

For the year Jan 1 - Dec 31, 2014, or other tax year beginning , 2014, ending , 20 See separate instructions.

Your first name and initial Last name Your social security number

GIACCHINO CIATTARELLI

If a joint return, spouse's first name and initial Last name Spouse's social security number

MELINDA CIATTARELLI

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

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

Foreign country name Foreign province/state/county Foreign postal code Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. You Spouse

Filing Status 1 Single 2 Married filing jointly (even if only one had income) 3 Married filing separately. Enter spouse's SSN above & full name here. 4 Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. 5 Qualifying widow(er) with dependent child

Exemptions 6a Yourself. If someone can claim you as a dependent, do not check box 6a. 6b Spouse. Boxes checked on 6a and 6b. No. of children on 6c who: 2

Table with columns: (1) First name, Last name, (2) Dependent's social security number, (3) Dependent's relationship to you, (4) if child under age 17 qualifying for child tax or (see instrs). Rows include CIATTARELLI DAUGHTER, CIATTARELLI SON, CIATTARELLI SON, CIATTARELLI SON. Total number of exemptions claimed: 6

Income section table with rows 7-22. Includes wages, interest, dividends, taxes, and total income of 461,309.

Adjusted Gross Income section table with rows 23-37. Includes educator expenses, health savings deduction, moving expenses, self-employment tax, and adjusted gross income of 404,324.

Tax and Credits

Standard Deduction for -

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.

• All others:

Single or Married filing separately, \$6,200

Married filing jointly or Qualifying widow(er), \$12,400

Head of household, \$9,100

Table with 3 columns: Line number, Description, and Amount. Includes lines 38-47 with amounts like 404,324, 87,388, 316,936, 4,740, 312,196, 63,251, 21,097, 84,348.

Other Taxes

Table with 3 columns: Line number, Description, and Amount. Includes lines 57-63 with amounts like 12,970, 5,864, 102,240.

Payments

If you have a qualifying child, attach Schedule EIC.

Table with 3 columns: Line number, Description, and Amount. Includes lines 64-74 with amounts like 1,461, 110,000, 10,000, 121,461.

Refund

Direct deposit? See instructions.

Table with 3 columns: Line number, Description, and Amount. Includes lines 75-77 with amounts like 19,221, 0, 19,218.

Amount You Owe

Table with 3 columns: Line number, Description, and Amount. Includes lines 78-79 with amounts like 3.

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? [X] Yes. Complete below. [ ] No

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.

Paid Preparer Use Only

Print/Type preparer's name, Preparer's signature, Date 10/13/15, Check [ ] if self-employed, PTIN, Firm's name, Firm's address, Firm's EIN, Phone no.

**SCHEDULE A  
(Form 1040)**

**Itemized Deductions**

OMB No. 1545-0074

**2014**

Attachment  
Sequence No. **07**

Department of the Treasury  
Internal Revenue Service (99)

▶ Information about Schedule A and its separate instructions is at [www.irs.gov/schedulea](http://www.irs.gov/schedulea).  
▶ **Attach to Form 1040.**

Name(s) shown on Form 1040

Your social security number

**GIACCHINO AND MELINDA CIATTARELLI**

<b>Medical and Dental Expenses</b>	<b>Caution.</b> 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. .... <b>2</b>			
	3	Multiply line 2 by 10% (.10). But if either you or your spouse was born before January 2, 1950, multiply line 2 by 7.5% (.075) instead	3		
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4	0.	
<b>Taxes You Paid</b>	5 State and local (check only one box):		5		
	a	<input checked="" type="checkbox"/> Income taxes, or		32,569.	
	b	<input type="checkbox"/> General sales taxes			
	6	Real estate taxes (see instructions) .....	6	27,649.	
	7	Personal property taxes .....	7		
	8	Other taxes. List type and amount ▶	8		
	9	Add lines 5 through 8 .....	9	60,218.	
	<b>Interest You Paid</b>	10	Home mtg interest and points reported to you on Form 1098. ....	10	
11		Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying number, and address ▶	11		
<b>Note.</b> Your mortgage interest deduction may be limited (see instructions).					
12		Points not reported to you on Form 1098. See instrs for spl rules .....	12		
13		Mortgage insurance premiums (see instructions) .....	13		
14		Investment interest. Attach Form 4952 if required. (See instrs.) .....	14		
15		Add lines 10 through 14 .....	15	0.	
<b>Gifts to Charity</b>	16	Gifts by cash or check. If you made any gift of \$250 or more, see instrs .....	16	23,321.	
	17	Other than by cash or check. If any gift of \$250 or more, see instructions. You <b>must</b> attach Form 8283 if over \$500 .....	17		
	18	Carryover from prior year .....	18		
	19	Add lines 16 through 18 .....	19	23,321.	
<b>Casualty and Theft Losses</b>	20	Casualty or theft loss(es). Attach Form 4684. (See instructions.) .....	20	0.	
<b>Job Expenses and Certain Miscellaneous Deductions</b>	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	14,913.	
		<u>MORGAN STANLEY</u> [REDACTED] 14,913.			
	24	Add lines 21 through 23 .....	24	14,913.	
	25	Enter amount from Form 1040, line 38. .... <b>25</b> 404,324.	25		
	26	Multiply line 25 by 2% (.02) .....	26	8,086.	
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-	27	6,827.	
<b>Other Miscellaneous Deductions</b>	28	Other – from list in instructions. List type and amount ▶	28	0.	
<b>Total Itemized Deductions</b>	29	Is Form 1040, line 38, over \$152,525? <input type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40. <input checked="" type="checkbox"/> Yes. Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.	REDUCTION -2,978.	29	87,388.
	30	If you elect to itemize deductions even though they are less than your standard deduction, check here. .... <input type="checkbox"/>			

**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 and its instructions is at [www.irs.gov/scheduleb](http://www.irs.gov/scheduleb).

OMB No. 1545-0074

**2014**

Attachment  
Sequence No. **08**

Name(s) shown on return

Your social security number

GIACCHINO AND MELINDA CIATTARELLI

**Part I**  
**Interest**

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

**Note.** If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

		Amount
1	List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address ▶ <u>THE HEALTHCARE MEDIA GROUP, LLC</u>	2,866.
2	Add the amounts on line 1.....	2,866.
3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815.....	
4	Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a. ▶	2,866.

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

**Part II**

**Ordinary Dividends**

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

**Note.** If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

		Amount
5	List name of payer ▶ <u>MORGAN STANLEY</u> <u>MORGAN STANLEY</u>	4,904. 20,934.
6	Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a. ▶	25,838.

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

**Part III**  
**Foreign Accounts and Trusts**

(See instructions.)

		Yes	No
7 a	At any time during 2014, 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..... If 'Yes,' are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements.....	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b	If you are required to file FinCEN Form 114, enter the name of the foreign country where the financial account is located ▶	<input type="checkbox"/>	<input type="checkbox"/>
8	During 2014, 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.....	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**SCHEDULE D**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

Name(s) shown on return

**Capital Gains and Losses**

▶ **Attach to Form 1040 or Form 1040NR.**

▶ Information about Schedule D and its separate instructions is at [www.irs.gov/scheduled](http://www.irs.gov/scheduled).

▶ **Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.**

OMB No. 1545-0074

**2014**

Attachment  
Sequence No. **12**

Your social security number

GIACCHINO AND MELINDA CIATTARELLI

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) <b>Gain or (loss)</b> Subtract column (e) from column (d) and combine the result with column (g)
<b>1a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b.				
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked.	347,340.	346,331.	192.	1,201.
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked.	511.	399.		112.
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked.				
<b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824.				<b>4</b>
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1.				<b>5</b>
<b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions.				<b>6</b>
<b>7</b> <b>Net short-term capital gain or (loss).</b> Combine lines 1a through 6 in column (h). If you have any long-term capital gain or losses, go to Part II below. Otherwise, go to Part III on page 2.				<b>7</b> 1,313.

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) <b>Gain or (loss)</b> Subtract column (e) from column (d) and combine the result with column (g)
<b>8a</b> Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b.				
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked.	213,428.	178,536.		34,892.
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked.	538,835.	512,825.	-1,109.	24,901.
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked.				
<b>11</b> Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824.				<b>11</b>
<b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1.				<b>12</b>
<b>13</b> Capital gain distributions. See instrs. <b>SEE STM 3</b> .				<b>13</b> 5,049.
<b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions.				<b>14</b>
<b>15</b> <b>Net long-term capital gain or (loss).</b> Combine lines 8a through 14 in column (h). Then go to Part III on page 2.				<b>15</b> 64,842.

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

Schedule **D** (Form 1040) 2014

**Part III Summary**

<p><b>16</b> Combine lines 7 and 15 and enter the result. . . . .</p> <ul style="list-style-type: none"> <li>• If line 16 is a <b>gain</b>, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below.</li> <li>• If line 16 is a <b>loss</b>, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.</li> <li>• If line 16 is <b>zero</b>, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then to go line 22.</li> </ul>	<b>16</b>	66,155.
<p><b>17</b> Are lines 15 and 16 <b>both</b> gains?</p>		
<p><input checked="" type="checkbox"/> <b>Yes.</b> Go to line 18.</p>		
<p><input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.</p>		
<p><b>18</b> Enter the amount, if any, from line 7 of the <b>28% Rate Gain Worksheet</b> in the instructions. . . . .</p>	<b>18</b>	0.
<p><b>19</b> Enter the amount, if any, from line 18 of the <b>Unrecaptured Section 1250 Gain Worksheet</b> in the instructions. . . . .</p>	<b>19</b>	
<p><b>20</b> Are lines 18 and 19 <b>both</b> zero or blank?</p>		
<p><input checked="" type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). <b>Do not</b> complete lines 21 and 22 below.</p>		
<p><input type="checkbox"/> <b>No.</b> Complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Do not</b> complete lines 21 and 22 below.</p>		
<p><b>21</b> If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the <b>smaller</b> of:</p>		
<ul style="list-style-type: none"> <li>• The loss on line 16 or</li> <li>• (\$3,000), or if married filing separately, (\$1,500)</li> </ul>	<b>21</b>	
<p><b>Note.</b> When figuring which amount is smaller, treat both amounts as positive numbers.</p>		
<p><b>22</b> Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?</p>		
<p><input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42).</p>		
<p><input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040 or Form 1040NR.</p>		











**SCHEDULE E**  
**(Form 1040)**

**Supplemental Income and Loss**

OMB No. 1545-0074

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)  
▶ Attach to Form 1040, 1040NR, or Form 1041.

**2014**

Department of the Treasury  
Internal Revenue Service (99)

▶ Information about Schedule E and its separate instructions is at [www.irs.gov/schedulee](http://www.irs.gov/schedulee).

Attachment  
Sequence No. **13**

Name(s) shown on return

Your social security number

GIACCHINO AND MELINDA CIATTARELLI

**Part I** **Income or Loss From Rental Real Estate and Royalties** Note. If you are in the business of renting personal property, use Schedule C or C-EZ (see instructions). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

- A** Did you make any payments in 2014 that would require you to file Form(s) 1099? (see instructions).....  Yes  No  
**B** If 'Yes,' did you or will you file required Forms 1099?.....  Yes  No

<b>1 a</b>	Physical address of each property (street, city, state, ZIP code)
<b>A</b>	[REDACTED]
<b>B</b>	
<b>C</b>	

<b>1 b</b>	Type of Property (from list below)	<b>2</b> For each rental real estate property listed above, report the number of fair rental and personal use days. Check the <b>QJV</b> box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days	Personal Use Days	QJV
<b>A</b>	4		365		
<b>B</b>					
<b>C</b>					

**Type of Property:**

- 1 Single Family Residence      3 Vacation/Short-Term Rental      5 Land      7 Self-Rental  
2 Multi-Family Residence      4 Commercial      6 Royalties      8 Other (describe)

Income:	Properties:	A	B	C
<b>3</b> Rents received.....	<b>3</b>	196,446.		
<b>4</b> Royalties received.....	<b>4</b>			
<b>Expenses:</b>				
<b>5</b> Advertising.....	<b>5</b>			
<b>6</b> Auto and travel (see instructions).....	<b>6</b>			
<b>7</b> Cleaning and maintenance.....	<b>7</b>			
<b>8</b> Commissions.....	<b>8</b>			
<b>9</b> Insurance.....	<b>9</b>	4,739.		
<b>10</b> Legal and other professional fees.....	<b>10</b>			
<b>11</b> Management fees.....	<b>11</b>			
<b>12</b> Mortgage interest paid to banks, etc (see instructions).....	<b>12</b>	58,684.		
<b>13</b> Other interest.....	<b>13</b>			
<b>14</b> Repairs.....	<b>14</b>	7,944.		
<b>15</b> Supplies.....	<b>15</b>			
<b>16</b> Taxes.....	<b>16</b>	51,581.		
<b>17</b> Utilities.....	<b>17</b>			
<b>18</b> Depreciation expense or depletion.....	<b>18</b>	51,050.		
<b>19</b> Other (list) ▶ <u>SEE STM 4</u> .....	<b>19</b>	39,669.		
<b>20</b> Total expenses. Add lines 5 through 19.....	<b>20</b>	213,667.		
<b>21</b> Subtract line 20 from line 3 (rents) and/ or 4 (royalties). If result is a (loss), see instructions to find out if you must file <b>Form 6198</b> .....	<b>21</b>	-17,221.		
<b>22</b> Deductible rental real estate loss after limitation, if any, on <b>Form 8582</b> (see instructions).....	<b>22</b>	-17,221.		
<b>23 a</b> Total of all amounts reported on line 3 for all rental properties.....	<b>23a</b>	196,446.		
<b>b</b> Total of all amounts reported on line 4 for all royalty properties.....	<b>23b</b>			
<b>c</b> Total of all amounts reported on line 12 for all properties.....	<b>23c</b>	58,684.		
<b>d</b> Total of all amounts reported on line 18 for all properties.....	<b>23d</b>	51,050.		
<b>e</b> Total of all amounts reported on line 20 for all properties.....	<b>23e</b>	213,667.		
<b>24</b> <b>Income.</b> Add positive amounts shown on line 21. <b>Do not</b> include any losses.....	<b>24</b>			
<b>25</b> <b>Losses.</b> Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here....	<b>25</b>			-17,221.
<b>26</b> <b>Total rental real estate and royalty income or (loss).</b> Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2.....	<b>26</b>			-17,221.

**BAA** For Paperwork Reduction Act Notice, see the separate instructions.

FDI2301L 10/30/14

Schedule E (Form 1040) 2014

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

Your social security number

GIACCHINO AND MELINDA CIATTARELLI

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

Part II Income or Loss From Partnerships and S Corporations

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

27 Are you reporting any loss not allowed in a prior year due to the at-risk, excess farm loss, or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered 'Yes,' see instructions before completing this section. [X] Yes [ ] No

Table with 5 columns: (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. Rows include THE HEALTHCARE MEDIA GROUP, LLC, PYA: BASIS CARRYOVER, GALEN PUBLISHING LLC, THE HEALTHCARE MEDIA GROUP, LLC.

Table with 5 columns: (f) Passive loss allowed, (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. Rows include Totals and summary lines 30-32.

Part III Income or Loss From Estates and Trusts

Table with 2 columns: (a) Name, (b) Employer ID no. Rows A and B.

Table with 4 columns: (c) Passive deduction or loss allowed, (d) Passive income from Schedule K-1, (e) Deduction or loss from Schedule K-1, (f) Other income from Schedule K-1. Rows include Totals and summary lines 35-37.

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

Table with 5 columns: (a) Name, (b) Employer identification number, (c) Excess inclusion from Schedules Q, line 2c, (d) Taxable income (net loss) from Schedules Q, line 1b, (e) Income from Schedules Q, line 3b. Row 39.

Part V Summary

Table with 2 columns: Description, Amount. Rows 40-43 including Net farm rental income, Total income or loss, Reconciliation of farming and fishing income, Reconciliation for real estate professionals.

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

Social security number of person with self-employment income ▶

GIACCHINO CIATTARELLI

**Section B – Long Schedule SE**

**Part I Self-Employment Tax**

**Note.** If your only income subject to self-employment tax is church employee income, see instructions. Also see instructions for the definition of church employee income.

<p><b>A</b> If you are a minister, member of a religious order, or Christian Science practitioner <b>and</b> you filed Form 4361, but you had \$400 or more of <b>other</b> net earnings from self-employment, check here and continue with Part I. <input type="checkbox"/></p>			
1 a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. <b>Note.</b> Skip lines 1a and 1b if you use the farm optional method (see instructions).	1 a	
1 b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Z.	1 b	
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report. <b>Note.</b> Skip this line if you use the nonfarm optional method (see instructions).	2	169,440.
3	Combine lines 1a, 1b and 2.	3	169,440.
4 a	If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3. <b>Note.</b> If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.	4 a	156,478.
4 b	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here.	4 b	
4 c	Combine lines 4a and 4b. If less than \$400, <b>stop</b> ; you do not owe self-employment tax. <b>Exception.</b> If less than \$400 and you had church employee income, enter -0- and continue.	4 c	156,478.
5 a	Enter your church employee income from Form W-2. See instructions for definition of church employee income.	5 a	
5 b	Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0-.	5 b	0.
6	Add lines 4c and 5b.	6	156,478.
7	Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2014.	7	117,000.
8 a	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$117,000 or more, skip lines 8b through 10, and go to line 11.	8 a	49,000.
8 b	Unreported tips subject to social security tax (from Form 4137, line 10).	8 b	
8 c	Wages subject to social security tax (from Form 8919, line 10).	8 c	
8 d	Add lines 8a, 8b, and 8c.	8 d	49,000.
9	Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11.	9	68,000.
10	Multiply the smaller of line 6 or line 9 by 12.4% (.124).	10	8,432.
11	Multiply line 6 by 2.9% (.029).	11	4,538.
12	<b>Self-employment tax.</b> Add lines 10 & 11. Enter here & on Form 1040, line 57, or Form 1040NR, line 55.	12	12,970.
13	<b>Deduction for one-half of self-employment tax.</b> Multiply line 12 by 50% (.50). Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27.	13	6,485.

**Part II Optional Methods To Figure Net Earnings** (see instructions)

<p><b>Farm Optional Method.</b> You may use this method <b>only</b> if (a) your gross farm income<sup>(1)</sup> was not more than \$7,200 or (b) your net farm profits<sup>(2)</sup> were less than \$5,198.</p>			
14	Maximum income for optional methods.	14	4,800.
15	Enter the smaller of: two-thirds (2/3) of gross farm income <sup>(1)</sup> (not less than zero) or \$4,800. Also include this amount on line 4b above.	15	
<p><b>Nonfarm Optional Method.</b> You may use this method <b>only</b> if (a) your net nonfarm profits<sup>(3)</sup> were less than \$5,198 and also less than 72.189% of your gross nonfarm income<sup>(4)</sup> and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. <b>Caution.</b> You may use this method no more than five times.</p>			
16	Subtract line 15 from line 14.	16	
17	Enter the smaller of: two-thirds (2/3) of gross nonfarm income <sup>(4)</sup> (not less than zero) or the amount on line 16. Also include this amount on line 4b above.	17	

(1) From Schedule F, line 9, and Schedule K-1 (Form 1065), box 14, code B.  
 (2) From Schedule F, line 34, and Schedule K-1 (Form 1065), box 14, code A – minus the amount you would have entered on line 1b had you not used the optional method.

(3) From Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A; and Schedule K-1 (Form 1065-B), box 9, code J1.  
 (4) From Schedule C, line 7; Schedule C-EZ, line 1; Schedule K-1 (Form 1065), box 14, code C; and Schedule K-1 (Form 1065-B), box 9, code J2.

**Foreign Tax Credit**

**2014**

Department of the Treasury  
Internal Revenue Service (99)

(Individual, Estate, or Trust)  
▶ Attach to Form 1040, 1040NR, 1041, or 990-T.

Information about Form 1116 and its separate instructions is at [www.irs.gov/form1116](http://www.irs.gov/form1116).

Attachment  
Sequence No. **19**

Name **GIACCHINO AND MELINDA CIATTARELLI** ID no. as shown on page 1 of your tax return

Use a separate Form 1116 for each category of income listed below. See **Categories of Income** in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- a  Passive category income
- b  General category income
- c  Section 901(j) income
- d  Certain income re-sourced by treaty
- e  Lump-sum distributions

f Resident of (name of country) ▶

**Note:** If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. possession, use a separate column and line for each country or possession.

**Part I Taxable Income or Loss From Sources Outside the United States (for Category Checked Above)**

	Foreign Country or U.S. Possession			Total (Add columns A, B, and C.)
	A	B	C	
<b>g</b> Enter the name of the foreign country or U.S. possession. ▶	VARIOUS			
<b>1 a</b> Gross income from sources within country shown above and of the type checked above (see instructions): SEE STATEMENT 5				
	9,462.			<b>1 a</b> 9,462.
<b>b</b> Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source (see instructions). ▶ <input type="checkbox"/>				
<b>Deductions and losses (Caution: See instructions):</b>				
<b>2</b> Expenses definitely related to the income on line 1a (attach statement)				
<b>3</b> Pro rata share of other deductions not definitely related:				
<b>a</b> Certain itemized deductions or standard deduction (see instructions)	26,737.			
<b>b</b> Other deductions (attach statement)				
<b>c</b> Add lines 3a and 3b	26,737.			
<b>d</b> Gross foreign source income (see instructions)	9,462.			
<b>e</b> Gross income from all sources (see instructions)	684,472.			
<b>f</b> Divide line 3d by line 3e (see instructions)	0.013824			
<b>g</b> Multiply line 3c by line 3f	370.			
<b>4</b> Pro rata share of interest expense (see instructions):				
<b>a</b> Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)				
<b>b</b> Other interest expense				
<b>5</b> Losses from foreign sources				
<b>6</b> Add lines 2, 3g, 4a, 4b, and 5	370.			<b>6</b> 370.
<b>7</b> Subtract line 6 from line 1a. Enter the result here and on line 15, page 2				<b>7</b> 9,092.

**Part II Foreign Taxes Paid or Accrued** (see instructions)

C O U N T R Y	Credit is claimed for taxes (you must check one) (h) <input checked="" type="checkbox"/> Paid (i) <input type="checkbox"/> Accrued	Foreign taxes paid or accrued								
		In foreign currency				In U.S. dollars				
		Taxes withheld at source on:			(n) Other foreign taxes paid or accrued	Taxes withheld at source on:			(r) Other foreign taxes paid or accrued	(s) Total foreign taxes paid or accrued (add columns (o) through (r))
(j) Date paid or accrued	(k) Dividends	(l) Rents & royalties	(m) Interest	(o) Dividends		(p) Rents & royalties	(q) Interest			
A	12/31/2014					942.				942.
B										
C										

**8** Add lines A through C, column (s). Enter the total here and on line 9, page 2 ▶ **8** 942.

**Part III Figuring the Credit**

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I.	9	942.	
10	Carryback or carryover (attach detailed computation).	10		
11	Add lines 9 and 10.	11	942.	
12	Reduction in foreign taxes (see instructions).	12		
13	Taxes reclassified under high tax kickout (see instructions).	13		
14	Combine lines 11, 12 and 13. This is the total amount of foreign taxes available for credit.	14		942.
15	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I (see instructions).	15	9,092.	
16	Adjustments to line 15 (see instructions).	16		
17	Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 22. However, if you are filing more than one Form 1116, you must complete line 20.)	17	9,092.	
18	<b>Individuals:</b> Enter the amount from Form 1040, line 41, or Form 1040NR, line 39. <b>Estates and trusts:</b> Enter your taxable income without the deduction for your exemption. <i>Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.</i>	18	316,936.	
19	Divide line 17 by line 18. If line 17 is more than line 18, enter '1'.	19		0.0287
20	<b>Individuals:</b> Enter the amounts from Form 1040, lines 44 and 46. If you are a nonresident alien, enter the amounts from Form 1040NR, lines 42 and 44. <b>Estates and trusts:</b> Enter the amount from Form 1041, Schedule G, line 1a, or the total of Form 990-T, lines 36 and 37. <i>Caution: If you are completing line 20 for separate category e (lump-sum distributions), see instructions.</i>	20		63,251.
21	Multiply line 20 by line 19 (maximum amount of credit).	21		1,815.
22	Enter the <b>smaller</b> of line 14 or line 21. If this is the only Form 1116 you are filing, skip lines 23 through 27 and enter this amount on line 28. Otherwise, complete the appropriate line in Part IV (see instructions).	22		942.

**Part IV Summary of Credits From Separate Parts III** (see instructions)

23	Credit for taxes on passive category income.	23		
24	Credit for taxes on general category income.	24		
25	Credit for taxes on certain income re-sourced by treaty.	25		
26	Credit for taxes on lump-sum distributions.	26		
27	Add lines 23 through 26.	27		
28	Enter the <b>smaller</b> of line 20 or line 27.	28		942.
29	Reduction of credit for international boycott operations. See instructions for line 12.	29		
30	Subtract line 29 from line 28. This is your <b>foreign tax credit</b> . Enter here and on Form 1040, line 48; Form 1040NR, line 46; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a.	30		942.

**Foreign Tax Credit**

(Individual, Estate, or Trust)

▶ Attach to Form 1040, 1040NR, 1041, or 990-T.

**2014**

Attachment Sequence No. **19**

Department of the Treasury Internal Revenue Service (99)

▶ Information about Form 1116 and its separate instructions is at [www.irs.gov/form1116](http://www.irs.gov/form1116).

Name **GIACCHINO AND MELINDA CIATTARELLI** ID no. as shown on page 1 of your tax return XXXXXXXXXX

Use a separate Form 1116 for each category of income listed below. See **Categories of Income** in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- a  Passive category income
- b  General category income
- c  Section 901(j) income
- d  Certain income re-sourced by treaty
- e  Lump-sum distributions

f Resident of (name of country) ▶

**Note:** If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. possession, use a separate column and line for each country or possession.

<b>Part I Taxable Income or Loss From Sources Outside the United States (for Category Checked Above)</b>	Foreign Country or U.S. Possession			Total (Add columns A, B, and C.)
	A	B	C	
<b>g</b> Enter the name of the foreign country or U.S. possession. ▶ <b>VARIOUS</b>				
<b>1 a</b> Gross income from sources within country shown above and of the type checked above (see instructions): <u>SEE STATEMENT 6</u>	6,674.			<b>1 a</b> 6,674.
<b>b</b> Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source (see instructions). ▶ <input type="checkbox"/>				
<b>Deductions and losses (Caution: See instructions):</b>				
<b>2</b> Expenses <b>definitely related</b> to the income on line 1a (attach statement).....				
<b>3</b> Pro rata share of other deductions <b>not definitely related:</b>				
<b>a</b> Certain itemized deductions or standard deduction (see instructions).....				
<b>b</b> Other deductions (attach statement).....				
<b>c</b> Add lines 3a and 3b.....				
<b>d</b> Gross foreign source income (see instructions).....	9,462.			
<b>e</b> Gross income from all sources (see instructions).....	684,472.			
<b>f</b> Divide line 3d by line 3e (see instructions).....	0.013824			
<b>g</b> Multiply line 3c by line 3f.....				
<b>4</b> Pro rata share of interest expense (see instructions):				
<b>a</b> Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions).....				
<b>b</b> Other interest expense.....				
<b>5</b> Losses from foreign sources.....				
<b>6</b> Add lines 2, 3g, 4a, 4b, and 5.....				<b>6</b>
<b>7</b> Subtract line 6 from line 1a. Enter the result here and on line 15, page 2..... ▶				<b>7</b> 6,674.

<b>Part II Foreign Taxes Paid or Accrued</b> (see instructions)										
COUNTRY	Credit is claimed for taxes (you must check one) (h) <input checked="" type="checkbox"/> Paid (i) <input type="checkbox"/> Accrued	Foreign taxes paid or accrued								
		In foreign currency					In U.S. dollars			
		Taxes withheld at source on:			(n) Other foreign taxes paid or accrued	Taxes withheld at source on:			(r) Other foreign taxes paid or accrued	(s) Total foreign taxes paid or accrued (add columns (o) through (r))
(j) Date paid or accrued	(k) Dividends	(l) Rents & royalties	(m) Interest	(o) Dividends		(p) Rents & royalties	(q) Interest			
A	12/31/2014					942.				942.
B										
C										

**8** Add lines A through C, column (s). Enter the total here and on line 9, page 2..... ▶ **8** 942.



**Part III Figuring the Credit**

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I.	9	942.	
10	Carryback or carryover (attach detailed computation).	10		
11	Add lines 9 and 10.	11	942.	
12	Reduction in foreign taxes (see instructions).	12		
13	Taxes reclassified under high tax kickout (see instructions).	13		
14	Combine lines 11, 12 and 13. This is the total amount of foreign taxes available for credit.	14	942.	
15	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I (see instructions).	15	6,674.	
16	Adjustments to line 15 (see instructions).	16		
17	Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 22. However, if you are filing more than one Form 1116, you must complete line 20.)	17	6,674.	
18	<b>Individuals:</b> Enter the amount from Form 1040, line 41, or Form 1040NR, line 39. <b>Estates and trusts:</b> Enter your taxable income without the deduction for your exemption. <i>Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.</i>	18	340,252.	
19	Divide line 17 by line 18. If line 17 is more than line 18, enter '1'.	19	0.0196	
20	<b>Individuals:</b> Enter the amounts from Form 1040, lines 44 and 46. If you are a nonresident alien, enter the amounts from Form 1040NR, lines 42 and 44. <b>Estates and trusts:</b> Enter the amount from Form 1041, Schedule G, line 1a, or the total of Form 990-T, lines 36 and 37. <i>Caution: If you are completing line 20 for separate category e (lump-sum distributions), see instructions.</i>	20	84,348.	
21	Multiply line 20 by line 19 (maximum amount of credit).	21	1,653.	
22	Enter the <b>smaller</b> of line 14 or line 21. If this is the only Form 1116 you are filing, skip lines 23 through 27 and enter this amount on line 28. Otherwise, complete the appropriate line in Part IV (see instructions).	22	942.	

**Part IV Summary of Credits From Separate Parts III** (see instructions)

23	Credit for taxes on passive category income.	23		
24	Credit for taxes on general category income.	24		
25	Credit for taxes on certain income re-sourced by treaty.	25		
26	Credit for taxes on lump-sum distributions.	26		
27	Add lines 23 through 26.	27		
28	Enter the <b>smaller</b> of line 20 or line 27.	28	942.	
29	Reduction of credit for international boycott operations. See instructions for line 12.	29		
30	Subtract line 29 from line 28. This is your <b>foreign tax credit</b> . Enter here and on Form 1040, line 48; Form 1040NR, line 46; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a.	30	942.	

**Alternative Minimum Tax – Individuals**

▶ Information about Form 6251 and its separate instructions is at [www.irs.gov/form6251](http://www.irs.gov/form6251).  
▶ Attach to Form 1040 or Form 1040NR.

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

Your social security number

GIACCHINO AND MELINDA CIATTARELLI

<b>Part I Alternative Minimum Taxable Income</b> (See instructions for how to complete each line.)			
1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise, enter the amount from Form 1040, line 38, and go to line 7. (If less than zero, enter as a negative amount.)	1	316,936.
2	Medical and dental. If you or your spouse was 65 or older, enter the <b>smaller</b> 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	60,218.
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	6,827.
6	If Form 1040, line 38, is \$152,525 or less, enter -0-. Otherwise, see instructions	6	-2,978.
7	Tax refund from Form 1040, line 10 or line 21	7	
8	Investment interest expense (difference between regular tax and AMT)	8	
9	Depletion (difference between regular tax and AMT)	9	
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10	
11	Alternative tax net operating loss deduction	11	
12	Interest from specified private activity bonds exempt from the regular tax	12	2.
13	Qualified small business stock (7% of gain excluded under section 1202)	13	
14	Exercise of incentive stock options (excess of AMT income over regular tax income)	14	
15	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	15	
16	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	16	
17	Disposition of property (difference between AMT and regular tax gain or loss)	17	
18	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	18	
19	Passive activities (difference between AMT and regular tax income or loss)	19	
20	Loss limitations (difference between AMT and regular tax income or loss)	20	
21	Circulation costs (difference between regular tax and AMT)	21	
22	Long-term contracts (difference between AMT and regular tax income)	22	
23	Mining costs (difference between regular tax and AMT)	23	
24	Research and experimental costs (difference between regular tax and AMT)	24	
25	Income from certain installment sales before January 1, 1987	25	
26	Intangible drilling costs preference	26	
27	Other adjustments, including income-based related adjustments	27	
28	<b>Alternative minimum taxable income.</b> Combine lines 1 through 27. (If married filing separately and line 28 is more than \$242,450, see instructions.)	28	381,005.

<b>Part II Alternative Minimum Tax (AMT)</b>			
29	Exemption. (If you were under age 24 at the end of 2014, see instructions.) <b>IF your filing status is . . . AND line 28 is not over. . . THEN enter on line 29 . . .</b> Single or head of household. . . . . \$117,300 . . . . . \$52,800 Married filing jointly or qualifying widow(er) 156,500 . . . . . 82,100 Married filing separately. . . . . 78,250 . . . . . 41,050 If line 28 is <b>over</b> the amount shown above for your filing status, see instructions.	29	25,974.
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	355,031.
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 64 here. • <b>All others:</b> If line 30 is \$182,500 or less (\$91,250 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,650 (\$1,825 if married filing separately) from the result.	31	84,348.
32	Alternative minimum tax foreign tax credit (see instructions)	32	942.
33	Tentative minimum tax. Subtract line 32 from line 31	33	83,406.
34	Add Form 1040, line 44 (minus any tax from Form 4972), and Form 1040, line 46. Subtract from the result any foreign tax credit from Form 1040, line 48. If you used Schedule J to figure your tax on Form 1040, line 44, refigure that tax without using Schedule J before completing this line (see instructions)	34	62,309.
35	<b>AMT.</b> Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45	35	21,097.

**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.

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	355,031.
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	87,774.
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 <b>smaller</b> 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	87,774.
40	Enter the <b>smaller</b> of line 36 or line 39. . . . .	40	87,774.
41	Subtract line 40 from line 36. . . . .	41	267,257.
42	If line 41 is \$182,500 or less (\$91,250 or less if married filing separately), multiply line 41 by 26% (.26). Otherwise, multiply line 41 by 28% (.28) and subtract \$3,650 (\$1,825 if married filing separately) from the result . . . . .	42	71,182.
43	Enter: <ul style="list-style-type: none"> <li>• \$73,800 if married filing jointly or qualifying widow(er),</li> <li>• \$36,900 if single or married filing separately, or</li> <li>• \$49,400 if head of household.</li> </ul>	43	73,800.
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 the amount from Form 1040, line 43; if zero or less, enter -0-. If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter. . . . .	44	224,422.
45	Subtract line 44 from line 43. If zero or less, enter -0-. . . . .	45	0.
46	Enter the <b>smaller</b> of line 36 or line 37. . . . .	46	87,774.
47	Enter the <b>smaller</b> of line 45 or line 46. This amount is taxed at 0%. . . . .	47	
48	Subtract line 47 from line 46. . . . .	48	87,774.
49	Enter: <ul style="list-style-type: none"> <li>• \$406,750 if single</li> <li>• \$228,800 if married filing separately</li> <li>• \$457,600 if married filing jointly or qualifying widow(er)</li> <li>• \$432,200 if head of household</li> </ul>	49	457,600.
50	Enter the amount from line 45. . . . .	50	
51	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 19 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040, line 43; if zero or less, enter -0-. If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter. . . . .	51	224,422.
52	Add line 50 and line 51. . . . .	52	224,422.
53	Subtract line 52 from line 49. If zero or less, enter -0-. . . . .	53	233,178.
54	Enter the smaller of line 48 or line 53. . . . .	54	87,774.
55	Multiply line 54 by 15% (.15). . . . .	55	13,166.
56	Add lines 47 and 54. . . . . <b>If lines 56 and 36 are the same, skip lines 57 through 61 and go to line 62. Otherwise, go to line 57.</b>	56	87,774.
57	Subtract line 56 from line 46. . . . .	57	
58	Multiply line 57 by 20% (.20). . . . . <b>If line 38 is zero or blank, skip lines 59 through 61 and go to line 62. Otherwise, go to line 59.</b>	58	
59	Add lines 41, 56, and 57. . . . .	59	
60	Subtract line 59 from line 36. . . . .	60	
61	Multiply line 60 by 25% (.25). . . . .	61	
62	Add lines 42, 55, 58, and 61. . . . .	62	84,348.
63	If line 36 is \$182,500 or less (\$91,250 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract \$3,650 (\$1,825 if married filing separately) from the result . . . . .	63	95,759.
64	Enter the <b>smaller</b> of line 62 or line 63 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. . . . .	64	84,348.

**Net Investment Income Tax –  
 Individuals, Estates, and Trusts**

**2014**

Attachment  
 Sequence No. **72**

▶ Attach to your tax return.  
 ▶ Information about Form 8960 and its separate instructions is at [www.irs.gov/form8960](http://www.irs.gov/form8960).

Name(s) shown on your tax return: **GIACCHINO AND MELINDA CIATTARELLI**  
 Your social security number or EIN: XXXXXXXXXX

- Part I Investment Income**
- Section 6013(g) election (see instructions)  
 Section 6013(h) election (see instructions)  
 Regulations section 1.1411-10(g) election (see instructions)

<b>1</b>	Taxable interest (see instructions) .....	<b>1</b>	2,866.
<b>2</b>	Ordinary dividends (see instructions) .....	<b>2</b>	25,838.
<b>3</b>	Annuities (see instructions) .....	<b>3</b>	
<b>4 a</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions) .....	<b>4 a</b>	299,645.
<b>4 b</b>	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions) .....	<b>4 b</b>	-169,440.
<b>4 c</b>	Combine lines 4a and 4b .....	<b>4 c</b>	130,205.
<b>5 a</b>	Net gain or loss from disposition of property (see instructions) .....	<b>5 a</b>	66,155.
<b>5 b</b>	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions) .....	<b>5 b</b>	
<b>5 c</b>	Adjustment from disposition of partnership interest or S corporation stock (see instructions) .....	<b>5 c</b>	
<b>5 d</b>	Combine lines 5a through 5c .....	<b>5 d</b>	66,155.
<b>6</b>	Adjustments to investment income for certain CFCs and PFICs (see instructions) .....	<b>6</b>	
<b>7</b>	Other modifications to investment income (see instructions) .....	<b>7</b>	
<b>8</b>	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7 .....	<b>8</b>	225,064.

**Part II Investment Expenses Allocable to Investment Income and Modifications**

<b>9 a</b>	Investment interest expenses (see instructions) .....	<b>9 a</b>	
<b>9 b</b>	State, local, and foreign income tax (see instructions) .....	<b>9 b</b>	18,129.
<b>9 c</b>	Miscellaneous investment expenses (see instructions) .....	<b>9 c</b>	6,827.
<b>9 d</b>	Add lines 9a, 9b, and 9c .....	<b>9 d</b>	24,956.
<b>10</b>	Additional modifications (see instructions) .....	<b>10</b>	
<b>11</b>	Total deductions and modifications. Add lines 9d and 10 .....	<b>11</b>	24,956.

**Part III Tax Computation**

<b>12</b>	Net investment income. Subtract Part II, line 11 from Part I, line 8. Individuals complete lines 13-17. Estates and trusts complete lines 18a-21. If zero or less, enter -0- .....	<b>12</b>	200,108.
<b>Individuals:</b>			
<b>13</b>	Modified adjusted gross income (see instructions) .....	<b>13</b>	404,324.
<b>14</b>	Threshold based on filing status (see instructions) .....	<b>14</b>	250,000.
<b>15</b>	Subtract line 14 from line 13. If zero or less, enter -0- .....	<b>15</b>	154,324.
<b>16</b>	Enter the smaller of line 12 or line 15 .....	<b>16</b>	154,324.
<b>17</b>	Net investment income tax for individuals. Multiply line 16 by 3.8% (.038). <b>Enter here and include on your tax return</b> (see instructions) .....	<b>17</b>	5,864.
<b>Estates and Trusts:</b>			
<b>18 a</b>	Net investment income (line 12 above) .....	<b>18 a</b>	
<b>18 b</b>	Deductions for distributions of net investment income and deductions under section 642(c) (see instructions) .....	<b>18 b</b>	
<b>18 c</b>	Undistributed net investment income. Subtract line 18b from 18a (see instructions). If zero or less, enter -0- .....	<b>18 c</b>	
<b>19 a</b>	Adjusted gross income (see instructions) .....	<b>19 a</b>	
<b>19 b</b>	Highest tax bracket for estates and trusts for the year (see instructions) .....	<b>19 b</b>	
<b>19 c</b>	Subtract line 19b from line 19a. If zero or less, enter -0- .....	<b>19 c</b>	
<b>20</b>	Enter the smaller of line 18c or line 19c .....	<b>20</b>	
<b>21</b>	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (.038). <b>Enter here and include on your tax return</b> (see instructions) .....	<b>21</b>	

# Passive Activity Loss Limitations

Department of the Treasury  
Internal Revenue Service (99)

▶ See separate instructions.  
▶ Attach to Form 1040 or Form 1041.  
▶ Information about Form 8582 and its instructions is available at [www.irs.gov/form8582](http://www.irs.gov/form8582).

2014

Attachment  
Sequence No. **88**

Name(s) shown on return

Identifying number

GIACCHINO AND MELINDA CIATTARELLI

[REDACTED]

**Part I 2014 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 <b>Special Allowance for Rental Real Estate Activities</b> in the instructions.)			
1 a	Activities with net income (enter the amount from Worksheet 1, column (a)) . . . . .	1 a	
b	Activities with net loss (enter the amount from Worksheet 1, column (b)) . . . . .	1 b	-17,221.
c	Prior years unallowed losses (enter the amount from Worksheet 1, column (c)) . . . . .	1 c	
d	Combine lines 1a, 1b, and 1c . . . . .	1 d	-17,221.
Commercial Revitalization Deductions From Rental Real Estate Activities			
2 a	Commercial revitalization deductions from Worksheet 2, column (a) . . . . .	2 a	
b	Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b) . . . . .	2 b	
c	Add lines 2a and 2b . . . . .	2 c	
All Other Passive Activities			
3 a	Activities with net income (enter the amount from Worksheet 3, column (a)) . . . . .	3 a	147,426.
b	Activities with net loss (enter the amount from Worksheet 3, column (b)) . . . . .	3 b	
c	Prior years unallowed losses (enter the amount from Worksheet 3, column (c)) . . . . .	3 c	
d	Combine lines 3a, 3b, and 3c . . . . .	3 d	147,426.
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	130,205.

- 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 <b>smaller</b> 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 instrs) . . . . .	7	280,604.
<p><b>Note:</b> 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.</p>			
8	Subtract line 7 from line 6 . . . . .	8	
9	Multiply line 8 by 50% (.5). <b>Do not</b> enter more than \$25,000. If married filing separately, see instructions . . . . .	9	
10	Enter the <b>smaller</b> of line 5 or line 9 . . . . .	10	0.

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 <b>smallest</b> of line 2c (treated as a positive amount), line 11, or line 13 . . . . .	14	

**Part IV Total Losses Allowed**

15	Add the income, if any, on lines 1a and 3a and enter the total . . . . .	15	
16	<b>Total losses allowed from all passive activities for 2014.</b> Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return . . . . .	16	

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

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

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
COMMERCIAL BUILDING		17,221.			17,221.
<b>Total. Enter on Form 8582, lines 1a, 1b, and 1c</b> .....		17,221.			

**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
<b>Total. Enter on Form 8582, lines 2a and 2b</b> .....			

**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
THE HEALTHCARE MEDIA GROUP, LL	147,426.			147,426.	
<b>Total. Enter on Form 8582, lines 3a, 3b, and 3c</b> .....	147,426.				

**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)
<b>Total</b> .....			1.00		

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

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

**Worksheet 6 – Allowed Losses** (See instructions.)

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

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

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

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

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

Department of the Treasury  
Internal Revenue Service (99)

▶ **Attach to your tax return.**  
▶ **Information about Form 4562 and its separate instructions is at [www.irs.gov/form4562](http://www.irs.gov/form4562).**

**2014**

Attachment  
Sequence No. **179**

Name(s) shown on return

**GIACCHINO AND MELINDA CIATTARELLI**

Identifying number

Business or activity to which this form relates

**PART I - SUMMARY**

**Part I Election To Expense Certain Property Under Section 179**

**Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions) .....	1	500,000.
2	Total cost of section 179 property placed in service (see instructions) .....	2	12,787.
3	Threshold cost of section 179 property before reduction in limitation (see instructions) .....	3	2,000,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- .....	4	0.
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions .....	5	500,000.
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
	FROM SCHEDULE K-1		14,454.
7	Listed property. Enter the amount from line 29 .....	7	0.
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 .....	8	14,454.
9	Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8 .....	9	14,454.
10	Carryover of disallowed deduction from line 13 of your 2013 Form 4562 .....	10	0.
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instrs) ..	11	219,024.
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11 .....	12	14,454.
13	Carryover of disallowed deduction to 2015. Add lines 9 and 10, less line 12 .....	13	0.

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

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

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions) .....	14	
15	Property subject to section 168(f)(1) election .....	15	
16	Other depreciation (including ACRS) .....	16	

**Part III MACRS Depreciation (Do not include listed property.)** (See instructions.)

**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2014 .....	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here. <input type="checkbox"/>		

**Section B - Assets Placed in Service During 2014 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19 a 3-year property .....						
b 5-year property .....						
c 7-year property .....						
d 10-year property .....						
e 15-year property .....						
f 20-year property .....						
g 25-year property .....			25 yrs		S/L	
h Residential rental property .....			27.5 yrs	MM	S/L	
i Nonresidential real property .....			27.5 yrs	MM	S/L	
			39 yrs	MM	S/L	

**Section C - Assets Placed in Service During 2014 Tax Year Using the Alternative Depreciation System**

20 a Class life .....					S/L	
b 12-year .....			12 yrs		S/L	
c 40-year .....			40 yrs	MM	S/L	

**Part IV Summary** (See instructions.)

21	Listed property. Enter amount from line 28 .....	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions .....	22	
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs .....	23	



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

▶ Attach to your tax return.

▶ Information about Form 4562 and its separate instructions is at [www.irs.gov/form4562](http://www.irs.gov/form4562).

Name(s) shown on return

**GIACCHINO AND MELINDA CIATTARELLI**

Identifying number

Business or activity to which this form relates

**SCHEDULE E (RENTAL) - COMMERCIAL BUILDING**

**Part I Election To Expense Certain Property Under Section 179**

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions) .....	1	500,000.
2	Total cost of section 179 property placed in service (see instructions) .....	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions) .....	3	2,000,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- .....	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions .....	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29 .....	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 .....	8	
9	Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8 .....	9	
10	Carryover of disallowed deduction from line 13 of your 2013 Form 4562 .....	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instrs) ..	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11 .....	12	
13	Carryover of disallowed deduction to 2015. Add lines 9 and 10, less line 12 .....	13	

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

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

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions) .....	14	
15	Property subject to section 168(f)(1) election .....	15	
16	Other depreciation (including ACRS) .....	16	

**Part III MACRS Depreciation (Do not include listed property.)** (See instructions.)

**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2014 .....	17	51,050.
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here. <input type="checkbox"/>		

**Section B - Assets Placed in Service During 2014 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19 a 3-year property .....						
b 5-year property .....						
c 7-year property .....						
d 10-year property .....						
e 15-year property .....						
f 20-year property .....						
g 25-year property .....			25 yrs		S/L	
h Residential rental property .....			27.5 yrs	MM	S/L	
i Nonresidential real property .....			39 yrs	MM	S/L	

**Section C - Assets Placed in Service During 2014 Tax Year Using the Alternative Depreciation System**

20 a Class life .....					S/L	
b 12-year .....			12 yrs		S/L	
c 40-year .....			40 yrs	MM	S/L	

**Part IV Summary** (See instructions.)

21	Listed property. Enter amount from line 28 .....	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions .....	22	51,050.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs .....	23	

**Part V Listed Property** (Include automobiles, certain other vehicles, certain aircraft, certain computers, and property used for entertainment, recreation, or amusement.)

**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

**Section A – Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)**

**24 a** Do you have evidence to support the business/investment use claimed?  Yes  No **24b** If 'Yes,' is the evidence written?  Yes  No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
<b>25</b> Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions).....							<b>25</b>	
<b>26</b> Property used more than 50% in a qualified business use:								
<b>27</b> Property used 50% or less in a qualified business use:								
<b>28</b> Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1.....							<b>28</b>	
<b>29</b> Add amounts in column (i), line 26. Enter here and on line 7, page 1.....								<b>29</b>

**Section B – Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other 'more than 5% owner,' or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
<b>30</b> Total business/investment miles driven during the year (do not include commuting miles).....												
<b>31</b> Total commuting miles driven during the year.....												
<b>32</b> Total other personal (noncommuting) miles driven.....												
<b>33</b> Total miles driven during the year. Add lines 30 through 32.....												
<b>34</b> Was the vehicle available for personal use during off-duty hours?.....												
<b>35</b> Was the vehicle used primarily by a more than 5% owner or related person?.....												
<b>36</b> Is another vehicle available for personal use?.....												

**Section C – Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions).

	Yes	No
<b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?.....		
<b>38</b> Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners.....		
<b>39</b> Do you treat all use of vehicles by employees as personal use?.....		
<b>40</b> Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?.....		
<b>41</b> Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.).....		

**Note:** If your answer to 37, 38, 39, 40, or 41 is 'Yes,' do not complete Section B for the covered vehicles.

**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
<b>42</b> Amortization of costs that begins during your 2014 tax year (see instructions):					
LOAN ORIGINATION FEES	11/24/14	12,787.	197	20	80.
<b>43</b> Amortization of costs that began before your 2014 tax year.....				<b>43</b>	
<b>44</b> Total. Add amounts in column (f). See the instructions for where to report.....				<b>44</b>	80.

GIACCHINO AND MELINDA CIATTARELLI

**STATEMENT 1  
FORM 1040  
WAGE SCHEDULE**

TAXPAYER - EMPLOYER	WAGES	FEDERAL W/H	FICA	MEDI-CARE	STATE W/H	LOCAL W/H
STATE OF NEW JERSEY	46,305.	1,454.	3,038.	711.	1,078.	32.
TOTAL	46,305.	1,454.	3,038.	711.	1,078.	32.
SPOUSE - EMPLOYER	WAGES	FEDERAL W/H	FICA	MEDI-CARE	STATE W/H	LOCAL W/H
GALEN PUBLISHING LLC	20,500.	7.	1,271.	297.	220.	186.
TOTAL	20,500.	7.	1,271.	297.	220.	186.
GRAND TOTAL	66,805.	1,461.	4,309.	1,008.	1,298.	218.

**STATEMENT 2  
FORM 1040, LINE 8B  
TAX-EXEMPT INTEREST**

PAYER	IN-STATE MUNICIPAL BONDS	PRIVATE ACTIVITY BONDS	TOTAL
MORGAN STANLEY [REDACTED]	-38,424.		-39,534.
MORGAN STANLEY [REDACTED]	43,047.		44,159.
MORGAN STANLEY [REDACTED]	2,961.		9,974.
MORGAN STANLEY [REDACTED]		2.	8.
MORGAN STANLEY [REDACTED]	183,452.		186,327.
MORGAN STANLEY [REDACTED]	-4,313.		-4,313.
MORGAN STANLEY [REDACTED]			1.
TOTAL	186,723.	2.	196,622.

**STATEMENT 3  
SCHEDULE D, LINE 13  
CAPITAL GAIN DISTRIBUTIONS**

MORGAN STANLEY [REDACTED]	\$ 5,049.
TOTAL	\$ 5,049.

**STATEMENT 4  
SCHEDULE E, LINE 19 - [REDACTED]  
OTHER RENTAL AND ROYALTY EXPENSES**

AMORTIZATION	\$ 80.
BANK CHARGES - PREPAYMEN T	34,677.
LICENSES AND PERMITS	112.
PAINTING AND DECORATING	4,800.
TOTAL	\$ 39,669.

GIACCHINO AND MELINDA CIATTARELLI



**STATEMENT 5**  
**FORM 1116, LINE 1A - PASSIVE INCOME**  
**GROSS INCOME FROM SOURCES OUTSIDE U.S.**

DIVIDENDS.....	3,458.
FOREIGN SOURCE QUALIFIED DIVIDENDS.....	6,004.
TOTAL \$	<u>9,462.</u>

**STATEMENT 6**  
**FORM 1116, LINE 1A - PASSIVE INCOME (AMT)**  
**GROSS INCOME FROM SOURCES OUTSIDE U.S.**

DIVIDENDS.....	3,458.
FOREIGN SOURCE QUALIFIED DIVIDENDS.....	3,216.
TOTAL \$	<u>6,674.</u>

COPY



STATE OF NEW JERSEY INCOME TAX - RESIDENT RETURN

For Privacy Act Notification, See Instructions  
For Tax Year Jan. — Dec. 2014 or Other Tax Year  
Beginning \_\_\_\_\_, 2014 Month Ending \_\_\_\_\_, \_\_\_\_\_  
On-line Federal Extension Confirmation # \_\_\_\_\_

CIATTARELLI GIACCHINO & MELINDA

[Redacted]

[Redacted]

1810

1032 12 6

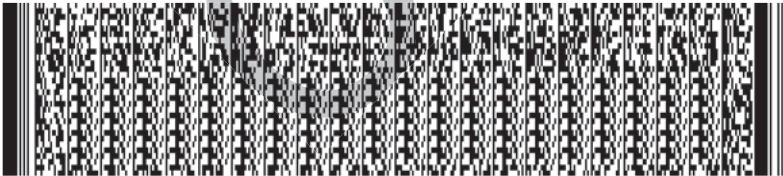
[Redacted]

[Redacted]

[Redacted]

1810

COPY



Under the penalties of perjury, I declare that I have examined this income tax return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has any knowledge.

Pay amount on Line 56 in full. Write Social Security number(s) on check or money order and make payable to: STATE OF NEW JERSEY - TGI

Mail your return in the envelope provided and affix the appropriate mailing label.

If you have an amount due on Line 56, enclose your check and NJ-1040-V payment voucher with your return and use the label for **PO Box 111**

If not, use the label for **PO Box 555**. You may also pay by e-check or credit card. See instruction page 11.

> \_\_\_\_\_  
Your Signature Date

> \_\_\_\_\_  
Spouse/CU Partner's Signature (If filed jointly both must sign)

Fill in if NJ-1040-0 is enclosed

If enclosing copy of death certificate for deceased taxpayer, check box (See instruction page 11)

Paid Preparer's Signature

Federal Identification Number

Firm's Name

Federal Employer Identification Number

NJIA0112L 12/18/14



040MP02140

GIACCHINO AND MELINDA CIATTARELLI

1032

NJIA0134L 11/17/14

RESIDENCY STATUS IF YOU WERE A NEW JERSEY RESIDENT FOR ONLY PART OF THE TAXABLE YEAR GIVE THE PERIOD OF NEW JERSEY RESIDENCY FROM TO

FILING STATUS

- 1. SINGLE
2. MARRIED/CU COUPLE FILING JOINT RETURN
3. MARRIED/CU COUPLE FILING SEPARATE RETURN
4. HEAD OF HOUSEHOLD
5. QUALIFYING WIDOW(ER)/SURVIVING CU PARTNER

X

EXEMPTIONS

- 6. REGULAR
7. AGE 65 OR OVER
8. BLIND OR DISABLED
9. NUMBER OF QUALIFIED DEPENDENT CHILDREN
10. NUMBER OF OTHER DEPENDENTS
11. DEPENDENTS ATTENDING COLLEGE
12A. TOTAL (LINE 12A - ADD LINES 6, 7, 8 AND 11)
12B. TOTAL (LINE 12B - ADD LINES 9 AND 10)

2
4
1
3
4

CHECK BOXES FOR EXEMPTIONS

- REGULAR SPOUSE/CU PARTNER X DOMESTIC PARTNER
AGE 65 OR OLDER YOURSELF SPOUSE/CU PARTNER
BLIND OR DISABLED YOURSELF SPOUSE/CU PARTNER

DEPENDENT'S INFORMATION FROM LINES 9 AND 10 (ATTACH RIDER IF MORE THAN FOUR)

Table with columns: LAST NAME, FIRST NAME, MIDDLE INITIAL, SOCIAL SECURITY NUMBER, BIRTH YEAR, HEALTH INS IND. Rows A-D: CIATTARELLI, [REDACTED]

GOVERNATORIAL ELECTIONS FUND

DO YOU WISH TO DESIGNATE \$1 OF YOUR TAXES FOR THIS FUND? YES NO X
IF JOINT RETURN, DOES YOUR SPOUSE/CU PARTNER WISH TO DESIGNATE \$1? YES NO X

Main tax form table with 36 rows. Columns include line numbers, descriptions (e.g., WAGES, SALARIES, TAXABLE INTEREST INCOME), and amounts (e.g., 69500, 9891, 186723, 25846, 62863, 304111, 472211, 472211, 9000, 19440, 5166, 33606, 438605).



040MP03140

GIACCHINO AND MELINDA CIATTARELLI

1032

37A. TOTAL PROPERTY TAXES PAID (SEE INSTRUCTION PAGE 29)	37A.	17673 .
37B. BLOCK, LOT, AND QUALIFIER (TO BE ENTERED ON PAGE 1)	37B.	
37C. COUNTY/MUNICIPALITY CODE (TO BE ENTERED ON PAGE 1)	37C.	
38. PROPERTY TAX DEDUCTION (SEE INSTRUCTION PAGE 32)	38.	10000 .
39. NEW JERSEY TAXABLE INCOME (SUBTRACT LINE 37C FROM LINE 36) IF ZERO OR LESS, MAKE NO ENTRY	39.	428605 .
40. TAX (FROM TAX TABLES, PAGE 52)	40.	23260 .
41. CREDIT FOR INCOME TAXES PAID TO OTHER JURISDICTIONS	41.	.
41A. JURISDICTION CODE (SEE INSTRUCTION)	41A.	
42. BALANCE OF TAX (SUBTRACT LINE 41 FROM LINE 40)	42.	23260 .
43. SHELTERED WORKSHOP TAX CREDIT	43.	.
44. BALANCE OF TAX AFTER CREDIT (SUBTRACT LINE 43 FROM LINE 42)	44.	23260 .
45. USE TAX DUE ON INTERNET, MAIL-ORDER, OR OTHER OUT-OF-STATE PURCHASES (SEE WKST. AND INSTR. PAGE 35) IF NO USE TAX, ENTER ZERO	45.	0 .
46. PENALTY FOR UNDERPAYMENT OF ESTIMATED TAX	46.	45 .
46A. FILL IN IF FORM 2210 IS ENCLOSED	46A.	X
47. TOTAL TAX AND PENALTY (ADD LINES 44, 45, AND 46)	47.	23305 .
48. TOTAL NEW JERSEY INCOME TAX WITHHELD (ENCLOSE FORMS W-2 AND 1099)	48.	1298 .
49. PROPERTY TAX CREDIT (SEE INSTRUCTION PAGE 32)	49.	.
50. NEW JERSEY ESTIMATED TAX PAYMENTS/CREDIT FROM 2013 TAX RETURN	50.	25000 .
51. NEW JERSEY EARNED INCOME TAX CREDIT (SEE INSTRUCTION PAGE 38)	51.	.
51B. FILL IN THE BOX IF YOU HAD THE IRS FIGURE YOUR FEDERAL EARNED INCOME CREDIT	51B.	
51C. FILL IN THE BOX IF YOU ARE A CU COUPLE CLAIMING THE NJ EARNED INCOME TAX CREDIT	51C.	
52. EXCESS NEW JERSEY UI/SF/SWF WITHHELD (SEE INSTRUCTION PAGE 38) (ENCLOSE FORM NJ-2450)	52.	.
53. EXCESS DISABILITY INSURANCE WITHHELD (SEE INSTRUCTION PAGE 38) (ENCLOSE FORM NJ-2450)	53.	.
54. EXCESS NEW JERSEY FAMILY LEAVE WITHHELD (SEE INSTRUCTION PAGE 38) (ENCLOSE FORM NJ-2450)	54.	.
55. TOTAL PAYMENTS/CREDITS (ADD LINES 48 THROUGH 54)	55.	26298 .
56. IF LINE 55 IS LESS THAN LINE 47, ENTER AMOUNT YOU OWE IF YOU OWE TAX, YOU MAY MAKE A DONATION BY ENTERING AN AMOUNT ON LINES 59, 60, 61, 62, 63, AND/OR 64 AND ADDING THIS TO YOUR PAYMENT AMOUNT	56.	.
57. IF LINE 55 IS MORE THAN LINE 47, ENTER OVERPAYMENT DEDUCTIONS FROM OVER PAYMENT ON LINE 57 WHICH YOU ELECT TO CREDIT TO:	57.	2993 .
58. YOUR 2015 TAX	58.	2993 .
59. NEW JERSEY ENDANGERED WILD LIFE FUND	59.	.
60. NEW JERSEY CHILDREN'S TRUST FUND	60.	.
61. NEW JERSEY VIETNAM VETERANS' MEMORIAL FUND	61.	.
62. NEW JERSEY BREAST CANCER RESEARCH FUND	62.	.
63. U.S.S. NEW JERSEY EDUCATIONAL MUSEUM FUND	63.	.
64. OTHER DESIGNATED CONTRIBUTION (SEE INSTRUCTION PAGE 39)	64.	.
64C. DESIGNATION CODE	64C.	
65. TOTAL DEDUCTIONS FROM OVERPAYMENT (ADD LINES 58 THROUGH 64)	65.	2993 .
66. REFUND (AMOUNT TO BE SENT TO YOU. SUBTRACT LINE 65 FROM LINE 57)	66.	.

DIRECT DEPOSIT INFORMATION

dd1. REFUND CHECK BOX ('1' FOR REFUND, '4' FOR NO REFUND)	dd1.	4
dd2. ACCOUNT TYPE ('C' FOR CHECKING, 'S' FOR SAVINGS)	dd2.	
dd3. FILL IN THE CHECKBOX IF REFUND IS GOING TO AN ACCOUNT OUTSIDE THE UNITED STATES	dd3.	
dd4. ROUTING NUMBER	dd4.	
dd5. ACCOUNT NUMBER	dd5.	
dnm. DO NOT MAIL INDICATOR	dnm.	
pa. POWER OF ATTORNEY INDICATOR	pa.	X
pdr. PRESIDENTIAL DISASTER RELIEF INDICATOR	pdr.	

<b>Name(s) as shown on Form NJ-1040</b> GIACCHINO AND MELINDA CIATTARELLI	<b>Your Social Security Number</b> [REDACTED]
--	--

**Schedule A CREDIT FOR INCOME OR WAGE TAXES PAID TO OTHER JURISDICTION** If you are claiming a credit for income taxes paid to more than one jurisdiction, a separate Schedule A must be enclosed for each. See instructions.

**A COPY OF OTHER STATE OR POLITICAL SUBDIVISION TAX RETURN MUST BE RETAINED WITH YOUR RECORDS**

<b>1</b>	Income actually taxed by other jurisdiction during tax year (indicate name _____ ) (DO NOT combine the same income taxed by more than one jurisdiction) (The amount on Line 1 cannot exceed the amount shown on Line 2) . . . . .						
		<b>1</b>					
<b>2</b>	Income subject to tax by New Jersey (From Line 28, Form NJ-1040) . . . . .		<b>2</b>				
<b>3</b>	Maximum Allowable Credit Percentage . . . . . <b>1</b> _____ (Divide Line 2 into Line 1) . . . . . <b>2</b> _____		<b>3</b>			%	
<b>IF YOU ARE NOT ELIGIBLE FOR A PROPERTY TAX BENEFIT ONLY COMPLETE COLUMN B.</b>				<b>COLUMN A</b>		<b>COLUMN B</b>	
<b>4</b>	Taxable Income (after Exemptions and Deductions) from Line 36, Form NJ-1040 . . . . .		<b>4</b>			<b>4</b>	
<b>5</b>	Property Tax and Deduction Enter in Box 5a the amount from Worksheet F, line 1. See instructions. <b>5a</b> _____ Property tax deduction. Enter the amount from Worksheet F, line 2. See instructions. _____		<b>5</b>			<b>5</b>	-0-
<b>6</b>	New Jersey Taxable Income (Line 4 minus Line 5) . . . . .		<b>6</b>			<b>6</b>	
<b>7</b>	Tax on Line 6 amount (From Tax Table or Tax Rate Schedules) . . . . .		<b>7</b>			<b>7</b>	
<b>8</b>	Allowable Credit (Line 3 times Line 7) . . . . .		<b>8</b>			<b>8</b>	
<b>9</b>	Credit for Taxes Paid to Other Jurisdiction Enter in Box 9a the income or wage tax paid to other jurisdiction during tax year on income shown on Line 1. See instructions. <b>9a</b> _____ Credit allowed. (Enter lesser of Line 8 or Box 9a). <b>(The credit may not exceed your New Jersey tax on Line 40)</b> . . . . .		<b>9</b>			<b>9</b>	

- If you are not eligible for a property tax benefit, enter the amount from Line 9, Column B, on Line 41, Form NJ-1040. Make no entry on Lines 37c or 49, Form NJ-1040.
- If you are eligible for a property tax benefit, you must complete Worksheet I on page 43 to determine whether you receive a greater benefit by claiming a property tax deduction or taking the property tax credit.

**Schedule B NET GAINS OR INCOME FROM DISPOSITION OF PROPERTY** List the net gains or income, less net loss, derived from the sale, exchange, or other disposition of property including real or personal whether tangible or intangible.

1	a Kind of property and description	b Date acquired (Mo., day, yr.)	c Date sold (Mo., day, yr.)	d Gross sales price	e Cost or other basis as adjusted (see instructions) and expense of sale	f Gain or (loss) (d less e)
	SEE STATEMENT 3					57,814
<b>2</b>	Capital Gains Distributions . . . . .					5,049
<b>3</b>	Other Net Gains . . . . .					
<b>4</b>	Net Gains (Add Lines 1, 2, and 3) (Enter here and on Line 18. If loss enter ZERO here and make no entry on Line 18) . . . . .					62,863

**NOTE:** For tax year 2012 and after, Schedule C, Net Gains or Income From Rents, Royalties, Patents, and Copyrights, has been eliminated from this page. Use Part IV of Schedule NJ-BUS-1 (Form NJ-1040) to report that income.



**SCHEDULE  
NJ-BUS-1**  
(Form NJ-1040)

**NEW JERSEY GROSS INCOME TAX  
BUSINESS INCOME SUMMARY SCHEDULE**

**2014**

Name(s) as shown on Form NJ-1040 <b>GIACCHINO AND MELINDA CIATTARELLI</b>			Your Social Security Number [REDACTED]		
<b>PART I NET PROFITS FROM BUSINESS</b>			List the net profit (loss) from business(es). See instructions.		
	Business Name	Social Security Number/ Federal EIN	Profit or (Loss)		
1.					
2.					
3.					
4.	Net Profit or (Loss). (Add Lines 1, 2, and 3.) (Enter here and on Line 17. If loss, make no entry on Line 17.)		4.		
<b>PART II DISTRIBUTIVE SHARE OF PARTNERSHIP INCOME</b>			List the distributive share of income (loss) from partnership(s). See instructions.		
	Partnership Name	Federal EIN	Share of Partnership Income or (Loss)		
1.	THE HEALTHCARE MEDIA GROUP, LLC	[REDACTED]	134,671.		
2.	GALEN PUBLISHING LLC	[REDACTED]	169,440.		
3.	THE HEALTHCARE MEDIA GROUP, LLC	[REDACTED]	0.		
4.	Distributive Share of Partnership Income or (Loss). (Add Lines 1, 2, and 3.) (Enter here and on Line 20. If loss, make no entry on Line 20.)		4.	304,111.	
<b>PART III NET PRO RATA SHARE OF S CORPORATION INCOME</b>			List the pro rata share of income (loss) from S corporation(s). See instructions.		
	S Corporation Name	Federal EIN	Pro Rata Share of S Corporation Income or (Loss)		
1.					
2.					
3.					
4.	Net Pro Rata Share of S Corporation Income or (Loss). (Add Lines 1, 2, and 3.) (Enter here and on Line 21. If loss, make no entry on Line 21.)		4.		
<b>PART IV NET GAINS OR INCOME FROM RENTS, ROYALTIES, PATENTS, AND COPYRIGHTS</b>			List the net gains or net income, less net loss, derived from or in the form of rents, royalties, patents, and copyrights. See instructions. Type of Property: 1-Rental real estate 2-Royalties 3-Patents 4-Copyrights		
	Source of Income or Loss. If rental real estate, enter physical address of property.	Social Security Number/ Federal EIN	Type - Enter number from list above	Income or (Loss)	
1.	[REDACTED]	[REDACTED]	1	-17,221.	
2.					
3.					
4.	Net Income or (Loss). (Add Lines 1, 2, and 3.) (Enter here and on Line 22. If loss, make no entry on Line 22.)			4.	-17,221.

**SCHEDULE  
NJ-BUS-2**  
(Form NJ-1040)

**NEW JERSEY GROSS INCOME TAX  
ALTERNATIVE BUSINESS CALCULATION ADJUSTMENT**

**2014**

Name(s) as shown on Form NJ-1040 GIACCHINO AND MELINDA CIATTARELLI				Your Social Security Number [REDACTED]	
<b>PART I INCOME (LOSS)</b>		Column A		Column B	
		Reportable Regular Business Income		Alternative Business Income/(Loss)	
1.	Net Profits From Business	1a.		1b.	
2.	Distributive Share of Partnership Income	2a.	304,111.	2b.	304,111.
3.	Net Pro Rata Share of S Corporation Income	3a.		3b.	
4.	Net Gain or Income From Rents, Royalties, Patents, and Copyrights	4a.	0.	4b.	-17,221.
5.	Loss Carryforward From Tax Year 2013			5b.	( )
6.	Totals	6a.	304,111.	6b.	286,890.
<b>PART II ADJUSTMENT CALCULATION</b>					
7.	Total Regular Business Income	7.	304,111.		
8.	Total Alternative Business Income/(Loss). (If loss, enter zero)	8.	286,890.		
9.	Business Increment (Line 7 minus Line 8)	9.	17,221.		
10.	Adjustment Percentage	10.	0.30		
11.	Alternative Business Calculation Adjustment (Line 9 x 0.30)	11.	5,166.		
<b>PART III LOSS CARRYFORWARD TO TAX YEAR 2015</b>					
12.	Loss Carryforward to Tax Year 2015			12.	( 0.)

**Instructions**

- Line 1a. Enter the amount from Line 17 of Form NJ-1040.
- Line 1b. Enter the amount from Part I, Line 4 of Schedule NJ-BUS-1 (Form NJ-1040).
- Line 2a. Enter the amount from Line 20 of Form NJ-1040.
- Line 2b. Enter the amount from Part II, Line 4 of Schedule NJ-BUS-1 (Form NJ-1040).
- Line 3a. Enter the amount from Line 21 of Form NJ-1040.
- Line 3b. Enter the amount from Part III, Line 4 of Schedule NJ-BUS-1 (Form NJ-1040).
- Line 4a. Enter the amount from Line 22 of Form NJ-1040.
- Line 4b. Enter the amount from Part IV, Line 4 of Schedule NJ-BUS-1 (Form NJ-1040).
- Line 5b. Enter the amount from Line 12 of your 2013 Schedule NJ-BUS-2 (Form NJ-1040).
- Line 6a. Enter the total of Lines 1a through 4a.
- Line 6b. Enter the total of Lines 1b through 5b, netting gains with losses.
- Line 7. Enter the amount from Line 6a of this schedule.
- Line 8. Enter the amount from Line 6b of this schedule. If loss, enter zero here.
- Line 9. Subtract Line 8 from Line 7. If the result is zero, enter zero on Line 11 and continue with Line 12.
- Line 10. The adjustment percentage for tax year 2014 is 30% (0.30).
- Line 11. Multiply the amount on Line 9 by 30% (0.30). Enter here and Line 34 of Form NJ-1040.
- Line 12. If the amount on 6b is a loss, enter the amount of the loss on this line. Otherwise, enter zero.

**SCHEDULE E**  
**(Form 1040)**

NJ COPY

**Supplemental Income and Loss**

OMB No. 1545-0074

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

▶ Attach to Form 1040, 1040NR, or Form 1041.

▶ Information about Schedule E and its separate instructions is at [www.irs.gov/schedulee](http://www.irs.gov/schedulee).

**2014**

Attachment  
Sequence No. **13**

Department of the Treasury  
Internal Revenue Service (99)

Name(s) shown on return

Your social security number

**GIACCHINO AND MELINDA CIATTARELLI**

**Part I** **Income or Loss From Rental Real Estate and Royalties** Note. If you are in the business of renting personal property, use Schedule C or C-EZ (see instructions). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

- A** Did you make any payments in 2014 that would require you to file Form(s) 1099? (see instructions).....  Yes  No  
**B** If 'Yes,' did you or will you file required Forms 1099?.....  Yes  No

<b>1 a</b>	Physical address of each property (street, city, state, ZIP code)
<b>A</b>	[REDACTED]
<b>B</b>	
<b>C</b>	

<b>1 b</b>	Type of Property (from list below)	<b>2</b>	Fair Rental Days	Personal Use Days	QJV
<b>A</b>	4	For each rental real estate property listed above, report the number of fair rental and personal use days. Check the <b>QJV</b> box only if you meet the requirements to file as a qualified joint venture. See instructions.	365		
<b>B</b>					
<b>C</b>					

**Type of Property:**

- 1 Single Family Residence      3 Vacation/Short-Term Rental      5 Land      7 Self-Rental  
 2 Multi-Family Residence      4 Commercial      6 Royalties      8 Other (describe)

Income:	Properties:	A	B	C
<b>3</b> Rents received .....	<b>3</b>	196,446.		
<b>4</b> Royalties received .....	<b>4</b>			
<b>Expenses:</b>				
<b>5</b> Advertising .....	<b>5</b>			
<b>6</b> Auto and travel (see instructions) .....	<b>6</b>			
<b>7</b> Cleaning and maintenance .....	<b>7</b>			
<b>8</b> Commissions .....	<b>8</b>			
<b>9</b> Insurance .....	<b>9</b>	4,739.		
<b>10</b> Legal and other professional fees .....	<b>10</b>			
<b>11</b> Management fees .....	<b>11</b>			
<b>12</b> Mortgage interest paid to banks, etc (see instructions) .....	<b>12</b>	58,684.		
<b>13</b> Other interest .....	<b>13</b>			
<b>14</b> Repairs .....	<b>14</b>	7,944.		
<b>15</b> Supplies .....	<b>15</b>			
<b>16</b> Taxes .....	<b>16</b>	51,581.		
<b>17</b> Utilities .....	<b>17</b>			
<b>18</b> Depreciation expense or depletion .....	<b>18</b>	51,050.		
<b>19</b> Other (list) ▶ <u>SEE STM 4</u> .....	<b>19</b>	39,669.		
<b>20</b> Total expenses. Add lines 5 through 19 .....	<b>20</b>	213,667.		
<b>21</b> Subtract line 20 from line 3 (rents) and/ or 4 (royalties). If result is a (loss), see instructions to find out if you must file <b>Form 6198</b> .....	<b>21</b>	-17,221.		
<b>22</b> Deductible rental real estate loss after limitation, if any, on <b>Form 8582</b> (see instructions) .....	<b>22</b>	-17,221.		
<b>23 a</b> Total of all amounts reported on line 3 for all rental properties .....	<b>23a</b>		196,446.	
<b>b</b> Total of all amounts reported on line 4 for all royalty properties .....	<b>23b</b>			
<b>c</b> Total of all amounts reported on line 12 for all properties .....	<b>23c</b>		58,684.	
<b>d</b> Total of all amounts reported on line 18 for all properties .....	<b>23d</b>		51,050.	
<b>e</b> Total of all amounts reported on line 20 for all properties .....	<b>23e</b>		213,667.	
<b>24</b> <b>Income.</b> Add positive amounts shown on line 21. <b>Do not</b> include any losses .....	<b>24</b>			
<b>25</b> <b>Losses.</b> Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here. ...	<b>25</b>			-17,221.
<b>26</b> <b>Total rental real estate and royalty income or (loss).</b> Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2. ....	<b>26</b>			-17,221.

**BAA** For Paperwork Reduction Act Notice, see the separate instructions.

FDI2301L 10/30/14

Schedule E (Form 1040) 2014

GIACCHINO AND MELINDA CIATTARELLI

**STATEMENT 1  
FORM NJ-1040, LINE 15A  
INTEREST INCOME RECONCILIATION**

FEDERAL SCHEDULE B.....		\$	2,866.
	TOTAL	\$	<u>2,866.</u>
<b>TAXABLE K-1 INTEREST</b>			
THE HEALTHCARE MEDIA GROUP, LLC.....		\$	-2,866.
	TOTAL	\$	<u>-2,866.</u>
<b>FEDERAL TAX-EXEMPT INTEREST</b>			
MORGAN STANLEY [REDACTED].....		\$	1,112.
MORGAN STANLEY [REDACTED].....			7,013.
MORGAN STANLEY [REDACTED].....			2,875.
MORGAN STANLEY [REDACTED].....			1.
MORGAN STANLEY [REDACTED].....			-1,110.
	TOTAL	\$	<u>9,891.</u>
TOTAL NEW JERSEY TAXABLE INTEREST		\$	<u>9,891.</u>

**STATEMENT 2  
FORM NJ-1040, LINE 15B  
TAX EXEMPT INTEREST INCOME**

MORGAN STANLEY [REDACTED].....	\$	43,047.
MORGAN STANLEY [REDACTED].....		2,961.
MORGAN STANLEY [REDACTED].....		183,452.
MORGAN STANLEY [REDACTED].....		-4,313.
MORGAN STANLEY [REDACTED].....		-38,424.
	TOTAL	\$ <u>186,723.</u>

**STATEMENT 3  
SCHEDULE B, LINE 1  
CAPITAL GAINS AND LOSSES**

A. DESCRIPTION OF PROPERTY	B. DATE ACQUIRED	C. DATE SOLD	D. SALES PRICE	E. COST OR BASIS	F. GAIN/LOSS (D-E)
2500 ALIMERA SCIENCES INC	12/19/13	1/27/14	14,760.	10,157.	\$ 4,603.
1000 KERYX BIOPHARMCEUTICALS INC	5/16/14	9/10/14	13,757.	13,068.	689.
2500 PSIVIDA CORP COM	12/19/13	3/27/14	9,763.	10,157.	-394.
1800 GENERAL MOTORS CO	1/03/11	3/13/14	60,547.	55,628.	4,919.
MORGAN STANLEY [REDACTED]	10/17/13	2/03/14	309,060.	312,949.	-3,889.
WASH SALE					192.
14 NOW INC	3/10/14	6/05/14	476.	399.	77.

GIACCHINO AND MELINDA CIATTARELLI

STATEMENT 3 (CONTINUED)  
 SCHEDULE B, LINE 1  
 CAPITAL GAINS AND LOSSES

A. DESCRIPTION OF PROPERTY	B. DATE ACQUIRED	C. DATE SOLD	D. SALES PRICE	E. COST OR BASIS	F. GAIN/LOSS (D-E)
MORGAN STANLEY [REDACTED]	3/08/13	8/25/14	152,881.	122,908.	\$ 29,973.
MORGAN STANLEY [REDACTED]	5/04/10	1/02/14	138,146.	116,537.	21,609.
VERFT IV CORP	7/01/14	7/01/14	35.		35.
TOTAL					<u>\$ 58,006.</u>

STATEMENT 4  
 SCHEDULE E, LINE 19 - [REDACTED]  
 OTHER RENTAL AND ROYALTY EXPENSES

AMORTIZATION.....	\$ 80.
BANK CHARGES - PREPAYMEN T.....	34,677.
LICENSES AND PERMITS.....	112.
PAINTING AND DECORATING.....	4,800.
TOTAL	<u>\$ 39,669.</u>