

**CT PHARMACEUTICAL  
RESEARCH CENTER**

**MMP - RFA**

**"REDACTED"**

## **CONFIDENTIALITY NOTICE**

**FREEDOM OF INFORMATION ACT NOTICE OF CONFIDENTIALITY** -- Please be advised that the enclosed financial information is considered financial information given in confidence and not required by statute and are, therefore, exempt from disclosure under the Freedom of Information Act pursuant to Conn. Gen. Stat. § 1-210(b)(5)(B).

In addition, given that the enclosed information includes confidential information that is personal in nature, we ask that it not be shared with anyone other than the CT Drug Control Department / Medical Marijuana Program staff for the purposes of evaluating this application. This includes not disclosing the enclosed information to individuals involved with the applicant or any of its related entity members, officers, employees, or agents.

Thank you for your attention in this matter.

**U.S. Return of Partnership Income**

OMB No. 1545-0123

For calendar year 2014, or tax year beginning \_\_\_\_\_, ending \_\_\_\_\_

**2014**

<b>A</b> Principal business activity <b>PHARMACEUTICAL</b>	<b>Type of Print</b>	Name of partnership <b>CONNECTICUT PHARMACEUTICAL SOLUTIONS, LLC</b>	<b>D</b> Employer identification number
<b>B</b> Principal product or service <b>MEDICAL MARIJUANA</b>		Number, street, and room or suite no. If a P.O. box, see the instructions. <b>47 MAIN STREET</b>	<b>E</b> Date business started <b>10/04/2013</b>
<b>C</b> Business code number <b>325410</b>		City or town, state or province, country, and ZIP or foreign postal code <b>PORTLAND CT 06480</b>	<b>F</b> Total assets \$ _____

**G** Check applicable boxes: (1)  Initial return (2)  Final return (3)  Name change (4)  Address change (5)  Amended return (6)  Technical termination - also check (1) or (2)

**H** Check accounting method: (1)  Cash (2)  Accrual (3)  Other (specify) \_\_\_\_\_

**I** Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year **8**

**J** Check if Schedules G and M-3 are attached

**Caution.** Include *only* trade or business income and expenses on lines 1a through 22 below. See the instructions for more information.

<b>Income</b>	1 a Gross receipts or sales	<b>1a</b>		
	b Returns and allowances	<b>1b</b>		
	c Balance. Subtract line 1b from line 1a			<b>1c</b>
	2 Cost of goods sold (attach Form 1125-A)			<b>2</b>
	3 Gross profit. Subtract line 2 from line 1c			<b>3</b>
	4 Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)			<b>4</b>
	5 Net farm profit (loss) (attach Schedule F (Form 1040))			<b>5</b>
	6 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)			<b>6</b>
7 Other income (loss) (attach statement)			<b>7</b>	
8 <b>Total income (loss). Combine lines 3 through 7</b>			<b>8</b>	
<b>Deductions (see the instructions for limitations)</b>	9 Salaries and wages (other than to partners) (less employment credits)			<b>9</b>
	10 Guaranteed payments to partners			<b>10</b>
	11 Repairs and maintenance			<b>11</b>
	12 Bad debts			<b>12</b>
	13 Rent			<b>13</b>
	14 Taxes and licenses			<b>14</b>
	15 Interest			<b>15</b>
	16 a Depreciation (if required, attach Form 4562)	<b>16a</b>		
	b Less depreciation reported on Form 1125-A and elsewhere on return	<b>16b</b>		<b>16c</b>
	17 Depletion (Do not deduct oil and gas depletion.)			<b>17</b>
	18 Retirement plans, etc.			<b>18</b>
	19 Employee benefit programs			<b>19</b>
	20 Other deductions (attach statement)			<b>20</b>
	21 <b>Total deductions. Add the amounts shown in the far right column for lines 9 through 20</b>			<b>21</b>
22 <b>Ordinary business income (loss). Subtract line 21 from line 8</b>			<b>22</b>	

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than general partner or limited liability company member manager) is based on all information of which preparer has any knowledge.

**Sign Here** Signature of general partner or limited liability company member manager \_\_\_\_\_ Date \_\_\_\_\_

May the IRS discuss this return with the preparer shown below (see Instr.)?  Yes  No

Print/Type preparer's name <b>JOHN M. ROLLERI, CPA</b>	Preparer's signature	Date	Check <input checked="" type="checkbox"/> if self-employed	PTIN
Firm's name <b>KNIGHT ROLLERI SHEPPARD CPAS LLP</b>			Firm's EIN	
Firm's address <b>1499 POST ROAD, SUITE 1040 FAIRFIELD, CT 06824</b>			Phone no. <b>(203) 259-2727</b>	

LHA For Paperwork Reduction Act Notice, see separate instructions.

**Schedule B Other Information**

1 What type of entity is filing this return? Check the applicable box:				Yes	No
a <input type="checkbox"/> Domestic general partnership	b <input type="checkbox"/> Domestic limited partnership	c <input checked="" type="checkbox"/> Domestic limited liability company	d <input type="checkbox"/> Domestic limited liability partnership		
e <input type="checkbox"/> Foreign partnership	f <input type="checkbox"/> Other ▶				
2 At any time during the tax year, was any partner in the partnership a disregarded entity, a partnership (including an entity treated as a partnership), a trust, an S corporation, an estate (other than an estate of a deceased partner), or a nominee or similar person?				X	
3 At the end of the tax year:					
a Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization, or any foreign government own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership					X
b Did any individual or estate own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership					X
4 At the end of the tax year, did the partnership:					
a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below					X
(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock		
b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below					X
(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned to Profit, Loss, or Capital	
5 Did the partnership file Form 8893, Election of Partnership Level Tax Treatment, or an election statement under section 6231(a)(1)(B)(ii) for partnership-level tax treatment, that is in effect for this tax year? See Form 8893 for more details					X
6 Does the partnership satisfy all four of the following conditions?					
a The partnership's total receipts for the tax year were less than \$250,000.					
b The partnership's total assets at the end of the tax year were less than \$ 1 million.					
c Schedules K-1 are filed with the return and furnished to the partners on or before the due date (including extensions) for the partnership return.					
d The partnership is not filing and is not required to file Schedule M-3 If "Yes," the partnership is not required to complete Schedules L, M-1, and M-2; Item F on page 1 of Form 1065; or Item L on Schedule K-1.				X	
7 Is this partnership a publicly traded partnership as defined in section 469(k)(2)?					X
8 During the tax year, did the partnership have any debt that was cancelled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt?					X
9 Has this partnership filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction?					X
10 At any time during calendar year 2014, did the partnership have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). If "Yes," enter the name of the foreign country.					



**Schedule B** Other Information (continued)

	Yes	No
11 At any time during the tax year, did the partnership receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the partnership may have to file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts. See Instructions		X
12a Is the partnership making, or had it previously made (and not revoked), a section 754 election? See Instructions for details regarding a section 754 election.		X
b Did the partnership make for this tax year an optional basis adjustment under section 743(b) or 734(b)? If "Yes," attach a statement showing the computation and allocation of the basis adjustment. See instructions		X
c Is the partnership required to adjust the basis of partnership assets under section 743(b) or 734(b) because of a substantial built-in loss (as defined under section 743(d)) or substantial basis reduction (as defined under section 734(d))? If "Yes," attach a statement showing the computation and allocation of the basis adjustment. See instructions		X
13 Check this box if, during the current or prior tax year, the partnership distributed any property received in a like-kind exchange or contributed such property to another entity (other than disregarded entities wholly owned by the partnership throughout the tax year) <input type="checkbox"/>		
14 At any time during the tax year, did the partnership distribute to any partner a tenancy-in-common or other undivided interest in partnership property?		X
15 If the partnership is required to file Form 8858, Information Return of U.S. Persons With Respect To Foreign Disregarded Entities, enter the number of Forms 8858 attached. See instructions		
16 Does the partnership have any foreign partners? If "Yes," enter the number of Forms 8805, Foreign Partner's Information Statement of Section 1446 Withholding Tax, filed for this partnership.		X
17 Enter the number of Forms 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to this return.		
18a Did you make any payments in 2014 that would require you to file Form(s) 1099? See instructions	X	
b If "Yes," did you or will you file required Form(s) 1099?	X	
19 Enter the number of Form(s) 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations, attached to this return.		
20 Enter the number of partners that are foreign governments under section 892.		

**Designation of Tax Matters Partner** (see Instructions)

Enter below the general partner or member-manager designated as the tax matters partner (TMP) for the tax year of this return:

Name of designated TMP	THOMAS SCHULTZ	Identifying number of TMP	
If the TMP is an entity, name of TMP representative		Phone number of TMP	
Address of designated TMP	35 TOMMY'S LANE NEW CANAAN, CT 06840		

Schedule K Partners' Distributive Share Items		Total amount	
Income (Loss)	1 Ordinary business income (loss) (page 1, line 22)	1	
	2 Net rental real estate income (loss) (attach Form 8825)	2	
	3 a Other gross rental income (loss)	3a	
	b Expenses from other rental activities (attach statement)	3b	
	c Other net rental income (loss). Subtract line 3b from line 3a	3c	
	4 Guaranteed payments	4	
	5 Interest income	5	
	6 Dividends: a Ordinary dividends	6a	
	b Qualified dividends	6b	
	7 Royalties	7	
	8 Net short-term capital gain (loss) (attach Schedule D (Form 1065))	8	
Income (Loss)	9 a Net long-term capital gain (loss) (attach Schedule D (Form 1065))	9a	
	b Collectibles (28%) gain (loss)	9b	
	c Unrecaptured section 1250 gain (attach statement)	9c	
10 Net section 1231 gain (loss) (attach Form 4797)	10		
11 Other Income (loss) (see instructions) Type ▶	11		
Deductions	12 Section 179 deduction (attach Form 4562)	12	
	13 a Contributions	13a	
	b Investment interest expense	13b	
	c Section 59(e)(2) expenditures: (1) Type ▶ (2) Amount ▶	13c(2)	
d Other deductions (see instructions) Type ▶	13d		
Self-Employment	14 a Net earnings (loss) from self-employment	14a	
	b Gross farming or fishing income	14b	
	c Gross nonfarm income	14c	
Credits	15 a Low-income housing credit (section 42(j)(5))	15a	
	b Low-income housing credit (other)	15b	
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)	15c	
	d Other rental real estate credits (see instructions) Type ▶	15d	
	e Other rental credits (see instructions) Type ▶	15e	
	f Other credits (see instructions) Type ▶	15f	
Foreign Transactions	16 a Name of country or U.S. possession ▶		
	b Gross income from all sources	16b	
	c Gross income sourced at partner level	16c	
	d <small>Passive category</small> ▶ e General category ▶ f Other ▶	16f	
	Deductions allocated and apportioned at partner level		
	g Interest expense ▶ h Other ▶	16h	
	Deductions allocated and apportioned at partnership level to foreign source income		
	i <small>Passive category</small> ▶ j General category ▶ k Other ▶	16k	
	l Total foreign taxes (check one): ▶ Paid <input type="checkbox"/> Accrued <input type="checkbox"/>	16l	
	m Reduction in taxes available for credit (attach statement)	16m	
n Other foreign tax information (attach statement)			
Alternative Minimum Tax (AMT) Items	17 a Post-1986 depreciation adjustment	17a	
	b Adjusted gain or loss	17b	
	c Depletion (other than oil and gas)	17c	
	d Oil, gas, and geothermal properties - gross income	17d	
	e Oil, gas, and geothermal properties - deductions	17e	
	f Other AMT items (attach statement) <b>SEE STATEMENT 1</b>	17f	
Other Information	18 a Tax-exempt interest income	18a	
	b Other tax-exempt income	18b	
	c Nondeductible expenses <b>SEE STATEMENT 2</b>	18c	
	19 a Distributions of cash and marketable securities	19a	
	b Distributions of other property	19b	
	20 a Investment income	20a	
b Investment expenses	20b		
c Other items and amounts (attach statement)			

**Analysis of Net Income (Loss)**

1 Net income (loss). Combine Schedule K, lines 1 through 11. From the result, subtract the sum of Schedule K, lines 12 through 13d, and 16l						1
2 Analysis by partner type:	(i) Corporate	(ii) Individual (active)	(iii) Individual (passive)	(iv) Partnership	(v) Exempt Organization	(vi) Nominee/Other
a General partners						
b Limited partners						

**Schedule L Balance Sheets per Books**

Assets	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
1 Cash				
2a Trade notes and accounts receivable				
b Less allowance for bad debts				
3 Inventories				
4 U.S. government obligations				
5 Tax-exempt securities				
6 Other current assets (attach statement)	STATEMENT 3			
7a Loans to partners (or persons related to partners)				
b Mortgage and real estate loans				
8 Other investments (attach statement)				
9a Buildings and other depreciable assets				
b Less accumulated depreciation				
10a Depletable assets				
b Less accumulated depletion				
11 Land (net of any amortization)				
12a Intangible assets (amortizable only)				
b Less accumulated amortization				
13 Other assets (attach statement)	STATEMENT 4			
14 Total assets		1		
<b>Liabilities and Capital</b>				
15 Accounts payable		25,000.		
16 Mortgages, notes, bonds payable in less than 1 year				
17 Other current liabilities (attach statement)	STATEMENT 5			
18 All nonrecourse loans				
19a Loans from partners (or persons related to partners)				
b Mortgages, notes, bonds payable in 1 year or more				
20 Other liabilities (attach statement)				
21 Partners' capital accounts				
22 Total liabilities and capital				

**Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return**

Note. The partnership may be required to file Schedule M-3 (see Instructions).

1 Net income (loss) per books		5.	6 Income recorded on books this year not included on Schedule K, lines 1 through 11 (itemize):	
2 Income included on Schedule K, lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10, and 11, not recorded on books this year (itemize):			a Tax-exempt interest \$	
3 Guaranteed payments (other than health insurance)			7 Deductions included on Schedule K, lines 1 through 13d, and 16l, not charged against book income this year (itemize):	
4 Expenses recorded on books this year not included on Schedule K, lines 1 through 13d, and 16l (itemize):			a Depreciation \$	
STMT 6		3	8 Add lines 6 and 7	
a Depreciation \$			9 Income (loss) (Analysis of Net Income (Loss), line 1). Subtract line 8 from line 5	
b Travel and entertainment \$				
5 Add lines 1 through 4		4.		

**Schedule M-2 Analysis of Partners' Capital Accounts**

1 Balance at beginning of year		6 Distributions: a Cash	
2 Capital contributed: a Cash		b Property	
b Property		7 Other decreases (itemize):	
3 Net income (loss) per books		8 Add lines 6 and 7	
4 Other increases (itemize):		9 Balance at end of year. Subtract line 8 from line 5	
5 Add lines 1 through 4			

# Cost of Goods Sold

(Rev. December 2012)

▶ Attach to Form 1120, 1120-C, 1120-F, 1120S, 1065, or 1065-B.

▶ Information about Form 1125-A and its instructions is at [www.irs.gov/form1125a](http://www.irs.gov/form1125a).

Department of the Treasury  
Internal Revenue Service

Name **CONNECTICUT PHARMACEUTICAL SOLUTIONS,  
LLC**

Employer identification number

1	Inventory at beginning of year	1
2	Purchases	2
3	Cost of labor	3
4	Additional section 263A costs (attach schedule) <b>SEE STATEMENT 7</b>	4
5	Other costs (attach schedule) <b>SEE STATEMENT 8</b>	5
6	Total. Add lines 1 through 5	6
7	Inventory at end of year	7
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return (see instructions)	8

**9 a** Check all methods used for valuing closing inventory:

- (i)  Cost
- (ii)  Lower of cost or market
- (iii)  Other (Specify method used and attach explanation) ▶

**b** Check if there was a writedown of subnormal goods

**c** Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970)

**d** If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO

9d

**e** If property is produced or acquired for resale, do the rules of Section 263A apply to the corporation?

Yes  No

**f** Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation.

Yes  No

Form **4562**

**Depreciation and Amortization**  
(Including Information on Listed Property) OTHER 1

OMB No. 1545-0172

**2014**

Attachment  
Sequence No. 179

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).

Name(s) shown on return: <b>CONNECTICUT PHARMACEUTICAL SOLUTIONS, LLC</b>	Business or activity to which this form relates:	Identifying number:
--	--	---------------------

**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	
2 Total cost of section 179 property placed in service (see instructions) .....	2	
3 Threshold cost of section 179 property before reduction in limitation .....	3	
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 3. 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 smaller 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 .....	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.)**

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year .....	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
19a 3-year property						
b 5-year property				HY	200DB	
c 7-year property				HY	200DB	
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	
	/		27.5 yrs.	MM	S/L	
i Nonresidential real property	/		39 yrs.	MM	S/L	
	/			MM	S/L	

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

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

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

21 Listed property. Enter amount from line 28 .....	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see Instr. ....	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	

**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.)

24a Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No					24b If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> 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	
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use.....								25	
26 Property used more than 50% in a qualified business use:									
		%							
		%							
		%							
27 Property used 50% or less in a qualified business use:									
		%				S/L-			
		%				S/L-			
		%				S/L-			
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .....								28	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 .....								29	

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

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? .....		Yes	No
38 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 .....			
39 Do you treat all use of vehicles by employees as personal use? .....			
40 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? .....			
41 Do you meet the requirements concerning qualified automobile demonstration use? .....			

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
42 Amortization of costs that begins during your 2014 tax year:					
43 Amortization of costs that began before your 2014 tax year .....					43
44 Total. Add amounts in column (f). See the instructions for where to report .....					44

2014 DEPRECIATION AND AMORTIZATION REPORT

OTHER 1

Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
1	COMPUTERS LEASEHOLD	082814	200DE	5.00	19B							
2	IMPROVEMENTS LEASEHOLD	082814	SL	39.50	16							
3	IMPROVEMENTS FURNITURE AND	082814	SL	39.50	16							
4	EQUIPMENT	082814	200DE	7.00	19C							
5	EQUIPMENT	090114	200DE	5.00	19E							
	* TOTAL OTHER DEPRECIATION									0.		
	CURRENT ACTIVITY											
	BEGINNING BALANCE					0.		0.	0.	0.		
	ACQUISITIONS									0.		
	DISPOSITIONS					0.		0.	0.	0.		
	ENDING BALANCE					10.				0.		

428102 05-01-14

(D) - Asset disposed

\* ITC, Section 179, Salvage, Bonus, Commercial Revitalization Deduction

**Worksheet for Figuring Net Earnings (Loss) From Self-Employment**

Name of partnership <b>CONNECTICUT PHARMACEUTICAL SOLUTIONS, LLC</b>		Employer identification number	
1 a Ordinary income (loss) (Schedule K, line 1) .....	<b>1a</b>		
b Net income (loss) from CERTAIN rental real estate activities .....	<b>1b</b>		
c Net income (loss) from other rental activities (Schedule K, line 3c) .....	<b>1c</b>		
d Net loss from Form 4797, Part II, line 17, included on line 1a above. Enter as a positive amount .....	<b>1d</b>		
e Other additions .....	<b>1e</b>		
f Combine lines 1a through 1e .....	<b>1f</b>		
2 a Net gain from Form 4797, Part II, line 17, included on line 1a above .....	<b>2a</b>		
b Other subtractions .....	<b>2b</b>		
c Add lines 2a and 2b .....	<b>2c</b>		
3 a Subtract line 2c from line 1f. If line 1f is a loss, increase the loss on line 1f by the amount on line 2c .....	<b>3a</b>		
b Part of line 3a allocated to limited partners, estates, trusts, corporations, exempt organizations, and IRAs .....	<b>3b</b>		
c Subtract line 3b from line 3a .....		<b>3c</b>	
4 a Guaranteed payments to partners (Schedule K, line 4) derived from a trade or business as defined in section 1402(c) .....	<b>4a</b>		
b Part of line 4a allocated to individual limited partners for other than services and to estates, trusts, corporations, exempt organizations, and IRAs .....	<b>4b</b>		
c Subtract line 4b from line 4a .....		<b>4c</b>	
5 Net earnings (loss) from self-employment. Combine lines 3c and 4c. Enter here and on Schedule K, line 14a .....		<b>5</b>	



**Worksheet for Adjusted Current Earnings Adjustments  
for Corporate and Partnership Partners**

Name of partnership	Employer identification number
CONNECTICUT PHARMACEUTICAL SOLUTIONS, LLC	
<b>1. Additions to AMTI:</b> a. Depreciation recomputed for AMT purposes ..... b. Tax-exempt interest income ..... c. Amortization of organizational expenditures ..... d. Depletion for post-1989 properties ..... e. Intangible drilling costs deducted from AMTI .....  f. Total additions to AMTI .....	
<b>2. Deductions:</b> a. Depreciation recomputed for ACE purposes ..... b. Depletion recomputed for ACE purposes ..... c. ACE intangible drilling costs .....  d. Total deductions .....	
<b>3. Other adjustments:</b> a. Basis adjustments from sales or exchanges ..... b. Other adjustments .....  c. Total other adjustments .....	
<b>4. Total adjustments to AMTI for ACE calculation. Combine lines 1f, 2d and 3c</b> .....	

CONNECTICUT PHARMACEUTICAL SOLUTIONS, LL

SCHEDULE K OTHER ADJUSTMENTS AND TAX PREFERENCE ITEMS STATEMENT 1

DESCRIPTION	AMOUNT
ADJUSTED CURRENT EARNINGS FROM THE PARTNERSHIP	
TOTAL TO SCHEDULE K, LINE 17F	

SCHEDULE K NONDEDUCTIBLE EXPENSE STATEMENT 2

DESCRIPTION	AMOUNT
NONDEDUCTIBLE EXPENSES	
TOTAL TO SCHEDULE K, LINE 18C	

SCHEDULE L OTHER CURRENT ASSETS STATEMENT 3

DESCRIPTION	BEGINNING OF TAX YEAR	END OF TAX YEAR
CONSTRUCTION IN PROGRESS AND PREPAID EXPENSES		
OTHER CURRENT ASSETS		
TOTAL TO SCHEDULE L, LINE 6		

SCHEDULE L OTHER ASSETS STATEMENT 4

DESCRIPTION	BEGINNING OF TAX YEAR	END OF TAX YEAR
CASH HELD IN ESCROW		
TOTAL TO SCHEDULE L, LINE 13		

CONNECTICUT PHARMACEUTICAL SOLUTIONS, LL

SCHEDULE L OTHER CURRENT LIABILITIES STATEMENT 5

DESCRIPTION	BEGINNING OF TAX YEAR	END OF TAX YEAR
ACCRUED EXPENSES		
OTHER CURRENT LIABILITIES		
TOTAL TO SCHEDULE L, LINE 17		

SCHEDULE M-1 EXPENSES RECORDED ON BOOKS NOT DEDUCTED IN RETURN STATEMENT 6

DESCRIPTION	AMOUNT
NONDEDUCTIBLE EXPENSES	
TOTAL TO SCHEDULE M-1, LINE 4	

FORM 1125-A ADDITIONAL SECTION 263A COSTS STATEMENT 7

DESCRIPTION	AMOUNT
CGS-ADDITIONAL SEC 263A COSTS (1125)	
CGS-DEPRECIATION SEC 263A (1125A)	
TOTAL TO LINE 4	

FORM 1125-A OTHER COSTS STATEMENT 8

DESCRIPTION	AMOUNT
CGS-OTHER COSTS (1125A)	
TOTAL TO LINE 5	

2014 DEPRECIATION AND AMORTIZATION REPORT

- CURRENT YEAR FEDERAL - CONNECTICUT PHARMACEUTICAL SOLUTIONS, LLC

Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
1	COMPUTERS	082814	200D									
	LEASEHOLD											
2	IMPROVEMENTS	082814	SL									
	LEASEHOLD											
3	IMPROVEMENTS	082814	SL									
	FURNITURE AND											
4	EQUIPMENT	082814	200D									
5	EQUIPMENT	090114	200D									
	* TOTAL OTHER DEPRECIATION											
	CURRENT YEAR ACTIVITY											
	- BEGINNING BALANCE											
	ACQUISITIONS											
	DISPOSITIONS											
	ENDING BALANCE											

2015 DEPRECIATION AND AMORTIZATION REPORT

- NEXT YEAR FEDERAL -

CONNECTICUT PHARMACEUTICAL SOLUTIONS,  
LLC

Asset No.	Description	Date Acquired	Method	Life	Unadjusted Cost Or Basis	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Amount Of Depreciation
1	COMPUTERS	0							
	AMT DEPRECIATION								
	ACE DEPRECIATION								
2	LEASEHOLD IMPROVEMENTS	0							
	AMT DEPRECIATION								
	ACE DEPRECIATION								
3	LEASEHOLD IMPROVEMENTS	0							
	AMT DEPRECIATION								
	ACE DEPRECIATION								
4	FURNITURE AND EQUIPMENT	0							
	AMT DEPRECIATION								
	ACE DEPRECIATION								
5	EQUIPMENT	0							
	AMT DEPRECIATION								
	ACE DEPRECIATION								
	* TOTAL OTHER DEPRECIATION								
	AMT DEPRECIATION								
	ACE DEPRECIATION								

KNIGHT ROLLERI SHEPPARD CPAS LLP  
1499 POST ROAD, SUITE 1040  
FAIRFIELD, CT 06824

(203) 259-2727

SEPTEMBER 14, 2015

GABRIEL VARCA  
40 HILLSIDE VIEW ROAD  
NORTHFORD, CT 06472

RE: CONNECTICUT PHARMACEUTICAL SOLUTIONS,  
LLC

DEAR MEMBER:

ATTACHED IS YOUR COPY OF THE 2014 PARTNERSHIP FORM 1065 SCHEDULE K-1. THIS SCHEDULE SUMMARIZES YOUR INFORMATION FROM THE PARTNERSHIP. THIS INFORMATION HAS BEEN PROVIDED TO THE INTERNAL REVENUE SERVICE WITH THE U.S. PARTNERSHIP RETURN OF INCOME, FORM 1065.

THE INFORMATION PROVIDED ON THIS SCHEDULE SHOULD BE ENTERED ON YOUR TAX RETURN, IN ACCORDANCE WITH THE INSTRUCTIONS IN SCHEDULE K-1, PAGE 2. IF YOUR RETURN WILL BE PREPARED BY YOUR ACCOUNTANT OR ATTORNEY, YOU SHOULD PROVIDE A COPY OF THIS SCHEDULE TO THE PREPARER WITH YOUR OTHER TAX INFORMATION.

IF YOUR CAPITAL ACCOUNT WENT NEGATIVE IN THE CURRENT YEAR PLEASE REVIEW THE ATTACHED BASIS SCHEDULE WITH YOUR TAX ADVISOR TO ASCERTAIN THE DEDUCTIBILITY OF THE LOSS.

WE THANK YOU FOR THE OPPORTUNITY TO SERVE YOU.

VERY TRULY YOURS,

KNIGHT ROLLERI SHEPPARD CPAS LLP

Schedule K-1  
(Form 1065)

2014

Final K-1  Amended K-1 OMB No. 1545-0123

Department of the Treasury  
Internal Revenue Service

For calendar year 2014, or tax  
year beginning \_\_\_\_\_  
ending \_\_\_\_\_

Partner's Share of Income, Deductions,  
Credits, etc.

▶ See separate instructions.

Part III Partner's Share of Current Year Income,  
Deductions, Credits, and Other Items

1 Ordinary business income (loss)	15 Credits
2 Net rental real estate income (loss)	16 Foreign transactions
3 Other net rental income (loss)	
4 Guaranteed payments	
5 Interest income	
6a Ordinary dividends	17 Alternative min tax (AMT) items
6b Qualified dividends	
7 Royalties	
8 Net short-term capital gain (loss)	18 Tax-exempt income and nondeductible expenses
9a Net long-term capital gain (loss)	C*
9b Collectibles (28%) gain (loss)	19 Distributions
9c Unrecaptured sec 1250 gain	20 Other information
10 Net section 1231 gain (loss)	
11 Other income (loss)	
12 Section 179 deduction	
13 Other deductions	
14 Self-employment earnings (loss)	

Part I Information About the Partnership

A Partnership's employer identification number  
**46-3872206**

B Partnership's name, address, city, state, and ZIP code  
**CONNECTICUT PHARMACEUTICAL SOLUTIONS, LLC**  
**47 MAIN STREET**  
**PORTLAND, CT 06480**

C IRS Center where partnership filed return  
**E-FILE**

D  Check if this is a publicly traded partnership (PTP)

Part II Information About the Partner

E Partner's identifying number  
**043-68-3535**

F Partner's name, address, city, state, and ZIP code  
**GABRIEL VARCA**  
**40 HILLSIDE VIEW ROAD**  
**NORTHFORD, CT 06472**

G  General partner or LLC member-manager  Limited partner or other LLC member

H  Domestic partner  Foreign partner

I1 What type of entity is this partner? **INDIVIDUAL**

I2 If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here

J Partner's share of profit, loss, and capital:

	Beginning	Ending
Profit		
Loss		
Capital		

K Partner's share of liabilities at year end:

Nonrecourse	\$	
Qualified nonrecourse financing	\$	
Recourse	\$	0.

L Partner's capital account analysis:

Beginning capital account	\$	
Capital contributed during the year	\$	
Current year increase (decrease)	\$	
Withdrawals & distributions	\$	
Ending capital account	\$	

Tax basis  GAAP  Section 704(b) book  
 Other (explain)

M Did the partner contribute property with a built-in gain or loss?  
 Yes  No

If "Yes", attach statement (see Instructions)

\*See attached statement for additional information.

For IRS Use Only

SCHEDULE K-1 NONDEDUCTIBLE EXPENSES, BOX 18, CODE C

DESCRIPTION	PARTNER FILING INSTRUCTIONS	AMOUNT
NONDEDUCTIBLE EXPENSES		
TOTAL TO SCHEDULE K-1, BOX 18, CODE C		

SCHEDULE K-1 CURRENT YEAR INCREASES (DECREASES)

DESCRIPTION	AMOUNT	TOTALS
ORDINARY INCOME (LOSS)		
SCHEDULE K-1 INCOME SUBTOTAL		
NET INCOME (LOSS) PER SCHEDULE K-1		
DEPRECIATION ON RETURN AND NOT ON BOOKS		
DEPRECIATION ON BOOKS AND NOT ON RETURN		
NONDEDUCTIBLE EXPENSES		
OTHER INCREASES OR DECREASES SUBTOTAL		
TOTAL TO SCHEDULE K-1, ITEM L		



## Partner Basis Worksheet

Partner Number: <b>1</b>	Partner ID Number:
Partner Name: <b>GABRIEL VARCA</b>	Ownership Percentage:
Partnership Name: <b>CONNECTICUT PHARMACEUTICAL SOLUTIONS, LLC</b>	Partnership ID Number:
	Year Ended: <b>DECEMBER 31, 2014</b>

<b>Increases:</b>	
1. Adjusted basis at the end of the prior year (not less than zero) .....	1.
2. Money and your adjusted basis in property contributed to the partnership less the associated liabilities (not less than zero) .....	2.
3. Partner's share of partnership liabilities (current year Item K, Schedule K-1 and increased share) .....	3.
a. Less: Liabilities included in line 1 above (prior year Item K) .....	3a.
4. Items of income or gain this year including tax-exempt income .....	
a. Ordinary business income .....	a.
b. Net rental real estate income .....	b.
c. Other net rental income .....	c.
d. Interest income .....	d.
e. Ordinary dividends .....	e.
f. Royalties .....	f.
g. Net short-term capital gain .....	g.
h. Net long-term capital gain .....	h.
i. Net gain under Section 1231 .....	i.
j. Other income .....	j.
k. Tax-exempt income .....	k.
l. Other increases: .....	l.
Total income and gain (Add 4(a) through 4(l)) .....	4.
5. Gain (if any) recognized this year on contribution of property to partnership (other than gain from transfer of liabilities) .....	5.
6. Depletion (other than oil and gas) in excess of basis .....	6.
Total increases (Add lines 2 through 6) .....	
<b>Decreases:</b>	
7. Withdrawals and distributions during the year .....	7.
8. Partner's share of partnership liabilities (current year Item K, Sch K-1 and decreased share) .....	8.
a. Less: Liabilities included in line 1 above (prior year Item K) .....	8a.
9. Nondeductible expenses .....	9.
10. Partnership losses and deductions:	
a. Ordinary business (loss) .....	a.
b. Net rental real estate (loss) .....	b.
c. Other net rental (loss) .....	c.
d. Net short-term capital (loss) .....	d.
e. Net long-term capital (loss) .....	e.
f. Net loss under Section 1231 .....	f.
g. Other deductions .....	g.
h. Section 179 deduction .....	h.
i. Foreign taxes paid or accrued .....	i.
j. Other decreases: .....	j.
k. Disallowed prior year's losses and deductions .....	k.
11. Oil and gas depletion (not to exceed your allocable share of the adjusted basis of the property) Total decreases (Add 10(a) through 10(k) and line 11) .....	11.
12. Adjusted Basis of partnership interest (if less than zero, enter zero) .....	12.
<b>Gain on Distributions:</b>	
13. a. Cash distributions .....	a.
b. Less: basis before distributions and allocable loss .....	b.
c. Gain on distribution .....	c.
<b>Carryover:</b>	
14. a. Prior year loss .....	a.
b. Add: Losses and deductions this year .....	b.
c. Less: Applied this year .....	c.
d. End of year (not less than 0) .....	d.

411081  
05-01-14

## Allocation of Losses and Deductions

Partner Number: <b>1</b>	Year Ended: <b>DECEMBER 31, 2014</b>
Partner Name: <b>GABRIEL VARCA</b>	Partner ID Number: <b>043-68-3535</b>

	(a) Beginning of Year and Current Year Losses and Deductions	(b) %	(c) Allowable Losses and Deductions in Current Year	(d) Disallowed Losses and Deductions (Carryover to Next Year)
Ordinary business (loss) .....				
Net rental real estate (loss) .....				
Other net rental (loss) .....				
Net short-term capital (loss) .....				
Net long-term capital (loss) .....				
Net loss under Section 1231 .....				
Other deductions .....				
Section 179 deduction .....				
Foreign taxes paid or accrued .....				
Other decreases .....				
<b>Total deductible losses and deductions .....</b>				
<b>Nondeductible expenses .....</b>				
Oil and gas depletion .....				
<b>Total nondeductible expenses and oil and gas depletion .....</b>				
<b>Totals .....</b>				

KNIGHT ROLLERI SHEPPARD CPAS LLP  
1499 POST ROAD, SUITE 1040  
FAIRFIELD, CT 06824

(203) 259-2727

SEPTEMBER 14, 2015

ANDREW BOZZUTO  
1010 MIDDLETOWN AVENUE  
NORTHFORD, CT 06472

RE: CONNECTICUT PHARMACEUTICAL SOLUTIONS,  
LLC

DEAR MEMBER:

ATTACHED IS YOUR COPY OF THE 2014 PARTNERSHIP FORM 1065 SCHEDULE K-1. THIS SCHEDULE SUMMARIZES YOUR INFORMATION FROM THE PARTNERSHIP. THIS INFORMATION HAS BEEN PROVIDED TO THE INTERNAL REVENUE SERVICE WITH THE U.S. PARTNERSHIP RETURN OF INCOME, FORM 1065.

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IF YOUR CAPITAL ACCOUNT WENT NEGATIVE IN THE CURRENT YEAR PLEASE REVIEW THE ATTACHED BASIS SCHEDULE WITH YOUR TAX ADVISOR TO ASCERTAIN THE DEDUCTIBILITY OF THE LOSS.

WE THANK YOU FOR THE OPPORTUNITY TO SERVE YOU.

VERY TRULY YOURS,

KNIGHT ROLLERI SHEPPARD CPAS LLP

Schedule K-1 (Form 1065)

2014

Final K-1

Amended K-1

OMB No. 1545-0123

Department of the Treasury Internal Revenue Service

For calendar year 2014, or tax year beginning ending

Partner's Share of Income, Deductions, Credits, etc.

See separate instructions.

Part I Information About the Partnership

A Partnership's employer identification number
B Partnership's name, address, city, state, and ZIP code
CONNECTICUT PHARMACEUTICAL SOLUTIONS, LLC
47 MAIN STREET
PORTLAND, CT 06480
C IRS Center where partnership filed return
E-FILE
D Check if this is a publicly traded partnership (PTP)

Part II Information About the Partner

E Partner's identifying number
F Partner's name, address, city, state, and ZIP code
ANDREW BOZZUTO
1010 MIDDLETOWN AVENUE
NORTHFORD, CT 06472
G General partner or LLC member-manager Limited partner or other LLC member
H Domestic partner Foreign partner
I1 What type of entity is this partner? INDIVIDUAL
I2 If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here
J Partner's share of profit, loss, and capital:
Beginning Ending
Profit
Loss
Capital
K Partner's share or liabilities at year end:
Nonrecourse
Qualified nonrecourse financing
Recourse

L Partner's capital account analysis:
Beginning capital account
Capital contributed during the year
Current year increase (decrease)
Withdrawals & distributions
Ending capital account

M Did the partner contribute property with a built-in gain or loss?
Yes No
If Yes, attach statement (see instructions)

Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items

Table with 2 columns: Item description and Amount. Rows include: 1 Ordinary business income (loss), 2 Net rental real estate income (loss), 3 Other net rental income (loss), 4 Guaranteed payments, 5 Interest income, 6a Ordinary dividends, 6b Qualified dividends, 7 Royalties, 8 Net short-term capital gain (loss), 9a Net long-term capital gain (loss), 9b Collectibles (28%) gain (loss), 9c Unrecaptured sec 1250 gain, 10 Net section 1231 gain (loss), 11 Other income (loss), 12 Section 179 deduction, 13 Other deductions, 14 Self-employment tax, 15 Credits, 16 Foreign transactions, 17 Alternative min tax (AMT) items, 18 Tax-exempt income and nondeductible ex, 19 Distributions, 20 Other information.

\*See attached statement for additional information.

For IRS Use Only

CONNECTICUT PHARMACEUTICAL SOLUTIONS, LL

SCHEDULE K-1 NONDEDUCTIBLE EXPENSES, BOX 18, CODE C

DESCRIPTION	PARTNER FILING INSTRUCTIONS	AMOUNT
NONDEDUCTIBLE EXPENSES		
TOTAL TO SCHEDULE K-1, BOX 18, CODE C		

SCHEDULE K-1 CURRENT YEAR INCREASES (DECREASES)

DESCRIPTION	AMOUNT	TOTALS
ORDINARY INCOME (LOSS)	12,500.	
SCHEDULE K-1 INCOME SUBTOTAL		
NET INCOME (LOSS) PER SCHEDULE K-1		
DEPRECIATION ON RETURN AND NOT ON BOOKS		
DEPRECIATION ON BOOKS AND NOT ON RETURN		
NONDEDUCTIBLE EXPENSES		
OTHER INCREASES OR DECREASES SUBTOTAL		
TOTAL TO SCHEDULE K-1, ITEM I		

## Partner Basis Worksheet

Partner Number: <b>2</b>	Partner ID Number: _____
Partner Name: <b>ANDREW BOZZUTO</b>	Ownership Percentage: _____
Partnership Name: <b>CONNECTICUT PHARMACEUTICAL SOLUTIONS, LLC</b>	Partnership ID Number: _____
	Year Ended: <b>DECEMBER 31, 2014</b>

Increases:	
1. Adjusted basis at the end of the prior year (not less than zero) .....	1.
2. Money and your adjusted basis in property contributed to the partnership less: the associated liabilities (not less than zero) .....	2.
3. Partner's share of partnership liabilities (current year Item K, Schedule K-1 and increased share) .....	3.
a. Less: Liabilities included in line 1 above (prior year Item K) .....	3a.
4. Items of income or gain this year including tax-exempt income .....	
a. Ordinary business income .....	a.
b. Net rental real estate income .....	b.
c. Other net rental income .....	c.
d. Interest income .....	d.
e. Ordinary dividends .....	e.
f. Royalties .....	f.
g. Net short-term capital gain .....	g.
h. Net long-term capital gain .....	h.
i. Net gain under Section 1231 .....	i.
j. Other income .....	j.
k. Tax-exempt income .....	k.
l. Other increases: .....	l.
Total income and gain (Add 4(a) through 4(l)) .....	4.
5. Gain (if any) recognized this year on contribution of property to partnership (other than gain from transfer of liabilities) .....	5.
6. Depletion (other than oil and gas) in excess of basis .....	6.
<b>Total increases (Add lines 2 through 6)</b> .....	
<b>Decreases:</b>	
7. Withdrawals and distributions during the year .....	7.
8. Partner's share of partnership liabilities (current year Item K, Sch K-1 and decreased share) .....	8.
a. Less: Liabilities included in line 1 above (prior year Item K) .....	8a.
9. Nondeductible expenses .....	9.
10. Partnership losses and deductions:	
a. Ordinary business (loss) .....	a.
b. Net rental real estate (loss) .....	b.
c. Other net rental (loss) .....	c.
d. Net short-term capital (loss) .....	d.
e. Net long-term capital (loss) .....	e.
f. Net loss under Section 1231 .....	f.
g. Other deductions .....	g.
h. Section 179 deduction .....	h.
i. Foreign taxes paid or accrued .....	i.
j. Other decreases: .....	j.
k. Disallowed prior year's losses and deductions .....	k.
11. Oil and gas depletion (not to exceed your allocable share of the adjusted basis of the property) Total decreases (Add 10(a) through 10(k) and line 11) .....	11.
12. Adjusted Basis of partnership interest (if less than zero, enter zero) .....	12.
<b>Gain on Distributions:</b>	
13. a. Cash distributions .....	a.
b. Less: basis before distributions and allocable loss .....	b.
c. Gain on distribution .....	c.
<b>Carryover:</b>	
14. a. Prior year loss .....	a.
b. Add: Losses and deductions this year .....	b.
c. Less: Applied this year .....	c.
d. End of year (not less than 0) .....	d.

411031  
05-01-14

## Allocation of Losses and Deductions

Partner Number: **2**      Year-Ended: **DECEMBER 31, 2014**  
 Partner Name: **ANDREW BOZZUTO**      Partner ID Number:

	(a) Beginning of Year and Current Year Losses and Deductions	(b) %	(c) Allowable Losses and Deductions in Current Year	(d) Disallowed Losses and Deductions (Carryover to Next Year)
Ordinary business (loss) .....				
Net rental real estate (loss) .....				
Other net rental (loss) .....				
Net short-term capital (loss) .....				
Net long-term capital (loss) .....				
Net loss under Section 1231 .....				
Other deductions .....				
Section 179 deduction .....				
Foreign taxes paid or accrued .....				
Other decreases .....				
<b>Total deductible losses and deductions .....</b>				
<b>Nondeductible expenses .....</b>				
Oil and gas depletion .....				
<b>Total nondeductible expenses and oil and gas depletion .....</b>				
<b>Totals .....</b>				

KNIGHT ROLLERI SHEPPARD CPAS LLP  
1499 POST ROAD, SUITE 1040  
FAIRFIELD, CT 06824

(203) 259-2727

SEPTEMBER 14, 2015

THOMAS SCHULTZ  
35 TOMMY'S LANE  
NEW CANAAN, CT 06840

RE: CONNECTICUT PHARMACEUTICAL SOLUTIONS,  
LLC

DEAR MEMBER:

ATTACHED IS YOUR COPY OF THE 2014 PARTNERSHIP FORM 1065 SCHEDULE K-1. THIS SCHEDULE SUMMARIZES YOUR INFORMATION FROM THE PARTNERSHIP. THIS INFORMATION HAS BEEN PROVIDED TO THE INTERNAL REVENUE SERVICE WITH THE U.S. PARTNERSHIP RETURN OF INCOME, FORM 1065.

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WE THANK YOU FOR THE OPPORTUNITY TO SERVE YOU.

VERY TRULY YOURS,

KNIGHT ROLLERI SHEPPARD CPAS LLP



Schedule K-1 (Form 1065)

2014

Final K-1

Amended K-1

OMB No. 1545-0123

Department of the Treasury Internal Revenue Service

For calendar year 2014, or tax

year beginning

ending

Partner's Share of Income, Deductions, Credits, etc.

See separate instructions.

Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items

Part I Information About the Partnership

A Partnership identification number
B Partnership's name, address, city, state, and ZIP code
CONNECTICUT PHARMACEUTICAL SOLUTIONS, LLC
47 MAIN STREET
PORTLAND, CT 06480
C IRS Center where partnership filed return
E-FILE
D Check if this is a publicly traded partnership (PTP)

Part II Information About the Partner

E Partner's identifying number
F Partner's name, address, city, state, and ZIP code
THOMAS SCHULTZ
35 TOMMY'S LANE
NEW CANAAN, CT 06840
G General partner or LLC member-manager
Limited partner or other LLC member
H Domestic partner
Foreign partner
I What type of entity is this partner? INDIVIDUAL
J Partner's share of profit, loss, and capital:
Beginning Ending
Profit
Loss
Capital
K Partner's share of liabilities at year end:
Nonrecourse
Qualified nonrecourse financing
Recourse

L Partner's capital account analysis:
Beginning capital account
Capital contributed during the year
Current year increase (decrease)
Withdrawals & distributions
Ending capital account

M Did the partner contribute property with a built-in gain or loss?
Tax basis
GAAP
Section 704(b) book
Other (explain)
Yes
No
If "Yes", attach statement (see instructions)

1 Ordinary business income (loss)
2 Net rental real estate income (loss)
3 Other net rental income (loss)
4 Guaranteed payments
5 Interest income
6a Ordinary dividends
6b Qualified dividends
7 Royalties
8 Net short-term capital gain (loss)
9a Net long-term capital gain (loss)
9b Collectibles (28%) gain (loss)
9c Unrecaptured sec 1250 gain
10 Net section 1231 gain (loss)
11 Other income (loss)
12 Section 179 deduction
13 Other deductions
14 Self-employment earnings (loss)
15 Credits
16 Foreign transactions
17 Alternative min tax (AMT) items
18 Tax-exempt income and nondeductible expenses
19 Distributions
20 Other information

\*See attached statement for additional information.

For IRS Use Only

CONNECTICUT PHARMACEUTICAL SOLUTIONS, LL

SCHEDULE K-1 NONDEDUCTIBLE EXPENSES, BOX 18, CODE C

DESCRIPTION	PARTNER FILING INSTRUCTIONS	AMOUNT
NONDEDUCTIBLE EXPENSES		
TOTAL TO SCHEDULE K-1, BOX 18, CODE C		

SCHEDULE K-1 CURRENT YEAR INCREASES (DECREASES)

DESCRIPTION	AMOUNT	TOTALS
ORDINARY INCOME (LOSS)		
SCHEDULE K-1 INCOME SUBTOTAL		
NET INCOME (LOSS) PER SCHEDULE K-1		
DEPRECIATION ON RETURN AND NOT ON BOOKS		
DEPRECIATION ON BOOKS AND NOT ON RETURN		
NONDEDUCTIBLE EXPENSES		
OTHER INCREASES OR DECREASES SUBTOTAL		
TOTAL TO SCHEDULE K-1, ITEM L		

## Partner Basis Worksheet

Partner Number: <b>3</b>	Partner ID Number:
Partner Name: <b>THOMAS SCHULTZ</b>	Ownership Percentage:
Partnership Name: <b>CONNECTICUT PHARMACEUTICAL SOLUTIONS, LLC</b>	Partnership ID Number:
	Year Ended: <b>DECEMBER 31, 2014</b>

<b>Increases:</b>	
1. Adjusted basis at the end of the prior year (not less than zero) .....	1.
2. Money and your adjusted basis in property contributed to the partnership less the associated liabilities (not less than zero) .....	2.
3. Partner's share of partnership liabilities (current year Item K, Schedule K-1 and increased share) .....	3.
a. Less: Liabilities included in line 1 above (prior year Item K) .....	3a.
4. Items of income or gain this year including tax-exempt income .....	
a. Ordinary business income .....	a.
b. Net rental real estate income .....	b.
c. Other net rental income .....	c.
d. Interest income .....	d.
e. Ordinary dividends .....	e.
f. Royalties .....	f.
g. Net short-term capital gain .....	g.
h. Net long-term capital gain .....	h.
i. Net gain under Section 1231 .....	i.
j. Other income .....	j.
k. Tax-exempt income .....	k.
l. Other increases: .....	l.
Total income and gain (Add 4(a) through 4(l)) .....	4.
5. Gain (if any) recognized this year on contribution of property to partnership (other than gain from transfer of liabilities) .....	5.
6. Depletion (other than oil and gas) in excess of basis .....	6.
Total increases (Add lines 2 through 6) .....	
<b>Decreases:</b>	
7. Withdrawals and distributions during the year .....	7.
8. Partner's share of partnership liabilities (current year Item K, Sch K-1 and decreased share) .....	8.
a. Less: Liabilities included in line 1 above (prior year Item K) .....	8a.
9. Nondeductible expenses .....	9.
10. Partnership losses and deductions:	
a. Ordinary business (loss) .....	a.
b. Net rental real estate (loss) .....	b.
c. Other net rental (loss) .....	c.
d. Net short-term capital (loss) .....	d.
e. Net long-term capital (loss) .....	e.
f. Net loss under Section 1231 .....	f.
g. Other deductions .....	g.
h. Section 179 deduction .....	h.
i. Foreign taxes paid or accrued .....	i.
j. Other decreases: .....	j.
k. Disallowed prior year's losses and deductions .....	k.
11. Oil and gas depletion (not to exceed your allocable share of the adjusted basis of the property) .....	11.
Total decreases (Add 10(a) through 10(k) and line 11) .....	
12. Adjusted Basis of partnership interest (If less than zero, enter zero) .....	12.
<b>Gain on Distributions:</b>	
13. a. Cash distributions .....	a.
b. Less: basis before distributions and allocable loss .....	b.
c. Gain on distribution .....	c.
<b>Carryover:</b>	
14. a. Prior year loss .....	a.
b. Add: Losses and deductions this year .....	b.
c. Less: Applied this year .....	c.
d. End of year (not less than 0) .....	d.

## Allocation of Losses and Deductions

Partner Number: **3**  
 Partner Name: **THOMAS SCHULTZ**

Year Ended: **DECEMBER 31 2014**  
 Partner ID Number:

	(a) Beginning of Year and Current Year Losses and Deductions	(b) %	(c) Allowable Losses and Deductions in Current Year	(d) Disallowed Losses and Deductions (Carryover to Next Year)
Ordinary business (loss) .....				
Net rental real estate (loss) .....				
Other net rental (loss) .....				
Net short-term capital (loss) .....				
Net long-term capital (loss) .....				
Net loss under Section 1231 .....				
Other deductions .....				
Section 179 deduction .....				
Foreign taxes paid or accrued .....				
Other decreases .....				
<b>Total deductible losses and deductions .....</b>				
Nondeductible expenses .....				
Oil and gas depletion .....				
<b>Total nondeductible expenses and oil and gas depletion .....</b>		0		
<b>Totals .....</b>				

KNIGHT ROLLERI SHEPPARD CPAS LLP  
1499 POST ROAD, SUITE 1040  
FAIRFIELD, CT 06824

(203) 259-2727

SEPTEMBER 14, 2015

JACKOWITZ ENTERPRISES, LLC  
31 EAST HIGH STREET  
EAST HAMPTON, CT 06424

RE: CONNECTICUT PHARMACEUTICAL SOLUTIONS,  
LLC

DEAR MEMBER:

ATTACHED IS YOUR COPY OF THE 2014 PARTNERSHIP FORM 1065 SCHEDULE K-1. THIS SCHEDULE SUMMARIZES YOUR INFORMATION FROM THE PARTNERSHIP. THIS INFORMATION HAS BEEN PROVIDED TO THE INTERNAL REVENUE SERVICE WITH THE U.S. PARTNERSHIP RETURN OF INCOME, FORM 1065.

THE INFORMATION PROVIDED ON THIS SCHEDULE SHOULD BE ENTERED ON YOUR TAX RETURN, IN ACCORDANCE WITH THE INSTRUCTIONS IN SCHEDULE K-1, PAGE 2. IF YOUR RETURN WILL BE PREPARED BY YOUR ACCOUNTANT OR ATTORNEY, YOU SHOULD PROVIDE A COPY OF THIS SCHEDULE TO THE PREPARER WITH YOUR OTHER TAX INFORMATION.

IF YOUR CAPITAL ACCOUNT WENT NEGATIVE IN THE CURRENT YEAR PLEASE REVIEW THE ATTACHED BASIS SCHEDULE WITH YOUR TAX ADVISOR TO ASCERTAIN THE DEDUCTIBILITY OF THE LOSS.

WE THANK YOU FOR THE OPPORTUNITY TO SERVE YOU.

VERY TRULY YOURS,

KNIGHT ROLLERI SHEPPARD CPAS LLP

Schedule K-1  
(Form 1065)

2014

Final K-1  Amended K-1 OMB No. 1545-0123

Department of the Treasury  
Internal Revenue Service

For calendar year 2014, or tax  
year beginning \_\_\_\_\_  
ending \_\_\_\_\_

Partner's Share of Income, Deductions,  
Credits, etc.

▶ See separate instructions.

**Part I Information About the Partnership**

A Partnership's employer identification number  
46-3872206

B Partnership's name, address, city, state, and ZIP code  
CONNECTICUT PHARMACEUTICAL SOLUTIONS,  
LLC  
47 MAIN STREET  
PORTLAND, CT 06480

C IRS Center where partnership filed return  
E-FILE

D  Check if this is a publicly traded partnership (PTP)

**Part II Information About the Partner**

E Partner's identifying number  
46-4034893

F Partner's name, address, city, state, and ZIP code  
JACKOWITZ ENTERPRISES, LLC  
31 EAST HIGH STREET  
EAST HAMPTON, CT 06424

G  General partner or LLC member-manager  Limited partner or other LLC member

H  Domestic partner  Foreign partner

I1 What type of entity is this partner? PARTNERSHIP

I2 If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here

J Partner's share of profit, loss, and capital

	Beginning	Ending	
Profit			%
Loss			%
Capital			%

K Partner's share of liabilities at year end:

Nonrecourse \$ \_\_\_\_\_

Qualified nonrecourse financing \$ \_\_\_\_\_

Recourse \$ \_\_\_\_\_ 0

L Partner's capital account analysis:

Beginning capital account \$ \_\_\_\_\_

Capital contributed during the year \$ \_\_\_\_\_

Current year increase (decrease) \$ \_\_\_\_\_

Withdrawals & distributions \$ \_\_\_\_\_

Ending capital account \$ \_\_\_\_\_

Tax basis  GAAP  Section 704(b) book

Other (explain)

M Did the partner contribute property with a built-in gain or loss?  
 Yes  No

If "Yes", attach statement (see instructions)

**Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items**

1 Ordinary business income (loss)	15 Credits
2 Net rental real estate income (loss)	16 Foreign transactions
3 Other net rental income (loss)	
4 Guaranteed payments	
5 Interest income	
6a Ordinary dividends	17 Alternative min tax (AMT) items
6b Qualified dividends	F*
7 Royalties	
8 Net short-term capital gain (loss)	18 Tax-exempt income and nondeductible expenses
9a Net long-term capital gain (loss)	C*
9b Collectibles (28%) gain (loss)	19 Distributions
9c Unrecaptured sec 1250 gain	20 Other information
10 Net section 1231 gain (loss)	
11 Other income (loss)	
12 Section 179 deduction	
13 Other deductions	
14 Self-employment earnings (loss)	

\*See attached statement for additional information.

For IRS Use Only

CONNECTICUT PHARMACEUTICAL SOLUTIONS, LL

SCHEDULE K-1 OTHER ALTERNATIVE MINIMUM TAX (AMT)  
ITEMS, BOX 17, CODE F

DESCRIPTION	PARTNER FILING INSTRUCTIONS	AMOUNT
ADJUSTED CURRENT EARNINGS	SEE FORM 4626 ACE WORKSHEET INSTRUCTIONS	
TOTAL TO SCHEDULE K-1, BOX 17, CODE F		

SCHEDULE K-1 NONDEDUCTIBLE EXPENSES, BOX 18, CODE C

DESCRIPTION	PARTNER FILING INSTRUCTIONS	AMOUNT
NONDEDUCTIBLE EXPENSES		
TOTAL TO SCHEDULE K-1, BOX 18, CODE C		

SCHEDULE K-1 CURRENT YEAR INCREASES (DECREASES)

DESCRIPTION	AMOUNT	TOTALS
ORDINARY INCOME (LOSS)		
SCHEDULE K-1 INCOME SUBTOTAL		
NET INCOME (LOSS) PER SCHEDULE K-1		
DEPRECIATION ON RETURN AND NOT ON BOOKS		
DEPRECIATION ON BOOKS AND NOT ON RETURN		
NONDEDUCTIBLE EXPENSES		
OTHER INCREASES OR DECREASES SUBTOTAL		
TOTAL TO SCHEDULE K-1, ITEM L		

## Partner Basis Worksheet

Partner Number: <b>4</b>	Partner ID Number:
Partner Name: <b>JACKOWITZ ENTERPRISES, LLC</b>	Ownership Percentage: <b>100.0000%</b>
Partnership Name: <b>CONNECTICUT PHARMACEUTICAL SOLUTIONS, LLC</b>	Partnership ID Number:
	Year Ended: <b>DECEMBER 31, 2014</b>

Increases:	
1. Adjusted basis at the end of the prior year (not less than zero) .....	1.
2. Money and your adjusted basis in property contributed to the partnership less the associated liabilities (not less than zero) .....	2.
3. Partner's share of partnership liabilities (current year Item K, Schedule K-1 and increased share) .....	3.
a. Less: Liabilities included in line 1 above (prior year Item K) .....	3a.
4. Items of income or gain this year including tax-exempt income .....	
a. Ordinary business income .....	a.
b. Net rental real estate income .....	b.
c. Other net rental income .....	c.
d. Interest income .....	d.
e. Ordinary dividends .....	e.
f. Royalties .....	f.
g. Net short-term capital gain .....	g.
h. Net long-term capital gain .....	h.
i. Net gain under Section 1231 .....	i.
j. Other income .....	j.
k. Tax-exempt income .....	k.
l. Other increases: .....	l.
Total income and gain (Add 4(a) through 4(l)) .....	4.
5. Gain (if any) recognized this year on contribution of property to partnership (other than gain from transfer of liabilities) .....	5.
6. Depletion (other than oil and gas) in excess of basis .....	6.
Total increases (Add lines 2 through 6) .....	
<b>Decreases:</b>	
7. Withdrawals and distributions during the year .....	7.
8. Partner's share of partnership liabilities (current year Item K, Sch K-1 and decreased share) .....	8.
a. Less: Liabilities included in line 1 above (prior year Item K) .....	8a.
9. Nondeductible expenses .....	9.
10. Partnership losses and deductions:	
a. Ordinary business (loss) .....	a.
b. Net rental real estate (loss) .....	b.
c. Other net rental (loss) .....	c.
d. Net short-term capital (loss) .....	d.
e. Net long-term capital (loss) .....	e.
f. Net loss under Section 1231 .....	f.
g. Other deductions .....	g.
h. Section 179 deduction .....	h.
i. Foreign taxes paid or accrued .....	i.
j. Other decreases: .....	j.
k. Disallowed prior year's losses and deductions .....	k.
11. Oil and gas depletion (not to exceed your allocable share of the adjusted basis of the property) Total decreases (Add 10(a) through 10(k) and line 11) .....	11.
12. Adjusted Basis of partnership interest (If less than zero, enter zero) .....	12.
<b>Gain on Distributions:</b>	
13. a. Cash distributions .....	a.
b. Less: basis before distributions and allocable loss .....	b.
c. Gain on distribution .....	c.
<b>Carryover:</b>	
14. a. Prior year loss .....	a.
b. Add: Losses and deductions this year .....	b.
c. Less: Applied this year .....	c.
d. End of year (not less than 0) .....	d.

411081  
05-01-14



## Allocation of Losses and Deductions

Partner Number: 4  
 Partner Name:

**JACKOWITZ ENTERPRISES, LLC**

Year Ended:

**DECEMBER 31, 2014**

Partner ID Number:

	(a) Beginning of Year and Current Year Losses and Deductions	(b) %	(c) Allowable Losses and Deductions in Current Year	(d) Disallowed Losses and Deductions (Carryover to Next Year)
Ordinary business (loss) .....				
Net rental real estate (loss) .....				
Other net rental (loss) .....				
Net short-term capital (loss) .....				
Net long-term capital (loss) .....				
Net loss under Section 1231 .....				
Other deductions .....				
Section 179 deduction .....				
Foreign taxes paid or accrued .....				
Other decreases .....				
<b>Total deductible losses and deductions .....</b>				
Nondeductible expenses .....				
Oil and gas depletion .....				
<b>Total nondeductible expenses and oil and gas depletion .....</b>				
<b>Totals .....</b>				

**Worksheet for Adjusted Current Earnings Adjustments  
for Corporate and Partnership Partners**

Name of partnership	Employer identification number
<b>1. Additions to AMTI:</b>	
a. Depreciation recomputed for AMT purposes .....	
b. Tax-exempt interest income .....	
c. Amortization of organizational expenditures .....	
d. Depletion for post-1989 properties .....	
e. Intangible drilling costs deducted from AMTI .....	
f. Total additions to AMTI .....	
<b>2. Deductions:</b>	
a. Depreciation recomputed for ACE purposes .....	
b. Depletion recomputed for ACE purposes .....	
c. ACE intangible drilling costs .....	
d. Total deductions .....	
<b>3. Other adjustments:</b>	
a. Basis adjustments from sales or exchanges .....	
b. Other adjustments .....	
c. Total other adjustments .....	
<b>4. Total adjustments to AMTI for ACE calculation. Combine lines 1f, 2d and 3c .....</b>	

KNIGHT ROLLERI SHEPPARD CPAS LLP  
1499 POST ROAD, SUITE 1040  
FAIRFIELD, CT 06824

(203) 259-2727

SEPTEMBER 14, 2015

WWR ONE LLC  
244 MIDDLETOWN AVENUE  
EAST HAMPTON, CT 06424

RE: CONNECTICUT PHARMACEUTICAL SOLUTIONS,  
LLC

DEAR MEMBER:

ATTACHED IS YOUR COPY OF THE 2014 PARTNERSHIP FORM 1065 SCHEDULE K-1. THIS SCHEDULE SUMMARIZES YOUR INFORMATION FROM THE PARTNERSHIP. THIS INFORMATION HAS BEEN PROVIDED TO THE INTERNAL REVENUE SERVICE WITH THE U.S. PARTNERSHIP RETURN OF INCOME, FORM 1065.

THE INFORMATION PROVIDED ON THIS SCHEDULE SHOULD BE ENTERED ON YOUR TAX RETURN, IN ACCORDANCE WITH THE INSTRUCTIONS IN SCHEDULE K-1, PAGE 2. IF YOUR RETURN WILL BE PREPARED BY YOUR ACCOUNTANT OR ATTORNEY, YOU SHOULD PROVIDE A COPY OF THIS SCHEDULE TO THE PREPARER WITH YOUR OTHER TAX INFORMATION.

IF YOUR CAPITAL ACCOUNT WENT NEGATIVE IN THE CURRENT YEAR PLEASE REVIEW THE ATTACHED BASIS SCHEDULE WITH YOUR TAX ADVISOR TO ASCERTAIN THE DEDUCTIBILITY OF THE LOSS.

WE THANK YOU FOR THE OPPORTUNITY TO SERVE YOU.

VERY TRULY YOURS,

KNIGHT ROLLERI SHEPPARD CPAS LLP

Schedule K-1  
(Form 1065)

2014

Final K-1

Amended K-1

OMB No. 1545-0123

Department of the Treasury  
Internal Revenue Service

For calendar year 2014, or tax  
year beginning \_\_\_\_\_  
ending \_\_\_\_\_

Partner's Share of Income, Deductions,  
Credits, etc.

▶ See separate instructions.

**Part III Partner's Share of Current Year Income,  
Deductions, Credits, and Other Items**

1 Ordinary business income (loss)	15 Credits
2 Net rental real estate income (loss)	16 Foreign transactions
3 Other net rental income (loss)	
4 Guaranteed payments	
5 Interest income	
6a Ordinary dividends	17 Alternative <sup>min</sup> tax (AMT) items
6b Qualified dividends	F*
7 Royalties	
8 Net short-term capital gain (loss)	18 Tax-exempt income and nondeductible expenses
9a Net long-term capital gain (loss)	C*
9b Collectibles (28%) gain (loss)	19 Distributions
9c Unrecaptured sec 1250 gain	
10 Net section 1231 gain (loss)	20 Other information
11 Other income (loss)	
12 Section 179 deduction	
13 Other deductions	
14 Self-employment earnings (loss)	
A	
C	

**Part I Information About the Partnership**

A Partnership's employer identification number  
**46-3872206**

B Partnership's name, address, city, state, and ZIP code  
**CONNECTICUT PHARMACEUTICAL SOLUTIONS,  
LLC  
47 MAIN STREET  
PORTLAND, CT 06480**

C IRS Center where partnership filed return  
**E-FILE**

D  Check if this is a publicly traded partnership (PTP)

**Part II Information About the Partner**

E Partner's identifying number  
**47-1806833**

F Partner's name, address, city, state, and ZIP code  
**WWR ONE LLC  
244 MIDDLETOWN AVENUE  
EAST HAMPTON, CT 06424**

G  General partner or LLC member-manager  Limited partner or other LLC member

H  Domestic partner  Foreign partner

I1 What type of entity is this partner? **PARTNERSHIP**

I2 If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here

J Partner's share of profit, loss, and capital:

	Beginning	Ending	%
Profit			
Loss			
Capital		<b>4</b>	

K Partner's share of liabilities at year end:

Nonrecourse	\$	
Qualified nonrecourse financing	\$	
Recourse	\$	

L Partner's capital account analysis:

Beginning capital account	\$	
Capital contributed during the year	\$	
Current year increase (decrease)	\$	
Withdrawals & distributions	\$	
Ending capital account	\$	

Tax basis  GAAP  Section 704(b) book

Other (explain)

M Did the partner contribute property with a built-in gain or loss?  
 Yes  No

If "Yes," attach statement (see instructions).

\*See attached statement for additional information.

For IRS Use Only

CONNECTICUT PHARMACEUTICAL SOLUTIONS, LL

SCHEDULE K-1 OTHER ALTERNATIVE MINIMUM TAX (AMT)  
ITEMS, BOX 17, CODE F

DESCRIPTION	PARTNER FILING INSTRUCTIONS	AMOUNT
ADJUSTED CURRENT EARNINGS	SEE FORM 4626 ACE WORKSHEET INSTRUCTIONS	
TOTAL TO SCHEDULE K-1, BOX 17, CODE F		

SCHEDULE K-1 NONDEDUCTIBLE EXPENSES, BOX 18, CODE C

DESCRIPTION	PARTNER FILING INSTRUCTIONS	AMOUNT
NONDEDUCTIBLE EXPENSES		
TOTAL TO SCHEDULE K-1, BOX 18, CODE C		

SCHEDULE K-1 CURRENT YEAR INCREASES (DECREASES)

DESCRIPTION	AMOUNT	TOTALS
ORDINARY INCOME (LOSS)		
SCHEDULE K-1 INCOME SUBTOTAL		
NET INCOME (LOSS) PER SCHEDULE K-1		
DEPRECIATION ON RETURN AND NOT ON BOOKS		
DEPRECIATION ON BOOKS AND NOT ON RETURN		
NONDEDUCTIBLE EXPENSES		
OTHER INCREASES OR DECREASES SUBTOTAL		
TOTAL TO SCHEDULE K-1, ITEM L		

## Partner Basis Worksheet

Partner Number: <b>5</b>	Partner ID Number:
Partner Name: <b>WWR ONE LLC</b>	Ownership Percentage:
Partnership Name: <b>CONNECTICUT PHARMACEUTICAL SOLUTIONS, LLC</b>	Partnership ID Number:
	Year Ended: <b>DECEMBER 31, 2014</b>

Increases:	
1. Adjusted basis at the end of the prior year (not less than zero) .....	1.
2. Money and your adjusted basis in property contributed to the partnership less the associated liabilities (not less than zero) .....	2.
3. Partner's share of partnership liabilities (current year Item K, Schedule K-1 and increased share) .....	3.
a. Less: Liabilities included in line 1 above (prior year Item K) .....	3a.
4. Items of income or gain this year including tax-exempt income .....	
a. Ordinary business income .....	a.
b. Net rental real estate income .....	b.
c. Other net rental income .....	c.
d. Interest income .....	d.
e. Ordinary dividends .....	e.
f. Royalties .....	f.
g. Net short-term capital gain .....	g.
h. Net long-term capital gain .....	h.
i. Net gain under Section 1231 .....	i.
j. Other income .....	j.
k. Tax-exempt income .....	k.
l. Other increases: .....	l.
Total income and gain (Add 4(a) through 4(l)) .....	4.
5. Gain (if any) recognized this year on contribution of property to partnership (other than gain from transfer of liabilities) .....	5.
6. Depletion (other than oil and gas) in excess of basis .....	6.
Total increases (Add lines 2 through 6) .....	
<b>Decreases:</b>	
7. Withdrawals and distributions during the year .....	7.
8. Partner's share of partnership liabilities (current year Item K, Sch K-1 and decreased share) .....	8.
a. Less: Liabilities included in line 1 above (prior year Item K) .....	8a.
9. Nondeductible expenses .....	9.
10. Partnership losses and deductions:	
a. Ordinary business (loss) .....	a.
b. Net rental real estate (loss) .....	b.
c. Other net rental (loss) .....	c.
d. Net short-term capital (loss) .....	d.
e. Net long-term capital (loss) .....	e.
f. Net loss under Section 1231 .....	f.
g. Other deductions .....	g.
h. Section 179 deduction .....	h.
i. Foreign taxes paid or accrued .....	i.
j. Other decreases: .....	j.
k. Disallowed prior year's losses and deductions .....	k.
11. Oil and gas depletion (not to exceed your allocable share of the adjusted basis of the property) Total decreases (Add 10(a) through 10(k) and line 11) .....	11.
12. Adjusted Basis of partnership interest (If less than zero, enter zero) .....	12.
<b>Gain on Distributions:</b>	
13. a. Cash distributions .....	a.
b. Less: basis before distributions and allocable loss .....	b.
c. Gain on distribution .....	c.
<b>Carryover:</b>	
14. a. Prior year loss .....	a.
b. Add: Losses and deductions this year .....	b.
c. Less: Applied this year .....	c.
d. End of year (not less than 0) .....	d.

411081 05-20-14

## Allocation of Losses and Deductions

Partner Number: 5

Year Ended:

Partner Name:

DECEMBER 31, 2014

WWR ONE LLC

Partner ID Number:

	(a) Beginning of Year and Current Year Losses and Deductions	(b) %	(c) Allowable Losses and Deductions in Current Year	(d) Disallowed Losses and Deductions (Carryover to Next Year)
Ordinary business (loss) .....				
Net rental real estate (loss) .....				
Other net rental (loss) .....				
Net short-term capital (loss) .....				
Net long-term capital (loss) .....				
Net loss under Section 1231 .....				
Other deductions .....				
Section 179 deduction .....				
Foreign taxes paid or accrued .....				
Other decreases .....				
<b>Total deductible losses and deductions</b> .....				
Nondeductible expenses .....				
Oil and gas depletion .....				
<b>Total nondeductible expenses and oil and gas depletion</b> .....				
<b>Totals</b> .....				

**Worksheet for Adjusted Current Earnings Adjustments  
for Corporate and Partnership Partners**

Name of partnership	Employer identification number
<b>1. Additions to AMTI:</b> a. Depreciation recomputed for AMT purposes ..... b. Tax-exempt interest income ..... c. Amortization of organizational expenditures ..... d. Depletion for post-1989 properties ..... e. Intangible drilling costs deducted from AMTI ..... f. Total additions to AMTI .....	
<b>2. Deductions:</b> a. Depreciation recomputed for ACE purposes ..... b. Depletion recomputed for ACE purposes ..... c. ACE intangible drilling costs ..... d. Total deductions .....	
<b>3. Other adjustments:</b> a. Basis adjustments from sales or exchanges ..... b. Other adjustments ..... c. Total other adjustments .....	
<b>4. Total adjustments to AMTI for ACE calculation. Combine lines 1f, 2d and 3c</b> .....	



KNIGHT ROLLERI SHEPPARD CPAS LLP  
1499 POST ROAD, SUITE 1040  
FAIRFIELD, CT 06824

(203) 259-2727

SEPTEMBER 14, 2015

FEDERAL INVESTMENTS LLC  
PO BOX 747  
FARMINGTON, CT 06034

RE: CONNECTICUT PHARMACEUTICAL SOLUTIONS,  
LLC

DEAR MEMBER:

ATTACHED IS YOUR COPY OF THE 2014 PARTNERSHIP FORM 1065 SCHEDULE K-1. THIS SCHEDULE SUMMARIZES YOUR INFORMATION FROM THE PARTNERSHIP. THIS INFORMATION HAS BEEN PROVIDED TO THE INTERNAL REVENUE SERVICE WITH THE U.S. PARTNERSHIP RETURN OF INCOME, FORM 1065.

THE INFORMATION PROVIDED ON THIS SCHEDULE SHOULD BE ENTERED ON YOUR TAX RETURN, IN ACCORDANCE WITH THE INSTRUCTIONS IN SCHEDULE K-1, PAGE 2. IF YOUR RETURN WILL BE PREPARED BY YOUR ACCOUNTANT OR ATTORNEY, YOU SHOULD PROVIDE A COPY OF THIS SCHEDULE TO THE PREPARER WITH YOUR OTHER TAX INFORMATION.

IF YOUR CAPITAL ACCOUNT WENT NEGATIVE IN THE CURRENT YEAR PLEASE REVIEW THE ATTACHED BASIS SCHEDULE WITH YOUR TAX ADVISOR TO ASCERTAIN THE DEDUCTIBILITY OF THE LOSS.

WE THANK YOU FOR THE OPPORTUNITY TO SERVE YOU.

VERY TRULY YOURS,

KNIGHT ROLLERI SHEPPARD CPAS LLP

Schedule K-1 (Form 1065)

2014

Final K-1 Amended K-1 OMB No. 1545-0123

Department of the Treasury Internal Revenue Service

For calendar year 2014, or tax year beginning ending

Partner's Share of Income, Deductions, Credits, etc. See separate instructions.

Part I Information About the Partnership

A Partnership's employer identification number 46-3872206
B Partnership's name, address, city, state, and ZIP code CONNECTICUT PHARMACEUTICAL SOLUTIONS, LLC 47 MAIN STREET PORTLAND, CT 06480
C IRS Center where partnership filed return E-FILE
D Check if this is a publicly traded partnership (PTP)

Part II Information About the Partner

E Partner's identifying number 47-1806774
F Partner's name, address, city, state, and ZIP code FEDERAL INVESTMENTS LLC PO BOX 747 FARMINGTON, CT 06034
G General partner or LLC member-manager Limited partner or other LLC member
H Domestic partner Foreign partner
I1 What type of entity is this partner? PARTNERSHIP
I2 If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here
J Partner's share of profit, loss, and capital: Beginning Ending Profit Loss Capital
K Partner's share of liabilities at year end: Nonrecourse Qualified nonrecourse financing Recourse
L Partner's capital account analysis: Beginning capital account Capital contributed during the year Current year increase (decrease) Withdrawals & distributions Ending capital account
M Did the partner contribute property with a built-in gain or loss? Yes No

Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items

Table with 2 columns: Income/Deduction items (1-14) and Credits/Other items (15-20). Rows include Ordinary business income, Net rental real estate income, Other net rental income, Guaranteed payments, Interest income, Dividends, Royalties, Capital gains, Collectibles gain, Unrecaptured sec 1250 gain, Net section 1231 gain, Other income, Section 179 deduction, Other deductions, Self-employment earnings.

\*See attached statement for additional information.

For IRS Use Only

CONNECTICUT PHARMACEUTICAL SOLUTIONS, LL

SCHEDULE K-1 OTHER ALTERNATIVE MINIMUM TAX (AMT)  
ITEMS, BOX 17, CODE F

DESCRIPTION	PARTNER FILING INSTRUCTIONS	AMOUNT
ADJUSTED CURRENT EARNINGS	SEE FORM 4626 ACE WORKSHEET INSTRUCTIONS	
TOTAL TO SCHEDULE K-1, BOX 17, CODE F		

SCHEDULE K-1 NONDEDUCTIBLE EXPENSES, BOX 18, CODE C

DESCRIPTION	PARTNER FILING INSTRUCTIONS	AMOUNT
NONDEDUCTIBLE EXPENSES		
TOTAL TO SCHEDULE K-1, BOX 18, CODE C		

SCHEDULE K-1 CURRENT YEAR INCREASES (DECREASES)

DESCRIPTION	AMOUNT	TOTALS
ORDINARY INCOME (LOSS)		
SCHEDULE K-1 INCOME SUBTOTAL		
NET INCOME (LOSS) PER SCHEDULE K-1		
DEPRECIATION ON RETURN AND NOT ON BOOKS		
DEPRECIATION ON BOOKS AND NOT ON RETURN		
NONDEDUCTIBLE EXPENSES		
OTHER INCREASES OR DECREASES SUBTOTAL		
TOTAL TO SCHEDULE K-1, ITEM L		

## Partner Basis Worksheet

Partner Number: <b>6</b>	Partner ID Number:
Partner Name: <b>FEDERAL INVESTMENTS LLC</b>	Ownership Percentage:
Partnership Name: <b>CONNECTICUT PHARMACEUTICAL SOLUTIONS, LLC</b>	Partnership ID Number:
	Year Ended: <b>DECEMBER 31, 2014</b>

**Increases:**

1. Adjusted basis at the end of the prior year (not less than zero) .....	1.	
2. Money and your adjusted basis in property contributed to the partnership less the associated liabilities (not less than zero) .....	2.	
3. Partner's share of partnership liabilities (current year Item K, Schedule K-1 and increased share) .....	3.	
a. Less: Liabilities included in line 1 above (prior year Item K) .....	3a.	
4. Items of income or gain this year including tax-exempt income .....		
a. Ordinary business income .....	a.	
b. Net rental real estate income .....	b.	
c. Other net rental income .....	c.	
d. Interest income .....	d.	
e. Ordinary dividends .....	e.	
f. Royalties .....	f.	
g. Net short-term capital gain .....	g.	
h. Net long-term capital gain .....	h.	
i. Net gain under Section 1231 .....	i.	
j. Other income .....	j.	
k. Tax-exempt income .....	k.	
l. Other increases: .....	l.	
Total income and gain (Add 4(a) through 4(l)) .....	4.	
5. Gain (if any) recognized this year on contribution of property to partnership (other than gain from transfer of liabilities) .....	5.	
6. Depletion (other than oil and gas) in excess of basis .....	6.	
<b>Total Increases (Add lines 2 through 6)</b> .....		

**Decreases:**

7. Withdrawals and distributions during the year .....	7.	
8. Partner's share of partnership liabilities (current year Item K, Sch K-1 and decreased share) .....	8.	
a. Less: Liabilities included in line 1 above (prior year Item K) .....	8a.	
9. Nondeductible expenses .....	9.	
10. Partnership losses and deductions:		
a. Ordinary business (loss) .....	a.	
b. Net rental real estate (loss) .....	b.	
c. Other net rental (loss) .....	c.	
d. Net short-term capital (loss) .....	d.	
e. Net long-term capital (loss) .....	e.	
f. Net loss under Section 1231 .....	f.	
g. Other deductions .....	g.	
h. Section 179 deduction .....	h.	
i. Foreign taxes paid or accrued .....	i.	
j. Other decreases: .....	j.	
k. Disallowed prior year's losses and deductions .....	k.	
11. Oil and gas depletion (not to exceed your allocable share of the adjusted basis of the property) Total decreases (Add 10(a) through 10(k) and line 11) .....	11.	
12. Adjusted Basis of partnership interest (if less than zero, enter zero) .....	12.	0.

**Gain on Distributions:**

13. a. Cash distributions .....	a.	
b. Less: basis before distributions and allocable loss .....	b.	
c. Gain on distribution .....	c.	

**Carryover:**

14. a. Prior year loss .....	a.	
b. Add: Losses and deductions this year .....	b.	
c. Less: Applied this year .....	c.	
d. End of year (not less than 0) .....	d.	0.

## Allocation of Losses and Deductions

Partner Number: **6**  
 Partner Name:

**FEDERAL INVESTMENTS LLC**

Year Ended: **DECEMBER 31, 2014**

Partner ID Number:

	(a) Beginning of Year and Current Year Losses and Deductions	(b) %	(c) Allowable Losses and Deductions in Current Year	(d) Disallowed Losses and Deductions (Carryover to Next Year)
Ordinary business (loss) .....				
Net rental real estate (loss) .....				
Other net rental (loss) .....				
Net short-term capital (loss) .....				
Net long-term capital (loss) .....				
Net loss under Section 1231 .....				
Other deductions .....				
Section 179 deduction .....				
Foreign taxes paid or accrued .....				
Other decreases .....				
<b>Total deductible losses and deductions</b> .....				
Nondeductible expenses .....				
Oil and gas depletion .....				
<b>Total nondeductible expenses and oil and gas depletion</b> .....				
<b>Totals</b> .....				

**Worksheet for Adjusted Current Earnings Adjustments  
for Corporate and Partnership Partners**

Name of partnership	Employer identification number
<b>1. Additions to AMTI:</b> a. Depreciation recomputed for AMT purposes ..... b. Tax-exempt interest income ..... c. Amortization of organizational expenditures ..... d. Depletion for post-1989 properties ..... e. Intangible drilling costs deducted from AMT ..... f. Total additions to AMT .....	
<b>2. Deductions:</b> a. Depreciation recomputed for ACE purposes ..... b. Depletion recomputed for ACE purposes ..... c. ACE intangible drilling costs ..... d. Total deductions .....	
<b>3. Other adjustments:</b> a. Basis adjustments from sales or exchanges ..... b. Other adjustments ..... c. Total other adjustments .....	
<b>4. Total adjustments to AMTI for ACE calculation. Combine lines 1f, 2d and 3c</b> .....	

KNIGHT ROLLERI SHEPPARD CPAS LLP  
1499 POST ROAD, SUITE 1040  
FAIRFIELD, CT 06824

(203) 259-2727

SEPTEMBER 14, 2015

KEITH MAYNARD  
60 KEN ROSE TERRACE  
WESTBROOK, CT 06498

RE: CONNECTICUT PHARMACEUTICAL SOLUTIONS,  
LLC

DEAR MEMBER:

ATTACHED IS YOUR COPY OF THE 2014 PARTNERSHIP FORM 1065 SCHEDULE K-1. THIS SCHEDULE SUMMARIZES YOUR INFORMATION FROM THE PARTNERSHIP. THIS INFORMATION HAS BEEN PROVIDED TO THE INTERNAL REVENUE SERVICE WITH THE U.S. PARTNERSHIP RETURN OF INCOME, FORM 1065.

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IF YOUR CAPITAL ACCOUNT WENT NEGATIVE IN THE CURRENT YEAR PLEASE REVIEW THE ATTACHED BASIS SCHEDULE WITH YOUR TAX ADVISOR TO ASCERTAIN THE DEDUCTIBILITY OF THE LOSS.

WE THANK YOU FOR THE OPPORTUNITY TO SERVE YOU.

VERY TRULY YOURS,

KNIGHT ROLLERI SHEPPARD CPAS LLP

Schedule K-1 (Form 1065)

2014

Final K-1 Amended K-1 OMB No. 1545-0123

Department of the Treasury Internal Revenue Service

For calendar year 2014, or tax year beginning ending

Partner's Share of Income, Deductions, Credits, etc. See separate instructions.

Part I Information About the Partnership

A Partnership's employer identification number 46-3872206
B Partnership's name, address, city, state, and ZIP code CONNECTICUT PHARMACEUTICAL SOLUTIONS, LLC
47 MAIN STREET PORTLAND, CT 06480
C IRS Center where partnership filed return E-FILE
D Check if this is a publicly traded partnership (PTP)

Part II Information About the Partner

E Partner's identification number
F Partner's name, address, city, state, and ZIP code KEITH MAYNARD 60 KEN ROSE TERRACE WESTBROOK, CT 06498
G General partner or LLC member-manager Limited partner or other LLC member
H Domestic partner Foreign partner
I1 What type of entity is this partner? INDIVIDUAL
I2 If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here
J Partner's share of profit, loss, and capital:
Beginning Ending
Profit 100000% 0000%
Loss 100000% 10000%
Capital 500000% 00000%
K Partner's share of liabilities at year end:
Nonrecourse \$
Qualified nonrecourse financing \$
Recourse \$
L Partner's capital account analysis:
Beginning capital account \$
Capital contributed during the year \$
Current year increase (decrease) \$
Withdrawals & distributions \$
Ending capital account \$
M Did the partner contribute property with a built-in gain or loss? Yes No

Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items

Table with 2 columns: Item number and Description. Items include Ordinary business income (loss), Net rental real estate income (loss), Other net rental income (loss), Guaranteed payments, Interest income, Ordinary dividends, Qualified dividends, Royalties, Net short-term capital gain (loss), Net long-term capital gain (loss), Collectibles (28%) gain (loss), Unrecaptured sec 1250 gain, Net section 1231 gain (loss), Other income (loss), Section 179 deduction, Other deductions, Self-employment tax.

\*See attached statement for additional information.

For IRS Use Only



CONNECTICUT PHARMACEUTICAL SOLUTIONS, LL

SCHEDULE K-1 NONDEDUCTIBLE EXPENSES, BOX 18, CODE C

DESCRIPTION	PARTNER FILING INSTRUCTIONS	AMOUNT
NONDEDUCTIBLE EXPENSES		
TOTAL TO SCHEDULE K-1, BOX 18, CODE C		

SCHEDULE K-1 CURRENT YEAR INCREASES (DECREASES)

DESCRIPTION	AMOUNT	TOTALS
ORDINARY INCOME (LOSS)		
SCHEDULE K-1 INCOME SUBTOTAL		
NET INCOME (LOSS) PER SCHEDULE K-1		
DEPRECIATION ON RETURN AND NOT ON BOOKS		
DEPRECIATION ON BOOKS AND NOT ON RETURN		
NONDEDUCTIBLE EXPENSES		
OTHER INCREASES OR DECREASES SUBTOTAL		
TOTAL TO SCHEDULE K-1, ITEM L		

## Partner Basis Worksheet

Partner Number: <u>7</u>	Partner ID Number:
Partner Name: <b>KEITH MAYNARD</b>	Ownership Percentage: <u>10%</u>
Partnership Name: <b>CONNECTICUT PHARMACEUTICAL SOLUTIONS, LLC</b>	Partnership ID Number:
	Year Ended: <b>DECEMBER 31, 2014</b>

Increases:	
1. Adjusted basis at the end of the prior year (not less than zero) .....	1.
2. Money and your adjusted basis in property contributed to the partnership less the associated liabilities (not less than zero) .....	2.
3. Partner's share of partnership liabilities (current year Item K, Schedule K-1 and increased share) .....	3.
a. Less: Liabilities included in line 1 above (prior year Item K) .....	3a.
4. Items of income or gain this year including tax-exempt income .....	
a. Ordinary business income .....	a.
b. Net rental real estate income .....	b.
c. Other net rental income .....	c.
d. Interest income .....	d.
e. Ordinary dividends .....	e.
f. Royalties .....	f.
g. Net short-term capital gain .....	g.
h. Net long-term capital gain .....	h.
i. Net gain under Section 1231 .....	i.
j. Other income .....	j.
k. Tax-exempt income .....	k.
l. Other increases: .....	l.
Total income and gain (Add 4(a) through 4(l)) .....	4.
5. Gain (if any) recognized this year on contribution of property to partnership. (other than gain from transfer of liabilities) .....	5.
6. Depletion (other than oil and gas) in excess of basis .....	6.
Total increases (Add lines 2 through 6) .....	
Decreases:	
7. Withdrawals and distributions during the year .....	7.
8. Partner's share of partnership liabilities (current year Item K, Sch K-1 and decreased share) .....	8.
a. Less: Liabilities included in line 1 above (prior year Item K) .....	8a.
9. Nondeductible expenses .....	9.
10. Partnership losses and deductions:	
a. Ordinary business (loss) .....	a.
b. Net rental real estate (loss) .....	b.
c. Other net rental (loss) .....	c.
d. Net short-term capital (loss) .....	d.
e. Net long-term capital (loss) .....	e.
f. Net loss under Section 1231 .....	f.
g. Other deductions .....	g.
h. Section 179 deduction .....	h.
i. Foreign taxes paid or accrued .....	i.
j. Other decreases: .....	j.
k. Disallowed prior year's losses and deductions .....	k.
11. Oil and gas depletion (not to exceed your allocable share of the adjusted basis of the property) Total decreases (Add 10(a) through 10(k) and line 11) .....	11.
12. Adjusted Basis of partnership interest (If less than zero, enter zero) .....	12.
Gain on Distributions:	
13. a. Cash distributions .....	a.
b. Less: basis before distributions and allocable loss .....	b.
c. Gain on distribution .....	c.
Carryover:	
14. a. Prior year loss .....	a.
b. Add: Losses and deductions this year .....	b.
c. Less: Applied this year .....	c.
d. End of year (not less than 0) .....	d.

## Allocation of Losses and Deductions

Partner Number: 7

Year Ended:

Partner Name:

**DECEMBER 31, 2014**

**KEITH MAYNARD**

Partner ID Number:

	(a) Beginning of Year and Current Year Losses and Deductions	(b) %	(c) Allowable Losses and Deductions in Current Year	(d) Disallowed Losses and Deductions (Carryover to Next Year)
Ordinary business (loss) .....				
Net rental real estate (loss) .....				
Other net rental (loss) .....				
Net short-term capital (loss) .....				
Net long-term capital (loss) .....				
Net loss under Section 1231 .....				
Other deductions .....				
Section 179 deduction .....				
Foreign taxes paid or accrued .....				
Other decreases .....				
<b>Total deductible losses and deductions .....</b>				
<b>Nondeductible expenses .....</b>				
Oil and gas depletion .....				
<b>Total nondeductible expenses and oil and gas depletion .....</b>				
<b>Totals .....</b>				

KNIGHT ROLLERI SHEPPARD CPAS LLP  
1499 POST ROAD, SUITE 1040  
FAIRFIELD, CT 06824

(203) 259-2727

SEPTEMBER 14, 2015

SIDNEY J HOLBROOK  
PO BOX 483 455 ESSEX RD  
WESTBROOK, CT 06498

RE: CONNECTICUT PHARMACEUTICAL SOLUTIONS,  
LLC

DEAR MEMBER:

ATTACHED IS YOUR COPY OF THE 2014 PARTNERSHIP FORM 1065 SCHEDULE K-1. THIS SCHEDULE SUMMARIZES YOUR INFORMATION FROM THE PARTNERSHIP. THIS INFORMATION HAS BEEN PROVIDED TO THE INTERNAL REVENUE SERVICE WITH THE U.S. PARTNERSHIP RETURN OF INCOME, FORM 1065.

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IF YOUR CAPITAL ACCOUNT WENT NEGATIVE IN THE CURRENT YEAR PLEASE REVIEW THE ATTACHED BASIS SCHEDULE WITH YOUR TAX ADVISOR TO ASCERTAIN THE DEDUCTIBILITY OF THE LOSS.

WE THANK YOU FOR THE OPPORTUNITY TO SERVE YOU.

VERY TRULY YOURS,

KNIGHT ROLLERI SHEPPARD CPAS LLP

Schedule K-1  
(Form 1065)

2014

Final K-1  Amended K-1 OMB No. 1545-0123

Department of the Treasury  
Internal Revenue Service

For calendar year 2014, or tax  
year beginning \_\_\_\_\_  
ending \_\_\_\_\_

Partner's Share of Income, Deductions,  
Credits, etc. ▶ See separate instructions.

**Part I Information About the Partnership**

A Partnership's employer identification number  
**46-3872206**

B Partnership's name, address, city, state, and ZIP code  
**CONNECTICUT PHARMACEUTICAL SOLUTIONS, LLC  
47 MAIN STREET  
PORTLAND, CT 06480**

C IRS Center where partnership filed return  
**E-FILE**

D  Check if this is a publicly traded partnership (PTP)

**Part II Information About the Partner**

E Partner's identification number  
\_\_\_\_\_

F Partner's name, address, city, state, and ZIP code  
**SIDNEY J HOLBROOK  
PO BOX 483 455 ESSEX RD  
WESTBROOK, CT 06498**

G  General partner or LLC member-manager  Limited partner or other LLC member

H  Domestic partner  Foreign partner

I1 What type of entity is this partner? **INDIVIDUAL**

I2 If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here

J Partner's share of profit, loss, and capital:

	Beginning	Ending
Profit	00000%	000%
Loss	0000%	0000%
Capital	00000%	10000%

K Partner's share of liabilities at year end:

Nonrecourse	\$ _____
Qualified nonrecourse financing	\$ _____
Recourse	\$ _____

L Partner's capital account analysis:

Beginning capital account	\$ _____
Capital contributed during the year	\$ _____
Current year increase (decrease)	\$ _____
Withdrawals & distributions	\$ _____
Ending capital account	\$ _____

Tax basis  GAAP  Section 704(b) book  
 Other (explain) \_\_\_\_\_

M Did the partner contribute property with a built-in gain or loss?  
 Yes  No  
If "Yes", attach statement (see instructions)

**Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items**

1 Ordinary business income (loss)	15 Credits
2 Net rental real estate income (loss)	16 Foreign transactions
3 Other net rental income (loss)	
4 Guaranteed payments	
5 Interest income	
6a Ordinary dividends	17 Alternative min tax (AMT) items
6b Qualified dividends	
7 Royalties	18 Tax-exempt income and nondeductible expenses
8 Net short-term capital gain (loss)	C*
9a Net long-term capital gain (loss)	
9b Collectibles (28%) gain (loss)	19 Distributions
9c Unrecaptured sec 1250 gain	20 Other information
10 Net section 1231 gain (loss)	
11 Other income (loss)	
12 Section 179 deduction	
13 Other deductions	
14 Self-employment earnings (loss)	
A	
C	

\*See attached statement for additional information.

For IRS Use Only

SCHEDULE K-1 NONDEDUCTIBLE EXPENSES, BOX 18, CODE C

DESCRIPTION	PARTNER FILING INSTRUCTIONS	AMOUNT
NONDEDUCTIBLE EXPENSES		
TOTAL TO SCHEDULE K-1, BOX 18, CODE C		

SCHEDULE K-1 CURRENT YEAR INCREASES (DECREASES)

DESCRIPTION	AMOUNT	TOTALS
ORDINARY INCOME (LOSS)		
SCHEDULE K-1 INCOME SUBTOTAL		
NET INCOME (LOSS) PER SCHEDULE K-1		
DEPRECIATION ON RETURN AND NOT ON BOOKS		
DEPRECIATION ON BOOKS AND NOT ON RETURN		
NONDEDUCTIBLE EXPENSES		
OTHER INCREASES OR DECREASES SUBTOTAL		
TOTAL TO SCHEDULE K-1, ITEM L		

## Partner Basis Worksheet

Partner Number: <b>8</b>	Partner ID Number:
Partner Name: <b>SIDNEY J HOLBROOK</b>	Ownership Percentage:
Partnership Name: <b>CONNECTICUT PHARMACEUTICAL SOLUTIONS, LLC</b>	Partnership ID Number:
	Year Ended: <b>DECEMBER 31, 2014</b>

<b>Increases:</b>	
1. Adjusted basis at the end of the prior year (not less than zero)	1.
2. Money and your adjusted basis in property contributed to the partnership less the associated liabilities (not less than zero)	2.
3. Partner's share of partnership liabilities (current year Item K, Schedule K-1 and increased share)	3.
a. Less: Liabilities included in line 1 above (prior year Item K)	3a.
4. Items of income or gain this year including tax-exempt income	
a. Ordinary business income	a.
b. Net rental real estate income	b.
c. Other net rental income	c.
d. Interest income	d.
e. Ordinary dividends	e.
f. Royalties	f.
g. Net short-term capital gain	g.
h. Net long-term capital gain	h.
i. Net gain under Section 1231	i.
j. Other income	j.
k. Tax-exempt income	k.
l. Other increases:	l.
Total income and gain (Add 4(a) through 4(l))	4.
5. Gain (if any) recognized this year on contribution of property to partnership (other than gain from transfer of liabilities)	5.
6. Depletion (other than oil and gas) in excess of basis	6.
Total increases (Add lines 2 through 6)	
<b>Decreases:</b>	
7. Withdrawals and distributions during the year	7.
8. Partner's share of partnership liabilities (current year Item K, Sch K-1 and decreased share)	8.
a. Less: Liabilities included in line 1 above (prior year Item K)	8a.
9. Nondeductible expenses	9.
10. Partnership losses and deductions:	
a. Ordinary business (loss)	a.
b. Net rental real estate (loss)	b.
c. Other net rental (loss)	c.
d. Net short-term capital (loss)	d.
e. Net long-term capital (loss)	e.
f. Net loss under Section 1231	f.
g. Other deductions	g.
h. Section 179 deduction	h.
i. Foreign taxes paid or accrued	i.
j. Other decreases:	j.
k. Disallowed prior year's losses and deductions	k.
11. Oil and gas depletion (not to exceed your allocable share of the adjusted basis of the property)	11.
Total decreases (Add 10(a) through 10(k) and line 11)	
12. Adjusted Basis of partnership interest (If less than zero, enter zero)	12.
<b>Gain on Distributions:</b>	
13. a. Cash distributions	a.
b. Less: basis before distributions and allocable loss	b.
c. Gain on distribution	c.
<b>Carryover:</b>	
14. a. Prior year loss	a.
b. Add: Losses and deductions this year	b.
c. Less: Applied this year	c.
d. End of year (not less than 0)	d. <b>U.</b>

41081 05-01-14

## Allocation of Losses and Deductions

Partner Number: <b>8</b>	Year Ended: <b>DECEMBER 31, 2014</b>
Partner Name: <b>SIDNEY J HOLBROOK</b>	Partner ID Number:

	(a) Beginning of Year and Current Year Losses and Deductions	(b) %	(c) Allowable Losses and Deductions in Current Year	(d) Disallowed Losses and Deductions (Carryover to Next Year)
Ordinary business (loss) .....				
Net rental real estate (loss) .....				
Other net rental (loss) .....				
Net short-term capital (loss) .....				
Net long-term capital (loss) .....				
Net loss under Section 1231 .....				
Other deductions .....				
Section 179 deduction .....				
Foreign taxes paid or accrued .....				
Other decreases .....				
<b>Total deductible losses and deductions</b> .....				
Non deductible expenses .....				
Oil and gas depletion .....				
<b>Total nondeductible expenses and oil and gas depletion</b> .....				
<b>Totals</b> .....				



Complete this form in blue or black ink only. See instructions before completing this return.

Visit [www.ct.gov/TSC](http://www.ct.gov/TSC) to file and pay this return electronically.

For calendar year 2014, or other taxable year: beginning 2014, and ending 2014

Name of pass-through entity (PE) <b>CONNECTICUT PHARMACEUTICAL SOLUTIONS, LLC</b>		Federal Employer ID Number (FEIN)
Number and street <b>47 MAIN STREET</b>	PO Box	DRS use only
City or town <b>PORTLAND, CT</b>	State <b>06480</b>	ZIP code <b>20</b>
Connecticut Tax Registration Number		

Type of PE:  Electing large partnership (ELP)  General partnership (GP)  S corporation  
 Limited liability partnership (LLP)  Limited partnership (LP)  Partnership (LLC treated as a partnership)

**Pass-Through Entity Information**

Complete this section first and then complete Part I, *Schedule C*.

A. Check here if:  Final return (out of business in Connecticut) Date of dissolution: \_\_\_\_\_  
 Amended return  Short period return Explanation: \_\_\_\_\_

B.  Change of address. See instructions, Page 16.

C. Total number of noncorporate members as of the close of the PE's taxable year:  
 Resident (RI, RE, RT) 5 Nonresident (NI, NE, NT, PE) 3

D. Enter the six-digit Business Code Number from federal Form 1065 or federal Form 1120S.  
 Business Code Number \_\_\_\_\_

E. Date business began: 10/04/2013 Date business began in Connecticut: 10/04/2013

Your are required to file this form and remit payments electronically. See instructions.

F. Does this PE own, directly or indirectly, an interest in Connecticut real property? If the answer to this question is Yes, and either answer to item G or H is Yes, provide a listing of all Connecticut real property owned. Yes  No

G. Was a controlling interest in this PE transferred? If Yes, enter transferor name and Social Security Number (SSN) or FEIN, transferee name, and date of transfer below. Yes  No   
 Transferor name: \_\_\_\_\_ SSN or FEIN: \_\_\_\_\_  
 Transferee name: \_\_\_\_\_ Date of transfer: \_\_\_\_\_

H. Did this PE transfer a controlling interest in an entity that owns, directly or indirectly, an interest in Connecticut real property? If Yes, enter name and FEIN, transferee name, and date of transfer below. Yes  No   
 Name: \_\_\_\_\_ FEIN: \_\_\_\_\_  
 Transferee name: \_\_\_\_\_ Date of transfer: \_\_\_\_\_

**Part I Schedule A - PE Computation of Composite Tax Due**

1. Total Connecticut-sourced income included in composite return from Part I, <i>Schedule B</i> , Line 10, Column C. ....	1.
2. Multiply Line 1 by 6.7% (.067). ....	2.
3. Members' credits from Part I, <i>Schedule B</i> , Line 12, Column E. ....	3.
4. Tax liability: Subtract Line 3 from Line 2. ....	4.
5. Payment made with Form CT-1065/CT-1120SI EXT. ....	5.
6. Parent PE only: Enter amount from Part I, <i>Schedule D</i> , Line 10, Column C. ....	6.
7. Add Line 5 and Line 6. ....	7.
8. Amount to be refunded to PE: If Line 7 is more than Line 4, subtract Line 4 from Line 7. ....	8.

For faster refund, use Direct Deposit by completing Lines 8a, 8b, and 8c.

8a. Checking  Savings  8b. Routing number \_\_\_\_\_

8c. Account number \_\_\_\_\_ 8d. Will this refund go to a bank account outside the U.S.?  Yes

9. Amount of tax owed: If Line 4 is more than Line 7, subtract Line 7 from Line 4. ....	9.
10. If late, enter penalty. See instructions. ....	10.
11. If late, enter interest. Multiply the amount on Line 9 by 1% (.01). Multiply the result by the number of months or fraction of a month late. ....	11.
12. Balance due with this return: Add Lines 9 through 11. ....	12.

Partnership: Attach a complete copy of federal Form 1065 (excluding federal K-1s).  
 S corporation: Attach a complete copy of federal Form 1120S (excluding federal K-1s). For a faster refund, choose direct deposit (Lines 8a - 8c).

CONNECTICUT PHARMACEUTICAL SOLUTIONS, LL

Part I Schedule B - PE Member Composite Return Attach supplemental attachment(s), if needed.

Column A Member # From Part IV	Column B Identification No. See instructions.	Column C Connecticut-Sourced Income See instructions.	Column D Multiply Column C by 6.7% (0.067)	Column E Members' Credit Schedule CT K-1, Part IV, Line 5, Col. B	Column F Connecticut Income Tax Liability Column D minus Column E
1.		00	00	00	00
2.		00	00	00	00
3.		00	00	00	00
4.		00	00	00	00
5.		00	00	00	00
6.		00	00	00	00
7.		00	00	00	00
8.		00	00	00	00
9. Subtotal(s) from supplemental attachment(s)		00	00	00	00
10. Add Lines 1 through 9, Column C. Enter amount here and on Part I, Schedule A, Line 1.		00	SEE SUPPLEMENTAL ATTACHMENT PART I - SCHEDULE B		
11. Add Lines 1 through 9, Column D.			00		
12. Add Lines 1 through 9, Column E. Enter amount here and on Part I, Schedule A, Line 3.				00	
13. Total composite return tax liability. Add Lines 1 through 9, Column F.					00

Part I Schedule C - Federal Schedule K Information (Form 1065 or Form 1120S)

All PEs must complete this schedule.	Column A Amounts Reported by This PE on Federal Schedule K	Column B Amount From Subsidiary PE(s)	Column C Column A minus Column B
1. Ordinary business income (loss)	6 00	0 00	00
2. Net rental real estate income (loss)	00	00	00
3. Other net rental income (loss)	00	00	00
4. Guaranteed payments	00	00	00
5. Interest income	00	00	00
6a. Ordinary dividends	00	00	00
6b. Qualified dividends	00	00	00
7. Royalties	00	00	00
8. Net short-term capital gain (loss)	00	00	00
9a. Net long-term capital gain (loss)	00	00	00
9b. Collectibles (28%) gain (loss)	00	00	00
9c. Unrecaptured section 1250 gain	00	00	00
10. Net section 1231 gain (loss)	00	00	00
11. Other income (loss): Attach statement.	00	00	00
12. Section 179 deduction	00	00	00
13. Other deductions: Attach statement.	00	00	00

Part I Schedule D - Connecticut-Sourced Income From Subsidiary PE(s) Attach supplemental attachment(s), if needed.

Only a parent PE must complete this schedule.

- Refer to federal Schedule K-1 and Schedule CT K-1 for amounts to enter in Columns A, B, and C.
- Amounts reported in Column B are subject to the passive activity limitations, at-risk limitations, and capital loss limitations.

Name of Subsidiary PE	FEIN	Column A Amount Reported on Federal K-1	Column B Amount From Connecticut Sources	Column C CT Income Tax Liability Schedule CT K-1, Part III, Line 1
1.		00	00	00
2.		00	00	00
3.		00	00	00
4.		00	00	00
5.		00	00	00
6.		00	00	00
7.		00	00	00
8.		00	00	00
9. Subtotal(s) from supplemental attachment(s)		00	00	00
10. Add Lines 1 through 9, Column C. Enter amount here and on Part I, Schedule A, Line 6.				00

**CONNECTICUT PHARMACEUTICAL SOLUTIONS, LL**

**Part II - Allocation and Apportionment of Income**

Complete only if all of the following apply:

- There are one or more nonresident noncorporate members or one or more members that are PEs;
- The PE carries on business both within and outside Connecticut; and
- The PE does not maintain books and records that satisfactorily disclose the portion of income, gain, loss, or deduction derived from or connected with Connecticut sources.

	Column A Totals Everywhere	Column B Connecticut Only	Column C Fraction Enter as a decimal.
1. Real property owned .....	1. 00	00	Divide Column B by Column A
2. Real property rented from others .....	2. 00	00	
3. Tangible personal property owned or rented .....	3. 00	00	
4. Property owned or rented: Add Lines 1, 2, and 3.	4. 00	00	
5. Employee wages and salaries .....	5. 00	00	
6. Gross income from sales and services .....	6. 00	00	
7. Total: Add Lines 4, 5, and 6, Column C.	7.		
8. Apportionment fraction: Divide Line 7 by three or actual number of fractions.	8.		

**Part III - Place(s) of Business** Attach supplemental attachment(s), if needed.

Complete only if the PE carries on business both within and outside Connecticut:

Location	Description	Owned or Rented to PE	Activity

**Part IV - Member Information** Attach supplemental attachment(s), if needed.

Member #	Member Name and Address: <small>See instructions for order in which to list and for member type codes.</small>	Member Type Code	FEIN or SSN	Profit Sharing % Enter as a decimal.	Loss Sharing % Enter as a decimal.	Capital Ownership % Enter as a decimal.
▶	▶	▶	▶	▶	▶	▶
▶	▶ SEE SUPPLEMENTAL ATTACHMENT PART IV	▶	▶	▶	▶	▶
▶	▶	▶	▶	▶	▶	▶
▶	▶	▶	▶	▶	▶	▶

**Part V - Member's Share of Connecticut Modifications** Attach supplemental attachment(s), if needed.

	Member #	Member #	Member #	Totals for All Members
<b>Additions: Enter all amounts as positive numbers:</b>				
1. Interest on state and local government obligations other than Connecticut .....	1. ▶	00 ▶	00 ▶	00
2. Mutual fund exempt-interest dividends from non-Connecticut state or municipal government obligations .....	2. ▶	SEE SUPPLEMENTAL ATTACHMENT PART V		00
3. Certain deductions relating to income exempt from Connecticut income tax ...	3. ▶	00 ▶	00 ▶	00
4. Reserved for future use .....	4.			
5. Other - specify:	5. ▶	00 ▶	00 ▶	00
<b>Subtractions: Enter all amounts as positive numbers:</b>				
6. Interest on U.S. government obligations .....	6. ▶	00 ▶	00 ▶	00
7. Exempt dividends from certain qualifying mutual funds derived from U.S. government obligations .....	7. ▶	00 ▶	00 ▶	00
8. Certain expenses related to income exempt from federal income tax but subject to Connecticut tax ...	8. ▶	00 ▶	00 ▶	00
9. Reserved for future use .....	9.			
10. Other - specify:	10. ▶	00 ▶	00 ▶	00

**CONNECTICUT PHARMACEUTICAL SOLUTIONS, LL**

**Part VI - Connecticut-Sourced Portion of Items From Federal Schedule K-1 of Form 1065 or Form 1120S.**

Include member's share of Connecticut modifications from Part V. Attach supplemental attachment(s), if needed.

**SEE SUPPLEMENTAL ATTACHMENT**

	Member	Member	Member	Totals for All Members
<b>PART VI</b>	#	#	#	
1. Ordinary business income (loss) .....	1. ▶ 00	▶ 00	▶ 00	00
2. Net rental real estate income (loss) .....	2. ▶ 00	▶ 00	▶ 00	00
3. Other net rental income (loss) .....	3. ▶ 00	▶ 00	▶ 00	00
4. Guaranteed payments .....	4. ▶ 00	▶ 00	▶ 00	00
5. Interest income .....	5. ▶ 00	▶ 00	▶ 00	00
6a. Ordinary dividends .....	6a. ▶ 00	▶ 00	▶ 00	00
6b. Qualified dividends .....	6b. ▶ 00	▶ 00	▶ 00	00
7. Royalties .....	7. ▶ 00	▶ 00	▶ 00	00
8. Net short-term capital gain (loss) .....	8. ▶ 00	▶ 00	▶ 00	00
9a. Net long-term capital gain (loss) .....	9a. ▶ 00	▶ 00	▶ 00	00
9b. Collectibles (28%) gain (loss) .....	9b. ▶ 00	▶ 00	▶ 00	00
9c. Unrecaptured section 1250 gain .....	9c. ▶ 00	▶ 00	▶ 00	00
10. Net section 1231 gain (loss) .....	10. ▶ 00	▶ 00	▶ 00	00
11. Other income (loss): Attach statement ...	11. ▶ 00	▶ 00	▶ 00	00
12. Section 179 deduction .....	12. ▶ 00	▶ 00	▶ 00	00
13. Other deductions: Attach statement .....	13. ▶ 00	▶ 00	▶ 00	00

**Part VII - Connecticut Income Tax Credit Summary**

Attach supplemental attachment(s), if needed.

	Member	Member	Member	Totals for All Members
	#	#	#	
1. Qualified small business tax credit .....	1. ▶ 00	▶ 00	▶ 00	00
2. Job expansion tax credit .....	2. ▶ 00	▶ 00	▶ 00	00
3. Angel investor tax credit .....	3. ▶ 00	▶ 00	▶ 00	00
4. Insurance reinvestment fund tax credit ...	4. ▶ 00	▶ 00	▶ 00	00
5. Total credits: Add Lines 1 through 4 .....	5. ▶ 00	▶ 00	▶ 00	00

The PE must furnish Schedule CT K-1 to all members.

Visit the DRS website at [www.ct.gov/TSC](http://www.ct.gov/TSC) to use the Taxpayer Service Center (TSC) to file and pay this return electronically.

Paper returns may only be submitted by taxpayers who have been granted an electronic filing waiver from DRS or amended returns.  
 To pay by mail, make check payable to Commissioner of Revenue Services.  
 Mail return with payment to: Department of Revenue Services, State of Connecticut, PO Box 5019, Hartford CT 06102-5019.  
 Mail return without payment to: Department of Revenue Services, State of Connecticut, PO Box 2967, Hartford CT 06104-2967.

**Declaration:** I declare under penalty of law that I have examined this return (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for willfully delivering a false return or document to DRS is a fine of not more than \$5,000, imprisonment for not more than five years, or both. The declaration of a paid preparer other than the taxpayer is based on all information of which the preparer has any knowledge.

<b>Sign Here</b>	Signature of general partner or corporate officer	Date	May DRS contact the preparer shown below about this return? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No (See Instructions, Page 30.)
	Title	Telephone number	
	Email address of general partner or corporate officer		
<b>Keep a copy of this return for your records.</b>	Paid preparer's signature	Date	Preparer's SSN or PTIN <input type="checkbox"/> SSN <input checked="" type="checkbox"/> PTIN
	Firm's name and address	FEIN	Telephone number
	1499 POST ROAD, SUITE 1040 FAIRFIELD, CT 06824		(203) 259-2727

Department of Revenue Services  
State of Connecticut

### Form CT-1065/CT-1120SI Supplemental Attachment

(Rev. 12/13)

Complete this form in blue or black ink only.

**Part I, Schedule B - PE Member Composite Return** Attach supplemental attachment(s), if needed.

Column A Member # From Part IV	Column B Identification Number See instructions.	Column C Connecticut-Sourced Income See instructions.	Column D Multiply Column C by 6.7% (0.067)	Column E Members' Credit Schedule CT K-1, Part IV, Line 5, Col. B	Column F Connecticut Income Tax Liability Column D minus Column E
4		0 00	0 00	0 00	0 00
5		0 00	0 00	0 00	0 00
6		0 00	0 00	0 00	0 00
		00	00	00	00
		00	00	00	00
		00	00	00	00
		00	00	00	00
		00	00	00	00
		00	00	00	00
		00	00	00	00
		00	00	00	00
		00	00	00	00
		00	00	00	00
		00	00	00	00
		00	00	00	00
		00	00	00	00
		00	00	00	00
Supplemental Attachment Subtotal - Total Columns C, D, E, and F. Enter the total of all supplemental attachments on Form CT-1065/CT-1120SI, Part I, Schedule B, Line 9.		0 00	0 00	0 00	0 00

**Part I Schedule D - Connecticut-Sourced Income From Subsidiary PE(s)**

Only a parent PE must complete this schedule.

- Refer to federal Schedule K-1 and Schedule CT K-1 for amounts to enter in Columns A, B, and C.
- Amounts reported in Column B are subject to the passive activity limitations, at-risk limitations, and capital loss limitations.

Name of Subsidiary PE	FEIN	Column A Amount Reported on Federal K-1	Column B Amount From Connecticut Sources	Column C GT Income Tax Liability Schedule CT K-1, Part III, Line 1
		00	00	00
		00	00	00
		00	00	00
		00	00	00
		00	00	00
		00	00	00
		00	00	00
		00	00	00
		00	00	00
		00	00	00
		00	00	00
		00	00	00
		00	00	00
		00	00	00
		00	00	00
		00	00	00
Supplemental Attachment Subtotal - Total Columns A, B, and C. Enter the total of all supplemental attachments on Form CT-1065/CT-1120SI, Part I, Schedule D, Line 9.		00	00	00

CONNECTICUT PHARMACEUTICAL SOLUTIONS, LL

Part IV - Member Information

Member #	Member Name and Address See instructions for order in which to list and for member type codes.	Member Type Code	FEIN or SSN	Profit Sharing % Enter as a decimal.	Loss Sharing % Enter as a decimal.	Capital Ownership % Enter as a decimal.
4	JACKOWITZ ENTERPRISES, LLC EAST HAMPTON CT 06424	PE				
5	SWR ONE LLC EAST HAMPTON CT 06424	PE				
6	FEDERAL INVESTMENTS LLC FARMINGTON CT 06034	PE				
1	GABRIEL VARCA NORTHFORD CT 06472	RI				
2	ANDREW BOZZUTO NORTHFORD CT 06472	RI				
3	THOMAS SCHULTZ NEW CANAAN CT 06840	RI				
7	KEITH MAYNARD WESTBROOK CT 06498	RI				
8	SIDNEY J HOLBROOK WESTBROOK CT 06498	RI				

Part V - Member's Share of Connecticut Modifications

	Member # <u>4</u>	Member # <u>5</u>	Member # <u>6</u>	Member # <u>1</u>
<b>Additions: Enter all amounts as positive numbers.</b>				
1. Interest on state and local government obligations other than Connecticut ...	1. 00	00	00	00
2. Mutual fund exempt-interest dividends from non-Connecticut state or municipal government obligations ...	2. 00	00	00	00
3. Certain deductions relating to income exempt from Connecticut income tax ...	3. 00	00	00	00
4. Reserved for future use ...	4.			
5. Other - specify:	5. 00	00	00	00
<b>Subtractions: Enter all amounts as positive numbers.</b>				
6. Interest on U.S. government obligations ...	6. 00	00	00	00
7. Exempt dividends from certain qualifying mutual funds derived from U.S. government obligations ...	7. 00	00	00	00
8. Certain expenses related to income exempt from federal income tax but subject to Connecticut tax ...	8. 00	00	00	00
9. Reserved for future use ...	9.			
10. Other - specify:	10. 00	00	00	00

Part IV - Member Information

Member #	Member Name and Address See Instructions for order in which to list and for member type codes.	Member Type Code	FEIN or SSN	Profit Sharing % Enter as a decimal.	Loss Sharing % Enter as a decimal.	Capital Ownership % Enter as a decimal.
▶		▶	▶	▶	▶	▶
▶		▶	▶	▶	▶	▶
▶		▶	▶	▶	▶	▶
▶		▶	▶	▶	▶	▶
▶		▶	▶	▶	▶	▶
▶		▶	▶	▶	▶	▶
▶		▶	▶	▶	▶	▶
▶		▶	▶	▶	▶	▶
▶		▶	▶	▶	▶	▶
▶		▶	▶	▶	▶	▶
▶		▶	▶	▶	▶	▶
▶		▶	▶	▶	▶	▶
▶		▶	▶	▶	▶	▶
▶		▶	▶	▶	▶	▶
▶		▶	▶	▶	▶	▶
▶		▶	▶	▶	▶	▶
▶		▶	▶	▶	▶	▶

Part V - Member's Share of Connecticut Modifications

	Member # 2	Member # 3	Member # 7	Member # 8
<b>Additions: Enter all amounts as positive numbers.</b>				
1. Interest on state and local government obligations other than Connecticut ...	▶	▶	▶	▶
2. Mutual fund exempt-interest dividends from non-Connecticut state or municipal government obligations ...	▶	▶	▶	▶
3. Certain deductions relating to income exempt from Connecticut income tax ...	▶	▶	▶	▶
4. Reserved for future use ...	▶	▶	▶	▶
5. Other - specify:	▶	▶	▶	▶
<b>Subtractions: Enter all amounts as positive numbers.</b>				
6. Interest on U.S. government obligations	▶	▶	▶	▶
7. Exempt dividends from certain qualifying mutual funds derived from U.S. government obligations	▶	▶	▶	▶
8. Certain expenses related to income exempt from federal income tax but subject to Connecticut tax	▶	▶	▶	▶
9. Reserved for future use	▶	▶	▶	▶
10. Other - specify:	▶	▶	▶	▶

CONNECTICUT PHARMACEUTICAL SOLUTIONS, LL

**Part VI - Connecticut-Sourced Portion of Items From Federal Schedule K-1 of Form 1065 or Form 1120S**  
 Include member's share of Connecticut modifications from Part V.

	Member # <u>4</u>		Member # <u>5</u>		Member # <u>6</u>		Member # <u>1</u>	
1. Ordinary business income (loss) .....	1.	0	00	00	00	00	00	00
2. Net rental real estate income (loss) .....	2.	00	00	00	00	00	00	00
3. Other net rental income (loss) .....	3.	00	00	00	00	00	00	00
4. Guaranteed payments .....	4.	00	00	00	00	00	00	00
5. Interest income .....	5.	00	00	00	00	00	00	00
6a. Ordinary dividends .....	6a.	00	00	00	00	00	00	00
6b. Qualified dividends .....	6b.	00	00	00	00	00	00	00
7. Royalties .....	7.	00	00	00	00	00	00	00
8. Net short-term capital gain (loss) .....	8.	00	00	00	00	00	00	00
9a. Net long-term capital gain (loss) .....	9a.	00	00	00	00	00	00	00
9b. Collectibles (28%) gain (loss) .....	9b.	00	00	00	00	00	00	00
9c. Unrecaptured section 1250 gain .....	9c.	00	00	00	00	00	00	00
10. Net section 1231 gain (loss) .....	10.	00	00	00	00	00	00	00
11. Other income (loss); Attach statement .....	11.	00	00	00	00	00	00	00
12. Section 179 deduction .....	12.	00	00	00	00	00	00	00
13. Other deductions; Attach statement .....	13.	00	00	00	00	00	00	00

**Part VII - Connecticut Income Tax Credit Summary**

	Member # _____		Member # _____		Member # _____		Member # _____	
1. Qualified small business tax credit .....	1.	00	00	00	00	00	00	00
2. Job expansion tax credit .....	2.	00	00	00	00	00	00	00
3. Angel investor tax credit .....	3.	00	00	00	00	00	00	00
4. Insurance reinvestment fund tax credit .....	4.	00	00	00	00	00	00	00
5. Total credits: Add Lines 1 through 4 .....	5.	00	00	00	00	00	00	00



CONNECTICUT PHARMACEUTICAL SOLUTIONS, LL

**Part VI - Connecticut-Sourced Portion of Items From Federal Schedule K-1 of Form 1065 or Form 1120S**  
 Include member's share of Connecticut modifications from Part V.

	Member # <u>2</u>		Member # <u>3</u>		Member # <u>7</u>		Member # <u>8</u>	
1. Ordinary business income (loss) .....	1.	00	00	00	00	00	00	00
2. Net rental real estate income (loss) .....	2.	00	00	00	00	00	00	00
3. Other net rental income (loss) .....	3.	00	00	00	00	00	00	00
4. Guaranteed payments .....	4.	00	00	00	00	00	00	00
5. Interest income .....	5.	00	00	00	00	00	00	00
6a. Ordinary dividends .....	6a.	00	00	00	00	00	00	00
6b. Qualified dividends .....	6b.	00	00	00	00	00	00	00
7. Royalties .....	7.	00	00	00	00	00	00	00
8. Net short-term capital gain (loss) .....	8.	00	00	00	00	00	00	00
9a. Net long-term capital gain (loss) .....	9a.	00	00	00	00	00	00	00
9b. Collectibles (28%) gain (loss) .....	9b.	00	00	00	00	00	00	00
9c. Unrecaptured section 1250 gain .....	9c.	00	00	00	00	00	00	00
10. Net section 1231 gain (loss) .....	10.	00	00	00	00	00	00	00
11. Other income (loss): Attach statement .....	11.	00	00	00	00	00	00	00
12. Section 179 deduction .....	12.	00	00	00	00	00	00	00
13. Other deductions: Attach statement .....	13.	00	00	00	00	00	00	00

**Part VII - Connecticut Income Tax Credit Summary**

	Member # _____		Member # _____		Member # _____		Member # _____	
1. Qualified small business tax credit .....	1.	00	00	00	00	00	00	00
2. Job expansion tax credit .....	2.	00	00	00	00	00	00	00
3. Angel investor tax credit .....	3.	00	00	00	00	00	00	00
4. Insurance reinvestment fund tax credit .....	4.	00	00	00	00	00	00	00
5. Total credits: Add Lines 1 through 4 .....	5.	00	00	00	00	00	00	00

**Form CT K-1T**  
 Transmittal of Schedule CT K-1,  
 Member's Share of Certain Connecticut Items

**2014**

For DRS use only - 20
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Complete this form in blue or black ink only.

**Pass-Through Entity Information**

Federal Employer ID Number (FEIN)		CT Tax Registration Number	
Pass-through entity name <b>CONNECTICUT PHARMACEUTICAL SOLUTIONS, LLC</b>			
Number and street address <b>47 MAIN STREET</b>		PO Box	
City or town <b>PORTLAND, CT</b>		State	ZIP code <b>06480</b>

**Part I - Schedule CT K-1s Submitted**

1. Total number of Schedule CT K-1s submitted with this Form CT K-1T	1.	8
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**Part II - Number of Members**

	Column A Number of Members	Column B Ownership Percentage by Member Type
1. Resident (RI, RT, RE)	5	
2. Nonresident (NI, NT, NE, PE)	3	
3. Corporate (CM)	0	

**Part III - Summary of Schedule CT K-1 Information**

1. Total Connecticut-sourced income (NI, NT, NE)	1.	0.00
2. Total Connecticut-sourced income (PE)	2.	
3. Connecticut-sourced income: Amount from Form CT-1065/CT-1120SI, Part I, Schedule A, Line 1.	3.	
4. Connecticut tax liability: Amount from Form CT-1065/CT-1120SI, Part I, Schedule A, Line 4.	4.	

**Part IV - Summary of Income Tax Credits**

	Total Credit Allocated to Members
1. Qualified small business tax credit	1.
2. Job expansion tax credit	2.
3. Angel investor tax credit	3.
4. Insurance reinvestment fund tax credit	4.
5. Total credits earned in 2014: Add Lines 1 through 4	5.

Do not attach Form CT K-1T or copies of Schedule CT K-1, Member's Share of Certain Connecticut Items to Form CT-1065/CT-1120SI, Connecticut Composite Income Tax Return, Form CT K-1T and copies of Schedule CT K-1 must be mailed separately.

Attach Schedule CT K-1s to Form CT K-1T and mail to:

Department of Revenue Services  
 State of Connecticut  
 PO Box 150420  
 Hartford CT 06115 - 0420

A penalty of \$5 per schedule (up to a total of \$2,000 per calendar year) will be imposed for failure to provide a copy of Schedule CT K-1 to DRS unless the failure is due to reasonable cause and not to willful neglect.

**Declaration:** I declare under the penalty of law that I have examined this return (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for willfully delivering a false return or document to the Department of Revenue Services (DRS) is a fine of not more than \$5,000, imprisonment for not more than five years, or both.

Sign Here Keep a copy of this return for your records.	Signature	Date
	Title	Telephone number

Department of Revenue Services  
State of Connecticut  
(Rev. 12/14)

# Schedule CT K-1 Member's Share of Certain Connecticut Items

For calendar year 2014 or other taxable year beginning \_\_\_\_\_, 2014, and ending \_\_\_\_\_

Complete in blue or black ink only.

Pass-through entity (PE) information			Member information		
Federal Employer ID Number (FEIN) ▶ 46-3872206	CT Tax Identification Number		Member's Social Security Number (SSN) or FEIN	<input checked="" type="checkbox"/> SSN	<input type="checkbox"/> FEIN
Name ▶ CONNECTICUT PHARMACEUTICAL SOLUTIONS LLC			Name ▶ GABRIEL VARCA		
Number and street address ▶ 47 MAIN STREET		PO Box	Number and street address ▶ 40 HILLSIDE VIEW ROAD		PO Box
City or town ▶ PORTLAND, CT	State 06480	ZIP code	City or town ▶ NORTHFORD, CT	State 06472	ZIP code
Check the box if this is an amended or a final Schedule CT K-1. <input type="checkbox"/> Amended Schedule CT K-1 <input type="checkbox"/> Final Schedule CT K-1			Type of member (check one): <input checked="" type="checkbox"/> RI <input type="checkbox"/> RE <input type="checkbox"/> RT <input type="checkbox"/> PE <input type="checkbox"/> NI <input type="checkbox"/> NE <input type="checkbox"/> NT <input type="checkbox"/> CM		

**Part I - Connecticut Modifications** From Form CT-1065/CT-1120SI, Part

Additions Enter all amounts as positive numbers.

1. Interest on state and local obligations other than Connecticut	1.	0
2. Mutual fund exempt-interest dividends from non-Connecticut state or municipal government obligations	2.	0
3. Certain deductions relating to income exempt from Connecticut income tax	3.	0
4. Reserved for future use	4.	
5. Other - specify	5.	

Subtractions Enter all amounts as positive numbers.

6. Interest on U.S. government obligations	6.	0
7. Exempt dividends from certain qualifying mutual funds derived from U.S. government obligations	7.	0
8. Certain expenses related to income exempt from federal income tax but subject to Connecticut tax	8.	0
9. Reserved for future use	9.	
10. Other - specify	10.	00

**Part II - Connecticut-Sourced Portion of Items From Federal Schedule K-1 of Form 1065 or 1120S**

	Column A From Federal Schedule K-1	Column B From Form CT-1065/CT-1120SI, Part VI
1. Ordinary business income (loss)	1. 00	0
2. Net rental real estate income (loss)	2. 00	0
3. Other net rental income (loss)	3. 00	0
4. Guaranteed payments	4. 00	0
5. Interest income	5. 00	0
6a. Ordinary dividends	6a. 00	0
6b. Qualified dividends	6b. 00	0
7. Royalties	7. 00	0
8. Net short-term capital gain (loss)	8. 00	0
9a. Net long-term capital gain (loss)	9a. 00	0
9b. Collectibles 28% gain (loss)	9b. 00	0
9c. Unrecaptured section 1250 gain	9c. 00	0
10. Net section 1231 gain (loss)	10. 00	0
11. Other income (loss): Attach statement	11. 00	0
12. Section 179 deduction	12. 00	0
13. Other deductions: Attach statement	13. 00	0

**Part III - Connecticut Income Tax Information**

1. Member's Connecticut income tax liability as reported by the PE for the member on Form CT-1065/CT-1120SI, Part I, Schedule B, Column F	1.	00
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**Part IV - Connecticut Income Tax Credit Summary**

		Column A Total credit earned by member in 2014 (from Form CT-1065/CT-1120SI, Part VII)	Column B Credit allowed on behalf of member on composite return (amounts from worksheet below)
1. Qualified small business tax credit .....	1. ▶	00	00
2. Job expansion tax credit .....	2. ▶	00	00
3. Angel investor tax credit .....	3. ▶	00	00
4. Insurance reinvestment fund tax credit .....	4. ▶	00	00
5. Total credits: Add Lines 1 through 4 .....	5.	00	00

**Income Tax Credit Worksheet**

Completed for nonresident, noncorporate, and PE members only	Column A Tax credit limitation	Column B 2014 credit amount earned (enter amounts from Part IV, Column A)	Column C Amount of credit applied to 2014 income tax liability
1. Income tax liability: PE should enter member's amount from Form CT-1065/CT-1120SI, Part I, Schedule B, Column D.	1. 00		
2. Qualified small business tax credit: Enter in Column C the lesser of Line 2, Column B, or Line 1, Column A.	2.	00	00
3. Balance of income tax liability: Subtract Line 2, Column C from Line 1, Column A. If less than zero, enter "0."	3. 00		
4. Job expansion tax credit: Enter in Column C the lesser of Line 4, Column B, or Line 3, Column A.	4.	00	00
5. Balance of income tax liability: Subtract Line 4, Column C from Line 3, Column A. If less than zero, enter "0."	5. 00		
6. Angel investor tax credit: Enter in Column C the lesser of Line 6, Column B, or Line 5, Column A.	6.	00	00
7. Balance of income tax liability: Subtract Line 6, Column C from Line 5, Column A. If less than zero, enter "0."	7. 00		
8. Insurance reinvestment fund tax credit: Enter in Column C the lesser of Line 8, Column B, or Line 7, Column A.	8.	00	00

## Schedule CT K-1 Member's Share of Certain Connecticut Items

For calendar year 2014 or other taxable year beginning \_\_\_\_\_, 2014, and ending \_\_\_\_\_  
Complete in blue or black ink only.

Pass-through entity (PE) information			Member information		
Federal Employer ID Number (FEIN)		CT Tax Registration Number	Member's Social Security Number (SSN) or FEIN		<input checked="" type="checkbox"/> SSN <input type="checkbox"/> FEIN
Name <b>CONNECTICUT PHARMACEUTICAL SOLUTIONS LLC</b>			Name <b>ANDREW BOZZUTO</b>		
Number and street address <b>47 MAIN STREET</b>		PO Box	Number and street address <b>1010 MIDDLETOWN AVENUE</b>		PO Box
City or town <b>PORTLAND, CT</b>	State <b>06480</b>	ZIP code	City or town <b>NORTHFORD, CT</b>	State <b>06472</b>	ZIP code
Check the box if this is an amended or a final Schedule CT K-1. <input type="checkbox"/> Amended Schedule CT K-1 <input type="checkbox"/> Final Schedule CT K-1			Type of member (check one): <input checked="" type="checkbox"/> RI <input type="checkbox"/> RE <input type="checkbox"/> RT <input type="checkbox"/> PE <input type="checkbox"/> NI <input type="checkbox"/> NE <input type="checkbox"/> NT <input type="checkbox"/> CM		

**Part I - Connecticut Modifications** From Form CT-1065/CT-1120SI, Part V

Additions Enter all amounts as positive numbers.			
1. Interest on state and local obligations other than Connecticut	1.	00	00
2. Mutual fund exempt-interest dividends from non-Connecticut state or municipal government obligations	2.	00	00
3. Certain deductions relating to income exempt from Connecticut income tax	3.	00	00
4. Reserved for future use	4.	00	00
5. Other - specify	5.	00	00
<b>Subtractions Enter all amounts as positive numbers.</b>			
6. Interest on U.S. government obligations	6.	00	00
7. Exempt dividends from certain qualifying mutual funds derived from U.S. government obligations	7.	00	00
8. Certain expenses related to income exempt from federal income tax but subject to Connecticut tax	8.	00	00
9. Reserved for future use	9.	00	00
10. Other - specify	10.	00	00

**Part II - Connecticut-Sourced Portion of Items From Federal Schedule K-1 of Form 1065 or 1120S**

	Column A From Federal Schedule K-1		Column B From Form CT-1065/CT-1120SI, Part VI
1. Ordinary business income (loss)	00	▶	00
2. Net rental real estate income (loss)	00	▶	00
3. Other net rental income (loss)	00	▶	00
4. Guaranteed payments	00	▶	00
5. Interest income	00	▶	00
6a. Ordinary dividends	00	▶	00
6b. Qualified dividends	00	▶	00
7. Royalties	00	▶	00
8. Net short-term capital gain (loss)	00	▶	00
9a. Net long-term capital gain (loss)	00	▶	00
9b. Collectibles 28% gain (loss)	00	▶	00
9c. Unrecaptured section 1250 gain	00	▶	00
10. Net section 1231 gain (loss)	00	▶	00
11. Other income (loss): Attach statement	00	▶	00
12. Section 179 deduction	00	▶	00
13. Other deductions: Attach statement	00	▶	00

**Part III - Connecticut Income Tax Information**

1. Member's Connecticut income tax liability as reported by the PE for the member on Form CT-1065/CT-1120SI, Part I, Schedule B, Column F	1.	00
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**Part IV - Connecticut Income Tax Credit Summary**

		Column A Total credit earned by member in 2014 (from Form CT-1065/CT-1120SI, Part VII)	Column B Credit allowed on behalf of member on composite return (amounts from worksheet below)
1. Qualified small business tax credit .....	1.	00	00
2. Job expansion tax credit .....	2.	00	00
3. Angel investor tax credit .....	3.	00	00
4. Insurance reinvestment fund tax credit .....	4.	00	00
5. Total credits: Add Lines 1 through 4 .....	5.	00	00

**Income Tax Credit Worksheet**

Completed for nonresident, noncorporate, and PE members only	Column A Tax credit limitation	Column B 2014 credit amount earned (enter amounts from Part IV, Column A)	Column C Amount of credit applied to 2014 income tax liability
1. Income tax liability: PE should enter member's amount from Form CT-1065/CT-1120SI, Part I, <i>Schedule B</i> , Column D.	1. 00		
2. Qualified small business tax credit: Enter in Column C the lesser of Line 2, Column B, or Line 1, Column A.	2.	00	00
3. Balance of income tax liability: Subtract Line 2, Column C from Line 1, Column A. If less than zero, enter "0."	3. 00		
4. Job expansion tax credit: Enter in Column C the lesser of Line 4, Column B, or Line 3, Column A.	4.	00	00
5. Balance of income tax liability: Subtract Line 4, Column C from Line 3, Column A. If less than zero, enter "0."	5. 00		
6. Angel investor tax credit: Enter in Column C the lesser of Line 6, Column B, or Line 5, Column A.	6.	00	00
7. Balance of income tax liability: Subtract Line 6, Column C from Line 5, Column A. If less than zero, enter "0."	7. 00		
8. Insurance reinvestment fund tax credit: Enter in Column C the lesser of Line 8, Column B, or Line 7, Column A.	8.	00	00

Department of Revenue Services  
State of Connecticut  
(Rev. 12/14)

## Schedule CT K-1 Member's Share of Certain Connecticut Items

For calendar year 2014 or other taxable year beginning \_\_\_\_\_, 2014, and ending \_\_\_\_\_  
Complete in blue or black ink only.

Pass-through entity (PE) information			Member Information		
Federal Employer ID Number (FEIN)	CT Tax Registration Number		Member's Social Security Number (SSN) or FEIN		
Name <b>CONNECTICUT PHARMACEUTICAL SOLUTIONS LLC</b>			Name <b>THOMAS SCHULTZ</b>		
Number and street address		PO Box	Number and street address		PO Box
▶ 47 MAIN STREET			▶ 35 TOMMY'S LANE		
City or town	State	ZIP code	City or town	State	ZIP code
▶ PORTLAND, CT	06480		▶ NEW CANAAN, CT	06840	
Check the box if this is an amended or a final Schedule CT K-1. <input type="checkbox"/> Amended Schedule CT K-1 <input type="checkbox"/> Final Schedule CT K-1			Type of member (check one): <input checked="" type="checkbox"/> RI <input type="checkbox"/> RE <input type="checkbox"/> RT <input type="checkbox"/> PE <input type="checkbox"/> NI <input type="checkbox"/> NE <input type="checkbox"/> NT <input type="checkbox"/> CM		

**Part I - Connecticut Modifications** From Form CT-1065/CT-1120SI, Part V

Additions Enter all amounts as positive numbers.

1. Interest on state and local obligations other than Connecticut	1.		00
2. Mutual fund exempt-interest dividends from non-Connecticut state or municipal government obligations	2.		00
3. Certain deductions relating to income exempt from Connecticut income tax	3.		00
4. Reserved for future use	4.		
5. Other - specify	5.		00

Subtractions Enter all amounts as positive numbers.

6. Interest on U.S. government obligations	6.		00
7. Exempt dividends from certain qualifying mutual funds derived from U.S. government obligations	7.		00
8. Certain expenses related to income exempt from federal income tax but subject to Connecticut tax	8.		00
9. Reserved for future use	9.		
10. Other - specify	10.		00

**Part II - Connecticut-Sourced Portion of Items From Federal Schedule K-1 of Form 1065 or 1120S**

	Column A		Column B	
	From Federal Schedule K-1		From Form CT-1065/CT-1120SI, Part VI	
1. Ordinary business income (loss)	1.	00	00	
2. Net rental real estate income (loss)	2.	00	00	
3. Other net rental income (loss)	3.	00	00	
4. Guaranteed payments	4.	00	00	
5. Interest income	5.	00	00	
6a. Ordinary dividends	6a.	00	00	
6b. Qualified dividends	6b.	00	00	
7. Royalties	7.	00	00	
8. Net short-term capital gain (loss)	8.	00	00	
9a. Net long-term capital gain (loss)	9a.	00	00	
9b. Collectibles 28% gain (loss)	9b.	00	00	
9c. Unrecaptured section 1250 gain	9c.	00	00	
10. Net section 1231 gain (loss)	10.	00	00	
11. Other income (loss): Attach statement	11.	00	00	
12. Section 179 deduction	12.	00	00	
13. Other deductions: Attach statement	13.	00	00	

**Part III - Connecticut Income Tax Information**

1. Member's Connecticut income tax liability as reported by the PE for the member on Form CT-1065/CT-1120SI, Part I, Schedule B, Column F	1.		00
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**Part IV - Connecticut Income Tax Credit Summary**

		Column A Total credit earned by member in 2014 (from Form CT-1065/CT-1120SI, Part VII)	Column B Credit allowed on behalf of member on composite return (amounts from worksheet below)
1. Qualified small business tax credit .....	1. ▶	00	00
2. Job expansion tax credit .....	2. ▶	00	00
3. Angel investor tax credit .....	3. ▶	00	00
4. Insurance reinvestment fund tax credit .....	4. ▶	00	00
5. Total credits: Add Lines 1 through 4 .....	5.	00	00

**Income Tax Credit Worksheet**

Completed for nonresident, noncorporate, and PE members only	Column A Tax credit limitation	Column B 2014 credit amount earned (enter amounts from Part IV, Column A)	Column C Amount of credit applied to 2014 income tax liability
1. Income tax liability: PE should enter member's amount from Form CT-1065/CT-1120SI, Part I, <i>Schedule B</i> , Column D. ....	1. 00		
2. Qualified small business tax credit: Enter in Column C the lesser of Line 2, Column B, or Line 1, Column A. ....	2.	00	00
3. Balance of income tax liability: Subtract Line 2, Column C from Line 1, Column A. If less than zero, enter "0." .....	3. 00		
4. Job expansion tax credit: Enter in Column C the lesser of Line 4, Column B, or Line 3, Column A. ....	4.	00	00
5. Balance of income tax liability: Subtract Line 4, Column C from Line 3, Column A. If less than zero, enter "0." .....	5. 00		
6. Angel investor tax credit: Enter in Column C the lesser of Line 6, Column B, or Line 5, Column A. ....	6.	00	00
7. Balance of income tax liability: Subtract Line 6, Column C from Line 5, Column A. If less than zero, enter "0." .....	7. 00		
8. Insurance reinvestment fund tax credit: Enter in Column C the lesser of Line 8, Column B, or Line 7, Column A. ....	8.	00	00



Department of Revenue Services  
State of Connecticut  
(Rev. 12/14)

## Schedule CT K-1 Member's Share of Certain Connecticut Items

For calendar year 2014 or other taxable year beginning \_\_\_\_\_, 2014, and ending \_\_\_\_\_  
Complete in blue or black ink only.

Pass-through entity (PE) information			Member information		
Federal Employer ID Number (FEIN)	CT Tax Registration Number	Member's Social Security Number (SSN) or FEIN	<input type="checkbox"/> SSN		
			<input checked="" type="checkbox"/> FEIN		
Name: <b>CONNECTICUT PHARMACEUTICAL SOLUTIONS LLC</b>			Name: <b>JACKOWITZ ENTERPRISES, LLC</b>		
Number and street address	PO Box	Number and street address	PO Box		
▶ 47 MAIN STREET		▶ 31 EAST HIGH STREET			
City or town	State	ZIP code	City or town	State	ZIP code
▶ PORTLAND, CT		▶ 06480	▶ EAST HAMPTON, CT		▶ 06424
Check the box if this is an amended or a final Schedule CT K-1. <input type="checkbox"/> Amended Schedule CT K-1 <input type="checkbox"/> Final Schedule CT K-1			Type of member (check one): <input type="checkbox"/> RI <input type="checkbox"/> RE <input type="checkbox"/> RT <input checked="" type="checkbox"/> PE <input type="checkbox"/> NI <input type="checkbox"/> NE <input type="checkbox"/> NT <input type="checkbox"/> CM		

**Part I - Connecticut Modifications** From Form CT-1065/CT-1120SI, Part V

**Additions** Enter all amounts as positive numbers.

1. Interest on state and local obligations other than Connecticut	1.	00
2. Mutual fund exempt-interest dividends from non-Connecticut state or municipal government obligations	2.	00
3. Certain deductions relating to income exempt from Connecticut income tax	3.	00
4. Reserved for future use	4.	00
5. Other - specify	5.	00

**Subtractions** Enter all amounts as positive numbers.

6. Interest on U.S. government obligations	6.	00
7. Exempt dividends from certain qualifying mutual funds derived from U.S. government obligations	7.	00
8. Certain expenses related to income exempt from federal income tax but subject to Connecticut tax	8.	00
9. Reserved for future use	9.	00
10. Other - specify	10.	00

**Part II - Connecticut-Sourced Portion of Items From Federal Schedule K-1 of Form 1065 or 1120S**

	Column A		Column B	
	From Federal Schedule K-1		From Form CT-1065/CT-1120SI, Part VI	
1. Ordinary business income (loss)	1.	00	1.	00
2. Net rental real estate income (loss)	2.	00	2.	00
3. Other net rental income (loss)	3.	00	3.	00
4. Guaranteed payments	4.	00	4.	00
5. Interest income	5.	00	5.	00
6a. Ordinary dividends	6a.	00	6a.	00
6b. Qualified dividends	6b.	00	6b.	00
7. Royalties	7.	00	7.	00
8. Net short-term capital gain (loss)	8.	00	8.	00
9a. Net long-term capital gain (loss)	9a.	00	9a.	00
9b. Collectibles 28% gain (loss)	9b.	00	9b.	00
9c. Unrecaptured section 1250 gain	9c.	00	9c.	00
10. Net section 1231 gain (loss)	10.	00	10.	00
11. Other income (loss): Attach statement	11.	00	11.	00
12. Section 179 deduction	12.	00	12.	00
13. Other deductions: Attach statement	13.	00	13.	00

**Part III - Connecticut Income Tax Information**

1. Member's Connecticut income tax liability as reported by the PE for the member on Form CT-1065/CT-1120SI, Part I, Schedule B, Column F	1.	00
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**Part IV - Connecticut Income Tax Credit Summary**

	Column A Total credit earned by member in 2014 (from Form CT-1065/CT-1120SI, Part VII)	Column B Credit allowed on behalf of member on composite return (amounts from worksheet below)
1. Qualified small business tax credit	00	00
2. Job expansion tax credit	00	00
3. Angel investor tax credit	00	00
4. Insurance reinvestment fund tax credit	00	00
5. Total credits: Add Lines 1 through 4	00	00

**Income Tax Credit Worksheet**

Completed for nonresident, noncorporate, and PE members only	Column A Tax credit limitation	Column B 2014 credit amount earned (enter amounts from Part IV, Column A)	Column C Amount of credit applied to 2014 income tax liability
1. Income tax liability: PE should enter member's amount from Form CT-1065/CT-1120SI, Part I, Schedule B, Column D.	00		
2. Qualified small business tax credit: Enter in Column C the lesser of Line 2, Column B, or Line 1, Column A.		00	00
3. Balance of income tax liability: Subtract Line 2, Column C from Line 1, Column A. If less than zero, enter "0."	00		
4. Job expansion tax credit: Enter in Column C the lesser of Line 4, Column B, or Line 3, Column A.		00	00
5. Balance of income tax liability: Subtract Line 4, Column C from Line 3, Column A. If less than zero, enter "0."	00		
6. Angel investor tax credit: Enter in Column C the lesser of Line 6, Column B, or Line 5, Column A.		00	00
7. Balance of income tax liability: Subtract Line 6, Column C from Line 5, Column A. If less than zero, enter "0."	00		
8. Insurance reinvestment fund tax credit: Enter in Column C the lesser of Line 8, Column B, or Line 7, Column A.		00	00

Department of Revenue Services  
State of Connecticut  
(Rev. 12/14)

## Schedule CT K-1 Member's Share of Certain Connecticut Items

For calendar year 2014 or other taxable year beginning \_\_\_\_\_, 2014, and ending \_\_\_\_\_  
Complete in blue or black ink only.

Pass-through entity (PE) Information			Member Information		
Federal Employer ID Number (EIN)		CT Tax Registration Number	Member's Social Security Number (SSN) or FEIN		
Name <b>CONNECTICUT PHARMACEUTICAL SOLUTIONS LLC</b>			<input type="checkbox"/> SSN <input checked="" type="checkbox"/> FEIN		
Number and street address PO Box			Name		
47 MAIN STREET			WWR ONE LLC		
City or town State ZIP code			Number and street address PO Box		
PORTLAND, CT 06480			244 MIDDLETOWN AVENUE		
City or town State ZIP code			City or town State ZIP code		
EAST HAMPTON, CT 06424					
Check the box if this is an amended or a final Schedule CT K-1. <input type="checkbox"/> Amended Schedule CT K-1 <input type="checkbox"/> Final Schedule CT K-1			Type of member (check one): <input type="checkbox"/> RI <input type="checkbox"/> RE <input type="checkbox"/> RT <input checked="" type="checkbox"/> PE <input type="checkbox"/> NI <input type="checkbox"/> NE <input type="checkbox"/> NT <input type="checkbox"/> CM		

**Part I - Connecticut Modifications** From Form CT-1065/CT-1120SI, Part V

Additions Enter all amounts as positive numbers.	1.	00
1. Interest on state and local obligations other than Connecticut		00
2. Mutual fund exempt-interest dividends from non-Connecticut state or municipal government obligations		00
3. Certain deductions relating to income exempt from Connecticut income tax		00
4. Reserved for future use		
5. Other - specify		00
<b>Subtractions Enter all amounts as positive numbers.</b>		
6. Interest on U.S. government obligations		00
7. Exempt dividends from certain qualifying mutual funds derived from U.S. government obligations		00
8. Certain expenses related to income exempt from federal income tax but subject to Connecticut tax		00
9. Reserved for future use		
10. Other - specify		00

**Part II - Connecticut-Sourced Portion of Items From Federal Schedule K-1 of Form 1065 or 1120S**

	Column A From Federal Schedule K-1	Column B From Form CT-1065/CT-1120SI, Part VI
1. Ordinary business income (loss)		
2. Net rental real estate income (loss)	00	00
3. Other net rental income (loss)	00	00
4. Guaranteed payments	00	00
5. Interest income	00	00
6a. Ordinary dividends	00	00
6b. Qualified dividends	00	00
7. Royalties	00	00
8. Net short-term capital gain (loss)	00	00
9a. Net long-term capital gain (loss)	00	00
9b. Collectibles 28% gain (loss)	00	00
9c. Unrecaptured section 1250 gain	00	00
10. Net section 1231 gain (loss)	00	00
11. Other income (loss): Attach statement	00	00
12. Section 179 deduction	00	00
13. Other deductions: Attach statement	00	00

**Part III - Connecticut Income Tax Information**

1. Member's Connecticut income tax liability as reported by the PE for the member on Form CT-1065/CT-1120SI, Part I, Schedule B, Column F	1.	00
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**Part IV - Connecticut Income Tax Credit Summary**

	Column A Total credit earned by member in 2014 (from Form CT-1065/CT-1120SI, Part VII)	Column B Credit allowed on behalf of member on composite return (amounts from worksheet below)
1. Qualified small business tax credit	00	00
2. Job expansion tax credit	00	00
3. Angel investor tax credit	00	00
4. Insurance reinvestment fund tax credit	00	00
5. Total credits: Add Lines 1 through 4	00	00

**Income Tax Credit Worksheet**

Completed for nonresident, noncorporate, and PE members only	Column A Tax credit limitation	Column B 2014 credit amount earned (enter amounts from Part IV, Column A)	Column C Amount of credit applied to 2014 income tax liability
1. Income tax liability: PE should enter member's amount from Form CT-1065/CT-1120SI, Part I, Schedule B, Column D.	00		
2. Qualified small business tax credit: Enter in Column C the lesser of Line 2, Column B, or Line 1, Column A.		00	00
3. Balance of income tax liability: Subtract Line 2, Column C from Line 1, Column A. If less than zero, enter "0."	00		
4. Job expansion tax credit: Enter in Column C the lesser of Line 4, Column B, or Line 3, Column A.		00	00
5. Balance of income tax liability: Subtract Line 4, Column C from Line 3, Column A. If less than zero, enter "0."	00		
6. Angel investor tax credit: Enter in Column C the lesser of Line 6, Column B, or Line 5, Column A.		00	00
7. Balance of income tax liability: Subtract Line 6, Column C from Line 5, Column A. If less than zero, enter "0."	00		
8. Insurance reinvestment fund tax credit: Enter in Column C the lesser of Line 8, Column B, or Line 7, Column A.		00	00

## Schedule CT K-1 Member's Share of Certain Connecticut Items

For calendar year 2014 or other taxable year beginning \_\_\_\_\_, 2014, and ending \_\_\_\_\_  
Complete in blue or black ink only.

Pass-through entity (PE) information			Member information		
Federal Employer ID Number (FEIN)	CT Tax Registration Number		Member's Social Security Number (SSN) or FEIN	<input type="checkbox"/> SSN	<input checked="" type="checkbox"/> FEIN
Name: <b>CONNECTICUT PHARMACEUTICAL SOLUTIONS LLC</b>			Name: <b>FEDERAL INVESTMENTS LLC</b>		
Number and street address	PO Box		Number and street address	PO Box	
▶ 47 MAIN STREET			▶ PO BOX 747		
City or town	State	ZIP code	City or town	State	ZIP code
▶ PORTLAND, CT		▶ 06480	▶ FARMINGTON, CT		▶ 06034
Check the box if this is an amended or a final Schedule CT K-1. <input type="checkbox"/> Amended Schedule CT K-1 <input type="checkbox"/> Final Schedule CT K-1			Type of member (check one): <input type="checkbox"/> RI <input type="checkbox"/> RE <input type="checkbox"/> RT <input checked="" type="checkbox"/> PE <input type="checkbox"/> NI <input type="checkbox"/> NE <input type="checkbox"/> NT <input type="checkbox"/> CM		

### Part I - Connecticut Modifications

From Form CT-1065/CT-1120SI, Part V

Additions Enter all amounts as positive numbers.			
1. Interest on state and local obligations other than Connecticut	▶	1.	00
2. Mutual fund exempt-interest dividends from non-Connecticut state or municipal government obligations	▶	2.	00
3. Certain deductions relating to income exempt from Connecticut income tax	▶	3.	00
4. Reserved for future use	▶	4.	00
5. Other - specify	▶	5.	00
<b>Subtractions Enter all amounts as positive numbers.</b>			
6. Interest on U.S. government obligations	▶	6.	00
7. Exempt dividends from certain qualifying mutual funds derived from U.S. government obligations	▶	7.	00
8. Certain expenses related to income exempt from federal income tax but subject to Connecticut tax	▶	8.	00
9. Reserved for future use	▶	9.	00
10. Other - specify	▶	10.	00

### Part II - Connecticut-Sourced Portion of Items From Federal Schedule K-1 of Form 1065 or 1120S

Column A  
From Federal Schedule K-1

Column B  
From Form CT-1065/CT-1120SI, Part VI

1. Ordinary business income (loss)	▶	1.	00	00
2. Net rental real estate income (loss)	▶	2.	00	00
3. Other net rental income (loss)	▶	3.	00	00
4. Guaranteed payments	▶	4.	00	00
5. Interest income	▶	5.	00	00
6a. Ordinary dividends	▶	6a.	00	00
6b. Qualified dividends	▶	6b.	00	00
7. Royalties	▶	7.	00	00
8. Net short-term capital gain (loss)	▶	8.	00	00
9a. Net long-term capital gain (loss)	▶	9a.	00	00
9b. Collectibles 28% gain (loss)	▶	9b.	00	00
9c. Unrecaptured section 1250 gain	▶	9c.	00	00
10. Net section 1231 gain (loss)	▶	10.	00	00
11. Other income (loss): Attach statement	▶	11.	00	00
12. Section 179 deduction	▶	12.	00	00
13. Other deductions: Attach statement	▶	13.	00	00

### Part III - Connecticut Income Tax Information

1. Member's Connecticut income tax liability as reported by the PE for the member on Form CT-1065/CT-1120SI, Part I, Schedule B, Column F				
▶	1.	00	00	

**Part IV - Connecticut Income Tax Credit Summary**

		Column A Total credit earned by member in 2014 (from Form CT-1065/CT-1120SI, Part VII)	Column B Credit allowed on behalf of member on composite return (amounts from worksheet below)
1. Qualified small business tax credit .....	1.	00	00
2. Job expansion tax credit .....	2.	00	00
3. Angel investor tax credit .....	3.	00	00
4. Insurance reinvestment fund tax credit .....	4.	00	00
5. Total credits: Add Lines 1 through 4 .....	5.	00	00

**Income Tax Credit Worksheet**

Completed for nonresident, noncorporate, and PE members only	Column A Tax credit limitation	Column B 2014 credit amount earned (enter amounts from Part IV, Column A)	Column C Amount of credit applied to 2014 income tax liability
1. Income tax liability: PE should enter member's amount from Form CT-1065/CT-1120SI, Part I, Schedule B, Column D.	1. 00		
2. Qualified small business tax credit: Enter in Column C the lesser of Line 2, Column B, or Line 1, Column A.	2.	00	00
3. Balance of income tax liability: Subtract Line 2, Column C from Line 1, Column A. If less than zero, enter "0."	3. 00		
4. Job expansion tax credit: Enter in Column C the lesser of Line 4, Column B, or Line 3, Column A.	4.	00	00
5. Balance of income tax liability: Subtract Line 4, Column C from Line 3, Column A. If less than zero, enter "0."	5. 00		
6. Angel investor tax credit: Enter in Column C the lesser of Line 6, Column B, or Line 5, Column A.	6.	00	00
7. Balance of income tax liability: Subtract Line 6, Column C from Line 5, Column A. If less than zero, enter "0."	7. 00		
8. Insurance reinvestment fund tax credit: Enter in Column C the lesser of Line 8, Column B, or Line 7, Column A.	8.	00	00

Department of Revenue Services  
State of Connecticut  
(Rev. 12/14)

### Schedule CT K-1 Member's Share of Certain Connecticut Items

For calendar year 2014 or other taxable year beginning \_\_\_\_\_, 2014, and ending \_\_\_\_\_  
Complete in blue or black ink only.

Pass-through entity (PE) Information			Member Information		
Federal Employer ID Number (FEIN)	CT Tax Registration Number		Member's Social Security Number (SSN) or FEIN	<input checked="" type="checkbox"/> SSN	<input type="checkbox"/> FEIN
Name <b>CONNECTICUT PHARMACEUTICAL SOLUTIONS LLC</b>			Name <b>KEITH MAYNARD</b>		
Number and street address	PO Box		Number and street address	PO Box	
<b>47 MAIN STREET</b>			<b>60 KEN ROSE TERRACE</b>		
City or town	State	ZIP code	City or town	State	ZIP code
<b>PORTLAND, CT 06480</b>			<b>WESTBROOK, CT 06498</b>		
Check the box if this is an amended or a final Schedule CT K-1. <input type="checkbox"/> Amended Schedule CT K-1 <input type="checkbox"/> Final Schedule CT K-1			Type of member (check one): <input checked="" type="checkbox"/> RI <input type="checkbox"/> RE <input type="checkbox"/> RT <input type="checkbox"/> PE <input type="checkbox"/> NI <input type="checkbox"/> NE <input type="checkbox"/> NT <input type="checkbox"/> CM		

#### Part I - Connecticut Modifications From Form CT-1065/CT-1120SI, Part V

Line	Description	Amount
<b>Additions</b> Enter all amounts as positive numbers.		
1.	Interest on state and local obligations other than Connecticut	00
2.	Mutual fund exempt-interest dividends from non-Connecticut state or municipal government obligations	00
3.	Certain deductions relating to income exempt from Connecticut income tax	00
4.	Reserved for future use	
5.	Other - specify	00
<b>Subtractions</b> Enter all amounts as positive numbers.		
6.	Interest on U.S. government obligations	00
7.	Exempt dividends from certain qualifying mutual funds derived from U.S. government obligations	00
8.	Certain expenses related to income exempt from federal income tax but subject to Connecticut tax	00
9.	Reserved for future use	
10.	Other - specify	00

#### Part II - Connecticut-Sourced Portion of Items From Federal Schedule K-1 of Form 1065 or 1120S

Line	Description	Column A		Column B	
		From Federal Schedule K-1		From Form CT-1065/CT-1120SI, Part VI	
1.	Ordinary business income (loss)	00		00	
2.	Net rental real estate income (loss)	00		00	
3.	Other net rental income (loss)	00		00	
4.	Guaranteed payments	00		00	
5.	Interest income	00		00	
6a.	Ordinary dividends	00		00	
6b.	Qualified dividends	00		00	
7.	Royalties	00		00	
8.	Net short-term capital gain (loss)	00		00	
9a.	Net long-term capital gain (loss)	00		00	
9b.	Collectibles 28% gain (loss)	00		00	
9c.	Unrecaptured section 1250 gain	00		00	
10.	Net section 1231 gain (loss)	00		00	
11.	Other income (loss): Attach statement	00		00	
12.	Section 179 deduction	00		00	
13.	Other deductions: Attach statement	00		00	

#### Part III - Connecticut Income Tax Information

1.	Member's Connecticut income tax liability as reported by the PE for the member on Form CT-1065/CT-1120SI, Part I, Schedule B, Column F	00
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**Part IV - Connecticut Income Tax Credit Summary**

		Column A Total credit earned by member in 2014 (from Form CT-1065/CT-1120SI, Part VII)	Column B Credit allowed on behalf of member on composite return (amounts from worksheet below)
1. Qualified small business tax credit .....	1.	00	00
2. Job expansion tax credit .....	2.	00	00
3. Angel investor tax credit .....	3.	00	00
4. Insurance reinvestment fund tax credit .....	4.	00	00
5. Total credits: Add Lines 1 through 4 .....	5.	00	00

**Income Tax Credit Worksheet**

Completed for nonresident, noncorporate, and PE members only	Column A Tax credit limitation	Column B 2014 credit amount earned (enter amounts from Part IV, Column A)	Column C Amount of credit applied to 2014 income tax liability
1. Income tax liability: PE should enter member's amount from Form CT-1065/CT-1120SI, Part I, Schedule B, Column D.	1. 00		
2. Qualified small business tax credit: Enter in Column C the lesser of Line 2, Column B, or Line 1, Column A.	2.	00	00
3. Balance of income tax liability: Subtract Line 2, Column C from Line 1, Column A. If less than zero, enter "0."	3. 00		
4. Job expansion tax credit: Enter in Column C the lesser of Line 4, Column B, or Line 3, Column A.	4.	00	00
5. Balance of income tax liability: Subtract Line 4, Column C from Line 3, Column A. If less than zero, enter "0."	5. 00		
6. Angel investor tax credit: Enter in Column C the lesser of Line 6, Column B, or Line 5, Column A.	6.	00	00
7. Balance of income tax liability: Subtract Line 6, Column C from Line 5, Column A. If less than zero, enter "0."	7. 00		
8. Insurance reinvestment fund tax credit: Enter in Column C the lesser of Line 8, Column B, or Line 7, Column A.	8.	00	00



Department of Revenue Services  
State of Connecticut  
(Rev. 12/14)

## Schedule CT K-1 Member's Share of Certain Connecticut Items

For calendar year 2014 or other taxable year beginning \_\_\_\_\_, 2014, and ending \_\_\_\_\_  
Complete in blue or black ink only.

Pass-through entity (PE) information			Member information		
Federal Employer ID Number (FEIN)	CT Tax Registration Number		Member's Social Security Number (SSN) or FEIN	<input checked="" type="checkbox"/> SSN	<input type="checkbox"/> FEIN
Name <b>CONNECTICUT PHARMACEUTICAL SOLUTIONS LLC</b>			Name <b>SIDNEY J HOLBROOK</b>		
Number and street address		PO Box	Number and street address		PO Box
<b>47 MAIN STREET</b>			<b>PO BOX 483 455 ESSEX RD</b>		
City or town	State	ZIP code	City or town	State	ZIP code
<b>PORTLAND, CT</b>	<b>06480</b>		<b>WESTBROOK, CT</b>	<b>06498</b>	
Check the box if this is an amended or a final Schedule CT K-1. <input type="checkbox"/> Amended Schedule CT K-1 <input type="checkbox"/> Final Schedule CT K-1			Type of member (check one): <input checked="" type="checkbox"/> RI <input type="checkbox"/> RE <input type="checkbox"/> RT <input type="checkbox"/> PE <input type="checkbox"/> NI <input type="checkbox"/> NE <input type="checkbox"/> NT <input type="checkbox"/> CM		

**Part I - Connecticut Modifications** From Form CT-1085/CT-1120SI, Part V

Additions Enter all amounts as positive numbers.			
1. Interest on state and local obligations other than Connecticut	1.	00	00
2. Mutual fund exempt-interest dividends from non-Connecticut state or municipal government obligations	2.	00	00
3. Certain deductions relating to income exempt from Connecticut income tax	3.	00	00
4. Reserved for future use	4.	00	00
5. Other - specify	5.	00	00
<b>Subtractions Enter all amounts as positive numbers.</b>			
6. Interest on U.S. government obligations	6.	00	00
7. Exempt dividends from certain qualifying mutual funds derived from U.S. government obligations	7.	00	00
8. Certain expenses related to income exempt from federal income tax but subject to Connecticut tax	8.	00	00
9. Reserved for future use	9.	00	00
10. Other - specify	10.	00	00

**Part II - Connecticut-Sourced Portion of Items From Federal Schedule K-1 of Form 1065 or 1120S**

		Column A From Federal Schedule K-1		Column B From Form CT-1085/CT-1120SI, Part V
1. Ordinary business income (loss)	1.	00	▶	00
2. Net rental real estate income (loss)	2.	00	▶	00
3. Other net rental income (loss)	3.	00	▶	00
4. Guaranteed payments	4.	00	▶	00
5. Interest income	5.	00	▶	00
6a. Ordinary dividends	6a.	00	▶	00
6b. Qualified dividends	6b.	00	▶	00
7. Royalties	7.	00	▶	00
8. Net short-term capital gain (loss)	8.	00	▶	00
9a. Net long-term capital gain (loss)	9a.	00	▶	00
9b. Collectibles 28% gain (loss)	9b.	00	▶	00
9c. Unrecaptured section 1250 gain	9c.	00	▶	00
10. Net section 1231 gain (loss)	10.	00	▶	00
11. Other income (loss): Attach statement	11.	00	▶	00
12. Section 179 deduction	12.	00	▶	00
13. Other deductions: Attach statement	13.	00	▶	00

**Part III - Connecticut Income Tax Information**

1. Member's Connecticut income tax liability as reported by the PE for the member on Form CT-1065/CT-1120SI, Part I, Schedule B, Column F	1.	00	
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**Part IV - Connecticut Income Tax Credit Summary**

	Column A Total credit earned by member in 2014 (from Form CT-1065/CT-1120SI, Part VII)	Column B Credit allowed on behalf of member on composite return (amounts from worksheet below)
1. Qualified small business tax credit .....	1. 00	00
2. Job expansion tax credit .....	2. 00	00
3. Angel investor tax credit .....	3. 00	00
4. Insurance reinvestment fund tax credit .....	4. 00	00
5. Total credits: Add Lines 1 through 4 .....	5. 00	00

**Income Tax Credit Worksheet**

Completed for nonresident, noncorporate, and PE members only	Column A Tax credit limitation	Column B 2014 credit amount earned (enter amounts from Part IV, Column A)	Column C Amount of credit applied to 2014 income tax liability
1. Income tax liability: PE should enter member's amount from Form CT-1065/CT-1120SI, Part I, <i>Schedule B</i> , Column D.	1. 00		
2. Qualified small business tax credit: Enter in Column C the lesser of Line 2, Column B, or Line 1, Column A.	2.	00	00
3. Balance of income tax liability: Subtract Line 2, Column C from Line 1, Column A. If less than zero, enter "0."	3. 00		
4. Job expansion tax credit: Enter in Column C the lesser of Line 4, Column B, or Line 3, Column A.	4.	00	00
5. Balance of income tax liability: Subtract Line 4, Column C from Line 3, Column A. If less than zero, enter "0."	5. 00		
6. Angel investor tax credit: Enter in Column C the lesser of Line 6, Column B, or Line 5, Column A.	6.	00	00
7. Balance of income tax liability: Subtract Line 6, Column C from Line 5, Column A. If less than zero, enter "0."	7. 00		
8. Insurance reinvestment fund tax credit: Enter in Column C the lesser of Line 8, Column B, or Line 7, Column A.	8.	00	00

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

Your first name and initial ANDREW Last name BOZZUTO Your social security number

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

Home address (number and street). If you have a P.O. box, see instructions. 78 LANES POND ROAD Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). NORTHFORD CT 06472

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

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

Exemptions 6a Yourself. If someone can claim you as a dependent, do not check box 6a. 6b Spouse. Boxes checked on 6a and 6b 2. No. of children on 6c who: lived with you 3. did not live with you due to divorce or separation (see instructions). Dependents on 6c not entered above. Add numbers on lines above 5.

Income 7 Wages, salaries, tips, etc. Attach Form(s) W-2 7 8a Taxable interest. Attach Schedule B if required 8a 8b Tax-exempt interest. Do not include on line 8a 8b 9a Ordinary dividends. Attach Schedule B if required 9a 9b Qualified dividends 9b 10 Taxable refunds, credits, or offsets of state and local income taxes 10 11 Alimony received 11 12 Business income or (loss). Attach Schedule C or C-EZ 12 13 Capital gain or (loss). Attach Schedule D if required. If not required, check here 13 14 Other gains or (losses). Attach Form 4797 14 15a IRA distributions 15a 15b Taxable amount 15b 16a Pensions and annuities 16a 16b Taxable amount 16b 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 17 18 Farm income or (loss). Attach Schedule F 18 19 Unemployment compensation 19 20a Social security benefits 20a 20b Taxable amount 20b 21 Other income. List type and amount 21 22 Combine the amounts in the far right column for lines 7 through 21. This is your total income 22

Adjusted Gross Income 23 Educator expenses 23 24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ 24 25 Health savings account deduction. Attach Form 8889 25 26 Moving expenses. Attach Form 3903 26 27 Deductible part of self-employment tax. Attach Schedule SE 27 28 Self-employed SEP, SIMPLE, and qualified plans 28 29 Self-employed health insurance deduction 29 30 Penalty on early withdrawal of savings 30 31a Alimony paid b Recipient's SSN 31a 32 IRA deduction 32 33 Student loan interest deduction 33 34 Tuition and fees. Attach Form 8917 34 35 Domestic production activities deduction. Attach Form 8903 35 36 Add lines 23 through 35 36 37 Subtract line 36 from line 22. This is your adjusted gross income 37

	38	Amount from line 37 (adjusted gross income)		38
<b>Tax and Credits</b>	39a	Check <input type="checkbox"/> You were born before January 2, 1950, <input type="checkbox"/> Blind, <input type="checkbox"/> Total boxes if: <input type="checkbox"/> Spouse was born before January 2, 1950, <input type="checkbox"/> Blind, checked ▶ 39a		
	b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b <input type="checkbox"/>		
<b>Standard Deduction for—</b> • 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	40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)		40
	41	Subtract line 40 from line 38		41
	42	Exemptions. If line 38 is \$152,525 or less, multiply \$3,950 by the number on line 6d. Otherwise, see instructions		42
	43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-		43
	44	Tax (see instructions). Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/>		44
	45	Alternative minimum tax (see instructions). Attach Form 6251		45
	46	Excess advance premium tax credit repayment. Attach Form 8962		46
	47	Add lines 44, 45, and 46		47
	48	Foreign tax credit. Attach Form 1116 if required	48	
	49	Credit for child and dependent care expenses. Attach Form 2441	49	
	50	Education credits from Form 8863, line 19	50	
51	Retirement savings contributions credit. Attach Form 8880	51		
52	Child tax credit. Attach Schedule 8812, if required	52		
53	Residential energy credits. Attach Form 5695	53		
54	Other credits from Form: a <input type="checkbox"/> 3800 b <input checked="" type="checkbox"/> 8801 c <input type="checkbox"/>	54		
55	Add lines 48 through 54. These are your total credits		55	
56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-		56	
<b>Other Taxes</b>	57	Self-employment tax. Attach Schedule SE		57
	58	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919		58
	59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required		59
	60a	Household employment taxes from Schedule H		60a
	b	First-time homebuyer credit repayment. Attach Form 5405 if required		60b
	61	Health care: Individual responsibility (see instructions) Full-year coverage		61
	62	Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s)		62
63	Add lines 56 through 62. This is your total tax		63	
<b>Payments</b> If you have a qualifying child, attach Schedule EIC.	64	Federal income tax withheld from Forms W-2 and 1099	64	
	65	2014 estimated tax payments and amount applied from 2013 return	65	
	66a	Earned income credit (EIC)	66a	
	b	Non-taxable combat pay election 66b		
	67	Additional child tax credit. Attach Schedule 8812	67	
	68	American opportunity credit from Form 8863, line 8	68	
	69	Net premium tax credit. Attach Form 8962	69	
	70	Amount paid with request for extension to file	70	
	71	Excess social security and tier 1 RRTA tax withheld	71	
	72	Credit for federal tax on fuels. Attach Form 4136	72	
73	Credits from Form: a <input type="checkbox"/> 2439 b <input checked="" type="checkbox"/> Reserved c <input checked="" type="checkbox"/> Reserved d <input type="checkbox"/>	73		
74	Add lines 64, 65, 66a, and 67 through 73. These are your total payments		74	
<b>Refund</b>	75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid		75
	76a	Amount of line 75 you want refunded to you. If Form 8888 is attached, check here ▶ <input type="checkbox"/>		76a
	b	Routing number <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> ▶ c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
d	Account number <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>			
77	Amount of line 75 you want applied to your 2015 estimated tax ▶ 77 20,000.			
<b>Amount You Owe</b>	78	Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions ▶		78
	79	Estimated tax penalty (see instructions)		79

**Third Party Designee** Do you want to allow another person to discuss this return with the IRS (see instructions)?  Yes. Complete below.  No

Designee's name ▶ Phone no. ▶ Personal Identification number (PIN) ▶

**Sign Here** Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature Date Your occupation Daytime phone number

Spouse's signature. If a joint return, both must sign. Date Spouse's occupation

REFUSE REMOVAL  
HOMEMAKER

If the IRS sent you an Identity Protection PIN, enter it here (see Inst.)

**Paid Preparer Use Only**

Print/Type preparer's name Preparer's signature Date

CARL ERLACHER CARL ERLACHER

Firm's name ▶ Firm's EIN ▶

CARL ERLACHER, CPA

Firm's address ▶ Phone no. ▶

PO BOX 835 MIDDLETOWN CT 06457

**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

**ANDREW & KATHLEEN BOZZUTO**

<b>Medical and Dental Expenses</b>		<b>Caution. Do not include expenses reimbursed or paid by others.</b>			
	1	Medical and dental expenses (see instructions)		1	
	2	Enter amount from Form 1040, line 38	2		
	3	Multiply line 2 by 10% (.10). But if either 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
<b>Taxes You Paid</b>		<b>5 State and local (check only one box):</b>			
	a	<input checked="" type="checkbox"/> Income taxes, or		5	
	b	<input type="checkbox"/> General sales taxes			
	6	Real estate taxes (see instructions)		6	
	7	Personal property taxes		7	
	8	Other taxes. List type and amount ▶		8	
	9	Add lines 5 through 8			9
<b>Interest You Paid</b>		<b>10 Home mortgage interest and points reported to you on Form 1098</b>		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 no., 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 instructions for special rules		12	
	13	Mortgage insurance premiums (see instructions)		13	
	14	Investment interest. Attach Form 4952 if required. (See instructions.)		14	
	15	Add lines 10 through 14			15
<b>Gifts to Charity</b>		<b>16 Gifts by cash or check. If you made any gift of \$250 or more, see instructions.</b>		16	
	17	Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500		17	
If you made a gift and got a benefit for it, see instructions.	18	Carryover from prior year		18	
	19	Add lines 16 through 18			19
<b>Casualty and Theft Losses</b>		<b>20 Casualty or theft loss(es). Attach Form 4684. (See instructions.)</b>			20
<b>Job Expenses and Certain Miscellaneous Deductions</b>		<b>21 Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶</b>		21	
	22	Tax preparation fees		22	
	23	Other expenses—investment, safe deposit box, etc. List type and amount ▶		23	
	24	Add lines 21 through 23		24	
	25	Enter amount from Form 1040, line 38	25		
	26	Multiply line 25 by 2% (.02)		26	
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-			27
<b>Other Miscellaneous Deductions</b>		<b>28 Other—from list in instructions. List type and amount ▶</b>			28
<b>Total Itemized Deductions</b>		<b>29 Is Form 1040, line 38, over \$152,525?</b>			29
		<input checked="" type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40.			
		<input type="checkbox"/> Yes. Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.			
	30	If you elect to itemize deductions even though they are less than your standard deduction, check here			

**SCHEDULE B**  
(Form 1040A or 1040)

**Interest and Ordinary Dividends**

OMB No. 1545-0074

**2014**  
Attachment  
Sequence No. 08

Department of the Treasury  
Internal Revenue Service (99)

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

Name(s) shown on return

Your social security number

ANDREW & KATHLEEN BOZZUTO

**Part I**  
**Interest**

**1** List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see instructions on back and list this interest first. Also, show that buyer's social security number and address ▶

(See instructions on back and the 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.

**2** Add the amounts on line 1 . . . . . **2**  
**3** Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815 . . . . . **3**  
**4** Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a . . . . . ▶ **4**

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

**Part II**  
**Ordinary Dividends**

**5** List name of payer ▶

(See instructions on back and the 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.

**6** Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a . . . . . ▶ **6**

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

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

(See instructions on back.)

You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

**7a** 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 . . . . .

**b** If you are required to file FinCEN Form 114, enter the name of the foreign country where the financial account is located ▶

**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 on back . . . . .

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

**SCHEDULE C-EZ  
(Form 1040)**

**Net Profit From Business**

(Sole Proprietorship)

OMB No. 1545-0074

**2014**

Attachment Sequence No. **09A**

Department of the Treasury  
Internal Revenue Service (99)

▶ Partnerships, joint ventures, etc., generally must file Form 1065 or 1065-B.  
▶ Attach to Form 1040, 1040NR, or 1041. ▶ See instructions on page 2.

Name of proprietor  
**KATHLEEN BOZZUTO**

Social security number (SSN)

**Part I General Information**

**You May Use  
Schedule C-EZ  
Instead of  
Schedule C  
Only If You:**

- Had business expenses of \$5,000 or less.
- Use the cash method of accounting.
- Did not have an inventory at any time during the year.
- Did not have a net loss from your business.
- Had only one business as either a sole proprietor, qualified joint venture, or statutory employee.

**And You:**

- Had no employees during the year.
- Are not required to file Form 4562, Depreciation and Amortization, for this business. See the instructions for Schedule C, line 13, to find out if you must file.
- Do not deduct expenses for business use of your home.
- Do not have prior year unallowed passive activity losses from this business.

**A** Principal business or profession, including product or service  
**BEAUTY & SPRAY TANNING**

**B** Enter business code (see page 2)

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

**D** Enter your EIN (see page 2)

**E** Business address (including suite or room no.); Address not required if same as on page 1 of your tax return.

**78 LANES POND ROAD**  
City, town or post office, state, and ZIP code  
**NORTHFORD, CT 06472**

**F** Did you make any payments in 2014 that would require you to file Form(s) 1099? (see the Schedule C instructions)

Yes  No

**G** If "Yes," did you or will you file required Forms 1099?

Yes  No

**Part II Figure Your Net Profit**

- |  |                          |          |
|--|--------------------------|----------|
| <b>1</b> Gross receipts. <b>Caution.</b> If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see <i>Statutory employees</i> in the instructions for Schedule C, line 1, and check here . . . . .   | <input type="checkbox"/> | <b>1</b> |
| <b>2</b> Total expenses (see page 2). If more than \$5,000, you must use Schedule C . . . . .  |                          | <b>2</b> |
| <b>3</b> Net profit. Subtract line 2 from line 1. If less than zero, you must use Schedule C. Enter on both Form 1040, line 12, and Schedule SE, line 2, or on Form 1040NR, line 13 and Schedule SE, line 2 (see instructions). (Statutory employees do not report this amount on Schedule SE, line 2.) Estates and trusts, enter on Form 1041, line 3 . . . . . |                          | <b>3</b> |

**Part III Information on Your Vehicle.** Complete this part only if you are claiming car or truck expenses on line 2.

- 4** When did you place your vehicle in service for business purposes? (month, day, year) ▶ \_\_\_\_\_
- 5** Of the total number of miles you drove your vehicle during 2014, enter the number of miles you used your vehicle for:
- a** Business \_\_\_\_\_ **b** Commuting (see page 2) \_\_\_\_\_ **c** Other \_\_\_\_\_
- 6** Was your vehicle available for personal use during off-duty hours? . . . . .  Yes  No
- 7** Do you (or your spouse) have another vehicle available for personal use? . . . . .  Yes  No
- 8a** Do you have evidence to support your deduction? . . . . .  Yes  No
- b** If "Yes," is the evidence written? . . . . .  Yes  No

**SCHEDULE D  
(Form 1040)**

**Capital Gains and Losses**

OMB No. 1545-0074

**2014**  
Attachment  
Sequence No. 12

Department of the Treasury  
Internal Revenue Service (99)

▶ 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.

Name(s) shown on return

ANDREW & KATHLEEN BOZZUTO

Your social security number

**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) Gain or (loss) 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				
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked				
<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 gains or losses, go to Part II below. Otherwise, go to Part III on the back				<b>7</b>

**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) Gain or (loss) 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				
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked				
<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 the instructions				<b>13</b>
<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 the back				<b>15</b>



**Part III Summary**

- 16** Combine lines 7 and 15 and enter the result . . . . .
- If line 16 is a **gain**, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below.
  - If line 16 is a **loss**, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.
  - If line 16 is **zero**, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.
- 17** Are lines 15 and 16 **both** gains?  
 **Yes.** Go to line 18.  
 **No.** Skip lines 18 through 21, and go to line 22.
- 18** Enter the amount, if any, from line 7 of the **28% Rate Gain Worksheet** in the instructions . . . ▶
- 19** Enter the amount, if any, from line 18 of the **Unrecaptured Section 1250 Gain Worksheet** in the instructions . . . . . ▶
- 20** Are lines 18 and 19 **both** zero or blank?  
 **Yes.** Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). Do not complete lines 21 and 22 below.  
 **No.** Complete the **Schedule D Tax Worksheet** in the instructions. Do not complete lines 21 and 22 below.
- 21** If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the **smaller** of:  
 • The loss on line 16 or  
 • (\$3,000), or if married filing separately, (\$1,500) } . . . . .
- Note.** When figuring which amount is smaller, treat both amounts as positive numbers.
- 22** Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?  
 **Yes.** Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42).  
 **No.** Complete the rest of Form 1040 or Form 1040NR.

16

18

19

21

**Sales and Other Dispositions of Capital Assets**

▶ Information about Form 8949 and its separate instructions is at [www.irs.gov/form8949](http://www.irs.gov/form8949).  
 ▶ File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

Name(s) shown on return

**ANDREW & KATHLEEN BOZZUTO**

Social security number or taxpayer identification number

Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either may show your basis (usually your cost) even if your broker did not report it to the IRS. Brokers must report basis to the IRS for most stock you bought in 2011 or later (and for certain debt instruments you bought in 2014 or later).

**Part I Short-Term.** Transactions involving capital assets you held 1 year or less are short term. For long-term transactions, see page 2.

**Note.** You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the total directly on Schedule D, line 1a; you are not required to report these transactions on Form 8949 (see instructions).

You must check Box A, B, or C below. Check only one box. If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- (A) Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see Note above).
- (B) Short-term transactions reported on Form(s) 1099-B showing basis was not reported to the IRS
- (C) Short-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the Note below and see Column (e) in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
						W		
<b>2 Totals.</b> Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 1b (if Box A above is checked), line 2 (if Box B above is checked), or line 3 (if Box C above is checked) ▶								

Note. If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See Column (g) in the separate instructions for how to figure the amount of the adjustment.

Name(s) shown on return. Do not enter name and social security number if shown on other side. Your social security number

ANDREW & KATHLEEN BOZZUTO

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

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

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

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 A, B, C, D.

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. Includes rows for Totals and summary lines 30, 31, 32.

Part III Income or Loss From Estates and Trusts

Table with 2 columns: (a) Name, (b) Employer identification number. Rows A, 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. Includes rows for Totals and summary lines 35, 36, 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. Includes summary line 39.

Part V Summary

Summary table with 2 columns: Description, Amount. Rows 40, 41, 42, 43.

**SCHEDULE SE  
(Form 1040)**

**Self-Employment Tax**

OMB No. 1545-0074

**2014**  
Attachment  
Sequence No. **17**

Department of the Treasury  
Internal Revenue Service (99)

► Information about Schedule SE and its separate instructions is at [www.irs.gov/schedulese](http://www.irs.gov/schedulese).  
► Attach to Form 1040 or Form 1040NR.

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

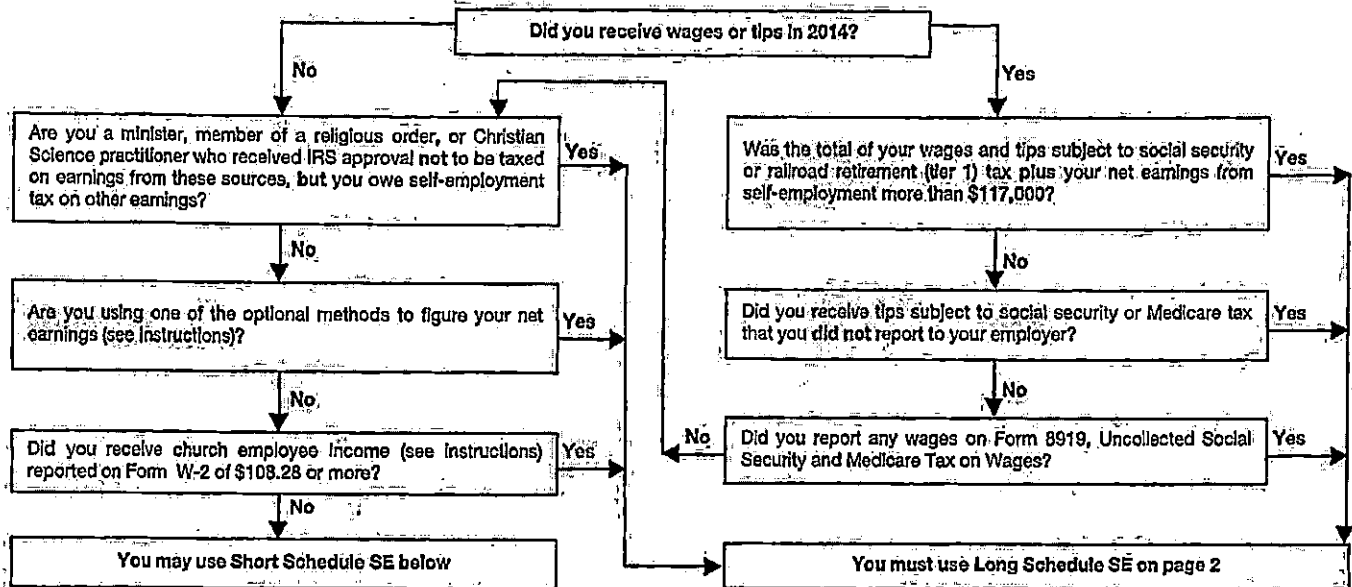
Social security number of person  
with self-employment income ►

ANDREW BOZZUTO

**Before you begin:** To determine if you must file Schedule SE, see the instructions.

**May I Use Short Schedule SE or Must I Use Long Schedule SE?**

**Note.** Use this flowchart only if you must file Schedule SE. If unsure, see *Who Must File Schedule SE* in the instructions.



**Section A—Short Schedule SE. Caution.** Read above to see if you can use Short Schedule SE.

1a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A . . . . .	1a	
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 . . . . .	1b	( )
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see Instructions for types of income to report on this line. See Instructions for other income to report . . . . .	2	
3	Combine lines 1a, 1b, and 2 . . . . .	3	
4	Multiply line 3 by 92.35% (.9235). If less than \$400, you do not owe self-employment tax; do not file this schedule unless you have an amount on line 1b . . . . . ► <b>Note.</b> If line 4 is less than \$400 due to Conservation Reserve Program payments on line 1b, see Instructions.	4	
5	<b>Self-employment tax.</b> If the amount on line 4 is: • \$117,000 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 57, or Form 1040NR, line 55 • More than \$117,000, multiply line 4 by 2.9% (.029). Then, add \$14,508 to the result. Enter the total here and on Form 1040, line 57, or Form 1040NR, line 55 . . . . .	5	
6	<b>Deduction for one-half of self-employment tax.</b> Multiply line 5 by 50% (.50). Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27 . . . . .	6	

**SCHEDULE SE  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Self-Employment Tax**

► Information about Schedule SE and its separate instructions is at [www.irs.gov/schedulese](http://www.irs.gov/schedulese).  
► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

**2014**  
Attachment  
Sequence No. 17

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

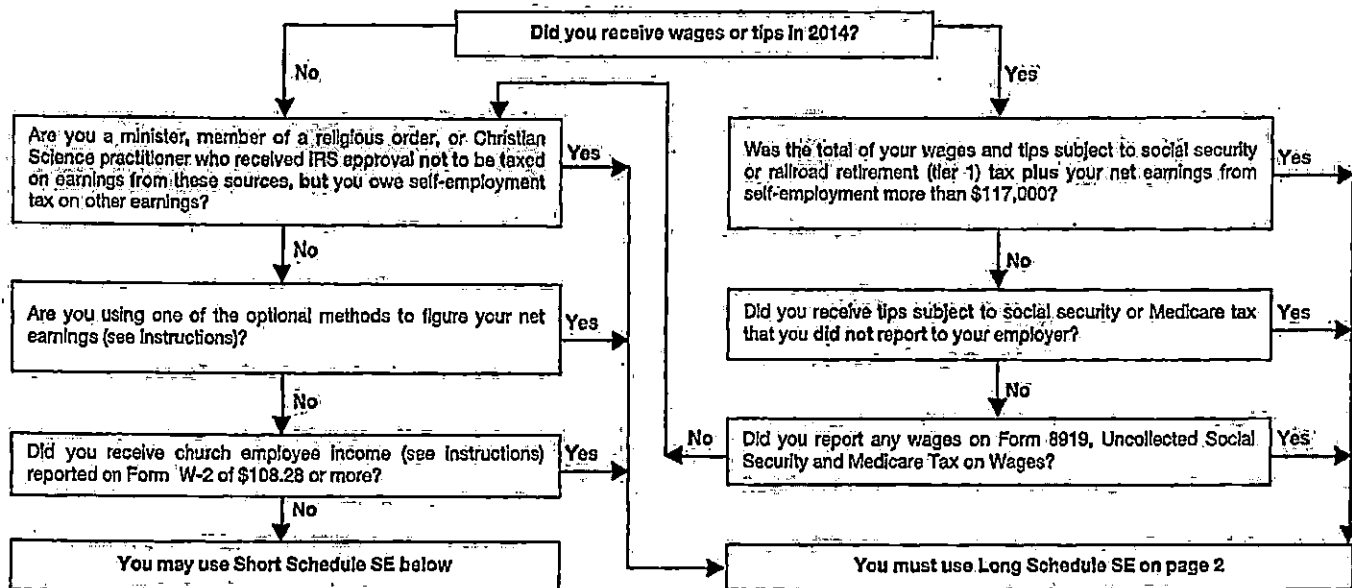
KATHLEEN BOZZUTO

Social security number of person  
with self-employment income ►

**Before you begin:** To determine if you must file Schedule SE, see the instructions.

**May I Use Short Schedule SE or Must I Use Long Schedule SE?**

Note. Use this flowchart only if you must file Schedule SE. If unsure, see *Who Must File Schedule SE* in the instructions.

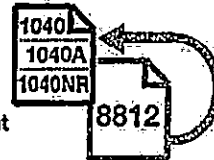


**Section A—Short Schedule SE. Caution.** Read above to see if you can use Short Schedule SE.

1a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A . . . . .	1a	
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 . . . . .	1b	( )
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report . . . . .	2	
3	Combine lines 1a, 1b, and 2 . . . . .	3	
4	Multiply line 3 by 92.35% (.9235). If less than \$400, you do not owe self-employment tax; do not file this schedule unless you have an amount on line 1b . . . . . Note. If line 4 is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.	4	
5	<b>Self-employment tax.</b> If the amount on line 4 is: • \$117,000 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 57, or Form 1040NR, line 55 • More than \$117,000, multiply line 4 by 2.9% (.029). Then, add \$14,508 to the result. Enter the total here and on Form 1040, line 57, or Form 1040NR, line 55. . . . .	5	
6	<b>Deduction for one-half of self-employment tax.</b> Multiply line 5 by 50% (.50). Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27 . . . . .	6	

**SCHEDULE 8812**  
**(Form 1040A or 1040)**

**Child Tax Credit**



OMB No. 1545-0074

**2014**

Attachment  
Sequence No. 47

Department of the Treasury  
Internal Revenue Service (99)

▶ **Attach to Form 1040, Form 1040A, or Form 1040NR.**  
▶ **Information about Schedule 8812 and its separate instructions is at**  
**[www.irs.gov/schedule8812](http://www.irs.gov/schedule8812).**

Name(s) shown on return

Your social security number

**ANDREW & KATHLEEN BOZZUTO**

**Part I Filers Who Have Certain Child Dependent(s) with an ITIN (Individual Taxpayer Identification Number)**



Complete this part only for each dependent who has an ITIN and for whom you are claiming the child tax credit. If your dependent is not a qualifying child for the credit, you cannot include that dependent in the calculation of this credit.

Answer the following questions for each dependent listed on Form 1040, line 6c; Form 1040A, line 6c; or Form 1040NR, line 7c, who has an ITIN (Individual Taxpayer Identification Number) and that you indicated is a qualifying child for the child tax credit by checking column (4) for that dependent.

- A For the first dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.  
 Yes       No
- B For the second dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.  
 Yes       No
- C For the third dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.  
 Yes       No
- D For the fourth dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.  
 Yes       No

Note. If you have more than four dependents identified with an ITIN and listed as a qualifying child for the child tax credit, see the instructions and check here

**Part II Additional Child Tax Credit Filers**

- 1 1040 filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040, line 52).
- 1040A filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040A, line 35).
- 1040NR filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040NR, line 49).

If you used Pub. 972, enter the amount from line 8 of the Child Tax Credit Worksheet in the publication.


- 2 Enter the amount from Form 1040, line 52; Form 1040A, line 35; or Form 1040NR, line 49 . . . . . 2
  - 3 Subtract line 2 from line 1. If zero, stop; you cannot take this credit . . . . . 3
  - 4a Earned income (see separate instructions) . . . . . 4a 0
  - b Nontaxable combat pay (see separate instructions) . . . . . 4b
  - 5 Is the amount on line 4a more than \$3,000?  
No. Leave line 5 blank and enter -0- on line 6.  
 Yes. Subtract \$3,000 from the amount on line 4a. Enter the result . . . . . 5
  - 6 Multiply the amount on line 5 by 15% (.15) and enter the result . . . . . 6
- Next. Do you have three or more qualifying children?  
 No. If line 6 is zero, stop; you cannot take this credit. Otherwise, skip Part III and enter the smaller of line 3 or line 6 on line 13.  
 Yes. If line 6 is equal to or more than line 3, skip Part III and enter the amount from line 3 on line 13. Otherwise, go to line 7.

**Part III Certain Filers Who Have Three or More Qualifying Children**

<p><b>7</b> Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, see separate instructions . . . . .</p>	<p><b>7</b></p>	
<p><b>8</b> <b>1040 filers:</b> Enter the total of the amounts from Form 1040, lines 27 and 58, plus any taxes that you identified using code "UT" and entered on line 62. <b>1040A filers:</b> Enter -0-. <b>1040NR filers:</b> Enter the total of the amounts from Form 1040NR, lines 27 and 56, plus any taxes that you identified using code "UT" and entered on line 60.</p>	<p><b>8</b></p>	
<p><b>9</b> Add lines 7 and 8 . . . . .</p>	<p><b>9</b></p>	
<p><b>10</b> <b>1040 filers:</b> Enter the total of the amounts from Form 1040, lines 66a and 71. <b>1040A filers:</b> Enter the total of the amount from Form 1040A, line 42a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 46 (see separate instructions). <b>1040NR filers:</b> Enter the amount from Form 1040NR, line 67.</p>	<p><b>10</b></p>	
<p><b>11</b> Subtract line 10 from line 9. If zero or less, enter -0- . . . . .</p>		<p><b>11</b></p>
<p><b>12</b> Enter the larger of line 6 or line 11 . . . . . Next, enter the smaller of line 3 or line 12 on line 13.</p>		<p><b>12</b></p>

**Part IV Additional Child Tax Credit**

<p><b>13</b> This is your additional child tax credit . . . . .</p>	<p><b>13</b></p>
---	------------------


 Enter this amount on  
 Form 1040, line 67,  
 Form 1040A, line 43, or  
 Form 1040NR, line 64.

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

Department of the Treasury  
Internal Revenue Service (99)

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

Name(s) shown on return

Identifying number

ANDREW & KATHLEEN BOZZUTO

**Part I Net Minimum Tax on Exclusion Items**

1	Combine lines 1, 6, and 10 of your 2013 Form 6251. Estates and trusts, see instructions . . . . .	1	
2	Enter adjustments and preferences treated as exclusion items (see instructions) . . . . .	2	
3	Minimum tax credit net operating loss deduction (see instructions) . . . . .	3	( )
4	Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more than \$238,550 and you were married filing separately for 2013, see instructions . . . . .	4	
5	Enter: \$80,800 if married filing jointly or qualifying widow(er) for 2013; \$51,900 if single or head of household for 2013; or \$40,400 if married filing separately for 2013. Estates and trusts, enter \$23,100	5	
6	Enter: \$153,900 if married filing jointly or qualifying widow(er) for 2013; \$115,400 if single or head of household for 2013; or \$76,950 if married filing separately for 2013. Estates and trusts, enter \$76,950 . . . . .	6	
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9 . . . . .	7	
8	Multiply line 7 by 25% (.25) . . . . .	8	
9	Subtract line 8 from line 5. If zero or less, enter -0-. If under age 24 at the end of 2013, see instructions	9	
10	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040NR filers, see instructions . . . . .	10	
11	<ul style="list-style-type: none"> <li>• If for 2013 you filed Form 2555 or 2555-EZ, see instructions for the amount to enter.</li> <li>• If for 2013 you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b (Form 1041, line 2b(2)); or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (lines 18a and 19, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 55 here. Form 1040NR filers, see instructions.</li> <li>• All others: If line 10 is \$179,500 or less (\$89,750 or less if married filing separately for 2013), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract \$3,590 (\$1,795 if married filing separately for 2013) from the result. Form 1040NR filers, see instructions.</li> </ul>	11	
12	Minimum tax foreign tax credit on exclusion items (see instructions) . . . . .	12	
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11 . . . . .	13	
14	Enter the amount from your 2013 Form 6251, line 34, or 2013 Form 1041, Schedule I, line 55 . . . . .	14	
15	<b>Net minimum tax on exclusion items. Subtract line 14 from line 13. If zero or less, enter -0-</b> . . . . .	15	



**Part II Minimum Tax Credit and Carryforward to 2015**

16 Enter the amount from your 2013 Form 6251, line 35, or 2013 Form 1041, Schedule I, line 56 . . . . .	16	
17 Enter the amount from line 15 . . . . .	17	
18 Subtract line 17 from line 16. If less than zero, enter as a negative amount . . . . .	18	
19 <b>2013 credit carryforward.</b> Enter the amount from your 2013 Form 8801, line 26 . . . . .	19	
20 Enter your 2013 unallowed qualified electric vehicle credit (see instructions) . . . . .	20	
21 Combine lines 18 through 20. If zero or less, stop here and see the instructions . . . . .	21	
22 Enter your 2014 regular income tax liability minus allowable credits (see instructions) . . . . .	22	
23 Enter the amount from your 2014 Form 6251, line 33, or 2014 Form 1041, Schedule I, line 54 . . . . .	23	
24 Subtract line 23 from line 22. If zero or less, enter -0- . . . . .	24	
25 <b>Minimum tax credit.</b> Enter the smaller of line 21 or line 24. Also enter this amount on your 2014 Form 1040, line 54 (check box b); Form 1040NR, line 51 (check box b); or Form 1041, Schedule G, line 2c . . . . .	25	
26 <b>Credit carryforward to 2015.</b> Subtract line 25 from line 21. Keep a record of this amount because you may use it in future years . . . . .	26	

**Part III Tax Computation Using Maximum Capital Gains Rates**

Complete Part III only if you are required to do so by line 11 or by the Foreign Earned Income Tax Worksheet in the instructions.

**Caution.** If you did not complete the 2013 Qualified Dividends and Capital Gain Tax Worksheet, the 2013 Schedule D Tax Worksheet, or Part V of the 2013 Schedule D (Form 1041), see the instructions before completing this part.

**27** Enter the amount from Form 8801, line 10. If you filed Form 2555 or 2555-EZ for 2013, enter the amount from line 3 of the Foreign Earned Income Tax Worksheet in the instructions . . . . .

27

**Caution.** If for 2013 you filed Form 1040NR, 1041, 2555, or 2555-EZ, see the instructions before completing lines 28, 29, and 30.

**28** Enter the amount from line 6 of your 2013 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2013 Schedule D Tax Worksheet, or the amount from line 26 of the 2013 Schedule D (Form 1041), whichever applies\* . . . . .

28

If you figured your 2013 tax using the 2013 Qualified Dividends and Capital Gain Tax Worksheet, skip line 29 and enter the amount from line 28 on line 30. Otherwise, go to line 29.

**29** Enter the amount from line 19 of your 2013 Schedule D (Form 1040), or line 18b, column (2), of the 2013 Schedule D (Form 1041) . . . . .

29

**30** Add lines 28 and 29, and enter the smaller of that result or the amount from line 10 of your 2013 Schedule D Tax Worksheet . . . . .

30

**31** Enter the smaller of line 27 or line 30 . . . . .

31

**32** Subtract line 31 from line 27 . . . . .

32

**33** If line 32 is \$179,500 or less (\$89,750 or less if married filing separately for 2013), multiply line 32 by 26% (.26). Otherwise, multiply line 32 by 28% (.28) and subtract \$3,590 (\$1,795 if married filing separately for 2013) from the result. Form 1040NR filers, see instructions. . . . .

33

**34** Enter:

- \$72,500 if married filing jointly or qualifying widow(er) for 2013,
  - \$36,250 if single or married filing separately for 2013,
  - \$48,600 if head of household for 2013, or
  - \$2,450 for an estate or trust.
- Form 1040NR filers, see instructions.

34

**35** Enter the amount from line 7 of your 2013 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2013 Schedule D Tax Worksheet, or the amount from line 27 of the 2013 Schedule D (Form 1041), whichever applies. If you did not complete either worksheet or Part V of the 2013 Schedule D (Form 1041), enter the amount from your 2013 Form 1040, line 43, or 2013 Form 1041, line 22, whichever applies; if zero or less, enter -0-. Form 1040NR filers, see instructions . . . . .

35

**36** Subtract line 35 from line 34. If zero or less, enter -0- . . . . .

36

**37** Enter the smaller of line 27 or line 28 . . . . .

37

**38** Enter the smaller of line 36 or line 37 . . . . .

38

**39** Subtract line 38 from line 37 . . . . .

39

**40** Enter:

- \$400,000 if single for 2013,
  - \$225,000 if married filing separately for 2013,
  - \$450,000 if married filing jointly or qualifying widow(er) for 2013,
  - \$425,000 if head of household for 2013, or
  - \$11,950 for an estate or trust.
- Form 1040NR filers, see instructions.

40

**41** Enter the amount from line 36 . . . . .

41

**42** Form 1040 filers, enter the amount from line 7 of your 2013 Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 19 of your 2013 Schedule D Tax Worksheet, whichever applies. If you did not complete either worksheet, see instructions. Form 1041 filers, enter the amount from line 27 of your 2013 Schedule D (Form 1041) or line 18 of your 2013 Schedule D Tax Worksheet, whichever applies. If you did not complete either the worksheet or Part V of the 2013 Schedule D (Form 1041), enter the amount from your 2013 Form 1041, line 22; if zero or less, enter -0-. Form 1040NR filers, see instructions . . . . .

42

**Part III Tax Computation Using Maximum Capital Gains Rates (continued)**

43	Add lines 41 and 42 . . . . .	43
44	Subtract line 43 from line 40. If zero or less, enter -0- . . . . .	44
45	Enter the smaller of line 39 or line 44 . . . . .	45
46	Multiply line 45 by 15% (.15) . . . . . ▶	46
47	Add lines 38 and 45 . . . . .	47
If lines 47 and 27 are the same, skip lines 48 through 52 and go to line 53. Otherwise, go to line 48.		
48	Subtract line 47 from line 37 . . . . .	48
49	Multiply line 48 by 20% (.20) . . . . . ▶	49
If line 29 is zero or blank, skip lines 50 through 52 and go to line 53. Otherwise, go to line 50.		
50	Add lines 32, 47, and 48 . . . . .	50
51	Subtract line 50 from line 27 . . . . .	51
52	Multiply line 51 by 25% (.25) . . . . . ▶	52
53	Add lines 33, 46, 49, and 52 . . . . .	53
54	If line 27 is \$179,500 or less (\$89,750 or less if married filing separately for 2013), multiply line 27 by 26% (.26). Otherwise, multiply line 27 by 28% (.28) and subtract \$3,590 (\$1,795 if married filing separately for 2013) from the result. Form 1040NR filers, see Instructions . . . . .	54
55	Enter the smaller of line 53 or line 54 here and on line 11. If you filed Form 2555 or 2555-EZ for 2013, do not enter this amount on line 11. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet in the Instructions for line 11 . . . . .	55

\* The 2013 Qualified Dividends and Capital Gain Tax Worksheet is in the 2013 Instructions for Form 1040. The 2013 Schedule D Tax Worksheet is in the 2013 Instructions for Schedule D (Form 1040) (or the 2013 Instructions for Schedule D (Form 1041)).

11/1

20

1401115553

**Form CT-1040 - 2014, Page 1 of 4**  
Connecticut Resident Income Tax Return

Other taxable year, beginning: 2014 and ending:

N S Y FJ N FS N HH N QW

ANDREW BOZZUTO N Dec.

KATHLEEN BOZZUTO N Dec.

78 LANES POND RD N

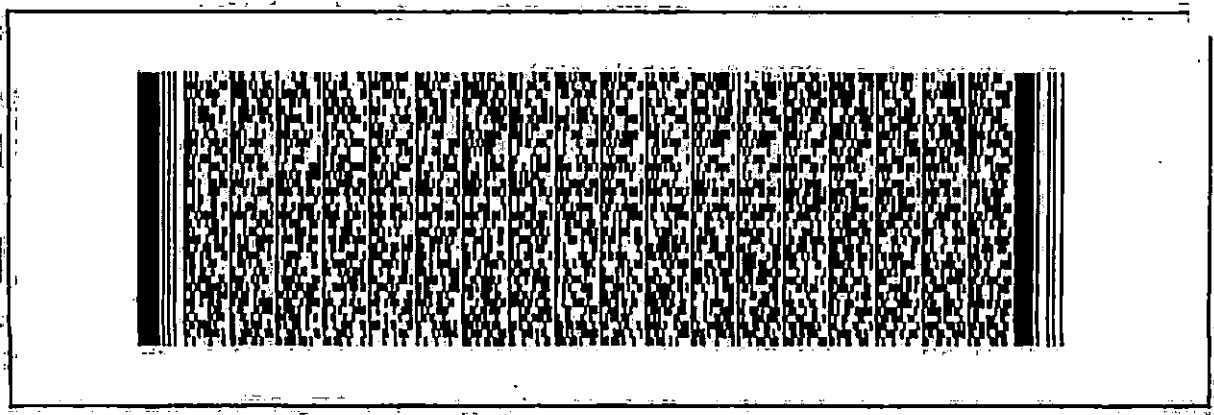
N CT-8379 N

NORTHFORD CT 06472

- 1. Federal adjusted gross income (from federal Form 1040, Line 37; Form 1040A, Line 21; or Form 1040EZ, Line 4) 1.
- 2. Additions to federal adjusted gross income (from Schedule 1, Line 39) 2.
- 3. Add Line 1 and Line 2 3.
- 4. Subtractions from federal adjusted gross income (from Schedule 1, Line 50) 4.
- 5. Connecticut adjusted gross income: Line 4 subtracted from Line 3. 5.
- 6. Income tax 6.
- 7. Credit for income taxes paid to qualifying jurisdictions (from Schedule 2, Line 59) 7.
- 8. Line 7 subtracted from Line 6. If Line 7 is greater than Line 6, "0" is entered. 8.
- 9. Connecticut alternative minimum tax (from Form CT-6251) 9.
- 10. Add Line 8 and Line 9. 10.
- 11. Credit for property taxes paid on your primary residence, motor vehicle, or both (from Schedule 3, Line 68) 11.
- 12. Line 11 subtracted from Line 10. If less than zero, "0" is entered. 12.
- 13. Total allowable credits (from Schedule CT-IT Credit, Part 1, Line 11) 13.
- 14. Connecticut income tax: Line 13 subtracted from Line 12. If less than zero, "0" is entered. 14.
- 15. Individual use tax (from Schedule 4, Line 69). If no tax is due, "0" is entered. 15.
- 16. Total tax: Add Line 14 and Line 15. 16.

REDACTED  
REDACTED  
REDACTED

Clip check here. Do not staple.  
Do not send W-2 or 1099 forms.



1401115553

1401115553

Form CT-1040, Page 2 of 4

17. Amount from Line 16

17. e. 0

W-2, W-2G, and 1099 Information

Col. A - Employer or Payer's Fed. ID # Col. B - CT Wages; Tips, etc. Col. C - CT Income Tax Withheld

18a.	4		
18b.	-	0	0
18c.	-	0	0
18d.	-	0	0
18e.	-	0	0

18f. Additional Connecticut withholding (from Supplemental Schedule CT-1040WH, Line 3) 18f.

18. Total Connecticut income tax withheld: Amounts in Column C.

18.

19. All 2014 estimated tax payments and any overpayments applied from a prior year

19.

20. Payments made with Form CT-1040 EXT

20.

20a. Earned income tax credit (from Schedule CT-EITC, Line 16)

20a.

20b. Claim of right credit (from Form CT-1040CRC, Line 6)

20b.

21. Total payments: Add Lines 18, 19, 20, 20a, and 20b.

21.

22. Overpayment: If Line 21 is more than Line 17, Line 17 subtracted from Line 21.

22.

23. Amount of Line 22 you want applied to your 2015 estimated tax

23.

24. CHET contribution (from Schedule CT-CHET, Line 4)

24.

24a. Total contributions of refund to designated charities (from Schedule 5, Line 70)

24a.

25. Refund: Lines 23, 24, and 24a subtracted from Line 22.

25.

If you have not elected to direct deposit, the refund may be issued by debit card or check.

25a. Acct. type

CK.

Sv.

25b. Rout. #

25c. Acct. #

25d. Refund going to a bank account outside the U.S.

25d.

25e. Debit card

N

26. Tax due: If Line 17 is more than Line 21, Line 21 subtracted from Line 17.

26.

27. If late: Penalty entered. Line 26 multiplied by 10% (.10).

27.

28. If late: Interest entered.

Line 26 multiplied by number of months or fraction of a month late, then by 1% (.01).

28.

29. Interest on underpayment of estimated tax (from Form CT-2210)

29.

30. Total amount due: Add Lines 26 through 29.

30.

I declare under penalty of law that I have examined this return (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for willfully delivering a false return or document to DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both. The declaration of a paid preparer other than the taxpayer is based on all information of which the preparer has any knowledge.

Your signature		Date	Home/cell telephone number
Spouse's signature (if joint return)		Date	Daytime telephone number
Paid preparer's signature		Date	Telephone number
Preparer's SSN or PTIN		Preparer's SSN or PTIN	
Firm's name, address, and ZIP code			FEIN
• CARL ERLACHER, CPA MIDDLETOWN CT 06457			
Third Party Designee - Complete the following to authorize DRS to contact another person about this return.			
Designee's name		Telephone number	Personal identification number (PIN)

Sign Here  
Keep a copy for your records.

**Form CT-1040, Page 3 of 4**

**Schedule 1 - Modifications to Federal Adjusted Gross Income**

31. Interest on state and local government obligations other than Connecticut	31.	0
32. Mutual fund exempt-interest dividends from non-Connecticut state or municipal government obligations	32.	0
33. Reserved for future use.	33.	
34. Taxable amount of lump-sum distributions from qualified plans not included in federal adjusted gross income	34.	0
35. Beneficiary's share of Connecticut fiduciary adjustment: Entered only if greater than zero.	35.	0
36. Loss on sale of Connecticut state and local government bonds	36.	0
37. Domestic production activities (from federal Form 1040, Line 35)	37.	0
38. Other - specify ●	38.	0
39. Total additions: Add Lines 31 through 38.	39.	0
40. Interest on U.S. government obligations	40.	0
41. Exempt dividends from certain qualifying mutual funds derived from U.S. government obligations	41.	0
42. Social Security benefit adjustment (from Social Security Benefit Adjustment Worksheet)	42.	0
43. Refunds of state and local income taxes	43.	0
44. Tier 1 and Tier 2 railroad retirement benefits and supplemental annuities	44.	0
45. 50% of military retirement pay	45.	0
46. Beneficiary's share of Connecticut fiduciary adjustment: Entered only if less than zero.	46.	0
47. Gain on sale of Connecticut state and local government bonds	47.	0
48. CHET contributions Acct. #:	48.	0
49. Other - specify ●	49.	0
50. Total subtractions: Add Lines 40 through 49.	50.	

**Schedule 2 - Credit for Income Taxes Paid to Qualifying Jurisdictions**

51. Modified Connecticut adjusted gross income	51.	0
	Col. A	Col. B
52. Qualifying jurisdiction's name and two-letter code	52.	
53. Non-Connecticut income included on Line 51 and reported on a qualifying jurisdiction's income tax return	53.	0
54. Line 53 divided by Line 51	54.	
55. Income tax liability: Line 11 subtracted from Line 6.	55.	0
56. Line 54 multiplied by Line 55	56.	0
57. Income tax paid to a qualifying jurisdiction	57.	0
58. Lesser of Line 56 or Line 57	58.	0
59. Total credit: Add Line 58, all columns.	59.	

Form CT-1040, Page 4 of 4

**Schedule 3 - Property Tax Credit**

Qualifying Property	Primary Residence	Auto 1	Auto 2
Name of Connecticut Tax Town or District	NORTHFORD		
Description of Property	78 LANES		
Date(s) Paid	07142014		
Amount Paid	60. 11403	61. 0	62. [REDACTED]
63. Total property tax paid: Add Lines 60, 61, and 62.			63. [REDACTED]
64. Maximum property tax credit allowed			64. [REDACTED]
65. Lesser of Line 63 or Line 64.			65. [REDACTED]
66. Property tax credit limitation decimal amount: If zero, the amount from Line 65 is entered on Line 68.			66. [REDACTED]
67. Line 65 multiplied by Line 66.			67. [REDACTED]
68. Line 67 subtracted from Line 65.			68. [REDACTED]

**Schedule 4 - Individual Use Tax**

69a. Use tax at 1% (from Connecticut Individual Use Tax Worksheet, Section A, Column 7)	69a.
69b. Use tax at 6.35% (from Connecticut Individual Use Tax Worksheet, Section B, Column 7)	69b.
69c. Use tax at 7% (from Connecticut Individual Use Tax Worksheet, Section C, Column 7)	69c.
69. Individual use tax: Add Lines 69a, 69b, and 69c.	69.

**Schedule 5 - Contributions to Designated Charities**

70a. AR	70a.
70b. OT	70b.
70c. ES/W	70c.
70d. BCR	70d.
70e. SNS	70e.
70f. MR	70f.
70g. CBS	70g.
70. Total Contributions: Add Lines 70a through 70g.	70.
Taxpayer email	

1401415557

1401415557

CLIENT 500

MICHELE HIGGINS  
619 EAST SLOPE DRIVE  
ORANGE, CT 06477  
(203) 795-3313

March 1, 2015

Colleen M Higgins  
43 Dale Drive  
Milford, CT 06460

*Mailed  
3/10/15*

Dear Colleen,

Enclosed is your 2014 Federal Individual Income Tax Return. The original should be signed at the bottom of page two. No tax is payable with the filing of this return. The refund of \$3,979 will be directly deposited into your checking account.

Mail your Federal return on or before April 15, 2015 to:

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
KANSAS CITY, MO 64999-0002

Under the Affordable Care Act, you and each member of your household had either health coverage or an exemption for each month during 2014. No individual shared responsibility payment is due with the filing of this return.

Enclosed is your 2014 Connecticut Individual Income Tax Return. The original should be signed at the bottom of page two. No tax is payable with the filing of this return. The refund of \$258 will be directly deposited into your bank account.

Mail your Connecticut return on or before April 15, 2015 to:

DEPARTMENT OF REVENUE SERVICES  
STATE OF CONNECTICUT  
P.O. BOX 5002  
HARTFORD, CT 06102-5002

Mail all returns certified return receipt for proof of timely filing. Please be sure to call if you have any questions.

Sincerely,



**Do not send this sheet with your return.**

**Checklist for filing your Connecticut income tax return:**

- 1 Be sure that Page 1 of your return is not printed on the back of this sheet.
- 2 Verify that the address lines on the return are correct and proper abbreviations are used.
- 3 If the Employer or Payer's Federal ID # is not listed on Page 2, Lines 18a through 18e, Column A, all withholding claimed will be disallowed and your return will not be successfully processed.
- 4 Do not attempt to remove or modify the solid boxes that print out on your return. Altering target marks may affect the processing of your return.
- 5 Do not send "Draft" or "Unapproved" versions of your return. This will delay or stop the processing of your return.
- 6 Do not make manual (hand written or typed) corrections to your return; this is a machine readable return. Changes may only be made by reentering information in your software and re-printing the return.
- 7 Do not use this return to change or amend previously filed returns. You must use Form CT-1040X to change or amend a previously filed Connecticut income tax return. (File Form CT-1040X electronically at [www.ct.gov/TSC](http://www.ct.gov/TSC) using the Taxpayer Service Center.)
- 8 Do not attach or send copies of forms W-2 or 1099.
- 9 Send all completed pages of CT-1040, Schedule CT-EITC, and Schedule CT-CHET. Send all four pages of your completed return, both pages of your completed CT-EITC schedule, the completed Schedule CT-CHET, and any other supporting schedules.
- 10 Make check payable to: Commissioner of Revenue Services
- 11 To ensure proper posting, write your SSN(s) (optional) and "2014 Form CT-1040" on your check.
- 12 To mail your return, use the following addresses:  
For all tax returns with payment:  
Department of Revenue Services  
PO Box 2935  
Hartford CT 06104-2935  
  
For refunds and tax returns without payment:  
Department of Revenue Services  
PO Box 5002  
Hartford CT 06102-5002
- 13 Verify that all fields print completely and any preparer information is filled out and legible before filing this return. If you find any errors, do not make manual changes. Re-enter information in your software and re-print the return.
- 14 If you wish to directly deposit a refund into a checking or savings bank account, confirm that Lines 25a through 25d have been completed. You must enter bank information on both the federal and Connecticut returns for each to be correctly deposited.

**Do not send this sheet with your return.**

Client 500

Colleen M Higgins

3/01/15

**INCOME:**

Wages, salaries, tips, etc.....

Dividend income.....

Refunds of state and local taxes.....

Business income.....

Capital gain or loss.....

Unemployment compensation.....

Total income.....

REDACTED

REDACTED

REDACTED

REDACTED

REDACTED

REDACTED

REDACTED

REDACTED

REDACTED

**ADJUSTMENTS TO INCOME**

Health savings account deduction.....

Deductible part of self-employment tax..

Total adjustments.....

Adjusted gross income.....

REDACTED

REDACTED

REDACTED

**ITEMIZED DEDUCTIONS**

Taxes.....

Interest.....

Contributions.....

Total itemized deductions.....

REDACTED

REDACTED

REDACTED

**TAX COMPUTATION**

Standard deduction.....

Larger of itemized or standard deduction

Income prior to exemption deduction.....

Exemption deduction.....

Taxable income.....

Tax before credits.....

REDACTED

REDACTED

REDACTED

**CREDITS**

Total credits.....

Tax after credits.....

REDACTED

REDACTED

REDACTED

REDACTED

REDACTED

REDACTED

**OTHER TAXES**

Self-employment tax.....

Total tax.....

REDACTED

REDACTED

REDACTED

REDACTED

REDACTED

REDACTED

REDACTED

**PAYMENTS**

Federal income tax withheld.....

Total payments.....

REDACTED

**REFUND OR AMOUNT DUE**

Amount overpaid.....

Amount refunded to you.....

Amount you owe.....

REDACTED

REDACTED

**TAX RATES**

Marginal tax rate.....

Effective tax rate.....

REDACTED

REDACTED

REDACTED

Client 500

Colleen M Higgins

3/07/15

7:32 AM

	REDACTED
<b>FEDERAL ADJUSTED GROSS INCOME</b>	
Federal adjusted gross income.....	REDACTED
<b>SUBTRACTIONS</b>	
Refunds state and local income taxes.....	REDACTED
Total subtractions from Federal AGI.....	REDACTED
<b>ADJUSTED GROSS INCOME</b>	
Connecticut Adjusted Gross Income.....	REDACTED
<b>TAX COMPUTATION</b>	
Income tax.....	REDACTED
Credit for property taxes paid.....	REDACTED
Connecticut income tax.....	REDACTED
Total tax.....	REDACTED
<b>TAX PAYMENTS</b>	
Connecticut income tax withheld.....	REDACTED
Total payments.....	REDACTED
<b>REFUND OR AMOUNT DUE</b>	
Amount overpaid.....	REDACTED
Amount refunded to you.....	REDACTED
Amount you owe.....	REDACTED
<b>TAX RATES</b>	
Marginal tax rate.....	REDACTED
Effective tax rate.....	REDACTED

Client 500

Colleen M Higgins

3/01/15

07:32AM

**Federal Critical Diagnostics****General**

- Please verify that the bank account information is accurate for the current year. Incorrect information can lead to refunds directed to the wrong account. A user option is available if account information has been verified for all taxpayers.

**Federal Informational Diagnostics****Form 2441**

- Qualifying dependent #1: Dependent care expenses were not entered. If this dependent is not considered a qualifying person then remove the dependent from "Persons and Expenses Qualifying for Dependent Care Credit" (Screen 33).

**Form 8948**

- Form 8948: Starting tax year 2011, the IRS mandates individual e-file for anyone preparing more than 10 returns. This return is not marked for electronic filing however Form 8948, Preparer Explanation for Not Filing Electronically, is not present on the return. A reason for not filing the Federal return electronically can be entered in 8948 Preparer Explanation for Not Filing Electronically (Screen 4.4).

2014

Overrides

Page 1

Client 500

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3/01/15

07:32AM

**Federal Overrides**

**Screen 32.1**

- An override entry of has been made in Federal "Taxpayer: Employer contributions to your HSA [0]" (Screen 32.1, Code 4).

2014

General Information

Page 1

Client 500

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3/01/15

07:32AM

Forms needed for this return

Federal: 1040, Sch A, Sch C-EZ, Sch D, Sch E p2, Sch SE, 8889  
Connecticut: CT-1040

Tax Rates

REDACTED

Federal  
Connecticut

REDACTED

REDACTED

Carryovers to 2015

Federal Carryovers

Taxable State and Local Refunds

Client 500

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3/01/15

07:32AM

Wage Schedule

	REDACTED	REDACTED
<u>Taxpayer - Employer</u>	REDACTED	REDACTED
CVS RX Services Inc	REDACTED	REDACTED
Blue Point Apothecary	REDACTED	REDACTED
Grand Total =	REDACTED	REDACTED

Pension and Annuities Schedule

<u>Taxpayer - Payer</u>	<u>Total Received</u>	<u>Taxable Amount</u>	<u>Federal W/H</u>	<u>State W/H</u>
Walgreen Profit Sharing Retirement				
Fidelity Investments				
Fidelity Investments				
BNY Mellon Disbursement Agent - Rollover				
Grand Total =		0.	0.	0.

Form 1040, Line 9a  
Dividend Income

Fidelity Brokerage	Total =
--------------------	---------

Form 1040, Line 9b  
Qualified Dividends

Fidelity Brokerage	Total =
--------------------	---------

State and Local Refunds Taxable in 2014  
(Refunds on Prior Year Return Taxable in Current Year)

1. State and local income tax refunds (prior year)
2. Refunds attributable to post 12/31/2013 payments per IRS Pub. 525
3. Net state and local income tax refunds
4. State and local taxes paid from prior year Sch. A, line 5
5. Prior year allowable sales tax deduction
6. Excess of income taxes deducted over sales taxes
7. Enter the smaller of line 3 or line 6
8. Itemized deductions from prior year Sch. A, line 29
9. Prior year recomputed itemized deductions (if phaseout)
10. Prior year base standard deduction
11. Prior year add'l standard deduction for age/blindness
12. Prior year total standard deduction (add lines 10 and 11)
13. Enter the larger of line 9 or line 12
14. Subtract line 13 from line 8 (not less than 0)
15. Enter the smaller of line 7 or line 14

REDACTED  
REDACTED  
REDACTED

Client 500

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3/01/15

07:32AM

State and Local Refunds Taxable in 2014 (continued)  
(Refunds on Prior Year Return Taxable in Current Year)

- 16. Negative taxable income (prior year)
- 17. Refund with no benefit due to AMT, nonref. cred., 0% cap gain rate \_\_\_\_\_
- 18. State and local refunds taxable this year  
(add lines 15, 16, and 17, but not less than 0) \_\_\_\_\_

State and Local Refunds Taxable in 2015  
(IRS Pub. 525)

- 1. State and local income tax refunds (current year)
- 2. Refunds attributable to post 12/31/2014 payments per IRS Pub. 525
- 3. Net state and local income tax refunds
- 4. State and local income taxes paid from Schedule A, line 5
- 5. Allowable general sales tax deduction
- 6. Excess of income taxes deducted over sales taxes deducted
- 7. Enter the smaller of line 3 or line 6
- 8. Itemized deductions from Schedule A, line 29
- 9. Recomputed itemized deductions, if phaseout
- 10. Standard deduction
- 11. Enter the larger of line 9 or line 10
- 12. Subtract line 11 from line 8 (not less than 0)
- 13. Enter the smaller of line 7 or line 12
- 14. Negative taxable income (current year)
- 15. State and local refunds taxable next year  
(add lines 13 and 14, but not less than 0)

REDACTED  
REDACTED  
REDACTED



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047-60-4240

3/01/15

07:32AM

## Qualified Dividends and Capital Gain Tax Worksheet (Form 1040, Line 44)

- |  |          |
|--|----------|
| 1. Enter the amount from Form 1040, line 43  | REDACTED |
| 2. Enter the amount from Form 1040, line 9b  | REDACTED |
| 3. Are you filing Schedule D?<br>[X] Yes. Enter the smaller of line 15 or 16 of<br>Schedule D, but do not enter less than zero<br>[ ] No. Enter the amount from Form 1040, line 13 | REDACTED |
| 4. Add lines 2 and 3   | REDACTED |
| 5. If you are claiming investment interest expense<br>on Form 4952, enter the amount from line 4g of<br>that form. Otherwise enter zero.   | REDACTED |
| 6. Subtract line 5 from line 4. If zero or<br>less, enter zero.  | REDACTED |
| 7. Subtract line 6 from line 1. If zero or<br>less, enter zero.  | REDACTED |
| 8. Enter:<br>\$36,900 if single or married filing separately,<br>\$73,800 if married filing jointly or qualifying<br>widow(er), \$49,400 if head of household                      | REDACTED |
| 9. Enter the smaller of line 1 or line 8   | REDACTED |
| 10. Enter the smaller of line 7 or line 9  | REDACTED |
| 11. Subtract line 10 from line 9. This amount<br>is taxed at 0%  | REDACTED |
| 12. Enter the smaller of line 1 or line 6  | REDACTED |
| 13. Enter the amount from line 11  | REDACTED |
| 14. Subtract line 13 from line 12  | REDACTED |
| 15. Enter:<br>\$406,750 if single, \$228,800 if married filing<br>separately, \$457,600 if married filing jointly<br>or qualifying widow(er), \$432,200 if head<br>of household.   | REDACTED |
| 16. Enter the smaller of line 1 or line 15   | REDACTED |
| 17. Add lines 7 and 11   | REDACTED |
| 18. Subtract line 17 from line 16. If zero or<br>less, enter zero.   | REDACTED |
| 19. Enter the smaller of line 14 or line 18  | REDACTED |
| 20. Multiply line 19 by 15% (.15)  | REDACTED |
| 21. Add lines 11 and 19  | REDACTED |
| 22. Subtract line 21 from line 12  | REDACTED |
| 23. Multiply line 22 by 20% (.20)  | REDACTED |
| 24. Figure the tax on the amount on line 7.<br>(Use the Tax Table or Tax Computation Worksheet)  | REDACTED |
| 25. Add lines 20, 23, and 24   | REDACTED |
| 26. Figure the tax on the amount on line 1.<br>(Use the Tax Table or Tax Computation Worksheet)  | REDACTED |
| 27. Tax on all taxable income (including<br>capital gain distributions). Enter the<br>smaller of line 25 or line 26 here and on<br>Form 1040, line 44                              | REDACTED |
|  | REDACTED |
|  | REDACTED |
|  | REDACTED |

Client 500

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3/01/15

07:32AM

Child Tax Credit Worksheet (Form 1040, Line 52)

1. Number of qualifying children from Form 1040, line 6c: 1 X \$1,000
2. Enter the amount from Form 1040, line 38.
3. Enter \$110,000 (\$75,000 if single, QW or HOH and \$55,000 if MFS).
4. Is line 2 more than the amount on line 3?  
 NO - Leave line 4 blank. Enter -0- on line 5.  
 YES - Subtract line 3 from line 2.  
 If the result is not a multiple of \$1,000, increase it to the next multiple of \$1,000.
5. Multiply the amount on line 4 by 5% (.05). Enter the result.
6. Is the amount on line 1 more than the amount on line 5?  
 NO - Stop. You cannot take the child tax credit on Form 1040, line 52. You also cannot take the additional child tax credit on Form 1040, line 67.  
 YES - Subtract line 5 from line 1. Enter the result.

0.

Federal Income Tax Withheld

CVS RX Services Inc  
Blue Point Apothecary

Total \_\_\_\_\_

State and Local Taxes (Schedule A, Line 5)

State and Local Income Taxes

Income tax withheld  
 Disability/unemployment insurance  
 Estimated tax payments  
 Credit for prior year overpayment  
 Credit for income tax withheld (K-1)  
 1/14 payment on 2013 estimate  
 Paid with 2013 extension  
 Paid with 2013 return  
 Paid for prior years and/or to other states  
 Total income taxes

Total state and local income taxes

	State	Local
Income tax withheld		
Disability/unemployment insurance		
Estimated tax payments		
Credit for prior year overpayment		
Credit for income tax withheld (K-1)		
1/14 payment on 2013 estimate		
Paid with 2013 extension		
Paid with 2013 return		
Paid for prior years and/or to other states		
Total income taxes		
Total state and local income taxes		

State and Local Taxes (Schedule A, Line 5) (continued)

State and Local Sales Taxes Using the Optional Sales Tax Tables

Available Income:

- Adjusted gross income per Form 1040
- Tax-exempt interest
- Nontaxable combat pay
- Nontaxable social security benefits
- Nontaxable pensions
- Nontaxable IRAs
- Prior year refundable credits (refundable portion only)
- Additional nontaxable amounts
- Total Available Income (not less than zero)

Number of Exemptions

1. State general sales taxes per Tables
2. Local general sales taxes per Tables for certain residents of AK, AZ, AR, CO, GA, IL, LA, MO, NC, NY, SC, TN, UT, VA, and WV (based on a rate of 1%)
3. Local general sales tax rate
4. If line 2 is zero, enter your state general sales tax rate. Otherwise, skip line 4 and 5, and go to line 6
5. Divide line 3 by line 4
6. Local general sales taxes. If line 2 is zero, multiply line 1 by line 5. Otherwise, multiply line 2 by line 3.
7. State and local general sales taxes (add lines 1 and 6)
8. Sales taxes paid on vehicles, boats, etc.
9. Sales tax deduction when using Tables (add lines 7 and 8).

REDACTED  
REDACTED  
REDACTED

State and Local Sales Tax Deduction (Greater of Taxes Paid or Table Amount)

1. General sales taxes paid
2. Use taxes paid
3. Total actual taxes paid (add lines 1 and 2)
4. Sales taxes using Tables
5. Greater of sales taxes paid or Table amount

State & Local Taxes to Sch. A, Ln 5 (greater of income or sales tax)

Schedule C-EZ, Page 1, Line 2  
Total Expenses

Medical Marijuana Dispensary

- Amortization.....
- Depreciation.....
- Dues and Subscriptions.....

Total

REDACTED  
REDACTED  
REDACTED

2014

Federal Worksheets

Page 6

Client 500

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047-60-4240

3/01/15

07:32AM

Net Nonfarm Profit or (Loss) (Schedule SE, Line 2)

Taxpayer

Schedule C  
Schedule E, page 2 (from Sch. K-1)  
Other Income (Form 1040, line 21)  
Section 1256 contracts  
Minister wages  
Minister housing allowance  
Minister parsonage - utilities  
Employee business expenses (2106)  
Net nonfarm income adjustment  
Total Net Nonfarm Profit or (Loss)

2014

Federal K-1 Reconciliation Worksheet

Page 1

Client 500

Colleen M Higgins

Thomas C & Michele A Higgins Trust  
06-6354561

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

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

12/31/14

2014 Federal Depreciation Schedule

Page 1

Client 500

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047-60-4240

3/01/15

07:32AM

No.	Description	Date Acquired	Date Sold	Cost/ Basis	Bus. Pct.	Cur 179 Bonus	Special Depr. Allow.	Prior 179/ Bonus/ Sp. Depr.	Prior Dec. Bal. Depr.	Salvage /Basis Reductn.	Depr. Basis	Prior Depr.	Method	Life	Rate	Current Depr.
-----	-------------	---------------	-----------	----------------	--------------	---------------------	----------------------------	--------------------------------------	-----------------------------	-------------------------------	----------------	----------------	--------	------	------	------------------

Schedule C - Apothecary Dispensary LLC

Amortization

1 Start up costs                      Various

Total Amortization

Machinery and Equipment

2 Computer                              7/01/13

Total Machinery and Equipment

Total Depreciation

Grand Total Amortization

Grand Total Depreciation

REDACTED

REDACTED

REDACTED

12/31/14

2014 Federal Alternative Minimum Tax Depreciation Schedule

Page 1

Client 500

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047-60-4240

3/01/15

07:32AM

No.	Description	Date Acquired	Date Sold	AMT Basis	AMT Prior. Depr.	AMT Method	AMT Life	AMT Rate	AMT Depr.	Reg. Depr.	Ownr. Pct.	Post-86 Dep. Adj.	Real Prop. Pref.	Leas Pct. Prop. Pref.	59 (e)(2) Amnt.
Schedule C - Apothecary Dispensary LLC															
Machinery and Equipment															
2	Computer	7/01/13													
Total Machinery and Equipment															
Total Depreciation															
Grand Total Depreciation															

**Tax Calculation Schedule**

1. Enter Connecticut AGI from Form CT-1040, Line 5.
2. Enter the exemption amount Table A, Personal Exemptions. If zero, enter "0."
3. Connecticut Taxable Income. Subtract Line 2 from Line 1. If than zero, enter "0."
4. Enter amount from Table B, Initial Tax Calculation.
5. Enter amount from Table C, 3% Tax Rate Phase-Out Add Back. zero, enter "0."
6. Enter the amount from Table D, Tax Recapture. If zero, enter "0."
7. Connecticut Income Tax. Add Lines 4, 5, and 6.
8. Enter the decimal amount from Table E, Personal Tax Credit zero, enter "0."
9. Multiply the amount on Line 7 by the decimal amount on Line 8.
10. Connecticut Income Tax: Subtract Line 9 from Line 7. Enter and on Form CT-1040, Line 6.

Tax from Tax Tables.

Lesser of tax from Line 10 or amount from Tax Tables.



**Michele Higgins**  
619 East Slope Drive  
Orange, CT 06477  
(203) 795-3313

Client 500  
March 1, 2015

**Colleen M Higgins**  
43 Dale Drive  
Milford, CT 06460  
Home: 203-795-3313

**FEDERAL FORMS**

Form 1040	2014 U.S. Individual Income Tax Return
Schedule A	Itemized Deductions
Schedule C-EZ	Net Profit From Business
Schedule D	Capital Gains and Losses
Schedule E p2	Supplemental Income and Loss
Schedule SE	Self-Employment Tax
Form 8889	Health Savings Accounts
	Depreciation Schedules

**CONNECTICUT FORMS**

Form CT-1040	2014 Connecticut Resident Income Tax Return
--------------	---

**FEE SUMMARY**

Preparation Fee

2014 TAX RETURN

Preparer Review Copy

Client:

Prepared for: Colleen M Higgins  
43 Dale Drive  
Milford, CT 06460  
Home : 203 795-3313

Prepared by: Michele Higgins  
619 East Slope Drive  
Orange, CT 06477  
(203) 795-3313

Date: March 1, 2015

Comments:

Route to: \_\_\_\_\_

*Final*

**2013 TAX RETURN**

**CLIENT COPY**

**Client:**

**Prepared for:** THOMAS J. AND DEBORAH SCHULTZ  
35 TOMMY'S LANE  
NEW CANAAN, CT 06840

**Prepared by:** EDWARD H BERG  
EDWARD H. BERG, CPA  
6 MARLENE LANE  
NEWTON, NJ 07860  
(973) 786-5483

**Date:** OCTOBER 9, 2014

**Comments:**

**Route to:** \_\_\_\_\_

**EDWARD H. BERG, CPA  
6 MARLENE LANE  
NEWTON, NJ 07860  
(973) 786-5483**

October 9, 2014

THOMAS J. and DEBORAH SCHULTZ  
35 TOMMY'S LANE  
NEW CANAAN, CT 06840

Dear Tom and Heather,

Enclosed for your review:

Form 1040	2013 U.S. Individual Income Tax Return
Form CT-1040	2013 Connecticut Resident Income Tax Return

Each tax return or form listed above should be filed in accordance with the enclosed filing instructions.

Please be sure to call if you have any questions.

Sincerely,

Edward H Berg

**EDWARD H. BERG, CPA**  
6 MARLENE LANE  
NEWTON, NJ 07860  
(973) 786-5483

Client 1040107  
October 9, 2014

**THOMAS J. and DEBORAH SCHULTZ**  
35 TOMMY'S LANE  
NEW CANAAN, CT 06840

**FEDERAL FORMS**

Form 1040	2013 U.S. Individual Income Tax Return
Form 1040-V	Payment Voucher
Schedule A	Itemized Deductions
Schedule B	Interest and Dividend Income
Schedule C-EZ	Net Profit From Business
Schedule D	Capital Gains and Losses
Schedule E p2	Supplemental Income and Loss
Schedule SE	Self-Employment Tax
Form 1116	Foreign Tax Credit
Form 4868	Application for Automatic Extension
Form 5329	Additional Taxes on Retirement Plans
Form 6251	Alternative Minimum Tax
Form 8582	Passive Activity Loss Limitations
Form 8801	Credit for Prior Year Minimum Tax
Form 8879	IRS e-file Signature Authorization
Form 8889	Health Savings Accounts
Form 8949	Sales and Other Dispositions of Capital Assets
Form 8959	Additional Medicare Tax
Form 8960	Net Investment Income Tax
Bus.Use - Home	Business Use of Home Worksheets

**CONNECTICUT FORMS**

Form CT-1040	2013 Connecticut Resident Income Tax Return
Form CT-2210	CT Underpayment of Estimated Income Tax
Form CT-6251	Connecticut Alternative Minimum Tax
Form CT-8801	Connecticut Credit For Prior Year's Minimum Tax
Form CT-1040EXT	CT Application For Extension of Time to File
Form CT-1040V	Connecticut EF Payment Voucher

**FEE SUMMARY**

Preparation Fee

\$

Amount Due

\$

THOMAS J. AND DEBORAH SCHULTZ

**INCOME**

WAGES, SALARIES, TIPS, ETC.....  
INTEREST INCOME.....  
DIVIDEND INCOME.....  
BUSINESS INCOME.....  
CAPITAL GAIN OR LOSS.....  
TAXABLE PENSIONS.....  
RENT, ROYALTY, PARTNERSHIP, SCORP, TRUST.....  
TOTAL INCOME.....

REDACTED

REDACTED

REDACTED

REDACTED

**ADJUSTMENTS TO INCOME**

HEALTH SAVINGS ACCOUNT DEDUCTION.....  
DEDUCTIBLE PART OF SELF-EMPLOYMENT TAX.....  
SELF-EMPLOYED SEP, SIMPLE, QUAL. PLANS.....  
TOTAL ADJUSTMENTS.....  
ADJUSTED GROSS INCOME.....

REDACTED

REDACTED

**ITEMIZED DEDUCTIONS**

TAXES.....  
INTEREST.....  
CONTRIBUTIONS.....  
OVERALL ITEMIZED DEDUCTIONS LIMITATION.....  
TOTAL ITEMIZED DEDUCTIONS.....

REDACTED

REDACTED

REDACTED

**TAX COMPUTATION**

STANDARD DEDUCTION.....  
LARGER OF ITEMIZED OR STANDARD DEDUCTION.....  
INCOME PRIOR TO EXEMPTION DEDUCTION.....  
EXEMPTION DEDUCTION.....  
TAXABLE INCOME.....  
TAX BEFORE AMT.....  
ALTERNATIVE MINIMUM TAX.....  
TAX BEFORE CREDITS.....

REDACTED

REDACTED

REDACTED

REDACTED

REDACTED

**CREDITS**

FOREIGN TAX CREDIT.....  
TOTAL CREDITS.....  
TAX AFTER CREDITS.....

REDACTED

**OTHER TAXES**

SELF-EMPLOYMENT TAX.....  
TAX ON IRAS, OTHER QUAL. RET. PLANS, ETC.....  
OTHER TAXES.....  
TOTAL TAX.....

REDACTED

REDACTED

REDACTED

**PAYMENTS**

FEDERAL INCOME TAX WITHHELD.....  
TOTAL PAYMENTS.....

REDACTED

**REFUND OR AMOUNT DUE**

INTEREST.....  
AMOUNT YOU OWE.....

REDACTED

REDACTED

**TAX RATES**

MARGINAL TAX RATE.....  
EFFECTIVE TAX RATE.....

REDACTED

REDACTED

REDACTED

REDACTED

REDACTED

THOMAS J. AND DEBORAH SCHULTZ

						DIFF
<b>FEDERAL ADJUSTED GROSS INCOME</b>						
FEDERAL ADJUSTED GROSS INCOME.....	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	
<b>ADDITIONS</b>						
FEDERAL EXEMPT INTEREST/DIVIDENDS.....	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	
TOTAL ADDITIONS TO FEDERAL AGI.....						
<b>SUBTRACTIONS</b>						
INTEREST ON US GOV'T OBLIGATIONS.....						
TOTAL SUBTRACTIONS FROM FEDERAL AGI.....						-17
<b>ADJUSTED GROSS INCOME</b>						
CONNECTICUT ADJUSTED GROSS INCOME.....						
<b>TAX COMPUTATION</b>						
INCOME TAX.....						
CONNECTICUT INCOME TAX.....						
TOTAL TAX.....						
<b>TAX PAYMENTS</b>						
CONNECTICUT INCOME TAX WITHHELD.....						
TOTAL PAYMENTS.....	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	3
<b>REFUND OR AMOUNT DUE</b>						
TAX DUE.....	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	
LATE PAYMENT PENALTY AND INTEREST.....						
INTEREST ON UNDERPAYMENT OF EST. TAX.....						
AMOUNT YOU OWE.....						
<b>TAX RATES</b>						
MARGINAL TAX RATE.....						
EFFECTIVE TAX RATE.....						

THOMAS J. AND DEBORAH SCHULTZ

**FORMS NEEDED FOR THIS RETURN**

FEDERAL: 1040, 1040-V, SCH A, SCH B, SCH C-EZ, SCH D, SCH E P2, SCH SE, 1116  
4868, 5329, 6251, 8582, 8801, 8889, 8949, 8959, 8960  
CONNECTICUT: CT-1040, CT-2210, CT-6251, CT-8801, CT-1040EXT, CT-1040V

**TAX RATES**FEDERAL  
CONNECTICUTMARGINALEFFECTIVE**UNDERPAYMENT PENALTY**

CONNECTICUT

**CARRYOVERS TO 2014**FEDERAL CARRYOVERS

BUS USE OF HOME OPERATING EXPENSES  
AMT BUS USE OF HOME OPERATING EXP  
MINIMUM TAX CREDIT  
DEDUCTIBLE STATE AND LOCAL TAXES



2013

**FEDERAL FILING INSTRUCTIONS**

**THOMAS J. AND DEBORAH SCHULTZ**

**ELECTRONICALLY FILED:**

FORM 1040 - 2013 U.S. INDIVIDUAL INCOME TAX RETURN

THE ABOVE TAX RETURN WILL BE ELECTRONICALLY FILED WITH THE INTERNAL REVENUE SERVICE UPON RECEIPT OF A SIGNED FORM 8879 - IRS E-FILE SIGNATURE AUTHORIZATION.

**SIGNATURE:**

BOTH SPOUSES MUST SIGN AND DATE THE FOLLOWING FORMS:

FORM 8879 - IRS E-FILE SIGNATURE AUTHORIZATION.

**RETURN SIGNED FORMS TO OUR OFFICE:**

ALL SIGNED FORMS MUST BE RETURNED TO OUR OFFICE BEFORE YOUR RETURN CAN BE ELECTRONICALLY FILED.

**FORM TO FILE:**

FORM 1040-V - 2013 PAYMENT VOUCHER

**PAYMENT:**

THERE IS A BALANCE DUE OF \_\_\_\_\_ MAKE YOUR CHECK PAYABLE TO THE "UNITED STATES TREASURY". WRITE YOUR SOCIAL SECURITY NUMBER, DAYTIME PHONE NUMBER, AND "2013 FORM 1040" ON THE CHECK. DO NOT ATTACH THE CHECK TO FORM 1040-V. INSTEAD, PLACE IT LOOSE IN THE ENVELOPE AND ALSO ENCLOSE FORM 1040-V.

**WHEN TO FILE:**

ON OR BEFORE OCTOBER 15, 2014.

**WHERE TO FILE:**

INTERNAL REVENUE SERVICE  
P.O. BOX 37008  
HARTFORD, CT 06176-7008

Form **8879**

### IRS e-file Signature Authorization

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service

- ▶ Do not send to the IRS. This is not a tax return.
- ▶ Keep this form for your records.

# 2013

▶ Information about Form 8879 and its instructions is at [www.irs.gov/form8879](http://www.irs.gov/form8879).

Submission Identification Number (SID) ▶

Taxpayer's name

Social security number

**THOMAS J. SCHULTZ**

Spouse's name

Spouse's social security number

**DEBORAH SCHULTZ**

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

1	Adjusted gross income (Form 1040, line 38; Form 1040A, line 22; Form 1040EZ, line 4)	1	
2	Total tax (Form 1040, line 61; Form 1040A, line 35; Form 1040EZ, line 10)	2	
3	Federal income tax withheld (Form 1040, line 62; Form 1040A, line 36; Form 1040EZ, line 7)	3	
4	Refund (Form 1040, line 74a; Form 1040A, line 43a; Form 1040EZ, line 11a; Form 1040-SS, Part I, line 13a)	4	
5	Amount you owe (Form 1040, line 76; Form 1040A, line 45; Form 1040EZ, line 12)	5	

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

Under penalties of perjury, I declare that I have examined a copy of my electronic individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2013, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts from my electronic income tax return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

I authorize EDWARD H. BERG, CPA to enter or generate my PIN.  
ERO firm name Enter five numbers, but do not enter all zeros.

as my signature on my tax year 2013 electronically filed income tax return.

I will enter my PIN as my signature on my tax year 2013 electronically filed income tax return. Check this box only if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶

Date ▶

Spouse's PIN: check one box only

I authorize EDWARD H. BERG, CPA to enter or generate my PIN.  
ERO firm name Enter five numbers, but do not enter all zeros.

as my signature on my tax year 2013 electronically filed income tax return.

I will enter my PIN as my signature on my tax year 2013 electronically filed income tax return. Check this box only if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ▶

Date ▶

#### Practitioner PIN Method Returns Only – continue below

#### Part III Certification and Authentication – Practitioner PIN Method Only

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

DO NOT ENTER AN asterisk

I certify that the above numeric entry is my PIN, which is my signature for the tax year 2013 electronically filed income tax return for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and Publication 1345, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature ▶

Date ▶

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

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

Form 8879 (2013)

FILE ONLY IF YOU ARE MAKING A PAYMENT WITH FORM 1040. RETURN THIS VOUCHER WITH CHECK OR MONEY ORDER PAYABLE TO THE UNITED STATES TREASURY. PLEASE WRITE YOUR SOCIAL SECURITY NUMBER, DAYTIME PHONE NUMBER, AND 2013 FORM 1040 ON YOUR CHECK OR MONEY ORDER. PLEASE DO NOT SEND CASH. ENCLOSE, BUT DO NOT STAPLE OR ATTACH YOUR PAYMENT WITH THIS VOUCHER.

MAKE YOUR CHECK PAYABLE TO THE "UNITED STATES TREASURY" AND  
MAIL FORM 1040-V PAYMENTS TO:

INTERNAL REVENUE SERVICE  
P.O. BOX 37008  
HARTFORD, CT 06176-7008

Form 1040-V (2013)

▼ Detach Here and Mail With Your Payment and Return ▼

Department of the Treasury  
Internal Revenue Service (99)

2013

## Form 1040-V Payment Voucher

- ▶ Use this voucher when making a payment with Form 1040.
- ▶ Do not staple this voucher or your payment to Form 1040.
- ▶ Make your check or money order payable to the United States Treasury.
- ▶ Write your social security number (SSN) on your check or money order.

Enter the amount  
of your payment

FD/A8501L 06/24/13 1030

THOMAS J. & DEBORAH SCHULTZ  
35 TOMMY'S LANE  
NEW CANAAN CT 06840

INTERNAL REVENUE SERVICE  
P.O. BOX 37008  
HARTFORD CT 06176-7008

MAKE YOUR CHECK PAYABLE TO THE "UNITED STATES TREASURY"  
 INCLUDE YOUR SSN, DAYTIME PHONE # AND "2013 FORM 4868"  
 MAIL YOUR PAYMENT TO:

INTERNAL REVENUE SERVICE  
 P.O. BOX 37009  
 HARTFORD, CT 06176-7009

▼ Detach Here ▼

Form <b>4868</b> <small>Department of the Treasury          Internal Revenue Service (99)</small>	<b>Application for Automatic Extension of Time          To File U.S. Individual Income Tax Return</b>	<small>1030          FDIA4601L 06/24/13</small> <div style="font-size: 2em; font-weight: bold; text-align: center;">2013</div>
<small>For calendar year 2013, or other tax year beginning</small>		<small>2013, ending</small>

Part I Identification	Part II Individual Income Tax
1 THOMAS J. SCHULTZ DEBORAH SCHULTZ EDWARD H. BERG, CPA & MARLENE LANE NEWTON, NJ 07860 2	4 Estimate of total tax liability for 2013... \$ _____ 5 Total 2013 payments ..... _____ 6 Balance due. Subtract line 5 from line 4 (see instructions)..... _____ 7 Amount you are paying (see instructions)..... _____ 8 Check here if you are 'out of the country' and a U.S. citizen or resident (see instructions) ..... <input type="checkbox"/> 9 Check here if you file Form 1040NR or 1040NR-EZ and did not receive wages as an employee subject to U.S. income tax withholding..... <input type="checkbox"/>

Form **1040**

Department of the Treasury — Internal Revenue Service (99)

**U.S. Individual Income Tax Return 2013**

OMB No. 1545-0074, IRS Use Only — Do not write or staple in this space.

For the year Jan 1 - Dec 31, 2013, or other tax year beginning 2013, ending 2013

See separate instructions.

Your first name and initial Last name Your social security number

THOMAS J. SCHULTZ

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

DEBORAH SCHULTZ

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

35 TOMMY'S LANE

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).

NEW CANAAN, CT 06840

**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

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 PORTIA A. SCHULTZ (DAUGHTER) and BIANCA T. SCHULTZ (DAUGHTER).

If more than four dependents, see instructions and check here.

Income 7 Wages, salaries, tips, etc. Attach Form(s) W-2 8a Taxable interest. Attach Schedule B if required. 8b Tax-exempt interest. Do not include on line 8a. 9a Ordinary dividends. Attach Schedule B if required. 9b Qualified dividends. 10 Taxable refunds, credits, or offsets of state and local income taxes. 11 Alimony received. 12 Business income or (loss). Attach Schedule C or C-EZ. 13 Capital gain or (loss). Att Sch D if reqd. If not reqd, ck here. 14 Other gains or (losses). Attach Form 4797. 15a IRA distributions. 15b Taxable amount. 16a Pensions and annuities. 16b Taxable amount. 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E. 18 Farm income or (loss). Attach Schedule F. 19 Unemployment compensation. 20a Social security benefits. 20b Taxable amount. 21 Other income. 22 Combine the amounts in the far right column for lines 7 through 21. This is your total income.

Adjusted Gross Income 23 Educator expenses. 24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ. 25 Health savings account deduction. Attach Form 8889. 26 Moving expenses. Attach Form 3903. 27 Deductible part of self-employment tax. Attach Schedule SE. 28 Self-employed SEP, SIMPLE, and qualified plans. 29 Self-employed health insurance deduction. 30 Penalty on early withdrawal of savings. 31a Alimony paid b Recipient's SSN. 32 IRA deduction. 33 Student loan interest deduction. 34 Tuition and fees. Attach Form 8917. 35 Domestic production activities deduction. Attach Form 8903. 36 Add lines 23 through 35. 37 Subtract line 36 from line 22. This is your adjusted gross income.

**Tax and Credits**

38 Amount from line 37 (adjusted gross income) ..... 38  
 39a Check  You were born before January 2, 1949,  Blind. Total boxes  
 if:  Spouse was born before January 2, 1949,  Blind. checked. ▶ 39

REDACTED

**Standard Deduction for —**

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.  
 • All others:  
 Single or Married filing separately, \$6,100  
 Married filing jointly or Qualifying widow(er), \$12,200  
 Head of household, \$8,950

b If your spouse itemizes on a separate return or you were a dual-status alien, check here ..... ▶ 39  
 40 Itemized deductions (from Schedule A) or your standard deduction (see left margin) ..... 40  
 41 Subtract line 40 from line 38 ..... 41  
 42 Exemptions. If line 38 is \$150,000 or less, multiply \$3,900 by the number on line 6d. Otherwise, see instrs ..... 42  
 43 Taxable Income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- ..... 43

REDACTED

REDACTED

REDACTED

44 Tax (see instrs). Check if any from: a  Form(s) 8814 c   
 b  Form 4972

REDACTED

45 Alternative minimum tax (see instructions). Attach Form 6251 ..... 45  
 46 Add lines 44 and 45 ..... 46

47 Foreign tax credit. Attach Form 1116 if required ..... 47

48 Credit for child and dependent care expenses. Attach Form 2441 ..... 48

49 Education credits from Form 8863, line 19 ..... 49

50 Retirement savings contributions credit. Attach Form 8880 ..... 50

51 Child tax credit. Attach Schedule 8812, if required ..... 51

52 Residential energy credits. Attach Form 5695 ..... 52

53 Other crs from Form: a  3800 b  8801 c  ..... 53

REDACTED

REDACTED

REDACTED

54 Add lines 47 through 53. These are your total credits ..... 54

55 Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- ..... 55

REDACTED

REDACTED

**Other Taxes**

56 Self-employment tax. Attach Schedule SE ..... 56

57 Unreported social security and Medicare tax from Form: a  4137 b  8919 ..... 57

58 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required ..... 58

59a Household employment taxes from Schedule H ..... 59a

b First-time homebuyer credit repayment. Attach Form 5405 if required ..... 59b

60 Taxes from: a  Form 8959 b  Form 8960 c  Instrs; enter code(s) ..... 60

61 Add lines 55-60. This is your total tax ..... 61

REDACTED

REDACTED

REDACTED

**Payments**

If you have a qualifying child, attach Schedule EIC.

62 Federal income tax withheld from Forms W-2 and 1099 ..... 62

63 2013 estimated tax payments and amount applied from 2012 return ..... 63

64a Earned income credit (EIC) ..... 64a

b Nontaxable combat pay election ..... ▶ 64b

65 Additional child tax credit. Attach Schedule 8812 ..... 65

66 American opportunity credit from Form 8863, line 8 ..... 66

67 Reserved ..... 67

68 Amount paid with request for extension to file ..... 68

69 Excess social security and tier 1 RRTA tax withheld ..... 69

70 Credit for federal tax on fuels. Attach Form 4136 ..... 70

71 Credits from Form: a  2439 b  Reserved c  8885 d  ..... 71

72 Add lines 62, 63, 64a, & 65-71. These are your total pmts ..... 72

REDACTED

REDACTED

REDACTED

REDACTED

**Refund**

73 If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid ..... 73

74a Amount of line 73 you want refunded to you. If Form 8888 is attached, check here. ▶  
 ▶ b Routing number, ..... ▶ c Type:  Checking  Savi

Direct deposit? See instructions.

▶ d Account number, ..... ▶

75 Amount of line 73 you want applied to your 2014 estimated tax ..... 75

REDACTED

REDACTED

**Amount You Owe**

76 Amount you owe. Subtract line 72 from line 61. For details on how to pay see instructions ..... 76

77 Estimated tax penalty (see instructions) ..... 77

REDACTED

**Third Party Designee**

Do you want to allow another person to discuss this return with the IRS (see instructions)?  Yes

Designee's name ▶ EDWARD H BERG Phone no. ▶ 973-786-5483

REDACTED

REDACTED

**Sign Here**

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which

Joint return? See instructions. ▶

Your signature \_\_\_\_\_ Date \_\_\_\_\_ Your occupation **EXECUTIVE**

Keep a copy for your records. ▶

Spouse's signature. If a joint return, both must sign. \_\_\_\_\_ Date \_\_\_\_\_ Spouse's occupation **CORPORATE TR**

REDACTED

REDACTED

**Paid Preparer Use Only**

Print/Type preparer's name \_\_\_\_\_ Preparer's signature \_\_\_\_\_ Date \_\_\_\_\_ Chg

EDWARD H BERG \_\_\_\_\_

Firm's name ▶ EDWARD H. BERG, CPA

Firm's address ▶ 6 MARLENE LANE

NEWTON, NJ 07860

Firm's EIN ▶ \_\_\_\_\_

Phone no. (973) 786-5483

REDACTED

REDACTED

**SCHEDULE A**  
**(Form 1040)**

**Itemized Deductions**

OMB No. 1545-0074

**2013**

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.

Attachment  
Sequence No. 07

Name(s) shown on Form 1040

Your social security number

**THOMAS J. AND DEBORAH SCHULTZ**

<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 of you or your spouse was born before January 2, 1949, multiply line 2 by 7.5% (.075) instead	3	
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-		4
<b>Taxes You Paid</b>	5 State and local (check only one box):			
	a	<input checked="" type="checkbox"/> Income taxes, or	5	
	b	<input type="checkbox"/> General sales taxes .....		
	6	Real estate taxes (see instructions) .....	6	
	7	Personal property taxes .....	7	
	8	Other taxes. List type and amount ▶	8	
	9	Add lines 5 through 8 .....		9
	<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
<b>Gifts to Charity</b>	16 Gifts by cash or check. If you made any gift of \$250 or more, see instrs. ....		16	
	17 Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500 .....		17	
	18 Carryover from prior year .....		18	
	19 Add lines 16 through 18 .....			19
<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	
	<b>EXCESS DEDUCTION FROM K-1</b>		23	
	24 Add lines 21 through 23 .....		24	
	25 Enter amount from Form 1040, line 38. .... <b>25</b>		25	
	26 Multiply line 25 by 2% (.02) .....		26	
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-		27
<b>Other Miscellaneous Deductions</b>	28	Other — from list in instructions. List type and amount ▶	28	
<b>Total Itemized Deductions</b>	29 Is Form 1040, line 38, over \$150,000?			
	<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.			29
	30	If you elect to itemize deductions even though they are less than your standard deduction, check here. .... <input type="checkbox"/>		





**SCHEDULE C-EZ**  
(Form 1040)

Department of the Treasury  
Internal Revenue Service (99)

**Net Profit From Business**  
(Sole Proprietorship)

► Partnerships, joint ventures, etc., generally must file Form 1065 or 1065-B.  
► Attach to Form 1040, 1040NR, or 1041. ► See instructions.

OMB No. 1545-0074

**2013**

Attachment  
Sequence No. **09A**

Name of proprietor

Social security number (SSN)

**THOMAS J. SCHULTZ**

**Part I** General Information

**You May Use Schedule C-EZ Instead of Schedule C Only If You:**

- Had business expenses of \$5,000 or less.
- Use the cash method of accounting.
- Did not have an inventory at any time during the year.
- Did not have a net loss from your business.
- Had only one business as either a sole proprietor, qualified joint venture, or statutory employee.

**And You:**

- Had no employees during the year.
- Are not required to file Form 4562, Depreciation and Amortization, for this business. See the instructions for Schedule C, line 13, to find out if you must file.
- Do not deduct expenses for business use of your home.
- Do not have prior year unallowed passive activity losses from this business.

**A** Principal business or profession, including product or service  
**LEGAL AND FINANCIAL INVESTMENT BANKING SERVICES**

**B** Enter business code

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

**D** Enter your EIN (see instructions)

**E** Business address (including suite or room number). Address not required if same as on page 1 of your tax return.

City, town or post office, state, and ZIP code

**F** Did you make any payments in 2013 that would require you to file Form(s) 1099 (see the Schedule C instructions).....

Yes  No

**G** If 'Yes,' did you or will you file required Forms 1099?.....

Yes  No

**Part II** Figure Your Net Profit

<b>1</b> Gross receipts. <b>Caution.</b> If this income was reported to you on Form W-2 and the 'Statutory employee' box on that form was checked, see <i>Statutory Employees</i> in the instructions for Schedule C, line 1 and check here.....	<input type="checkbox"/>	1
<b>2</b> Total expenses (see instructions). If more than \$5,000, you must use Schedule C.....		2
<b>3</b> Net profit. Subtract line 2 from line 1. If less than zero, you must use Schedule C. Enter on both Form 1040, line 12, and Schedule SE, line 2, or on Form 1040NR, line 13 and Schedule SE, line 2 (see instructions). (Statutory employees, do not report this amount on Schedule SE, line 2.) Estates and trusts, enter on Form 1041, line 3.....		3

**Part III** Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses on line 2.

**4** When did you place your vehicle in service for business purposes? (month, day, year) ► \_\_\_\_\_

**5** Of the total number of miles you drove your vehicle during 2013, enter the number of miles you used your vehicle for:

a Business \_\_\_\_\_ b Commuting (see instructions) \_\_\_\_\_ c Other \_\_\_\_\_

**6** Was your vehicle available for personal use during off-duty hours?.....  Yes  No

**7** Do you (or your spouse) have another vehicle available for personal use?.....  Yes  No

**8a** Do you have evidence to support your deduction?.....  Yes  No

b If 'Yes,' is the evidence written?.....  Yes  No

**SCHEDULE D**  
(Form 1040)

**Capital Gains and Losses**

OMB No. 1545-0074

**2013**

Department of the Treasury  
Internal Revenue Service (99)

▶ 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.

Attachment  
Sequence No. 12

Name(s) shown on return

Your social security number

**THOMAS J. AND DEBORAH SCHULTZ**

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

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

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

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

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

Schedule D (Form 1040) 2013

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

Name(s) shown on return. (Name and SSN or taxpayer identification no. not required if shown on other side.)

SSN or taxpayer identification no.

**THOMAS J. AND DEBORAH SCHULTZ**

Most brokers issue their own substitute statement instead of using Form 1099-B. They also may provide basis information (usually your cost) to you on the statement even if it is not reported to the IRS. Before you check Box D, E, or F below, determine whether you received any statement(s) and, if so, the transactions for which basis was reported to the IRS. Brokers are required to report basis to the IRS for most stock you bought in 2011 or later.

**Part II Long-Term.** Transactions involving capital assets you held more than one year are long-term. For short-term transactions, see page 1.

**Note.** You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the total directly on Schedule D, line 8a; you are not required to report these transactions on Form 8949 (see instructions).

You must check Box D, E, or F below. Check only one box. If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- (D) Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see Note above)
- (E) Long-term transactions reported on Form(s) 1099-B showing basis was not reported to the IRS
- (F) Long-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 shares XYZ Co)	(b) Date acquired (Mo, day, yr)	(c) Date sold or disposed (Mo, day, yr)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the Note below and see Column (e) in the separate instructions	Adjustment, if any, to gain or loss: If you enter an amount in column (g) enter a code in column (f). See the separate instructions.		(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	CHARLES SCHWAB SECURITIES	VARIOUS						

2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 8b (if Box D above is checked), line 9 (if Box E above is checked), or line 10 (if Box F above is checked).

Note. If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See Column (g) in the separate instructions for how to figure the amount of the adjustment.

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

Your social security number

THOMAS J. AND DEBORAH SCHULTZ

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

Part II Income or Loss From Partnerships and S Corporations

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

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

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 A-SEE STATEMENT 1, B, C, D.

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 A-D, 29a Totals, b Totals, 30, 31, 32.

Part III Income or Loss From Estates and Trusts

Table with 2 columns: (a) Name, (b) Employer ID no. Row includes A-SEE STATEMENT 2, 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 A, B, 34a Totals, b Totals, 35, 36, 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 includes 39 Combine columns (d) and (e) only.

Part V Summary

Table with 2 columns: Description, Amount. Rows include 40 Net farm rental income, 41 Total income or (loss), 42 Reconciliation of farming and fishing income, 43 Reconciliation for real estate professionals.

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

Social security number of person with self-employment income

THOMAS J. SCHULTZ

**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.

A If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361, but you had \$400 or more of other net earnings from self-employment, check here and continue with Part I

1 a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. Note. Skip lines 1a and 1b if you use the farm optional method (see instructions).	
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.	
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. Note. Skip this line if you use the nonfarm optional method (see instructions).	
3	Combine lines 1a, 1b and 2.	
4 a	If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3. Note. If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.	
4 b	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here.	
4 c	Combine lines 4a and 4b. If less than \$400, stop; you do not owe self-employment tax. Exception. If less than \$400 and you had church employee income, enter -0- and continue.	
5 a	Enter your church employee income from Form W-2. See instructions for definition of church employee income.	5a
5 b	Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0-.	5b 0.
6	Add lines 4c and 5b.	6
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 2013.	7
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 \$113,700 or more, skip lines 8b through 10, and go to line 11.	8a
8 b	Unreported tips subject to social security tax (from Form 4137, line 10).	8b
8 c	Wages subject to social security tax (from Form 8919, line 10).	8c
8 d	Add lines 8a, 8b, and 8c.	8d
9	Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11.	9
10	Multiply the smaller of line 6 or line 9 by 12.4% (.124).	10
11	Multiply line 6 by 2.9% (.029).	11
12	Self-employment tax. Add lines 10 & 11. Enter here & on Form 1040, line 56, or Form 1040NR, line 54.	12
13	Deduction for one-half of self-employment tax. Multiply line 12 by 50% (.50). Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27.	13

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

**Farm Optional Method.** You may use this method only if (a) your gross farm income<sup>(1)</sup> was not more than \$6,960 or (b) your net farm profits<sup>(2)</sup> were less than \$5,024.

14	Maximum income for optional methods.	
15	Enter the smaller of: two-thirds (2/3) of gross farm income <sup>(1)</sup> (not less than zero) or \$4,640. Also, include this amount on line 4b above.	

**Nonfarm Optional Method.** You may use this method only if (a) your net nonfarm profits<sup>(3)</sup> were less than \$5,024 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. Caution. You may use this method no more than five times.

16	Subtract line 15 from line 14.	
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.	

(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**

**2013**

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

ID no. as shown on page 1 of your tax return

**THOMAS J. AND DEBORAH SCHULTZ**

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	
g Enter the name of the foreign country or U.S. possession				
1 a Gross income from sources within country shown above and of the type checked above (see instructions): <b>SEE STATEMENT 3</b>				1 a
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)				
<b>Deductions and losses (Caution: See Instructions):</b>				
2 Expenses definitely related to the income on line 1a (attach statement)				
3 Pro rata share of other deductions not definitely related:				
a Certain itemized deductions or standard deduction (see instructions)				
b Other deductions (attach statement)				
c Add lines 3a and 3b				
d Gross foreign source income (see instructions)				
e Gross income from all sources (see instructions)				
f Divide line 3d by line 3e (see instructions)				
g Multiply line 3c by line 3f				
4 Pro rata share of interest expense (see instructions):				
a Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)				
b Other interest expense				
5 Losses from foreign sources				
6 Add lines 2, 3g, 4a, 4b, and 5				6
7 Subtract line 6 from line 1a. Enter the result here and on line 15, page 2				7

**Part II Foreign Taxes Paid or Accrued (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							(s) Total foreign taxes paid or accrued (add columns (o) through (q))	
		In foreign currency				In U.S. dollars				
		Taxes withheld at source on:				Taxes withheld at source on:				
		(j) Date paid or accrued	(k) Dividends	(l) Rents & royalties	(m) Interest	(n) Other foreign taxes paid or accrued	(o) Dividends	(p) Rents & royalties	(q) Interest	
A										
B										
C										

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

8

**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		
10	Carryback or carryover (attach detailed computation).	10		
11	Add lines 9 and 10.	11		
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		
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		
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		
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		
19	Divide line 17 by line 18. If line 17 is more than line 18, enter '1'.	19		
20	<b>Individuals:</b> Enter the amount from Form 1040, line 44. If you are a nonresident alien, enter the amount from Form 1040NR, line 42. <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		
21	Multiply line 20 by line 19 (maximum amount of credit).	21		
22	Enter the smaller 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		

**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 smaller of line 20 or line 27.	28		
29	Reduction of credit for international boycott operations. See instructions for line 12.	29		
30	Subtract line 29 from line 28. This is your foreign tax credit. Enter here and on Form 1040, line 47; Form 1040NR, line 45; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a.	30		



**Foreign Tax Credit**

**2013**

Department of the Treasury  
Internal Revenue Service (99)

(Individual, Estate, or Trust)  
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Sequence No. **19**

Name

ID no. as shown on page 1 of your tax return

**THOMAS J. AND DEBORAH SCHULTZ**

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- 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				
<b>1 a</b> Gross income from sources within country shown above and of the type checked above (see instructions):				<b>1 a</b>
<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)				
<b>b</b> Other deductions (attach statement)				
<b>c</b> Add lines 3a and 3b				
<b>d</b> Gross foreign source income (see instructions)				
<b>e</b> Gross income from all sources (see instructions)				
<b>f</b> Divide line 3d by line 3e (see instructions)				
<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>

**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)		Foreign taxes paid or accrued						(s) Total foreign taxes paid or accrued (add columns (o) through (q))
	(h) <input checked="" type="checkbox"/> Paid	(i) <input type="checkbox"/> Accrued	In foreign currency			In U.S. dollars			
			Taxes withheld at source on:			Taxes withheld at source on:			
	(j) Date paid or accrued	(k) Dividends	(l) Rents & royalties	(m) Interest	(n) Other foreign taxes paid or accrued	(o) Dividends	(p) Rents & royalties	(q) Interest	(r) Other foreign taxes paid or accrued
A									
B									
C									

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

**8**

**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		
10	Carryback or carryover (attach detailed computation).	10		
11	Add lines 9 and 10.	11		
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		
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		
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		
18	Individuals: Enter the amount from Form 1040, line 41, or Form 1040NR, line 39. Estates and trusts: 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		
19	Divide line 17 by line 18. If line 17 is more than line 18, enter '1'.	19		
20	Individuals: Enter the amount from Form 1040, line 44. If you are a nonresident alien, enter the amount from Form 1040NR, line 42. Estates and trusts: 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		
21	Multiply line 20 by line 19 (maximum amount of credit).	21		
22	Enter the smaller 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		

**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 smaller of line 20 or line 27.	28		
29	Reduction of credit for international boycott operations. See instructions for line 12.	29		
30	Subtract line 29 from line 28. This is your foreign tax credit. Enter here and on Form 1040, line 47; Form 1040NR, line 45; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a.	30		

ALTERNATIVE MINIMUM TAX

**Foreign Tax Credit**

OMB No. 1545-0121

**2013**

Department of the Treasury  
Internal Revenue Service (99)

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

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Attachment  
Sequence No. **19**

Name

ID no. as shown on page 1 of your tax return

**THOMAS J. AND DEBORAH SCHULTZ**

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- a  Passive category income
- b  General category income
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- d  Certain income re-sourced by treaty
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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	
g Enter the name of the foreign country or U.S. possession				
1 a Gross income from sources within country shown above and of the type checked above (see instructions): <b>SEE STATEMENT 4</b>				1 a
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)				
<b>Deductions and losses (Caution: See instructions):</b>				
2 Expenses definitely related to the income on line 1a (attach statement)				
3 Pro rata share of other deductions not definitely related:				
a Certain itemized deductions or standard deduction (see instructions)				
b Other deductions (attach statement)				
c Add lines 3a and 3b				
d Gross foreign source income (see instructions)				
e Gross income from all sources (see instructions)				
f Divide line 3d by line 3e (see instructions)				
g Multiply line 3c by line 3f				
4 Pro rata share of interest expense (see instructions):				
a Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)				
b Other interest expense				
5 Losses from foreign sources				
6 Add lines 2, 3g, 4a, 4b, and 5				6
7 Subtract line 6 from line 1a. Enter the result here and on line 15, page 2				7

**Part II Foreign Taxes Paid or Accrued (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							(s) Total foreign taxes paid or accrued (add columns (o) through (q))
		In foreign currency				In U.S. dollars			
		Taxes withheld at source on:				(n) Other foreign taxes paid or accrued	Taxes withheld at source on:		
		(j) Date paid or accrued	(k) Dividends	(l) Rents & royalties	(m) Interest		(o) Dividends	(p) Rents & royalties	(q) Interest
A									
B									
C									

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

**ALTERNATIVE MINIMUM TAX**

**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		
10	Carryback or carryover (attach detailed computation)	10		
11	Add lines 9 and 10.	11		
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		
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		
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		
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		
19	Divide line 17 by line 18. If line 17 is more than line 18, enter '1'.	19		
20	<b>Individuals:</b> Enter the amount from Form 1040, line 44. If you are a nonresident alien, enter the amount from Form 1040NR, line 42. <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		
21	Multiply line 20 by line 19 (maximum amount of credit).	21		
22	Enter the smaller 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		

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23	Credit for taxes on passive category income.	23		
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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 smaller of line 20 or line 27.	28		
29	Reduction of credit for international boycott operations. See instructions for line 12.	29		
30	Subtract line 29 from line 28. This is your foreign tax credit. Enter here and on Form 1040, line 47; Form 1040NR, line 45; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a.	30		

Form **1116**

**ALTERNATIVE MINIMUM TAX  
Foreign Tax Credit**

OMB No. 1545-0121

**2013**

Department of the Treasury  
Internal Revenue Service (99)

▶ 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 **THOMAS J. AND DEBORAH SCHULTZ** 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      c  Section 901(j) income      e  Lump-sum distributions  
b  General category income      d  Certain income re-sourced by treaty

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.....				
<b>1 a</b> Gross income from sources within country shown above and of the type checked above (see instructions): ----- -----				<b>1 a</b>
<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).....				
<b>b</b> Other deductions (attach statement).....				
<b>c</b> Add lines 3a and 3b.....				
<b>d</b> Gross foreign source income (see instructions).....				
<b>e</b> Gross income from all sources (see instructions).....				
<b>f</b> Divide line 3d by line 3e (see instructions).....				
<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>

**Part II Foreign Taxes Paid or Accrued (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							(s) Total foreign taxes paid or accrued (add columns (o) through (r)).
		In foreign currency				In U.S. dollars			
		Taxes withheld at source on:				(n) Other foreign taxes paid or accrued	Taxes withheld at source on:		
	(j) Date paid or accrued	(k) Dividends	(l) Rents & royalties	(m) Interest			(o) Dividends	(p) Rents & royalties	(q) Interest
A									
B									
C									

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

**ALTERNATIVE MINIMUM TAX**

**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		
10	Carryback or carryover (attach detailed computation).	10		
11	Add lines 9 and 10.	11		
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		
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		
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		
18	Individuals: Enter the amount from Form 1040, line 41, or Form 1040NR, line 39. Estates and trusts: 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		
19	Divide line 17 by line 18. If line 17 is more than line 18, enter '1'.	19		
20	Individuals: Enter the amount from Form 1040, line 44. If you are a nonresident alien, enter the amount from Form 1040NR, line 42. Estates and trusts: 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		
21	Multiply line 20 by line 19 (maximum amount of credit).	21		
22	Enter the smaller 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		

**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 smaller of line 20 or line 27.	28		
29	Reduction of credit for international boycott operations. See instructions for line 12.	29		
30	Subtract line 29 from line 28. This is your foreign tax credit. Enter here and on Form 1040, line 47; Form 1040NR, line 45; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a.	30		

**Additional Taxes on Qualified Plans  
(Including IRAs), and Other Tax-Favored Accounts**  
 Attach to Form 1040 or Form 1040NR.

Department of the Treasury  
Internal Revenue Service (99)

Information about Form 5329 and its separate instructions is at [www.irs.gov/form5329](http://www.irs.gov/form5329).

Attachment  
Sequence No. **29**

Name of individual subject to additional tax. If married filing jointly, see instructions:

Your social security number

**DEBORAH SCHULTZ**

**Fill in Your Address Only  
If You Are Filing This  
Form by Itself and Not  
With Your Tax Return**

Home address (number and street), or P.O. box if mail is not delivered to your home		Apartment number
City, town or post office	State	ZIP code
Foreign country name		Foreign province/state/county
Foreign postal code		If this is an amended return, check here <input type="checkbox"/>

If you only owe the additional 10% tax on early distributions, you may be able to report this tax directly on Form 1040, line 58, or Form 1040NR, line 56, without filing Form 5329. See the instructions for Form 1040, line 58, or for Form 1040NR, line 56.

**Part I Additional Tax on Early Distributions**

Complete this part if you took a taxable distribution before you reached age 59-1/2 from a qualified retirement plan (including an IRA) or modified endowment contract (unless you are reporting this tax directly on Form 1040 or Form 1040NR - see above). You may also have to complete this part to indicate that you qualify for an exception to the additional tax on early distributions or for certain Roth IRA distributions (see instructions).

1	Early distributions included in income. For Roth IRA distributions, see instructions	1	
2	Early distributions included on line 1 that are not subject to the additional tax (see instructions). Enter the appropriate exception number from the instructions:	2	
3	Amount subject to additional tax. Subtract line 2 from line 1	3	
4	Additional tax. Enter 10% (.10) of line 3. Include this amount on Form 1040, line 58, or Form 1040NR, line 56. <i>Caution: If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 25% of that amount on line 4 instead of 10% (see instructions).</i>	4	

**Part II Additional Tax on Certain Distributions From Education Accounts**

Complete this part if you included an amount in income, on Form 1040 or Form 1040NR, line 21, from a Coverdell education savings account (ESA) or a qualified tuition program (QTP).

5	Distributions included in income from Coverdell ESAs and QTPs	5	
6	Distributions included on line 5 that are not subject to the additional tax (see instructions)	6	
7	Amount subject to additional tax. Subtract line 6 from line 5	7	
8	Additional tax. Enter 10% (.10) of line 7. Include this amount on Form 1040, line 58, or Form 1040NR, line 56	8	

**Part III Additional Tax on Excess Contributions to Traditional IRAs**

Complete this part if you contributed more to your traditional IRAs for 2013 than is allowable or you had an amount on line 17 of your 2012 Form 5329.

9	Enter your excess contributions from line 16 of your 2012 Form 5329 (see instructions). If zero, go to line 15	9	
10	If your traditional IRA contributions for 2013 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	10	
11	2013 traditional IRA distributions included in income (see instructions)	11	
12	2013 distributions of prior year excess contributions (see instructions)	12	
13	Add lines 10, 11, and 12	13	
14	Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0-	14	
15	Excess contributions for 2013 (see instructions)	15	
16	Total excess contributions. Add lines 14 and 15	16	
17	Additional tax. Enter 6% (.06) of the smaller of line 16 or the value of your traditional IRAs on December 31, 2013 (including 2013 contributions made in 2014). Include this amount on Form 1040, line 58, or Form 1040NR, line 56	17	

**Part IV Additional Tax on Excess Contributions to Roth IRAs**

Complete this part if you contributed more to your Roth IRAs for 2013 than is allowable or you had an amount on line 25 of your 2012 Form 5329.

18	Enter your excess contributions from line 24 of your 2012 Form 5329 (see instructions). If zero, go to line 23	18	
19	If your Roth IRA contributions for 2013 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	19	
20	2013 distributions from your Roth IRAs (see instructions)	20	
21	Add lines 19 and 20	21	
22	Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0-	22	
23	Excess contributions for 2013 (see instructions)	23	
24	Total excess contributions. Add lines 22 and 23	24	
25	Additional tax. Enter 6% (.06) of the smaller of line 24 or the value of your Roth IRAs on December 31, 2013 (including 2013 contributions made in 2014). Include this amount on Form 1040, line 58, or Form 1040NR, line 56	25	

Alternative Minimum Tax - Individuals

Department of the Treasury Internal Revenue Service (99)

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

2013

Attachment Sequence No. 32

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

Your social security number

THOMAS J. AND DEBORAH SCHULTZ

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

Table with 28 rows for Alternative Minimum Taxable Income. Columns include line number, description, and value. Values are mostly 'REDACTED'.

Part II Alternative Minimum Tax (AMT)

Table with 10 rows for Alternative Minimum Tax (AMT). Includes exemption table for line 29 and calculations for lines 30-35. Values are mostly 'REDACTED'.



**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
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 figured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	37		
38	Enter the amount from Schedule D (Form 1040), line 19 (as figured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	38		
39	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as figured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	39		
40	Enter the smaller of line 36 or line 39			40
41	Subtract line 40 from line 36			41
42	If line 41 is \$179,500 or less (\$89,750 or less if married filing separately), multiply line 41 by 28% (.28) and subtract \$3,590 (\$1,795 if married filing separately) from the result			
43	Enter: • \$72,500 if married filing jointly or qualifying widow(er), • \$36,250 if single or married filing separately, or • \$48,600 if head of household.	43	REDACTED	
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; but do not enter less than -0-	44	REDACTED	
45	Subtract line 44 from line 43. If zero or less, enter -0-	45	REDACTED	
46	Enter the smaller of line 36 or line 37	46	REDACTED	
47	Enter the smaller of line 45 or line 46. This amount is taxed at 0%	47	REDACTED	
48	Subtract line 47 from line 46	48	REDACTED	
49	Enter the amount from the Line 49 Worksheet in the instructions	49	REDACTED	
50	Enter the smaller of line 48 or line 49	50	REDACTED	
51	Multiply line 50 by 15% (.15)		REDACTED	51
52	Add lines 47 and 50 If line 52 and 36 are the same, skip lines 53 through 57 and go to line 58. Otherwise, go to line 53	52	REDACTED	
53	Subtract line 52 from line 46	53	REDACTED	
54	Multiply line 53 by 20% (.20) If line 38 is zero or blank, skip lines 55 and 57 and go to line 58. Otherwise, go to line 55			54
55	Add lines 41, 52, and 53	55		
56	Subtract line 55 from line 36	56		
57	Multiply line 56 by 25% (.25)			57
58	Add lines 42, 51, 54, and 57			58
59	If line 36 is \$179,500 or less (\$89,750 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract \$3,590 (\$1,795 if married filing separately) from the result			59
60	Enter the smaller of line 58 or line 59 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			60

Department of the Treasury  
Internal Revenue Service

► Information about Form 8889 and its separate instructions is available at [www.irs.gov/form8889](http://www.irs.gov/form8889).  
► Attach to Form 1040 or Form 1040NR.

Attachment  
Sequence No. **53**

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

Social security number of HSA beneficiary. If both spouses have HSAs, see instructions ►

**THOMAS J. SCHULTZ**

**Before you begin:** Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.

**Part I HSA Contributions and Deduction.** See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse.

1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2013 (see instructions).....	<input type="checkbox"/> Self-only	<input checked="" type="checkbox"/> Family
2	HSA contributions you made for 2013 (or those made on your behalf), including those made from January 1, 2014, through April 15, 2014, that were for 2013. Do not include employer contributions, contributions through a cafeteria plan, or rollovers (see instructions).....	2	REDACTED
3	If you were under age 55 at the end of 2013, and on the first day of every month during 2013, you were, or were considered, an eligible individual with the same coverage, enter \$3,250 (\$6,450 for family coverage). All others, see instructions for the amount to enter.....	3	REDACTED
4	Enter the amount you and your employer contributed to your Archer MSAs for 2013 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2013, also include any amount contributed to your spouse's Archer MSAs.....	4	REDACTED
5	Subtract line 4 from line 3. If zero or less, enter -0-.....	5	REDACTED
6	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2013, see the instructions for the amount to enter.....	6	REDACTED
7	If you were age 55 or older at the end of 2013, married, and you or your spouse had family coverage under an HDHP at any time during 2013, enter your additional contribution amount (see instructions).....	7	REDACTED
8	Add lines 6 and 7.....	8	REDACTED
9	Employer contributions made to your HSAs for 2013.....	9	REDACTED
10	Qualified HSA funding distributions.....	10	REDACTED
11	Add lines 9 and 10.....	11	REDACTED
12	Subtract line 11 from line 8. If zero or less, enter -0-.....	12	REDACTED
13	HSA deduction. Enter the smaller of line 2 or line 12 here and on Form 1040, line 25, or Form 1040NR, line 25..... <i>Caution: If line 2 is more than line 13, you may have to pay an additional tax (see instructions).</i>	13	REDACTED

**Part II HSA Distributions.** If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.

14a	Total distributions you received in 2013 from all HSAs (see instructions).....	14a	REDACTED
b	Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return (see instructions).....	14b	REDACTED
c	Subtract line 14b from line 14a.....	14c	REDACTED
15	Unreimbursed qualified medical expenses (see instructions).....	15	REDACTED
16	Taxable HSA distributions. Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter 'HSA' and the amount.....	16	REDACTED
17a	If any of the distributions included on line 16 meet any of the Exceptions to the Additional 20% Tax (see instructions), check here.....		REDACTED
b	Additional 20% tax (see instructions). Enter 20% (.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also include this amount in the total on Form 1040, line 60, or Form 1040NR, line 59. On the dotted line next to Form 1040, line 60, or Form 1040NR, line 59 enter 'HSA' and the amount.....	17b	REDACTED

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

**Part III** **Income and Additional Tax for Failure To Maintain HDHP Coverage.** See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part III for each spouse.

18 Last-month rule.....	18	
19 Qualified HSA funding distribution.....	19	
20 <b>Total income.</b> Add lines 18 and 19. Include this amount on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to Form 1040, line 21, or Form 1040NR, line 21, enter 'HSA' and the amount.....	20	
21 <b>Additional tax.</b> Multiply line 20 by 10% (.10). Include this amount in the total on Form 1040, line 60, or Form 1040NR, line 59. On the dotted line next to Form 1040, line 60, or Form 1040NR, line 59, enter 'HDHP' and the amount.....	21	

**Health Savings Accounts (HSAs)**

**2013**

Attachment Sequence No. **53**

Department of the Treasury  
Internal Revenue Service

▶ Information about Form 8889 and its separate instructions is available at [www.irs.gov/form8889](http://www.irs.gov/form8889).  
▶ Attach to Form 1040 or Form 1040NR.

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

Social security number of HSA beneficiary. If both spouses have HSAs, see instructions ▶

**DEBORAH SCHULTZ**

**Before you begin:** Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.

**Part I HSA Contributions and Deduction.** See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse.

- 1 Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2013 (see instructions)..... **REDACTED**
- 2 HSA contributions you made for 2013 (or those made on your behalf), including those made from Jan 2014, through April 15, 2014, that were for 2013. Do not include employer contributions, contributions through a cafeteria plan, or rollovers (see instructions)..... **REDACTED**  
**REDACTED**
- 3 If you were under age 55 at the end of 2013, and on the first day of every month during 2013, you were considered an eligible individual with the same coverage, enter \$3,250 (\$6,450 for family coverage). All others, see instructions for the amount to enter..... **REDACTED**
- 4 Enter the amount you and your employer contributed to your Archer MSAs for 2013 from Form 8853, line 2. If you or your spouse had family coverage under an HDHP at any time during 2013, also include amount contributed to your spouse's Archer MSAs..... **REDACTED**
- 5 Subtract line 4 from line 3. If zero or less, enter -0..... **REDACTED**
- 6 Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2013, see the instructions for the amount to enter..... **REDACTED**
- 7 If you were age 55 or older at the end of 2013, married, and you or your spouse had family coverage under an HDHP at any time during 2013, enter your additional contribution amount (see instructions)..... **REDACTED**
- 8 Add lines 6 and 7..... **REDACTED**
- 9 Employer contributions made to your HSAs for 2013..... **9**
- 10 Qualified HSA funding distributions..... **10**
- 11 Add lines 9 and 10..... **REDACTED**
- 12 Subtract line 11 from line 8. If zero or less, enter -0..... **REDACTED**
- 13 HSA deduction. Enter the smaller of line 2 or line 12 here and on Form 1040, line 25, or Form 1040NR, line 25..... **REDACTED**  
*Caution: If line 2 is more than line 13, you may have to pay an additional tax (see instructions).*

**Part II HSA Distributions.** If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.

- 14a Total distributions you received in 2013 from all HSAs (see instructions)..... **REDACTED**
- b Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return (see instructions)..... **REDACTED**
- c Subtract line 14b from line 14a..... **REDACTED**
- 15 Unreimbursed qualified medical expenses (see instructions)..... **REDACTED**
- 16 Taxable HSA distributions. Subtract line 15 from line 14c. If zero or less, enter -0. Also, include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter 'HSA' and the amount..... **REDACTED**
- 17a If any of the distributions included on line 16 meet any of the Exceptions to the Additional 20% Tax (see instructions), check here..... **REDACTED**
- b Additional 20% tax (see instructions). Enter 20% (.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also include this amount in the total on Form 1040, line 60, or Form 1040NR, line 59. On the dotted line next to Form 1040, line 60, or Form 1040NR, line 59, enter 'HSA' and the amount..... **REDACTED**

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

**REDACTED**

**Part III** **Income and Additional Tax for Failure To Maintain HDHP Coverage.** See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part III for each spouse.

18 Last-month rule .....	18	
19 Qualified HSA funding distribution .....	19	
20 <b>Total income.</b> Add lines 18 and 19. Include this amount on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to Form 1040, line 21, or Form 1040NR, line 21, enter 'HSA' and the amount .....	20	
21 <b>Additional tax.</b> Multiply line 20 by 10% (.10). Include this amount in the total on Form 1040, line 60, or Form 1040NR, line 59. On the dotted line next to Form 1040, line 60, or Form 1040NR, line 59, enter 'HDHP' and the amount .....	21	

**Additional Medicare Tax**

Department of the Treasury  
Internal Revenue Service

► If any line does not apply to you, leave it blank. See separate instructions.  
► Attach to Form 1040, 1040NR, 1040-PR, or 1040-SS.  
► Information about Form 8959 and its instructions is at [www.irs.gov/form8959](http://www.irs.gov/form8959).

Attachment  
Sequence No. **71**

Name(s) shown on Form 1040

Your social security number

**THOMAS J. AND DEBORAH SCHULTZ**

**Part I Additional Medicare Tax on Medicare Wages**

1	Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5...		
2	Unreported tips from Form 4137, line 6.		
3	Wages from Form 8919, line 6.		
4	Add lines 1 through 3.		
5	Enter the following amount for your filing status: Married filing jointly ..... \$250,000 Married filing separately ..... \$125,000 Single, Head of household, or Qualifying widow(er) ... \$200,000		
6	Subtract line 5 from line 4. If the result is zero or less, enter -0-		6
7	Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (.009). Enter here and go to Part II.		7

**Part II Additional Medicare Tax on Self-Employment Income**

8	Self-employment income from Schedule SE (Form 1040), Section A, line 4, or Section B, line 6. If you had a loss, enter -0- (Form 1040-PR and Form 1040-SS filers, see instructions).		
9	Enter the following amount for your filing status: Married filing jointly ..... \$250,000 Married filing separately ..... \$125,000 Single, Head of household, or Qualifying widow(er) ... \$200,000		
10	Enter the amount from line 4.		
11	Subtract line 10 from line 9. If zero or less, enter -0-		
12	Subtract line 11 from line 8. If the result is zero or less, enter -0-		12
13	Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (.009). Enter here and go to Part III.		13

**Part III Additional Medicare Tax on Railroad Retirement Tax Act (RTTA) Compensation**

14	Railroad retirement (RTTA) compensation and tips from Form(s) W-2, box 14 (see instructions).		
15	Enter the following amount for your filing status: Married filing jointly ..... \$250,000 Married filing separately ..... \$125,000 Single, Head of household, or Qualifying widow(er) ... \$200,000		
16	Subtract line 15 from line 14. If zero or less, enter -0-		16
17	Additional Medicare Tax on railroad retirement (RTTA) compensation. Multiply line 16 by 0.9% (.009). Enter here and go to Part IV.		17

**Part IV Total Additional Medicare Tax**

18	Add lines 7, 13, and 17. Also include this amount on Form 1040, line 60, (Form 1040NR, 1040-PR, and 1040-SS filers, see instructions) and go to Part V.		18
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**Part V Withholding Reconciliation**

19	Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6.		
20	Enter the amount from line 1.		
21	Multiply line 20 by 1.45% (.0145). This is your regular Medicare tax withholding on Medicare wages.		
22	Subtract line 21 from line 19. This is your Additional Medicare Tax withholding on Medicare wages.		22
23	Additional Medicare Tax withholding on railroad retirement (RTTA) compensation from Form W-2, box 14 (see instructions).		23
24	Total Additional Medicare Tax withholding. Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, line 62 (Form 1040NR, 1040-PR, and 1040-SS filers, see instructions).		24

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

▶ Attach to Form 1040 or Form 1041.  
▶ Information about Form 8960 and its separate instructions is at [www.irs.gov/form8960](http://www.irs.gov/form8960).

Name(s) shown on Form 1040 or Form 1041

Your social security number or EIN

**THOMAS J. AND DEBORAH SCHULTZ**

**Part I Investment Income**

Section 6013(g) election (see instructions)

Regulations section 1.1411-10(g) election (see instructions)

- 1 Taxable interest (Form 1040, line 8a; or Form 1041, line 1).....
- 2 Ordinary dividends (Form 1040, line 9a; or Form 1041, line 2a).....
- 3 Annuities from nonqualified plans (see instructions).....
- 4a Rental real estate, royalties, partnerships, S corporations, trusts,  
etc. (Form 1040, line 17; or Form 1041, line 5).....
- b Adjustment for net income or loss derived in the ordinary course of  
    a non-section 1411 trade or business (see instructions).....
- c Combine lines 4a and 4b.....
- 5a Net gain or loss from disposition of property from Form 1040,  
    combine lines 13 and 14; or from Form 1041, combine lines 4 and 7....
- b Net gain or loss from disposition of property that is not subject to  
    net investment income tax (see instructions).....
- c Adjustment from disposition of partnership interest or S corporation  
    stock (see instructions).....
- d Combine lines 5a through 5c.....
- 6 Changes to investment income for certain CFCs and PFICs (see instructi
- 7 Other modifications to investment income (see instructions).....
- 8 Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7.....

REDACTED

REDACTED

REDACTED

REDACTED

REDACTED

REDACTED

REDACTED

REDACTED

REDACTED

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

- 9a Investment interest expenses (see instructions).....
- b State income tax (see instructions).....
- c Miscellaneous investment expenses (see instructions).....
- d Add lines 9a, 9b, and 9c.....
- 10 Additional modifications (see instructions).....
- 11 Total deductions and modifications. Add lines 9d and 10.....

REDACTED

REDACTED

REDACTED

REDACTED

REDACTED

REDACTED

REDACTED

REDACTED

REDACTED

REDACTED

REDACTED

**Part III Tax Computation**

- 12 Net investment income. Subtract Part II, line 11 from Part I, line 8. Individuals  
Estates and trusts complete lines 18a-21. If zero or less, enter -0.....  
**Individuals:**
- 13 Modified adjusted gross income (see instructions).....
- 14 Threshold based on filing status (see instructions).....
- 15 Subtract line 14 from line 13. If zero or less, enter -0.....
- 16 Enter the smaller of line 12 or line 15.....
- 17 Net investment income tax for individuals. Multiply line 16 by 3.8% (.038)  
Enter here and on Form 1040, line 60.....
- Estates and Trusts:**
- 18a Net investment income (line 12 above).....
- b Deductions for distributions of net investment income and  
    deductions under section 642(c) (see instructions).....
- c Undistributed net investment income. Subtract line 18b from 18a  
    (see instructions).....
- 19a Adjusted gross income (see instructions).....
- b Highest tax bracket for estates and trusts for the year  
    (see instructions).....
- c Subtract line 19b from line 19a. If zero or less, enter -0.....
- 20 Enter the smaller of line 18c or line 19c.....
- 21 Net investment income tax for estates and trusts. Multiply line 20 by 3  
Enter here and on Form 1041, Schedule G, line 4.....

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

Form **8801**

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

OMB No. 1545-1073

**2013**

Department of the Treasury  
Internal Revenue Service (99)

Information about Form 8801 and its separate instructions is at [www.irs.gov/form8801](http://www.irs.gov/form8801).  
Attach to Form 1040, 1040NR, or 1041.

Attachment  
Sequence No. **74**

Name(s) shown on return

Identifying number

**THOMAS J. AND DEBORAH SCHULTZ**

#### Part I Net Minimum Tax on Exclusion Items

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

BAA For Paperwork Reduction Act Notice, see instructions.



**Part II Minimum Tax Credit and Carryforward to 2014**

16	Enter the amount from your 2012 Form 6251, line 35, or 2012 Form 1041, Schedule I, line 56 .....	16	
17	Enter the amount from line 15 .....	17	REDACTED
18	Subtract line 17 from line 16. If less than zero, enter as a negative amount .....	18	REDACTED
19	2012 credit carryforward. Enter the amount from your 2012 Form 8801, line 28 .....	19	REDACTED
20	Enter your 2012 unallowed qualified electric vehicle credit (see instructions) .....	20	REDACTED
21	Combine lines 18 through 20. If zero or less, stop here and see the instructions .....	21	REDACTED
22	Enter your 2013 regular income tax liability minus allowable credits (see instructions) .....	22	REDACTED
23	Enter the amount from your 2013 Form 6251, line 33, or 2013 Form 1041, Schedule I, line 54 .....	23	REDACTED
24	Subtract line 23 from line 22. If zero or less, enter -0- .....	24	REDACTED
25	Minimum tax credit. Enter the smaller of line 21 or line 24. Also enter this amount on your 2013 Form 1040, line 53 (check box b); Form 1040NR, line 50 (check box b); or Form 1041, Schedule G, line 2c .....	25	REDACTED
26	Credit carryforward to 2014. Subtract line 25 from line 21. Keep a record of this amount because you may use it in future years .....	26	285.

**Part III Tax Computation Using Maximum Capital Gains Rates**

**Caution.** If you did not complete the 2012 Qualified Dividends and Capital Gain Tax Worksheet, the 2012 Schedule D Tax Worksheet, or Part V of the 2012 Schedule D (Form 1041), see the instructions before completing this part.

27 Enter the amount from Form 8801, line 10. If you filed Form 2555 or 2555-EZ for 2012, enter the amount from line 3 of the Foreign Earned Income Tax Worksheet in the instructions.....

27

**Caution.** If for 2012 you filed Form 1040NR, 1041, 2555, or 2555-EZ, see the instructions before completing lines 28, 29, and 30.

28 Enter the amount from line 6 of your 2012 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2012 Schedule D Tax Worksheet, or the amount from line 22 of the 2012 Schedule D (Form 1041), whichever applies.\*

28

If you figured your 2012 tax using the 2012 Qualified Dividends and Capital Gain Tax Worksheet, skip line 29 and enter the amount from line 28 on line 30. Otherwise, go to line 29.

29 Enter the amount from line 19 of your 2012 Schedule D (Form 1040), or line 14b, column (2), of the 2012 Schedule D (Form 1041).....

29

30 Add lines 28 and 29, and enter the smaller of that result or the amount from line 10 of your 2012 Schedule D Tax Worksheet.....

30

31 Enter the smaller of line 27 or line 30.....

31

32 Subtract line 31 from line 27.....

32

33 If line 32 is \$175,000 or less (\$87,500 or less if married filing separately for 2012), multiply line 32 by 26% (.26). Otherwise, multiply line 32 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2012) from the result. Form 1040NR filers, see instructions.....

33

34 Enter:

- \$70,700 if married filing jointly or qualifying widow(er) for 2012,
- \$35,350 if single or married filing separately for 2012,
- \$47,350 if head of household for 2012, or
- \$2,400 for an estate or trust.

Form 1040NR filers, see instructions.....

34

35 Enter the amount from line 7 of your 2012 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2012 Schedule D Tax Worksheet, or the amount from line 23 of the 2012 Schedule D (Form 1041), whichever applies. If you did not complete either worksheet or Part V of the 2012 Schedule D (Form 1041), enter -0-. Form 1040NR filers, see instructions.....

35

36 Subtract line 35 from line 34. If zero or less, enter -0-.....

36

37 Enter the smaller of line 27 or line 28.....

37

38 Enter the smaller of line 36 or line 37.....

38

39 Subtract line 38 from line 37.....

39

40 Multiply line 39 by 15% (.15).....

40

If line 29 is zero or blank, skip lines 41 and 42 and go to line 43. Otherwise, go to line 41.

41 Subtract line 37 from line 31.....

41

42 Multiply line 41 by 25% (.25).....

42

43 Add lines 33, 40, and 42.....

43

44 If line 27 is \$175,000 or less (\$87,500 or less if married filing separately for 2012), multiply line 27 by 26% (.26). Otherwise, multiply line 27 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2012) from the result. Form 1040NR filers, see instructions.....

44

45 Enter the smaller of line 43 or line 44 here and on line 11. If you filed Form 2555 or 2555-EZ for 2012, do not enter this amount on line 11. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet in the instructions.....

45

\* The 2012 Qualified Dividends and Capital Gain Tax Worksheet is in the 2012 Instructions for Form 1040. The 2012 Schedule D Tax Worksheet is in the 2012 Instructions for Schedule D (Form 1040) (or the 2012 Instructions for Schedule D (Form 1041)).

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.

Attachment Sequence No. 88

Name(s) shown on return

Identifying number

THOMAS J. AND DEBORAH SCHULTZ

Part I 2013 Passive Activity Loss

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

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

Table with 4 rows (1a-1d) and 2 columns (description, amount). 1a: Activities with net income; 1b: Activities with net loss; 1c: Prior years unallowed losses; 1d: Combine lines 1a, 1b, and 1c.

Commercial Revitalization Deductions From Rental Real Estate Activities

Table with 3 rows (2a-2c) and 2 columns (description, amount). 2a: Commercial revitalization deductions; 2b: Prior year unallowed commercial revitalization deductions; 2c: Add lines 2a and 2b.

All Other Passive Activities

Table with 4 rows (3a-3d) and 2 columns (description, amount). 3a: Activities with net income; 3b: Activities with net loss; 3c: Prior years unallowed losses; 3d: Combine lines 3a, 3b, and 3c.

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.

- 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.

Table with 10 rows (5-10) and 2 columns (description, amount). 5: Enter the smaller of the loss on line 1d or the loss on line 4; 6: Enter \$150,000; 7: Enter modified adjusted gross income; 8: Subtract line 7 from line 6; 9: Multiply line 8 by 50%; 10: Enter the smaller of line 5 or line 9.

If line 2c is a loss, go to Part III. Otherwise, go to line 15.

Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities

Note: Enter all numbers in Part III as positive amounts. See the example for Part II in the instructions.

Table with 4 rows (11-14) and 2 columns (description, amount). 11: Enter \$25,000 reduced by the amount, if any, on line 10; 12: Enter the loss from line 4; 13: Reduce line 12 by the amount on line 10; 14: Enter the smallest of line 2c, line 11, or line 13.

Part IV Total Losses Allowed

Table with 2 rows (15-16) and 2 columns (description, amount). 15: Add the income, if any, on lines 1a and 3a and enter the total; 16: Total losses allowed from all passive activities for 2013.

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

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

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

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

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

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

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 3a)	(b) Net loss (line 3b)	(c) Unallowed loss (line 3c)	(d)	(e) Loss
CREWSVILLE SWEETWATER LTD					
DEM PARTNERSHIP					
ANIMATE CORPORATION					
Total. Enter on Form 8582, lines 3a, 3b, and 3c					

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

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

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

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

**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.		0.	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.					
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.		0.	0.

**ALTERNATIVE MINIMUM TAX  
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).

Attachment  
Sequence No. **88**

Name(s) shown on return

Identifying number

**THOMAS J. AND DEBORAH SCHULTZ**

**Part I 2013 Passive Activity Loss**

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

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

1 a	Activities with net income (enter the amount from Worksheet 1, column (a))		
1 b	Activities with net loss (enter the amount from Worksheet 1, column (b))		
1 c	Prior years unallowed losses (enter the amount from Worksheet 1, column (c))		
1 d	Combine lines 1a, 1b, and 1c		
<b>Commercial Revitalization Deductions From Rental Real Estate Activities</b>			
2 a	Commercial revitalization deductions from Worksheet 2, column (a)		
2 b	Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)		
2 c	Add lines 2a and 2b		
<b>All Other Passive Activities</b>			
3 a	Activities with net income (enter the amount from Worksheet 3, column (a))		
3 b	Activities with net loss (enter the amount from Worksheet 3, column (b))		
3 c	Prior years unallowed losses (enter the amount from Worksheet 3, column (c))		
3 d	Combine lines 3a, 3b, and 3c		

**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.

- If line 4 is a loss and:
- Line 1d is a loss, go to Part II.
  - Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
  - Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, do not complete Part II or Part III. Instead, go to line 15.

**Part II Special Allowance for Rental Real Estate Activities With Active Participation**

Note: Enter all numbers in Part II as positive amounts. See instructions for an example.

5	Enter the smaller of the loss on line 1d or the loss on line 4		
6	Enter \$150,000. If married filing separately, see the instructions		
7	Enter modified adjusted gross income, but not less than zero (see instrs)		
8	Subtract line 7 from line 6		
9	Multiply line 8 by 50% (.5). Do not enter more than \$25,000. If married filing separately, see instructions		
10	Enter the smaller of line 5 or line 9		

Note: If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.

If line 2c is a loss, go to Part III. Otherwise, go to line 15.

**Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities**

Note: Enter all numbers in Part III as positive amounts. See the example for Part II in the instructions.

11	Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions		
12	Enter the loss from line 4		
13	Reduce line 12 by the amount on line 10		
14	Enter the smallest of line 2c (treated as a positive amount), line 11, or line 13		

**Part IV Total Losses Allowed**

15	Add the income, if any, on lines 1a and 3a and enter the total		
16	Total losses allowed from all passive activities for 2013. Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return		

BAA For Paperwork Reduction Act Notice, see instructions.

**ALTERNATIVE MINIMUM TAX**

Form 8582 (2013) **THOMAS J. AND DEBORAH SCHULTZ**

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
<b>Total. Enter on Form 8582, lines 1a, 1b, and 1c</b>					

**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
CREWSVILLE SWEETWATER LTD					
DEM PARTNERSHIP					
ANIMATE CORPORATION					
<b>Total. Enter on Form 8582, lines 3a, 3b, and 3c</b>					

**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>					

**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>				

**ALTERNATIVE MINIMUM TAX**

Form 8582 (2013) **THOMAS J. AND DEBORAH SCHULTZ**

**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.		0.	0.

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.		0.	0.



2013

FEDERAL STATEMENTS

PAGE 1

THOMAS J. AND DEBORAH SCHULTZ

STATEMENT 1  
SCHEDULE E, PAGE 2  
PART II - INCOME OR LOSS FROM PARTNERSHIPS AND S CORPORATIONS

NAME	TYPE	X IF FOREIGN	EMPLOYER I.D. NO.	ANY INVST. NOT AT RISK	PTP	PASSIVE LOSS FROM FORM 8582	PASSIVE INC. FROM SCH. K-1	NONPASSIVE LOSS FROM SCH. K-1	SECTION 179 DEDUCTION	NONPASSIVE INCOME FROM K-1
CANAAN CONSULTING GROUP, LLC	P									
CANAAN CONSULTING GROUP, LLC	P									
CREWSVILLE SWEETWATER LTD	P									
DEM PARTNERSHIP DEPRECIATION	P									
CONNECTICUT PHARMACEUTICAL SOLUTIONS	P									
ANIMATE CORPORATION	S									
TOTAL						\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

2013

FEDERAL STATEMENTS

PAGE 2

THOMAS J. AND DEBORAH SCHULTZ

STATEMENT 2  
SCHEDULE E, PAGE 2  
PART III - INCOME OR LOSS FROM ESTATES AND TRUSTS

NAME	EMPLOYER I.D. NO.	PASSIVE LOSS FROM FORM 8582	PASSIVE INCOME FROM SCH. K-1	NONPASSIVE LOSS FROM SCH. K-1	NONPASSIVE INCOME FROM K-1
------	----------------------	-----------------------------------	------------------------------------	-------------------------------------	----------------------------------

REDACTED

			\$		\$
--	--	--	----	--	----

REDACTED

REDACTED

THOMAS J. AND DEBORAH SCHULTZ

STATEMENT 3  
FORM 1116, LINE 1A - GENERAL CATEGORY INCOME  
GROSS INCOME FROM SOURCES OUTSIDE U.S.

DIVIDENDS.....	
GROSS FOREIGN SOURCE QUALIFIED DIVIDENDS.....	
FOREIGN SOURCE QUALIFIED DIVIDEND ADJUSTMENT.....	
NET FOREIGN SOURCE QUALIFIED DIVIDENDS.....	
CAPITAL GAIN DISTRIBUTIONS.....	
CAPITAL GAIN DISTRIBUTIONS ADJUSTMENT.....	
NET FOREIGN SOURCE CAPITAL GAIN DISTRIBUTIONS.....	

STATEMENT 4  
FORM 1116, LINE 1A - GENERAL CATEGORY INCOME (AMT)  
GROSS INCOME FROM SOURCES OUTSIDE U.S.

DIVIDENDS.....					
GROSS FOREIGN SOURCE QUALIFIED DIVIDENDS.....					
FOREIGN SOURCE QUALIFIED DIVIDEND ADJUSTMENT.....					
NET FOREIGN SOURCE QUALIFIED DIVIDENDS.....					
CAPITAL GAIN DISTRIBUTIONS.....					
CAPITAL GAIN DISTRIBUTIONS ADJUSTMENT.....					
NET FOREIGN SOURCE CAPITAL GAIN DISTRIBUTIONS.....					

REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
		TOTAL	REDACTED	REDACTED	REDACTED
			REDACTED		

**2013**

**CONNECTICUT FILING INSTRUCTIONS**

**THOMAS J. AND DEBORAH SCHULTZ**

**ELECTRONICALLY FILED:**

FORM CT-1040 - 2013 CONNECTICUT RESIDENT INCOME TAX RETURN

THE ABOVE TAX RETURN WILL BE ELECTRONICALLY FILED WITH THE CONNECTICUT DEPARTMENT OF REVENUE SERVICES.

**FORM TO FILE:**

FORM CT-1040V- 2013 PAYMENT VOUCHER

**SIGNATURE**

NO SIGNATURE IS REQUIRED.

**PAYMENT:**

THERE IS A BALANCE DUE OF \_\_\_\_\_ MAKE THE CHECK PAYABLE TO THE "COMMISSIONER OF REVENUE SERVICES". WRITE YOUR SOCIAL SECURITY NUMBER(OPTIONAL) AND "CT-1040V EFILE" ON THE CHECK. DO NOT ATTACH THE CHECK TO FORM CT-1040V. INSTEAD, PLACE IT LOOSE IN THE ENVELOPE AND ALSO ENCLOSE FORM CT-1040V.

**WHEN TO FILE:**

ON OR BEFORE OCTOBER 15, 2014.

**WHERE TO FILE:**

DEPARTMENT OF REVENUE SERVICES  
STATE OF CONNECTICUT  
P.O. BOX 2921  
HARTFORD, CT 06104-2921

**Form CT-1040 EXT**  
**Application for Extension of Time to File**  
**Connecticut Income Tax Return for Individuals**

**2013**  
**EXT**

See the instructions before you complete this form. Complete this form in blue or black ink only.

Please type or print.	Your first name and middle initial <b>THOMAS J. SCHULTZ</b>	Last name <b>SCHULTZ</b>	Your Social Security Number (SSN)
	If a joint return, spouse's first name and middle initial <b>DEBORAH SCHULTZ</b>	Last name	Spouse's Social Security number
	Home address (number and street), apartment number, PO box <b>35 TOMMYS LN</b>		<b>Important!</b> You must enter your SSN(s) above. Daytime telephone number
	City, town, or post office <b>NEW CANAAN, CT 06840</b>		
		State <b>CT</b>	ZIP code <b>06840</b>
		DRS use only <b>20</b>	



**This is not an extension of time to pay your tax.**  
**To request an extension of time to pay, file Form CT-1127,**  
**Application for Extension of Time for Payment of Income Tax.**

You must file this form by the due date of your original return or your request will be denied. See instructions. However, if you expect to owe no additional Connecticut income tax for the 2013 taxable year, after taking into account any Connecticut income tax withheld from your wages or any estimated Connecticut income tax payments you have made, or both, and you have requested an extension of time to file your 2013 federal income tax return, you are not required to file Form CT-1040 EXT. You will be subject to interest and may be subject to a penalty on any amount of tax not paid on or before the original due date of your return.

I request a six-month extension of time to **October 15, 2014**, to file my Connecticut income tax return for the year beginning January 1, 2013, and ending December 31, 2013.

If you are not a calendar year taxpayer, complete the following statement:

I request a six-month extension of time to \_\_\_\_\_, to file my Connecticut income tax return for the year beginning \_\_\_\_\_ and ending \_\_\_\_\_.

I have requested a federal extension on federal Form 4868, *Application for Automatic Extension of Time to File U.S. Individual Income Tax Return*, for taxable year 2013.  Yes  No

If No, the reason for the Connecticut extension is \_\_\_\_\_

**You will be notified only if your extension request is denied.**

1 Total income tax liability for 2013 You must enter an amount on Line 1. If you do not expect to owe income tax, enter '0'.....	1		
2 Total individual use tax liability for 2013 You must enter an amount on Line 2. If you do not expect to owe use tax, enter '0'.....	2		
3 Add Line 1 and Line 2.....	3		
4 Connecticut income tax withheld: Do not attach W-2s or 1099s.....	4	00	
5 2013 estimated Connecticut income tax payments including any 2012 overpayments applied to 2013.....	5	00	
6 Add Line 4 and Line 5.....	6		
7 Connecticut income tax and use tax balance due: Subtract Line 6 from Line 3. If Line 6 is greater than Line 3, enter '0.' Amount due with this form.....	7		

<p><b>Forms with payment, mail to:</b> Department of Revenue Services PO Box 2977 Hartford CT 06104-2977 Make your check payable to: <b>Commissioner of Revenue Services</b> To ensure proper posting, write your SSN (optional) and '2013 Form CT-1040 EXT' on your check.</p>	<p><b>Forms without payment:</b> Department of Revenue Services PO Box 2976 Hartford CT 06104-2976  Do not mail this return if you do not owe any tax and you have requested an extension of time to file your 2013 federal income tax return.</p>
---	--

Purpose: Complete CT-1040 V if you filed your Connecticut income tax return electronically and elect to make payment by check. You must pay the total amount of tax due on or before April 15, 2014. Any unpaid balance will be subject to penalty and interest.

Pay by Mail: Make check payable to Commissioner of Revenue Services. To ensure payment is applied to the correct account, write "2013 CT-1040 V e-file" and your Social Security Number (SSN), optional, on the front of the check. Sign the check and clip it to the front of the voucher. Do not send cash. The Department of Revenue Services (DRS) may submit the check to your bank electronically. Return the voucher below with your payment.

Mail to: Department of Revenue Services  
 State of Connecticut  
 P.O. Box 2921  
 Hartford, CT 06104-2921

**Other Payment Options**

**A Pay Electronically:** Visit [www.ct.gov/TSC](http://www.ct.gov/TSC) to use the Taxpayer Service Center (TSC) to make a direct tax payment. After logging into the TSC, select the *Make Payment Only* option and choose a tax type from the drop down box. Using this option authorizes DRS to electronically withdraw a payment from your bank account (checking or savings) on a date you select up to the due date. As a reminder, even if you pay electronically, you must still file your return by the due date. Tax not paid on or before the due date will be subject to penalty and interest.

**B Pay by Credit Card or Debit Card:** You may elect to pay your 2013 tax liability using a credit card (American Express, Discover, MasterCard, Visa) or comparable debit card. A convenience fee will be charged by the service provider. You will be informed of the amount of the fee and you may elect to cancel the transaction. At the end of the transaction, you will be given a confirmation number for your records.

There are three ways to pay by credit card or comparable debit card:

- Log in to your account in the TSC and select *Make Payment by Credit Card*;
- Visit [www.officialpayments.com](http://www.officialpayments.com) and select *State Payments*; or
- Call Official Payments Corporation toll-free at 800-2PAY-TAX (1-800-272-9829) and follow the instructions. You will be asked to enter the Connecticut Jurisdiction Code: 1777.

Your payment will be effective on the date you make the charge.

MAIL PAYMENTS TO:

DEPARTMENT OF REVENUE SERVICES  
 STATE OF CONNECTICUT  
 P.O. BOX 2921  
 HARTFORD, CT 06104-2921

----- cut here ----- Separate here and mail voucher to DRS. Make a copy for your records. ----- cut here -----

Department of Revenue Services  
 State of Connecticut

**CT-1040V**

CTIA1901L 12/09/13

(Rev. 12/13)

**2013 Connecticut Electronic Filing Payment Voucher**

1032

**CT-1040V CT-1040V**

Your first name <b>THOMAS</b>	Middle initial <b>J</b>	Last name <b>SCHULTZ</b>	Your SSN
If a joint return, spouse's first name <b>DEBORAH</b>	Middle initial	Last name <b>SCHULTZ</b>	Spouse's SSN
Home address (number and street) <b>35 TOMMYS LN</b>	PO Box		<input type="checkbox"/> Check here if this is the first time you are filing a Connecticut income tax return.
City or town <b>NEW CANAAN</b>	State <b>CT</b>	ZIP code <b>06840</b>	
1 Enter the amount enclosed.....			1

Make check payable to Commissioner of Revenue Services.  
 Write your SSN (optional) and '2013 CT-1040V efile' on your check.  
 Mail to: DRS, State of Connecticut, PO Box 2921, Hartford CT 06104-2921

20

1301110324

Form CT-1040 - 2013, Page 1 of 4
Connecticut Resident Income Tax Return

Other taxable year, beginning: 2013 and ending: 2013

N S Y FJ N FS N HH N QW

THOMAS J SCHULTZ N Dec.

DEBORAH SCHULTZ N Dec.

35 TOMMYS LN Y CT-2210

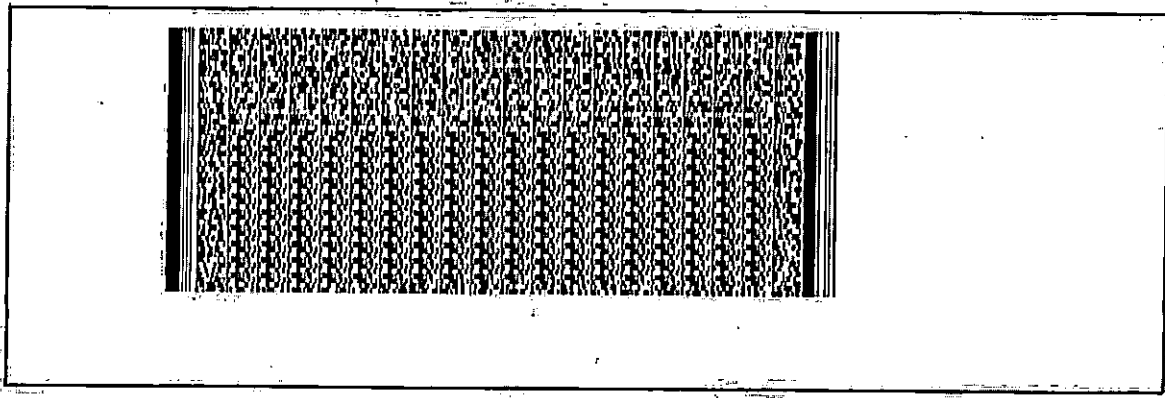
N CT-8379 N CT-1040CRC

NEW CANAAN CT 06840

- 1 Federal adjusted gross income (from federal Form 1040, Line 37; Form 1040A, Line 21; or Form 1040EZ, Line 4) 1
2 Additions to federal adjusted gross income (from Schedule 1, Line 39) 2
3 Add Line 1 and Line 2 3
4 Subtractions from federal adjusted gross income (from Schedule 1, Line 50) 4
5 Connecticut adjusted gross income: Line 4 subtracted from Line 3 5
6 Income tax 6
7 Credit for income taxes paid to qualifying jurisdictions (from Schedule 2, Line 59) 7
8 Line 7 subtracted from Line 6. If Line 7 is greater than Line 6, '0' is entered. 8
9 Connecticut alternative minimum tax (from Form CT-6251) 9
10 Add Line 8 and Line 9 10
11 Credit for property taxes paid on your primary residence, motor vehicle, or both (from Schedule 3, Line 68) 11
12 Subtract Line 11 from Line 10. If less than zero, '0' is entered 12
13 Total allowable credits (from Schedule CT-IT Credit, Part I, Line 11) 13
14 Connecticut income tax: Line 13 subtracted from line 12. If less than zero, '0' is entered 14
15 Individual use tax (from Schedule 4, Line 69). If no tax is due, '0' is entered 15
16 Total tax: Add Line 14 and Line 15 16

REDACTED
REDACTED
REDACTED

Accepted for filing
Do not send to IRS
Keep here for Form 1099



1301110324

CTIA0112L 12/16/13

1301110324

17 Enter amount from Line 16

17

W-2, W-2G, and 1099 Information

Col. A - Employer or Payer's Fed. ID No.	Column B - CT Wages, Tips, etc.	Column C - CT Income Tax Withheld
18a		
18b		
18c	0	0
18d	0	0
18e	0	0
18f	0	0
18g	0	0
18h Additional CT withholding (from Supplemental Schedule CT-1040WH, Line 3)		0

18 Total Connecticut income tax withheld: Amounts in Column C	18	
19 All 2013 estimated tax payments and any overpayments applied from a prior year	19	0
20 Payments made with Form CT-1040 EXT	20	0
20a Earned income tax credit (from Schedule CT-EITC, line 16)	20a	0
21 Total payments: Add Lines 18, 19, 20 and 20a	21	
22 Overpayment: If Line 21 is more than Line 17, Line 17 subtracted from Line 21	22	0
23 Amount of Line 22 overpayment you want applied to your 2014 estimated tax	23	0
24 Total Contributions of refund to designated charities (from Schedule 5, Line 70)	24	0
25 Refund: Lines 23 and 24 subtracted from Line 22 If you have not elected to direct deposit, the refund may be issued by debit card or check.	25	0
25a Acct. type      Ck.      Sv.      25b Rout. #      25c Acct.#		
25d Refund going to a bank account outside the U.S.      25d      25e Debit card      25e		
26 Tax due: If Line 17 is more than Line 21, Line 21 subtracted from Line 17	26	
27 If late: Penalty entered. Line 26 multiplied by 10% (.10)	27	0
28 If late: Interest entered. Line 26 multiplied by number of months or fraction of a month late, then by 1% (.01)	28	
29 Interest on underpayment of estimated tax (from Form CT-2210)	29	
30 Total amount due: Add Lines 26 through 29	30	

I declare under penalty of law that I have examined this return (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for willfully delivering a false return or document to DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both. The declaration of a paid preparer other than the taxpayer is based on all information of which the preparer has any knowledge.

CTIA0112L 12/16/13

Sign Here	Your signature	Date	Home/cell telephone number
	Spouse's signature (if joint return)	Date	Daytime telephone number
Keep a copy for your records.	Paid preparer's signature	Date	Telephone number
			Preparer's SSN or PTIN
Firm's name, address, and ZIP code			FEIN
EDWARD H BERG CPA 6 MARLENE LANE NEWTON NJ 07860			
Third Party Designee - Complete the following to authorize DRS to contact another person about this return.			
Designee's Name	Telephone Number	Personal Identification Number (PIN)	
PREPARER			



**Schedule 1 - Modifications to Federal Adjusted Gross Income**

31	Interest on state and local government obligations other than Connecticut	31	0
32	Mutual fund exempt-interest dividends from non-Connecticut state or municipal government obligations	32	
33	Reserved for future use.	33	
34	Taxable amount of lump-sum distributions from qualified plans not included in federal adjusted gross income	34	0
35	Beneficiary's share of Connecticut fiduciary adjustment: Enter only if greater than zero	35	0
36	Loss on sale of Connecticut state and local government bonds	36	0
37	Domestic production activity deduction (from federal Form 1040, line 35)	37	0
38	Other -- specify	38	0
39	<b>Total additions:</b> Add Lines 31 through 38.	39	
40	Interest on U.S. government obligations	40	0
41	Exempt dividends from certain qualifying mutual funds derived from U.S. government obligations	41	0
42	Social Security benefit adjustment (from Social Security Benefit Adjustment Worksheet)	42	0
43	Refunds of state and local income taxes	43	0
44	Tier 1 and Tier 2 railroad retirement benefits and supplemental annuities	44	0
45	50% of military retirement pay	45	0
46	Beneficiary's share of Connecticut fiduciary adjustment: Enter only if less than zero	46	0
47	Gain on sale of Connecticut state and local government bonds	47	0
48	(CHET) contributions Acct#:	48	0
49	Other -- specify	49	0
50	<b>Total subtractions:</b> Add Lines 40 through 49.	50	0

**Schedule 2 -- Credit for Income Taxes Paid to Qualifying Jurisdictions**

51	Modified Connecticut adjusted gross income	51	0
		<b>Col. A</b>	<b>Col. B</b>
52	Qualifying jurisdiction's name and two-letter code	52	
53	Non-Connecticut income included on Line 51 and reported on a qualifying jurisdiction's income tax return	53	0
54	Divide Line 53 by Line 51	54	
55	Income tax liability: Line 11 subtracted from Line 6.	55	0
56	Line 54 multiplied by Line 55	56	0
57	Income tax paid to a qualifying jurisdiction	57	0
58	Lesser of Line 56 or Line 57	58	0
59	<b>Total credit:</b> Add Line 58, all columns.	59	0

**Schedule 3 -- Property Tax Credit**

Qualifying Property	Primary Residence	Auto 1	Auto 2
Name of Connecticut Tax Town or District			
Description of Property			
Date(s) Paid			
Amount Paid	0	0	62
63 Total property tax paid: Add Lines 60, 61, and 62:			63
64 Maximum property tax credit allowed			64
65 Lesser of Line 63 or Line 64.			65
66 Property tax credit limitation amount. If zero, the amount from Line 65 is entered on Line 68			66
67 Line 65 multiplied by Line 66.			67
68 Line 67 subtracted from Line 65.			68

**Schedule 4 -- Individual Use Tax**

69a Use tax at 1% (from Connecticut Individual Use Tax Worksheet, Section A, Column 7)	69a
69b Use tax at 6.35% (from Connecticut Individual Use Tax Worksheet, Section B, Column 7)	69b
69c Use tax at 7% (from Connecticut Individual Use Tax Worksheet, Section C, Column 7)	69c
69 Individual use tax: Add lines 69a, 69b, and 69c.	69

**Schedule 5 -- Contributions to Designated Charities**

70a AR	70a
70b OT	70b
70c ES/W	70c
70d BCR	70d
70e SNS	70e
70f MFRF	70f
70 Total Contributions: Add Lines 70a through 70f	70

Taxpayer email:

**Form CT-2210**  
**Underpayment of Estimated Income Tax**  
**by Individuals, Trusts, and Estates**

**2013**

Your first name and middle initial <b>THOMAS J.</b>	Last name (as shown on your income tax return) <b>SCHULTZ</b>	Your Social Security Number
If a joint return, spouse's first name and middle initial <b>DEBORAH</b>	Last name <b>SCHULTZ</b>	Spouse's Social Security Number
Name of estate or trust	Fiduciary's name	Federal Employer Identification Number

**Part I – Reasons For Filing**

If one of the following boxes applies to you, you may be able to reduce or eliminate interest charges that would otherwise accrue if we calculated the interest for you. You must check the box that applies and file this form with your tax return.

Check the boxes that apply. See Instructions.

- A** Your income varied during the year and your interest is reduced or eliminated when computed using the annualized income installment method.
- B** Your required annual payment is based on the tax shown on your 2012 Connecticut income tax return and you filed or are filing a joint return for either 2012 or 2013, but not for both years.
- C** Your interest is lower by treating your Connecticut income tax withheld from your income as paid on the dates it was actually withheld instead of in equal amounts on the payment due dates.
- D** You are a farmer or fisherman as defined in IRC Section 6654(i)(2). See instructions on Page 5.
- E** You cannot use the prior year tax liability as a basis for your required annual payment. See instructions on Page 5.
- F** You were a Connecticut resident during the entire 2012 taxable year and you did not file a 2012 Connecticut income tax return because you did not have a Connecticut income tax liability.
- G** You were a part-year resident or nonresident of Connecticut during the 2012 taxable year and you had Connecticut-sourced income in 2012, but you did not file a 2012 Connecticut income tax return because you did not have a Connecticut income tax liability.

If you checked any of these boxes, also be sure to check the box for Form CT-2210 on page 1 of your Connecticut income tax return and attach this form to page 2 of the return.

**Part II – Required Annual Payment**

Complete Part II to determine if you were required to make estimated payments. See Instructions.

1	2013 Connecticut income tax.....	1	_____
2	Multiply Line 1 by 90% (.90). Farmers and fishermen, see instructions.....	2	_____
3	Connecticut income tax withheld.....	3	_____
4	Subtract Line 3 from Line 1. If the result is less than \$1,000, stop here. Do not complete or file this form.....	4	_____
5	Enter your 2012 Connecticut income tax. See instructions.....	5	_____
6	Enter the smaller of Line 2 or Line 5. This is your required annual payment for 2013.....	6	_____
7	Subtract Line 3 from Line 6. If the result is zero or less, stop here. Do not complete or file this form.....	7	_____

**Part III – Calculate Your Underpayment and Interest for Each Calendar Quarter** See Instructions.

	A	B	C	D	Total
8 Enter the required annual payment from Part II, Line 6. Enter the same amount in Columns A, B, C, and D. If you checked Part I, Box A, or Box D, see instructions. ....					
9 Installment percentages. ....					
10 Multiply Line 8 by Line 9. Enter each result in the appropriate column. If you checked Part I, Box A, see instructions. ....					
11 Enter the total Connecticut tax withheld, Part II, Line 3. Enter the same amount in Columns A, B, C, and D. If you checked Part I, Box C, skip this line and see instructions for Line 13. ....					
12 Withholding percentages. ....					
13 Multiply Line 11 by Line 12. Enter each result in the appropriate column. If you checked Part I, Box C, see instructions. ....					
14 Subtract Line 13 from Line 10. Enter each result in the appropriate column. If Line 13 is equal to or greater than Line 10 in any column, enter '0' in that column. ....					
15 Enter the estimated tax payments. See instructions. ....					
16 Underpayments – Subtract Line 15 from Line 14. Enter each result in the appropriate column. If Line 15 is equal to or greater than Line 14 in any column, enter '0' in that column. ....					
17 Interest – Use Worksheets A, B, C, and D of <i>Schedule B</i> and enter each result in the appropriate column. Add Columns A, B, C, and D. Enter the total in the Total Column and on the appropriate line of your Connecticut income tax return. ....					

Attach this form to page 2 of your Connecticut income tax return.  
Keep a copy of this worksheet for your records.

**Schedule B**  
**Interest Calculation**

THOMAS J. AND DEBORAH SCHULTZ

046-40-9049

**Worksheet A** — For period beginning after 4-15-2013 , and ending on or before 6-15-2013

	Date	Amount	Interest Rate	Interest
	1	2		4
Line a — Underpayment .....				
Line b — Late payment .....				
Line c — Revised underpayment .....				
Line d — Late payment .....				
Line e — Total interest .....				

**Worksheet B** — For period beginning after 6-15-2013 , and ending on or before 9-15-2013

	1	2	3	4
Line a — Underpayment .....				
Line b — Late payment .....				
Line c — Revised underpayment .....				
Line d — Late payment .....				
Line e — Revised underpayment .....				
Line f — Late payment .....				
Line g — Total interest .....				

**Worksheet C** — For period beginning after 9-15-2013 , and ending on or before 1-15-2014

	1	2	3	4
Line a — Underpayment .....				
Line b — Late payment .....				
Line c — Revised underpayment .....				
Line d — Late payment .....				
Line e — Revised underpayment .....				
Line f — Late payment .....				
Line g — Revised underpayment .....				
Line h — Late payment .....				
Line i — Total interest .....				

**Worksheet D** — For period beginning after 1-15-2014 , and ending on or before 4-15-2014

	1	2	3	4
Line a — Underpayment .....				
Line b — Late payment .....				
Line c — Revised underpayment .....				
Line d — Late payment .....				
Line e — Revised underpayment .....				
Line f — Late payment .....				
Line g — Total interest .....				

Keep a copy of this schedule for your records.

Connecticut Alternative Minimum Tax Return – Individuals

You must attach this form directly following Form CT-1040 or Form CT-1040NR/PY. Complete in blue or black ink only.

Your first name and middle initial <b>THOMAS J.</b>	Last name <b>SCHULTZ</b>	Your Social Security Number
If a joint return, spouse's first name and middle initial <b>DEBORAH</b>	Last name <b>SCHULTZ</b>	Spouse's Social Security Number

Part I -- Read the instructions before you complete this form.

1	Federal alternative minimum taxable income: See instructions.	1		
2	Additions to federal alternative minimum taxable income: See instructions.	2		
3	Add Line 1 and Line 2.	3		
4	Subtractions from federal alternative minimum taxable income: See instructions.	4		
5	Adjusted federal alternative minimum taxable income: Subtract Line 4 from Line 3. If filing separately and Line 5 is more than \$238,550, see instructions.	5		
6	Enter \$80,800 if filing jointly or qualifying widow(er); \$51,900 if single or head of household; or \$40,400 if filing separately.	6		
7	Enter \$153,900 if filing jointly or qualifying widow(er); \$115,400 if single or head of household; or \$76,950 if filing separately.	7		
8	Subtract Line 7 from Line 5. If zero or less, enter '0' here and on Line 9.	8		REDACTED
9	Multiply Line 8 by 25% (.25).	9		REDACTED
10	Exemption: Subtract Line 9 from Line 6. If zero or less, enter '0'. If you were under age 24 at the end of 2013, see instructions.	10		REDACTED
11	Subtract Line 10 from Line 5. If more than zero, go to Line 12. If zero or less, enter '0' here and on Line 23 and skip Lines 12 through 22.	11		REDACTED
12	If Lines 2 and 4 above are zero, enter the amount from federal Form 6251, Line 31, here.  If you entered an amount on Lines 2 or 4 above and: • You filed federal Form 2555 or Form 2555-EZ, see the Line 12 instructions for the amount to enter. • You completed Part III of federal Form 6251, complete Part II of this form and enter the amount from Line 48 here. All others: If Line 11 is \$179,500 or less (\$89,750 or less if filing separately), multiply Line 11 by 26% (.26). Otherwise, multiply Line 11 by 28% (.28) and subtract \$3,590 (\$1,795 if filing separately) from the result.	12		REDACTED
13	Alternative minimum tax foreign tax credit from federal Form 6251, Line 32.	13		REDACTED
14	Adjusted federal tentative minimum tax: Subtract Line 13 from Line 12.	14		REDACTED
15	Multiply Line 14 by 19% (.19).	15		REDACTED
16	Multiply Line 5 by 5.5% (.055).	16		REDACTED
17	Connecticut minimum tax: Enter the lesser of Line 15 or Line 16.	17		REDACTED
18	Apportionment factor: Residents, enter 1.0000; nonresidents and part-year residents, see instructions.	18		REDACTED
19	Apportioned Connecticut minimum tax: Multiply Line 17 by Line 18.	19		REDACTED
20	Connecticut income tax from Form CT-1040, Line 6, or Form CT-1040NR/PY, Line 10.	20		REDACTED
21	Net Connecticut minimum tax: Subtract Line 20 from Line 19. If zero or less, enter '0'.	21		REDACTED
22	Credit for alternative minimum tax paid to qualifying jurisdictions. Residents and part-year residents only from Schedule A, Line 57.	22		REDACTED
23	Subtract Line 22 from Line 21. Enter the amount here and on Form CT-1040, Line 9, or Form CT-1040NR/PY, Line 13.	23		REDACTED

THOMAS J. AND DEBORAH SCHULTZ  
Part II

Complete Part II of this form only if you are required to complete Part III of federal Form 6251.

24	Enter the amount from Line 11. If you are filing federal Form 2555 or Form 2555-EZ, enter the amount from Line 3 of the <i>Connecticut Foreign Earned Income Tax Worksheet</i> .....	24	
25	Enter the amount from federal Form 6251, Line 37. See instructions.....	25	
26	Enter the amount from federal Form 6251, Line 38. See instructions.....	26	00
27	Enter the amount from federal Form 6251, Line 39. See instructions.....	27	
28	Enter the smaller of Line 24 or Line 27.....	28	
29	Subtract Line 28 from Line 24.....	29	
30	If Line 29 is \$179,500 or less (\$89,750 or less if filing separately), multiply Line 29 by 26% (.26). Otherwise, multiply Line 29 by 28% (.28) and subtract \$3,590 (\$1,795 if filing separately) from the result.....	30	
31	Enter: • \$72,500, if filing jointly or qualifying widow(er); • \$36,250, if single or filing separately; or • \$48,600, if head of household.....	31	
32	Enter the amount from federal Form 6251, Line 44. See instructions.....	32	
33	Subtract Line 32 from Line 31. If zero or less, enter '0'.....	33	
34	Enter the smaller of Line 24 or Line 25.....	34	
35	Enter the smaller of Line 33 or Line 34.....	35	
36	Subtract Line 35 from Line 34.....	36	
37	Enter the amount from federal Form 6251, Line 49.....	37	
38	Enter the smaller of Line 36 or Line 37.....	38	
39	Multiply Line 38 by 15% (.15).....	39	
40	Add Line 35 and Line 38.....	40	
- If amounts on Line 40 and Line 24 are the same, skip Lines 41 through 45 and go to Line 46. Otherwise, go to Line 41. -			
41	Subtract Line 40 from Line 34.....	41	00
42	Multiply Line 41 by 20% (.20).....	42	00
- If Line 26 is zero or blank, skip Lines 43 through 45 and go to Line 46. Otherwise, go to Line 43. -			
43	Add Lines 29, 40, and 41.....	43	00
44	Subtract Line 43 from Line 24.....	44	00
45	Multiply Line 44 by 25% (.25).....	45	00
46	Add Lines 30, 39, 42, and 45.....	46	
47	If Line 24 is \$179,500 or less (\$89,750 or less if filing separately), multiply Line 24 by 25% (.25). Otherwise, multiply Line 24 by 28% (.28) and subtract \$3,590 (\$1,795 if filing separately) from the result.....	47	
48	Enter the smaller of Line 46 or Line 47 here and on Line 12. If you are filing federal Form 2555 or Form 2555-EZ, do not enter this amount on Line 12. Enter it on Line 4 of the <i>Connecticut Foreign Earned Income Worksheet</i> on the instructions.....	48	

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

Your first name and middle initial <b>THOMAS J.</b>	Last name <b>SCHULTZ</b>	Your Social Security Number or FEIN
If a joint return, spouse's first name and middle initial <b>DEBORAH</b>	Last name <b>SCHULTZ</b>	Your spouse's Social Security Number

**Purpose of Form**

Individuals, trusts, and estates use Form CT-8801 to compute the adjusted net Connecticut minimum tax credit for the Connecticut alternative minimum tax paid in prior taxable years. The form is also used to figure any minimum tax credit carryforward that may be used in future years.

**Who Should File This Form**

Individuals, trusts, and estates should file Form CT-8801 if the individuals, trusts, or estates had a Connecticut alternative minimum tax liability in 2012 and adjustments or items of tax preferences (other than exclusion items) in 2012. Also file Form CT-8801 for credit on any minimum tax credit carryforward from a prior year.

To determine the amount of credit carryforward, complete Form CT-8801 for each preceding year. Complete this form in blue or black ink only. Attach Form CT-8801 to the back of your Form CT-1040, Form CT-1040NR/PY, or Form CT-1041.

**Part I**

**Net Minimum Tax on Exclusion Items Calculated at 19%**

1	Enter the amount from 2013 federal Form 8801, Line 4.	1	
2	Enter the amount from 2012 Form CT-6251, Line 2, or from 2012 Form CT-1041 Schedule I, Line 2.	2	
3	Enter the amount from 2012 Form CT-6251, Line 4, or from 2012 Form CT-1041 Schedule I, Line 4.	3	
4	Adjusted federal alternative minimum taxable income on exclusion items for 2012. Combine Lines 1, 2, and 3. Inter vivos trusts only, see instructions. • If you entered zero (0) on Line 2 and Line 3, skip Lines 5 through 10 and enter the amount from your 2013 federal Form 8801, Line 11, on Line 11 of this form.	4	
5	Enter: \$78,750 if filing jointly, or qualifying widow(er) for 2012; \$50,600 if single or head of household for 2012; or \$39,375 if filing separately for 2012. Trusts and estates, enter \$22,500.	5	
6	Enter: \$150,000 if filing jointly, or qualifying widow(er) for 2012; \$112,500 if single or head of household for 2012; or \$75,000 if filing separately for 2012. Trusts and estates, enter \$75,000.	6	
7	Subtract Line 6 from Line 4. If zero or less, enter '0' here and on Line 8 and go to Line 9.	7	
8	Multiply Line 7 by 25% (.25).	8	
9	Subtract Line 8 from Line 5. If zero or less, enter '0.' If under age 24 at the end of 2012, see the instructions.	9	
10	Subtract Line 9 from Line 4. If zero or less enter '0' here and on Line 16 and skip Lines 11 through 15 and go to Part II. If you filed federal Form 1040 NR, see instructions.	10	
11	• If you filed federal Form 2555 or Form 2555-EZ for 2012, see the Line 11 instructions for the amount to enter on Line 11. • If you filed federal Form 1040NR for 2012, follow the federal instructions to compute the amount to enter on Line 11. • If you completed federal Form 8801, Part III, complete Part III of this form and enter the amount from Form CT-8801, Part III, Line 50. • All others: If Line 10 is \$175,000 or less (\$87,500 or less, if filing separately for 2012), multiply Line 10 by 26% (.26). Otherwise, multiply Line 10 by 28% (.28) and subtract \$3,500 (\$1,750, if filing separately for 2012) from the result.	11	
12	Minimum tax foreign tax credit on exclusion items. Enter the amount from 2013 federal Form 8801, Line 12.	12	
13	2012 adjusted federal tentative minimum tax on exclusion items: Subtract Line 12 from Line 11.	13	
14	2012 Connecticut minimum tax on exclusion items calculated at 19% (.19): Multiply Line 13 by 19% (.19).	14	
15	Apportionment factor: See instructions.	15	
16	Apportioned Connecticut minimum tax on exclusion items calculated at 19% (.19): Multiply Line 14 by Line 15.	16	



Part II

**Minimum Tax Credit and Carryforward to 2014**

17 Enter the amount from 2012 Form CT-6251, Line 20, or 2012 Form CT-1041 Schedule I, line 20.....	17		
18 Subtract Line 17 from Line 16. If zero or less, enter '0'.....	18		
19 Credit for minimum tax paid to qualifying jurisdictions as recalculated: See instructions.....	19		
20 Connecticut alternative minimum tax on exclusion items: Subtract Line 19 from Line 18.....	20		
21 Enter the amount from Worksheet A, Line 7, below.....	21		
22 Subtract Line 20 from Line 21. If zero or less, enter '0'	22		REDACTED
23 Enter the decimal from Worksheet B, Line 9, below.....	23		REDACTED
24 Multiply Line 22 by Line 23.....	24		REDACTED
25 2012 minimum tax credit carryforward: Enter the amount from 2012 Schedule CT-IT Credit, Line 10, Column E.....	25		
26 Total adjusted net Connecticut minimum tax credit available: Add Line 24 and Line 25.....	26		
27 Enter 2013 Connecticut income tax minus allowable credits: See instructions.....	27		
28 Enter 2013 Connecticut alternative minimum tax minus allowable credits. See instructions.....	28		
29 Subtract Line 28 from Line 27. If zero or less, enter '0'.....	29		REDACTED
30 2013 adjusted net Connecticut minimum tax credit: See instructions.....	30		REDACTED
31 <i>Reserved for future use</i> .....	31		REDACTED

**Worksheet A (for completing Part II, Line 21)**

1 Enter the amount from 2012 Form CT-6251, Line 15, or 2012 Form CT-1041 Schedule I, Line 15.....	1		
2 Enter the apportionment factor from 2012 Form CT-6251, Line 18, or 2012 Form CT-1041 Schedule I, line 18.....	2		
3 Multiply Line 1 by Line 2.....	3		
4 Enter the amount from 2012 Form CT-6251, Line 20. <b>Trusts and estates:</b> Enter the amount from 2012 Form CT-1041 Schedule I, Line 20.....	4		REDACTED
5 Subtract Line 4 from Line 3.....	5		REDACTED
6 Enter the amount from 2012 Form CT-6251, Line 22, or 2012 Form CT-1041 Schedule I, Line 22.....	6		REDACTED
7 Subtract Line 6 from Line 5. Enter here and on Part II, Line 21.....	7		REDACTED

**Worksheet B (for completing Part II, Line 23)**

1 Enter the amount from 2012 Form CT-6251, Line 16. <b>Trusts and estates:</b> Enter the amount from 2012 Form CT-1041 Schedule I, Line 16.....	1
2 Enter the amount from 2012 Form CT-6251, Line 18. <b>Trusts and estates:</b> Enter the amount from 2012 Form CT-1041 Schedule I, Line 18.....	2
3 Multiply Line 1 by Line 2.....	
4 Enter the amount from 2012 Form CT-6251, Line 20. <b>Trusts and estates:</b> Enter the amount from 2012 Form CT-1041 Schedule I, Line 20.....	4
5 Subtract Line 4 from Line 3.....	
6 Enter the amount from 2012 Form CT-6251, Line 15. <b>Trusts and estates:</b> Enter the amount from 2012 Form CT-1041 Schedule I, Line 15.....	6
7 Multiply Line 2 by Line 6.....	
8 Subtract Line 4 from Line 7.....	
9 Divide Line 5 by Line 8. Round to 4 decimal places. If the result is one or greater than one, enter 1.0000. Enter here and on Part II, Line 23.....	

0	
0	
3	
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5	
0	
7	
8	
4	

REDACTED REDACTED REDACTED REDACTED REDACTED REDACTED REDACTED

THOMAS J. AND DEBORAH SCHULTZ

Part III

Tax Computation Using Maximum Capital Gains Rates

32	Enter the amount from Part I, Line 10. If you filed federal Form 2555 or federal Form 2555-EZ for 2012, enter the amount from Line 3 of the Connecticut Foreign Earned Income Tax Worksheet in the instructions.	32	REDACTED	REDACTED	REDACTED	00
33	Enter the amount from 2013 federal Form 8801, Line 28.	33	REDACTED	REDACTED	REDACTED	
34	Enter the amount from 2013 federal Form 8801, Line 29.	34	REDACTED	REDACTED	REDACTED	
35	Enter the amount from 2013 federal Form 8801, Line 30.	35	REDACTED	REDACTED	REDACTED	
36	Enter the smaller of Line 32 or Line 35.	36				0
37	Subtract Line 36 from Line 32.	37				0
38	If Line 37 is \$175,000 or less (\$87,500 or less, if filing separately for 2012), multiply Line 37 by 28%. Otherwise, multiply Line 37 by 28% (.28) and subtract \$3,500 (\$1,750, if filing separately for 2012) from the result. If you filed federal Form 1040NR, for 2012 follow the federal instructions to calculate this amount.					
39	Enter: \$70,700, if filing jointly or qualifying widow(er) for 2012; \$35,350, if single or filing separately for 2012; \$47,350, if head of household for 2012; or \$2,400, for a trust or estate.  If you filed federal Form 1040NR for 2012, follow the federal instructions to calculate this amount.	39				
40	Enter the amount from 2013 federal Form 8801, Line 35.	40				
41	Subtract Line 40 from Line 39. If zero or less, enter '0'.	41				
42	Enter the smaller of Line 32 or Line 33.	42	REDACTED	REDACTED	REDACTED	
43	Enter the smaller of Line 41 or Line 42.	43	REDACTED	REDACTED	REDACTED	
44	Subtract Line 43 from Line 42.	44	REDACTED	REDACTED	REDACTED	
45	Multiply Line 44 by 15% (.15).	45	REDACTED	REDACTED	REDACTED	
If Line 34 is '0' or blank, skip Lines 46 and 47 and go to Line 48. Otherwise, go to Line 46.						
46	Subtract Line 42 from Line 36.	46		0.00		
47	Multiply Line 46 by 25% (.25).	47				
48	Add Lines 38, 45, and 47.	48				
49	If Line 32 is \$175,000 or less (\$87,500 or less, if filing separately for 2012), multiply Line 32 by 26% (.26). Otherwise, multiply Line 32 by 28% (.28) and subtract \$3,500 (\$1,750, if filing separately for 2012) from the result. If you filed federal Form 1040NR for 2012, follow the federal instructions to calculate this amount.	49	REDACTED	REDACTED	REDACTED	
50	Enter the smaller of Line 48 or Line 49 here and on Part I, Line 11. If you filed federal Form 2555 or Form 2555-EZ for 2012, do not enter this amount on Line 11. Instead, enter this amount on Line 4 of the Connecticut Foreign Earned Income Tax Worksheet.	50	REDACTED	REDACTED	REDACTED	

Worksheet C – (for full-year resident or part-year resident inter-vivos trusts with one or more nonresident noncontingent beneficiaries only)

1	Combine Part I, Lines 1, 2, and 3 and enter the total here.	1		00	
2	Enter the amount of Connecticut-sourced income included on Line 1 above. See instructions.	2		00	
3	Subtract Line 2 from Line 1. Part-year resident trusts only, see instructions.	3		00	
4	Enter the decimal from 2012 Form CT-1041 Schedule I, Line 5c.	4			
5	Multiply Line 3 by Line 4.	5		00	
6	Subtract Line 5 from Line 1. Enter the result here and on Part I, Line 4.	6			00



**CONFIDENTIAL**

Form **1040** U.S. Individual Income Tax Return (99) **2013**

OMB No. 1545-0074 IRS Use Only - Do not write or staple in this space.

For the year Jan. 1-Dec. 31, 2013, or other tax year beginning 2013, ending 2013

See separate instructions.

Your first name and initial: **EDWARD C.** Last name: **JACKOWITZ** Your social security number: [REDACTED]

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

Home address (number and street). If you have a P.O. box, see instructions. **317 CLARK HILL ROAD** Apt. no. [REDACTED]

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below. **SOUTH GLASTONBURY, CT 06073**

Foreign country name: [REDACTED] Foreign province/state/county: [REDACTED] Foreign postal code: [REDACTED]

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

**Filing Status**

1  Single

2  Married filing jointly (even if only one had income)

3  Married filing separately. Enter spouse's SSN above and full name here. ▶

4  Head of household (with qualifying person). If the qualifying person is a child but not your dependent, enter this child's name here. ▶

5  Qualifying widow(er) with dependent child

**Exemptions**

6a  Yourself. If someone can claim you as a dependent, do not check box 6a

b  Spouse

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> If child under age 17 qualifying for child tax credit

If more than four dependents, see instructions and check here

d Total number of exemptions claimed **1**

**Income**

7 Wages, salaries, tips, etc. Attach Form(s) W-2 **7**

8a Taxable interest. Attach Schedule B if required **8a**

b Tax-exempt interest. Do not include on line 8a **8b**

9a Ordinary dividends. Attach Schedule B if required **9a**

b Qualified dividends **9b**

10 Taxable refunds, credits, or offsets of state and local income taxes **STMT 4 STMT 6** **10**

11 Alimony received **11**

12 Business income or (loss). Attach Schedule C or C-EZ **12**

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here  **13**

14 Other gains or (losses). Attach Form 4797 **14**

15a IRA distributions **15a** b Taxable amount **15b**

16a Pensions and annuities **16a** b Taxable amount **16b**

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E **17**

18 Farm income or (loss). Attach Schedule F **18**

19 Unemployment compensation **19**

20a Social security benefits **20a** b Taxable amount **20b**

21 Other income. List type and amount **SEE STATEMENT 1** **21**

22 Combine the amounts in the far right column for lines 7 through 21. This is your total income **22**

**Adjusted Gross Income**

23 Educator expenses **23**

24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ **24**

25 Health savings account deduction. Attach Form 8889 **25**

26 Moving expenses. Attach Form 3903 **26**

27 Deductible part of self-employment tax. Attach Schedule SE **27**

28 Self-employed SEP, SIMPLE, and qualified plans **28**

29 Self-employed health insurance deduction **29**

30 Penalty on early withdrawal of savings **30**

31a Alimony paid b Recipient's SSN ▶ **31a**

32 IRA deduction **32**

33 Student loan interest deduction **33**

34 Tuition and fees. Attach Form 8917 **34**

35 Domestic production activities deduction. Attach Form 8903 **35**

36 Add lines 23 through 35 **36**

37 Subtract line 36 from line 22. This is your adjusted gross income **37**

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12-03-13



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Tax and Credits

Standard Deduction for: People who check any box on line 39a or 39b...

All others: Single or Married filing separately, \$6,100; Married filing jointly or Qualifying widow(er), \$12,200; Head of household, \$8,950

38 Amount from line 37 (adjusted gross income)
39a Check [X] You were born before January 2, 1949, [ ] Blind. Total boxes checked ... 39a 1
b If your spouse itemizes on a separate return or you were a dual-status alien, check here ... 39b [ ]
40 Itemized deductions (from Schedule A) or your standard deduction (see left margin) 40
41 Subtract line 40 from line 38 41
42 Exemptions. If line 38 is \$150,000 or less, multiply \$3,900 by the number on line 6d. Otherwise, see inst. 42
43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- 43
44 Tax. Check if any from: a [ ] Form(s) 8814 b [ ] Form 4972 c [ ] 44
45 Alternative minimum tax. Attach Form 6251 45
46 Add lines 44 and 45 46
47 Foreign tax credit. Attach Form 1116 if required 47 71.
48 Credit for child and dependent care expenses. Attach Form 2441 48
49 Education credits from Form 8863, line 19 49
50 Retirement savings contributions credit. Attach Form 8880 50
51 Child tax credit. Attach Schedule 8812, if required 51
52 Residential energy credits. Attach Form 5695 52
53 Other credits from Form: a [ ] 3800 b [ ] 8801 c [ ] 53
54 Add lines 47 through 53. These are your total credits 54
55 Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- 55

REDACTED
REDACTED
REDACTED

Other Taxes

56 Self-employment tax. Attach Schedule SE 56
57 Unreported social security and Medicare tax from Form: a [ ] 4137 b [ ] 8919 57
58 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required 58
59a Household employment taxes from Schedule H 59a
b First-time homebuyer credit repayment. Attach Form 5405 if required 59b
60 Taxes from: a [X] Form 8959 b [X] Form 8960 c [ ] Inst.; enter code(s) 60
61 Add lines 55 through 60. This is your total tax 61

Payments

STATEMENT 12

If you have a qualifying child, attach Schedule EIC.

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

Refund

73 If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid 73
74a Amount of line 73 you want refunded to you. If Form 8888 is attached, check here 74a
b Routing number [ ] c Type: [ ] Checking [ ] Savings d Account number [ ]
75 Amount of line 73 you want applied to your 2014 estimated tax 75

Amount You Owe

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

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? [X] Yes. Complete below. [ ] No
Designee's name: ALAN B. IGDALSKY, CPA Phone no: 860-643-8613 Personal identification number (PIN)

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.
Your signature: [ ] Date: [ ] Your occupation: BUSINESS EXECUTIVE Daytime phone number: [ ]
Spouse's signature, if a joint return, both must sign. Date: [ ] Spouse's occupation: [ ] If the IRS sent you an Identity Protection PIN, enter it here: [ ]

Paid Preparer Use Only

Print/Type preparer's name: ALAN B. IGDALSKY, CPA Preparer's signature: [ ] Date: [ ] Check self-employed [ ] PTIN: [ ]
Firm's name: IGDALSKY & COMPANY, CPAs Firm's EIN: [ ] Phone no: [ ]
Firm's address: 945 MAIN STREET - SUITE 301 MANCHESTER, CT 06040



**CONFIDENTIAL**

Form **1040** U.S. Individual Income Tax Return <sup>(99)</sup> **2013**

OMB No. 1545-0074

IRS Use Only - Do not write or staple in this space.

For the year Jan. 1-Dec. 31, 2013, or other tax year beginning 2013, ending 2013

**See separate instructions.**

Your first name and Initial: **BRYAN E.** Last name: **JACKOWITZ** Your social security number: \_\_\_\_\_

If a joint return, spouse's first name and Initial: **COURTNEY** Last name: **JACKOWITZ** Spouse's social security number: \_\_\_\_\_

Home address (number and street). If you have a P.O. box, see instructions. **4 BRIGHTON WAY** Apt. no. \_\_\_\_\_

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below. **FARMINGTON, CT 06032**

Foreign country name: \_\_\_\_\_ Foreign province/state/county: \_\_\_\_\_ Foreign postal code: \_\_\_\_\_

You  Spouse

**Filing Status**

1  Single

2  Married filing jointly (even if only one had income)

3  Married filing separately. Enter spouse's SSN above and full name here. ▶

4  Head of household (with qualifying person). If the qualifying person is a child but not your dependent, enter this child's name here. ▶

5  Qualifying widow(er) with dependent child

**Exemptions**

6a  Yourself. If someone can claim you as a dependent, do not check box 6a

b  Spouse

c Dependents:

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) If child under age 17 qualifying for child tax credit:
<b>CHARLOTTE A</b>	<b>JACKOWITZ</b>	<b>***-**-****</b>	<b>DAUGHTER</b>	<input checked="" type="checkbox"/>

If more than four dependents, see instructions and check here

d Total number of exemptions claimed **3**

**Income**

7 Wages, salaries, tips, etc. Attach Form(s) W-2 **7**

8a Taxable interest. Attach Schedule B if required **8a**

b Tax-exempt interest. Do not include on line 8a **8b**

9a Ordinary dividends. Attach Schedule B if required **9a**

b Qualified dividends **9b** **STMT 5**

10 Taxable refunds, credits, or offsets of state and local income taxes **STMT 1 STMT 3** **10**

11 Alimony received **11**

12 Business income or (loss). Attach Schedule C or C-EZ **12**

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here  **13**

14 Other gains or (losses). Attach Form 4797 **14**

15a IRA distributions **15a** **15b** Taxable amount

16a Pensions and annuities **16a** **16b** Taxable amount

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E **17**

18 Farm income or (loss). Attach Schedule F **18**

19 Unemployment compensation **19**

20a Social security benefits **20a** **20b** Taxable amount

21 Other income. List type and amount **21**

22 Combine the amounts in the far right column for lines 7 through 21. This is your total income **22**

**Adjusted Gross Income**

23 Educator expenses **23**

24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ **24**

25 Health savings account deduction. Attach Form 8889 **25**

26 Moving expenses. Attach Form 3903 **26**

27 Deductible part of self-employment tax. Attach Schedule SE **27**

28 Self-employed SEP, SIMPLE, and qualified plans **28**

29 Self-employed health insurance deduction **29**

30 Penalty on early withdrawal of savings **30**

31a Alimony paid b Recipient's SSN ▶ **31a** **31b**

32 IRA deduction **32**

33 Student loan interest deduction **33**

34 Tuition and fees. Attach Form 8917 **34**

35 Domestic production activities deduction. Attach Form 8903 **35**

36 Add lines 23 through 35 **36**

37 Subtract line 36 from line 22. This is your adjusted gross income **37**

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12-03-13



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<b>Tax and Credits</b> <small>Standard Deduction for - • People who check any box on line 39a or 39b if who can be claimed as a dependent, see instructions.  • All others: Single or Married filing separately, \$6,100 Married filing jointly or Qualifying widow(er), \$12,200 Head of household, \$8,950.</small>	38	Amount from line 37 (adjusted gross income)		<b>38</b>
	39a	Check <input type="checkbox"/> You were born before January 2, 1949, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1949, <input type="checkbox"/> Blind. Total boxes checked ...		
		if:		
		b If your spouse itemizes on a separate return or you were a dual-status alien, check here		
	40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)		<b>40</b>
	41	Subtract line 40 from line 38		<b>41</b>
	42	Exemptions. If line 38 is \$150,000 or less, multiply \$3,900 by the number on line 6d. Otherwise, see Inst.		<b>42</b>
	43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-		<b>43</b>
	44	Tax. Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/>		<b>44</b>
	45	Alternative minimum tax. Attach Form 6251		<b>45</b>
	46	Add lines 44 and 45		<b>46</b>
	47	Foreign tax credit. Attach Form 1116 if required	47	
	48	Credit for child and dependent care expenses. Attach Form 2441	48	

REDACTED  
REDACTED  
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REDACTED

<b>Other Taxes</b>	54	Add lines 47 through 53. These are your total credits		<b>54</b>
	55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-		<b>55</b>
	56	Self-employment tax. Attach Schedule SE		<b>56</b>
	57	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919		<b>57</b>
	58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required		<b>58</b>
	59a	Household employment taxes from Schedule H		<b>59a</b>
	b First-time homebuyer credit repayment. Attach Form 5405 if required		<b>59b</b>	
60	Taxes from: a <input checked="" type="checkbox"/> Form 8959 b <input checked="" type="checkbox"/> Form 8960 c <input type="checkbox"/> Inst., enter code(s)		<b>60</b>	
61	Add lines 55 through 60. This is your total tax		<b>61</b>	

REDACTED  
REDACTED  
REDACTED  
REDACTED  
REDACTED  
REDACTED  
REDACTED

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

REDACTED  
REDACTED  
REDACTED  
REDACTED  
REDACTED  
REDACTED  
REDACTED  
REDACTED  
REDACTED  
REDACTED  
REDACTED

<b>Refund</b>  <small>Direct deposit? See Instructions.</small>	73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid		<b>73</b>
	74a	Amount of line 73 you want refunded to you. If Form 8888 is attached, check here		<b>74a</b>
	75	Amount of line 73 you want applied to your 2014 estimated tax		<b>75</b>

REDACTED  
REDACTED  
REDACTED

<b>Amount You Owe</b>	76	Amount you owe. Subtract line 72 from line 61. For details on how to pay, see Instructions		<b>76</b>
	77	Estimated tax penalty (see Instructions)		<b>77</b>

REDACTED  
REDACTED

**Third Party Designee** Do you want to allow another person to discuss this return with the IRS (see instructions)?  Yes. Complete below.

Designee's name	▶ ALAN B. IGDALSKY, CPA	Phone no.	▶ 860-643-8613	Person number	
-----------------	-------------------------	-----------	----------------	---------------	--

REDACTED  
REDACTED

**Sign Here** Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	
		MARKETING	
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	
		ADVERTISING	

REDACTED  
REDACTED  
REDACTED

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed
	ALAN B. IGDALSKY, CPA	<i>[Signature]</i>		
	Firm's name ▶ IGDALSKY & COMPANY, CPA'S			Firm's EIN ▶ ***

REDACTED  
REDACTED  
REDACTED

310002 04-02-14	Firm's address ▶ MANCHESTER, CT 06040	Phone no. ▶ 860-643-8613
-----------------	---------------------------------------	--------------------------

REDACTED  
REDACTED

SECTION E FINANCIAL STATEMENTS AND ORGANIZATIONAL STRUCTURE  
SUBPART 9  
DISPENSARY FACILITY BACKER AND BACKER MEMBER TAX RETURNS

**CONFIDENTIAL**

Form **1040** U.S. Individual Income Tax Return **2013** OMB No. 1545-0074 IRS Use Only - Do not write or staple in this space.

For the year Jan. 1-Dec. 31, 2013, or other tax year beginning \_\_\_\_\_, 2013, ending \_\_\_\_\_, 20

See separate instructions.

Your first name and initial: **KEVIN** Last name: **JACKOWITZ** Your social security number: **\*\*\*-\*\*-\*\*\*\***

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

Home address (number and street). If you have a P.O. box, see instructions. **24 DOGWOOD DRIVE** Apt. no. \_\_\_\_\_

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below. **EAST HAMPTON, CT 06424**

Foreign country name: \_\_\_\_\_ Foreign province/state/county: \_\_\_\_\_ Foreign postal code: \_\_\_\_\_

You  Spouse

**Filing Status**

1  Single

2  Married filing jointly (even if only one had income)

3  Married filing separately. Enter spouse's SSN above \_\_\_\_\_ and full name here. ►

4  Head of household (with qualifying person). If the qualifying person is a child but not your dependent, enter this child's name here. ►

5  Qualifying widow(er) with dependent child

**Exemptions**

6a  Yourself. If someone can claim you as a dependent, do not check box 6a

b  Spouse

Boxes checked on 6a and 6b: **1**

No. of children on 6c who: **1**

c Dependents:		(2) Dependent's social security number	(3) Dependent's relationship to you	(4) If child under age 17 qualifying for c credit
(1) First name	Last name			

If more than four dependents, see instructions and check here

d Total number of exemptions claimed: \_\_\_\_\_

**Income**

7 Wages, salaries, tips, etc. Attach Form(s) W-2 ..... 7

8a Taxable interest. Attach Schedule B if required ..... 8a

b Tax-exempt interest. Do not include on line 8a ..... 8b

9a Ordinary dividends. Attach Schedule B if required ..... 9a

b Qualified dividends ..... 9b

10 Taxable refunds, credits, or offsets of state and local income taxes **STMT 1 STMT 3** ..... 10

11 Alimony received ..... 11

12 Business income or (loss). Attach Schedule C or C-EZ ..... 12

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here  ..... 13

14 Other gains or (losses). Attach Form 4797 ..... 14

15a IRA distributions ..... 15a

b Taxable amount ..... 15b

16a Pensions and annuities ..... 16a

b Taxable amount ..... 16b

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E ..... 17

18 Farm income or (loss). Attach Schedule F ..... 18

19 Unemployment compensation ..... 19

20a Social security benefits ..... 20a

b Taxable amount ..... 20b

21 Other income. List type and amount ..... 21

22 Combine the amounts in the far right column for lines 7 through 21. This is your total income ..... 22

**Adjusted Gross Income**

23 Educator expenses ..... 23

24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ ..... 24

25 Health savings account deduction. Attach Form 8889 ..... 25

26 Moving expenses. Attach Form 3903 ..... 26

27 Deductible part of self-employment tax. Attach Schedule SE ..... 27

28 Self-employed SEP, SIMPLE, and qualified plans ..... 28

29 Self-employed health insurance deduction ..... 29

30 Penalty on early withdrawal of savings ..... 30

31a Alimony paid to recipient's SSN ..... 31a

32 IRA deduction ..... 32

33 Student loan interest deduction ..... 33

34 Tuition and fees. Attach Form 8917 ..... 34

35 Domestic production activities deduction. Attach Form 8903 ..... 35

36 Add lines 23 through 35 ..... 36

37 Subtract line 36 from line 22. This is your adjusted gross income ..... 37

REDACTED

REDACTED

REDACTED

REDACTED

REDACTED

REDACTED

REDACTED

REDACTED

REDACTED

REDACTED

REDACTED

REDACTED

REDACTED

REDACTED



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Tax and Credits

Standard Deduction for:
People who check any box on line 39a or 39b of who can be claimed as a dependent, see instructions.

All others: Single or Married filing separately, \$6,100 Married filing jointly or Qualifying widow(er), \$12,200 Head of household, \$9,950

38 Amount from line 37 (adjusted gross income)
39a Check ( ) You were born before January 2, 1949, ( ) Blind. Total boxes checked ... 39a
If: ( ) Spouse was born before January 2, 1949, ( ) Blind. checked ... 39b
b If your spouse itemizes on a separate return or you were a dual-status alien, check here ... 39b
40 Itemized deductions (from Schedule A) or your standard deduction (see left margin)
41 Subtract line 40 from line 38
42 Exemptions. If line 38 is \$150,000 or less, multiply \$3,900 by the number on line 6d. Otherwise, see Inst.
43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-
44 Tax. Check if any from: a ( ) Form(s) 8814 b ( ) Form 4972 c ( )
45 Alternative minimum tax. Attach Form 6251
46 Add lines 44 and 45
47 Foreign tax credit. Attach Form 1116 if required
48 Credit for child and dependent care expenses. Attach Form 2441
49 Education credits from Form 8863, line 19
50 Retirement savings contributions credit. Attach Form 8880
51 Child tax credit. Attach Schedule 8812, if required
52 Residential energy credits. Attach Form 5695
53 Other credits from Form: a ( ) 3800 b ( ) 8801 c ( )
54 Add lines 47 through 53. These are your total credits
55 Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-

Other Taxes

56 Self-employment tax. Attach Schedule SE
57 Unreported social security and Medicare tax from Form: a ( ) 4137 b ( ) 8919
58 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required
59a Household employment taxes from Schedule H
b First-time homebuyer credit repayment. Attach Form 5405 if required
60 Taxes from: a (X) Form 8959 b (X) Form 8960 c ( ) Inst.; enter code(s)
61 Add lines 55 through 60. This is your total tax

Payments

If you have a qualifying child, attach Schedule EIC.

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

Refund

Direct deposit? See Instructions.

73 If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid
74a Amount of line 73 you want refunded to you. If Form 8888 is attached, check here
Routing number ( ) Type: ( ) Checking ( ) Savings Account number ( )
75 Amount of line 73 you want applied to your 2014 estimated tax

Amount You Owe

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

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? (X) Yes. Complete below. ( ) No
Designee's name: ALAN B. IGDALSKY, CPA Phone no.: 860-643-8613 Personal identification number (PIN):

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.
Your signature Date Your occupation SALES AND MARKETING Daytime phone number
Spouse's signature, if a joint return, both must sign. Date Spouse's occupation If the IRS sent you an Identity Protection PIN, enter it here

Paid Preparer Use Only

Print/Type preparer's name ALAN B. IGDALSKY, CPA Preparer's signature Date Check ( ) if self-employed PTIN
Firm's name IGDALSKY & COMPANY, CPA'S Firm's EIN \*\*\*-\*\*\*\*-\*\*\*\*
945 MAIN STREET - SUITE 301 Phone no. 860-643-8613
Firm's address MANCHESTER, CT 06040

REDACTED
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1065

U.S. Return of Partners

Form Department of the Treasury Internal Revenue Service

For calendar year 2014, or tax year beginning  
EXTENSION GRANTED TO 09/15/15



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2014

A Principal business activity <b>RENTAL</b>		Type of Print	Name of partnership <b>JACKOWITZ ENTERPRISES, LLC</b>		D Employer identification number **-*****
B Principal product or service <b>COMMERCIAL REAL ESTATE</b>			Number, street, and room or suite no. If a P.O. box, see the instructions. <b>31 EAST HIGH STREET</b>		E Date business started <b>01/01/2014</b>
C Business code number <b>531120</b>			City or town, state or province, country, and ZIP or foreign postal code <b>EAST HAMPTON CT 06424</b>		F Total assets \$

G Check applicable boxes: (1)  Initial return (2)  Final return (3)  Name change (4)  Address change (5)  Amended return (6)  Technical termination - also check (1) or (2)

H Check accounting method: (1)  Cash (2)  Accrual (3)  Other (specify) ▶

I Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year ▶ **3**

J Check if Schedules C and M-3 are attached

Caution. Include only trade or business income and expenses on lines 1a through 22 below. See the instructions for more information.

Income	1 a Gross receipts or sales	1a		
	b Returns and allowances	1b		
	c Balance. Subtract line 1b from line 1a		1c	
	2 Cost of goods sold (attach Form 1125-A)		2	
	3 Gross profit. Subtract line 2 from line 1c		3	
	4 Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)	SEE STATEMENT 1		4
	5 Net farm profit (loss) (attach Schedule F (Form 1040))		5	
	6 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)		6	
7 Other income (loss) (attach statement)		7		
8 Total income (loss). Combine lines 3 through 7		8		
Deductions (see the instructions for limitations)	9 Salaries and wages (other than to partners) (less employment credits)		9	
	10 Guaranteed payments to partners		10	
	11 Repairs and maintenance		11	
	12 Bad debts		12	
	13 Rent		13	
	14 Taxes and licenses		14	
	15 Interest		15	
	16 a Depreciation (if required, attach Form 4562)	16a		
	b Less depreciation reported on Form 1125-A and elsewhere on return	16b	16c	
	17 Depletion (Do not deduct oil and gas depletion.)		17	
	18 Retirement plans, etc.		18	
	19 Employee benefit programs		19	
	20 Other deductions (attach statement)	SEE STATEMENT 2		20
	21 Total deductions. Add the amounts shown in the far right column for lines 9 through 20		21	
22 Ordinary business income (loss). Subtract line 21 from line 8		22		

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, this return is true, correct, and complete. Declaration of preparer (other than general partner or limited liability company member manager) is based on all information of which preparer has any knowledge.

Sign Here: Signature of general partner or limited liability company member manager: \_\_\_\_\_ Date: \_\_\_\_\_

May the IRS discuss this return with the preparer shown below (see instr.)?  Yes  No

Paid Preparer Use Only: Print/Type preparer's name: **ALAN B. IGDALSKY, CPA** Preparer's signature: \_\_\_\_\_ Date: \_\_\_\_\_ Check  if self-employed PTIN: \_\_\_\_\_

Firm's name: **IGDALSKY & COMPANY, CPA'S** Firm's EIN: **\*\* - \*\*\*\*\***

Firm's address: **945 MAIN STREET - SUITE 301 MANCHESTER, CT 06040** Phone no.:

411001 01-07-15

**Application for Automatic Extension of Time To File  
 Certain Business Income Tax, Information, and Other Returns**

OMB No. 1545-0233

► File a separate application for each return.  
 ► Information about Form 7004 and its separate instructions is at [www.irs.gov/form7004](http://www.irs.gov/form7004)

Print  
or  
Type

Name  
**JACKOWITZ ENTERPRISES, LLC**

Identifying number  
\*\*\*\*\*

Number, street, and room or suite no. (If P.O. box, see instructions.)  
**31 EAST HIGH STREET**

City, town, state, and ZIP code (If a foreign address, enter city, province or state, and country (follow the country's practice for entering postal code)).  
**EAST HAMPTON, CT 06424**



**Note. File request for extension by the due date of the return for which the extension is granted. See instructions before completing this form.**

**Part I - Automatic 5-Month Extension**

1a Enter the form code for the return that this application is for (see below) **09**

Application Is For:	Form Code	Application Is For:	Form Code
Form 1065	09	Form 1041 (estate other than a bankruptcy estate)	09
Form 8804	31	Form 1041 (trust)	06

**Part II - Automatic 6-Month Extension**

b Enter the form code for the return that this application is for (see below)

Application Is For:	Form Code	Application Is For:	Form Code
Form 706-GS(D)	01	Form 1120-ND (section 4951 taxes)	20
Form 706-GS(T)	02	Form 1120-PG	21
Form 1041 (bankruptcy estate only)	03	Form 1120-POL	22
Form 1041-N	05	Form 1120-REIT	23
Form 1041-OFT	07	Form 1120-RIC	24
Form 1042	08	Form 1120S	25
Form 1065-B	10	Form 1120-SF	26
Form 1066	11	Form 3520-A	27
Form 1120	12	Form 8612	28
Form 1120-C	39	Form 8613	29
Form 1120-F	15	Form 8725	30
Form 1120-FSC	16	Form 8831	32
Form 1120-H	17	Form 8876	33
Form 1120-J	18	Form 8924	35
Form 1120-ND	18	Form 8928	36

2 If the organization is a foreign corporation that does not have an office or place of business in the United States, check here

3 If the organization is a corporation and is the common parent of a group that intends to file a consolidated return, check here   
 If checked, attach a statement, listing the name, address, and Employer Identification Number (EIN) for each member covered by this application.

**Part III - All Filers Must Complete This Part**

4 If the organization is a corporation or partnership that qualifies under Regulations section 1.6081-5, check here

5a The application is for calendar year **2014**, or tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_

b Short tax year. If this tax year is less than 12 months, check the reason:  
 Change in accounting period  Consolidated return to be filed  Initial return  Final return  Other (see instructions-attach explanation)

6 Tentative total tax	6	
7 Total payments and credits (see instructions)	7	
8 Balance due. Subtract line 7 from line 6 (see instructions)	8	

**Schedule B Other Information**

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1 What type of entity is filing this return? Check the applicable box:

- a  Domestic general partnership
- b  Domestic limited partnership
- c  Domestic limited liability company
- d  Domestic limited liability partnership
- e  Foreign partnership
- f  Other ▶

Yes	No

2 At any time during the tax year, was any partner in the partnership a disregarded entity, a partnership (including an entity treated as a partnership), a trust, an S corporation, an estate (other than an estate of a deceased partner), or a nominee or similar person?

3 All the end of the tax year:

- a Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization, or any foreign government own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership
- b Did any individual or estate own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership

Yes	No

4 At the end of the tax year, did the partnership:

- a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below

Yes	No

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock

- b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below

Yes	No

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital

5 Did the partnership file Form 8893, Election of Partnership Level Tax Treatment, or an election statement under section 6231(a)(1)(B)(ii) for partnership-level tax treatment, that is in effect for this tax year? See Form 8893 for more details

Yes	No

6 Does the partnership satisfy all four of the following conditions?

- a The partnership's total receipts for the tax year were less than \$250,000.
- b The partnership's total assets at the end of the tax year were less than \$ 1 million.
- c Schedules K-1 are filed with the return and furnished to the partners on or before the due date (including extensions) for the partnership return.
- d The partnership is not filing and is not required to file Schedule M-3  
If "Yes," the partnership is not required to complete Schedules L, M-1, and M-2; item F on page 1 of Form 1065; or item L on Schedule K-1.

Yes	No

7 Is this partnership a publicly traded partnership as defined in section 469(k)(2)?

Yes	No

8 During the tax year, did the partnership have any debt that was cancelled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt?

Yes	No

9 Has this partnership filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction?

Yes	No

10 At any time during calendar year 2014, did the partnership have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). If "Yes," enter the name of the foreign country.

Yes	No



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**Schedule B Other Information (continued)**

	Yes	No
11 At any time during the tax year, did the partnership receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the partnership may have to file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts. See instructions		
12a Is the partnership making, or had it previously made (and not revoked), a section 754 election? See instructions for details regarding a section 754 election.		
b Did the partnership make for this tax year an optional basis adjustment under section 743(b) or 734(b)? If "Yes," attach a statement showing the computation and allocation of the basis adjustment. See instructions		
c Is the partnership required to adjust the basis of partnership assets under section 743(b) or 734(b) because of a substantial built-in loss (as defined under section 743(d)) or substantial basis reduction (as defined under section 734(d))? If "Yes," attach a statement showing the computation and allocation of the basis adjustment. See instructions		
13 Check this box if, during the current or prior tax year, the partnership distributed any property received in a like-kind exchange or contributed such property to another entity (other than disregarded entities wholly owned by the partnership throughout the tax year) <input type="checkbox"/>		
14 At any time during the tax year, did the partnership distribute to any partner a tenancy-in-common or other undivided interest in partnership property?		
15 If the partnership is required to file Form 8858, Information Return of U.S. Persons With Respect To Foreign Disregarded Entities, enter the number of Forms 8858 attached. See instructions ▶		
16 Does the partnership have any foreign partners? If "Yes," enter the number of Forms 8805, Foreign Partner's Information Statement of Section 1446 Withholding Tax, filed for this partnership. ▶		
17 Enter the number of Forms 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to this return. ▶		
18a Did you make any payments in 2014 that would require you to file Form(s) 1099? See instructions		
b If "Yes," did you or will you file required Form(s) 1099?		
19 Enter the number of Form(s) 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations, attached to this return. ▶		
20 Enter the number of partners that are foreign governments under section 892. ▶		

**Designation of Tax Matters Partner (see instructions)**

Enter below the general partner or member-manager designated as the tax matters partner (TMP) for the tax year of this return:

Name of designated TMP ▶	<b>BRYAN JACKOWITZ</b>	Identifying number of TMP ▶	<b>***-**-****</b>
If the TMP is an entity, name of TMP representative ▶		Phone number of TMP ▶	<b>860-267-4444</b>
Address of designated TMP ▶	<b>4 BRIGHTON WAY FARMINGTON, CT 06032</b>		

**Schedule K Partners' Distributive Share Items**

		Total amount	
Income (Loss)	1 Ordinary business income (loss) (page 1, line 22)	1	
	2 Net rental real estate income (loss) (attach Form 8825)	2	
	3 a Other gross rental income (loss)	3a	
	b Expenses from other rental activities (attach statement)	3b	
	c Other net rental income (loss): Subtract line 3b from line 3a	3c	
	4 Guaranteed payments	4	
	5 Interest income	5	
	6 Dividends: a Ordinary dividends	6a	
	b Qualified dividends	6b	
	7 Royalties	7	
	8 Net short-term capital gain (loss) (attach Schedule D (Form 1065))	8	
9 a Net long-term capital gain (loss) (attach Schedule D (Form 1065))	9a		
	b Collectibles (28%) gain (loss)	9b	
	c Unrecaptured section 1250 gain (attach statement)	9c	
10 Net section 1291 gain (loss) (attach Form 4797)	10		
11 Other income (loss) (see instructions) Type ▶	11		
Deductions	12 Section 179 deduction (attach Form 4562)	12	
	13 a Contributions	13a	
	b Investment interest expense	13b	
	c Section 59(a)(2) expenditures: (1) Type ▶ (2) Amount ▶	13c(2)	
d Other deductions (see instructions) Type ▶	13d		
Self-Employment	14 a Net earnings (loss) from self-employment	14a	
	b Gross farming or fishing income	14b	
	c Gross nonfarm income	14c	
Credits	15 a Low-income housing credit (section 42(i)(5))	15a	
	b Low-income housing credit (other)	15b	
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)	15c	
	d Other rental real estate credits (see instructions) Type ▶	15d	
	e Other rental credits (see instructions) Type ▶	15e	
	f Other credits (see instructions) Type ▶	15f	
Foreign Transactions	16 a Name of country or U.S. possession ▶	16a	
	b Gross income from all sources	16b	
	c Gross income sourced at partner level	16c	
	Foreign gross income sourced at partnership level		
	d Passive category ▶ e General category ▶ f Other ▶	16f	
	Deductions allocated and apportioned at partner level		
	g Interest expense ▶ h Other ▶	16h	
	Deductions allocated and apportioned at partnership level to foreign source income		
	i Passive category ▶ j General category ▶ k Other ▶	16k	
	l Total foreign taxes (check one): ▶ Paid <input type="checkbox"/> Accrued <input type="checkbox"/> ▶	16l	
m Reduction in taxes available for credit (attach statement)	16m		
n Other foreign tax information (attach statement)			
Alternative Minimum Tax (AMT) Items	17 a Post-1986 depreciation adjustment	17a	
	b Adjusted gain or loss	17b	
	c Depletion (other than oil and gas)	17c	
	d Oil, gas, and geothermal properties - gross income	17d	
	e Oil, gas, and geothermal properties - deductions	17e	
	f Other AMT items (attach statement)	17f	
Other Information	18 a Tax-exempt interest income	18a	
	b Other tax-exempt income	18b	
	c Nondeductible expenses	18c	SEE STATEMENT 3
	19 a Distributions of cash and marketable securities	19a	
	b Distributions of other property	19b	
	20 a Investment income	20a	
b Investment expenses	20b		
c Other items and amounts (attach statement)			



**Analysis of Net Income (Loss)**

1 Net income (loss) Combine Schedule K, lines 1 through 11. From the result, subtract the sum of Schedule K, lines 12 through 13d, and 16i						-1
2 Analysis by partner type:	(i) Corporate	(ii) Individual (active)	(iii) Individual (passive)	(iv) Partnership	(v) Exempt Organization	(vi) Nominee/Other
a General partners						
b Limited partners						

**Schedule M-1 Balance Sheets per Books**

Assets	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
1 Cash				
2a Trade notes and accounts receivable				
b Less allowance for bad debts				
3 Inventories				
4 U.S. government obligations				
5 Tax-exempt securities				
6 Other current assets (attach statement)				
7a Loans to partners (or persons related to partners)				
b Mortgage and real estate loans				
8 Other investments (attach statement)				
9a Buildings and other depreciable assets				
b Less accumulated depreciation				
10a Depreciable assets				
b Less accumulated depletion				
11 Land (net of any amortization)				
12a Intangible assets (amortizable only)				
b Less accumulated amortization				
13 Other assets (attach statement)				
14 Total assets				
<b>Liabilities and Capital</b>				
15 Accounts payable				
16 Mortgages, notes, bonds payable in less than 1 year				
17 Other current liabilities (attach statement)				
18 All nonrecourse loans				
18a Loans from partners (or persons related to partners)				
b Mortgages, notes, bonds payable in 1 year or more				
20 Other liabilities (attach statement)				
21 Partners' capital accounts				
22 Total liabilities and capital				

**Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return**

Note. The partnership may be required to file Schedule M-3 (see Instructions).

1 Net income (loss) per books		6 Income recorded on books this year not included on Schedule K, lines 1 through 11 (itemize):	
2 Income included on Schedule K, lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10, and 11, not recorded on books this year (itemize):		a Tax-exempt interest \$	
3 Guaranteed payments (other than health insurance)		7 Deductions included on Schedule K, lines 1 through 13d, and 16i, not charged against book income this year (itemize):	
4 Expenses recorded on books this year not included on Schedule K, lines 1 through 13d, and 16i (itemize):		a Depreciation \$	
STMT 6		8 Add lines 6 and 7	
a Depreciation \$		9 Income (loss) (Analysis of Net Income (Loss), line 1). Subtract line 8 from line 5	
b Travel and entertainment \$			
5 Add lines 1 through 4			

**Schedule M-2 Analysis of Partners' Capital Accounts**

1 Balance at beginning of year		18 Distributions: a Cash	
2 Capital contributed: a Cash		b Property	
b Property		7 Other decreases (itemize):	
3 Net income (loss) per books		8 Add lines 6 and 7	
4 Other increases (itemize):		9 Balance at end of year. Subtract line 8 from line 5	
5 Add lines 1 through 4			

**Worksheet for Figuring Net Earnings (Loss) From Self-Employment**

Name of partnership <b>JACKOWITZ ENTERPRISES, LLC</b>		<b>CONFIDENTIAL</b>	Employer identification number <b>**-*****</b>
<b>1 a</b> Ordinary income (loss) (Schedule K, line 1) .....	<b>1a</b>		
<b>b</b> Net income (loss) from CERTAIN rental real estate activities .....	<b>1b</b>		
<b>c</b> Net income (loss) from other rental activities (Schedule K, line 3c) .....	<b>1c</b>		
<b>d</b> Net loss from Form 4797, Part II, line 17, included on line 1a above. Enter as a positive amount .....	<b>1d</b>		
<b>e</b> Other additions .....	<b>1e</b>		
<b>f</b> Combine lines 1a through 1e .....	<b>1f</b>		
<b>2 a</b> Net gain from Form 4797, Part II, line 17, included on line 1a above .....	<b>2a</b>		
<b>b</b> Other subtractions .....	<b>2b</b>		
<b>c</b> Add lines 2a and 2b .....	<b>2c</b>		
<b>3 a</b> Subtract line 2c from line 1f. If line 1f is a loss, increase the loss on line 1f by the amount on line 2c .....	<b>3a</b>		
<b>b</b> Part of line 3a allocated to limited partners, estates, trusts, corporations, exempt organizations, and IRAs .....	<b>3b</b>		
<b>c</b> Subtract line 3b from line 3a .....		<b>3c</b>	
<b>4 a</b> Guaranteed payments to partners (Schedule K, line 4) derived from a trade or business as defined in section 1402(c) .....	<b>4a</b>		
<b>b</b> Part of line 4a allocated to individual limited partners for other than services and to estates, trusts, corporations, exempt organizations, and IRAs .....	<b>4b</b>		
<b>c</b> Subtract line 4b from line 4a .....		<b>4c</b>	
<b>5</b> Net earnings (loss) from self-employment. Combine lines 3c and 4c. Enter here and on Schedule K, line 14a .....		<b>5</b>	

FORM 1065 INCOME (LOSS) FROM OTHER PARTNERSHIPS, ETC. STATEMENT 1

NAME AND ADDRESS	EMPLOYER ID	AMOUNT
CONNECTICUT PHARMACEUTICAL SOLUTIONS, LLC 47 MAIN STREET PORTLAND, CT 04480	**_*****	
TOTAL TO FORM 1065, LINE 4		

FORM 1065 OTHER DEDUCTIONS STATEMENT 2

DESCRIPTION	AMOUNT
OFFICE EXPENSE	
PROFESSIONAL FEES	
TOTAL TO FORM 1065, LINE 20	

SCHEDULE K NONDEDUCTIBLE EXPENSE STATEMENT 3

DESCRIPTION	AMOUNT
NONDEDUCTIBLE EXPENSE FROM PASSTHROUGH	
TOTAL TO SCHEDULE K, LINE 18C	

SCHEDULE L OTHER INVESTMENTS STATEMENT 4

DESCRIPTION	BEGINNING OF TAX YEAR	END OF TAX YEAR
INVESTMENT IN CT PHARMACEUTICAL SOLUTIONS, LLC		
TOTAL TO SCHEDULE L, LINE 8		





**CONFIDENTIAL**

FORM 1065

PARTNERS' CAPITAL ACCOUNT SUMMARY

STATEMENT 5

PARTNER NUMBER	BEGINNING CAPITAL	CAPITAL CONTRIBUTED	SCHEDULE M-2 LNS 3, 4 & 7	WITH- DRAWALS	ENDING CAPITAL
1					
2			150,000		150,000
3			150,000		
<b>TOTAL</b>					



---

SCHEDULE M-1 EXPENSES RECORDED ON BOOKS NOT DEDUCTED IN RETURN STATEMENT 6

---

DESCRIPTION

AMOUNT

OTHER MISCELLANEOUS EXPENSES

TOTAL TO SCHEDULE M-1, LINE 4

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**CONFIDENTIAL**

651113

Schedule K-1  
(Form 1065)

2014

Final K-1  Amended K-1 OMB No. 1545-0123

Department of the Treasury  
Internal Revenue Service

For calendar year 2014, or tax  
year beginning \_\_\_\_\_  
ending \_\_\_\_\_

Partner's Share of Income, Deductions,  
Credits, etc. **See separate instructions.**

**Part I Information About the Partnership**

A Partnership's employer identification number  
\*\*-\*\*\*\*\*

B Partnership's name, address, city, state, and ZIP code

JACKOWITZ ENTERPRISES, LLC  
31 EAST HIGH STREET  
EAST HAMPTON, CT 06424

C IRS Center where partnership filed return  
CINCINNATI, OH

D  Check if this is a publicly traded partnership (PTP)

**Part II Information About the Partner**

E Partner's identifying number  
\*\*\*-\*\*-\*\*\*\*

F Partner's name, address, city, state, and ZIP code

EDWARD JACKOWITZ  
317 CLARK HILL ROAD  
SOUTH GLASTONBURY, CT 06073

G  General partner or LLC member-manager  Limited partner or other LLC member

H  Domestic partner  Foreign partner

I What type of entity is this partner? **INDIVIDUAL**

J If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here

J Partner's share of profit, loss, and capital:

Beginning Ending

Profit 300

Loss

Capital

K Partner's share of liabilities at year end:

Nonrecourse \$

Qualified nonrecourse financing \$

Recourse \$ 0

L Partner's capital account analysis:

Beginning capital account \$

Capital contributed during the year \$

Current year increase (decrease) \$

Withdrawals & distributions \$(

Ending capital account \$

Tax basis  GAAP  Section 704(b) book

Other (explain)

M Did the partner contribute properly with a built-in gain or loss?

Yes  No

If "Yes", attach statement (see instructions)

**Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items**

1 Ordinary business income (loss)	15 Credits
2 Net rental real estate income (loss)	16 Foreign transactions
3 Other net rental income (loss)	17 Alternative min tax (AMT) items
4 Guaranteed payments	18 Tax-exempt income and nondeductible expenses
5 Interest income	C*
6a Ordinary dividends	19 Distributions
6b Qualified dividends	A
7 Royalties	20 Other information
8 Net short-term capital gain (loss)	
9a Net long-term capital gain (loss)	
9b Collectibles (28%) gain (loss)	
9c Unrecaptured sec 1250 gain	
10 Net section 1231 gain (loss)	
11 Other income (loss)	
12 Section 179 deduction	
13 Other deductions	
14 Self-employment earnings (loss)	
A	
C	

\*See attached statement for additional information.

For IRS Use Only

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SCHEDULE K-1

NONDEDUCTIBLE EXPENSES, BOX 18, CODE C

DESCRIPTION	PARTNER FILING INSTRUCTIONS	AMOUNT
NONDEDUCTIBLE EXPENSES - PASSTHROUGH	SEE IRS SCH. K-1 INSTRUCTIONS	
TOTAL TO SCHEDULE K-1, BOX 18, CODE C		

**CONFIDENTIAL**

651113

Schedule K-1  
(Form 1065)

2014

For calendar year 2014, or tax  
year beginning \_\_\_\_\_  
ending \_\_\_\_\_

Department of the Treasury  
Internal Revenue Service

Partner's Share of Income, Deductions,  
Credits, etc. ▶ See separate instructions.

Final K-1  Amended K-1 OMB No. 1545-0123

**Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items**

1 Ordinary business income (loss)	15 Credits
2 Net rental real estate income (loss)	16 Foreign transactions
3 Other net rental income (loss)	
4 Guaranteed payments	
5 Interest income	
6a Ordinary dividends	17 Alternative min tax (AMT) items
6b Qualified dividends	
7 Royalties	18 Tax-exempt income and nondeductible expenses
8 Net short-term capital gain (loss)	C*
9a Net long-term capital gain (loss)	
9b Collectibles (28%) gain (loss)	19 Distributions
9c Unrecaptured sec 1250 gain	A
10 Net section 1231 gain (loss)	20 Other information
11 Other income (loss)	
12 Section 179 deduction	
13 Other deductions	
Self-employment earnings (loss)	

**Part I Information About the Partnership**

A Partnership's employer identification number  
\*\*-\*\*\*\*\*

B Partnership's name, address, city, state, and ZIP code  
**JACKOWITZ ENTERPRISES, LLC**  
31 EAST HIGH STREET  
EAST HAMPTON, CT 06424

C IRS Center where partnership filed return  
CINCINNATI, OH

D  Check if this is a publicly traded partnership (PTP)

**Part II Information About the Partner**

E Partner's identifying number  
\*\*\*-\*\*-\*\*\*\*

F Partner's name, address, city, state, and ZIP code  
**BRYAN JACKOWITZ**  
4 BRIGHTON WAY  
FARMINGTON, CT 06032

G  General partner or LLC member-manager  Limited partner or other LLC member

H  Domestic partner  Foreign partner

I1 What type of entity is this partner? INDIVIDUAL

I2 If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here

J Partner's share of profit, loss, and capital:

	Beginning	Ending
Profit		
Loss		
Capital		33,000

K Partner's share of liabilities at year end:

Nonrecourse	\$	
Qualified nonrecourse financing	\$	
Recourse	\$	0

L Partner's capital account analysis:

Beginning capital account	\$	
Capital contributed during the year	\$	
Current year increase (decrease)	\$	
Withdrawals & distributions	\$(	
Ending capital account	\$	

Tax basis  GAAP  Section 704(b) book  
 Other (explain)

M Did the partner contribute property with a built-in gain or loss?  
 Yes  No

-- If "Yes," attach statement (see instructions)

\*See attached statement for additional information.

F, RS Use Only

**CONFIDENTIAL**

SCHEDULE K-1

NONDEDUCTIBLE EXPENSES, BOX 18, CODE C

DESCRIPTION	PARTNER FILING INSTRUCTIONS	AMOUNT
NONDEDUCTIBLE EXPENSES - PASSTHROUGH	SEE IRS SCH. K-1 INSTRUCTIONS	
TOTAL TO SCHEDULE K-1, BOX 18, CODE C		



**CONFIDENTIAL**

LS1113

Schedule K-1  
(Form 1065)

**2014**

Final K-1

Amended K-1

OMB No: 1545-0123

Department of the Treasury  
Internal Revenue Service

For calendar year 2014, or tax

year beginning \_\_\_\_\_

ending \_\_\_\_\_

**Partner's Share of Income, Deductions,  
Credits, etc.**

▶ See separate instructions.

**Part III Partner's Share of Current Year Income,  
Deductions, Credits, and Other Items**

1 Ordinary business income (loss)	15 Credits
2 Net rental real estate income (loss)	16 Foreign transactions
3 Other net rental income (loss)	17 Alternative min tax (AMT) items
4 Guaranteed payments	18 Tax-exempt income and nondeductible expenses
5 Interest income	C*
6a Ordinary dividends	19 Distributions
6b Qualified dividends	A
7 Royalties	20 Other information
8 Net short-term capital gain (loss)	
9a Net long-term capital gain (loss)	
9b Collectibles (28%) gain (loss)	
9c Unrecaptured sec 1250 gain	
10 Net section 1231 gain (loss)	
11 Other income (loss)	
12 Section 179 deduction	
13 Other deductions	
14 Self-employment earnings (loss)	

\*See attached statement for additional information.

**Part I Information About the Partnership**

A Partnership's employer identification number  
\*\*-\*\*\*\*\*

B Partnership's name, address, city, state, and ZIP code

JACKOWITZ ENTERPRISES, LLC  
31 EAST HIGH STREET  
EAST HAMPTON, CT 06424

C IRS Center where partnership filed return  
CINCINNATI, OH

D  Check if this is a publicly traded partnership (PTP)

**Part II Information About the Partner**

E Partner's identifying number  
\*\*\*-\*\*-\*\*\*\*\*

F Partner's name, address, city, state, and ZIP code

KEVIN JACKOWITZ  
24 DOGWOOD DRIVE  
EAST HAMPTON, CT 06424

G  General partner or LLC member-manager  Limited partner or other LLC member

H  Domestic partner  Foreign partner

I1 What type of entity is this partner? INDIVIDUAL

I2 If this partner is a \_\_\_\_\_

J Partner's share of

Profit: \_\_\_\_\_

Loss: \_\_\_\_\_

Capital: \_\_\_\_\_

K Partner's share of

Nonrecourse \_\_\_\_\_

Qualified nonrecourse \_\_\_\_\_

Recourse \_\_\_\_\_

L Partner's capital at

Beginning capital a \_\_\_\_\_

Capital contributed \_\_\_\_\_

Current year increa \_\_\_\_\_

Withdrawals & dist \_\_\_\_\_

Ending capital acco \_\_\_\_\_

Tax basis  GAAP  Section 704(b) book

Other (explain) \_\_\_\_\_

M Did the partner contribute property with a built-in gain or loss?

Yes  No

If "Yes", attach statement (see instructions)

411281  
11-24-14

LHA For Paperwork Reduction Act Notice, see Instructions for Form 1065.

IRS.gov/form1065

Schedule K-1 (Form 1065) 2014



SCHEDULE K-1 NONDEDUCTIBLE EXPENSES, BOX 18, CODE C

DESCRIPTION	PARTNER FILING INSTRUCTIONS	AMOUNT
NONDEDUCTIBLE EXPENSES - PASSTHROUGH	SEE IRS SCH. K-1 INSTRUCTIONS	
TOTAL TO SCHEDULE K-1, BOX 18, CODE C		





# Medical Marijuana Program

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## Appendix A Dispensary Facility License Information Form

Section A: Business Information						
1. Applicant business type:						
<input type="checkbox"/> Sole Proprietorship	<input type="checkbox"/> Corporation	<input checked="" type="checkbox"/> Limited Liability Co.	<input type="checkbox"/> Partnership	<input type="checkbox"/> Limited Liability Partnership	<input type="checkbox"/> Unincorporated Association	<input type="checkbox"/> Other: _____
2. Legal Name of Applicant: Connecticut Pharmaceutical Research Center LLC						
3. Trade Name of Applicant: Connecticut Pharmaceutical Research Center LLC						
4. Applicant's Business Address: 47 Main Street						
5. City: Portland				6. State: CT	7. Zip Code: 06840	
8. Daytime Telephone Number: (860) 214-3825			9. E-mail Address: thomasjschultzus@yahoo.com			
10. Applicant's Mailing Address (if different than business address):					11. City:	
12. State:	13. Zip Code:	14. Daytime Telephone Number:		15. Fax Number:		

Section B: Contact Information	
All communications from the department regarding this application will be sent to your primary contact and alternate contact, if one is designated. We will assume that you receive all communications sent to your designated contact(s) and it will be your responsibility to notify us if any of their contact information changes.	
16. Name of Primary Contact: Thomas J. Schultz	17. Primary Contact Title: President
18. Primary Contact E-mail Address: thomasjschultzus@yahoo.com	19. Primary Contact Telephone Number: (860) 214-3825
20. OPTIONAL - Name of Alternate Contact:	21. Alternate Contact Title:
22. Alternate Contact E-mail Address:	23. Alternate Contact Telephone Number:

Section C: Formation/Incorporation Information	
24. Date of Formation/Incorporation: 07 / 06 / 15	25. Place of Formation/Incorporation: Portland, CT
26. Registered with the Connecticut Secretary of State: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	27. Sale and Use Tax Permit Number:  Provide a copy of your Sale and Use Tax permit with your application.



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## Section D: Proposed Dispensary Facility Information

28. Proposed Dispensary Facility Address: Please refer to the attached Alternate Dispensary Addresses			29. City:
30. State: CT	31. Zip Code:	32. Telephone Number:	33. Fax Number:
34. Own or Lease Property: <input type="checkbox"/> Own <input checked="" type="checkbox"/> Lease Provide a copy of the lease, deed or other documents evidencing the right to occupy if you are awarded a license.		35. Name of Property Owner:	

## Section E: Business Association Information

36. Are you associated with any other dispensary facility licensee or license applicant or producer licensee or license applicant: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If yes, provide the name of all applicants with whom you are associated. Attach additional pages if necessary.	
37. Applicant Name:	38. Licensee or Applicant Type: <input type="checkbox"/> Dispensary Facility <input type="checkbox"/> Producer
39. Applicant Name:	40. Licensee or Applicant Type: <input type="checkbox"/> Dispensary Facility <input type="checkbox"/> Producer

## Section F: Proposed Dispensary Department Hours

41. State the proposed dispensary department hours of operation for each day. The dispensary department is where marijuana will be sold.

Monday	10 am	to	8 pm	Friday	10 am	to	8 pm
Tuesday	10 am	to	8 pm	Saturday	10 am	to	8 pm
Wednesday	10 am	to	8 pm	Sunday		to	
Thursday	10 am	to	8 pm				

## Section G: Proposed Dispensary Facility Hours

42. State the proposed dispensary facility hours of operation for each day. The dispensary facility includes areas where non-marijuana products and services will be offered.

Monday	10 am	to	8 pm	Friday	10 am	to	8 pm
Tuesday	10 am	to	8 pm	Saturday	10 am	to	8 pm
Wednesday	10 am	to	8 pm	Sunday	10 am	to	8 pm
Thursday	10 am	to	8 pm				



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## Section H: Other Business Names & Addresses

List all names under which the applicant has done business or has held itself out to the public as doing business. Do not limit your response to business operations in Connecticut. Attach additional pages if necessary.

43. Name: N/A	44. Time Period:

List all addresses, other than those listed in response to Section A, that the applicant owns, has owned or from which it has conducted business during the previous five years and give the approximate time periods during which such locations were owned or utilized. Attach additional pages if necessary.

45. Address: N/A	46. Time Period:

## Section I: Dispensary Facility Backers

Provide the following information for each dispensary facility backer. A dispensary facility backer is any person (including any legal entity) with a direct or indirect financial interest in the applicant, except it shall not include a person with an investment interest provided the interest held by such person and such person's co-workers, employees, spouse, parent or child, in the aggregate, does not exceed five per cent of the total ownership or interest rights in the applicant and such person will not participate directly or indirectly in the control, management or operation of the dispensary facility if a license is granted.

Create additional copies of this page if necessary.

**Each backer identified in response to this section must complete and sign Appendix B.**

47. Name: Connecticut Pharmaceutical Solutions, LLC	48. Percentage of ownership
Colleen, R.Ph.	
Thomas J. Schultz	
Andrew M Bozzuto	
Jackowitz Enterprises, LLC	



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## Section J: Directors, Owners, Officers and Other High-Level Employees

Provide the following information for each individual, including each dispensary facility backer, who will:

- directly or indirectly have control over, or participate in the management or operation of, the dispensary facility; or
- who currently receives, or who reasonably can be expected to receive, within one calendar year, compensation from the applicant exceeding \$100,000.

Create additional copies of this page if necessary.

Each person identified in response to this section must complete and sign Appendix C.

49. Name (First, Middle, Last):	50. Title:	51. Role:
Thomas James Schultz	President	Executive/Research
Colleen Higgins, R.Ph.	Dispensary Manager	Dispensary Supervision

## Section K: Financial Statement

Set forth all expenses greater than \$10,000 incurred in connection with the establishment of your business and the sources of the funds for each. Attach additional pages if necessary. The Department may require backup documentation.

52. Expense Item:	53. Cost:	54. Source of Funds:
N/A	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	

## Section L: Security System

Identify the company or companies that will provide security services for the dispensary facility if a license is awarded. If more than two companies will provide security services, complete this section for each such additional company.

55. Primary Security Company Name: Associated Security Corp.	
56. Primary Security Company Address (including Apartment or Suite #): 16 Pitkin Street	57. City: East Hartford



# Medical Marijuana Program

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58. State: CT	59. Zip Code: 06108	60. Telephone Number: (860) 528-9674	61. Fax Number: (860) 291-8156
62. E-mail Address: <a href="mailto:dispatch@associatedsecuritycorp.com">dispatch@associatedsecuritycorp.com</a>			
63. Backup Security Company Name (if applicable): United Alarm Services Inc.			
64. Backup Security Company Address (including Apartment or Suite #): 1087 Federal Road			65. City: Brookfield
66. State: CT	67. Zip Code: 06804	68. Telephone Number: (203) 775-8788	69. Fax Number: (203) 775-8222
70. E-mail Address: <a href="http://www.UnitedAlarm.com">www.UnitedAlarm.com</a>			
71. Attach a detailed description of the security plan to be offered by the security company or companies. Be sure to include a discussion of each of the required elements set forth in Section 21a-408-62 of the Regulations of Connecticut State Agencies.			

## Section M: Legal Proceedings

72. Has the applicant ever had any petition filed by or against it, or otherwise sought relief under, any provision of the Federal Bankruptcy Act or under any State insolvency law in the last ten year period?  Yes  No

If the answer above is "yes", attach a statement providing the details of such proceeding or petition.

73. Has the applicant ever had a professional license, permit or registration in Connecticut, or any other State, suspended, revoked or otherwise subjected to disciplinary action?  Yes  No

If the answer above is "yes", attach a statement providing the date(s), the type of license, permit or registration at issue, and a description of the circumstances relating to each suspension, revocation or other disciplinary action.

74. Is the applicant a party to any legal proceedings where damages, fines or civil penalties may reasonably be expected to exceed \$500,000 above any insurance coverage available to cover the claim?  Yes  No

If the answer above is "yes", attach a statement describing the litigation, including the title and docket number of the litigation, the name and location of the court before which it is pending, the identify of all parties to the litigation, the general nature of the claims being made and the impact an unfavorable opinion may have on the applicant or the applicant's operations.

75. Has the applicant ever had any fines or other penalties over \$10,000 assessed by any regulatory agency?  Yes  No

If the answer above is "yes", attach a statement providing the details of such fines or penalties.

## Section N: Criminal Actions

76. Has the applicant ever been convicted of a crime or received a suspended sentence, deferred sentence, or forfeited bail for any offense in criminal or military court or are any such charges pending?  Yes  No

If the answer above is "yes", attach a statement providing the date(s) of conviction(s), name of individual(s) involved, the court(s) where the case(s) were decided, a description of the circumstances relating to each offense or for the pending charges and the outcome of the proceedings.



# Medical Marijuana Program

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## Section O: Criminal Background Check

I understand that the department may review criminal background records for purposes of evaluating the applicant's suitability to participate in the medical marijuana program. As the duly authorized representative of the applicant, I hereby authorize the release of any and all information of a confidential or privileged nature to the department and its agents.

77. Signature:



*Thomas J. Smith*

78. Date Signed:

9/15/15

I hereby certify that the above information is correct and complete.

I fully understand that if I knowingly make a statement that is untrue and which is intended to mislead the Department of Consumer Protection or any person designated by the Department in the performance of their official function, I will be in violation of Section 53a-157b of the Connecticut General Statutes. As the duly authorized representative of the applicant, I hereby make the above certifications on behalf of the applicant.

79. Signature:



*Thomas J. Smith*

80. Date Signed:

9/15/15



# Medical Marijuana Program

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## Appendix B

### Dispensary Facility Backer Information Form

This form must be completed by each person or entity identified as a dispensary facility backer in Appendix A, section I.

#### Section A: Backer Information

1. Backer business type:

<input type="checkbox"/> Sole Proprietorship	<input type="checkbox"/> Corporation	<input type="checkbox"/> Limited Liability Co.	<input type="checkbox"/> Partnership	<input checked="" type="checkbox"/> Limited Liability Partnership	<input type="checkbox"/> Unincorporated Association	<input type="checkbox"/> Other:
--	--------------------------------------	--	--------------------------------------	---	---	---------------------------------

2. Legal Name of Backer:

Connecticut Pharmaceutical Solutions, LLC

3. Trade Name of Backer (if applicable):

4. Street Address (including Apartment or Suite #):

47 Main Street

5. City:  
Portland

6. State:  
CT

7. Zip Code:  
06480

8. Daytime Telephone Number:  
(860) 214-3825

9. Fax Number:

10. E-mail Address:  
thomasjschultzus@yahoo.com

#### Section B: Backer Members

If you selected anything other than "Sole Proprietorship" in response to Section A, identify the members of your organization. A member is any person with a direct or indirect ownership interest greater than 5%. Attach additional pages if necessary.

Each member of a backer identified in response to this section must complete either:

- Appendix C if they are also a director, owner, officer or other high-level employee of the applicant; or
- Appendix E in all other instances.

11. Name (First, Middle, Last):

Thomas James Schultz

12. Percentage of ownership interest

10.89

Andrew Mark Bozzuto

32.68

Jackowitz Enterprises

32.68



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## Section C: Licenses, Permits and Registrations

Provide information regarding all state licenses, permits or registrations ever held, current or expired, by you. Attach additional pages if necessary.

13. State CT	14. Issue Date (month/year): 02 / 14 Expiration Date (month/year): 02 / 15	15. Type: MM Producer License	16. Number: 0000002
17. State CT	18. Issue Date (month/year): 02 / 15 Expiration Date (month/year): 02 / 16	19. Type: MM Producer License	20. Number: 0000002

## Section D: Legal Proceedings

21. Have you, or has any entity over which you exercised management or control, had any petition filed by or against you, or otherwise sought relief under, any provision of the Federal Bankruptcy Act or under any State insolvency law in the last ten year period?

Yes  No

If the answer above is "yes", attach a statement providing the details of such proceeding or petition.

22. Have you, or has any entity over which you exercised management or control, ever had a professional license, permit or registration in Connecticut, or any other State, suspended, revoked or otherwise subjected to disciplinary action?

Yes  No

If the answer above is "yes", attach a statement providing the date(s), the type of license, permit or registration at issue, and a description of the circumstances relating to each suspension, revocation or other disciplinary action.

23. Are you a party to any legal proceedings where damages, fines or civil penalties may reasonably be expected to exceed \$500,000 above any insurance coverage available to cover the claim?

Yes  No

If the answer above is "yes", attach a statement describing the litigation, including the title and docket number of the litigation, the name and location of the court before which it is pending, the identify of all parties to the litigation, the general nature of the claims being made and the impact an unfavorable opinion may have on your ability to serve as a backer for the applicant.

24. Have you, or has any entity over which you exercised management or control, ever had any fines or other penalties over \$10,000 assessed by any regulatory agency?

Yes  No

If the answer above is "yes", attach a statement providing the details of such fines or penalties.

## Section E: Criminal Actions

25. Have you ever been convicted of a crime or received a suspended sentence, deferred sentence, or forfeited bail for any offense in criminal or military court or do you have any charges pending?  Yes  No

If the answer above is "yes", attach a statement providing the date(s) of conviction(s), name of individual(s) involved, the court(s) where the case(s) were decided, a description of the circumstances relating to each offense or for the pending charges and the outcome of the proceedings.





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## Section F: Criminal Background Check

I understand that the department may review criminal background records for purposes of evaluating my suitability to participate in the medical marijuana program. As the backer, or duly authorized representative of the backer, I hereby authorize the release of any and all information of a confidential or privileged nature to the department and its agents.

26. Signature:

▶ *Thomas J. Stull*

27. Date Signed:

9/14/15

I hereby certify that the above information is correct and complete.

I fully understand that if I knowingly make a statement that is untrue and which is intended to mislead the Department of Consumer Protection or any person designated by the Department in the performance of their official function, I will be in violation of Section 53a-157b of the Connecticut General Statutes.

28. Signature:

▶ *Thomas J. Stull*

29. Date Signed:

9/14/15



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## Appendix C

### Directors, Owners, Officers or Other High-Level Employees Background Information Form

To be completed by all persons identified in your response to Appendix A, section J.

#### Section A: Personal Information

1. Name (First, Middle, Last): Thomas James Schultz		
2. Street Address (including Apartment or Suite #): 35 Tommy's Lane		
3. City: New Canaan	4. State: CT	5. Zip Code: 06840
6. Title: President	7. Telephone Number: (860) 214-3825	8. E-mail Address:
9. Date of Birth:	10. Social Security Number:	11. Gender: <input checked="" type="checkbox"/> Male <input type="checkbox"/> Female

#### Section B: Employment Information

12. Current or Most Recent Employer: Connecticut Pharmaceutical Solutions, LLC		13. Date of Employment: Start Date: 08 / 01 / 14 End Date: : / /	
14. Employer Address (including Apartment or Suite #): 47 Main Street			
15. City: Portland	16. State: CT	17. Zip Code: 06480	
18. Telephone Number:	19. Fax Number:	20. E-mail Address: tr	

#### Section C: Pharmacy Business Experience

21. Do you have any experience controlling, managing, operating or working for a pharmacy?  
 Yes  No

22. Are you currently associated with a pharmacy in any state?  
 Yes  No

23. If you answered "yes" to question 21 or 22, attach a statement setting forth, for each pharmacy with which you have been associated, the following information:

- The pharmacy name;
- The pharmacy's location;
- All titles and responsibilities held by you at the pharmacy, including the time frame for each;
- The dates of your association with the pharmacy;
- Whether you currently have a role at the pharmacy and, if not, when your involvement terminated and why; and
- Whether the pharmacy was ever alleged to have violated the laws or regulations of the state in which it operates during the time period when you were associated with the pharmacy and, if so, how those allegations were resolved.



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## Section D: Marijuana Business Experience

24. Other than the applicant, do you have any experience controlling, managing, operating or working for a marijuana business?

Yes  No

25. Other than the applicant, are you currently associated with a marijuana business in any state or country?

Yes  No

26. If you answered "yes" to question 24 or 25, attach a statement setting forth the following information for each marijuana business with which you have been associated:

- The business name;
- The business location;
- All titles and responsibilities held by you at the business, including the time frame for each;
- The dates of your association with the business;
- Whether you currently have a role at the business and, if not, when your involvement terminated and why; and
- Whether the business was ever alleged to have violated the laws or regulations of the state or country in which it operates during the time period when you were associated with the business and, if so, the nature and resolution of those allegations.

## Section E: Other Relevant Business Experience

27. Do you have any experience controlling, managing, operating or working for any other business that you believe may be relevant to the department's evaluation of the applicant with whom you are associated?

Yes  No

28. If you answered "yes" to question 27, attach a statement setting forth the following information for each such business with which you have been associated:

- The business name;
- Products or services offered;
- The business location;
- All titles and responsibilities held by you at the business, including the time frame for each;
- The dates of your association with the business;
- Whether you currently have a role at the business and, if not, when your involvement terminated and why;
- Whether the business was ever alleged to have violated the laws or regulations of the state or country in which it operates during the time period when you were associated with the business and, if so, the nature and resolution of those allegations; and
- How this experience is relevant to the department's evaluation of the RFA response of the applicant with whom you are associated.

## Section F: Licenses, Permits and Registrations

Provide information regarding all state licenses, permits or registrations ever held, current or expired, by you. Attach additional pages if necessary.

29. State	30. Issue Date (month/year):	08 / 14	31. Type:	32. Number:
CT	Expiration Date (month/year):	08 / 15	MM Producer Backer	MMPB.0000020
33. State	34. Issue Date (month/year):	08 / 15	35. Type:	36. Number:
CT	Expiration Date (month/year):	08 / 16	MM Producer Backer	MMPB.0000020

**Thomas J Schultz**

**Section D: Marijuana Business Experience**

Since November 14, 2013, the date of the signing of Connecticut Pharmaceutical Solutions' operating agreement, I have served as CPS's President and In-house counsel. I continue to serve in these positions. During this period, CPS has not been alleged to have violated the laws or regulations of Connecticut.

- a. Connecticut Pharmaceutical Solutions, LLC
- b. 47 Main Street, Portland, CT 06480
- c. President, from November 14, 2013 through the present; In-house counsel, from September, 2014 through the present.
- d. My association with CPS began with meetings discussing its formation, during June, 2013, until the present.
- e. I continue to serve as CPS's President and in-house counsel.
- f. The business has not been alleged to have violated Connecticut's laws or regulations.

**Section E: Other Relevant Business Experience**

In addition to my activities at CPS, described above, from January 1, 1997, until August, 2014, I served as President, General Counsel, and as a member of the board of directors of Dickinson Brands Inc., a producer of witch hazel and other products regulated by the FDA as over the counter drug products. For several years prior to January 1, 1997, I had sought to arrange the merger of the TN Dickinson Company and the EE Dickinson Company; the merger was effectively completed during November, 1996.

- a. Dickinson Brands Inc.
- b. Witch hazel and other over the counter drug products
- c. 31 East High Street, East Hampton, CT 06424
- d. Co-President, January, 1997-February, 2001. President, March, 2001-August, 2014. General Counsel and member of the board of directors January, 1997-August, 2014.
- e. I left the business during August, 2014, because of the needs of CPS.
- f. During my term at Dickinson Brands Inc., the business did not face any official allegations of violations of Connecticut or federal law or regulations, other than routine Form 483 findings and corrective actions.
- g. During my term at Dickinson Brands, Inc. I became familiar with the FDA's system of pharmaceutical production regulation, including current good manufacturing practices and various labeling requirements. I believe that the experience with federal regulation has enabled me to bring into the medical marijuana setting an appropriate perspective on pharmaceutical compliance, which would also be extremely relevant to the way in which the Department of Consumer Protection could expect me to lead the operation of a medical marijuana dispensary and its attendant research activities.

**APPENDIX C SECTION F**  
**LICENSES, PERMITS AND REGISTRATIONS**

Questions 29 through 36:

**Thomas J Schultz**

<b>State:</b>	<b>Issue Date:</b>	<b>Type:</b>	<b>Number:</b>
CT	Effective 7/14	MM Producer Employee	MMPE 0000086
	Expired 7/15	MM Producer Employee	MMPE 0000086
CT	Effective 8/08	Authorized House Counsel Dickinson Brands/Connecticut Pharmaceutical Solutions	
NY	7/80	New York State Bar	



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## Section G: Legal Proceedings

37. Have you, or has any entity over which you exercised management or control, had any petition filed by or against you, or otherwise sought relief under, any provision of the Federal Bankruptcy Act or under any State insolvency law in the last ten year period?

Yes  No

If the answer above is "yes", attach a statement providing the details of such proceeding or petition.

38. Have you, or has any entity over which you exercised management or control, ever had a professional license, permit or registration in Connecticut, or any other State, suspended, revoked or otherwise subjected to disciplinary action?

Yes  No

If the answer above is "yes", attach a statement providing the date(s), the type of license, permit or registration at issue, and a description of the circumstances relating to each suspension, revocation or other disciplinary action.

39. Are you a party to any legal proceedings where damages, fines or civil penalties may reasonably be expected to exceed \$500,000 above any insurance coverage available to cover the claim?

Yes  No

If the answer above is "yes", attach a statement describing the litigation, including the title and docket number of the litigation, the name and location of the court before which it is pending, the identify of all parties to the litigation, the general nature of the claims being made and the impact an unfavorable opinion may have on the applicant or the applicant's operations.

40. Have you, or has any entity over which you exercised management or control, ever had any fines or other penalties over \$10,000 assessed by any regulatory agency?

Yes  No

If the answer above is "yes", attach a statement providing the details of such fines or penalties.

## Section H: Criminal Actions

41. Have you ever been convicted of a crime or received a suspended sentence, deferred sentence, or forfeited bail for any offense in criminal or military court or do you have any charges pending?  Yes  No

If the answer above is "yes", attach a statement providing the date(s) of conviction(s), name of individual(s) involved, the court(s) where the case(s) were decided, a description of the circumstances relating to each offense or for the pending charges and the outcome of the proceedings.

## Section I: Criminal Background Check

I understand that the department may review criminal background records for purposes of evaluating my suitability to participate in the medical marijuana program. I hereby authorize the release of any and all information of a confidential or privileged nature to the department and its agents.

42. Signature:



43. Date Signed:

9/15/15



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**I hereby certify that the above information is correct and complete.**

I fully understand that if I knowingly make a statement that is untrue and which is intended to mislead the Department of Consumer Protection or any person designated by the Department in the performance of their official function, I will be in violation of Section 53a-157b of the Connecticut General Statutes.

44. Signature:

45. Date Signed:

9/15/15



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## Appendix D

### Dispensary Facility Manager Information Form

This form must be completed and signed by the person who will serve as the dispensary facility manager if the applicant is awarded a dispensary facility license.

#### Section A: Dispensary Facility Manager Information

1. Name (First, Middle, Last):			
2. Home Address (including Apartment or Suite #):			3. City:
4. State:	5. Zip Code:	6. Date of Birth: / /	7. Telephone Number:
8. Social Security Number:			9. Gender: <input type="checkbox"/> Male <input type="checkbox"/> Female
10. E-mail Address:		11. Connecticut Pharmacist License Number:	

#### Section B: Employment Information

12. Current or Most Recent Employer:		13. Date of Employment: Start Date: / / End Date: / /	
14. Employer Address (including Apartment or Suite #):			
15. City:		16. State:	17. Zip Code:
18. Daytime Telephone Number:	19. Fax Number:	20. E-mail Address:	

#### Section C: Pharmacy Business Experience

21. Do you have any experience controlling, managing, operating or working for a pharmacy? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
22. Are you currently associated with a pharmacy in any state? <input type="checkbox"/> Yes <input type="checkbox"/> No
23. If you answered "yes" to question 21 or 22, attach a statement setting forth, for each pharmacy with which you have been associated, the following information: <ul style="list-style-type: none"> <li>• The pharmacy name;</li> <li>• The pharmacy's location;</li> <li>• All titles and responsibilities held by you at the pharmacy, including the time frame for each;</li> <li>• The dates of your association with the pharmacy;</li> <li>• Whether you currently have a role at the pharmacy and, if not, when your involvement terminated and why; and</li> <li>• Whether the pharmacy was ever alleged to have violated the laws or regulations of the state in which it operates during the time period when you were associated with the pharmacy and, if so, the nature and resolution of those allegations.</li> </ul>





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## Section D: Criminal Actions

24. Have you ever been convicted of a crime or received a suspended sentence, deferred sentence, or forfeited bail for any offense in criminal or military court or do you have any charges pending?  Yes  No

If the answer above is "yes", attach a statement providing the date(s) of conviction(s), name of individual(s) involved, the court(s) where the case(s) were decided, a description of the circumstances relating to each offense or for the pending charges and the outcome of the proceedings.

## Section E: Criminal Background Check

I understand that the department may review criminal background records for purposes of evaluating my suitability to participate in the medical marijuana program. I hereby authorize the release of any and all information of a confidential or privileged nature to the department and its agents.

25. Signature:



26. Date Signed:

**I hereby certify that the above information is correct and complete.**

I fully understand that if I knowingly make a statement that is untrue and which is intended to mislead the Department of Consumer Protection or any person designated by the Department in the performance of their official function, I will be in violation of Section 53a-157b of the Connecticut General Statutes.

27. Signature:



28. Date Signed:



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## Appendix E Backer Members

### Authorization for Release of Personal History Form

This form must be completed and signed by any member of a Backer that is not required to complete Appendix C.

#### Section A: Member Information

1. Name (First, Middle, Last): Andrew Mark Bozzuto		
2. Street Address (including Apartment or Suite #): 78 Lanes Pond Road		
3. City: Northford	4. State: CT	5. Zip Code: 06472
6. Daytime Phone Number: (203) 484-0411	7. Fax Number:	8. E-mail Address: Andy@3Branch.com

#### Section B: Criminal Actions

9. Have you ever been convicted of a crime or received a suspended sentence, deferred sentence, or forfeited bail for any offense in criminal or military court or do you have any charges pending?  Yes  No

If the answer above is "yes", attach a statement providing the date(s) of conviction(s), name of individual(s) involved, the court(s) where the case(s) were decided, a description of the circumstances relating to each offense or for the pending charges and the outcome of the proceedings.

#### Section C: Criminal Background Check

I understand that the department may review criminal background records for purposes of evaluating my suitability to participate in the medical marijuana program. I hereby authorize the release of any and all information of a confidential or privileged nature to the department and its agents.

10. Signature: 	11. Date Signed: 9/15/15
--------------------	-----------------------------

I hereby certify that the above information is correct and complete.

I fully understand that if I knowingly make a statement that is untrue and which is intended to mislead the Department of Consumer Protection or any person designated by the Department in the performance of their official function, I will be in violation of Section 53a-157b of the Connecticut General Statutes.

12. Signature: 	13. Date Signed: 9/15/15
--------------------	-----------------------------



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## Appendix C

### Directors, Owners, Officers or Other High-Level Employees Background Information Form

To be completed by all persons identified in your response to Appendix A, section J.

#### Section A: Personal Information

1. Name (First, Middle, Last): Colleen, Michele, Higgins		
2. Street Address (including Apartment or Suite #): 43 Dale Dr		
3. City: Milford	4. State: CT	5. Zip Code: 06461
6. Title: Dispensary Manager	7. Telephone Number: 203-645-8433	8. E-mail Address: ColHig322@icloud.com
9. Date of Birth:	10. Social Security Number:	11. Gender: <input type="checkbox"/> Male <input checked="" type="checkbox"/> Female

#### Section B: Employment Information

12. Current or Most Recent Employer: Compassionate Care Center		13. Date of Employment: Start Date: 12 / 12 / 14 End Date: 08 / 08 / 15	
14. Employer Address (including Apartment or Suite #): 4 Garella Rd			
15. City: Bethel		16. State: CT	17. Zip Code: 06801
18. Telephone Number: 203-909-6869	19. Fax Number:		20. E-mail Address: Info@CCC-CT.com

#### Section C: Pharmacy Business Experience

21. Do you have any experience controlling, managing, operating or working for a pharmacy?  
 Yes  No

22. Are you currently associated with a pharmacy in any state?  
 Yes  No

23. If you answered "yes" to question 21 or 22, attach a statement setting forth, for each pharmacy with which you have been associated, the following information:

- The pharmacy name;
- The pharmacy's location;
- All titles and responsibilities held by you at the pharmacy, including the time frame for each;
- The dates of your association with the pharmacy;
- Whether you currently have a role at the pharmacy and, if not, when your involvement terminated and why; and
- Whether the pharmacy was ever alleged to have violated the laws or regulations of the state in which it operates during the time period when you were associated with the pharmacy and, if so, how those allegations were resolved.



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## Section D: Marijuana Business Experience

24. Other than the applicant, do you have any experience controlling, managing, operating or working for a marijuana business?

Yes  No

25. Other than the applicant, are you currently associated with a marijuana business in any state or country?

Yes  No

26. If you answered "yes" to question 24 or 25, attach a statement setting forth the following information for each marijuana business with which you have been associated:

- The business name;
- The business location;
- All titles and responsibilities held by you at the business, including the time frame for each;
- The dates of your association with the business;
- Whether you currently have a role at the business and, if not, when your involvement terminated and why; and
- Whether the business was ever alleged to have violated the laws or regulations of the state or country in which it operates during the time period when you were associated with the business and, if so, the nature and resolution of those allegations.

## Section E: Other Relevant Business Experience

27. Do you have any experience controlling, managing, operating or working for any other business that you believe may be relevant to the department's evaluation of the applicant with whom you are associated?

Yes  No

28. If you answered "yes" to question 27, attach a statement setting forth the following information for each such business with which you have been associated:

- The business name;
- Products or services offered;
- The business location;
- All titles and responsibilities held by you at the business, including the time frame for each;
- The dates of your association with the business;
- Whether you currently have a role at the business and, if not, when your involvement terminated and why;
- Whether the business was ever alleged to have violated the laws or regulations of the state or country in which it operates during the time period when you were associated with the business and, if so, the nature and resolution of those allegations; and
- How this experience is relevant to the department's evaluation of the RFA response of the applicant with whom you are associated.

## Section F: Licenses, Permits and Registrations

Provide information regarding all state licenses, permits or registrations ever held, current or expired, by you. Attach additional pages if necessary.

29. State CT	30. Issue Date (month/year): 08 / 14 Expiration Date (month/year): <del>04 / 14</del> 15	31. Type: Dispensary	32. Number: 11
33. State CT	34. Issue Date (month/year): 12 / 14 Expiration Date (month/year): <del>04 / 15</del> 12 / 15	35. Type: Dispensary	36. Number: 19



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## Section G: Legal Proceedings

37. Have you, or has any entity over which you exercised management or control, had any petition filed by or against you, or otherwise sought relief under, any provision of the Federal Bankruptcy Act or under any State insolvency law in the last ten year period?

Yes  No

If the answer above is "yes", attach a statement providing the details of such proceeding or petition.

38. Have you, or has any entity over which you exercised management or control, ever had a professional license, permit or registration in Connecticut, or any other State, suspended, revoked or otherwise subjected to disciplinary action?

Yes  No

If the answer above is "yes", attach a statement providing the date(s), the type of license, permit or registration at issue, and a description of the circumstances relating to each suspension, revocation or other disciplinary action.

39. Are you a party to any legal proceedings where damages, fines or civil penalties may reasonably be expected to exceed \$500,000 above any insurance coverage available to cover the claim?

Yes  No

If the answer above is "yes", attach a statement describing the litigation, including the title and docket number of the litigation, the name and location of the court before which it is pending, the identify of all parties to the litigation, the general nature of the claims being made and the impact an unfavorable opinion may have on the applicant or the applicant's operations.

40. Have you, or has any entity over which you exercised management or control, ever had any fines or other penalties over \$10,000 assessed by any regulatory agency?

Yes  No

If the answer above is "yes", attach a statement providing the details of such fines or penalties.

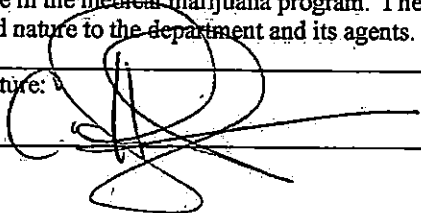
## Section H: Criminal Actions

41. Have you ever been convicted of a crime or received a suspended sentence, deferred sentence, or forfeited bail for any offense in criminal or military court or do you have any charges pending?  Yes  No

If the answer above is "yes", attach a statement providing the date(s) of conviction(s), name of individual(s) involved, the court(s) where the case(s) were decided, a description of the circumstances relating to each offense or for the pending charges and the outcome of the proceedings.

## Section I: Criminal Background Check

I understand that the department may review criminal background records for purposes of evaluating my suitability to participate in the medical marijuana program. I hereby authorize the release of any and all information of a confidential or privileged nature to the department and its agents.

42. Signature: 

43. Date Signed:

09/17/2015



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I hereby certify that the above information is correct and complete.

I fully understand that if I knowingly make a statement that is untrue and which is intended to mislead the Department of Consumer Protection or any person designated by the Department in the performance of their official function, I will be in violation of Section 53a-157b of the Connecticut General Statutes.

44. Signature:



45. Date Signed:

09/17/2015



# Medical Marijuana Program

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## Appendix D

### Dispensary Facility Manager Information Form

This form must be completed and signed by the person who will serve as the dispensary facility manager if the applicant is awarded a dispensary facility license.

#### Section A: Dispensary Facility Manager Information

1. Name (First, Middle, Last): Colleen Michele Higgins			
2. Home Address (including Apartment or Suite #): 43 Dale Dr.			3. City: Milford
4. State: CT	5. Zip Code: 06461	6. Date of Birth:	7. Telephone Number: 203 645 8433
8. Social Security Number:			9. Gender: <input type="checkbox"/> Male <input checked="" type="checkbox"/> Female
10. E-mail Address: COLHEG@hotmail.com		11. Connecticut Pharmacist License Number: 8884	

#### Section B: Employment Information

12. Current or Most Recent Employer: Compassionate Care Center		13. Date of Employment: Start Date: / / End Date: / /	
14. Employer Address (including Apartment or Suite #): 4 Garella Rd			
15. City: Bethel		16. State: CT	17. Zip Code: 06801
18. Daytime Telephone Number: 203-909-6869	19. Fax Number:	20. E-mail Address: info@ccc-ct.com	

#### Section C: Pharmacy Business Experience

21. Do you have any experience controlling, managing, operating or working for a pharmacy?  
 Yes  No

22. Are you currently associated with a pharmacy in any state?  
 Yes  No

23. If you answered "yes" to question 21 or 22, attach a statement setting forth, for each pharmacy with which you have been associated, the following information:

- The pharmacy name;
- The pharmacy's location;
- All titles and responsibilities held by you at the pharmacy, including the time frame for each;
- The dates of your association with the pharmacy;
- Whether you currently have a role at the pharmacy and, if not, when your involvement terminated and why; and
- Whether the pharmacy was ever alleged to have violated the laws or regulations of the state in which it operates during the time period when you were associated with the pharmacy and, if so, the nature and resolution of those allegations.



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## Section D: Criminal Actions

24. Have you ever been convicted of a crime or received a suspended sentence, deferred sentence, or forfeited bail for any offense in criminal or military court or do you have any charges pending?  Yes  No

If the answer above is "yes", attach a statement providing the date(s) of conviction(s), name of individual(s) involved, the court(s) where the case(s) were decided, a description of the circumstances relating to each offense or for the pending charges and the outcome of the proceedings.

## Section E: Criminal Background Check

I understand that the department may review criminal background records for purposes of evaluating my suitability to participate in the medical marijuana program. I hereby authorize the release of any and all information of a confidential or privileged nature to the department and its agents.

25. Signature:



26. Date Signed:

9/17/15

I hereby certify that the above information is correct and complete.

I fully understand that if I knowingly make a statement that is untrue and which is intended to mislead the Department of Consumer Protection or any person designated by the Department in the performance of their official function, I will be in violation of Section 53a-157b of the Connecticut General Statutes.

27. Signature:



28. Date Signed:

9/17/15





# Medical Marijuana Program

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## Appendix B

### Dispensary Facility Backer Information Form

This form must be completed by each person or entity identified as a dispensary facility backer in Appendix A, section I.

#### Section A: Backer Information

1. Backer business type:

<input type="checkbox"/> Sole Proprietorship	<input type="checkbox"/> Corporation	<input checked="" type="checkbox"/> Limited Liability Co.	<input type="checkbox"/> Partnership	<input type="checkbox"/> Limited Liability Partnership	<input type="checkbox"/> Unincorporated Association	<input type="checkbox"/> Other:
--	--------------------------------------	---	--------------------------------------	--	---	---------------------------------

2. Legal Name of Backer:

Jackowitz Enterprises LLC

3. Trade Name of Backer (if applicable):

4. Street Address (including Apartment or Suite #):

31 East High Street

5. City:

East Hampton

6. State:

CT

7. Zip Code:

06424

8. Daytime Telephone Number:

(860) 267-4444

9. Fax Number:

(860) 267-1111

10. E-mail Address:

[bjackowitz@gmail.com](mailto:bjackowitz@gmail.com)

#### Section B: Backer Members

If you selected anything other than "Sole Proprietorship" in response to Section A, identify the members of your organization. A member is any person with a direct or indirect ownership interest greater than 5%. Attach additional pages if necessary.

Each member of a backer identified in response to this section must complete either:

- Appendix C if they are also a director, owner, officer or other high-level employee of the applicant; or
- Appendix E in all other instances.

11. Name (First, Middle, Last):	12. Percentage of ownership interest
Edward Charles Jackowitz	
Bryan Edward Jackowitz	
Kevin Robert Jackowitz	



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## Section C: Licenses, Permits and Registrations

Provide information regarding all state licenses, permits or registrations ever held, current or expired, by you. Attach additional pages if necessary.

13. State CT	14. Issue Date (month/year): 08 / 15 Expiration Date (month/year): 08 / 16	15. Type: MM Producer Backer	16. Number: MMPB.0000019
17. State CT	18. Issue Date (month/year): 07 / 15 Expiration Date (month/year): 07 / 16	19. Type: MM Producer Employee	20. Number: MMPE.0000087

## Section D: Legal Proceedings

21. Have you, or has any entity over which you exercised management or control, had any petition filed by or against you, or otherwise sought relief under, any provision of the Federal Bankruptcy Act or under any State insolvency law in the last ten year period?

Yes  No

If the answer above is "yes", attach a statement providing the details of such proceeding or petition.

22. Have you, or has any entity over which you exercised management or control, ever had a professional license, permit or registration in Connecticut, or any other State, suspended, revoked or otherwise subjected to disciplinary action?

Yes  No

If the answer above is "yes", attach a statement providing the date(s), the type of license, permit or registration at issue, and a description of the circumstances relating to each suspension, revocation or other disciplinary action.

23. Are you a party to any legal proceedings where damages, fines or civil penalties may reasonably be expected to exceed \$500,000 above any insurance coverage available to cover the claim?

Yes  No

If the answer above is "yes", attach a statement describing the litigation, including the title and docket number of the litigation, the name and location of the court before which it is pending, the identify of all parties to the litigation, the general nature of the claims being made and the impact an unfavorable opinion may have on your ability to serve as a backer for the applicant.

24. Have you, or has any entity over which you exercised management or control, ever had any fines or other penalties over \$10,000 assessed by any regulatory agency?

Yes  No

If the answer above is "yes", attach a statement providing the details of such fines or penalties.

## Section E: Criminal Actions

25. Have you ever been convicted of a crime or received a suspended sentence, deferred sentence, or forfeited bail for any offense in criminal or military court or do you have any charges pending?  Yes  No

If the answer above is "yes", attach a statement providing the date(s) of conviction(s), name of individual(s) involved, the court(s) where the case(s) were decided, a description of the circumstances relating to each offense or for the pending charges and the outcome of the proceedings.



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## Section F: Criminal Background Check

I understand that the department may review criminal background records for purposes of evaluating my suitability to participate in the medical marijuana program. As the backer, or duly authorized representative of the backer, I hereby authorize the release of any and all information of a confidential or privileged nature to the department and its agents.

26. Signature:

27. Date Signed:

9/17/15

I hereby certify that the above information is correct and complete.

I fully understand that if I knowingly make a statement that is untrue and which is intended to mislead the Department of Consumer Protection or any person designated by the Department in the performance of their official function, I will be in violation of Section 53a-157b of the Connecticut General Statutes.

28. Signature:

29. Date Signed:

9/17/15



State of Connecticut

Lookup Detail View

Contact

<b>Name</b>
EDWARD JACKOWITZ

Credential Information  
Credential Information

Credential	License Type	Effective Date	Expiration Date	Status
MMPB.0000019	MEDICAL MARIJUANA PRODUCER BACKER	08/13/2015	08/12/2016	ACTIVE

Generated on: 9/17/2015 2:13:42 PM

STATE OF CONNECTICUT  
DEPARTMENT OF CONSUMER PROTECTION

165 Capitol Avenue ♦ Hartford Connecticut 06106

Attached is your registration. Such registration shall be shown to any properly interested person on request. No such registration shall be transferred to or used by any other person than to whom the registration was issued. Questions can be emailed to the Drug Control Division at [DCP.MMP@ct.gov](mailto:DCP.MMP@ct.gov).

Visit our web site to verify licensure at [www.ct.gov/dcp](http://www.ct.gov/dcp).

The Medical Marijuana Program Website is [www.ct.gov/dcp/mmp](http://www.ct.gov/dcp/mmp).

EDWARD JACKOWITZ  
CONNECTICUT PHARMACEUTICAL SOLUTIONS,  
LLC  
47 MAIN ST  
PORTLAND, CT 06480-1823

An agent shall display its license in a location visible to the public and subject to approval by the department.

STATE OF CONNECTICUT ♦ DEPARTMENT OF CONSUMER PROTECTION

Be it Known That

EDWARD JACKOWITZ  
317 CLARK HILL RD  
SOUTH GLASTONBURY, CT 06073-3509

has been certified by the Department of Consumer Protection as a

MEDICAL MARIJUANA PRODUCER EMPLOYEE

Registration #: MMPE.0000087

Effective Date: 07/26/2015

Expiration Date: 07/25/2016

  
Jonathan A. Harris, Commissioner

**STATE OF CONNECTICUT  
DEPARTMENT OF CONSUMER PROTECTION**

165 Capitol Avenue ♦ Hartford Connecticut 06106

Attached is your registration. Such registration shall be shown to any properly interested person on request. No such registration shall be transferred to or used by any other person than to whom the registration was issued. Questions can be emailed to the Drug Control Division at [DCP.MMP@ct.gov](mailto:DCP.MMP@ct.gov).

Visit our web site to verify licensure at [www.ct.gov/dcp](http://www.ct.gov/dcp).

The Medical Marijuana Program Website is [www.ct.gov/dcp/mmp](http://www.ct.gov/dcp/mmp).

**BRYAN JACKOWITZ**  
31 East High Street  
East Hampton, CT 06424

An agent shall display its license in a location visible to the public and subject to approval by the department.

**STATE OF CONNECTICUT ♦ DEPARTMENT OF CONSUMER PROTECTION**

Be it Known That

**BRYAN JACKOWITZ**

4 Brighton Way

Farmington, CT 06032

has been certified by the Department of Consumer Protection as a

**MEDICAL MARIJUANA PRODUCER BACKER**

Registration #: MMPB.0000009

Effective Date: 03/29/2015

Expiration Date: 03/28/2016

  
Jonathan A. Harris, Commissioner

STATE OF CONNECTICUT  
DEPARTMENT OF CONSUMER PROTECTION  
165 Capitol Avenue ♦ Hartford Connecticut 06106

Attached is your registration. Such registration shall be shown to any properly interested person on request. No such registration shall be transferred to or used by any other person than to whom the registration was issued. Questions can be emailed to the Drug Control Division at [DCP.MMP@ct.gov](mailto:DCP.MMP@ct.gov).

Visit our web site to verify licensure at [www.ct.gov/dcp](http://www.ct.gov/dcp).

The Medical Marijuana Program Website is [www.ct.gov/dcp/mmp](http://www.ct.gov/dcp/mmp).

KEVIN JACKOWITZ  
31 East High Street  
East Hampton, CT 06424

An agent shall display its license in a location visible to the public and subject to approval by the department.





# Medical Marijuana Program

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## Appendix E Backer Members

### Authorization for Release of Personal History Form

This form must be completed and signed by any member of a Backer that is not required to complete Appendix C.

Section A: Member Information			
1. Name (First, Middle, Last): Edward, Charles, Jackowitz			
2. Street Address (including Apartment or Suite #): 317 Clark Hill Road			
3. City: South Glastonbury		4. State: CT	5. Zip Code: 06073
6. Daytime Phone Number: (860) 267-4444	7. Fax Number: (860) 267-1111	8. E-mail Address: ecjackowitz@gmail.com	

Section B: Criminal Actions
9. Have you ever been convicted of a crime or received a suspended sentence, deferred sentence, or forfeited bail for any offense in criminal or military court or do you have any charges pending? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
If the answer above is "yes", attach a statement providing the date(s) of conviction(s), name of individual(s) involved, the court(s) where the case(s) were decided, a description of the circumstances relating to each offense or for the pending charges and the outcome of the proceedings.

Section C: Criminal Background Check	
I understand that the department may review criminal background records for purposes of evaluating my suitability to participate in the medical marijuana program. I hereby authorize the release of any and all information of a confidential or privileged nature to the department and its agents.	
10. Signature: 	11. Date Signed: 9/17/2015

I hereby certify that the above information is correct and complete.	
I fully understand that if I knowingly make a statement that is untrue and which is intended to mislead the Department of Consumer Protection or any person designated by the Department in the performance of their official function, I will be in violation of Section 53a-157b of the Connecticut General Statutes.	
12. Signature: 	13. Date Signed: 9/17/2015





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## Appendix E Backer Members

### Authorization for Release of Personal History Form

This form must be completed and signed by any member of a Backer that is not required to complete Appendix C.

Section A: Member Information			
1. Name (First, Middle, Last): Bryan, Edward, Jackowitz			
2. Street Address (including Apartment or Suite #): 4 Brighton Way			
3. City: Farmington		4. State: CT	5. Zip Code: 06032
6. Daytime Phone Number: (860) 267-4444	7. Fax Number: (860) 267-1111	8. E-mail Address: bjackowitz@gmail.com	

Section B: Criminal Actions
9. Have you ever been convicted of a crime or received a suspended sentence, deferred sentence, or forfeited bail for any offense in criminal or military court or do you have any charges pending? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
If the answer above is "yes", attach a statement providing the date(s) of conviction(s), name of individual(s) involved, the court(s) where the case(s) were decided, a description of the circumstances relating to each offense or for the pending charges and the outcome of the proceedings.

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## Appendix E Backer Members

### Authorization for Release of Personal History Form

This form must be completed and signed by any member of a Backer that is not required to complete Appendix C.

#### Section A: Member Information

1. Name (First, Middle, Last): Kevin, Robert, Jackowitz		
2. Street Address (including Apartment or Suite #): 24 Dogwood Drive		
3. City: East Hampton	4. State: CT	5. Zip Code: 06424
6. Daytime Phone Number: (860) 267-4444	7. Fax Number: (860) 267-1111	8. E-mail Address: kjackowitz@gmail.com

#### Section B: Criminal Actions

9. Have you ever been convicted of a crime or received a suspended sentence, deferred sentence, or forfeited bail for any offense in criminal or military court or do you have any charges pending?  Yes  No

If the answer above is "yes", attach a statement providing the date(s) of conviction(s), name of individual(s) involved, the court(s) where the case(s) were decided, a description of the circumstances relating to each offense or for the pending charges and the outcome of the proceedings.

#### Section C: Criminal Background Check

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10. Signature: 	11. Date Signed: 9/17/2015
--------------------	-------------------------------

I hereby certify that the above information is correct and complete.

I fully understand that if I knowingly make a statement that is untrue and which is intended to mislead the Department of Consumer Protection or any person designated by the Department in the performance of their official function, I will be in violation of Section 53a-157b of the Connecticut General Statutes.

12. Signature: 	13. Date Signed: 9/17/2015
--------------------	-------------------------------

**Colleen Higgins R.Ph.**

**Appendix C, Section C: Pharmacy Business Experience**

**Questions 21-23**

Past positions include 2 management positions totaling 8 years of experience and 9 years of experience as a retail staff pharmacist. My most recent position was as the manager of Arrow Prescription Center

- a. Arrow Prescription Center (acquired by Walgreens Corp April 2007)
- b. Dixwell Ave. New Haven, CT. 06511
- c. Pharmacy Manager, October 2001 thru April 2007
- d. Arrow Prescription Center was acquired by Walgreens Corporation in April of 2007 and I concluded my employment at that time.
- e. I currently have no association with any pharmacy
- f. This business was never alleged to have violated any state or federal laws.

**Appendix C, Section D: Marijuana Business Experience**

**Questions 24-26**

I have experience working at the 2 largest marijuana dispensaries in Connecticut, with my last position as manager. As one of the first Dispensaries licensed in Connecticut, I worked for Bluepoint Wellness at 460 East Main St., Branford, CT, 06405, as a staff Dispensary. More recently, I worked as manager of the Compassionate Care Center in Bethel, CT., 06801. Neither Bluepoint Wellness nor Compassionate Care Center have been alleged to have violated the laws or regulations of Connecticut.

- a. The Compassionate Care Center
- b. 4 Garella Rd., Bethel, CT., 06801
- c. Dispensary Manager from March, 2015 thru August 2015, staff pharmacist December 2014 thru February 2015.
- d. I am no longer associated with the Compassionate Care Center since my resignation on August 27, 2015.
- e. The Compassionate Care Center has not been alleged to have violated any laws or regulations of Connecticut.



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## Appendix E

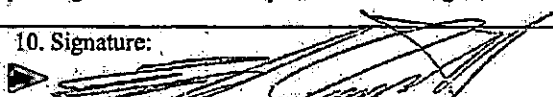
### Backer Members

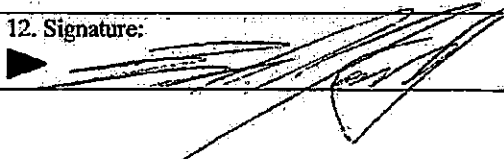
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3. City: South Glastonbury		4. State: CT	5. Zip Code: 06073
6. Daytime Phone Number: (860) 267-4444	7. Fax Number: (860) 267-1111	8. E-mail Address: ecjackowitz@gmail.com	

Section B: Criminal Actions
9. Have you ever been convicted of a crime or received a suspended sentence, deferred sentence, or forfeited bail for any offense in criminal or military court or do you have any charges pending? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
If the answer above is "yes", attach a statement providing the date(s) of conviction(s), name of individual(s) involved, the court(s) where the case(s) were decided, a description of the circumstances relating to each offense or for the pending charges and the outcome of the proceedings.

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I understand that the department may review criminal background records for purposes of evaluating my suitability to participate in the medical marijuana program. I hereby authorize the release of any and all information of a confidential or privileged nature to the department and its agents.	
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## Appendix E Backer Members

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1. Name (First, Middle, Last): Kevin, Robert, Jackowitz			
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3. City: East Hampton		4. State: CT	5. Zip Code: 06424
6. Daytime Phone Number: (860) 267-4444	7. Fax Number: (860) 267-1111	8. E-mail Address: kjackowitz@gmail.com	

#### Section B: Criminal Actions

9. Have you ever been convicted of a crime or received a suspended sentence, deferred sentence, or forfeited bail for any offense in criminal or military court or do you have any charges pending?  Yes  No

If the answer above is "yes", attach a statement providing the date(s) of conviction(s), name of individual(s) involved, the court(s) where the case(s) were decided, a description of the circumstances relating to each offense or for the pending charges and the outcome of the proceedings.

#### Section C: Criminal Background Check

I understand that the department may review criminal background records for purposes of evaluating my suitability to participate in the medical marijuana program. I hereby authorize the release of any and all information of a confidential or privileged nature to the department and its agents.

10. Signature: 	11. Date Signed: 9/17/2015
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I hereby certify that the above information is correct and complete.

I fully understand that if I knowingly make a statement that is untrue and which is intended to mislead the Department of Consumer Protection or any person designated by the Department in the performance of their official function, I will be in violation of Section 53a-157b of the Connecticut General Statutes.

12. Signature: 	13. Date Signed: 9/17/2015
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## Appendix E Backer Members

### Authorization for Release of Personal History Form

This form must be completed and signed by any member of a Backer that is not required to complete Appendix C.

#### Section A: Member Information

1. Name (First, Middle, Last): Bryan, Edward, Jackowitz		
2. Street Address (including Apartment or Suite #): 4 Brighton Way		
3. City: Farmington	4. State: CT	5. Zip Code: 06032
6. Daytime Phone Number: (860) 267-4444	7. Fax Number: (860) 267-1111	8. E-mail Address: bjackowitz@gmail.com

#### Section B: Criminal Actions

9. Have you ever been convicted of a crime or received a suspended sentence, deferred sentence, or forfeited bail for any offense in criminal or military court or do you have any charges pending?  Yes  No

If the answer above is "yes", attach a statement providing the date(s) of conviction(s), name of individual(s) involved, the court(s) where the case(s) were decided, a description of the circumstances relating to each offense or for the pending charges and the outcome of the proceedings.

#### Section C: Criminal Background Check

I understand that the department may review criminal background records for purposes of evaluating my suitability to participate in the medical marijuana program. I hereby authorize the release of any and all information of a confidential or privileged nature to the department and its agents.

10. Signature: 	11. Date Signed: 9/17/2015
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I hereby certify that the above information is correct and complete.

I fully understand that if I knowingly make a statement that is untrue and which is intended to mislead the Department of Consumer Protection or any person designated by the Department in the performance of their official function, I will be in violation of Section 53a-157b of the Connecticut General Statutes.

12. Signature: 	13. Date Signed: 9/17/2015
--------------------	-------------------------------

**Thomas J Schultz**

**Appendix C Section D: Marijuana Business Experience**

**Questions 24-26**

Since November 14, 2013, the date of the signing of Connecticut Pharmaceutical Solutions' operating agreement, I have served as CPS's President and In-house counsel. I continue to serve in these positions. During this period, CPS has not been alleged to have violated the laws or regulations of Connecticut.

- a. Connecticut Pharmaceutical Solutions, LLC
- b. 47 Main Street, Portland, CT 06480
- c. President, from November 14, 2013 through the present; In-house counsel, from September, 2014 through the present.
- d. My association with CPS began with meetings discussing its formation, during June, 2013, until the present.
- e. I continue to serve as CPS's President and in-house counsel.
- f. The business has not been alleged to have violated Connecticut's laws or regulations.

**Appendix C Section E: Other Relevant Business Experience**

**Questions 27-28**

In addition to my activities at CPS, described above, from January 1, 1997, until August, 2014, I served as President, General Counsel, and as a member of the board of directors of Dickinson Brands Inc., a producer of witch hazel and other products regulated by the FDA as over the counter drug products. For several years prior to January 1, 1997, I had sought to arrange the merger of the TN Dickinson Company and the EE Dickinson Company; the merger was effectively completed during November, 1996.

- a. Dickinson Brands Inc.
- b. Witch hazel and other over the counter drug products
- c. 31 East High Street, East Hampton, CT 06424
- d. Co-President, January, 1997-February, 2001. President, March, 2001-August, 2014. General Counsel and member of the board of directors January, 1997-August, 2014.
- e. I left the business during August, 2014, because of the needs of CPS.
- f. During my term at Dickinson Brands Inc., the business did not face any official allegations of violations of Connecticut or federal law or regulations, other than routine Form 483 findings and corrective actions.
- g. During my term at Dickinson Brands, I became familiar with the FDA's system of pharmaceutical production regulation, including current good manufacturing practices and various labeling requirements. I believe that the experience with federal regulation has enabled me to bring into the medical marijuana setting an appropriate perspective on pharmaceutical compliance, which would also be extremely relevant to the way in which the Department of Consumer Protection could expect me to lead the operation of a medical marijuana dispensary and its attendant research activities.

APPENDIX A - QUESTION 27 - COPY OF SALE AND USE TAX PERMIT



STATE OF CONNECTICUT  
DEPARTMENT OF REVENUE SERVICES

TWENTY-FIVE SIGOURNEY STREET, SUITE 2 HARTFORD, CONNECTICUT 06106-5032

Corr ID: 1500023947080

Date: 09/03/2015

Dear Taxpayer:

Attached is your sales and use tax or room occupancy tax permit. Please display it conspicuously for your customers to see. Any permit previously issued by the Connecticut Department of Revenue Services (DRS) for the specific location noted on the permit is now void and should be destroyed.



Any change in ownership or form of organization requires a new permit. If your business is sold, transferred, or discontinued, return this permit at once to:

Department of Revenue Services  
Registration Section  
25 Sigourney St Ste 2  
Hartford CT 06106-5032

Enter the last day of business and the name of the successor, if applicable, on the back of the permit. Sign the permit as indicated.

Business and individual taxpayers can use the Taxpayer Service Center (TSC) at [www.ct.gov/tsc](http://www.ct.gov/tsc) to file a variety of tax returns, update account information, and make payments online.

You may not assign or transfer this permit. Display this permit conspicuously for your customers to see.

Department of Revenue Services State of Connecticut 25 Sigourney St Ste 2 Hartford CT 06106-5032 R603 (Rev. 07/09)		<b>Sales and Use Tax Permit</b>		 Use only at this location:      Lic Nbr: 1190647
The person named below is licensed under the Sales and Use Tax Act. This permit is good <b>only</b> for the named permittee and at the location shown. If there is any change in ownership, the permit is null and void.				
Date Issued	Expiration Date	Business Start Date	Connecticut Tax Registration Number	
08/03/2015	12/31/2020	01/01/2016	66344045-001	
CONNECTICUT PHARMACEUTICAL RESEARCH CENTER CONNECTICUT PHARMACEUTICAL RESEARCH CENTER 47 MAIN ST PORTLAND CT 06480-1823			 Kevin B. Sullivan Commissioner of Revenue Services	
This license may not be transferred or assigned.				



**SECTION A BUSINESS INFORMATION OF APPLICANT, SUBPART 2**  
**SUMMARY OF QUALIFICATIONS**

**Introduction**

Connecticut Pharmaceutical Research Center ("CPRC") is pleased to present to the Department of Consumer Protection ("DCP") its qualifications, experience, and related knowledge relevant to the development and operation of a dispensary facility. CPRC's Connecticut based professionals have a deep commitment to pharmaceutical research and extensive pharmaceutical production and dispensing experience, in addition to experience in security, pharmaceutical testing, and regulatory compliance. CPRC's professionals are motivated to create a dispensary as the first of its kind in the country and to distinguish itself through the quality of care that it delivers to its patients. CPRC recognizes the lack of information and confusion that often concerns patients and medical professionals with respect to medical marijuana. CPRC believes that it can lead the industry in offering information and services in a way that simply has not yet been done.

CPRC has retained facilities in New Haven and in Milford. If awarded a dispensary license, CPRC would locate its dispensary facility at either site, at the DCP's discretion.

Over the past several years, the pure science associated with medical marijuana has advanced rapidly, but the clinical application of the science has not. CPRC would like to close the gap. Consequently, CPRC will commit a minimum of 10 percent of its after-tax net profit to such research, which it would pursue in Connecticut. In order to develop the methods of analysis, CPRC has engaged Alan Johnson of Northeast Laboratories. In order to encourage CPRC access to HIPPA compliant information from patients and their doctors, CPRC has engaged Dr. Kaare Kolstad, a Connecticut licensed physician.

In mid-September, Alan Johnson, or his chief analytical assistant, and Dr. Kolstad, will join CPRC's leadership in attending the International Association for

**SECTION A BUSINESS INFORMATION OF APPLICANT, SUBPART 2**  
**SUMMARY OF QUALIFICATIONS**

Cannabinoid Medicine's annual conference. CPRC perceives a crucial need for its professional leadership to learn as much as possible about the science and its clinical potential. The speakers at the conference, each preeminent in cannabinoid science, include a Yale researcher who is well-acquainted with Connecticut Pharmaceutical Solutions ("CPS"), a related company.

CPRC understands the opportunity that the DCP created by establishing in the nation's leading medical marijuana regulatory system. Given DCP's pharmaceutical approach, together with Connecticut's significant pharmaceutical and medical infrastructure, CPRC believes that Connecticut has an opportunity to lead the nation in the biotechnology of pharmaceutical interaction with the human endocannabinoid system.

At present, although stories abound of very fortunate results of cannabinoid-based treatments of certain diseases, most jurisdictions seem content with a semi-recreational status quo. In this status quo, the biotechnological opportunity for human health and for economic development remains an afterthought, at the enterprise level, to current sales, and at the governmental level, to current tax receipts. Day to day routines, however, will not harness the historical opportunity to create a cannabinoid-oriented industry. The historical political accident in marijuana regulation at the federal level, which suppressed research and its clinical application, has yielded an immediate potential for extraordinary advances in medicine and business. Developing that potential at scale requires the urgent response that CPRC is prepared to produce.

The President of CPRC is Mr. Thomas Schultz. Mr. Schultz is currently the President of CPS, following 18 years of leadership at Dickinson Brands. CPRC's Dispensary Facility Manager is Ms. Colleen Higgins, R.Ph. with 17 years of retail pharmacy experience. Since August, 2014, Ms. Higgins was a dispensary at the Bluepoint Wellness dispensary facility and managed the Compassionate Care Center

**SECTION A BUSINESS INFORMATION OF APPLICANT, SUBPART 2**  
**SUMMARY OF QUALIFICATIONS**

dispensary facility. Ms. Higgins will hire a diverse group of additional pharmacists and staff committed to patient care and compliance.

Dr. Kaare Kolstad, a Connecticut licensed orthopedic surgeon, is CPRC's medical advisor. Dr. Kolstad's role will be to encourage doctor and patient participation in CPRC research by acting as a liaison with treating physicians. CPRC is committed to dramatically increase the flow to medical researchers of HIPPA-compliant information regarding each patient's respective biological responses to his or her respective cannabinoid-based treatments.

Alan Johnson, President of Northeast Laboratories, will be CPRC's analytical methods advisor. Although several qualified patients have reported very promising results, there has been little or no tracking of blood serum levels of cannabinoids, terpenoids, or of various biological disease-state markers through the course of patient treatment. Consequently, Mr. Johnson will work with medical testing laboratories on analytic tests to track the effects of phytocannabinoid treatments. In order to encourage doctors, patients, and testing laboratories, CPRC will cover, when necessary, the costs of developing analytical methodologies and of performing analytical tests.

Mark Kaczynski, currently Security Director for CPS, will serve as CPRC's Security Director. Mr. Kaczynski had a distinguished career as a supervisory special agent/attorney with the Drug Enforcement Administration for 30 years. Mr. Kaczynski was responsible for complex criminal/financial investigations and also for personnel and facility security.

CPRC's leadership has demonstrated a commitment to the medical marijuana program, in research, compassionate need, employee advancement, and economic development.

**SECTION A BUSINESS INFORMATION OF APPLICANT, SUBPART 2**  
**SUMMARY OF QUALIFICATIONS**

**Research**

Based on its involvement with patients, CPRC, through Dr. Kolstad's liaison with treating physicians and Mr. Johnson's involvement with test laboratories, CPRC expects to create dose-response and disease-state response information at the blood-serum level, whether or not additional legislation passes.

CPRC is also extremely aware of medical marijuana's potential in controlling the opioid epidemic that afflicts Connecticut residents, among others. Many patients speak passionately about medical marijuana's helping them to eliminate opioid drugs from their lives. CPRC believes that extraordinary research could be completed on this subject.

**Compassionate Need**

In its compassionate need program, CPS anticipated something quite different from what its experience has been. To date, CPS has donated approximately \$70,000 (at wholesale price) of highly refined, concentrated oils to stage 4 cancer patients, with extraordinary success. There are no comparable products and there is no comparable compassionate need commitment in Connecticut's medical marijuana program.

Whether based on income or on medical urgency, CPRC, like CPS, is committed to fulfilling its obligations.

**Employee Working Environment**

Like CPS, CPRC will create high quality jobs with the explicit goal for employees to advance professionally both in CPRC and in the pharmaceutical industry. CPS employees have established themselves as experts; CPS is currently discussing a presentation by its laboratory director as a sponsored speaker at a national industry conference. CPS leadership is also involved in setting standards in an American National Standards Institute (ANSI) recognized setting. With respect to benefits, for example, CPS employees currently enjoy a gold level of healthcare benefits under the

**SECTION A BUSINESS INFORMATION OF APPLICANT, SUBPART 2**  
**SUMMARY OF QUALIFICATIONS**

Affordable Care Act and a matching 401(k) plan; CPRC employees will enjoy the same quality working environment.

**Economic Development**

CPRC, like CPS, recognizes that selection for participation in Connecticut's medical marijuana program presents an opportunity to advance medical marijuana's science and clinical practice. While historical political issues might have created the opportunity, the opportunity presents itself not merely to CPRC as a commercial venture, but to the entire state. CPRC's leadership understands that it would have a responsibility both to the health of its patients and to the economic development of the State. CPRC would respond with considerable urgency to the biotechnical opportunity that currently presents itself.

**Community Benefits**

CPRC will support its community by donating two percent of its after tax net profit to sponsor health and wellness-oriented community events, such as youth sports and charity road races. CPRC will also make matching contributions of up to \$500 per employee per year to charitable (501(c)(3)) organizations in which its employees are active.

**Substance Abuse Prevention**

CPS is currently actively discussing with state and local police departments and others the acquisition (by law enforcement agents) and testing of black market marijuana products, and the subsequent publication of the harmful constituents of black market marijuana. Although the concept that black market marijuana may contain pesticides and psychoactive additives, there has been little actual testing and publication of test results. We believe that such testing and publication could provide a meaningful disincentive to substance abuse. Like CPS, CPRC will be committed to a creative presence in substance abuse prevention.

**SECTION A BUSINESS INFORMATION OF APPLICANT, SUBPART 3**  
**FINANCIAL STATEMENT – BUSINESS TRANSACTIONS**

**Financial Statement of Business Transactions Connected with the Application**

Payments

Application Fee	\$1,000
CPRC LLC Registration	\$120
CPRC Sales and Use Tax Registration	\$100
Legal Fees (Reid & Riege)	\$7,500
Accounting Fees	\$2,475
Real Estate Option Fee, Milford, CT	\$5,000
Real Estate Option Fee, New Haven	\$7,000

Owners' Equity will be the source of payment for all of the foregoing expenses, as the expenses are invoiced.

**SECTION B LOCATION AND SITE PLAN, SUBPART 1**

**LOCATION OF PROPOSED FACILITY(S)**

CPRC has retained facilities in New Haven and in Milford. If awarded a dispensary license, CPRC would locate its dispensary facility at either site, at the DCP's discretion.

The proposed facility in New Haven is located at:

**10 Orange Avenue, New Haven, CT**

The proposed facility in Milford is located at:

**1000 Bridgeport Avenue, Milford, CT**



# City of Milford, Connecticut

Founded 1639

70 West River Street - Milford, CT 06460-3317

Tel 203-783-3246 FAX 203-783-3303

Website: [www.ci.milford.ct.us](http://www.ci.milford.ct.us)

Email: [shharris@ci.milford.ct.us](mailto:shharris@ci.milford.ct.us)

Planning and Zoning  
Office

Stephen H. Harris, C.Z.E.O.  
Zoning Enforcement Officer

September 14, 2015

Mark H. Kaczynski  
Security Director  
Connecticut Pharmaceutical Solutions, LLC

**RE: 1000 Bridgeport Avenue**

Dear Mr. Kaczynski,

1000 Bridgeport Avenue has been researched and found to conform to Section 5.19 the zoning regulations of the City Of Milford and may be used as a medical marijuana dispensary.

Stephen Harris, C.Z.E.O.  
Zoning Enforcement Officer





NEW HAVEN CITY PLAN DEPARTMENT  
165 CHURCH STREET, NEW HAVEN, CT 06510  
TEL (203) 946-6378 FAX (203) 946-7815

September 15, 2015

Attorney Marjorie Shansky  
61 East Grand Avenue  
New Haven, CT 06513

Re: 10 Orange Avenue

Dear Attorney Shansky;

It is the understanding of this office that your client is interested in operating a Medical Marijuana Dispensary in the City of New Haven at 10 Orange Avenue. The property at 10 Orange Avenue is located in a Light Industrial (IL) District. The City of New Haven Zoning Ordinance, Section 42, Table 3, subsection C. Sale of Food, Drink & Pharmaceuticals, states that the use "Drug or Cosmetic store, including sale of goods customarily incidental thereto", is permitted as of right in BA, BA-1, BD, BD-1, BD-2, BD-3, BE, IL, and IH zoning districts; in addition, by Special Exception in zone BC. Parking requirements for Business and Commercial uses are outlined in Section 45.

The City has determined that medical marijuana, as defined in Connecticut General Statutes section 21a-240, and the retail distribution of medical marijuana via a dispensary as encompassed under section 21a-408, et sec., is most analogous to the use "Drug or Cosmetic store" and therefore is permitted in the same zones as "Drug or Cosmetic store", as listed above. This would not include the producer or manufacturing aspect of 21a-408, et sec.

Therefore at 10 Orange Avenue, by virtue of its location in an IL zone, dispensing of medical marijuana is a permitted use under the Zoning Ordinance of the City of New Haven. This use is, however, subject to all other pertinent sections of the Zoning Ordinance (including Coastal Area Management regulations) as well as the Building and Fire Codes and all other requirements for the use set out in 21a-408, et sec.

Sincerely,

Thomas Talbot.  
Deputy Director, Zoning

cc. Roderick Williams, Office of Corporation Counsel  
Karyn Gilvarg, Executive Director, New Haven City Plan  
James Turcio, Building Official

**SECTION B LOCATION AND SITE PLAN, SUBPART 3**

**PROPERTY OWNER/LANDLORD CONSENT**

Included in this section are the following documents:

- Lease and Option for Property at 10 Orange Avenue New Haven, CT
- Lease and Option for Property at 1000 Bridgeport Avenue, Milford, CT

**SECTION B LOCATION AND SITE PLAN, SUBPART 3**

**PROPERTY OWNER/LANDLORD CONSENT**

Lease and Option for Property Located at:

**10 Orange Avenue New Haven, CT**

**SECTION B LOCATION AND SITE PLAN, SUBPART 3**

**PROPERTY OWNER/LANDLORD CONSENT**

Lease and Option for Property Located at:

**1000 Bridgeport Avenue, Milford, CT**

**SECTION B LOCATION AND SITE PLAN, SUBPART 3**

**PROPERTY OWNER/LANDLORD CONSENT**

Lease and Option for Property Located at:

**1000 Bridgeport Avenue, Milford, CT**

SECTION B LOCATION AND SITE PLAN, SUBPART 3

**BINDING OPTION TO LEASE REAL ESTATE**

LANDLORD: 1000 BRIDGEPORT AVENUE, LLC

TENANT: CONNECTICUT PHARMACEUTICAL RESEARCH CENTER, LLC

PROPERTY: 1000 BRIDGEPORT AVENUE, MILFORD, CONNECTICUT

For and in consideration of \$8,000.00 paid to Landlord by Tenant on this date, Tenant shall have the option to Lease the Property from the Landlord on the terms and conditions of the Lease attached hereto as Exhibit A (the "Lease"). To exercise this option, Tenant shall notify the Landlord of its election to lease the subject premises in a writing delivered to Landlord's attorney, Kevin Curseaden, Carroll, Curseaden & Moore, LLC, at 26 Cherry Street, Milford, Connecticut, accompanied by (a) two (2) originals of the Lease document executed on behalf of the Tenant, (b) two (2) originals of the executed Guaranty (as defined in the Lease), (c) a certificate evidencing the insurance required of Tenant in the Lease, (d) true and correct copies of all permits and approvals required for Tenant's use as a medical marijuana dispensary, and (e) payment of the first month's rent and the security deposit set forth in the Lease, on or before January 31, 2016, time being of the essence. Whether Tenant exercises this option or not, the \$8,000.00 paid by Tenant to Landlord shall become the sole property of Landlord upon execution of this Option, and shall be non-refundable, and shall not be credited to any sums to be paid under the Lease. If Tenant does not exercise its right to lease the Property on or before January 31, 2016, in the manner stated herein, this Option shall be void, Landlord shall retain the \$8,000.00 stated herein free of any claim by the Tenant, and the Tenant shall have no further rights relative to this Option or to the Property.

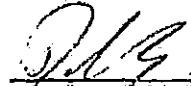
This Option shall not be recorded on the land records. In the event this Option is recorded, then at Landlord's election this Option shall become null and void and of no further force or effect. AN ELECTRONIC COPY OF THIS DOCUMENT SIGNED BY ALL PARTIES SHALL BE AS VALID AS AN ORIGINAL COPY.

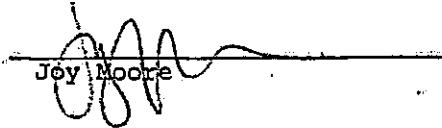
This Binding Option Agreement is entered into this 17<sup>th</sup> day of September, 2015.

Witness:

1000 BRIDGEPORT AVENUE, LLC, Landlord

  
Kevin Curseaden

  
By: Daniel Lax  
Its: Manager

  
Joy Moore

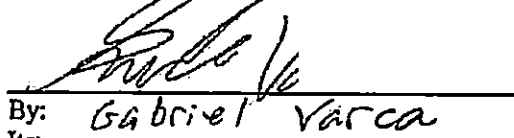
SECTION B LOCATION AND SITE PLAN, SUBPART 3

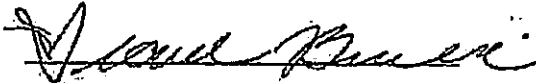
Witness:

CONNECTICUT PHARMACEUTICAL  
RESEARCH CENTER, LI

  
DEBORAH L. TORRE

By:  
Its:

  
GABRIEL VARCA

  
DAVID KUERSTEN

SECTION B LOCATION AND SITE PLAN, SUBPART 3

September 15, 2015

Re: 1000 Bridgeport Avenue Milford, CT


To: State of Connecticut, All Applicable Departments or Agencies

Dear Sirs:

The undersigned is the owner of the above-referenced property and the Landlord under a certain Binding Option to Lease dated as of September 15, 2015 to Connecticut Pharmaceutical Research Center, LLC, as Tenant, for the leasing of the Premises.

The undersigned certifies that it has consented to Connecticut Pharmaceutical Research Center, LLC using the Premises as a State of Connecticut Licensed Medical Marijuana Dispensary Facility subject to the terms and conditions contained in the Lease, and that is the sole use permitted to Connecticut Pharmaceutical Research Center, LLC under the Lease. The Lease is attached hereto.

1000 Bridgeport Avenue, LLC

  
By: Daniel Lax  
Its: Manager



**COMMERCIAL LEASE**

**THIS LEASE** is entered into on the 31st day of January, 2016 by and between 1000 BRIDGEPORT AVENUE, LLC ("Landlord"), a Connecticut limited liability company having an address of P.O. Box 4506, Stamford, Connecticut 06907, and CONNECTICUT PHARMACEUTICAL RESEARCH CENTER LLC ("Tenant"), a Connecticut limited liability company having its principal place of business at 49 Lower Main Street, Portland, Connecticut.

The Landlord hereby demises and leases unto Tenant, broom clean, the property known as 1000 Bridgeport Avenue, Milford, Connecticut, consisting of approximately 1,778 square feet ("Premises" or "premises"), on the terms and conditions set forth in this Lease. In addition to the building located on the property, Tenant shall have the exclusive right to use the parking areas associated therewith, subject to the rights reserved to Landlord as described in Section Thirty-Seventh, below.

The term of this Lease shall be for five (5) years beginning February 1, 2016 and ending January 31, 2021. Tenant shall have the right to Lease the premises for an additional five (5) year period, from February 1, 2021 and ending January 31, 2026, provided that Tenant is not in default of any term or condition of this Lease. In order to exercise the additional 5-year option, Tenant must notify the Landlord in writing of its intent to exercise the same six (6) months before the termination of the original lease term, time being of the essence. If Tenant does not timely exercise the option to renew the term as set forth above, Tenant's right to renew the lease term will terminate and be null and void.

Rent shall be paid in advance on the first day of each calendar month for the term of this Lease and any option terms, and delivered to Landlord at Landlord's address first given above, or to such other address that Landlord may provide to Tenant from time to time. The initial monthly rent for the first year of this Lease shall be \$8,000.00 per month. For each succeeding year of this Lease and any option period, rent shall be increased by 3% per year. The monthly rent described above and all Additional Rent as described and defined in this Lease are collectively referred to herein as "Rent".

**THE PREMISES ARE LEASED BY AND BETWEEN THE PARTIES UPON THE FOLLOWING CONDITIONS:**

First. Quiet Enjoyment. The Landlord covenants that the Tenant, on paying the Rent and performing the covenants and conditions in this Lease contained, shall and may peaceably and quietly have, hold and enjoy the Premises for the term aforesaid.

## SECTION B LOCATION AND SITE PLAN, SUBPART 3

Second. Use. The Tenant covenants and agrees to use the Premises only as a legal medical marijuana dispensary. Tenant shall not use the Premises or allow it to be used for any other use or purpose without the prior written consent of the Landlord, which consent may be withheld by the Landlord in its sole and absolute discretion. Tenant shall not allow any other person or entity (other than employees of Tenant in the course of such employment) to use or occupy the Premises. Despite any language in this Lease to the contrary, Landlord's access to the premises shall be subject to all federal, state and local laws or regulations and state agency regulations relating to medical marijuana dispensaries, including the regulations of the Department of Consumer Protection.

Prior to the commencement of business at the Premises, Tenant shall, at its own cost and expense, and upon its own responsibility, apply for and obtain any and all necessary permits, licenses and approvals required for the use, conduct and maintenance of the business to be conducted by Tenant on the Premises, including without limitation all approvals required by the State of Connecticut Department of Consumer Protection and the City of Milford. Tenant acknowledges that Landlord has made no warranty or representation, express or implied, concerning the necessity for such permits, licenses or approvals, or the suitability of the Premises for Tenant's business, or the legality of Tenant's proposed use. Tenant shall, at its own cost and expense, make all repairs and improvements as may be required as a prerequisite for the granting of any such permit, license or approval. The obligations of Tenant in this Lease shall not be affected by, nor shall Tenant have any claim against Landlord by reason of, the inability of Tenant to secure any required license, permit or approval, or by reason of any legal proceeding or enforcement action brought against Tenant by any governmental authority, or the inability of Tenant to legally conduct its business in the Premises, the risk of which the Tenant hereby expressly assumes.

Third. Payment of Rent. The Tenant shall, without any previous demand therefore, pay to the Landlord; or its agent, the Rent at the times and in the manner above provided, without offset or deduction. In the event of the non-payment of Rent, or any installment thereof, at the times and in the manner herein provided, and if the same shall remain in default for ten (10) days after becoming due, or if the Tenant shall be dispossessed for non-payment of Rent, or if the premises shall be deserted or vacated, the Landlord or its agents shall have the right to and may re-enter the Premises as allowed by law. Such re-entry by the Landlord shall not operate to release the Tenant from any rent to be paid or covenants to be performed hereunder during the term of this lease. The Tenant shall be liable to the Landlord for the cost of any damage and repairs other than ordinary and reasonable wear and tear that Tenant causes to the premises. If the sum realized from the reletting the premises is insufficient to satisfy the Rent provided in this lease, the cost of Landlord's enforcement of the Tenant's Lease obligations, and Landlord's costs of reletting of the Premises, the Landlord, at its option, may require the Tenant to pay such deficiency. The Tenant shall not be entitled to any surplus accruing as a result of the reletting. The Tenant agrees to pay, as Additional Rent, all attorney's fees and other expenses incurred by the Landlord in enforcing any of the obligations

## SECTION B LOCATION AND SITE PLAN, SUBPART 3

under this lease, and a late charge of five percent (5%) of the amount of the monthly rent unpaid after ten (10) days from the date due. Further, Tenant shall pay the reasonable cost for the Landlord's realtor in re-renting the Premises and the reasonable cost of advertising the Premises for rent after a default by Tenant. In case of default under this lease by Tenant of any of its obligations hereunder other than the payment of Rent (for which no notice or demand will be required), Landlord shall give the Tenant written notice by certified mail, return receipt requested of the same. Tenant shall have seven (7) days from the receipt of said notice to cure said default.

Fourth. Subletting and Assignment. The Tenant shall not sub-let or assign the Premises or any portion thereof, without the prior written consent of Landlord, which consent may be withheld in Landlord's sole and absolute discretion.

Fifth. Condition. The Tenant has examined the Premises prior to executing this Lease, and accepts the Premises in the same condition on the commencement day of this Lease (except as otherwise expressly provided herein). Tenant will take possession of the Premises in "as-is, where-is" condition. Landlord has made no representation or warranty to Tenant as to the condition of the Premises or its fitness for any use or purpose except as otherwise specifically contained in this Lease. The Tenant shall keep the Premises in good condition and repair, and may redecorate, paint and renovate the said premises as may be necessary for its business purposes, subject to Landlord prior approval, which approval shall not be unreasonably withheld or delayed. The Tenant shall quit and surrender the premises at the end of the demised term in as good condition as at the commencement of this Lease, reasonable and ordinary wear and tear excepted. All erections, alterations, additions and improvements, whether temporary or permanent in character, which may be made upon the premises either by the Landlord or the Tenant, except furniture and matters not attached to the premises or movable trade fixtures installed at the expense of the Tenant, shall be the property of the Landlord and shall remain upon and be surrendered with the Premises as a part thereof at the termination of this Lease, without compensation to the Tenant, unless Tenant removes any such alterations and returns the Premises in its pre-existing condition before vacating. The Tenant further agrees to keep the Premises and all parts hereof in a clean and sanitary condition.

Sixth. Liens. Tenant shall pay, when due, all claims for labor or materials furnished to or for Tenant at or for use in the Premises, which claims are or may be secured by any mechanic's or materialmen's lien against the Premises or any interest therein. Tenant shall pay as due all claims for work done on and for services rendered or material furnished to the Premises, and shall keep the Premises free from any liens, and shall immediately discharge any lien filed against the Premises, and Tenant's failure to do so shall be a default of this Lease. If Tenant fails to pay any such claims or to discharge any lien, Landlord may (but shall not be obligated to) do so and collect the cost as Additional Rent. Any amount so added shall bear interest at the rate of twelve percent (12%) per annum from the date expended by Landlord and shall be payable on demand. Such action by Landlord shall not constitute a waiver of any right or remedy which Landlord may have on account of Tenant's default.

## SECTION B LOCATION AND SITE PLAN, SUBPART 3

Seventh. Glass. The Tenant agrees to replace at the Tenant's expense, any and all glass which may become broken in and on the Premises, and Tenant shall maintain plate glass insurance during the term of this Lease.

Eighth. Net Lease. The Tenant shall pay when due, all real estate taxes, assessments, personal property taxes, water charges, sewer use charges, insurance, and all utility charges relative to the Premises during the term of this Lease and any option periods. THIS IS A TRIPLE NET LEASE, it being the intention of the parties hereto that the Tenant shall bear all cost and expenses of the Premises and the rent shall be received by Landlord net of any expense. All taxes, costs, expenses and charges relating to the Premises, of whatsoever kind or character which may arise during the Term, shall be paid solely by the Tenant, as if Tenant were the absolute owner in fee of the Premises, including all premiums for policies of insurance required to be procured and maintained by Tenant or Landlord under this Lease, and all costs associated with its condition, use, operation, maintenance, management and the making of any and all repairs, restorations, alterations and improvements which may be required to maintain the Premises in good repair and condition, normal wear and tear excepted. All such taxes, insurance costs, repair costs, and other charges, costs and expenses, together with all interest, penalties, late charges and the like under this Lease which may accrue on account hereof in the event the Tenant fails to pay these sums as they become due, and all damages and other sums which may become due by reason of any default by the Tenant or failure on the part of the Tenant to fully comply with the provisions of this Lease shall be deemed to be "Additional Rent".

Tenant shall pay to the Landlord the following:

- (a) Tenant shall pay one-twelfth (1/12) of the annual real estate taxes and assessments levied against the Premises and the property by the City of Milford to Landlord as Additional Rent commencing on February 1, 2016, and on the first day of each month during the term and any applicable option term of the Lease. The amount of the annual real estate taxes and assessments shall be based on the most recent grand list until new tax bills are issued by the City of Milford, at which point any adjustments will be made. Tenant's failure to pay any amounts due under this Section shall constitute a default and breach of this Lease by Tenant.
- (b) Tenant shall pay one-twelfth (1/12) of the annual premiums for hazard and liability insurance coverage maintained by Landlord covering the Premises, the building and improvements as Additional Rent commencing on February 1, 2016 and on the first day of each month during the term and any applicable option term of the Lease. The amount of the annual premiums shall be based on the most recent bills received by Landlord for such insurance coverage, until new bills are received by Landlord, at which point any adjustments will be made. Tenant's failure to pay any amounts due under this Section shall constitute a default and breach of this Lease by Tenant.
- (c) All utilities, maintenance, and other cost and expenses shall be paid directly by Tenant.

## SECTION B LOCATION AND SITE PLAN, SUBPART 3

The premises and all mechanicals shall be in a good state of repair and in good working order at the time the Tenant enters into this Lease. Tenant may do a pre-occupancy inspection. Thereafter, Tenant shall be responsible for any HVAC, electrical, plumbing, and building repairs and maintenance, at Tenant's sole cost and expense, such maintenance to include without limitation, snow and ice removal, landscaping, trash removal, patching and repairing of paving and sidewalks. . Tenant shall be solely responsible for providing security equipment and services to the Premises and Tenant's business, at Tenant's sole cost and expense.

Ninth. Casualty. In the event of the destruction of the Premises or the building containing the Premises by fire, explosion, the elements or otherwise during the term hereby created, or previous thereto, or such partial destruction thereof as to render the premises wholly untenable or unfit for occupancy, or should the Premises be so badly injured that the same cannot be repaired within sixty (60) days from the happening of such injury, then and in such case the term hereby created shall, at the option of the Landlord or Tenant (expressed in writing to the other), cease and become null and void from the date of such damage or destruction, and the Tenant shall immediately surrender of the Premises and all the Tenant's interest therein to the Landlord, and shall pay rent only to the time of such surrender, in which event the Landlord may reenter and repossess the premises thus discharged from this lease and may remove all parties therefrom. In such event all proceeds of casualty insurance required to be maintained by the Tenant hereunder shall be paid over to Landlord. Should the Premises be rendered untenable and unfit for occupancy, but yet be repairable within sixty (60) days from the happening of said injury or while repairs are being made, the proceeds of the casualty insurance required to be maintained by Tenant hereunder shall be applied by Landlord to repair the Premises, and no rent shall be due from the time of such injury until the repairs shall be completed. But if the Premises shall be so slightly injured as not be rendered untenable and unfit for occupancy, then the Tenant shall be obligated to repair the same with reasonable promptness after review and agreement of the cost of the same and method of repair with Landlord, and in that case the rent accrued and accruing shall not cease, and the parties agree to apply the proceeds of casualty insurance to such repairs. In case of any damage or injury to the Premises or property resulting in any way from the use of the Premises or property by the Tenant, its agents, employees, guests, patients or invitees, the Tenant agrees to pay the Landlord, on demand, such sums as shall be necessary to repair the damage or injury and otherwise to restore the same. The Tenant shall immediately notify the Landlord in case of fire or other damage to the premises.

Tenth. Compliance. The Tenant agrees to observe and comply with all laws, ordinances, rules and regulations of the Federal, State, County and Municipal authorities applicable to the Premises and to the business to be conducted by the Tenant in the Premises. The Tenant agrees not to do or permit anything to be done in the Premises, or keep anything therein, which will increase the rate of fire insurance premiums on the improvements or any part thereof, or on property kept therein, or which will obstruct, or conflict with the regulations of the Fire Department or with any insurance policy upon said improvements or any part thereof. In the event of any increase in insurance premiums resulting from the Tenant's occupancy of the premises, or from any act or omission on the part of the Tenant, the Tenant agrees to pay said increase in insurance

SECTION B LOCATION AND SITE PLAN, SUBPART 3

premiums on the improvements or contents thereof as additional rent. Tenant shall indemnify and save the Landlord harmless from and against any and all damages, suits, administrative proceedings, judgments, fines, forfeitures, penalties and costs, including reasonable attorney's fees and court costs, which Landlord may suffer or incur as a result of Tenant's violation of or non-compliance with any Laws. Tenant's failure to comply with the terms and conditions contained in this section shall constitute a default and breach of this Lease by the Tenant.

Eleventh. Signage. No sign, advertisement or notice shall be affixed to or placed upon any part of the Premises by the Tenant, except in such manner, and of such size, design and color as shall be approved in advance by the City of Milford, Connecticut, per their zoning/sign regulations, and by Landlord, Landlord's approval not to be unreasonably withheld.

Twelfth. Subordination. This lease is subject and is hereby subordinated to all present and future mortgages, deeds of trust and other encumbrances affecting the Premises or the property of which said premises are a part. The Tenant agrees to execute, at no expense to the Landlord, any instrument that is necessary or desirable further effect the subordination of this lease to any such mortgage, deed of trust or encumbrance.

Thirteenth. Default. No waiver by the Landlord of any violation or breach of condition by the Tenant shall constitute or be construed as a waiver of any other violation or breach of condition, nor shall lapse of time after breach of condition by the Tenant before the Landlord shall exercise its option under this paragraph operate to defeat the right of the Landlord to declare this lease null and void and to enter upon the demised premises after the said breach or violation as allowed by law.

A. Events Constituting Breach by Tenant. In addition to any other events of default described in this Lease, the occurrence of any one or more of the following events shall constitute a default and breach of this Lease by Tenant (an "Event of Default"):

- (a) If Tenant fails to pay any Rent to be paid by Tenant under this Lease when due; or
- (b) If Tenant, without the prior written consent of Landlord (which consent may be withheld by Landlord in its sole discretion), assigns this Lease, or sublets or otherwise disposes of the whole or any part of the Premises, or uses or allows the use of the same for any purpose other than the use herein authorized, or makes any improvements or alterations to the Premises without Landlord's prior written consent; or
- (c) If Tenant fails to promptly and fully perform any other covenant, condition or agreement contained in this Lease and such failure continues for seven (7) days after written notice given by Landlord; or
- (d) If a writ of attachment or execution is levied on this Lease or on any of Tenant's property; or
- (e) If Tenant becomes insolvent or admits in writing its inability to pay its debts as they become due, or shall make a transfer in fraud of creditors, or makes a general assignment for the benefit of creditors, or provides for an arrangement, composition, extension or adjustment with its creditors; or
- (f) If Tenant files a voluntary petition for relief or if a petition against Tenant in a proceeding under the federal bankruptcy laws or other insolvency laws is filed and not withdrawn or dismissed within sixty (60) days thereafter, or if any court of competent jurisdiction assumes jurisdiction,

## SECTION B LOCATION AND SITE PLAN, SUBPART 3

custody or control of any substantial part of Tenant's Property and such jurisdiction, custody or control remains in force unrelinquished, unstayed or unterminated for a period of sixty (60) days; or (g) If in any proceeding or action in which Tenant is a party, a trustee, receiver, agent or custodian is appointed to take charge of the Premises or Tenant's property (or has authority to do so) for the purpose of enforcing a lien against the Premises or Tenant's property; or (h) Tenant is liquidated, terminated, dissolved, or fails to otherwise maintain its legal existence, or its right to do business in the State of Connecticut is forfeited; or (i) Tenant's ability to lawfully operate a medical marijuana dispensary at the Premises is forfeited or terminated by any governmental authority; or (j) Tenant vacates or abandons the Premises for more than fourteen (14) consecutive days.

B. **Landlord's Remedies.** In the event of Tenant's default hereunder, then in addition to any other rights or remedies Landlord may have under any law or in equity, Landlord shall have the right, at Landlord's option, without further notice or demand of any kind to do the following, such remedies to be cumulative and not exclusive:

(a) Terminate this Lease and Tenant's right to possession of the Premises and re-enter the Premises and take possession thereof, and Tenant shall have no further claim to the Premises or under this Lease; or

(b) Continue this Lease in effect, re-enter and occupy the Premises for the account of Tenant, and collect any unpaid rent or other charges which have or thereafter become due and payable; or

(c) Re-enter the Premises and thereafter elect to terminate this Lease and Tenant's right to possession of the Premises.

C. **Notice of Termination After Reentry; Deficiency.** If Landlord reenters the Premises, Landlord shall not be deemed to have terminated this Lease or the obligation of Tenant to pay any rent or other charges thereafter accruing, unless Landlord notifies Tenant in writing of Landlord's election to terminate this Lease. In the event of any re-entry or retaking of possession by Landlord, Landlord shall have the right, but not the obligation, to remove all or any part of Tenant's property in the Premises and at Landlord's election (i) place such property in storage at a public warehouse at the expense and risk of Tenant, or (ii) dispose of such property unless Tenant retrieves the same within ten (10) days from the date of Landlord's written notice to Tenant. Landlord shall have the right, but not the obligation, to re-let the Premises or any part thereof, in its sole discretion. If Landlord elects to re-let the Premises for the account of Tenant, the rent received by Landlord from such re-letting shall be applied as follows: first, to the payment of any indebtedness other than Rent due hereunder from Tenant to Landlord; second, to the payment of the costs of such re-letting; third, to the payment of the cost of any alterations or repairs to the Premises; fourth to the payment of rent and Additional Rent due and unpaid hereunder; and the balance, if any, shall be held by Landlord and applied in payment of future Rent as it becomes due. If that portion of rent actually received from the re-letting which is applied against the Rent due hereunder is less than the amount of the Rent due, Tenant shall pay the deficiency to Landlord promptly upon demand by Landlord. Such deficiency shall be calculated and paid monthly. If it is necessary for Landlord to bring suit in order to collect any deficiency, Landlord shall have a right to allow such deficiencies to accumulate and to bring an action on several or

all of the accrued deficiencies at one time. Any such suit shall not prejudice in any way the right of Landlord to bring a similar action for any subsequent deficiency or deficiencies. Tenant shall also pay to Landlord, as soon as determined, any costs and expenses incurred by Landlord in connection with such re-letting or in making alterations and repairs to the Premises, which are not covered by the rent received from the re-letting. If Landlord desires, Landlord may demand a final settlement, in which event, Landlord shall have a right to accelerate all sums due under the Lease for the entire Lease Term or applicable option term.

D. Landlord's Damages. In the event of Tenant's default, Landlord may recover from Tenant any and all damages incurred by Landlord in connection with Tenant's default, and Tenant shall reimburse Landlord for all costs and expenses associated with Landlord's enforcement of this Lease, collection of Rent, and any other claims arising hereunder, including reasonable attorney's fees.

E. Right of Landlord to Perform. All covenants and agreements to be performed by Tenant under any of the terms of this Lease shall be performed by Tenant at Tenant's sole cost and expense and without any setoff or abatement of Rent. If the Tenant shall fail to pay any sum of money, other than base rent, required to be paid by it hereunder or shall fail to perform any maintenance or repair to the Premises or property, or shall fail to perform any other act on its part to be performed hereunder, and such failure shall continue for ten (10) days after written notice given to Tenant from Landlord, Landlord may, but shall not be obligated to, and without waiving or releasing the Tenant from any obligations of the Tenant, make any such payment or perform any such act on Tenant's part to be made or performed. All sums so paid by the Landlord and all costs and expenses incurred in connection with such actions taken by Landlord, together with a penalty in the amount of twelve (12.0%) percent of such sums, shall be payable as Additional Rent to Landlord on demand, and Tenant covenants to pay such sums, and Landlord shall have, in addition to any other right or remedy of Landlord, the same rights and remedies in the event of nonpayment thereof by Tenant as in the case of default by Tenant in the payment of Rent.

F. Summary Process. All right to any notice to quit possession as provided in Section 47a-23 or any other provision of the Connecticut General Statutes is hereby expressly waived by Tenant. Tenant shall be responsible for all costs and expenses incurred by Landlord, including reasonable attorney's fees, in connection with the enforcement of the terms of this Lease, including but not limited to any summary process action to evict Tenant.

Fourteenth. Notices. All notices and demands, legal or otherwise, incidental to this lease, or the occupation of the Premises, shall be in writing. If the Landlord or its agent desires to give or serve upon the Tenant any notice or demand, it shall be sufficient to send a copy thereof by certified mail or nationally recognized overnight delivery courier, addressed to the Tenant at the Premises. Notices from the Tenant to the Landlord shall be sent by certified mail or delivered to the Landlord at the place hereinbefore designated for the payment of rent, or to such party or place as the Landlord may from time to time designate in writing, unless otherwise stated herein. All notices,



### SECTION B LOCATION AND SITE PLAN, SUBPART 3

demands or communications required or permitted to be given under this Lease shall be deemed to have been given and received on the date the same is deposited in the U.S. Mail, postage prepaid, certified mail, return receipt requested, or when sent by nationally recognized overnight delivery courier, and addressed to a party as set forth above, or when sent by email or facsimile with confirmation of transmission and receipt.

Fifteenth. Bankruptcy. It is further agreed that if at any time during the term of this lease the Tenant shall make any assignment for the benefit of creditors, or be decreed insolvent or bankrupt according to law, or if a receiver shall be appointed for the Tenant, then the Landlord may, at its option, terminate this lease, exercise of such option to be evidenced by notice to that effect served upon the assignee, receiver, trustee or other person in charge of the liquidation of the property of the Tenant or the Tenant's estate, but such termination shall not release or discharge any payment of rent payable hereunder then accrued, or any liability then accrued by reason of any agreement or covenant herein contained on the part of the Tenant, or the Tenant's legal representatives.

Sixteenth. Condemnation. If the property or any part thereof wherein the Premises are located shall be taken by public or quasi-public authority under any power of eminent domain or condemnation, this lease, at the option of the Landlord shall forthwith terminate and the Tenant shall have no claim or interest in or to any award of damages for such taking, other than damages related to the loss of Tenant's business and moving thereof.

Seventeenth. Security Deposit. At the time this Lease is signed, the Tenant shall deposit with the Landlord the sum of \$16,000.00 as security for the full and faithful performance by the Tenant of all the terms, covenants and conditions of this lease upon the Tenant's part to be performed, which said sum shall be returned to the Tenant after the time fixed as the expiration of the term herein, provided the Tenant's part to be performed, which said sum shall be returned to the Tenant after the time fixed as the expiration of the term herein, provided the Tenant has fully and faithfully carried out all of said terms, covenants and conditions on Tenant's part to be performed. Tenant agrees that Landlord may apply the Security Deposit to remedy any failure by Tenant to repair or maintain the Premises, to cure any default of Tenant under this Lease, or to perform any of the other terms, covenants and conditions contained in this Lease. In the event of a sale or transfer of the Premises subject to this lease, the Landlord shall have the right to transfer the security to the vendee for the benefit of the Tenant and the Landlord shall be considered released by the Tenant from all liability for the return of such security; and the Tenant agrees to look to the new Landlord solely for the return of the said security, and it is agreed that this shall apply to every transfer or assignment made of the security to a new Landlord. The security deposited under this lease shall not be mortgaged, assigned or encumbered by the Tenant without the written consent of the Landlord. The security shall be held without interest and Landlord shall not be required to keep the Security Deposit separate from its general funds.

SECTION B LOCATION AND SITE PLAN, SUBPART 3

**Eighteenth. Execution.** No rights are to be conferred upon the Tenant until this lease has been signed by the Landlord, and an executed copy of the lease has been delivered to the Tenant.

**Nineteenth. Cumulative Rights.** The foregoing rights and remedies are not intended to be exclusive but as additional to all rights and remedies the Landlord would otherwise have by law.

**Twentieth. Successors.** All of the terms, covenants and conditions of this lease shall inure to the benefit of and be binding upon the respective heirs, executors, administrators, successors and assigns of the parties hereto.

**Twenty-first. Force Majeure.** This lease and the obligation of Tenant to pay rent hereunder and perform all of the other covenants and agreements hereunder on part of Tenant to be performed, shall not be affected, impaired or excused because Landlord is unable to supply or is delayed in supplying any service expressly or impliedly to be supplied or is unable to make, or is delayed in supplying any service expressly or impliedly to be supplied or is delayed in supplying any equipment or fixtures if Landlord is prevented or delayed from so doing by reason of governmental preemption in Connecticut with the National Emergency declared by the President of the United States or in connection with any rule, order or regulation of any department or subdivision thereof of any governmental agency or by reason of the conditions of supply and demand which have been or are in effect by the war, strikes or lockouts, by reason of operation of law, weather, natural disaster, or causes beyond the reasonable control of Landlord .

**Twenty-second. Hold Over.** On or before the day the term or applicable option term expires or immediately upon the sooner termination of the Lease, Tenant shall quit and surrender the Premises, broom clean, and in the same condition as the Premises was in upon the commencement of the Lease, reasonable wear and tear excepted. No holding over by the Tenant shall operate to renew this Lease without the written consent of the Landlord, which may be withheld in Landlord's sole discretion. If the Tenant shall hold over the Premises beyond the expiration of the Term or sooner termination of this Lease in accordance with the provisions hereof, Landlord may at its option: (i) elect to treat Tenant as one who has not removed at the end of its term, and thereupon be entitled to all the remedies against Tenant provided for herein in the event of default or as otherwise provided by law or in equity, or (ii) Landlord may elect to construe such holding over as a tenancy from month to month subject to the same terms and pursuant to the same stipulations, covenants and agreements as are herein contained, except the duration thereof, and except that the Rent shall be equal to one hundred fifty (150%) percent of the amount of the Rent last charged at the end of the Term or applicable option term.

**Twenty-third. Indemnification.** The Tenant agrees to save and hold harmless the Landlord from any suit or claim for injury or damage to property arising out of the misfeasance, nonfeasance or malfeasance of Tenant or the use and occupancy of the Premises by the Tenant and, for the further protection of the Landlord, to carry public liability insurance as set forth in Section Twenty-Eighth below.

### SECTION B LOCATION AND SITE PLAN, SUBPART 3

Twenty-fourth. Permits. Any allowable improvements by the Tenant shall be made in accordance with building codes and zoning regulations of the City of Milford, and with appropriate permits therefrom. If a building permit is required, the Tenant shall obtain a permit from the City of Milford at the tenant's expense.

Twenty-Fifth. Brokers. Landlord and Tenant covenant, warrant and represent to each other that there was no broker, instrumental in negotiating or consummating this Lease, and that no conversations or prior negotiations were had with any broker concerning the leasing of the Premises other than William Raveis Realty. Landlord and Tenant agree to hold each other harmless from and against any claims for brokerage commission arising out of any conversations or negotiations had by the indemnifying party with any broker other than this. Landlord shall be responsible for and pay any commissions due William Raveis in accordance with an agreement between Landlord and William Raveis.

Twenty-Sixth. Alterations. Tenant may at its own expense, either at the commencement of, or during the term of this Lease, make alterations in and/or additions to the interior of the Premises only with the prior written approval of Landlord as to the alterations and/or additions to be made, the materials to be used, and the manner of making such alterations and/or additions. Tenant shall furnish to Landlord certificates of workers compensation, contractor's liability, and general liability insurance for every person, firm or organization that will perform work at the Premises prior to the commencement of any such work. Tenant shall obtain all required approvals from all appropriate state and local agencies, boards, or departments before undertaking any alterations or additions.

Twenty-Seventh. Personal Property. All personal property and equipment of Tenant or Tenant's members, employees, contractors, agents, or representatives placed in or kept in the Premises shall be at the risk of the Tenant, and Landlord shall not be liable for any damage to such personal property or to the Tenant arising from any loss or casualty to the Premises or any other reason. Tenant shall maintain and keep in force hazard insurance insuring such personal property and equipment against loss of any kind. Tenant shall pay, as and when due, any taxes assessed against all such personal property and equipment.

Twenty-Eighth. Insurance. Beginning on the date Tenant is given access to the Premises for any purpose and continuing until expiration of the term or any option term, Tenant shall procure, pay for and maintain in effect, the following policies of insurance:

- A. All insurance required to be carried by Tenant hereunder shall be issued by responsible insurance companies maintaining a minimum AM Best rating of A or better, acceptable to Landlord and Landlord's lender in their reasonable discretion, and qualified to do business in Connecticut. Each policy shall name Landlord, and at Landlord's request any mortgagee of Landlord, as an additional insured or mortgagee, as their respective interests may appear. Each policy shall contain (a) a cross-liability endorsement, (b) a provision that such policy and the coverage

SECTION B LOCATION AND SITE PLAN, SUBPART 3

evidenced thereby shall be primary and non-contributing with respect to any policies carried by Landlord and that any coverage carried by Landlord shall be excess insurance, (c) an agreement that the insurer will not cancel the policy without fifteen (15) days prior written notice to Landlord, and (d) a waiver by the insurer of any right of subrogation against Landlord, its agents, employees and representatives, which arises or might arise by reason of any payment under such policy or by reason of any act or omission of Landlord, its agents, employees or representatives. A copy of each certificate of the insurer evidencing the existence and amount of each insurance policy required hereunder shall be delivered to Landlord before the date Tenant is first given the right of possession to the Premises, and thereafter, ten (10) days prior to the effective date of any change or renewal of such policy, and within ten (10) days after any demand by Landlord therefor. Landlord may at any time inspect and/or copy any insurance policies required to be maintained by Tenant hereunder, and Tenant shall make such policies available to Landlord upon Landlord's request.

- B. **Liability Insurance.** Comprehensive commercial general liability insurance, including a contractual liability endorsement, and personal injury liability coverage in respect of the Premises and the conduct or operation of the Tenant's business therein with limits of not less than \$5,000,000.00 combined single limit for bodily injury and property damage liability in any one occurrence.
- C. **Workers' Compensation, Professional Liability.** Worker's compensation insurance as required by law, professional liability insurance covering Tenant's use, and any other insurance required by any governmental authority in connection with Tenant's use.
- D. **Waiver of Right of Recovery.** Tenant hereby waives all right of recovery against the Landlord and against the officers, employees, agents and representatives of the Landlord, on account of loss by or damage to the Tenant or its property or the property of others under its control, to the extent that such loss or damage is insured against under any fire and extended coverage insurance policy which Tenant may have in force at the time of the loss or damage, or would have been covered by insurance required of Tenant hereunder. Tenant shall, upon obtaining the policies of insurance required under this Lease, give notice to its insurance carrier or carriers that the foregoing waiver of subrogation is contained in this Lease.

**Twenty-Ninth. Access.** Landlord and its agents shall have the right to enter the Premises at reasonable hours in the day or night, with reasonable prior notice to Tenant, in order to examine the same, or to exhibit the same to prospective purchasers of the Premises or property, or within the last six (6) months of the term, to prospective tenants. Notwithstanding the foregoing, the Landlord and its agents shall have the right to enter the Premises at any time, and without prior notice in the case of an emergency. Landlord's rights of access shall be subject to all federal, state and local laws and regulations regarding Tenant's business use.

**Thirtieth. COMMERCIAL TRANSACTION; WAIVER OF JURY TRIAL AND PREJUDGEMENT HEARING. THE TENANT ACKNOWLEDGES THAT THIS**

## SECTION B LOCATION AND SITE PLAN, SUBPART 3

LEASE IS A COMMERCIAL TRANSACTION, AND EXPRESSLY WAIVES ANY RIGHT THE TENANT MAY HAVE TO TRIAL BY JURY IN CONNECTION WITH THIS LEASE OR ANY CLAIM MADE OR ARISING HEREUNDER. FURTHER, TENANT EXPRESSLY WAIVES ANY RIGHT TENANT MAY HAVE TO NOTICE AND HEARING WITH RESPECT TO ANY PREJUDGMENT REMEDY OR REMEDIES ON BEHALF OF THE LANDLORD OR ITS ASSIGNS WITH RESPECT TO ANY LAWSUIT OR CAUSE OF ACTION RELATING TO THE LEASE OR ANY CLAIM INCIDENTAL THERETO.

**Thirty-First. Guaranty.** The obligations of Tenant under this Lease shall be unconditionally personally guaranteed by Andrew M. Bozzuto by his written guaranty attached hereto as Exhibit A. The terms and obligations of the Guaranty are fully incorporated herein as if set forth in this Lease.

**Thirty-Second. Waiver of Liability; Indemnification.** Tenant agrees that the Landlord shall not be responsible for any loss, claim, damage, injury or liability whatsoever to the Tenant, its agents, employees, guests, patients or invitees, or any other person entering the Premises, or to his or their property, for any cause or reason whatsoever arising, directly or indirectly, out of the business conducted in the Premises or occurring in, on or about the Premises or property or any part thereof or on the sidewalks and parking areas adjoining the same, arising directly or indirectly from any act or omission of Tenant, its licensees, employees, servants, agents, contractors, or any other person or entity acting under authority of Tenant. The Tenant hereby releases the Landlord from and agrees to indemnify and save harmless the Landlord from and against any and all cost and expenses associated with any claims or threatened claims for any such loss, damage, injury, and liability, including reasonable attorney's fees and court costs.

**Thirty-Third. Sale.** The covenants and obligations of Landlord hereunder shall be binding upon the Landlord named herein and its successors and assigns, only with respect to their respective periods of time as Landlord hereunder. In the event of a sale or conveyance by Landlord of the property, the same shall operate to release Landlord from any future liability hereunder, and in such event Tenant agrees to look solely to the successor in interest of Landlord in and to this Lease. Tenant agrees to attorn to the purchaser or assignee in any sale.

**Thirty-Fourth. Environmental Laws, Hazardous Materials.** Tenant covenants that throughout the Term and any Renewal Term of this Lease Tenant will use the Premises only in full compliance with all applicable environmental, hazardous waste or substance, health and/or safety laws, rules, regulations, and guidelines issued by any governmental authorities with respect to or which otherwise pertain to or affect the Premise or property or any portion thereof, the use, ownership, occupancy or operation of the Premises or property or any portion thereof, or Tenant, as the same may be amended, modified or supplemented from time to time ("Environmental Laws"). "Hazardous Substances" means all chemicals, materials or substances, the use or presence of which, or exposure to

the use or presence of which, is prohibited, limited or regulated by any Environmental Laws. Tenant shall not at any time permit the use, generation, treatment, storage, or handling of any Hazardous Substances at the Premises except for standard maintenance and cleaning supplies, which may be stored and used at the Premises in minimal quantities and shall be stored, handled and used in compliance with all laws. Tenant shall not at any time permit the release, discharge, spillage, uncontrolled loss, seepage or filtration, or the like (hereinafter referred to as "Release") of any Hazardous Substance at, on or under the Premises or property. Tenant, at its sole cost and expense, shall take all steps and perform any and all acts necessary and required to investigate, remove, remediate, monitor and correct any Release of Hazardous Substances at, on, under or emanating from the Premises or property caused in whole or in part by Tenant's activities at the Premises or property (hereinafter referred to as "Corrective Actions"). Tenant, at its sole cost and expense, shall perform such Corrective Actions diligently and within a reasonable time, in accordance with, but only as required by, all Environmental Laws and other applicable law and to comply with all orders of any governmental agencies which may be issued with respect to such Release. Tenant shall not undertake any Corrective Actions without prior written notice to and consent of Landlord. Tenant shall not use the Premises or take any action on the Premises or property which causes the Premises or property or any portion thereof to be an "establishment", as that term is defined in the Transfer Act, Conn. General Statutes §22a-134, et seq. Tenant shall indemnify and hold Landlord harmless against all costs, expenses, claims, actions, and liabilities of any kind, including the costs and expenses of complying with the Transfer Act, in the event of a failure of Tenant's covenants contained herein. The obligations and covenants contained in this Section shall survive the termination or expiration of this Lease.

Thirty-Fifth. Medical and Hazardous Waste; Medications. Tenant shall be responsible for the handling, storage, and removal of all medical and hazardous waste on or in the Premises in accordance with all laws, regulations, rules, guidelines and standards of all governmental and other entities having jurisdiction over the Premises and Tenant's use of the Premises. Tenant shall be responsible for the proper handling, storage, removal, disposal and destruction of all medications (including Tenant's medications which are controlled substances) on or in the Premises in accordance with all applicable laws, regulations, rules, guidelines and standards of all governmental and other entities having jurisdiction over the Premises and the Tenant's handling of medications. Tenant shall indemnify and hold harmless Landlord from any costs, expenses or liabilities of any kind associated with (a) the handling, storage, removal, disposal and destruction of all medical and hazardous waste and substances, and all medications and controlled substances, on or in the Premises, and (b) the failure of Tenant, its employees and agents, to perform its obligations under this Section. The obligations and covenants contained in this Section shall survive the termination or expiration of this Lease.

Thirty-Sixth. HIPAA and Regulatory Compliance. Tenant shall comply with all applicable federal, state and local law, regulations and ordinances, including, without limitation, the Health Insurance Portability and Accountability Act of 1996 and its implementing regulations ("HIPAA"), which include the Standards for the Privacy of Individually Identifiable Health Information (the "Privacy Rule"), the Standards for

Electronic Transactions, and the Security Rule (45 C.F.R. Parts 160-64), and the Privacy provisions (Subtitle D) of the Health Information Technology for Economic and Clinical Health Act and its implementing regulations (the "HITECH Act") (collectively, and as amended from time to time, the "HIPAA Rules"). Tenant shall indemnify and hold Landlord harmless from any failure of Tenant to comply with the HIPAA Rules. The obligations and covenants of this Section shall survive termination or expiration of this Lease.

Thirty-Seventh. **Rights Reserved to Landlord.** Landlord reserves to itself the unconditional right to grant leases, licenses, easements, and other property rights to the rear portion of the property of which the Premises is a part, along with rights of access thereto on and over the driveways and parking lot located on the Premises, to United Illuminating Company, Metro North, and any other utility or transportation entity, in Landlord's sole and absolute discretion.

Thirty-Eighth. **MISCELLANEOUS.**

- A. The headings and captions appearing within the body of this Lease have been inserted as a matter of convenience and for reference only and in no way define, limit or enlarge the scope or meaning of this Lease.
- B. Notwithstanding anything contained in this Lease to the contrary, Tenant shall have no claim, and hereby waives the right to any claim against Landlord for money damages by reason of any refusal, withholding or delaying by Landlord of any consent, approval or statement of satisfaction, and in such event, Tenant's only remedies therefor shall be an action for specific performance, injunction or declaratory judgment to enforce any right to such consent, approval or statement.
- C. This Lease may be executed in multiple counterparts, all of which shall constitute one and the same Lease.
- D. This Lease contains all of the agreements of the parties with respect to any matter covered or mentioned in this Lease, and no prior agreement or understanding pertaining to any such matter shall be effective for any purpose.
- E. Tenant may not record this Lease on the land records. Tenant may, at its own expense, record a notice of lease, in a form approved in advance by Landlord. Any such notice of lease will appoint Landlord as attorney-in-fact for Tenant for the purpose of executing and recording a release of such notice in the event of the expiration or sooner termination of this Lease.
- F. Each of the persons executing this Lease on behalf of Tenant does hereby covenant and warrant that Tenant is a duly authorized and existing limited liability company, that Tenant is in good standing and qualified to do business in the State of Connecticut, that such entity has full right and authority to enter into this Lease, and that each and all of the persons signing on behalf of such entity are authorized to do so. Upon Landlord's request, Tenant shall provide Landlord with evidence reasonably satisfactory to Landlord confirming the foregoing warranties.

SECTION B LOCATION AND SITE PLAN, SUBPART 3

- G. Nothing contained in this Lease shall be construed to create the relationship of principal and agent, partnership, joint venture, or any other relationship between the parties hereto other than the relationship of Landlord and Tenant.
- H. All terms used in any one number or gender shall extend to mean and include any other number and gender as the facts, context, or sense of this Lease or any section or paragraph hereof may require.
- I. This Lease shall apply to and bind the parties, their heirs, personal representatives, and permitted successors and assigns.
- J. This Lease and all the provisions hereof shall be governed and interpreted under the laws of the State of Connecticut.
- K. If any provision of this Lease shall be declared invalid and unenforceable, the remainder of this Lease shall continue in full force and effect.
- L. This Lease and any schedules attached hereto contain the entire agreement between the parties. This Lease may not be changed or modified except by a written instrument signed by the parties hereto.

IN WITNESS WHEREOF, the said Parties have hereunto set their hands and seals the day and year first above written.

Witness:

1000 BRIDGEPORT AVENUE, LLC,  
Landlord

\_\_\_\_\_  
  
\_\_\_\_\_

\_\_\_\_\_  
By:  
Its:

Witness:

CONNECTICUT PHARMACEUTICAL  
RESEARCH CENTER LLC, Tenant

\_\_\_\_\_  
  
\_\_\_\_\_

\_\_\_\_\_  
By:  
Its:



EXHIBIT A

GUARANTY

TO: 1000 BRIDGEPORT AVENUE, LLC  
P.O. Box 4506, Stamford, Connecticut 06907

WHEREAS, You, 1000 BRIDGEPORT AVENUE, LLC Connecticut limited liability company (the "Landlord"), have agreed to lease to CONNECTICUT PHARMACEUTICAL RESEARCH CENTER, LLC, a Connecticut limited liability company (the Tenant"), certain premises located at an known as 1000 Bridgeport Avenue, Milford, Connecticut 06460, as more particularly described in a Lease between you and Tenant dated \_\_\_\_\_, 2015 (the "Lease"); and

WHEREAS, it is a condition to the making of the Lease that the undersigned, ANDREW M. BOZZUTO of \_\_\_\_\_, CT 06\_\_\_\_ ("Guarantor") unconditionally guarantees the Tenant's prompt payment and performance under the Lease; and

WHEREAS, Guarantor acknowledges that he will receive direct or indirect financial benefit from the Lease entered into between you and Tenant.

NOW, THEREFORE, in order to induce you to make the Lease, and in consideration therefor, and acknowledging that you are acting in reliance hereon, the undersigned hereby unconditionally guarantees the prompt payment and performance from or by the Tenant of any and all Obligations from Tenant to you. As used herein, "Obligations" shall mean: (a) the Lease and any modification, renewals or extensions thereof made by you prior to, on or after the date hereof to or for the account of Tenant and any and all interest, commissions, liabilities, indebtedness, charges and expenses now or hereafter chargeable against Tenant by you or owing by Tenant to you including without limitation, attorney fees, whether any of the foregoing are direct or indirect, joint or several, absolute or contingent, due or to become due, now existing or hereafter arising, no matter how or when arising and whether under any present or future agreement or instrument between Tenant and you; and (b) the performance and fulfillment by Tenant of all of the terms, conditions, promises, covenants, and provisions contained in the Lease. Capitalized terms not defined in this Guaranty shall have the meaning given to them in the Lease.

This Guaranty is and shall be a continuing and absolute guaranty of full payment and performance of the Obligations. If for any reason any Obligations owing by the Tenant to you shall not be paid promptly when due, the Guarantor will forthwith pay such Obligations to you without any suit, action, or demand against the Tenant or any other person and without regard to any counterclaim, setoff, deduction or defense of any kind which the Tenant or any Guarantor may have or assert, and without abatement,

SECTION B LOCATION AND SITE PLAN, SUBPART 3

suspension, deferment or reduction on account of any occurrence whatsoever. No delay or omission on your part in exercising any right hereunder shall operate as a waiver of such right or any other right, and any delay or omission on your part in exercising any right hereunder or any waiver on one occasion shall not be a bar to or waiver of any right on any other occasion.

The Guarantor hereby waives all suretyship defenses and notice of the incurring of indebtedness by Tenant to you, acceptance of this Guaranty by you, presentment and demand for payment, protest, notice of protest and notice of dishonor or nonpayment of any Obligations of the Tenant, any right to have security applied before enforcing this Guaranty, and all other notices and demands otherwise required by law which the Guarantor may lawfully waive. In the event this Guaranty is enforced by suit or otherwise, the Guarantor will reimburse you for all expenses incurred in connection therewith, including, without limitation, reasonable attorneys' fees.

GUARANTOR ACKNOWLEDGES THAT THIS LEASE IS A COMMERCIAL TRANSACTION, AND EXPRESSLY WAIVES ANY RIGHT THE GUARANTOR MAY HAVE TO TRIAL BY JURY IN CONNECTION WITH THIS LEASE OR ANY CLAIM MADE OR ARISING HEREUNDER; FURTHER, GUARANTOR EXPRESSLY WAIVES ANY RIGHT GUARANTOR MAY HAVE TO NOTICE AND HEARING WITH RESPECT TO ANY PREJUDGMENT REMEDY OR REMEDIES ON YOUR BEHALF WITH RESPECT TO ANY LAWSUIT OR CAUSE OF ACTION RELATING TO THE LEASE OR ANY CLAIM INCIDENTAL THERETO. GUARANTOR ACKNOWLEDGES THAT HE MAKES THIS WAIVER KNOWINGLY AND VOLUNTARILY AFTER CONSULTATION WITH COUNSEL.

The terms, conditions, promises and covenants of the Guarantor hereunder shall not be released, discharged, terminated or impaired in any manner whatsoever, irrespective of the lack of any notice or consent of the Guarantor, by any one or all of the following: (a) new agreements or Obligations of Tenant with or to you; (b) amendments, indulgences, extensions, modifications, renewals or waivers of default as to any Obligations of Tenant with or to you; (c) adjustments, compromises, releases or renewals of any Obligations of Tenant, of any other guarantor of the Obligations, or of any other person; (d) exchanges, releases or sales of any security or collateral of Tenant, of any other guarantor of the Obligations, or of any other person or your failure to take any action to preserve or maintain any collateral securing the Obligations; (e) voluntary or involuntary bankruptcy (including a reorganization in bankruptcy) of Tenant; (f) compositions, extensions, moratoria or other forms of debtor relief granted to Tenant pursuant to law presently in force or hereafter enacted; (g) payment of any or all Obligations by Tenant in the event such payment is invalidated or avoided by a trustee or receiver of Tenant; (h) the reorganization, merger or consolidation of Tenant into or with another entity, corporate or otherwise, or the sale or disposition of all or substantially all of the business or assets of Tenant to any other person or business entity; (i) the dissolution of Tenant, or (j) the subletting, assignment, or changing of the use of the Premises.

SECTION B LOCATION AND SITE PLAN, SUBPART 3

For the purposes of this Guaranty, all sums owing to you by the undersigned shall be deemed at your election, and without notice to have become immediately due and payable: (a) as Obligations of the Tenant mature including by any accelerated maturity; (b) when a petition under any Chapter of the Bankruptcy Code, as amended, or for the appointment of a receiver of any part of the property of Tenant is filed by or against the Tenant; or (c) when the Tenant makes a general assignment for the benefit of creditors, suspends business or commits any act amounting to a business failure.

This Guaranty shall be valid and binding upon Guarantor regardless of any invalidity, irregularity, defect or unenforceability of or in any of the Obligations. The Guarantor further agrees that this Guaranty shall continue to be effective or be reinstated, as the case may be, if at any time payment of all or any part of the Obligations is rescinded or otherwise must be restored by you to the Tenant or to the creditors of the Tenant or any representative of the Tenant or representative of its creditors upon the insolvency, bankruptcy or reorganization of the Debtor, or to any guarantor of the Obligations or to the creditors of any guarantor of the Obligations or any representative of any guarantor of the Obligations upon the insolvency, bankruptcy or reorganization of any guarantor of the Obligations, the Tenant, or otherwise, all as though such payments had not been made.

This Guaranty shall inure to the benefit of you, your successors and assigns. The terms, conditions, promises and covenants of the Guarantors hereunder are independent and several and shall be binding upon the heirs, personal representatives, successors and assigns of each Guarantor. If more than one person or entity has signed this Guaranty their obligations under this Guaranty shall be joint and several and the obligation of the undersigned shall be joint and several with any other guarantor of the Obligations. The death, release or dissolution of Guarantor or any other guarantor of the Obligations shall not relieve the Guarantor from liability hereunder. Whenever the context so requires herein, the masculine gender includes the feminine and neuter, the singular number includes the plural and the words "you" and "your" as used herein shall mean and include, and this Guaranty shall apply in favor of and be severally enforceable by, Landlord and its successors and assigns.

This Guaranty is entered into in the State of Connecticut and shall be governed by and construed in accordance with the laws of the State of Connecticut. Guarantor agrees that the Superior Court of the State of Connecticut and/or the Federal District Court for the District of Connecticut shall have jurisdiction over any dispute arising out of this Guaranty. Guarantor consents to any such forum you may choose.

IN WITNESS WHEREOF, the undersigned has caused this Guaranty to be executed as of the \_\_\_ day of \_\_\_\_\_, 2015.

\_\_\_\_\_  
Andrew M. Bozzuto

**SECTION B LOCATION AND SITE PLAN, SUBPART 3**

STATE OF CONNECTICUT )  
                                  ) ss: \_\_\_\_\_, 2015  
COUNTY OF NEW HAVEN\_)

Personally appeared Andrew M. Bözzuto, signer and sealer of the foregoing Guaranty, and acknowledged the same to be his free act and deed, before me.

\_\_\_\_\_  
Name:  
Commissioner of the Superior Court/Notary  
Public  
My Commission Expires:  
\_\_\_\_\_

SECTION B LOCATION AND SITE PLAN, SUBPART 3

31021

LAW OFFICES OF DONALD H. BROWN  
TRUST ACCOUNT  
42 STATE STREET  
NORTH HAVEN, CT 06473  
PH. (203) 234-2202

Wells Fargo Bank, N.A.



51-110-211

9/17/2015

PAY TO THE ORDER OF 1000Bridgeport Avenue, LLC

\$

\*\*\*\*\*  
DOLLARS



*[Handwritten signature]*

SIGNATURE

MEMO

**SECTION B LOCATION AND SITE PLAN, SUBPART 3**

**PROPERTY OWNER/LANDLORD CONSENT**

Lease and Option for Property Located at:

**10 Orange Avenue New Haven, CT**

SECTION B LOCATION AND SITE PLAN, SUBPART 3

September 15, 2015

Re: 10 Orange Avenue, New Haven, CT

To: State of Connecticut, All Applicable Departments or Agencies

Dear Sirs:

The undersigned is the owner of the above-referenced property and the Landlord under a certain Binding Option to Lease dated as of September 15, 2015 to Connecticut Pharmaceutical Research Center, LLC, as Tenant, for the leasing of the Premises.

The undersigned certifies that it has consented to Connecticut Pharmaceutical Research Center, LLC, using the Premises as a State of Connecticut Licensed Medical Marijuana Dispensary Facility and that is the sole permitted use under the Lease. The Lease is attached hereto.

10 Orange Avenue, LLC

Luigi Caserta  
By: MEMBER Luigi Caserta  
Its:

SECTION B LOCATION AND SITE PLAN, SUBPART 3

BINDING OPTION TO LEASE REAL ESTATE

LANDLORD: 10 ORANGE AVENUE, LLC

TENANT: CONNECTICUT PHARMACEUTICAL RESEARCH CENTER, LLC

PROPERTY ADDRESS: 10 ORANGE AVENUE, NEW HAVEN, CONNECTICUT

For and in consideration of \$7,000.00 paid to Landlord by Tenant on this date, Tenant shall have the option to Lease the above-referenced premises from the Landlord on the terms and conditions of the Lease attached hereto as Exhibit A. To exercise this option, Tenant shall notify the Landlord of its intent to lease the subject premises in writing on or before January 31, 2016. Whether Tenant exercises this option or not, the \$7,000.00 paid by Tenant to Landlord shall be non-refundable. If Tenant does not exercise its right to lease the premises before January 31, 2016, as stated herein, this Agreement shall be void, Landlord shall retain the \$7,000.00 stated herein free of any claim by the Tenant, and the Tenant shall have no further rights relative to the subject property.

AN ELECTRONIC COPY OF THIS DOCUMENT SIGNED BY ALL PARTIES SHALL BE AS VALID AS AN ORIGINAL COPY.

This Binding Option Agreement is entered into this 15th day of September, 2015.

\* The Parties acknowledge that the sole use of the property shall be for a State of Connecticut Medical Marijuana Dispensary facility.

Witness:

10 ORANGE AVENUE, LLC, Landlord

*Sam M. Puff*

*Luigi Caserta*

By: Luigi Caserta  
Its: Member

~~*[Signature]*~~

Witness:

CONNECTICUT PHARMACEUTICAL RESEARCH CENTER, LLC, Tenant

*[Signature]*

*Andrew M. [Signature]*

By:  
Its:

*[Signature]*



**COMMERCIAL LEASE**

**THIS LEASE** is entered into on the 31st day of January, 2016 by and between 10 ORANGE AVENUE, LLC ("Landlord"), a Connecticut limited liability company having its principal place of business in West Haven, Connecticut, and CONNECTICUT PHARMACEUTICAL RESEARCH CENTER LLC ("Tenant"), a Connecticut limited liability company having its principal place of business in Portland, Connecticut.

The Landlord hereby demises and leases unto Tenant, broom clean and in as-is condition, the property known as 10 Orange Avenue, New Haven, Connecticut, consisting of approximately 2,225 square feet ("Demised Premises"). In addition to the building itself, Tenant shall have the exclusive right to use the parking areas associated therewith.

The term of this Lease shall be for five (5) years beginning February 1, 2016 (first month prorated) and ending January 31, 2021. Tenant shall have the right to Lease the premises for two additional 5-year periods, one from February 1, 2021 and ending January 31, 2026 and the second from February 1, 2026 ending January 31, 2031. In each case, in order to exercise an additional 5-year option, Tenant must notify the Landlord in writing of its intent to exercise that option 6 months before the termination of the existing Lease.

Rent shall be paid in advance on the first day of each calendar month for the term of this Lease and any option terms. The initial monthly rent for the first year of this Lease shall be **\$4,100.00** per month. For each succeeding year of this Lease and any option period, rent shall be increased by **3% per year**.

**THE PREMISES ARE LEASED BY AND BETWEEN THE PARTIES UPON THE FOLLOWING CONDITIONS:**

First. The Landlord covenants that the Tenant, on paying the rent and performing the covenants and conditions in this Lease contained, shall and may peaceably and quietly have, hold and enjoy the demised premises for the term aforesaid.

Second. The Tenant covenants and agrees to use the demised premises as a legal medical marijuana dispensary. As the subject property is a legal medical marijuana dispensary, despite any language in this Lease to the contrary, Landlord's access to the premises shall be limited in accordance with all federal, state and local laws or regulations and state agency regulations relating to medical marijuana dispensaries, including the regulations of the Department of Consumer Protection.

Third. The Tenant shall, without any previous demand therefore, pay to the Landlord, or its agent, the said rent at the times and in the manner above provided. In the event of the non-payment of said rent, or any installment thereof, at the times and in the

### SECTION B LOCATION AND SITE PLAN, SUBPART 3

manner above provided, and if the same shall remain in default for ten days after becoming due, or if the Tenant shall be dispossessed for non-payment of rent, or if the leased premises shall be deserted or vacated, the Landlord or its agents shall have the right to and may re-enter the demised premises as allowed by law. Such re-entry by the Landlord shall not operate to release the Tenant from any rent to be paid or covenants to be performed hereunder during the term of this lease. The Tenant shall be liable to the Landlord for the cost any damage other than ordinary wear and tear that Tenant causes to the premises. If the sum realized from the reletting the premises is insufficient to satisfy the monthly or term rent provided in this lease, the Landlord, at its option, may require the Tenant to pay such deficiency month by month during the term of the lease. The Tenant shall not be entitled to any surplus accruing as a result of the reletting. The Tenant agrees to pay, as additional rent, all attorney's fees and other expenses incurred by the Landlord in enforcing any of the obligations under this lease, including a late charge of 4% of the amount of the monthly rent unpaid after 10 days from the date due. Further, Tenant shall pay the reasonable cost for the Landlord's realtor in re-renting the demised premises and the reasonable cost of advertising the demised premises for rent after a default by Tenant. In case of default under this lease by Tenant of any of its obligations hereunder, Landlord shall give the Tenant written notice by certified mail, return receipt requested of the same. Tenant shall have 7 days from the receipt of said notice to cure said default.

Fourth. The Tenant shall not sub-let the demised premises or any portion thereof, without the prior written consent of Landlord, such consent not to be unreasonably withheld.

Fifth. The Tenant has examined the demised premises, and accepts the same in its present condition (except as otherwise expressly provided herein). The Tenant shall keep the demised premises in good condition, and may redecorate, paint and renovate the said premises as may be necessary for its business purposes, subject to Landlord approval, which approval shall not be unreasonably withheld or delayed. The Tenant shall quit and surrender the premises at the end of the demised term in as good condition as the reasonable use thereof will permit. All erections, alterations, additions and improvements, whether temporary or permanent in character, which may be made upon the premises either by the Landlord or the Tenant, except furniture and matters not attached to the premises or movable trade fixtures installed at the expense of the Tenant, shall be the property of the Landlord and shall remain upon and be surrendered with the premises as a part thereof at the termination of this Lease, without compensation to the Tenant, unless Tenant removes any such alterations and returns the premises to its pre-existing condition before vacating the demised premises. The Tenant further agrees to keep said premises and all parts hereof in a clean and sanitary condition.

Sixth. In the event that any mechanics' lien is filed against the premises as a result of alterations, additions or improvements made by the Tenant, the Landlord, at its option, after thirty days' notice to the Tenant, may compel Tenant to pay said lien, without inquiring into the validity thereof, and the Tenant shall forthwith do so, or failure

### SECTION B LOCATION AND SITE PLAN, SUBPART 3

to do so will be a default in accordance with this lease and Landlord may pay the same and seek reimbursement for the same from Tenant, as additional rent hereunder.

Seventh. The Tenant agrees to replace at the Tenant's expense, any and all glass which may become broken in and on the demised premises.

Eighth. The Tenant shall pay when due, relating to the period of its occupancy, property taxes, water charges, sewer use charges and all utility charges relative to the subject premises during the term of this Lease and any option periods. THIS IS A TRIPLE NET LEASE. The Tenant shall be responsible for any HVAC, electrical, plumbing and building repairs not occasioned by loss covered under a traditional commercial hazard insurance policy.

Ninth. In the event of the destruction of the demised premises or the building containing the said premises by fire, explosion, the elements or otherwise during the term hereby created, or previous thereto, or such partial destruction thereof as to render the premises wholly untenable or unfit for occupancy, or should the demised premises be so badly injured that the same cannot be repaired within sixty days from the happening of such injury, then and in such case the term hereby created shall, at the option of the Landlord or Tenant (expressed in writing to the other), cease and become null and void from the date of such damage or destruction, and the Tenant shall immediately surrender said premises and all the Tenant's interest therein to the Landlord, and shall pay rent only to the time of such surrender, in which event the Landlord may reenter and re-possess the premises thus discharged from this lease and may remove all parties therefrom. Should the demised premises be rendered untenable and unfit for occupancy, but yet be repairable within sixty days from the happening of said injury or while repairs are being made, no rent shall be due from the time of such injury until the repairs shall be completed. But if the premises shall be so slightly injured as not be rendered untenable and unfit for occupancy, then the Tenant agrees to repair the same with reasonable promptness after review and agreement of the cost of the same and method of repair with Landlord, and in that case the rent accrued and accruing shall not cease. The Tenant shall immediately notify the Landlord in case of fire or other damage to the premises.

Tenth. The Tenant agrees to observe and comply with all laws, ordinances, rules and regulations of the Federal, State, County and Municipal authorities applicable to the business to be conducted by the Tenant in the demised premises. The Tenant agrees not to do or permit anything to be done in said premises, or keep anything therein, which will increase the rate of fire insurance premiums on the improvements or any part thereof, or on property kept therein, or which will obstruct, or conflict with the regulations of the Fire Department or with any insurance policy upon said improvements or any part thereof. In the event of any increase in insurance premiums resulting from the Tenant's occupancy of the premises, or from any act or omission on the part of the Tenant, the Tenant agrees to pay said increase in insurance premiums on the improvements or contents thereof as additional rent.

### SECTION B LOCATION AND SITE PLAN, SUBPART 3

Eleventh. No sign, advertisement or notice shall be affixed to or placed upon any part of the demised premises by the Tenant, except in such manner, and of such size, design and color as shall be approved in advance by the City of New Haven, Connecticut, per their zoning/sign regulations.

Twelfth. This lease is subject and is hereby subordinated to all present and future mortgages, deeds of trust and other encumbrances affecting the demised premises or the property of which said premises are a part. The Tenant agrees to execute, at no expense to the Landlord, any instrument that is necessary or desirable further effect the subordination of this lease to any such mortgage, deed of trust or encumbrance.

Thirteenth. In case of violation by the tenant of any of the covenants, agreements and conditions of this lease, and upon failure to discontinue such violation within seven days after written notice thereof by certified mail, return receipt requested, given to the Tenant, this lease shall thenceforth, at the option of the Landlord, become null and void, and the Landlord may re-enter the premises in accordance with law. The rent in such case shall become due, be apportioned and paid on and up to the day of such re-entry, and the Tenant shall be liable for all loss or damage resulting from such violation as stated in the third paragraph above. No waiver by the Landlord of any violation or breach of condition by the Tenant shall constitute or be construed as a waiver of any other violation or breach of condition, nor shall lapse of time after breach of condition by the Tenant before the Landlord shall exercise its option under this paragraph operate to defeat the right of the Landlord to declare this lease null and void and to enter upon the demised premises after the said breach or violation as allowed by law.

Fourteenth. All notices and demands, legal or otherwise, incidental to this lease, or the occupation of the demised premises, shall be in writing. If the Landlord or its agent desires to give or serve upon the Tenant any notice or demand, it shall be sufficient to send a copy thereof by certified mail, addressed to the Tenant at the demised premises. Notices from the Tenant to the Landlord shall be sent by certified mail or delivered to the Landlord at the place hereinbefore designated for the payment of rent, or to such party or place as the Landlord may from time to time designate in writing, unless otherwise stated herein.

Fifteenth. It is further agreed that if at any time during the term of this lease the Tenant shall make any assignment for the benefit of creditors, or be decreed insolvent or bankrupt according to law, or if a receiver shall be appointed for the Tenant, then the Landlord may, at its option, terminate this lease, exercise of such option to be evidenced by notice to that effect served upon the assignee, receiver, trustee or other person in charge of the liquidation of the property of the Tenant or the Tenant's estate, but such termination shall not release or discharge any payment of rent payable hereunder then accrued, or any liability then accrued by reason of any agreement or covenant herein contained on the part of the Tenant, or the Tenant's legal representatives.

Sixteenth. If the property or any part thereof wherein the demised premises are located shall be taken by public or quasi-public authority under any power of eminent

SECTION B LOCATION AND SITE PLAN, SUBPART 3

domain or condemnation, this lease, at the option of the Landlord shall forthwith terminate and the Tenant shall have no claim or interest in or to any award of damages for such taking, other than damages related to the loss of Tenant's business and moving thereof.

Seventeenth. At the time this Lease is signed, the Tenant shall deposit with the Landlord the sum of \_\_\_\_\_ as security for the full and faithful performance by the Tenant of all the terms, covenants and conditions of this lease upon the Tenant's part to be performed, which said sum shall be returned to the Tenant after the time fixed as the expiration of the term herein, provided the Tenant's part to be performed, which said sum shall be returned to the Tenant after the time fixed as the expiration of the term herein, provided the Tenant has fully and faithfully carried out all of said terms, covenants and conditions on Tenant's part to be performed. In the event of a bona fide sale subject to this lease, the Landlord shall have the right to transfer the security to the vendee for the benefit of the Tenant and the Landlord shall be considered released by the Tenant from all liability for the return of such security; and the Tenant agrees to look to the new Landlord solely for the return of the said security, and it is agreed that this shall apply to every transfer or assignment made of the security to a new Landlord. The security deposited under this lease shall not be mortgaged, assigned or encumbered by the Tenant without the written consent of the Landlord. The security shall be held without interest.

Eighteenth. No rights are to be conferred upon the Tenant until this lease has been signed by the Landlord, and an executed copy of the lease has been delivered to the Tenant.

Nineteenth. The foregoing rights and remedies are not intended to be exclusive but as additional to all rights and remedies the Landlord would otherwise have by law.

Twentieth. All of the terms, covenants and conditions of this lease shall inure to the benefit of and be binding upon the respective heirs, executors, administrators, successors and assigns of the parties hereto.

Twenty-first. This lease and the obligation of Tenant to pay rent hereunder and perform all of the other covenants and agreements hereunder on part of Tenant to be performed shall not be affected, impaired or excused because Landlord is unable to supply or is delayed in supplying any service expressly or impliedly to be supplied or is unable to make, or is delayed in supplying any service expressly or impliedly to be supplied or is delayed in supplying any equipment or fixtures if Landlord is prevented or delayed from so doing by reason of governmental preemption in Connecticut with the National Emergency declared by the President of the United States or in connection with any rule, order or regulation of any department or subdivision thereof of any governmental agency or by reason of the conditions of supply and demand which have been or are in effect by the war.

SECTION B LOCATION AND SITE PLAN, SUBPART 3

Twenty-second. It is further agreed that in the event a new Lease is not executed before the expiration of this Lease or the Amendments and the Tenant holds over, then at the sole option of the Landlord as follows:

A) N/A

B) it is further agreed that in the event that the Tenant does not exercise its option to renew, in writing, not less than six (6) months prior to the expiration of the initial or subsequent term and a new Lease is not executed and the Tenant holds over, then the Lease shall be deemed to be a holdover on a month to month basis upon the same terms and conditions prevailing on the last month of the existing Lease, except for the rent. In such event Tenant shall pay Landlord one and one half times the last months charge as use and occupancy payment on a per diem basis until the premises are vacated or the commencement of a new Lease.

Twenty-third. The Tenant agrees to save and hold harmless the Landlord from any suit or claim for injury or damage to property arising out the misfeasance, nonfeasance or malfeasance by the use and occupancy, of said demised premises by the Tenant and, for the further protection of the Landlord, to carry public liability covering said obligation in insurance companies licensed to do business in the State of Connecticut in a coverage not less than \$2,000,000.00 in the aggregate or \$1,000,000.00 per person for any one accident, with property damage covering \$1,000,000.00 for any one accident, which policy shall name the Landlord as an additional insured and to furnish the Landlord with a certificate evidencing such insurance annually.

Twenty-fourth. The premises are leased in the present condition, unless stated otherwise herein. Any allowable improvements by the Tenant shall be made in accordance with building codes and zoning regulations of the City of New Haven, and with appropriate permits therefrom. If a building permit is required, the Tenant shall obtain a permit from the City of New Haven at the tenant's expense.

Twenty-Fifth. Landlord and Tenant covenant, warrant and represent to each other that there was no broker, instrumental in negotiating or consummating this Lease, and that no conversations or prior negotiations were had with any broker concerning the leasing of the Premises other than The Proto Group, LLC ("Proto"). Landlord and Tenant agree to hold each other harmless from and against any claims for brokerage commission arising out of any conversations or negotiations had by the indemnifying party with any broker other than RHYS or Proto. Landlord shall be responsible for and pay any commissions due Proto in accordance with an agreement between Landlord and Proto.

Twenty-Sixth. AN ELECTRONIC COPY OF THIS DOCUMENT SIGNED BY ALL PARTIES SHALL BE AS VALID AS AN ORIGINAL COPY. ANDREW BOZZUTO OF NORTHFORD (NORTH BRANFORD), CONNECTICUT HEREBY GUARANTEES THE PERFORMANCE OF THE TENANT HEREUNDER SUCH THAT IF TENANT DOES NOT PERFORM ANY OF TENANT'S OBLIGATIONS HEREUNDER, GUARANTOR AGREES TO BE RESPONSIBLE FOR THE SAME.

**SECTION B LOCATION AND SITE PLAN, SUBPART 3**

**IN WITNESS WHEREOF, the said Parties have hereunto set their hands and seals the day and year first above written.**

**Witness:**

**10 ORANGE AVENUE, LLC, Landlord**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
**By:**  
**Its:**

**Witness:**

**CONNECTICUT PHARMACEUTICAL  
RESEARCH CENTER LLC, Tenant**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

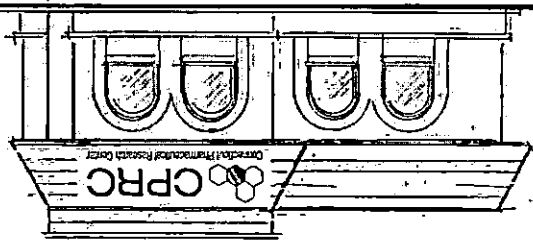
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**By:**  
**Its:**

**Witness:**

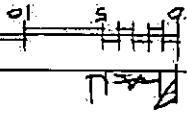
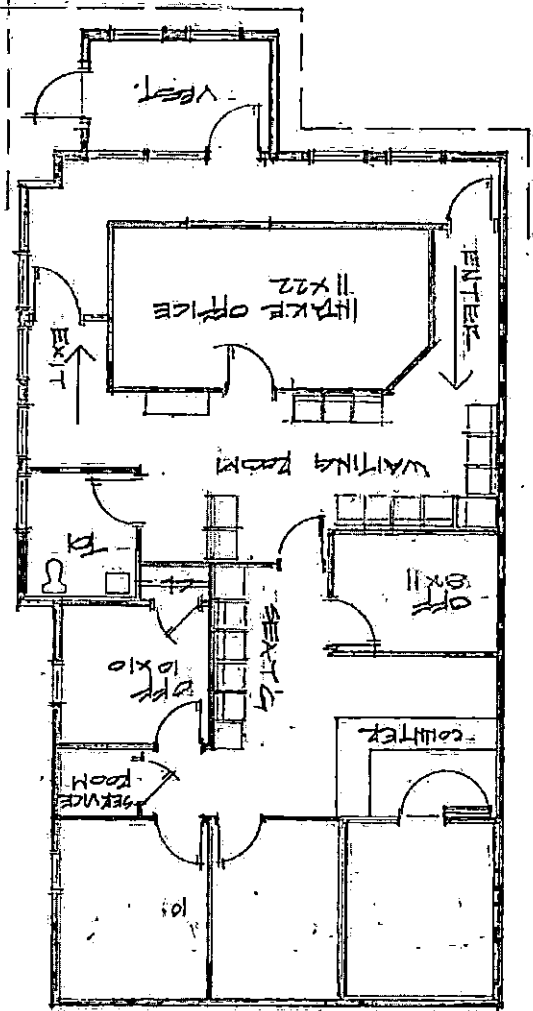
**GUARANTOR**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
**Andrew Bozzuto**

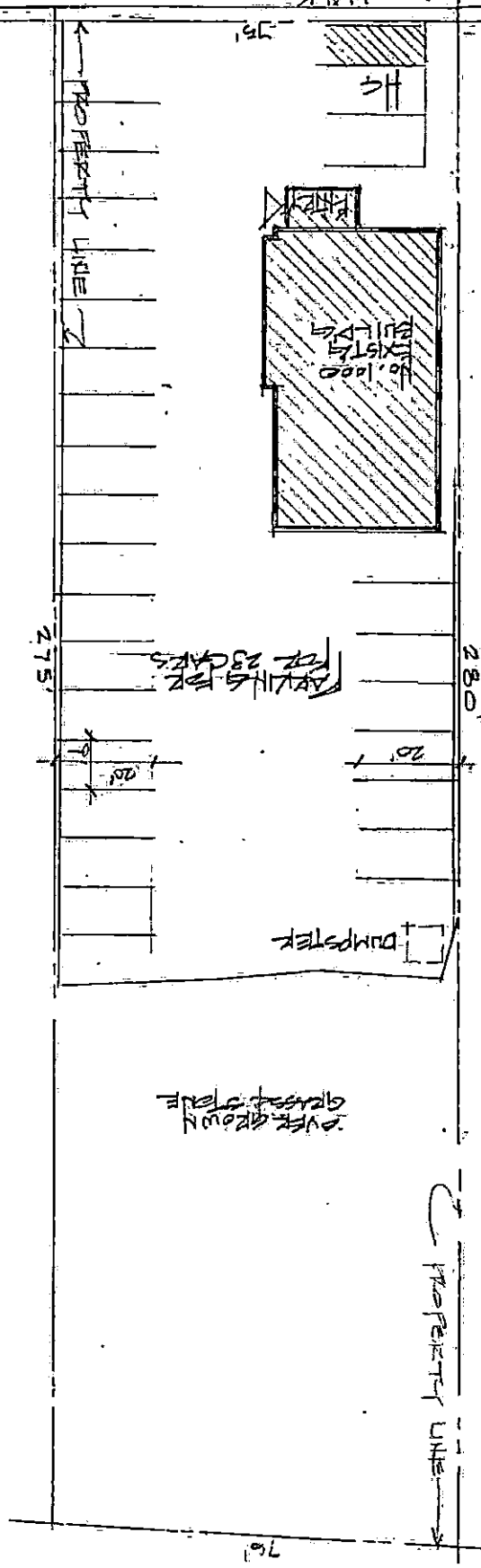


ELEVATION



ROBERT RALPH FOR  
100 BRIDGE STREET AVE  
MILFORD, CT

ROBERT E. ZACHER ARCHITECT  
95 STATE ST., BRANFORD, CT  
203-488-7590

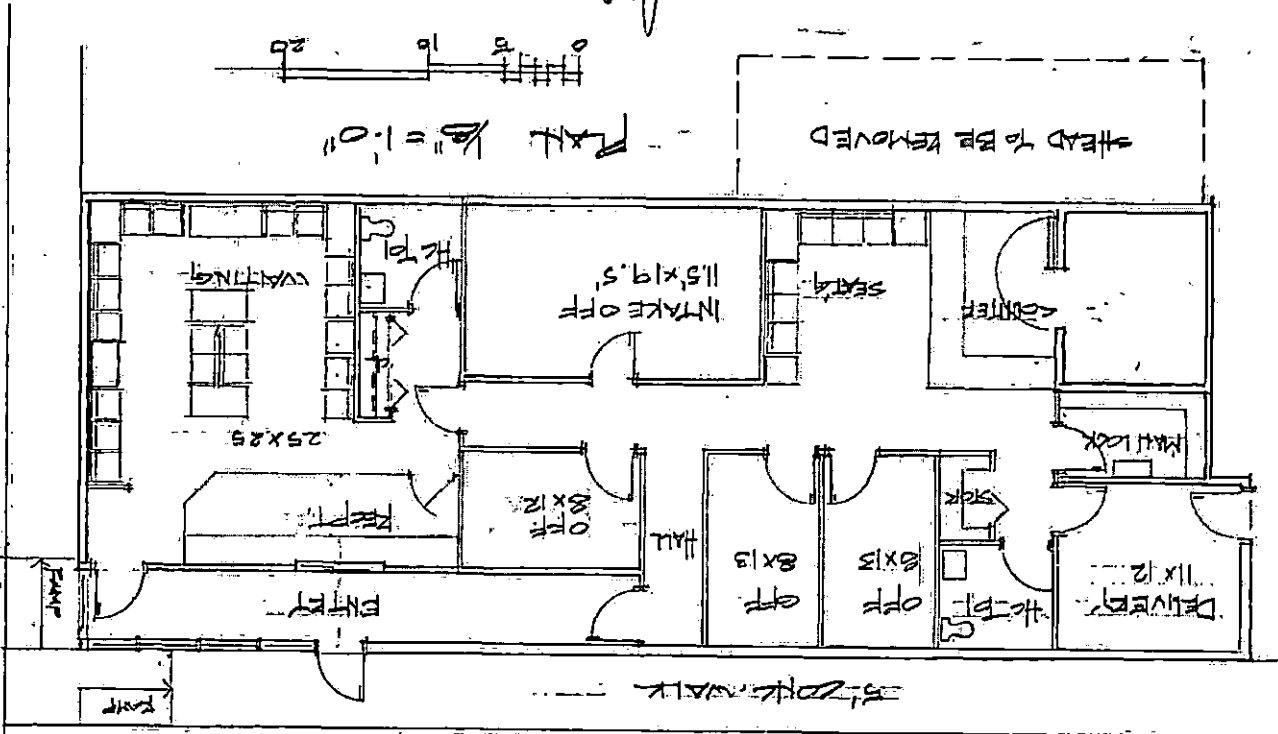


BRIDGE ST AVE (RTE 162)  
SITE PLAN # 201

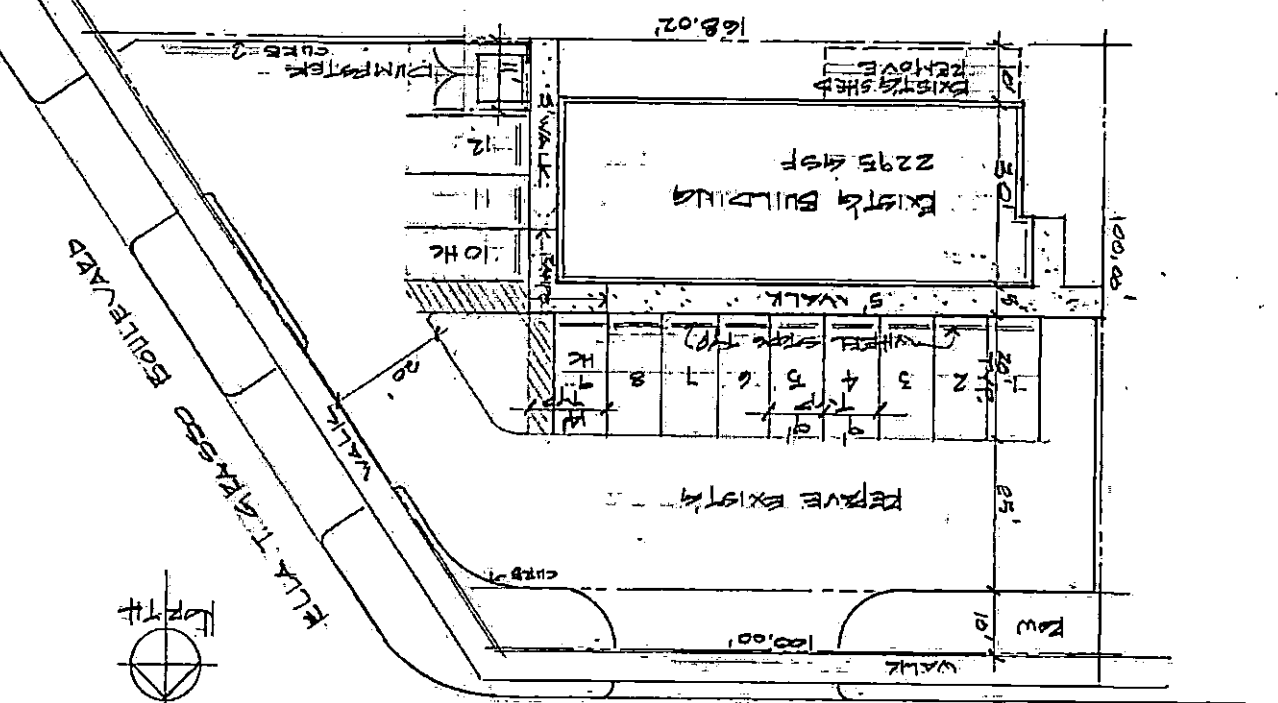
Sheet 10 26



DONALD E. ZORNER ARCHITECT 203-488-7590  
9 SHORE DR. BRANFORD, CT  
NEW HAVEN, CT  
ORANGE AVE.  
FORCED ENTRY



SITE PLAN 1/8" = 20'  
EXISTING & TO REMAIN ARE  
ALL CURB CUTS SHOWN ARE  
RETAIL 1375 4SF / 200# - 4885  
OFFICE 922 4SF / 600# - 27025  
TOTAL REQ'D 6 CARS  
12 CAR5  
PARKING REQUIREMENTS  
BUILDING AREA 2295 4SF  
RETAIL 1375 4SF / 200# - 4885  
OFFICE 922 4SF / 600# - 27025  
TOTAL REQ'D 6 CAR5  
PROVIDED  
12 CAR5



## SECTION C PROPOSED BUSINESS PLAN, SUBPART 1

### DESCRIPTION OF FIRST YEAR PRODUCTS TO BE OFFERED

CPRC will be offering the following items during the first year of operation. As the patient base grows, we will be evaluating products on a quarterly basis to ensure patient needs as well as requests are being met while ensuring the products will assist the patients with their medicinal needs.

#### **Glassware**

Small assortment of glassware used for smoking, of various price points. We would feature local glass artisans.

- Water Pipes
- Hand Pipes
- Rigs

#### **Vaporizers**

An assortment of different vaporizers for use with Flower, Wax and Concentrates. The assortment will include units for both home and portable use.

- Flower Vaporizers:
  - Arizer Extreme Q
  - G Pro
  - Davinchi Ascent
- Wax/Concentrates Vaporizers:
  - Yocan portable with Nero technology (ceramic and metal)
  - Ionix
  - Dr. Dabber
  - Puffco Pro by Puffco
  - Prodigy by Spry

#### **Nails**

An assortment of different types of nails will be offered:

- Torchless Electronics E- Nail
- Titanium 10mm, 14mm
- Quartz 10mm, 14mm
- Glass

#### **Batteries**

An assortment of different batteries for portable vaporizers will be available.

- iStick by Eleaf

## SECTION C PROPOSED BUSINESS PLAN, SUBPART 1

### DESCRIPTION OF FIRST YEAR PRODUCTS TO BE OFFERED

- Sigelei 150w TC
- Ego
- O-pen

#### Oil/Vape Tanks

An assortment of refillable tanks will be available for purchase.

- Aspire
- Nautilus

#### Accessories

Various accessories for patients will also be available for purchase.

- Smoking Accessories
  - rolling papers
  - grinders
  - lighters
  - butane
  - torches
  - hemp wicks
  - brass and steel screens
- Other Accessories
  - odor eliminator sprays
  - candles
  - aromatherapy oils
  - photography/artwork by local artisans

#### Reference Materials and Books

CPRC will also be offering a selection of reference materials and books for purchase.

- Understanding Marijuana: A New Look at the Scientific Evidence  
by Mitch Earleywine
- Aunt Sandy's Medical Marijuana Cookbook: Comfort Food for Mind and Body  
by Sandy Moriarty (Oaksterdam instructor/chef)
- Cannabis Pharmacy: The Practical Guide to Medical Marijuana  
by Michael Backes

## **SECTION C PROPOSED BUSINESS PLAN, SUBPART 2**

### **DESCRIPTION OF FIRST YEAR SERVICES TO BE OFFERED**

CPRC will offer several services in conjunction with medical marijuana dispensing and consultation during the first year of operation. We will regularly review our services to continually meet our patient needs.

#### **A. Nutrition Consultation**

- Nutrition is the corner stone of health. Dispensaries, along with Dr. Kaare Kolstad, will analyze, when requested or deemed necessary in the course of practice, a patient's 3 or 7 day food journal.
- Analysis will include:
  - high glycemic foods
  - food allergies
  - foods contributing to immune response/inflammation
  - all pertinent lab work

#### **B. Alternative Healthcare**

- CPRC Dispensaries are well versed in alternative healthcare. If requested, Dr. Kaary Kohlstad will consult, in cooperation, with primary and specialty physicians to introduce adjunct therapies to patients including:
  - chiropractic medicine
  - acupuncture
  - massage
  - meditation
  - aromatherapy

#### **C. Patient Registration**

- CPRC will assist patients with the registration process to receive their CT Medical Marijuana certificate, after they are determined eligible for the program.
  - complimentary passport-size photo
  - create Biznet account
  - download approved items for application
  - complete application
  - submit payment

#### **D. New or TransPatient Intake Forms**

- New patients will be asked to complete the intake forms. A copy of the intake form follows:

SECTION C PROPOSED BUSINESS PLAN, SUBPART 2

DESCRIPTION OF FIRST YEAR SERVICES TO BE OFFERED



**Welcome to Connecticut Pharmaceutical Research Center.** We are here to help. Please take a moment to complete the intake forms. This will allow us to better serve you and your healthcare needs. All information is confidential.

Name \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ Zip Code \_\_\_\_\_

Best Phone \_\_\_\_\_ Secondary \_\_\_\_\_

May we leave detailed messages? \_\_\_\_\_

Email \_\_\_\_\_

CT Medical Marijuana Number \_\_\_\_\_

Caregiver Name \_\_\_\_\_

Caregiver CT Medical Marijuana Number \_\_\_\_\_

Referred By \_\_\_\_\_

Primary Physician \_\_\_\_\_

Specialist Physician \_\_\_\_\_

Name of Doctor who certified you for the program \_\_\_\_\_

The information below will help us better understand your cannabis needs. Please be as honest as possible. This will allow us to better utilize your time. The conversation for a patient that has never used cannabis is very different from a regular cannabis user. Please feel free to skip any questions that do not apply to you. All information is private.

**SECTION C PROPOSED BUSINESS PLAN, SUBPART 2**

**DESCRIPTION OF FIRST YEAR SERVICES TO BE OFFERED**

**What is your certifying Diagnosis? (CIRCLE ONE)**

Glaucoma

HIV/AIDS

Parkinson's

Cancer

Cachexia

Wasting Syndrome

Epilepsy

Crohn's Disease

PTSD

Multiple Sclerosis

Damage to the Nervous Tissue of the Spinal Cord with  
Objective Neurological Indication of Intractable Spasticity

**What is your experience with marijuana? (Circle one)**

Once or twice a long time ago

Regular user many years ago

On occasion

Regular user

Other \_\_\_\_\_

What POSITIVE Side Effects have you experienced? \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

What NEGATIVE side effects have you experienced? \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Please list your concerns you would like to discuss: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

What other therapies have you tried in the past (acupuncture, chiropractor, C-Pap machine?)

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**SECTION C PROPOSED BUSINESS PLAN, SUBPART 2**

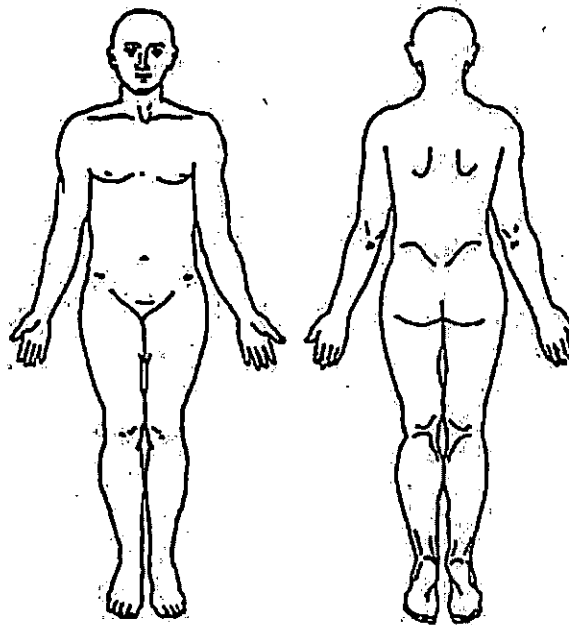
**DESCRIPTION OF FIRST YEAR SERVICES TO BE OFFERED**

**Other Medical Conditions: (CIRCLE ALL THAT APPLY)**

- |                     |            |                      |              |
|---------------------|------------|----------------------|--------------|
| High Blood Pressure | Diabetes   | Asthma               | Insomnia     |
| Thyroid Problems    | Migraines  | High Cholesterol     | ALS          |
| Lyme Disease        | Depression | Anxiety              | Fatigue      |
| Bipolar             | ADHD       | Liver Disease        | Stroke       |
| Heart Attack        | Psoriasis  | Rheumatoid Arthritis | Constipation |
| Reflux              | Joint Pain | Difficulty Hearing   | Allergies    |
| Panic Attacks       | Eczema     |                      |              |

Please tell us about other medical conditions \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Pain Chart: On a scale of 1-10 where 10 is extreme pain, mark on the chart below, all areas of pain with a number.



**SECTION C PROPOSED BUSINESS PLAN, SUBPART 2**

**DESCRIPTION OF FIRST YEAR SERVICES TO BE OFFERED**

**Current List of Medications, Supplements and Vitamins:**

1.	2.
3.	4.
5.	6.
7.	8.
9.	10.
11.	12.
13.	14.
15.	16.
17.	18.
19.	20.

Marijuana has changed a lot in the last 20 years. We would like to hear about your knowledge of the current available marijuana products.

I am familiar with these forms of cannabis: (CIRCLE ALL THAT APPLY)

<b>Buds/Flowers:</b>	Buds/Flowers	Smoking	Vaporization
<b>Oils:</b>	E-Cigs	Vaporizer	
<b>Waxes or Concentrates:</b>		Vaporizer	Rig with torch
<b>Edibles:</b>	Good Experience	Bad Experience	
	I know my edible dose	I have no idea	
<b>Tinctures:</b>	No Experience	Experience	



**SECTION C PROPOSED BUSINESS PLAN, SUBPART 2**  
**DESCRIPTION OF FIRST YEAR SERVICES TO BE OFFERED**

Ways I have used marijuana \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**My preferred method of dosing: (CIRCLE ALL THAT APPLY)**

Smoke Buds                      Vape Buds                      Oils  
Waxes                              Edibles                              Tinctures  
Don't know

What I hope to accomplish at CPRC \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Optional - If eligible, would you be interested in participating in a Connecticut Pharmaceutical Solutions sponsored research study?**

YES    NO

Please give details of medical condition \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

When is the best time of day to schedule a follow up appointment? (Circle one)

Morning                              Afternoon                              Evening

## SECTION C PROPOSED BUSINESS PLAN, SUBPART 4

### ACCESSIBILITY FEATURES

CPRC patients will enter a facility that is serene and peaceful. Our facility will go above and beyond the requirement of the Americans with Disabilities Act to provide our patients with a comfortable and safe environment during their visit. Amenities include:

- Spanish speaking technician
- Separate waiting areas for patients with social anxiety/PTSD
- Lighting designed for eye comfort and to reduce glare
- Water features to create a calm atmosphere while assisting in HIPPA compliance with privacy noise
- Alternative types of seating will be available for patients (armless chairs/couches/chairs with arms)
- Wheelchair/walker compatible flooring – low pile carpet, non-slip tiles
- Unobstructed wheelchair access to bathrooms/dispensary/consultation
- Over-sized bathroom door
- Grab bars in bathrooms
- Extra-large bathroom space
- Handles on doors will be the lever style
- Cleaning will be conducted at start each start of business day and throughout the day to help decrease spread of illness to immunocompromised patients
- Offices and conference areas will be unobstructed for easy wheelchair access and large enough to accommodate patients, caregivers and staff
- Large entry vestibule to accommodate motorized wheelchairs and caregivers together

CPRC will offer a separate room that will be designed to decrease stimulation and anxiety. It is available as a quiet space for patients that is apart from the other waiting areas. Features will include:

- Low lighting
- Water feature
- Calming music
- Aromatherapy

## **SECTION C PROPOSED BUSINESS PLAN, SUBPART 5**

### **AIR TREATMENT AND REDUCTION OF OFF-SITE ODORS**

CPRC has engaged Tech Unlimited, a Connecticut licensed (S1-303552) HVAC Company located in East Hampton to quote an HVAC and air treatment system to reduce off site odors. It should be noted that a highly effective, carbon-based filtration system will be used to eliminate odors.

No odors will be vented outdoors and off site. The quoted HVAC plan will adequately maintain air quality for patients and employees.

The HVAC system shall meet the following requirements.

- The installation of the HVAC system will be validated and documented as an Installation Qualification (IQ). The protocol and final report will be documented and filed with the Quality Assurance department.
- A documented Operational Qualification (OQ) will determine room load limits and will offer an opportunity to develop SOP requirements for all areas of the facility. The protocol and final report will be documented and filed with the Quality Assurance department.
- A Preventive Maintenance program with calibration requirements will be documented and reviewed periodically by the Quality Assurance department.

## SECTION C PROPOSED BUSINESS PLAN, SUBPART 6

### DELIVERIES AND PREVENTING DIVERSION, THEFT OR LOSS

#### Business Plan for Deliveries and to Prevent Diversion, Theft and Loss

The security plan includes a comprehensive explanation of the security system and also deals directly with diversion, theft and loss. This security plan also incorporates by reference, all other relevant sections in the application that impact security, for example: opening/closing procedures, financial management procedures, and inventory control procedures.

The loss or theft of an asset is defined by three types of crimes against goods and materials – pilferage, theft and organized crime. There are distinct strategies and preventing and mitigating the opportunities for all three types of offenses.

#### Pilferage

The prevention of pilferage is one of the primary functions of the physical and procedural security program. Loss by internal theft is often a crime of opportunity. To counter the opportunity various physical and attitudinal programs are implemented. An aggressive security awareness program identifies the expectations of behavior of all employees, the supervisory response and responsibilities; the practical safeguards and awareness that every employee can take and the internal procedures to report theft. The physical design of the dispensary facility and the general management of security systems greatly influence the ability to counter internal and external threats to the facility.

The facility will be equipped with various security technologies to include; access control, lighting, video surveillance, burglary and fire alarms. The systems will have built in redundancy, automated alarm/malfunction reporting and the ability to directly report to the local police department if authorized. This last feature will provide the local police department real time situational awareness for emergencies at the facility.

Employees and Patients will have to present valid credentials to access the entrances to the facility.

All restricted storage rooms, cages and vaults will be provided with electronic access control systems that require credentialing for authorized users only. In addition to the credential the system design will include biometric access control (i.e. fingerprint readers) to access each restricted area. The design will include access control on the interior side of the restricted space to provide a date/time audit of when employees exit a particular location.

## SECTION C PROPOSED BUSINESS PLAN, SUBPART 6

### DELIVERIES AND PREVENTING DIVERSION, THEFT OR LOSS

All access control rooms will have redundant backup systems to comply with life safety standards and provide continuity of operation in case of network or power interruption.

**Trash Disposal Plan:** To avoid the ability of placing goods into trash containers to be retrieved once outside a security trash disposal plan will be developed. The plan will include the oversight of removing trash to the outside container. The outside trash container will be locked and located in a secure area.

#### Theft

Combining organizational procedures and physical security measures within the work area will address and limit the opportunity for internal pilferage of products. The understanding and mitigation of theft and organized crimes directed towards a business entity is an ongoing and evolving effort. The Applicant will have an assigned responsible employee charged with overseeing the various security platforms and protocols. Additionally, the assigned employee will be responsible for establishing and maintaining liaisons with law enforcement, security and regulatory partners. Intelligence shall be provided and shared with these partners to provide a continuous effort of security understanding and preparation.

Employees of the Applicant will be offered Personal Protection and Safety Education to increase their awareness and options to avoid being targeted and victims of crime. The training will include safety awareness; at home, in vehicle and in the work place. The safety training will be coordinated with the Local Law Enforcement Authority when necessary.

- CPRC will develop a site Standard Operations Procedures Manual that will direct employees and provide reference to various security related processes. The manual will address various security related issues to include:
  - Alarm Systems, Burglary and Fire
  - Video Surveillance System
  - Emergency Evacuation Procedures
  - Hold Up Procedures
  - Threats to Personnel
  - Reporting Requirements
  - Hazardous Material Spill Procedures
  - Active Shooter Response
  - Power Outage
  - Emergency Communications
  - Emergency Service Resources
  - Response to Bomb Threats

## SECTION C PROPOSED BUSINESS PLAN, SUBPART 6

### DELIVERIES AND PREVENTING DIVERSION, THEFT OR LOSS

- Response to Suspicious White Powder Substances

#### Security Systems

The most effective security are those applications that provide a layered security approach to address the basic security functions of; Deter, Detect and Delay. If properly planned the systems are interactive, overlapping and are redundant to provide the best defenses.

**Physical Access Control** – Access Control is the ability to influence and direct egress/exit within a space. This is achieved through physical and automated systems. **Signage and Physical Barriers** Physical barriers and signage posted at the perimeter and entrance to the building will have positive influence in maintaining a secure site. A main focus is to prevent unauthorized access and to act as a definite demarcation. Security signs warning of “Restricted Areas” shall be posted along the perimeter and at access control points.

#### Entrances, Doors and Frames

The facility will have a minimum number of entryways to the site and areas within the site where marijuana is present. This will assist in securing and monitoring the space. Securing entrances to the building, site or areas within a site where marijuana is present will prevent unauthorized access. Entranceways to areas within a site where marijuana is present will be equipped with commercial steel doors and frames. Doors will fire rated where required. The doors will be equipped with the appropriate locking hardware, door closers, contact switches, and electronic access control mechanisms, to assist in providing appropriate security against unauthorized access.

Procedurally, doors and entrances to the areas within our site where marijuana is present will be closed at all times with an operational intrusion detection system on (alarm system that operates at all times) would further prevent unauthorized access.

#### Lighting

Interior and exterior security lighting is both a preventative and deterrent measure. Facility security lighting will be supplemented by emergency standby lights and generator power to insure continuity of security during power loss. Exterior security lighting will provide a complete and clear view of activities at all entrances and the employee parking lot. The level of illumination, lumens, will follow the recommendations of the Illuminating Engineering Society of North America;

- Pedestrian entrances will have a minimum of 5 foot-candles (FC) of illuminance.

## SECTION C PROPOSED BUSINESS PLAN, SUBPART 6

### DELIVERIES AND PREVENTING DIVERSION, THEFT OR LOSS

- The employee parking area will have a minimum of 2 foot-candles (FC) of illuminance.
- Note: A minimum level of 2FC is recommended for identification of person and activity to take place.

#### Automated Access Control System

All electronic access control doors will be monitored for door status and supervised for integrity. All Electronic doors will be equipped with multi technology readers that will only accept authorized high security encrypted credential. All access control doors will receive fail secure hardware to ensure security even in the event of hardware failure. All electronic hardware will be grade 1 to ensure reliability and longevity of use. Areas storing marijuana will only allow entry with a biometric credential. All electronic access doors will provide an audit trail of when it was accessed. Interior side of restricted doors will have a reader to authorize and capture date/time information of when the user exits the work space. The system will be operational during a power outage or network failure. All doors will remain secure in the event of electronic failure. The system will be capable in the event of an emergency a panic will initiate a lockdown protocol keeping all doors closed until emergency responders arrive and authorized personnel reset the system. Areas that contain marijuana will utilize 2000lb holding force magnetic locks that energizes when a lock down protocol is initiated. In order to meet egress requirements Pneumatic buttons will be installed to manually release the locks. The intention of this added security is to primarily increase employee safety in the event of an emergency but a secondary objective that it accomplishes will be to minimize loss of marijuana from secured areas in the event of an emergency situation.

#### Transportation/Delivery Access Control

Access control credentials will be provided to dispensary personnel so that only authorized individual(s) can unlock the delivery door and receive the deliveries from producer transport personnel. Producer Transport personnel will be required to call the facility prior to their arrival so that their identity can be verified by phone and on perimeter cameras. Once the Producer Transport personnel have been verified, CPRC staff will follow these steps for the delivery:

- All deliveries will take place in the delivery room.
- The delivery room is secured from the remaining dispensary facility by a key-lock. No one except CPRC employees will have access to the dispensary facility.

## SECTION C PROPOSED BUSINESS PLAN, SUBPART 6

### DELIVERIES AND PREVENTING DIVERSION, THEFT OR LOSS

- Dispensary on duty, along with the technicians will count all bottles delivered to the dispensary facility
- Dispensary on duty will clearly mark any discrepancies on the Delivery Manifest
- Dispensary who checked in the delivery is the only person to sign the Delivery Manifest
- Signed and dated Delivery manifest is kept in the Delivery Manifest Log.
- Delivery Manifest log is maintained by the Dispensary Manager
- After completing the delivery, product is transferred to the vault room
- Product is color coded and placed in marked areas, in rows of 10 pieces
- Products will be stored in batches of 10
- Product will be entered into Biotrack inventory system by technician immediately upon confirmed delivery

#### Intercom System

An intercom system at points of entry will provide the means to verify identification and purpose of visitors prior to entering onto the premise and into the facility. A network based intercom system will be deployed to allow for authorized personnel to manage patient access from their workstations within the facility. The patient will have to announce their presence, identify themselves and the purpose of the visit prior to be allowed into the first layer of access, the front entry way vestibule. The patient/visitor will then be allowed into the facility or allowed access depending upon their level of authority to enter the facility.

Intercom locations will be at:

- 1) Front entrance exterior door
- 2) Front entrance vestibule door

#### Video Surveillance System

Note: No video surveillance will be conducted in any area where there is a reasonable expectation of privacy. This includes changing areas and restrooms.

The video surveillance platform shall exceed the minimum requirements.

To deter, detect and delay site intrusion a well-designed video surveillance system shall have sufficient performance standards to provide identification of vehicles, individuals and their movements for this application.



**SECTION C PROPOSED BUSINESS PLAN, SUBPART 6**  
**DELIVERIES AND PREVENTING DIVERSION, THEFT OR LOSS**

**Facility Cameras**

There will be three types of video cameras for security around the facility. The three types of cameras include:

- 1) Cameras – Mounted along the roof line of the building.
- 2) Dome – A day/night camera for outdoor viewing equipped with advanced analytics to include; Line Crossing, Intrusion Detection, Motion detection, Dynamic analysis, and Tampering alarm. The cameras will have local storage media (SD card) and standby power for redundancy
- 3) Dome cameras –Equipped with local storage media (SD card) and standby power for redundancy, the cameras will be used interior locations to monitor points of entry and storage areas.

At a minimum, the system features shall include:

- 1) Video surveillance at all exterior and interior points of entry to include; pedestrian doorways, pedestrian gates, and vehicle/loading area doors.
- 2) A picture frame rate of 8 – 12 images per second (ips) for general surveillance.
- 3) A picture frame rate of 30ips in controlled areas where workers have access to the marijuana.

Note: The human eye observes at about 10 – 12 images per second. The higher rate of 30ips is used to detect sudden, sleight of hand movements. This is the standard used in the casino industry for observation, detection and investigation

- 4) All cameras that monitor points of entry/exit and storage location shall have two at least two (2) means of recording storage. The cameras shall have the ability to record locally at the camera upon alarm activation and/or recording continuously during a network or power interruption. All cameras shall have a minimum resolution requirement of 2.0 megapixels.
- 5) All cameras shall have the ability to record under low light and night conditions.
- 6) All cameras shall have the ability of one-click shutter to provide a single camera image.
- 7) All cameras shall have the ability software to provide; motion detection, sabotage, masking of camera or change of camera setting alerts and alarms.
- 8) Backup power supplies.
- 9) Cameras will be deployed to monitor *all areas that may contain marijuana and all points of entry and exit*. Additionally, the cameras will monitor; the exterior perimeter to include driveway and parking lot areas, all locations that have storage and handling of marijuana. The cameras will monitor all storage cages and/or vaults.

## SECTION C PROPOSED BUSINESS PLAN, SUBPART 6

### DELIVERIES AND PREVENTING DIVERSION, THEFT OR LOSS

- 10) Cameras/software will provide automated alarm reports in the event of sabotage or masking of camera that would alter or impact its view.
- 11) Cameras/software will provide automated alarm reports of "line crossing" in restricted, exterior locations.
- 12) Exterior will have the ability of Adaptive Auto Tracking that allows the camera to automatically track and zoom in on pedestrian and vehicle traffic on user-defined zones of the building perimeter.
- 13) Domes shall be mounted above the facility roof line and have camera motion configured. In the event of an intrusion onto the rooftop, multiple cameras will catch the activity. This will enhance prevention and detection of unauthorized entry onto the roof line.
- 1) Facility Interior – In compliance with C.G.S. requirements the video monitoring will be in; the dispensary counter, and vault areas. The cameras will monitor pedestrian traffic at; entry points, hallways, and vault areas.
- 14) To ensure survivability and sustainability all outdoor cameras will be weatherproof and vandal proof with a minimum of an IP66 rated housing.

Video Recording function – the Video Management System (VMS) and recording function will have:

- 1) Been engineered to address the complex requirements of mission-critical surveillance applications.
- 2) An architecture that ensures that there is no single point of failure that would compromise user access to or continued recording of active devices. From redundancies in the hardware, to active failover schemes in the recording subsystem, to an architecture that allows for individual components to continue operating in the event of a failure elsewhere on the system to ensure maximum system uptime. A redundant storage array (RAID) will be utilized to ensure no video is lost in the event of multiple drive failures. Hard drives will be hot swappable for easy replacement in the event of a drive failure. The system will be capable of backing up to a network appliance storage device (NAS) for complete redundancy of the recordings.
- 3) The ability to integrate with other physical security systems and building systems to deliver situational awareness and control.
- 4) Built-in transcoding engine and web server so that cameras and recorded footage can be accessed from any web browser or mobile device, regardless of the topology and bandwidth.
- 5) The ability to export still images in a standard image format; .jpg, .bmp, and .gif.
- 6) The ability to archive recordings with "watermarks" that authenticates that the images are original and true without alteration to comply with the standards of the court to accept the image as original.

## SECTION C PROPOSED BUSINESS PLAN, SUBPART 6

### DELIVERIES AND PREVENTING DIVERSION, THEFT OR LOSS

- 7) The ability to date and time stamp all recordings using a device that provides master Network Time Protocol (NTP) clock server for time and date synchronization.
- 8) Video analytics that have the ability to detect and recognize abnormal scenes.
- 9) Video analytics that have the "Adaptive Motion" capability that calibrates to scene conditions and distinguish targets from other movement in a scene.
- 10) Video analytics that provide "Line crossing detection" that sends an alarm when an individual or vehicle remains crosses a predefined area.
- 11) Video analytics that provide "Intrusion detection" and triggers an alarm when a vehicle or person comes into area within a predefined schedule.
- 12) Capability to expand recording capacity.
- 13) A color photo printer to produce clear color still photo at a minimum of 9600 dpi.
- 14) The system will have a UPS and additional backup power supply to maintain operation in the event of power loss.
- 15) The system will provide failure notification to system administration in the event of a single, multiple or complete point of failure.
- 16) The VMS system will provide twenty-four (24) hour recordings of all cameras.
- 17) The VMS system will provide a minimum of forty-five (45) days or recording history.
- 18) The video server will be supervised by a zone on the security system and will also report to the central station to notify key holders in the event of any failure.
- 19) The VMS system, monitors, servers, switches and associated equipment will be maintained in a standalone room with the sole function of video surveillance. This room will be locked with an automated access control system.
- 20) The video security equipment shall be maintained in good working order and shall be tested for function four times (4) a year, once per quarter. A system check log shall be maintained and made available upon request.
- 21) The video system shall be able to be monitored by professional call center, if deemed necessary, along with the other alarms to determine source of problem and deny or confirm unauthorized activities on the premise.
- 22) Access to the video surveillance system shall be made available to the local law enforcement authority.

#### Burglary & Fire Alarm

A well designed burglary and fire alarm is essential for monitoring building systems and activities that impact facility operations. The security alarm system(s) shall be in compliance with all sections of Sec. 21-408-62. The applicant will hire Associated Security to install the security systems as well as the burglary and fire alarm systems.

## **SECTION C PROPOSED BUSINESS PLAN, SUBPART 6**

### **DELIVERIES AND PREVENTING DIVERSION, THEFT OR LOSS**

Associated Security Corporation has a 40 year history of providing municipal, commercial, educational, and industrial security design, and installation services. Associated Security's team will engineer the systems capability to meeting minimum state requirements, DEA Controlled substances security manual's requirements, and Underwriters Laboratories Standard for Installation and Classification of Burglar and Holdup Alarm Systems (U.L. 681).

The system design shall provide; automated testing, alarm failure/malfunction reporting, low battery alerts, performance reports and activity reports. The system shall have redundant means of transmitting data via hardwired and wireless systems.

The two separate systems will be monitored by professional alarm service providers on a 24/7/365 basis.

The system components will include;

- Motion and seismic detectors for the building exterior and interior location
- Motion and seismic detectors for vault monitoring
- Window and door contacts for intrusion detection
- Building monitoring for; loss of power, temperature control and vibration activity.
- Panic alarms will be located strategically throughout the facility to activate in the event of a life threatening or emergency situation.
- Holdup alarms will be located strategically throughout the facility as a means of providing a silent alert during an intended robbery in progress.
- Panic or Hold up alarms will initiate a lockdown procedure on the access control not allowing entry into access doors but still allowing egress until manually reset by authorized personal. This will increase employee safety and minimize loss in the case of unauthorized entry, or unauthorized personal obtain a valid credential during working hours.

## SECTION C PROPOSED BUSINESS PLAN, SUBPART 6

### DELIVERIES AND PREVENTING DIVERSION, THEFT OR LOSS

- Burglar alarm and access system will have the capability to create rules and restrictions between both systems so that a user with a valid credential cannot gain access without permission authority to disarm the alarm system. This is crucial in preventing false alarms and is an additional level of protection for permitting only authorized users into the building. The system will provide the means of a pre-recorded voice message directly to the local Public Safety Answering Point (PSAP) and local police department. Vault Security

Vault Standards – The vault will be used for the storage of marijuana product. The vault shall be of such design must afford the following protection:

- 30 man minutes against surreptitious entry,
- 10 man minutes against forced entry,
- 20 man hours against lock manipulation,

The vault shall be equipped with alarm monitoring that will specifically include;

- The walls, floor and ceiling will be equipped with an alarm which, when unauthorized entry is attempted, directly transmits a signal to a centralized dispatch center or local law enforcement authority.
- A hold up button will be placed strategically inside the vault area.
- A High security contact switch.
- Sensitive ultrasonic equipment

In addition to the alarm system, the vault points of entry shall be continually monitored by the video surveillance system.

#### Security Review and Audits

In addition to the function check of security equipment CPRC, LLC will contract or employ a qualified person or organization to conduct security review and gap analysis. The "Gap Analysis" is designed to assist CPRC, LLC obtain full compliance with the appropriate regulations, guidelines and/or best practice standards. The resulting report shall summarize the level of compliance and provide the details for developing appropriate corrective action.

**SECTION C PROPOSED BUSINESS PLAN, SUBPART 7**  
**TRAINING AND CONTINUING EDUCATION OPPORTUNITIES**

**Employee Training**

**APPROVED PATIENTS**

CPRC employees are required to understand and apply the regulations written by the Department of Consumer protection concerning the dispensing of medical marijuana. These regulations provide the framework and structure in which employees may provide safe and professional dispensing and counsel of medical marijuana.

1. Only patients and/or caregivers that have a current, Connecticut State issued, medical marijuana card may enter the dispensary facility premises and purchase marijuana product
2. Patients are eligible with a diagnosis that is on the approved list of conditions as determined by the DCP.

**Approved Conditions:**

- Cancer
- Glaucoma
- Cachexia
- Parkinson's Disease
- Epilepsy
- Multiple Sclerosis
- Crohn's Disease
- Wasting Syndrome
- Positive Status for Human Immunodeficiency Virus or Acquired Immune Deficiency Syndrome
- Post-Traumatic Stress Disorder
- Damage to the Nervous Tissue of the Spinal Cord with Objective Neurological Indication of Intractable Spasticity

3. Patients must be 18 years old, a Connecticut resident, and not be confined to an institution run by CT Department of Corrections.
4. Patients are not allowed to bring food or beverages into the dispensary. CPRC will offer complimentary food and beverages for patients.

**REGISTRATION**

Eligible patients may register for the program after their certifying physician has created an account on the government website, Biznet.

## **SECTION C PROPOSED BUSINESS PLAN, SUBPART 7**

### **TRAINING AND CONTINUING EDUCATION OPPORTUNITIES**

After the patient is approved by the DCP, they must complete the registration process by logging onto Biznet and completing their registration. CPRC offers patients, at no charge, assistance completing registration. All questions regarding help with registration assistance are given to the Office Manager.

Patients may experience a delay of 10-14 days after their doctor registers them for the program. This is normal. Their application must be approved by DCP before they may complete the registration.

Once the patient completes their registration and is approved, they may print out their temporary registration certificate and make the Initial Consultation appointment.

Please inform all patients at the time they make their appointments all forms of acceptable payment and what identification is acceptable.

Patients must have their registration certificate on their person in order to enter the facility and to purchase marijuana. Patients may become frustrated, please explain this is for their own safety. If patients are caught with marijuana without their current, state issued registration certificate, they may be at risk of fines. This also protects CPRC, since no patients are allowed on premises without proper identification.

For any additional questions, please contact Dispensary Manager.

**SECTION C PROPOSED BUSINESS PLAN, SUBPART 7**

**TRAINING AND CONTINUING EDUCATION**

CT PHARMACISTS ASSOCIATION

**CannabisWatch**

**A PATIENT INFORMATION**

1. PATIENT IDENTIFIER \_\_\_\_\_
2. PATIENT DATE OF BIRTH \_\_\_\_\_
3. GENDER    F                    M

**B. ADVERSE EVENT REPORT**

**1. Check all that apply:**

- \_\_\_\_\_ Adverse Event
- \_\_\_\_\_ Product Use Error
- \_\_\_\_\_ Product Problem

2. **Date of Event:** \_\_\_\_\_ **Date of Report:** \_\_\_\_\_

**3. Outcomes Attributed to Adverse Event: (Circle all that apply)**

Death                    Emergency Room Visit                    Hospital Admission

**4. Describe adverse event that occurred: (Attach additional pages if needed)**

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**5. Actions taken by the Dispensary:**

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**6. Outcomes:**

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**C. Cannabis Products Involved in Adverse Event:**

**Name:**

**NDC:**

**Manufacturer:**

## SECTION C PROPOSED BUSINESS PLAN, SUBPART 7

### TRAINING AND CONTINUING EDUCATION

#### Cash Handling:

Objective: To create policies and procedures to account for all movements of cash from the register drawer. Tight cash handling procedures will deter employee theft and allow for easier accounting

- A. Cash safe shall contain or account for \$1000 for change
- B. The cash drawers will start the day and end the day with \$100
- C. The dispensary technician, office manager or Dispensary may count the end of day register drawers.
- D. No other CPRC employees shall interact with cash or cash handling procedures.
- E. Scheduling cash drops throughout the business day will be determined during the daily huddle. It will be randomly scheduled to deter theft.
- F. Reception will hold sending patients into the dispensing area while 2 people remove cash and attach a receipt with the date/time/initials to drop into cash drop box.
- G. Two people will count and initial all cash drops
- H. Dispensary will call for another patient to enter the dispensing area when the cash drop is completed
- I. Money and debit transactions shall be reconciled on a Z report with the debit receipts stapled to the Z report. This will be done the following business day by the Office Bookkeeper
- J. Two people will sign the completed Z report to show it is reconciled with any notes attached as needed.
- K. The Dispensary Manager will be notified of any unresolved cash discrepancies.
- L. Cash will be kept in Cash Safe once reconciled with the Z-report attached
- M. Access to cash safe is limited to Office Manager, Dispensary Manager, or Dispensary on duty

**SECTION C PROPOSED BUSINESS PLAN, SUBPART 7**  
**TRAINING AND CONTINUING EDUCATION**

**Closing Procedures:**

Objective: to secure all store funds and assure all security measures are fulfilled prior to leaving the building.

- A. Closing procedures begin when all CPRC patients have exited the building.
- B. Z- reports (final register transaction reports) will be generated for each individual register drawer
- C. Register drawers are counted down to \$100.00
- D. Remaining cash is counted by 2 CPRC employees
- E. CPRC employees will sign corresponding Z-report
- F. Debit transaction receipts will be stapled to corresponding Z-report
- G. Signed Z-report and remaining cash is placed into money bag, which is then placed into cash safe by Dispensary
- H. All product containing marijuana is placed into vault
- I. Vault room is secured and vault door is locked
- J. Vault room is armed by Dispensary
- K. Lights are turned off
- L. CPRC employees will check security video prior to leaving to look for any suspicious activities. If for any reason, employee(s) do not feel safe, they must contact local police.
- M. Once it is determined by video that it is safe to leave, the Dispensary will arm the central facility alarm and all employees will leave together.
- N. If there is one CPRC employee leaving at the end of business day and they do not feel secure, they should contact local police for an escort and notify Security Director:  
Mark Kaczynski  
860-234-9859  
mkaczynski@ctpharma.com
- O CPRC policy encourages 2 people to leave the dispensary facility whenever possible.

**SECTION C PROPOSED BUSINESS PLAN, SUBPART 7**  
**TRAINING AND CONTINUING EDUCATION**

**Deliveries:**

**Objective:** to allow procedures for deliveries from the producers that are secured while preventing loss of product by employee theft.

- A. All deliveries will take place in the delivery room.
- B. The delivery room is secured from the remaining dispensary facility by a key-lock. No one except CPRC employees will have access to the dispensary facility.
- C. Dispensary on duty, along with the technicians will count all bottles delivered to the dispensary facility
- D. Dispensary on duty will clearly mark any discrepancies on the Delivery Manifest
- E. Dispensary who checked in the delivery is the only person to sign the Delivery Manifest
- F. Signed and dated Delivery manifest is kept in the Delivery Manifest Log.
- G. Delivery Manifest log is maintained by the Dispensary Manager
- H. After completing the delivery, product is transferred to the vault room
- I. Product is color coded and placed in marked areas, in rows of 10 pieces
- J. Products will be stored in batches of 10
- K. Product will be entered into Biotrack inventory system by technician immediately upon confirmed delivery

**SECTION C PROPOSED BUSINESS PLAN, SUBPART 7**  
**TRAINING AND CONTINUING EDUCATION**

**Deposit Preparation:**

**Objective:** to ensure accurate and timely preparation of bank deposits, while accounting for safety and security.

- A. Bank deposits are prepared by the book keeper every weekday morning.
- B. The Dispensary removes the cash bags from the cash safe
- C. The bags, with the dollar amount, which has been counted and signed by 2 CPRC employees, are given to the book keeper and a copy of the initialed Z-reports are placed into the Z-report Log Book.
- D. The z-report log book is to be maintained by the Dispensary Manager
- E. The book keeper will prepare all bank deposits in a locked office with restricted access. (more from Marc)
- F. There will be one daily bank deposit
- G. Times for bank runs will be scattered to deter theft (see security attachment for Bank runs)
- H. Bank deposits are to be done on automated deposit screens on bank website (if possible)
- I. Two or more deposits equaling the same dollar amount must not be made during a 1 week period
- J. Deposit preparation and transportation log is completed for each deposit, not to exceed 1 week of deposits per page
- K. Following information must be included:
  - i. date of deposit
  - ii. 2 people initialing to the amount contained within deposit
  - iii. name of transport
  - iv. signature of transport
- L. At the end of the week, the completed log is placed in the cash control book.
- M. Deposit preparation logs and cash control books are retained for the current month and the current 6 month.
- N. The validated bank slip is stapled to the weekly deposit log at pertains to and is validated by the Office Manager and the Dispensary Manager
- O. The Office Manager is responsible for z-book logs, deposit preparation logs, transportation logs, visitor logs, and cash control books
- P. GOES INTO BANK TRANSPORTATION FROM SECURITY

## SECTION C PROPOSED BUSINESS PLAN, SUBPART 7

### TRAINING AND CONTINUING EDUCATION

#### Deposit Verification:

Objective: to closely monitor and verify paperwork to ensure bank accuracy and deter employee theft

- A. The office manager is responsible to verify validated deposit slips to the bank deposit log and the bank website.
- B. A validated bank deposit slip from the bank is required for each deposit
- C. The bank slip is attached to the deposit log
- D. Logs are retained in the cash control book, with other documents, for the sales day, for the current month plus the previous 5 months
- E. The office manager validates the deposit on the bank website
- F. If the office manager is absent for an extended period of time, the Dispensary manager will verify bank deposits
- G. If a deposit is missing or a discrepancy is detected, the following steps are taken:
  - i. the z-report (final register transaction report) and deposit logs are reviewed
  - ii. the bank manager is questioned to see if the bank experienced an overage or shortage on the day in question
  - iii. the store copy of the bank slip is compared to the bank copy
  - iv. the Dispensary Manager is contacted
  - v. failure on the part of the management to properly implement or follow procedures relating to a missing deposit or a deposit discrepancy regardless of the loss of the company assets or otherwise, will lead to disciplinary action including termination

## SECTION C PROPOSED BUSINESS PLAN, SUBPART 7

### TRAINING AND CONTINUING EDUCATION

#### Inventory Procedures:

Objective: to secure all marijuana containing products and create a chain of command to deter employee theft and allow for tracking of product from delivery to sale

- A. All marijuana containing products will be stored in the vault room at all times
- B. Technician and Dispensaries are the only CPRC employees with authorization to enter the CPRC vault room
- C. A key card must be used each time a person enters the vault room
- D. Only marijuana items that are being used to fill a prescription may be removed from the vault room at any time
- E. Items removed from the vault room are immediately labeled with the patient name and either 1) sold to the patient immediately or 2) placed into a pre-order bag, stapled, initialed by technician or Dispensary who filled the order and time stamped
- F. A weekly inventory will be prepared every Saturday after close of business by a Dispensary and a technician
- G. Weekly inventory will be recorded in the Inventory Control Book
- H. Any discrepancies will be written on an Inventory Discrepancy Form
- I. Information included in the Inventory Discrepancy Form will include:
  - Date of inventory
  - name of Dispensary performing inventory audit
  - name of technician
  - name of drug with discrepancy
  - actual count in inventory
  - count in Biotrack
  - accompanying report from Biotack under
    - \*Customer Products
    - \*Products filled
    - \*date range from last inventory to current inventory
  - any other pertinent information needed

## **SECTION C PROPOSED BUSINESS PLAN, SUBPART 7**

### **TRAINING AND CONTINUING EDUCATION**

- J. Dispensary performing weekly inventory audit will attempt to identify source of inventory discrepancy
- K. Inventory discrepancies will be entered into the Inventory Discrepancy Log
- L. Inventory discrepancies settled by the Dispensary on duty will be given to Dispensary Manager on the following business day on an Inventory Discrepancy Form
- M. Dispensary Manager will perform separate inventory audit on the following Monday after a weekly audit is performed on all products which reveal a discrepancy from the first inventory
- N. After completion of a weekly audit, Dispensary on duty will sign and date the Complete Inventory Report from Biotrack and place into the Inventory Log book
- O. Dispensary Manager will notify DCP of any inventory discrepancies of marijuana containing products greater than 10% of total inventory within 3 business days
- P. Dispensing errors due to software failure will be reported to Biotrack and DCP within 5 business days
- Q. Dispensing errors will be reported on a Cannabis Watch Form
- R. Canna Watch Forms will be kept in a Cannabis Watch Log book
- S. Cannabis Watch Log book will be maintained by the Dispensary Manager
- T. Dispensary Manager will review and policies and procedures and make changes to prevent further dispensing errors
- U. Procedure changes will be reported to CPRC employees during next employee training session



**SECTION C PROPOSED BUSINESS PLAN, SUBPART 7**  
**TRAINING AND CONTINUING EDUCATION OPPORTUNITIES**

**OPENING PROCEDURES:**

**OBJECTIVE:** To allow the CPRC Dispensary Facility to open at the posted times as a clean, fully staffed dispensary.

- A. CPRC employees with authorization to disarm the CPRC Dispensary Facility alarm are:
- Dispensary Manager
  - Office Manager
  - Dispensary on Duty
  - Security Director
- B. CPRC Dispensary Facility will be disarmed 30 minutes prior to posted opening time prior to prepare for business day.
- C. The first CPRC employee to arrive will disarm the central alarm, using their individual employee code. This code is private and assigned to one individual. The only person with access to all assigned alarm codes is CPRC Security Director, Mark Kaczynski, 860-234-9859.
- D. In the event of an attempted robbery, the arriving employee will enter a "panic" code into the central alarm system. This will notify the local police that a robbery is in progress. All CPRC employees are instructed to fully cooperate with all robbers and try to remember things which may help police to identify the assailants. further training see security plan with panic/emergency layout
- E. After central alarm is disarmed, CPRC employees should proceed to Opening Day Checklist.
- F. No patients are allowed to enter the CPRC Dispensary Facility until start of business day, 10am.

**OPENING CHECKLIST**

1. Turn on all lights in CPRC Dispensary Facility
2. Clean any debris located in the front of the facility or on the floor of the dispensary facility
3. CPRC Dispensary disarm vault.
4. Only CPRC Dispensaries may disarm vault. Only CPRC technicians and Dispensaries are allowed in the vault at any time.

## SECTION C PROPOSED BUSINESS PLAN, SUBPART 7

### TRAINING AND CONTINUING EDUCATION OPPORTUNITIES

5. At all times the CPRC vault is disarmed, the "day lock" gate will remain closed and locked.
6. Register drawers are removed from the vault and placed in assigned registers.
7. Login to Biotrack on all computers. If software fails to run, please continue trying and contact Biotrack support.

Moe Afaneh  
Biotrack  
Cell 954-253-3799  
Miami 800-797-4711 X154  
Denver 954-414-9531

8. CPRC Dispensary Facility will open no later, and no earlier, than clearly posted hours. If, for any reason, CPRC is unable to open on time, the Dispensary Manager will clearly post when CPRC will re-open.
9. CPRC employees will assure that there are no suspicious persons lingering around the CPRC Dispensary Facility before opening for business.
10. Reception will retrieve voicemail messages and relay to appropriate people
11. Voicemail retrieval system will be turned off promptly at 10am.
12. Once checklist is completed, CPRC will open for business promptly at 10am.

Any security issues requiring assistance, please contact the Security Director:

Mark Kaczynski  
860-234-9859  
mkaczynski@ctpharma.com

## SECTION C PROPOSED BUSINESS PLAN, SUBPART 7

### TRAINING AND CONTINUING EDUCATION

#### Reception Procedures:

Objective: to maintain a level of professionalism, HIPAA compliance and efficiency at the entry point of the CPRC Dispensary Facility for all patients and visitors.

- A. CPRC receptionist will receive HIPAA certification training and certification
- B. HIPAA certification will be renewed every 2 years
- C. Certification will be maintained by Office Manager
- D. CPRC receptionist will report to direct CPRC supervisor, CPRC Office Manager, any problems or concerns regarding reception procedures
- E. CPRC receptionist will arrive at CPRC 30 minutes before start of business day, unless otherwise specified by Office Manager
- F. Receptionist will keep reception area clean and free from debris
- G. All PHI (protected health information) will be kept out of view of arriving CPRC patients and visitors
- H. Receptionists will maintain adequate copies of Patient Intake Forms and Patient Handouts at all times
- I. Receptionist will retrieve voicemail messages before start of business day
- J. Voicemail messages are to be relayed to the corresponding CPRC employee with due diligence
- K. At start of business, receptionist will allow first arriving patient into entry vestibule
- L. Patient gives receptionist current, valid Connecticut medical marijuana certification plus one current, valid secondary form of identification which include: CT state issued driver's license or state issued ID, US Passport or US military ID
- M. Once patient verified, they are buzzed into dispensary area
- N. Any "NOTES" in patient's Biotrack account must be relayed to the proper CPRC employee via Biotrack IM message or phone intercom
- O. Receptionist will inform Dispensary if there are existing physician instructions in Biznet. Receptionist may not write down instructions and give to Dispensary
- P. Phones must be answered within 4 rings
- Q. Biotrack IM messaging will be utilized to communicate with Dispensaries and technicians in the dispensing area

**SECTION C PROPOSED BUSINESS PLAN, SUBPART 7**

**TRAINING AND CONTINUING EDUCATION**

- R. New CPRC patients are given Intake Paperwork, Patient Handouts, and HIPAA forms. Forms must be completed before sending patient in for consultation
- S. If there is a backup of more than 2 patients, the receptionist is to call the Office Manager for assistance

## SECTION C PROPOSED BUSINESS PLAN, SUBPART 7

### TRAINING AND CONTINUING EDUCATION

#### Technician Training:

- A. CPRC technicians will be expected to act professionally at all times. HIPAA compliance is required at all times.
- B. Technicians will complete an online HIPAA training course.
- C. All CPRC employees, including technicians will be required to receive their online certificate for HIPAA compliance.
- D. HIPAA compliance certification must be completed every 2 years
- E. CPRC will provide each employee with a personal locker (with lock) that must be utilized for all personal belongings. Lab coats must be checked by a manger on duty if they are being brought home to launder.
- F. Office Manager will maintain HIPAA certification requirements
- G. CPRC technicians will complete 14 days of training in the CT regulations pertaining to medical marijuana. The first 5 days will consist of written review and questions. The second week will consist of on the job training supervised by the Dispensary Manager.
- H. CPRC technicians will complete a 14 day training course in Biotrack. The first week of study with Biotrack will consist of manuals and course instruction through Biotrack portals. The second week will consist of on the job training.
- I. Technicians will be assigned a register drawer at the start of business by the office manager
- J. Technicians are required to ring on *their register drawer only* at all times.
- K. Register drawers are removed from the vault room before start of business
- L. Register tills will start the day with \$100.00
- M. Technicians will count their register drawer before start of business day. any discrepancies will be reported to Office Manager
- N. A cash safe will contain, at all times, either the full amount in cash, or is accounted for, exactly \$1000.00 in a change till.
- O. Any change that is required from a register drawer will be made by a Dispensary on duty.
- P. A Change Exchange Log will be in the change till at all times and will be used for every change exchange.

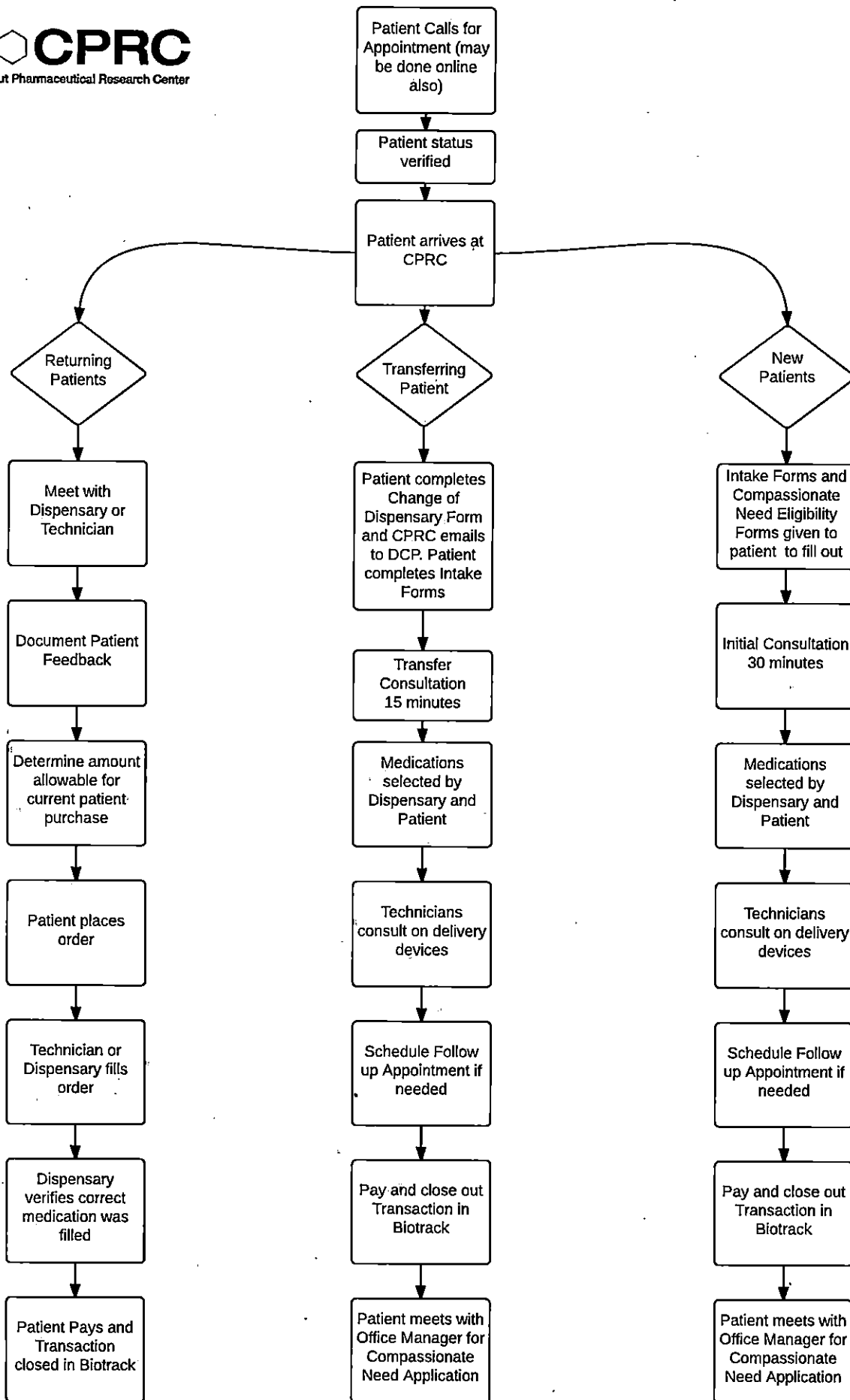
## SECTION C PROPOSED BUSINESS PLAN, SUBPART 7

### TRAINING AND CONTINUING EDUCATION

- Q. Patients will be greeted upon entering the dispensary are with their name in order to confirm they are serving the correct patient and to make the patient feel welcome.
- R. Every effort is made to make a patient feel comfortable and relaxed
- S. If a technician is having difficulty with a transaction or a patient, they must inform the Dispensary on duty immediately. Patients must be helped in a timely manner. CPRC is a team.
- T. After greeting a patient and/or caregiver, technicians will review with patients their previous purchase. in the Biotrack "NOTES" field, technicians will document patient comments
- U. Technicians will determine, based on patient response, if a Dispensary is required for medical consultation
- V. Technicians must check a patient's remaining allowable purchase limit before discussing products
- W. If allowable limit is in question, technicians must inform Dispensary on duty who will confirm the allowable amount for the patient purchase
- X. Technicians will check Biznet website to determine if there are physician instructions which need to be relayed to patient. Dispensary must be notified of physician instructions
- Y. Physician instructions are confirmed correct with Dispensary before giving to patient
- Z. All marijuana products are properly labeled with correct patient name, careful to expose all pertinent legal materials
- AA. After Dispensary checks that medications are filled correctly, technician may complete purchase thru Biotrack
- BB. Patient receive register receipt or it is thrown into HIPAA trash
- CC. For any questions or concerns regarding patient interaction, technicians should contact the Dispensary Manager

CPRC employees may contact Biotrack thru:

Moe Anafeh  
(cell) 954-253-3306  
Miami 800-797-4711 ext.154  
Denver 954-414-9531



## SECTION C PROPOSED BUSINESS PLAN, SUBPART 7

### TRAINING AND CONTINUING EDUCATION

#### **Dispensing Errors and Adverse Events:**

Objective: to have a method of reporting dispensing incidents or adverse events which is readily available for audit by all state and federal agencies

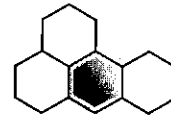
- A. Patient safety is CPRC's highest priority
- B. Dispensing incidents and adverse events will be reported on a CannabisWatch form
- C. All dispensing errors or adverse events, under any circumstance, where a patient has been harmed, will be reported to the DCP within 72 hours of such event by the Dispensary Manager
- D. CannabisWatch forms will be kept in the CannaWatch Log Book
- E. CannaWatch Log book will be maintained by the Dispensary Manager
- F. CannaWatch Log forms will be retained for a period of 7 years
- G. Dispensary Manager will contact all parties involved in a dispensing error including:
  - i. Patient involved in dispensing error
  - ii. Caregiver for patient involved in dispensing error
  - iii. Certifying physician
  - iv. Specialty physician
  - v. Producer/grower
- H. If deemed necessary, or for any event involving patient harm, adverse events will be reported to CPRC legal department for further review by the Dispensary Manager





For questions and concerns  
regarding the Medical  
Marijuana Program:  
Telephone: (860) 713-6066  
Fax (860) 706-5361  
E-mail: [dcp.mmp@ct.gov](mailto:dcp.mmp@ct.gov)

Address:  
Connecticut Department of  
Consumer Protection  
165 Capitol Ave Room 145  
Hartford, CT 06106



**CPRC**  
Connecticut Pharmaceutical Research Center



Medical  
Marijuana  
Patient  
Responsibilities

**CPRC wants all patients to be safe by following all regulations and laws set forth by the Connecticut Department of Consumer Protection. All limitations and regulations are available on the DCP website [www.ct.gov/dcp/mmp](http://www.ct.gov/dcp/mmp)**

**Medical marijuana cannot be used in the following circumstances:**

- In a motor bus, a school bus or any other moving vehicle.
- In the workplace.
- On any school grounds or on any public or private school, dormitory, college or university property.
- In any public place.
- In the presence of a person under the age of 18 years of age.
- In any other way that endangers the health or well-being of a person other than the qualifying patient or primary caregiver.

**Patient Responsibilities:**

1. Only patients or caregivers with a valid CT Medical Marijuana certificate may buy or possess marijuana dispensed by CPRC.
2. Patients or caregivers may only possess marijuana that is intended for prescribed patient with valid diagnosis.
3. The maximum amount of marijuana a patient may possess at any one time may not be greater than a patient's total monthly allotment.



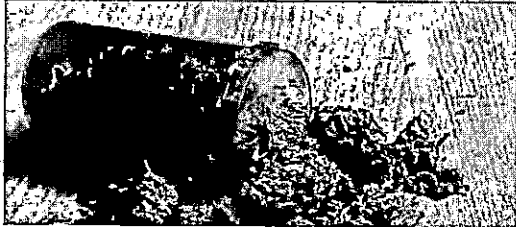
Everything considered, the healthiest way to smoke marijuana is to not smoke at all. Despite much potential for marijuana as a medicine and safe recreational drug, smoking any herbal blend presents a dangerous long-term health risk to the user, including a possibly increased susceptibility to some cancers. Instead, the magic bullet lies with the vaporizer, a handheld device gaining popularity in the United States and around the world.

Rather than burning marijuana to produce smoke, a vaporizer heats the herb to an optimal temperature of approximately 338 F., just above the threshold at which inhalable vapors are produced, smelling lightly of smoke and, curiously, like popcorn. As for the science, Donald I. Abrams, a professor of clinical medicine at the University of California, San Francisco, reported in 2007 in the Journal of the American Academy of Neurology "there was virtually no exposure to harmful combustion products" using the vaporizing device.

CPRC offers patients several alternative delivery systems for medical cannabis:

***Extraction: the action of taking out something.***

With advances in cannabis technology, the growers in Connecticut have developed several products that can be offered as alternative formulations to smoking or vaporizing flowers. With extraction, medicine is extracted from the plant and developed into different concentrated products for patients.

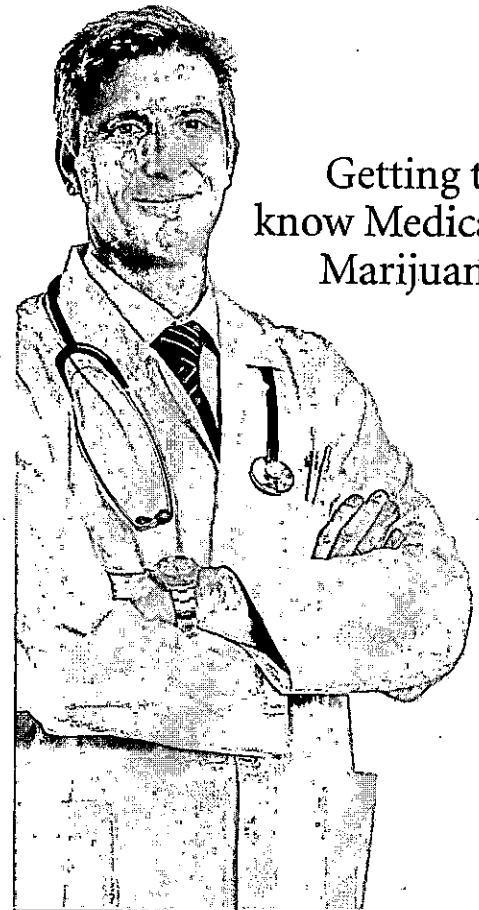


Connecticut Pharmaceutical Research Center  
**CPRC**

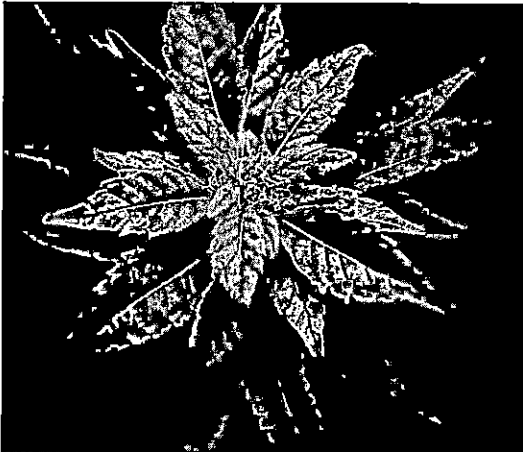


**CPRC**

Connecticut Pharmaceutical Research Center



Getting to  
know Medical  
Marijuana



## Getting to know Medical Marijuana

So what is the safest way to smoke medical marijuana?

To date, research on marijuana has yielded no firm conclusions about the individual health risks of smoking marijuana. According to this lack of consensus, smoked marijuana may cause or cure cancer, or may do nothing at all. But by burning marijuana, smokers not only lose much of the potency but risk their pulmonary health; the super-hot mixture also deposits tar and destroys cilia responsible for sweeping away the intercellular trash.

Many smokers further risk their health by holding their breath after inhaling from a pipe or bong, heeding an old wives tale concerning the absorption rate of THC. Yet in fact, 85 percent of the drug's THC is absorbed by the lungs during the first few seconds of inhaling the toxic cloud, with temperatures reaching as high as 2,000 F.

## OIL VAPORIZERS

Oil vaporization occurs when a small voltage battery heats up a cartridge that contains extracted cannabis oil. Oil cartridges are often pre-filled with product and deliver a small dose when inhaled. E-cigs (short for e-cigarettes) are oils that are sold in a small volume container which can be poured into any e-cig device. Batteries are available from 2V up to 150V, or higher. Some batteries have one voltage and some batteries (MOD batteries) have variable voltages. Speak with the Dispensary regarding voltage recommendations.

## WAX or CONCENTRATES or SHATTERS

All these terms essentially mean the same things. The medicine is extracted from the cannabis plant using a process called Supercritical CO2 extraction and concentrated down into a thick, often goeey substance. The benefit to these products is the ability to deliver a concentrated dose of cannabis without subjecting the lungs to a lot of smoke. Concentrates or waxes are often used with a wax vaporizer (different from oil) or a "rig". These products are not for novice cannabis users.

## TINCTURES

Tinctures are extractions that are done with alcohol or an oil. They usually come in amber bottles with droppers. Tinctures offer the benefit of exact dosing. Some tinctures are available in spray bottles which allow patients to use 1 or 2 sprays in the mouth to achieve quick relief. Patients are able to calculate small or large doses (with a little help from CPRC staff), and deliver their dose without ever having to inhale. If any patients cannot tolerate alcohol, for any reason, please notify your Dispensary immediately.

## EDIBLES

Edibles deliver a longer acting dose of medication. Inhalation of either smoke or oils produces a quick onset and they last a fairly short time. Edibles take a longer time to take effect (about 30 to 60 minutes), but they last much longer (6 to 8 hours). Edibles are available in several options. The CPRC staff will discuss the proper dose to achieve desired effects.

## CONCENTRATED OILS

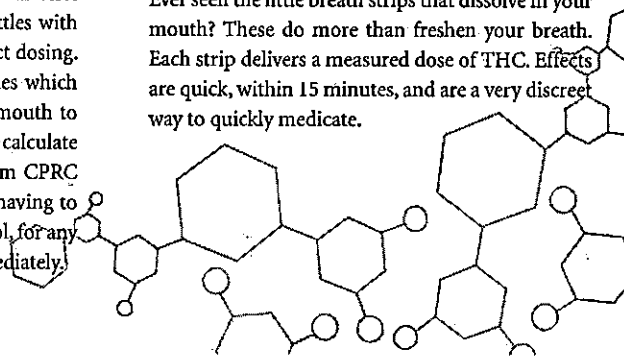
Like waxes or concentrates, these oils are very strong for novice patients. Concentrated oils are usual available in an oral syringe. Patients use a small amount of oil, either swallowed or inhaled, to achieve a high dose of concentrated cannabis oil.

## CAPSULES

For patients not interested in fiddling with anything, capsules filled with doses of cannabis oil are available. Capsules are for experienced cannabis users who know their oral dosage requirements. By using capsules, there is a delay in the effect (like an edible), but it is much longer lasting.

## SUBLINGUAL FILMS

Ever seen the little breath strips that dissolve in your mouth? These do more than freshen your breath. Each strip delivers a measured dose of THC. Effects are quick, within 15 minutes, and are a very discreet way to quickly medicate.



## SECTION D PROPOSED MARKETING PLAN

### MARKETING PLAN

Our team is proud to have grown so tremendously with the medical marijuana program here in Connecticut. While it's expanded and allowed us to help countless patients, there's still much work to be done. And perhaps the biggest area of opportunity for expansion is in education.

The opportunity to help expand this program through educating doctors and patients is unique...and as you'll see in our mission, vision, strategy and website outline, we've got a unique approach to accomplishing this.

**Mission:** To effectively educate patients, caregivers and others – including medical staff and doctors – about the medical use of marijuana. We will teach about the safety and effectiveness of the program from a medicinal perspective to those over 18 years of age.

**Vision:** We will not “market” in the traditional sense. We believe that education about the state's program and the applicability of that program to patients and referral partners is key to accomplishing our mission.

**Execution:** We live in a very digital and social world. Consider the following statistics (Source: Pew Internet Research):

- 71% of online American adults use Facebook.
- 56% of internet users ages 65 and older now use Facebook.
- 23% of adult internet users are on Twitter
- 26% of adult internet users are on Instagram
- 28% of adult internet users are on Pinterest

We plan on educating our consumers using a combination of research articles, white papers and videos. Content will be approved by DCP first and then distributed on our website and on social media platforms.

We will concentrate our educational efforts on:

#### **Inbound Marketing**

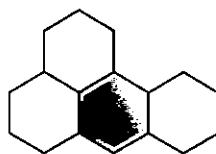
We believe that once people find us, we need to provide a knowledge-filled platform. We will do so in the following areas:

- Our website will be educational based, staying up to date on the latest news and case studies. We will teach people about products with a strong emphasis on legality and safety. Topics such as “knowing your medicine” and “asking for help” will be beneficial to customers looking for more information about safe product usage.

## SECTION D PROPOSED MARKETING PLAN

### MARKETING PLAN

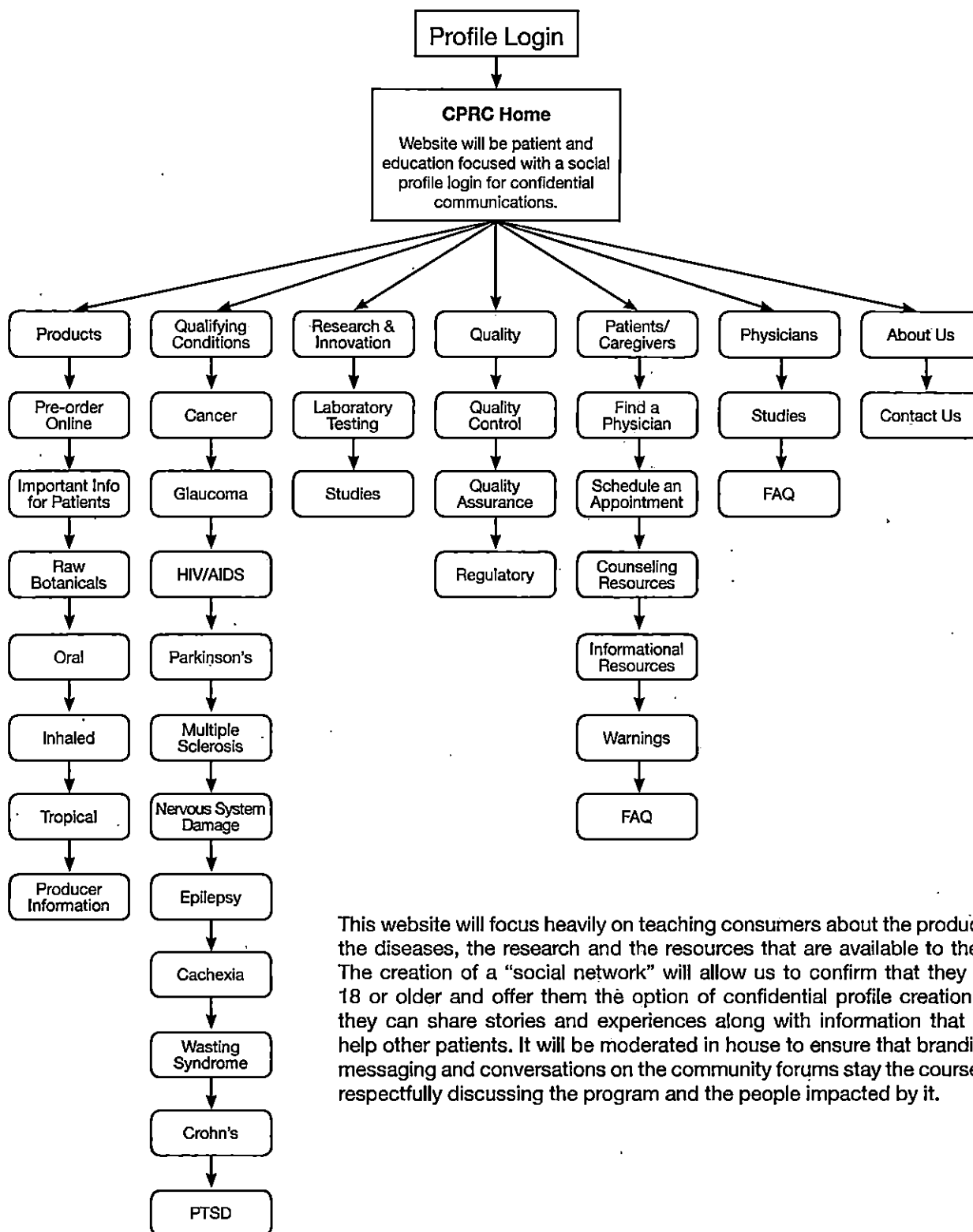
- Our social media content will be customized to include blogs and infographics to help educate and engage customers. We'll use it to promote educational seminars and training sessions to help customers become more familiar with the program and the products. Blog topics will focus on:
  - Product details.
  - Information about various diseases.
  - Information about support groups for patients of various diseases.
- Videos will be leveraged heavily to:
  - Tell the stories of customers so that other patients can relate.
  - Educate patients on the safety and benefits of the medical marijuana program.
  - Share stories and relevancy about the various diseases that are qualifying conditions for medical marijuana usage.
  - Teach viewers about the types of products and the research behind them.
- Marketing materials will focus on the legality of and qualifications supported by the program. Our goal is to help people understand more about the state program through collateral such as brochures, the videos, signage and booths for shows that simplify and break down the process...from registration to prescriptions. Materials will include:
  - Benefits brochure for patients.
  - Benefits brochure for doctors.
  - Educational literature about the diseases covered.
  - Digital signage for booths about the program and the products.
- Educational seminars will focus on teaching patients how to use the products, the difference between strains and ways of ingesting and other topics such as how to keep your product out of the hands of kids, how to safely consume the product and how to identify addiction issues and combat them.



# CPRC

Connecticut Pharmaceutical Research Center

## Website Wireframe /Sitemap Overview



This website will focus heavily on teaching consumers about the products, the diseases, the research and the resources that are available to them. The creation of a "social network" will allow us to confirm that they are 18 or older and offer them the option of confidential profile creation so they can share stories and experiences along with information that will help other patients. It will be moderated in house to ensure that branding, messaging and conversations on the community forums stay the course of respectfully discussing the program and the people impacted by it.

**SECTION E FINANCIAL STATEMENTS AND ORGANIZATIONAL STRUCTURE,  
SUBPART 2**

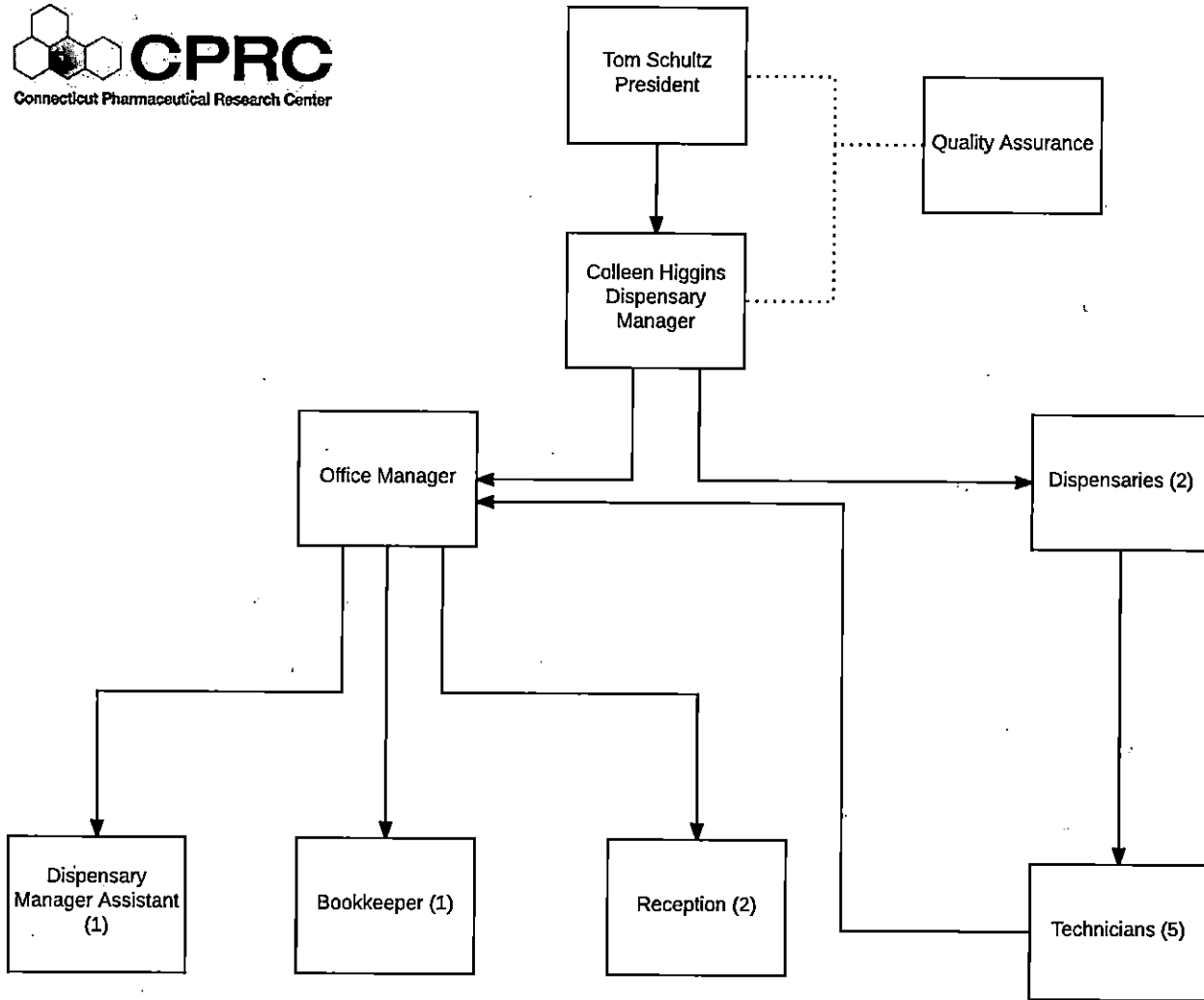
**ORGANIZATION CHART AND RESUMES**

Included in this section are the following documents:

- Organization Chart
- Resumes
  - Colleen Higgins R.Ph.
  - Thomas J Schultz



SECTION E FINANCIAL STATEMENTS AND ORGANIZATIONAL STRUCTURE, SUBPART 2



**Colleen M. Higgins**  
43 Dale Drive Milford, CT 06461  
(203) 283-1307  
Email: colhig@hotmail.com

---

**Professional Highlights:**

- Seventeen years of experience as a pharmacist and pharmacy manager at well-known pharmacy chains including CVS, Walgreens, Stop and Shop, and Arrow Prescription Center
- In my previous position at Arrow Pharmacy in New Haven, CT, we were unexpectedly moved into a double wide trailer in a very high crime area. I successfully maintained the exact same script volume in the trailer as I had done in the previous store front in the Dixwell Shopping Plaza. During my employment, there was not one single act of violence or burglary.

**Work History**

**Dispensary Manager, Compassionate Care Center, Bethel, CT {March 2015 to Aug 2015}**

- Managed the largest medical marijuana dispensary in CT
  - Hired and trained 3 part-time Dispensaries; 2 technicians
  - Supervision of all ordering/deliveries
  - Managed Inventory: ordering and regulatory controls
  - Developed Cash Control procedures
  - Achieved successful outcomes for hundreds of patients new to cannabis

**Staff Dispensary, Bluepoint Wellness, Branford, CT {Aug 2014 to Nov 2014}**

- One of the first Dispensaries licensed in CT
  - Developed Patient intake system
  - Developed inventory controls and flow
  - Applied new regulations in practice

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- Typical duties as staff pharmacist at fairly high volume, fast paced retail pharmacy
- Duties include, but are not limited to:
  - Accurate delivery of drug dispensing
  - Pharmaceutical Care Services, including drug therapy monitoring
  - Patient Education
  - Chronic disease state management for CVS clinical programs

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(Company was acquired by Walgreens)

- Revived unmanageable location to increase customer base and gross profit

- Worked closely with local community clinics to implement optimal pharmaceutical care for patients
- Completed DME certification to become DME provider for the community
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- An introduction to pharmacy practice in a high volume retail environment

**EDUCATION**

- Bachelor of Science in Pharmacy, University of Connecticut 1998
- Continuing Education:
  - Diabetes Certification through CT Pharmacists Association – Sept 2013
  - MTM Certification – Aug 2014

**THOMAS J. SCHULTZ**  
 35 Tommy's Lane  
 New Canaan, CT 06840  
 (860) 214-3825  
 thomasjschultzus@yahoo.com

## SUMMARY

Accomplished executive (JD, MPA) in FDA regulated consumer packaged goods industry with substantial experience in food, drug, mass, and health food channels, now operating a Connecticut medical marijuana producer. Formerly active in national consumer products trade organizations; currently active in ANSI affiliated medical marijuana standards organization. Fluent in French and German.

## WORK EXPERIENCE

**CONNECTICUT PHARMACEUTICAL SOLUTIONS, LLC, PORTLAND, CT**      **2014-PRESENT**

*Licensed and established the leading pharmaceutical producer of medical marijuana in the most stringently regulated state in America.*

### **President**

Lead a producer of pharmaceutical products based on medical marijuana, with an emphasis on institutional quality operating standards and practices.

**DICKINSON BRANDS INC., East Hampton, CT**      **1996-2014**

*The sole distributor of USP witch hazel, the world's most heavily used botanical product, serving retail consumer and commercial manufacturing accounts worldwide.*

### **President and General Counsel; Member, Board of Directors**

Worked with sales, marketing, finance, legal and regulatory, and logistics to drive operating and financial performance.

- Merged German multinational and American businesses to create Dickinson Brands as the sole distributor of witch hazel, and completed subsequent contract litigation and buyout of German assets.
- Led stock acquisition of 100% of Humphreys Pharmacal, Inc., including negotiations with majority and minority shareholders.
- Expanded distribution in partnership with national accounts and international distributors.
- Deepened key customer relationships including Wal-Mart, Walgreens, CVS, Rite Aid, Kroger, Ahold, McKesson, and others.

**NATIONAL WESTMINSTER BANK, New York, NY**      **1993-1996**

*The world's 13<sup>th</sup> largest commercial bank, with an interest in expanding its international reach by bringing Enright & Company's investment banking practice to the bank's capital base.*

### **Managing Director**

Originated, negotiated, managed, and/or placed transactions including privately held corporate and public debt, structured leases, and tax-credit based real estate financing.

Page 2

**ENRIGHT & COMPANY, New York, NY****1985-1993**

*A boutique Wall Street investment banking firm with a national practice in project finance, real estate workouts, mid market corporate finance, and financial advisory work.*

**Partner and General Counsel**

- Completed significant corporate transactions with British, French, Danish, Dutch, Japanese, and Swiss banks.
- Advised and financed start-ups, IPOs, and mergers and acquisitions.
- Originated, managed, and/or placed approximately \$2 billion in financing by creating and sustaining strong business relationships.

**MUDGE ROSE GUTHRIE ALEXANDER & FERDON, New York, NY****1980 – 1985**

*A major Wall Street law firm with a preeminent national practice in public and project finance and a premier reputation for deal making.*

**Attorney**

- Managed complex legal matters in major transactions.
- Successfully managed all aspects of clients' transactions, including drafting legislation, for approximately \$3 billion in securities offerings.
- Acquired and developed significant investment banking and corporate clients.

**EDUCATION**

MPA, Princeton University, Princeton, NJ 1980

*The Woodrow Wilson School (Economics)*

JD, New York University School of Law, New York, NY 1979

*Law Review Staff Member and Research Editor*

BA, Yale University, New Haven, CT 1972

*Cum Laude*

**PROFESSIONAL AND CIVIC AFFILIATIONS**

Member, GMDC Education Leadership Council, 2009 – 2012; Health, Beauty, and Wellness Board, 2012-2014.

GMDC's boards provide strategic direction for the association's thought leadership initiatives, which focus on the health, beauty and wellness, and on the general merchandise sectors of the national consumer packaged goods industry.

Founder and President, The Canaan Foundation, Kenya, Cameroon, and U.S.A., 1996 – Present

Established non-profit foundation for technology transfer to third world countries

([www.thecanaanfoundation.com](http://www.thecanaanfoundation.com)). Active in Meru, Kenya since 1973 as a teacher, sponsor, and community leader; active in Bangangte, Cameroon since 2005.

**SECTION E FINANCIAL STATEMENTS AND ORGANIZATIONAL STRUCTURE,  
SUBPART 3**

**INFORMATION SECURITY REQUIREMENTS**

CPRC Dispensary Manager, Colleen Higgins, R.Ph. has developed her skills as a pharmacy manager and dispensary manager over the course of her 17 year career. Ms. Higgins will undergo HIPAA compliance training and receive her certificate to act as a privacy officer for CPRC. As a practicing pharmacist, Ms. Higgins has been privy to the drastic changes in HIPAA regulations over the last 2 decades. As manager, it has been her job to continually supervise and monitor her staff for compliance of HIPAA. Ms. Higgins has never received a complaint or violation of any privacy laws. Not only her skills, but the respect and care she has for each patient's privacy is indisputable. As Dispensary Manager, Ms. Higgins will act as the HIPAA compliance officer for CPRC until such time as she hires a qualified Office Manager. The CPRC Office Manager must be certified as a HIPAA compliance officer and have a minimum of 2 years as a privacy officer working with PHI.

Responsibilities will include:

- oversees, directs, and ensures the delivery of privacy training to all CPRC employees.
- participates in the development, implementation, and ongoing compliance of policies and protocols to track protected health information.
- allows access to appropriate regulatory agencies when applicable.
- works with legal counsel, Adam Rose of Reid & Riege, to ensure CPRC maintains appropriate privacy and confidentiality consent and authorization forms, information notices and materials reflecting current CPRC practice.
- establishes and administers a process for receiving, documenting, tracking, investigating, and taking action on all complaints concerning CPRC's privacy policies and procedures in coordination with legal counsel, when necessary.

SECTION E FINANCIAL STATEMENTS AND ORGANIZATIONAL STRUCTURE,  
SUBPART 3

INFORMATION SECURITY REQUIREMENTS

**Colleen M. Higgins**  
43 Dale Drive Milford, CT 06461  
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SUBPART 3**

**INFORMATION SECURITY REQUIREMENTS**

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**SECTION E FINANCIAL STATEMENTS AND ORGANIZATIONAL STRUCTURE,  
SUBPART 3**

**INFORMATION SECURITY REQUIREMENTS**

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  - MTM Certification – Aug 2014

**SECTION E FINANCIAL STATEMENTS AND ORGANIZATIONAL STRUCTURE,  
SUBPART 4**

**COMPENSATION AGREEMENT**

Included in this section is the following document:

- Agreement For Consulting Services by and between Kaare Kolstad, M.D., and Connecticut Pharmaceutical Research Center, LLC

**CONSULTING AGREEMENT**

THIS CONSULTING AGREEMENT (this "Agreement") is made and entered into as of the 31 day of August 2015 ("Effective Date"), by and between CONNECTICUT PHARMACEUTICAL RESEARCH CENTER LLC (the "Company"), and KAARE KOLSTAD, M.D. ("Consultant").

**WITNESSETH:**

**WHEREAS**, the Company is applying for a license to dispense Medical Marijuana under the Connecticut Department of Consumer Protection supervised Connecticut Medical Marijuana Program;

**WHEREAS**, Consultant is a duly licensed physician conversant in medical principles and terminology; and

**WHEREAS**, the Company desires to retain Consultant to provide certain medical advisory consulting services as set forth herein, and Consultant desires to be so retained.

**NOW, THEREFORE**, for and in consideration of the premises and the promises set forth below, and for other good and valuable consideration, the receipt and adequacy of which is hereby acknowledged, the parties agree as follows:

1. **CONSULTANT RESPONSIBILITIES.** Consultant agrees to do each of the following:
  - A. Perform the services set forth in Exhibit A attached hereto (the "Services"); provided, however, that if a conflict exists between this Agreement and any term in Exhibit A, the terms in this Agreement shall control. Additionally, notwithstanding the foregoing or anything in this Agreement to the contrary, nothing herein shall require or be interpreted to require that Consultant engage in the practice of medicine on behalf of the Company or otherwise. Consultant's sole function shall be to advise the Company with respect to general medical principles. Consultant shall not participate directly or indirectly in patient care in his performance of the Services hereunder or certify patients for the use of Medical Marijuana in the state of Connecticut.
  - B. Devote as much productive time, energy, and ability to the performance of the Services hereunder as may be reasonably requested by the Company and keep detailed contemporaneous written documentation regarding the same.

- C. Personally perform the Services in a professional and workmanlike manner.
- D. Report to Thomas J. Schultz, or such other officer or employee as may be designated by the Company, regarding the status of the Services.

**2. COMPENSATION.**

- A. Terms and Conditions. The Company shall compensate Consultant exclusively as set forth on Exhibit A.
- B. No Other Compensation. The compensation set out in Exhibit A and described above shall be Consultant's sole compensation under this Agreement.
- C. Taxes. Consultant is solely responsible for the payment of all income, social security, employment-related, or other taxes or expenses incurred as a result of the performance of the Services by Consultant and for all obligations, reports, and timely notifications relating to such taxes. The Company shall have no obligation to pay or withhold any sums for such taxes, and Consultant agrees to indemnify the Company with respect to any liability that may arise from Consultant's failure to do so.

- 3. INDEPENDENT CONTRACTORS.** The Parties acknowledge and agree that Consultant will be performing the Services hereunder solely as an independent contractor. Nothing in this Agreement shall be construed as creating a joint venture, partnership, franchise, agency, employer/employee, or similar relationship between the Parties, or as authorizing either Party to act as the agent of the other. Consultant will maintain direct responsibility for the Services he provides hereunder and shall not be treated as an employee of the Company for any purpose.

**4. OWNERSHIP; CONFIDENTIAL INFORMATION.**

- A. Ownership. The Company shall own any and all protocols, policies, procedures, reports, application materials, assessments, inventions, memoranda, studies, writings, articles, plans, designs, specifications, instructions, exhibits, and other materials prepared by Consultant that are specific to Company. In addition, to the extent that such materials constitute or include material subject to copyright protection, the Parties expressly agree that such materials have been specially commissioned by the Company and are deemed "works made for hire" under U.S. and international copyright law. All right, title, and interest in Company-specific materials will be owned by the Company. In no event shall any ownership or related rights as to the foregoing re-vest in Consultant upon the expiration or termination of this Agreement. To the extent such work

may not be deemed a "work for hire" under applicable law, Consultant hereby assigns to the Company all of its right, title, and interest in and to such work. Consultant shall execute and deliver to the Company any instruments of transfer and take such other action that the Company may reasonably request, including, without limitation, executing and filing, at the Company's expense, copyright applications, assignments, and other documents required for the protection of the Company's rights to such materials. All materials or parts thereof that were common to Consultant's libraries prior to performing work for the Company shall remain the property of Consultant. Consultant grants a permanent, fully-paid, worldwide, irrevocable and unlimited license to the Company with respect to all such materials as they may be used or incorporated into the Company's materials.

- B. Confidentiality. Consultant agrees, during the term of this Agreement and thereafter: (i) to hold any Confidential Information of the Company or of Connecticut Pharmaceutical Solutions, LLC ("CPS") in the strictest confidence; (ii) not to use such Confidential Information, except for the benefit of the Company; and (iii) not to disclose such Confidential Information without the prior written authorization of the Company. "Confidential Information" means any of the materials listed in Section 4.A. above as they may relate to the Company or CPS, as well as the Company's or CPS's proprietary or other information, technical data, trade secrets, or know-how, including, but not limited to, research, business plans, facility designs or plans, products, services, software, developments, inventions, processes, formulas, technology, designs, drawings, engineering, hardware configuration information, marketing plans, finances, or other business information disclosed to Consultant by the Company or CPS, either directly or indirectly.

This Section 4 shall survive the expiration or termination of this Agreement indefinitely.

5. **NO CONFLICT OF INTEREST; OTHER ACTIVITIES.** Consultant hereby warrants to the Company that, to the best of his knowledge, he is not currently obliged under an existing contract or other duty that conflicts with or is inconsistent with this Agreement. Consultant is free to engage in other independent contracting activities; provided, however, Consultant shall not accept work, enter into contracts, or accept obligations inconsistent or incompatible with Consultant's obligations, including, but not limited to, the confidentiality restrictions, or the scope of Services to be rendered for the Company pursuant to this Agreement.
6. **TERM.** This Agreement shall become effective as of the Effective Date and, unless otherwise terminated in accordance with the provisions of Section 7 of this

Agreement, will continue until the Services have been satisfactorily completed and Consultant has been paid in full for such Services.

7. **TERMINATION.** This Agreement may be terminated:
- A. Immediately by either Party in the event the Company's licensure application to dispense Medical Marijuana under the Connecticut Department of Consumer Protection supervised Connecticut Medical Marijuana Program is denied.
  - B. By either Party, without cause and for any reason, upon 60 days' written notice.
  - C. By either Party for a material breach of any provision of this Agreement where, if curable, written notice has been given and the breach is not cured within 5 business days of such notice.
  - D. By the Company at any time and without prior notice, if Consultant is convicted of any crime or offense, fails or refuses to comply with the written policies or reasonable directives of the Company, or has engaged in any activity that, in the discretion of the Company, is harmful to the reputation of the Company.
8. **RETURN OF PROPERTY.** Within 10 business days of the termination of this Agreement, whether by expiration or otherwise, Consultant agrees to return to the Company all Company or CPS property and all documents, retaining no copies or notes, relating to the Company's business including, but not limited to, application materials, reports, abstracts, lists, correspondence, information, computer files, computer disks, and all other materials and all copies of such material obtained by Consultant during and in connection with its representation of the Company. All application materials, files, records, documents, blueprints, specifications, information, letters, notes, media lists, original artwork/creative, notebooks, and similar items relating to the Company's business, whether prepared by Consultant or otherwise coming into its possession, shall remain the Company's exclusive property.
9. **USE OF TRADEMARKS.** Consultant recognizes the Company's right, title, and interest in and to all service marks, trademarks, and trade names used by the Company and agrees not to engage in any activities or commit any acts, directly or indirectly, that may contest, dispute, or otherwise impair the Company's right, title, and interest therein, nor shall Consultant cause diminishment of value of said trademarks or trade names through any act or representation. Consultant shall not apply for, acquire, or claim any right, title, or interest in or to any such service marks, trademarks, or trade names, or others that may be confusingly similar to

any of them, through advertising or otherwise. Effective as of the termination of this Agreement, whether by expiration or otherwise, Consultant shall cease to use all of the Company's trademarks, service marks, marks, and trade names.

10. **MODIFICATION.** No amendment, change, or modification of this Agreement shall be valid unless in writing and signed by both Parties.
11. **ASSIGNMENT.** The Company may assign this Agreement freely, in whole or in part. Consultant may not, without the written consent of the Company, assign, subcontract, or delegate its obligations under this Agreement.
12. **SUCCESSORS AND ASSIGNS.** All references in this Agreement to the Parties shall be deemed to include, as applicable, a reference to their respective successors and assigns. The provisions of this Agreement shall be binding on and shall inure to the benefit of the successors and assigns of the Parties.
13. **FORCE MAJEURE.** A Party shall be not be considered in breach of or in default under this Agreement on account of, and shall not be liable to the other Party for, any delay or failure to perform its obligations hereunder by reason of fire, earthquake, flood, explosion, strike, riot, war, terrorism, labor or ownership dispute, or similar event beyond that Party's reasonable control (each a "Force Majeure Event"); provided, however, if a Force Majeure Event occurs, the affected Party shall, as soon as practicable:
  - A. notify the other Party of the Force Majeure Event and its impact on performance under this Agreement; and
  - B. use reasonable efforts to resolve any issues resulting from the Force Majeure Event and perform its obligations hereunder.
14. **DISPUTE RESOLUTION.**
  - A. Good Faith. In the event of a conflict between the Parties, the Parties hereby agree to make good faith efforts to resolve the dispute as quickly and economically as possible.
  - B. Arbitration. If the Company and Consultant cannot resolve the dispute on their own, the Parties will refer the dispute to an arbitration process that will be conducted in accordance with the procedures in this Agreement and the AAA Commercial Arbitration Rules ("AAA Rules") that are in effect as of the date of written demand for arbitration. If there is a conflict between the AAA Rules and this Agreement, the provisions of this Agreement will control. Arbitration actions will commence upon written notice from a Party of a dispute that is subject to arbitration. All arbitration proceedings must be heard by a single neutral arbitrator. The Party

initiating the dispute shall bear the responsibility of referring the dispute to arbitration. The arbitrator will not have the power to make an award or impose a remedy that could not be made or imposed by a court deciding the matter in the same jurisdiction. Both parties waive any right he or it may have to punitive or special damages. All aspects of the arbitration will be confidential. Neither the Parties nor the arbitrator may disclose the existence, content, or results of the arbitration, unless required to comply with legal or regulatory requirements. Before making any required disclosure, the disclosing Party must give written notice to the other Party in order to afford the non-disclosing Party an opportunity to protect its interests. The result of the arbitration will be binding on the Parties, and arbitrator's judgment may be entered in any court having jurisdiction.

C. Attorney's Fees. In any dispute, each Party shall pay its own costs and attorney's fees regardless of the outcome.

15. **NO IMPLIED WAIVER.** The failure of either Party to insist on strict performance of any covenant or obligation under this Agreement, regardless of the length of time for which such failure continues, shall not be deemed a waiver of such Party's right to demand strict compliance in the future. No consent or waiver, express or implied, to or of any breach or default in the performance of any obligation under this Agreement shall constitute a consent or waiver to or of any other breach or default in the performance of the same or any other obligation.

16. **NOTICE.** Any notice or other communication provided for herein or given hereunder to a Party hereto shall be in writing and shall be given in person, by overnight courier, or by mail (registered or certified mail, postage prepaid, return-receipt requested) to the respective Parties as follows:

If to the Company:

CT Pharm. Research Center LLC  
c/o Thomas J. Schultz  
47 Main Street  
Portland, CT 06480

If to Consultant:

Kaare Kolstad, M.D.  
4001 Wonderland Hill Ave.  
Boulder, CO 80304

17. **GOVERNING LAW.** This Agreement shall be governed by the laws of the state of Connecticut, without respect to its conflicts of laws provisions.

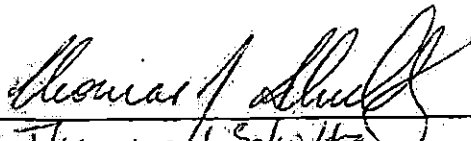


18. **COUNTERPARTS/ELECTRONIC SIGNATURES.** This Agreement may be executed in one or more counterparts, each of which shall be deemed an original but all of which shall constitute one and the same instrument. For purposes of this Agreement, use of a facsimile, e-mail, or other electronic medium shall have the same force and effect as an original signature.
19. **SEVERABILITY.** Whenever possible, each provision of this Agreement will be interpreted in such manner as to be effective and valid under applicable law, but if any provision of this Agreement is held to be invalid, illegal, or unenforceable in any respect under any applicable law or rule in any jurisdiction, such invalidity, illegality, or unenforceability will not affect any other provision or any other jurisdiction, but this Agreement will be reformed, construed, and enforced in such jurisdiction as if such invalid, illegal, or unenforceable provisions had never been contained herein.
20. **ENTIRE AGREEMENT.** This Agreement, constitutes the final, complete, and exclusive statement of the agreement of the Parties with respect to the subject matter hereof, and supersedes any and all other prior and contemporaneous agreements and understandings, both written and oral, between the Parties.
21. **HEADINGS.** Headings used in this Agreement are provided for convenience only and shall not be used to construe meaning or intent.

**IN WITNESS WHEREOF,** the Parties have executed this Agreement to be effective as of the Effective Date.

**THE COMPANY**

Connecticut Pharmaceutical Research Center LLC

By:   
Name: Thomas J. Scholtz  
Title: President

**CONSULTANT**

Kaare Kolstad, M.D.



EXHIBIT A

Services: Physician Liaison

Discussions with medical professionals regarding availability of information released by patients for research purposes.

Compensation:

\$200 per hour with a minimum of two hours per consulting session  
KK

**SECTION E FINANCIAL STATEMENTS AND ORGANIZATIONAL STRUCTURE,  
SUBPART 5**

**OUTSTANDING BONDS, LOANS, MORTGAGES OR OTHER INDEBTEDNESS**

CPRC has incurred no such forms of indebtedness, and does not currently expect to incur any such indebtedness in connection with the opening or operating of its proposed dispensary facility.

**SECTION E FINANCIAL STATEMENTS AND ORGANIZATIONAL STRUCTURE,  
SUBPART 6**

**AUDITED FINANCIAL STATEMENTS**

Included in this section is the following document:

- Audited Financial Statements

**Connecticut Pharmaceutical Research Center, LLC**

**Financial Statements**

**September 1, 2015**



Knight • Rolleri • Sheppard, CPAS, LLP  
Michael J. Knight, CPA, CVA, CFE, ABV  
John M. Rolleri, CPA, CFE  
Ryan C. Sheppard, CPA, CFF

## **REPORT OF INDEPENDENT AUDITOR**

To the Members of  
Connecticut Pharmaceutical Research Center, LLC

We have audited the accompanying financial statements of Connecticut Pharmaceutical Research Center, LLC (a Limited Liability Company), which comprise the balance sheet as of September 1, 2015 and the related statements of income and changes in members' equity and cash flows for the period from inception (July 6, 2015) to September 1, 2015, and the related notes to the financial statements.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Connecticut Pharmaceutical Research Center, LLC as of September 1, 2015, and the results of its operations and its cash flows for the period from inception (July 6, 2015) then ended in accordance with accounting principles generally accepted in the United States of America.

*Knight Rolleri Sheppard CPAS LLP*

Knight Rolleri Sheppard CPAS LLP  
Fairfield, Connecticut  
September 4, 2015

**Connecticut Pharmaceutical Research Center, LLC**  
**(A Development Stage Company)**  
**Balance Sheet**  
**September 1, 2015**

**Assets**

**Current assets**

Member capital subscriptions receivable

Total current assets

Total assets

---

REDACTED

REDACTED

REDACTED

REDACTED

**Liabilities and Members' Equity**

**Current liabilities**

Advance from members

Total current liabilities

REDACTED

REDACTED

REDACTED

**Members' equity**

Members contributions

Deficit accumulated during development stage

Total members' equity

REDACTED

REDACTED

REDACTED

Total liabilities and members' equity



**Connecticut Pharmaceutical Research Center, LLC**  
**(A Development Stage Company)**  
**Statement of Income**  
**For the Period from Inception (July 6, 2015)**  
**Through September 1, 2015**

<b>Operating expenses</b>	
Permit fees	\$
Registration fees	_____
Total operating expenses	_____
Net operating loss during development stage	_____ )
<b>Beginning members' equity</b>	-
Members' contributions	_____ )
<b>Ending members' equity</b>	_____ ) \$ _____

See report of independent auditor and notes to financial statements.

**Connecticut Pharmaceutical Research Center, LLC**  
**(A Development Stage Company)**  
**Statement of Changes in Members' Equity**  
**For the Period from Inception (July 6, 2015)**  
**Through September 1, 2015**

			<u>Total</u>
Beginning members' equity	July 6, 2015	\$	-
Member contributions			-
Net loss during development stage			-
Ending members' equity	September 1, 2015	\$	<hr style="border-top: 1px solid black;"/> <hr style="border-top: 1px solid black;"/>

See report of independent auditor and notes to financial statements.

**Connecticut Pharmaceutical Research Center, LLC**  
**(A Development Stage Company)**  
**Statement of Cash Flows**  
**For the Period from Inception (July 6, 2015)**  
**Through September 1, 2015**

**Cash flows from operating activities:**

Net loss during development stage

Adjustments to reconcile change in net loss during development stage  
to cash used by operating activities:

Increase in member capital subscriptions receivable

Increase in advance from members

Total adjustments

Net cash used by operating activities

**Cash flows from financing activities:**

Member contributions

Net cash provided by financing activities

**Net increase in cash and cash equivalents**

**Beginning cash and cash equivalents**

**Ending cash and cash equivalents**

\$

See report of independent auditor and notes to financial statements.

**Connecticut Pharmaceutical Research Center, LLC**  
**(A Development Stage Company)**  
**Notes to Financial Statements**  
**September 1, 2015**  
**(See report of independent auditor)**

**NOTE 1 – ORGANIZATION AND BACKGROUND**

Connecticut Pharmaceutical Research Center, LLC, (the “Company”) is a Connecticut limited liability company formed on July 6, 2015. The Company was formed to operate as a dispensary of medical marijuana under the State of Connecticut’s palliative use of marijuana law. The Company is not currently operating and is in its development stage.

On May 31, 2012 the Connecticut Department of Consumer Protection (DCP) became responsible for administering Connecticut’s medical marijuana program. The program allows a qualifying patient or primary caregiver who is registered with the DCP to purchase medical marijuana from a dispensary for the palliative treatment of a patient’s debilitating medical condition. Medical marijuana producers will serve as the source from which a dispensary facility may purchase medical marijuana for resale to qualifying patients and primary caregivers. There are currently six dispensaries in the State of Connecticut and the State is currently seeking applications for three additional licensees.

The Company is partially owned by Connecticut Pharmaceutical Solutions, LLC, a medical marijuana producer formed and currently operating under the State of Connecticut’s palliative use of marijuana law.

**NOTE 2 – SUMMARY OF ACCOUNTING POLICIES**

This summary of significant accounting policies of the Company is presented to assist in understanding the Company’s financial statements. The financial statements and notes are the representations of management who are responsible for their integrity and objectivity.

**Basis of accounting** – The Company maintains its books and records on the accrual basis of accounting for financial reporting purposes, which is in accordance with U.S. generally accepted accounting principles.

**Use of estimates** – The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of certain assets and liabilities and disclosures. Accordingly, the actual amounts could differ from those estimates. Any adjustments applied to the estimated amounts are recognized in the year in which such adjustments are determined

**Cash and equivalents** – For the purposes of the statement of cash flows, the Company considers cash in banks and all highly liquid debt instruments with maturity of three months or less to be cash equivalents. As of September 1, 2015, the Company had no cash equivalents, nor did it maintain a bank account.

**Income taxes** – The Company is a limited liability company treated as a partnership for income tax purposes. Accordingly, in lieu of Federal and state income taxes, the members are taxed on their proportionate share of the Company’s taxable income. Therefore, no provision or liability

**Connecticut Pharmaceutical Research Center, LLC**  
**(A Development Stage Company)**  
**Notes to Financial Statements**  
**September 1, 2015**  
**(See report of independent auditor)**

for Federal or state taxes has been included in these financial statements. The Company has not yet filed a tax return. Upon filing, the return is subject to inspection by regulatory authorities for three years.

Current Federal tax law does not allow certain costs to be deductible as reasonable and necessary business expenses. Only limited costs are deductible under Federal law. For purposes of these financial statements, all costs have been deducted. For purposes of preparation of the annual tax returns, costs deemed not allowable under Federal law will be disallowed.

**NOTE 3 – MEMBER OPERATING AGREEMENT**

The Company was formed on July 6, 2015 and as of September 3, 2015 the operating agreement has not been finalized among its members. It is anticipated that finalization of the agreement will occur prior to submission of the application to the State of Connecticut.

**NOTE 4 – MEMBER CAPITAL SUBSCRIPTIONS RECEIVABLE**

The initial costs of Company formation and the application fee to the State of Connecticut is the initial capital contributions due from members. The costs of formation have been paid for by two of the members of the Company, while the application fee funding is still required to be funded by the members of the Company. The member capital subscriptions receivable is non-interest bearing.

The Company anticipates that additional capital requirements will be required should there be acceptance of the dispensary license by the State of Connecticut.

**NOTE 5 – RELATED PARTY TRANSACTIONS**

The Company is partially owned by Connecticut Pharmaceutical Solutions, LLC, a medical marijuana producer formed and currently operating under the State of Connecticut's palliative use of marijuana law. The president of this company is a member of the Company.

**NOTE 6 – CONCENTRATIONS AND RISKS**

The Company will have various concentrations and risks of operations.

Under current Federal law, the production and sale of marijuana is not legalized, while under various state statutes across the United States laws have been enacted to legalize marijuana for various reasons. Management does not believe there is a risk in the current law within the State of Connecticut being overturned by Federal law.

The market for the Company's product is exclusive to medical purposes. Acceptance of the product by the medical community may be limited at present.

Although not experienced by the Company, the labor market for qualified employees may be limited in nature due to the Company's industry.

**Connecticut Pharmaceutical Research Center, LLC**  
**(A Development Stage Company)**  
**Notes to Financial Statements**  
**September 1, 2015**  
**(See report of independent auditor)**

The Company will have limited access to product to sell from a source in the State of Connecticut.

**NOTE 7 – CONTINGENCY AND COMMITMENTS**

The application process with the State of Connecticut does not guarantee acceptance. The State has indicated that only three of the applications will be accepted and the applications will be judged based upon certain criteria. Should the Company's application fail the acceptance process, the likelihood of continuance of the Company is remote.

It is anticipated that upon acceptance of the license by the State of Connecticut the Company will have to secure a facility to dispense product. The Company has not committed to the method of acquiring a facility.

**NOTE 8 – SUBSEQUENT EVENTS**

In accordance with FASB Accounting Standards Codification 855, Subsequent Events, the Company has evaluated subsequent events to the Statement of Financial Position date of September 1, 2015 through September 4, 2015, which is the date the financial statements were available to be issued. Management has determined that there are no events that require disclosure.

**SECTION E FINANCIAL STATEMENTS AND ORGANIZATIONAL STRUCTURE,  
SUBPART 7**

**PRO FORMA FINANCIALS**

Included in this section are the following documents:

- Pro Forma Assumptions
- Ramp Up Pro Forma
- Stable Operating Pro Forma

**SECTION E FINANCIAL STATEMENTS AND ORGANIZATIONAL STRUCTURE,  
SUBPART 7**

**PRO FORMA FINANCIALS**

**Pro Forma Assumptions**

	<u>Ramp up period</u>	<u>Stable operating period</u>
Monthly Sales, per patient		
Cost of Goods, per patient		
<b>Salaries</b>		
Pharmacists (2)		
Pharm Techs (2)		
Office Manager		
Receptionists (1.5)		
Per Diem Employees (1)		
Case Coordinators (4)		
Bookkeeper		
Assistant to the Dispensary Manager		
President		
<b>Operating Expenses</b>		
Rent		
Electric & Gas Utilities		
Insurance (including 7 FTEs health)		3 F
Security		
Training - quarterly		quarterly \$1,000
Phone/IT/cable		
Building maintenance		
Marketing Consultant		

Approximate operating reserve requirements during ramp up period, by month:

- 1.
- 2.
- 3.

We anticipate positive cash flow at approximately month five.

The minimum research budget will be ten percent of after-tax profit.

Case coordinators will be added from month 6 at one per month until four have been employed.



SECTION E FINANCIAL STATEMENTS AND ORGANIZATIONAL STRUCTURE,  
SUBPART 7

PRO FORMA FINANCIALS



Ramp Up Pro Forma

	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12
<b>CPRC Patients</b>												
<b>Sales</b>												
<b>Cost of Goods</b>												
<b>SALARIES</b>												
President												
Pharmacists												
Techs												
Office Manager												
Assistant to Dispensary Mgr												
Bookkeeper												
Reception												
Per Diem Employees												
<b>TOTAL</b>												
<b>OPERATING EXPENSES</b>												
Insurance												
Rent												
Utilities												
Security												
Training												
Building Maintenance												
Phones/TV/Cable												
Marketing Consultant												
Need/Research (50% combined tax rate)												
<b>TOTAL</b>												

SECTION E FINANCIAL STATEMENTS AND ORGANIZATIONAL STRUCTURE,  
SUBPART 7

PRO FORMA FINANCIALS



Stable Operating Pro Forma

	Month 12	Month 13	Month 14	Month 15	Month 16	Month 17	Month 18	Month 19	Month 20	Month 21	Month 22
<b>CPRC Patients</b>											
Sales											
<b>Cost of Goods</b>											
<b>SALARIES</b>											
President											
Pharmacists											
Techs											
Office Manager											
Assistant to Dispensary Mgr											
Bookkeeper											
Reception											
Per Diem Employees											
<b>TOTAL</b>											
<b>OPERATING EXPENSES</b>											
Insurance											
Rent											
Utilities											
Security											
Training											
Building Maintenance											
Phones/IT/Cable											
Marketing Consultant											
Need/Research (50% combined tax rate)											
<b>TOTAL</b>											

**SECTION E FINANCIAL STATEMENTS AND ORGANIZATIONAL STRUCTURE,  
SUBPART 8**

**FEDERAL, STATE AND FOREIGN TAX RETURNS**

None; applicant was organized on July 6, 2016.

**SECTION E FINANCIAL STATEMENTS AND ORGANIZATIONAL STRUCTURE,  
SUBPART 9**

**DISPENSARY FACILITY BACKER AND BACKER MEMBER TAX RETURNS**

Included in this section are the following documents:

Most recent tax returns for:

- Dispensary Facility Backer
  - Connecticut Pharmaceutical Solutions, LLC
  - Colleen Higgins R.Ph.
  - Thomas J. Schultz
  - Andrew M. Bozzuto
  - Jackowitz Enterprises, LLC

**Please note:** The tax returns being submitted under Section E, Subpart 9, are included in paper form in a sealed envelope at the back of the binder and reflected in a CD that is separate from the CD containing the searchable PDF of all the other application content. This has been done in view of the personal and confidential nature of such tax information.

**SECTION E FINANCIAL STATEMENTS AND ORGANIZATIONAL STRUCTURE,  
SUBPART 1**

**OPERATING AGREEMENT**

Included in this section is the following document:

- CPRC Operating Agreement

OPERATING AGREEMENT

OF

CONNECTICUT PHARMACEUTICAL RESEARCH CENTER LLC

**THIS LIMITED LIABILITY COMPANY AGREEMENT** of Connecticut Pharmaceutical Research Center LLC (the "*Company*") is made and entered into as of September 14, 2015, by and among the Company and those several persons whose names and addresses are set forth in **Schedule 1** hereto and whose signatures appear on the signature page attached hereto (collectively, the "*Members*", and each individually a "*Member*").

WITNESSETH

**WHEREAS**, the Company was formed under and pursuant to the Act; and

**WHEREAS**, the parties hereto agree that their respective rights, powers, duties and obligations as members shall be governed by this Agreement as of the date of their admittance, and the management, operations and activities of the Company shall be governed by this Agreement on and after the date first written above;

**NOW, THEREFORE**, in consideration of the mutual terms, covenants and conditions contained herein, the parties hereto hereby agree as follows:

**ARTICLE I**  
**Definitions**

Capitalized terms used in this Agreement without other definition shall, unless expressly stated otherwise, have the meanings specified in this Article I.

"*Act*" means the Connecticut Limited Liability Company Act, Chapter 613 of the Connecticut General Statutes, as amended from time to time and in effect in the State of Connecticut, or any corresponding provision or provisions of any succeeding or successor law.

"*Agreement*" means this Operating Agreement, as originally executed and as amended, modified or supplemented from time to time (which, for the resolution of doubt, is the "operating agreement" of the Company as contemplated by Section 34-101(17) of the Act).

"*Capital Account*" means the account established for each Member and maintained in accordance with the principles set forth in the Treasury Regulations under Code Section 704, which shall generally be credited with the Capital Contributions of each Member plus the Member's distributive share of Company Income and decreased by the Member's share of Company distributions and the Member's distributive share of Company Losses.

"*Capital Contributions*" means the total amount of cash and the fair market value of any other property (net of liabilities) at any given time contributed to the Company by each Member as an initial Capital Contribution or an additional Capital Contribution. Any reference in this

SECTION E FINANCIAL STATEMENTS AND ORGANIZATIONAL STRUCTURE - SUBPART 1

Agreement to the Capital Contribution of a then Member shall include a Capital Contribution previously made by any prior Member with respect to the Interest of such then Member.

**“Capital Event”** means any:

- (i) sale or other disposition of the assets of the Company other than tangible assets in the ordinary course of business;
- (ii) receipt of proceeds of any financing or refinancing of the assets of the Company;
- (iii) payments from insurance on account of business interruption or a casualty;
- (iv) Capital Contributions; and
- (v) similar items or transactions the proceeds of which under generally accepted accounting principles are deemed attributable to capital, as determined by the Company's accountant.

**“Code”** means the Internal Revenue Code of 1986, as amended.

**“Company”** means Connecticut Pharmaceutical Research Center LLC.

**“CPS”** means Connecticut Pharmaceutical Solutions, LLC.

**“CT Law”** means Title 21A, Chapter 420f of the Connecticut General Statutes, as the same may be amended, superseded and replaced from time to time, and the Regulations of the Department of Consumer Protection promulgated thereunder.

**“Dissociating Member”** means a Member that has been subject to an Event of Dissociation.

**“Event of Dissociation”** means an event that causes a Person to cease to be a Member, as set forth in Section 9.1 of this Agreement.

**“Income”** and **“Loss(es)”** means taxable income or loss plus income exempt from federal income tax as and reduced by any expenditures of the Company described in Code Section 705(a)(2)(B) or treated as Code Section 705(a)(2)(B) expenditures pursuant to Treasury Regulations Section 1.704-1(b)(2)(iv)(1), determined in accordance with the accounting methods followed by the Company for federal income tax purposes, adjusted to reflect book-tax disparities as required by Treasury Regulations §1.704-1(b)(2)(iv)(g).

**“Interest”** means the entire ownership interest of a Member in the Company, expressed as a percentage, at any particular time, including, without limitation, the right of such Member to participate in the Company's income or losses, distributions and any and all benefits to which a Member may be entitled as provided in this Agreement and the Act, together with the obligations of such Member to comply with all the terms and provisions of this Agreement.

## SECTION E FINANCIAL STATEMENTS AND ORGANIZATIONAL STRUCTURE - SUBPART 1

**"Majority in Interest"** means, unless the context otherwise requires, Members whose collective Percentage Interests exceeds fifty percent (50%) of the Percentage Interests held by all Members.

**"Manager(s)"** means the Person or Persons who are designated as the manager or manager(s) (as contemplated by Section 34-101(15)) of the Connecticut General Statutes in the manner provided in this Agreement, including, without limitation, Article IV..

**"Member(s)"** means each Person named as a Member on Schedule 1 to this Agreement as it may be amended from time to time to reflect any Person who becomes an additional or substitute Member as permitted by this Agreement, in each such Person's capacity as a Member of the Company.

**"Organizer"** means the Person who executed the Company's Articles of Organization.

**"Partnership Minimum Gain"** means the aggregate of the amount of Income, if any, with respect to each nonrecourse liability of the Company, that would be realized by the Company if it disposed of (in a taxable transaction) the property subject to the liability in full satisfaction thereof, determined pursuant to Treasury Regulations § 1.704-2(d).

**"Percentage Interest"** means the percentage of ownership each Member's Interest represents with respect to all members, as set forth on Schedule 1 hereto. No Member's Percentage Interest may be increased or decreased, by virtue of the making of additional capital contributions, or by way of dilution, without the consent of the Manager(s) and affirmative vote or written consent of a Super Majority Interest of the Members.

**"Person"** means any partnership, joint venture, association, corporation, limited liability company, trust, estate, or other entity and, where the contexts so permits or requires, a natural person.

**"Secretary of the State"** means the Secretary of the State of the State of Connecticut.

**"Super Majority Interest"** means at any point in time the Member(s) whose collective Percentage Interest equals at least fifty-one percent of the Percentage Interests held by all Member(s).

**"Transfer"** means with respect to any Interest or portion or fractional part thereof: (i) when used as a verb, to transfer, assign, sell, give, pledge, hypothecate, grant a security interest in or otherwise dispose of the same or any interest in the same, whether voluntarily or by operation of law, and whether or not for consideration; and (ii) when used as a noun, the transfer, assignment, sale, gift, pledge, hypothecation, granting of a security interest in or other disposition or creation of any interest in the same, whether voluntarily or by operation of law, and whether or not for consideration.

## ARTICLE II Formation; Character of Business; Company Property



**OPERATING AGREEMENT**

**OF**

**CONNECTICUT PHARMACEUTICAL RESEARCH CENTER LLC**

**THIS LIMITED LIABILITY COMPANY AGREEMENT** of Connecticut Pharmaceutical Research Center LLC (the "**Company**") is made and entered into as of September 14, 2015, by and among the Company and those several persons whose names and addresses are set forth in **Schedule 1** hereto and whose signatures appear on the signature page attached hereto (collectively, the "**Members**", and each individually a "**Member**").

**WITNESSETH**

**WHEREAS**, the Company was formed under and pursuant to the Act; and

**WHEREAS**, the parties hereto agree that their respective rights, powers, duties and obligations as members shall be governed by this Agreement as of the date of their admittance, and the management, operations and activities of the Company shall be governed by this Agreement on and after the date first written above;

**NOW, THEREFORE**, in consideration of the mutual terms, covenants and conditions contained herein, the parties hereto hereby agree as follows:

**ARTICLE I**  
**Definitions**

Capitalized terms used in this Agreement without other definition shall, unless expressly stated otherwise, have the meanings specified in this Article I.

"**Act**" means the Connecticut Limited Liability Company Act, Chapter 613 of the Connecticut General Statutes, as amended from time to time and in effect in the State of Connecticut, or any corresponding provision or provisions of any succeeding or successor law.

"**Agreement**" means this Operating Agreement, as originally executed and as amended, modified or supplemented from time to time (which, for the resolution of doubt, is the "operating agreement" of the Company as contemplated by Section 34-101(17) of the Act).

"**Capital Account**" means the account established for each Member and maintained in accordance with the principles set forth in the Treasury Regulations under Code Section 704, which shall generally be credited with the Capital Contributions of each Member plus the Member's distributive share of Company Income and decreased by the Member's share of Company distributions and the Member's distributive share of Company Losses.

"**Capital Contributions**" means the total amount of cash and the fair market value of any other property (net of liabilities) at any given time contributed to the Company by each Member as an initial Capital Contribution or an additional Capital Contribution. Any reference in this

## SECTION E FINANCIAL STATEMENTS AND ORGANIZATIONAL STRUCTURE - SUBPART 1

Agreement to the Capital Contribution of a then Member shall include a Capital Contribution previously made by any prior Member with respect to the Interest of such then Member.

“*Capital Event*” means any:

- (i) sale or other disposition of the assets of the Company other than tangible assets in the ordinary course of business;
- (ii) receipt of proceeds of any financing or refinancing of the assets of the Company;
- (iii) payments from insurance on account of business interruption or a casualty;
- (iv) Capital Contributions; and
- (v) similar items or transactions the proceeds of which under generally accepted accounting principles are deemed attributable to capital, as determined by the Company's accountant.

“*Code*” means the Internal Revenue Code of 1986, as amended.

“*Company*” means Connecticut Pharmaceutical Research Center LLC.

“*CPS*” means Connecticut Pharmaceutical Solutions, LLC.

“*CT Law*” means Title 21A, Chapter 420f of the Connecticut General Statutes, as the same may be amended, superseded and replaced from time to time, and the Regulations of the Department of Consumer Protection promulgated thereunder.

“*Dissociating Member*” means a Member that has been subject to an Event of Dissociation.

“*Event of Dissociation*” means an event that causes a Person to cease to be a Member, as set forth in Section 9.1 of this Agreement.

“*Income*” and “*Loss(es)*” means taxable income or loss plus income exempt from federal income tax as and reduced by any expenditures of the Company described in Code Section 705(a)(2)(B) or treated as Code Section 705(a)(2)(B) expenditures pursuant to Treasury Regulations Section 1.704-1(b)(2)(iv)(1), determined in accordance with the accounting methods followed by the Company for federal income tax purposes, adjusted to reflect book-tax disparities as required by Treasury Regulations §1.704-1(b)(2)(iv)(g).

“*Interest*” means the entire ownership interest of a Member in the Company, expressed as a percentage, at any particular time, including, without limitation, the right of such Member to participate in the Company's income or losses, distributions and any and all benefits to which a Member may be entitled as provided in this Agreement and the Act, together with the obligations of such Member to comply with all the terms and provisions of this Agreement.

## SECTION E FINANCIAL STATEMENTS AND ORGANIZATIONAL STRUCTURE - SUBPART 1

**"Majority in Interest"** means, unless the context otherwise requires, Members whose collective Percentage Interests exceeds fifty percent (50%) of the Percentage Interests held by all Members.

**"Manager(s)"** means the Person or Persons who are designated as the manager or manager(s) (as contemplated by Section 34-101(15)) of the Connecticut General Statutes in the manner provided in this Agreement, including, without limitation, Article IV..

**"Member(s)"** means each Person named as a Member on Schedule 1 to this Agreement as it may be amended from time to time to reflect any Person who becomes an additional or substitute Member as permitted by this Agreement, in each such Person's capacity as a Member of the Company.

**"Organizer"** means the Person who executed the Company's Articles of Organization.

**"Partnership Minimum Gain"** means the aggregate of the amount of Income, if any, with respect to each nonrecourse liability of the Company, that would be realized by the Company if it disposed of (in a taxable transaction) the property subject to the liability in full satisfaction thereof, determined pursuant to Treasury Regulations § 1.704-2(d).

**"Percentage Interest"** means the percentage of ownership each Member's Interest represents with respect to all members, as set forth on Schedule 1 hereto. No Member's Percentage Interest may be increased or decreased, by virtue of the making of additional capital contributions, or by way of dilution, without the consent of the Manager(s) and affirmative vote or written consent of a Super Majority Interest of the Members.

**"Person"** means any partnership, joint venture, association, corporation, limited liability company, trust, estate, or other entity and, where the contexts so permits or requires, a natural person.

**"Secretary of the State"** means the Secretary of the State of the State of Connecticut.

**"Super Majority Interest"** means at any point in time the Member(s) whose collective Percentage Interest equals at least fifty-one percent of the Percentage Interests held by all Member(s).

**"Transfer"** means with respect to any Interest or portion or fractional part thereof: (i) when used as a verb, to transfer, assign, sell, give, pledge, hypothecate, grant a security interest in or otherwise dispose of the same or any interest in the same, whether voluntarily or by operation of law, and whether or not for consideration; and (ii) when used as a noun, the transfer, assignment, sale, gift, pledge, hypothecation, granting of a security interest in or other disposition or creation of any interest in the same, whether voluntarily or by operation of law, and whether or not for consideration.

## ARTICLE II Formation; Character of Business; Company Property

## SECTION E FINANCIAL STATEMENTS AND ORGANIZATIONAL STRUCTURE - SUBPART 1

Section 2.1 Formation and Name of Company. The Company was formed by the Organizer causing the filing of certain Articles of Organization (the "*Articles of Organization*") with the Secretary of the State on July 6, 2015. The name of the Company is Connecticut

Pharmaceutical Research Center LLC. The Company may adopt and transact business from time to time under any other names as the Manager(s) may determine.

Section 2.2 Principal Office. The principal office of the Company shall be 47 Main Street, Portland, Connecticut or such other location to be determined by the Manager(s).

Section 2.3 Other Offices. The Manager(s) may at any time establish other business offices within or without the State of Connecticut.

Section 2.4 Statutory Agent. The statutory agent for service of process shall be Thomas Schultz, or such other person designated from time to time by the Manager(s).

Section 2.5 Character of Business. The purpose of the Company is to engage in any lawful act or activity for which limited liability companies may be organized under the laws of the State of Connecticut. More particularly, and without limiting the generality of the foregoing, the Company was formed, in part, to operate a Dispensary Facility within the meaning of Connecticut Law and provide related qualified patient consulting services and retail sales, as well as support research regarding the safety and efficacy of medical marijuana.

Section 2.6 Title to Company Property. All property owned by the Company shall be deemed to be owned by the Company as an entity, and no Member or Manager individually shall have any ownership of Company property regardless of how title thereto may be held.

### ARTICLE III Members; Voting Rights

Section 3.1 Members; Membership Interests. The names and addresses of the Members are provided on the attached Schedule 1, which shall be amended from time to time to reflect additional or substitute Members in accordance with the terms of this Agreement. No Person may become a Member unless he, she, or it satisfies the terms of this Agreement. All Members shall be Members of the Company until they cease to be Members in accordance with the provisions of the Act, the Articles of Organization, or this Agreement. Each Member that is not a natural person may designate not more than one person to represent its interests with respect to any meeting or any action to be taken by the Company.

Section 3.2 Voting Rights.

(a) Except as otherwise provided in this Agreement or under any non-waivable provision of the Act or CT Law, the management of the Company shall be exclusively vested in the Manager(s). The Members shall have no right to take part in the conduct or control of the Company's day-to-day business by reason of being Members and shall have no right or authority to act or bind the Company. Any action required to be authorized or approved by the Members shall require the affirmative vote or written consent of a Majority in Interest of the Members, except where this Agreement requires a higher portion of the Members.

## SECTION E FINANCIAL STATEMENTS AND ORGANIZATIONAL STRUCTURE - SUBPART 1

Section 3.3 Investment Representations. Each Member represents and warrants that he, she, or it:

(a) has acquired his, her, or its Interest in the Company for his, her, or its own account, for investment only, and not with a view to the sale or distribution of that Interest or any portion or fractional part of that Interest;

(b) has had the opportunity to ask all questions as he, she, or it desires related to information about the Company and its current and prospective business plans and has received all information pertaining to the Company and its current and prospective business plans;

(c) understands and is aware of the restrictions on Transfer of his, her, or its Interest in the Company as provided in this Agreement;

(d) understands that the Company will engage in business that is highly regulated at the state and Federal level (further noting the status of operating a Dispensary Facility under Federal law and the risks attendant thereto);

(e) understands and acknowledges that an investment in the Company is speculative and involves certain risks due, in part, to the start-up nature of the Company and the legal environment in which it will operate; and

(f) understands that the Interests have not been registered under the Securities Act of 1933, as amended, or any state securities laws, and, as such, he, she, or it may not Transfer his, her, or its Interest in the Company without registration or the availability of an exemption from securities registrations.

Section 3.4 Meetings of the Members; Quorum; Participation by Teleconference; Consents in Lieu of Meetings. Quarterly meetings of the Members shall be held at the Company's principal place of business (provided same is not a medical marijuana Production or Dispensary Facility) or at any other place in Connecticut designated by the Manager(s) to review the Company's budget, profits and losses and any other matter to properly come before the Members. Other meetings of the Members may be called at any other time by the Manager(s) or by a Majority in Interest. Not less than five (5) nor more than ninety (90) days before each meeting, the Manager(s) or Member calling the meeting shall give written notice of the meeting to each Member. The notice shall state the time, place, and purpose of the meeting. Notwithstanding the foregoing provisions, each Member waives notice, if, before or after the meeting, the Member signs a waiver of the notice which is filed with the records of Members' meetings, or is present at the meeting in person or by proxy. Unless this Agreement provides otherwise, at a meeting of Members, the presence in person or by proxy of Members holding not less than a Majority in Interest constitutes a *quorum*. A Member may vote either in person or by written *proxy* signed by the Member or by the Member's duly authorized Attorney-in-Fact. Any action that is to be voted on, consented to or approved by the Members may be taken without a meeting, without prior notice, and without a vote, if consented to, in writing or by electronic transmission, by a Member or Members holding not less than a Majority in Interest (unless the

## SECTION E FINANCIAL STATEMENTS AND ORGANIZATIONAL STRUCTURE - SUBPART 1

matter being approved requires the vote of a greater percentage of Membership Interests, in which case taking the action will require such written or electronic consent by such greater percentage of Membership Interests). Any one or more Member may participate in a regular or special meeting of such Members by any means of conference telephone or similar communications equipment by which all Members participating in the meeting may simultaneously hear each other during the meeting. A Member participating in a meeting by such means is deemed to be present in person at the meeting.

Section 3.5 Non-Compete. The Members and Manager(s) shall have the right to participate in other business ventures; provided, however, that a Member or Manager may not directly or indirectly, own, manage, operate, finance, join, control, or participate, or be connected with, in any manner, any entity, operations or business venture in Connecticut that is related to the business of the Company, or that may compete in any manner with the Company, without the consent of the Manager(s) (or a Majority in Interest of the Members if the Manager is seeking approval); provided further that the foregoing restrictions shall not apply to the conduct of, or participation in, CPS or any of its affiliated or subsidiary entities.

### ARTICLE IV Manager(s)

Section 4.1 Operation. Subject to the provisions of the Act and this Agreement as to action required to be authorized or approved by the Members, the business and affairs of the Company shall be conducted by and all its powers shall be exercised by or under the direction of the Manager(s).

Section 4.2 Powers of the Manager(s). (a) Except as otherwise limited by Section 4.2 (b) or as otherwise provided in this Agreement, the Manager(s) shall have the exclusive right and power to manage the day to day operations of the Company's business. The initial Manager shall be Thomas Schultz as the CPS designee. With respect to Company affairs, the Manager(s) shall always act in the best interests of and in a fiduciary capacity for the Company.

(b) Notwithstanding anything contained herein to the contrary, the Manager(s) shall not without the affirmative vote or written consent of a Super Majority Interest of the Members:

(i) incur any indebtedness in excess of \$250,000, for which the Company has any liability;

(ii) commence, defend or settle litigation that pertains to the Company or any Company assets, provided that the Company shall bear the expenses of any litigation brought against the Manager(s) except litigation due to or arising from its fraud, gross negligence or willful misconduct;

(iii) sell, exchange, lease, mortgage, pledge, exclusively license, encumber or otherwise transfer substantially all of the Company's assets;

## SECTION E FINANCIAL STATEMENTS AND ORGANIZATIONAL STRUCTURE - SUBPART 1

(iv) enter into any transaction giving rise to an actual or potential conflict of interest between a Manager and the Company or any transaction between the Company and any of its Members (unless otherwise expressly stated in this Agreement, no Member or Manager shall be forced to recuse it, his, or herself from voting on any matter regardless of a potential or actual conflict of interest provided the conflict is disclosed to all the Members);

(v) conversion of the Company to a corporation;

(vi) approve the Transfer of a Membership Interest, or any part thereof, or cause the Company to admit or issue a Membership Interest to a new Member;

(vii) add additional Manager(s);

(viii) request additional Capital Contributions of the Members;

(ix) increase or decrease a Member's Percentage Interest as a result of additional capital contributions made by then existing or prospective Member(s);

(x) amend this Agreement; and

(xi) incur any indebtedness for which any of the Members have any liability.

Section 4.3 Number; Tenure. The Company shall initially have one Manager, who shall be Thomas Schultz as the CPS designee. The Manager(s) may, in their discretion and with the approval of a Super Majority in Interest of the Members, add up to two additional Manager(s) and select an individual(s) to serve in that capacity; provided any such individual is also eligible under Connecticut Law. If there is more than one Manager, actions and decisions shall be taken upon the consent of a majority of such Manager(s) with deadlocks to be decided by a Majority in Interest of the Members. Each Manager shall serve until he or she resigns or is removed as described in Section 4.7 or as otherwise provided in this Agreement.

Section 4.4 Compensation. The Members and the Manager(s) shall be reimbursed for all reasonable and necessary expenses incurred on behalf of the Company. Upon the approval of a Super Majority Interest of the Members, Members of the Company, including the Manager(s), may be permitted to provide services to, and receive compensation from, the Company. It is the intention of the parties that any compensation paid under this Section 4.4 shall constitute a "Guaranteed Payment" within the meaning of Section 707(c) of the Internal Revenue Code.

Section 4.5 Other Interests. Except as may be limited by this Agreement, the Manager(s) and the Members shall have the right to participate in other business ventures of every and any kind and the Manager(s) and the Members shall not be obligated to offer to the Company any opportunity to participate in any other business ventures. Neither the Company nor the Members nor the Manager(s) shall have any right to any income or profit derived from any such other business ventures.

## SECTION E FINANCIAL STATEMENTS AND ORGANIZATIONAL STRUCTURE - SUBPART 1

Section 4.6 Reliance by Third Parties. Persons dealing with the Company are entitled to rely conclusively upon the certificate of the Manager(s) to the effect that any particular Manager(s) is(are) then acting upon the power and authority as a Manager as herein set forth.

Section 4.7 Resignation; Removal; Appointment of Successor Manager(s).

(a) For so long as CPS is a Member of the Company: (i) Thomas Schultz and any successor CPS Manager designee may be removed and replaced, for any reason, immediately upon written notice from CPS; and (ii) in the event of the death, resignation, or removal of a CPS Manager designee, CPS shall have the exclusive right to appoint a replacement; provided that any successor Manager must be qualified and approved under CT Law.

(b) A Super Majority Interest may remove a Manager other than the CPS Manager designee at any time and for any reason.

(c) A Manager may resign at any time upon thirty (30) days advance written notice to the Members, unless the notice specifies a later time for the effectiveness of such resignation. The resignation of a Manager who is also a Member shall not constitute such Manager's withdrawal as a Member, and shall not affect the Manager's rights as a Member.

### ARTICLE V Capital Contributions

Section 5.1 Initial Capital Contributions. Within a reasonable period after the date of this Agreement and no later than ten (10) business days after receiving a Dispensary Facility license, each of the Members shall contribute the amount of the Capital Contribution set forth opposite such Member's name in Schedule 1 hereto. Notwithstanding anything contained in this Agreement to the contrary, the failure to make the required initial Capital Contribution, or withdrawal of Capital from the Company in contravention of this Agreement, shall be deemed an event of dissociation of such Member's Interest and, notwithstanding anything in this Agreement to the contrary, such Member shall be entitled to no payment upon such Member's dissociation from the Company.

Section 5.2 Additional Capital Contributions. No Member shall be obligated to contribute any additional capital to the Company except for its initial Capital Contribution as set forth on Schedule 1 hereto; provided that those Members who do make an additional Capital Contribution in response to a capital call made by the Manager(s) and a Super Majority Interest of the Members may increase such Member's Percentage Interest in the Company and consequently decrease the Percentage Interest of other Members, all as agreed upon and approved by the Manager and a Super Majority Interest of the Members.

Section 5.3 Capital Accounts; Limitation of Liability. A separate Capital Account shall be maintained for each Member. No Member shall have any personal liability for any obligation of the Company.



## SECTION E FINANCIAL STATEMENTS AND ORGANIZATIONAL STRUCTURE - SUBPART 1

Section 5.4 Member Loans and Related Party Transactions. A Member may loan money to and transact business with the Company, and the Company may loan money to and transact business with one or more Members or other entities owned or controlled by one or more Members, on market-rate terms and conditions that are consistent with commercially reasonable good business practice and in no event shall such rates be at rates greater than the Prime Rate (as published in the Wall Street Journal) plus twelve percent (12%).

### Section 5.5 Withdrawal or Reduction of Capital Contributions.

(a) No Member shall have the right to withdraw from the Company all or any part of his, her, or its Capital Contribution.

(b) A Member, irrespective of the nature of his, her, or its Capital Contribution, shall only have the right to demand and receive a return of capital in cash; provided, however, that such Member may receive a distribution in kind at the direction of the Manager(s).

Section 5.6 Negative Balance. Except as otherwise provided by law and the terms of this Agreement, the Members shall not be required to make up a negative balance in their Capital Accounts nor return any distributions received pursuant to this Agreement.

Section 5.7 No Interest. Except as provided herein, no Member shall be entitled to receive interest on his Capital Contribution or Capital Account balance.

## ARTICLE VI

### Distributions, Allocations and Tax Accounting Matters

Section 6.1 Distributions - General. All net income of the Company shall be distributed as follows:

(a) First, an amount sufficient to be distributed to the Members for payment of their income tax liability on their respective Percentage Interest of the net earnings of the Company, at the rate of 35%.

(b) Second, fifty (50%) of the balance to funding of a cash reserve account, for contingent or unforeseen liabilities of the Company, until such time as the cash reserve account has a \$250,000 balance; and

Upon the satisfaction of the payments contemplated in subsections (a), and (b) above, and upon determination by the Manager(s) and a Super Majority Interest, and subject to the reasonably anticipated business needs and opportunities of the Company, including the establishment of any additional reserves deemed necessary, any cash available for distribution shall be distributed to the Members in proportion to their Percentage Interests.

Section 6.2 Distribution of Proceeds of Capital Event. Subject to Section 9.5, if the Manager(s) and a Super Majority Interest determine that there is cash available for distribution from a Capital Event, such cash shall be distributed in the following priority:

SECTION E FINANCIAL STATEMENTS AND ORGANIZATIONAL STRUCTURE - SUBPART 1

- (a) Creditors. To the discharge, to the extent required by any lender or creditor, of debts and obligations of the Company;
- (b) Reserves. To fund reserves for contingent or unforeseen liabilities of the Company, to the extent deemed reasonable by the Manager(s) and a Super Majority Interest; and
- (c) Balance. Any balance to the Members up to and in proportion to the positive balances of their Capital Accounts.

Section 6.3 Allocations -- Operations. Subject to Section 6.5, the Income and Loss of the Company from operations of the Company in the normal course of its business shall be allocated among the Members in proportion to their Percentage Interests.

Section 6.4 Allocation of Income and Loss from Capital Events.

(a) Income from Capital Events. Subject to the special allocations of Section 6.5, any Income resulting from a Capital Event shall be allocated as of the date of the Capital Event as follows:

- (i) First, to the Members, if any, having negative Capital Account balances in an amount up to, and in proportion to, their respective negative Capital Account balances; and
- (ii) The balance, if any, to the Members in proportion to their Percentage Interests as of the date of the Capital Event.

(b) Losses from Capital Events. Subject to the special allocations of Section 6.5, any Losses resulting from a Capital Event shall be allocated as of the date of the Capital Event as follows:

- (i) First, to the Members, if any, having positive Capital Account balances in an amount up to, and in proportion to, their respective positive Capital Account balances; and
- (ii) The balance, if any, to the Members in proportion to their Percentage Interests as of the date of the Capital Event.

Section 6.5 Special Allocations. Notwithstanding any other provision of this Article VI, certain items of Income, Loss and deduction shall be allocated as follows:

(a) Minimum Gain Chargeback. If there is a net decrease in the amount of Partnership Minimum Gain during a calendar year, each Member will be allocated, before any other allocation is made under this Article VI, items of Income for such year (and, if necessary, subsequent years) in proportion to and to the extent of an amount equal to that Member's share of the net decrease in Partnership Minimum Gain (within the meaning of Treasury Regulations § .704-2(g)(2)). This provision is meant to satisfy the minimum gain chargeback requirement contained in Treasury Regulations § 1.704-2(f), and shall be interpreted consistently therewith.

SECTION E FINANCIAL STATEMENTS AND ORGANIZATIONAL STRUCTURE - SUBPART 1

(c) Qualified Income Offset. Notwithstanding any other provision of this Agreement to the contrary:

(i) A Member shall not be allocated Losses (or items thereof) if such allocation would cause or increase a deficit balance in such Member's Capital Account as of the end of the calendar year to which such allocation relates in excess of such Member's share of Partnership Minimum Gain as of the close of such year (determined pursuant to Treasury Regulations 1.704-2(g)) and such Member's Restoration Amount. Such excess deficit balance in a Member's Capital Account shall be referred to as the "Excess Deficit Balance". Any such Excess Deficit Balance that otherwise would have been allocated to such Member but for this (b)(i) shall be reallocated to the other Members.

(ii) In determining the extent to which a loss allocation under the terms of this Agreement causes or increases an Excess Deficit Balance, such Member's Capital Account shall be reduced for (1) adjustments that, as of the end of such fiscal year, reasonably are expected to be made under Treasury Regulations § 1.704-1(b)(2)(iv)(k) for depletion allowances, (2) allocations of loss or deduction that, as of the end of such calendar year, reasonably are expected to be made to such Member pursuant to Sections 704(e)(2) and 706(d) of the Code or Treasury Regulations § 1.751-1(b)(2)(ii), and (3) distributions that, as of the end of such calendar year, reasonably are expected to be made to such Member to the extent they exceed offsetting increases to such Member's Capital Account that reasonably are expected to occur during (or prior to) the calendar years in which such distributions reasonably are expected to be made (other than increases pursuant to Section 6.04(a)).

(iii) Notwithstanding (i) above, in the event that any Member unexpectedly receives an adjustment, allocation or distribution described in Treasury Regulations § 1.704-1(b)(2)(ii)(d)(4), (5) or (6), such Member will be subsequently allocated items of Income in an amount and manner sufficient to eliminate any Excess Deficit Balance of such Member as quickly as possible.

(c) Member Minimum Gain Chargeback. If during any fiscal year of the Company there is a net decrease in Member Nonrecourse Debt Minimum Gain (as such term is defined by Regulation § 1.704-2(i) but substituting the term "Member" for the term "partner" as the context requires) then each Member shall be specially allocated items of Income for such fiscal year (and, if necessary, for subsequent fiscal years) in the manner provided in Regulation § 1.704-2(i). This Section 6.4(c) is intended to comply with the partner nonrecourse debt chargeback provisions of Regulation § 1.704-2(i).

(d) Member Nonrecourse Deductions. Member nonrecourse deductions (as defined in Regulation § 1.704-2(i)(2) but substituting the term "Member" for the term "partner" as the context requires) shall be allocated as prescribed in Regulation § 1.704-2(i)(1).

(e) Offsetting Allocations. In the event that Income or Loss is allocated to one or more Members pursuant to subsection (b) above, subsequent Income or Loss will first be allocated (subject to the provisions of subsections (a)-(d)) to the Members in a manner designed

## SECTION E FINANCIAL STATEMENTS AND ORGANIZATIONAL STRUCTURE - SUBPART 1

to result in each Member having a Capital Account balance equal to what it would have been had the original allocation of Income or Loss pursuant to subsection (b) not occurred

Section 6.6 Source of Distributions. Each Member shall look solely to the assets of the Company for all distributions with respect to the Company and the Member's Capital Contribution thereto and shall have no recourse therefor (upon dissolution or otherwise) against the other Members. No Member shall have any right to demand or receive property other than cash upon dissolution and termination of the Company.

Section 6.7 Tax Allocations. Allocations of taxable income and loss shall generally be made in accordance with allocations of Income and Loss as described above, with allocations of items reflecting book-tax disparities being made in a manner consistent with the principles of Section 704(c) of the Code with respect to property contributed to the Company. Items of Income and Loss shall be allocated as of the date an item is realized for federal income tax purposes.

Section 6.8 Accounting Matters. The Manager(s) shall cause to be maintained complete books and records accurately reflecting the accounts, business and transactions of the Company. The fiscal year of the Company shall be the calendar year. The Company's books of account shall be kept on the cash or accrual basis of accounting, as the Manager may determine, in accordance with sound accounting practices and principles applied in a consistent manner by the Company; all methods of accounting and treatment of particular transactions reflected on these books shall be in accordance with the methods of accounting employed for federal income tax purposes. The determinations of the Manager(s) with respect to the treatment of any item or its allocation for federal, state or local income tax purposes shall be binding upon all Members.

### Section 6.9 Tax Status and Returns.

(a) Any provisions hereof to the contrary notwithstanding, for United States federal income tax purposes, each of the Members hereby recognizes that the Company will be subject to all provisions of Subchapter K of Chapter 1 of Subtitle A of the Code.

(b) The Tax Matters Partner shall prepare or cause to be prepared all tax returns and statements, if any, that must be filed on behalf of the Company with any taxing authority, and shall make timely filing thereof. The Tax Matters Partner shall determine whether the Company will make any elections available to the Company under the Code. Within ninety (90) days after the end of each calendar year (or within thirty (30) days prior to any extension filing date), the Tax Matters Partner shall prepare or cause to be prepared and delivered to each Member a report setting forth in reasonable detail the information with respect to the Company during such calendar year reasonably required to enable each Member to prepare his federal, state and local income tax returns in accordance with applicable law then prevailing.

(c) Thomas Schultz shall be designated as the initial Tax Matters Partner of the Company for federal income tax purposes, with a successor or replacement to be chosen by the Manager(s).

ARTICLE VII

**Transfer of Interests; Admission of Members; Withdrawal of Members**

Section 7.1 Transfer of Interests. Except as provided in Section 7.4, no Member may Transfer his, her, or its Interest, or any part thereof, except with the prior consent of the Manager(s) and approval of a Super Majority Interest of the Members (provided, however, that any such approved Transfer shall also be subject to any required approval under CT Law). Any purported transfer in violation of the foregoing shall be void *ab initio* and without any force or effect. Any transferee shall be subject to all of the terms and conditions of this Section 7.1, as well as the other provisions of this Agreement.

Section 7.2 Admission of New Members. No Person, including the successor or assign of any Member, shall be admitted as a Member of the Company after the date of this Agreement (either as a transferee or as a new or additional Member) without the prior consent of the Manager(s) and approval of a Super Majority Interest of the Members and the execution of a joinder to this Agreement and such other documents and agreements as the Manager(s) may require in his/their sole discretion.

Section 7.3 Withdrawal of Members. Any Member shall have the right to voluntarily withdraw from the Company at any time provided that the Member gives the Company at least ninety (90) days prior notice in writing of his or her intention to withdraw from the Company and terminate his or her Membership Interest. Any Member acting for the Company as a medical professional (including, but not limited to, as a doctor or as a pharmacist) who ceases to act in such capacity shall be deemed to have withdrawn from the Company.

Section 7.4 Drag-along Rights At any time prior to the Transfer of an Interest, if one or more Members holding no less than a majority in interest (such Member or Members, the "Dragging Member"), proposes to consummate, in one transaction or a series of related transactions, a sale of a majority in interest of the Company (a "Drag-along Sale"), the Dragging Member shall have the right, after delivering the Drag-along Notice in accordance with Section 7.4(c) and subject to compliance with Section 7.4(d), to require that each other Member (each a "Drag-along Member) to participate in such sale in the manner set forth in Section 7.4 (b).

(b) Sale of Percentage Interests

(i) If the Drag-along Sale is structured as a sale resulting a a majority of the percentage interests of the Members being held by a third party purchaser, then each Drag-along Member shall sell, with respect to its percentage interests, an amount equal to the product obtained by multiplying (1) the applicable percentage interests held by such Drag-along Member by (2) a fraction (x) the numerator of which is equal to the percentage interests that the Dragging Member proposes to sell in the Drag-along Sale and (y) the denominator of which is equal to the percentage interests held by the Dragging Member at such time; and

(ii) If the Drag-along Sale is structured as a sale of all or substantially all of the consolidated assets of the Company or as a merger, consolidation, recapitalization, or reorganization of the Company or other transaction requiring the consent or approval of the Members, then notwithstanding anything to the contrary in this Agreement, each Drag-along Member shall vote in favor of the transaction, and shall take all actions to waive any dissenters', appraisal or other similar rights that it may have in connection with such transaction.

## SECTION E FINANCIAL STATEMENTS AND ORGANIZATIONAL STRUCTURE - SUBPART 1

(c) Sale Notice. The Dragging Member shall exercise its rights pursuant to this Section by delivering a written notice (the "Drag-along Notice") to the Company and each Drag-along Member no more than ten business days after the execution and delivery by all of the parties thereto of the definitive agreement entered into with respect to the Drag-along Sale. The Drag-along Notice shall make reference to the Dragging Members' rights and obligations hereunder and shall describe in reasonable detail the terms and conditions of the Drag-along Sale and the parties thereto together with a copy of the form of agreement proposed to be executed in connection therewith.

(d) Conditions of Sale. The obligations of the Drag-along Members in respect of a Drag-along Sale under this Section are subject to the satisfaction of the following conditions:

(i) The consideration to be received by each Drag-along Member shall be in the same form and amount of consideration to be received by the Dragging Member in proportion to the percentage interest of such Member being sold; and

(ii) Each Drag-along Member shall execute the applicable purchase agreement, if applicable, and make or provide the same representations, warranties, covenants, indemnities and agreements as the Dragging Member makes or provides with respect to its respective title to and ownership of percentage interests of such Member; provided, that all representations, warranties, covenants and indemnities shall be made by the Dragging Member and each Drag-along Member severally and not jointly and any indemnification obligation shall be pro rata based on the consideration received by the Dragging Member and each Drag-along Member, in each case in an amount not to exceed the aggregate proceeds received by the Dragging Member and each such Drag-along Member in connection with the Drag-along Sale.

(e) Consummation of Sale. The Dragging Member shall have 60 days following the date of the Drag-along Notice in which to consummate the Drag-along Sale on the terms set forth in the Drag-along Notice.

## ARTICLE VIII Dissociation

Section 8.1 Event of Dissociation. Unless this Agreement expressly provides otherwise, a Member shall cease to be a Member and he, she, or its Membership Interest shall automatically terminate upon the occurrence of one or more of the following events:

(a) such Member files a voluntary petition in bankruptcy or is adjudicated bankrupt or insolvent;

(b) a Member's gross negligence, dishonesty, willful malfeasance or gross misconduct in connection with his employment by, or activities in connection with, the Company, or any action or matter regarding such Member that may jeopardize the Company's, Producer license with the State of Connecticut Department of Consumer Protection, as determined by the Manager(s) and unanimous consent of the other Members;

(c) breach of this Agreement by a Member as determined by the Manager(s) and Super Majority Interest of the other Members;

(d) a Member's voluntary withdrawal in accordance with Section 7.3 of this Agreement;

SECTION E FINANCIAL STATEMENTS AND ORGANIZATIONAL STRUCTURE - SUBPART 1

- (e) the adjudication of incompetency or custodianship of a Member; and/or
- (f) the death of a Member.

Section 8.2 Distribution and Redemption Upon Dissociation. Unless this Agreement expressly provides otherwise, upon the occurrence of an Event of Dissociation and provided the occurrence of such Event of Dissociation does not cause dissolution of the Company:

(a) Distribution. The Dissociating Member or the Dissociating Member's estate or legal representative shall receive, within a reasonable time after the occurrence of an Event of Dissociation any distribution under Section 6.1 or 6.2, which the Member was entitled to receive prior to the Event of Dissociation.

(b) Automatic Termination of Membership Interest. Upon the occurrence of an Event of Dissociation, the Company and the disassociated Member (or his or her personal representative, as applicable) hereby acknowledge and agree that he, she, or its Membership Interest and all associated rights in the Company shall be automatically terminated as of the date of the Event of Dissociation.

(c) Liquidating Payment. The liquidating payment to the Dissociating Member with respect to the terminating Membership Interest shall be at an amount as determined as follows: the Company and the Dissociating Member shall mutually agree upon a nationally recognized company that has experience in business valuations (the "Valuation Company"), which Valuation Company shall perform a business valuation and determine the current market value of all of the Company's assets, tangible and intangible, including all intellectual property and goodwill. The value of the Company shall be the value determined under this method. The value of the Dissociating Member's Interest and the associated liquidating payment is the foregoing value multiplied by such Member's Percentage Interest in the Company as set forth in Schedule 1. Notwithstanding the foregoing, the liquidating payment computed in accordance with the preceding sentence shall be reduced by thirty percent (30%) as a result of termination of the Membership Interest due to an Event of Dissociation described in Section 8.1(b) or (d).

(d) Payment. Payments under paragraph (a) of this Section 8.2 shall be made in accordance with this Article VI. Payments under paragraph (b) of this Section 8.2 shall be made within sixty (60) days after the determination of the liquidating payment and shall be, at the option of the Company, in either cash or evidenced by a note which shall (i) be in the principal amount equal to the purchase price for such Interest (ii) bear interest at the rate per annum equal to the prime rate in effect at Bank of America (or any successor thereto) as of the date of the Event of Dissociation and (iii) be payable in 60 equal monthly payments of principal and interest, with payment in full due five years after the Event of Dissociation. At the option of the Company, payments of any amounts by the Company under this Section 8.2 may be offset by an amount equal to any indebtedness owed to the Company by the Dissociating Member. The portion of the liquidating payment in excess of the amount in the Member's Capital Account, after any final distributions, shall be treated as ordinary income to the Dissociating Member.

## SECTION E FINANCIAL STATEMENTS AND ORGANIZATIONAL STRUCTURE - SUBPART 1

(e) Challenge of Termination. The Dissociating Member shall not be entitled to challenge in any way the termination of his, her, or its Interest pursuant to this Section 8.2.

(f) Non-Competition Covenant. As additional consideration for the liquidating payment or permission to Transfer a Membership Interest, the Member and the Company agree that the Non-Competition restrictions set forth in this Agreement shall extend for a period of (5) years from the date of the Transfer or Event of Dissociation.

Section 8.3 Date of an Event of Dissociation. For purposes of this Agreement, the dates of an Event of Dissociation referred to in Sections 8.1 and 8.2 shall be deemed to be as follows:

(a) if the Event of Dissociation is the bankruptcy or insolvency of a Member, the date shall be the date that such Member shall generally not, or be unable to, or shall admit in writing his inability to, pay his debts as such debts become due, or commence any proceeding (or has any proceeding commenced against him, which petition, application or proceeding remains undismissed or unstayed for a period of 30 days or more) under any bankruptcy, reorganization, arrangement, readjustment of debt, dissolution or liquidation law or statute of any jurisdiction, whether now or hereafter in effect;

(b) if the Event of Dissociation is a Member's gross negligence, dishonesty, willful malfeasance or gross misconduct in connection with his employment by, or activities in connection with, the Company, the date of such Event of Dissociation shall be the date on which the Manager(s) and other Members determine that the Member acted in such manner; if the Event of Dissociation is a breach of this Agreement by a Member, the date of such Event of Dissociation shall be the date on which the Manager(s) and other Members determine that such a breach occurred;

(c) if the Event of Dissociation is the adjudication of incompetency or custodianship of a Member, the date of such Event of Dissociation shall be the date that a court determines that such Member lacks the capacity to handle his or her affairs, or appoints a guardian, conservator or committee to manage the affairs of such Member; or

(d) if the Event of the Dissociation is the death of the Member or withdrawal of the Member, the date of such Event of Dissociation shall be the date of the death or withdrawal of the Member.

## ARTICLE IX Dissolution

Section 9.1 Dissolution. The Company shall be dissolved and its affairs wound up upon the first of the following to occur:

(a) The consent of the Manager(s) affirmative vote or written consent of a Super Majority Interest of the Members;



## SECTION E FINANCIAL STATEMENTS AND ORGANIZATIONAL STRUCTURE - SUBPART 1

- (b) The sale or other disposition of all or substantially all of the assets of the Company and cessation of the Company's business in the ordinary course; or
- (c) The entry of a decree of judicial dissolution under Section 18-802 of the Act.

### Section 9.2 Liquidation.

(a) Upon the occurrence of an event of dissolution in Section 9.1 of this Agreement, the Company shall cease to engage in any further business, except to the extent necessary to perform existing obligations, and shall wind up its affairs and liquidate its assets. The Manager(s), or if there be no Manager(s) then in office, the Members (by a vote of a Majority in Interest), shall appoint a liquidator (who may, but need not, be a Member or Manager) who shall have sole authority and control over the winding up and liquidation of the Company's business and affairs and shall diligently pursue the winding up and liquidation of the Company.

(b) During the course of liquidation, the Members shall continue to share Income and Losses as provided in Article VI of this Agreement.

Section 9.3 Liabilities. Liquidation shall continue until the Company's affairs are in such condition that there can be a final accounting, showing that all fixed or liquidated obligations and liabilities of the Company are satisfied or can be adequately provided for under this Agreement. The assumption or guarantee in good faith by one or more financially responsible persons shall be deemed to be an adequate means of providing for such obligations and liabilities. When the liquidator has determined that there can be a final accounting, the liquidator shall establish a date for the distribution of the proceeds of liquidation of the Company (the "Distribution Date"). The net proceeds of liquidation of the Company shall be distributed to the Members as provided in Section 9.5 hereof not later than the Distribution Date.

Section 9.4 Settling of Accounts. Subject to any applicable provisions of the Act, upon the dissolution and liquidation of the Company, the proceeds of liquidation shall be applied as follows: (i) first, to pay all expenses of liquidation and winding up; (ii) second, to pay all debts, obligations and liabilities of the Company in the order of priority as provided by law, other than on account of Members' contributions; and (iii) to establish reasonable reserves for any remaining contingent or unforeseen liabilities of the Company not otherwise provided for, which reserves shall be maintained by the liquidator on behalf of the Company in a regular interest-bearing trust account for a reasonable period of time as determined by the liquidator. If any excess funds remain in such reserve at the end of such reasonable time, then such remaining funds shall be distributed by the Company to the Members pursuant to Section 9.5 hereof.

Section 9.5 Distribution of Proceeds. Subject to any restrictions contained in the Act, upon final liquidation of the Company but not later than the Distribution Date, the net proceeds of the liquidation shall be distributed first, to the payment of the Company's debts, liabilities, and the expenses of liquidation, second, to the establishment of reserves for contingent and unforeseen liabilities of the Company, and third, to the Members, in accordance to positive balances in their respective Capital Accounts.

## SECTION E FINANCIAL STATEMENTS AND ORGANIZATIONAL STRUCTURE - SUBPART 1

Section 9.6 Filing. Upon dissolution and liquidation of the Company, the liquidator shall cause to be executed and filed with the Secretary of the State articles of dissolution in accordance with the Act.

### ARTICLE X Officers

Section 10.1 Enumeration. The officers of the Company shall consist of a President, Dispensary Facility Manager, and such other officers as the Managers shall determine. Each officer shall devote such time to the affairs of the Company as may be reasonably necessary for performance by the officer of his or her duties hereunder and as may be proscribed by applicable law. Each officer of the Company shall, in the performance of his or her duties as such, owe to the Members fiduciary duties, including duties of loyalty and care, of the type owed by officers of a corporation to the stockholders of such corporation under the laws of the State of Connecticut.

Section 10.2 Qualification. No officer need be a Member or Manager. Any two or more offices may be held by the same person.

Section 10.3 Tenure. Except as otherwise provided by the Act or by this Agreement, each of the officers of the Company shall hold his or her office until his or her successor is elected and qualified or until his earlier death, resignation or removal. Any officer may resign by delivering his written resignation to the Company, and such resignation shall be effective upon receipt unless it is specified to be effective at some other time or upon the happening of some other event.

Section 10.4 Removal. The Manager(s) may remove any officer at any time with or without cause and with or without notice and/or hearing; provided that if an officer is also a Manager, such officer may be removed by the approval of a Super Majority Interest of the Members.

Section 10.5 Vacancies. Any vacancy in any office may be filled for the unexpired portion of the term by the Manager(s), with the approval of a Super Majority Interest.

Section 10.6 President. The President shall, subject to the direction of the Managers, have general supervision and control over the personnel and operations of the Company's business. Thomas Schultz shall be the initial President of the Company.

Section 10.7 Dispensary Facility Manager. In accordance with CT Law, and as more particularly the Regulations of the Department of Consumer Protection of the State of Connecticut concerning the Palliative Use of Marijuana, Section 21a-408-1 *et. seq.*, the Dispensary Facility Manager shall be a licensed dispensary in the State of Connecticut with complete control and management over the Dispensary Facility (as defined by such Regulations) operated by the Company.

## SECTION E FINANCIAL STATEMENTS AND ORGANIZATIONAL STRUCTURE - SUBPART 1

Section 10.8 Other Powers and Duties. Subject to this Agreement, each officer of the Company shall have in addition to the duties and powers specifically set forth in this Agreement, such duties and powers as are customarily incident to his office, and such duties and powers as may be designated from time to time by the Manager(s).

### ARTICLE XI Exculpation and Indemnification

Section 11.1 Exculpation. The Manager(s) or any officer shall not be liable to the Company or any Member for any loss in connection with the business and affairs of the Company or for any act or failure to act on behalf of the Company in connection with the business and affairs of the Company unless such loss, act or failure to act resulted from gross negligence or willful misconduct by the Manager(s) or such officer.

Section 11.2 Indemnification. The Company shall, to the extent permitted by the Act, indemnify, defend, save harmless and pay all judgments and claims against the Members, the Manager(s), any officer or the Organizer, including any claims asserted by a Member, arising from any liability or damage incurred by reason of any actions, inactions or decisions of the Members, Manager(s), any officer or Organizer that are within the scope of the authority provided hereunder or are taken upon advice of counsel, provided that the same were (i) acted upon in good faith and in a manner believed by such person to be in, or not opposed to, the best interests of the Company, and (ii) not the result of fraud, gross negligence, willful misconduct, or a material breach of this Agreement. Reasonable expenses incurred by any such indemnified party in connection with the matters referred to above may be paid or reimbursed by the Company in advance of the final disposition of the proceeding upon receipt by the Company of (i) a written affirmation by the indemnified party of his, her, or its good faith belief that he, she, or it met the standard of conduct necessary for indemnification by the Company, and (ii) a written undertaking by or on behalf of the indemnified party to repay such amount if it shall ultimately be determined by a court of competent jurisdiction that he, she, or it has not met that standard of conduct.

### ARTICLE XII Inspection of Company Records

Section 12.1 Records to be Kept. The Company shall keep at its principal place of business or at such other office as shall be designated by the Manager(s):

- (a) A current list of the full name and last known business, residence or mailing address of the Manager(s) and each Member separately identifying the Manager(s) and the Members;
- (b) A copy of the filed Articles of Organization and all amendments thereto, together with executed copies of any powers of attorney pursuant to which any document has been executed;
- (c) Copies of this Agreement, and all amendments hereto;

## SECTION E FINANCIAL STATEMENTS AND ORGANIZATIONAL STRUCTURE - SUBPART 1

(d) Copies of the Company's federal income tax returns and financial statements for the three most recent years; and

(e) Such other information as may be required by law.

Section 12.2 Inspection of Company Records. The accounting books and the records set forth in Section 12.1 shall be open to inspection upon the reasonable request of any Member at any reasonable time during usual business hours, for a purpose reasonably related to such Member's interest as a Member. Such inspection by a Member may be made in person or by agent or attorney, and the right of inspection includes the right to copy and make extracts (at the sole cost and expense of the requesting Member).

Section 12.3 Limitation. Notwithstanding any provision of this Article XII to the contrary, nothing herein shall be interpreted to provide any Member with any right: (i) that extends beyond those that may exist under the Act related to the subject matter in this Article XII; or (ii) to participate in the management of the Company except as may otherwise be provided in this Agreement.

### ARTICLE XIII Miscellaneous

Section 13.1 Term. The term of the Company shall be perpetual, unless the Company is earlier dissolved in accordance with either the provisions of this Agreement or the Act.

Section 13.2 Amendments. This Agreement may be amended only by consent of the Manager(s) and approval of a Super Majority Interest of the Members. Any such amendment shall be in writing, duly executed by all of the Members and the Manager(s). Notwithstanding the foregoing, the Manager(s) shall have authority to modify Schedule 1 from time to time to reflect changes in the information set forth therein or as required in the judgment of legal counsel to comply with applicable federal and state laws.

Section 13.3 Agreement is Binding Upon Successors. Any permitted heirs, successors and assigns of any Member shall be bound by the provisions of this Agreement.

Section 13.4 Seal. The Manager(s) may adopt a seal of the Company in such form as the Manager(s) shall decide.

Section 13.5 Entire Agreement. This Agreement, and the Schedules hereto, constitute the entire agreement among parties with respect to the subject matter hereof, and supersedes all prior and contemporaneous agreements, representations, and understandings of the parties with respect to the Company.

Section 13.6 Third Parties. Nothing in this Agreement, express or implied, is intended to confer upon any party, other than the parties hereto, and their respective successors and

## SECTION E FINANCIAL STATEMENTS AND ORGANIZATIONAL STRUCTURE - SUBPART 1

permitted assigns, any rights, remedies, obligations or liabilities under or by reason of this Agreement, except as expressly provided herein.

Section 13.7 Governing Law. This Agreement shall be governed by and construed under the substantive laws of the State of Connecticut, without regard to Connecticut choice of law provisions.

Section 13.8 Counterparts. This Agreement may be executed upon an original and one or more duplicate originals, all of which taken together shall constitute one agreement.

Section 13.9 Titles and Subtitles; Form of Pronouns; Construction and Definitions. The titles of the sections and paragraphs of this Agreement are for convenience only and are not to be considered in construing this Agreement. All pronouns used in this Agreement shall be deemed to include masculine, feminine and neuter forms, the singular number includes the plural and the plural number includes the singular. Unless otherwise specified, references to Sections or Articles are to the Sections or Articles in this Agreement. Unless the context otherwise requires, the term "including" shall mean "including, without limitation."

Section 13.10 Severability. If one or more provisions of this Agreement are held by a proper court to be unenforceable under applicable law, portions of such provisions, or such provisions in their entirety, to the extent necessary and permitted by law, shall be severed herefrom, and the balance of this Agreement shall be enforceable in accordance with its terms.

Section 13.11 No Right of Employment. This Agreement does not confer upon any party hereto, including any current or future Member, a right to employment or continued employment, as the case may be, by the Company or any other business controlled by the Members or the Manager(s).

Section 13.12 Specific Performance. The Company and each Member understands, acknowledges, covenants and agrees that: (1) the provisions of this Agreement represent reasonable and necessary protections of the legitimate interests of the other parties (collectively, the "**Interested Parties**"); (2) the failure of the Company or any Member (a "**Breaching Party**") to observe and comply with any of the provisions of this Agreement may cause irreparable harm to one or more of the Interested Parties; (3) it is and will continue to be difficult to ascertain the nature, scope and extent of such harm; and (4) a remedy at law for such failure or such harm may be insufficient. Accordingly, it is the intention of the Company and Members that, in addition to any other rights and remedies which any Interested Party may have in the event of any breach or threatened breach of any of the provisions of this Agreement by an allegedly Breaching Party, each of the Interested Parties shall be, and each of them hereby expressly is, authorized by the allegedly Breaching Party to demand and obtain, without need to post any bond or other security, specific performance, temporary and permanent injunctive relief and all other appropriate equitable relief against any allegedly Breaching Party, in order to enforce each of the provisions of this Agreement against any allegedly Breaching Party, or in order to prevent any breach of any of the provisions of this Agreement by any allegedly Breaching Party.

## SECTION E FINANCIAL STATEMENTS AND ORGANIZATIONAL STRUCTURE - SUBPART 1

Section 13.13 Notices. Any notice or other communication under this Agreement shall be in writing and may be sent by facsimile, electronically, overnight courier or registered mail to the parties at the addresses set forth in Schedule 1 (or such other address as a Member may specify by notice from time to time to the Company); provided, however, that any such notice required or permitted to be given hereunder shall only be deemed to be given when sent by facsimile or electronically, hand delivered, or one (1) business day after pickup by United Parcel Service, Airborne, Federal Express, or similar overnight express service, in each case addressed to the parties at their respective addresses referenced in Schedule 1 (or such other address as a Member may specify by notice from time to time to the Company).

Section 13.14 Waiver of Action for Partition. Each of the Members irrevocably waives any right such Member may have to maintain any action for partition with respect to the Company or any property of the Company.

Section 13.15 Right to Convert to Corporate Form. Notwithstanding anything to the contrary set forth herein, upon the consent of the Manager(s) and approval of a Super Majority Interest of the Members and without provision for any dissenters, appraisal or similar rights (each of which is hereby waived), the Manager(s) may, at any time by not less than thirty (30) days prior written notice given to all Members, cause the Company to convert to one or more corporations, by such means (including merger or consolidation or other business combination; transfer of all or a part of the Company's assets; and/or transfer of the Members' respective Interests) as the Manager(s) may reasonably select. Upon such conversion:

(a) The Interest of each Member shall be exchanged for, or otherwise converted into, shares of capital stock of such corporation or corporations representing an equity interest therein equivalent to such Member's equity interest in the Company but without any right to tax distributions;

(b) The stockholders of such corporation or corporations, and such corporation or corporations, shall enter into a stockholders agreement incorporating the terms of this Agreement; and

(c) Each person that is now or hereafter becomes a Member of the Company by execution of this Agreement, an amendment hereto or an instrument acknowledging that such person is bound hereby, irrevocably constitutes and appoints the Manager(s) of the Company and any person designated by the Manager(s) of the Company to act on his, her, or its behalf for the purposes of this Section 13.15, and each of them acting singly, such person's true and lawful agent and attorney-in-fact with full power and authority in such person's name, place and stead to execute, acknowledge, deliver, swear to, file and record at the appropriate public offices any and all agreements, instruments and other documents (including, without limitation, the organizational documents of the corporation or corporations into which the Company may be converted as contemplated by this Section 13.15, the agreements among the stockholders of such corporation or corporations and/or such corporation or corporations referred to in this Section 13.15, and instruments of assignment and transfer assigning the assets of the Company or the Members' respective Interest in the Company, as the case may be, to such corporation or corporations in order to effectuate such conversion as contemplated by this Section 13.15) as

## SECTION E FINANCIAL STATEMENTS AND ORGANIZATIONAL STRUCTURE - SUBPART 1

are necessary or appropriate, in the reasonable opinion of the President of the Company or such person designated by him, to implement and effectuate the provisions of this Section 13.15, which the power of attorney is hereby agreed and acknowledged to be irrevocable and coupled with an interest, in recognition of the fact that President of the Company will be relying upon the power to act as contemplated by this Section 13.15 in connection with the conversion of the Company into a corporation or corporations and the other matters contemplated by this Section 13.15, and shall survive any death, retirement, resignation, withdrawal, expulsion, removal, bankruptcy, dissolution or adjudication of incompetence or insanity of any Member until such time as the provisions of this Section 13.15 have been implemented and effectuated to the reasonable satisfaction of the Company.

Section 13.16 Counterparts. This Agreement may be executed in any number of counterparts with the same effect as if all parties had signed the same document, and all counterparts shall be construed together and shall constitute the same instrument.

Section 13.17 Dispute Resolution; Arbitration. In the event of a conflict between the Company and/or its Members (including CPS), Manager(s), officers, or Organizer, the Company, Members, and Manager(s) hereby agree to make good faith efforts to resolve the dispute as quickly, quietly, and economically as possible. If the dispute cannot be resolved with good faith efforts after a period of thirty (30) days, the Company, its Members, and Manager(s) hereby agree that any dispute arising out of this Agreement, directly or indirectly, must be solely resolved by binding arbitration as set forth below. After the thirty (30) day period, any party to the dispute may refer the dispute to an arbitration process that will be conducted in accordance with the procedures in this Agreement and the AAA Commercial Arbitration Rules ("AAA Rules") that are in effect as of the date of written demand for arbitration. If there is a conflict between the AAA Rules and this Agreement, the provisions of this Agreement will control. Arbitration actions will commence upon written notice from a party of a dispute that is subject to arbitration. All arbitration proceedings must be heard by a single neutral arbitrator. The party initiating the dispute shall bear the responsibility of referring the dispute to arbitration. The arbitrator will not have the power to make an award or impose a remedy that could not be made or imposed by a court deciding the matter in the same jurisdiction. All parties waive any right he, she, or it may have to punitive or special damages. All aspects of the dispute and arbitration will be confidential and no party shall discuss such matter with any Person except as necessary to reach a resolution. Neither the parties nor the arbitrator may disclose the existence, content, or results of the arbitration, unless required to comply with legal or regulatory requirements. Before making any required disclosure, the disclosing party must give written notice to the other parties in order to afford the non-disclosing parties an opportunity to protect its/their interests. The result of the arbitration will be binding on the parties, and arbitrator's judgment may be entered in any court having jurisdiction. Each party shall bear its own costs and legal expenses, unless the arbitrator finds that a party has acted in bad faith, in which case the arbitrator, in his or her sole discretion, may award the other party or parties legal fees and costs to be allocated amount the parties in the arbitrator's sole discretion. Failure to act in good faith or otherwise abide by the terms of this Section 13.17, including strict adherence its confidentiality restrictions, shall be a material breach of this Agreement.

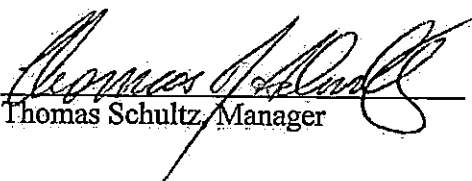
**\*\*THIS AGREEMENT CONTAINS A BINDING ARBITRATION CLAUSE AND  
NON-COMPETITION RESTRICTIONS\*\***

SECTION E FINANCIAL STATEMENTS AND ORGANIZATIONAL STRUCTURE - SUBPART 1

IN WITNESS WHEREOF, the undersigned hereby execute this Agreement as of the date first above written.

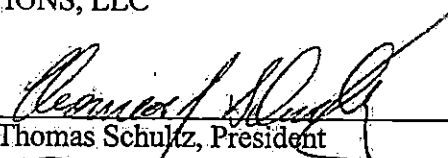
**COMPANY:**

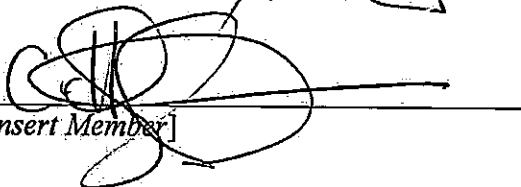
CONNECTICUT PHARMACEUTICAL  
RESEARCH CENTER LLC

By:   
Thomas Schultz, Manager

**MEMBERS:**

CONNECTICUT PHARMACEUTICAL  
SOLUTIONS, LLC

By:   
Thomas Schultz, President

  
[Insert Member]

[Insert Member]

[Insert Member]



**SECTION E FINANCIAL STATEMENTS AND ORGANIZATIONAL STRUCTURE - SUBPART 1**

**SCHEDULE 1**

**NAMES, ADDRESSES AND INITIAL CAPITAL CONTRIBUTIONS OF MEMBERS**

<i>Name of Member</i>	<i>Address</i>	<i>Capital Contribution</i>	<i>Percentage Interest</i>
Connecticut Pharmaceutical Solutions, LLC	47 Main Street, Portland, Connecticut 06480	\$19,716	85%
Colleen Higgins	43 Dale Drive, Milford, CT 06461	\$3,479	15%
		\$	%
		\$	%
		\$	%
		\$	%
		\$	%
		\$	%
<b>TOTAL</b>		\$	100.00%

**SECTION F BONUS POINTS, SUBPART 1**  
**EMPLOYEE WORKING ENVIRONMENT PLAN**

In addition to the Training and Continuing Education Opportunities described in our response to Section C. Subpart 7, CPRC will offer:

- Codes of Conduct compliant with State and Federal requirements, including Employer paid Employee Assistance Programs, as described in the CPRC Employee Handbook (attached)
- Wages set to a minimum of United States Bureau of Labor Statistics Occupational Employment Statistics median wages by occupation
- A 401k Retirement Savings Plan - The 401 (K) Retirement Savings Plan enables employees to save for retirement. Employees may elect to defer a portion of their pay on a weekly basis. The Company will match up to one percent (1%) of the employee's contribution.
- Health Insurance - The Company provides a core benefit program which includes health and life insurance coverage.
- All full time employees, as defined in Section III, of the attached handbook, Employee Classifications are eligible to participate in the life insurance as of the first of the month following date of hire.
- All employees who are normally scheduled to work 30 hours, or more, per week, are eligible to participate in the medical insurance as of the first of the month following date of hire.
- The Company contributes toward the cost of insurance coverage. Eligible employees will be provided with plan information in advance of their eligibility date.
- Tuition Reimbursement - The Company will reimburse fifty percent (50%), up to fifteen hundred dollars (\$1500.00), for courses related to the employee's job when the employee earns a grade of B or better. All courses must be approved in advance. The reimbursement will occur when the course is completed and the grade is submitted to the Dispensary Manager or Company President. If the employee does not remain employed with the Company for twelve (12) months after completing the course s/he will be responsible for paying the Company back for such course(s).

# CT Pharmaceutical Research Center LLC

## Employee Handbook

Section F Bonus Points Subpart 1 Employee Working Environment Plan

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WELCOME .....	5
ABOUT THE COMPANY .....	5
SECTION I: EMPLOYMENT POLICIES .....	5
EMPLOYMENT-AT-WILL .....	5
EQUAL EMPLOYMENT OPPORTUNITY.....	6
IMMIGRATION LAW COMPLIANCE.....	6
AMERICANS WITH DISABILITIES ACT (ADA).....	7
PREGNANCY DISCRIMINATION ACT .....	7
GINA- GENETIC INFORMATION NON-DISCRIMINATION ACT.....	7
NON-DISCRIMINATION AND HARASSMENT PREVENTION POLICY .....	7
COMPLAINT PROCEDURES.....	8
CODE OF ETHICS .....	9
WORKPLACE MONITORING .....	9
NON-DISCLOSURE AND CONFIDENTIALITY .....	10
EMPLOYMENT OF RELATIVES AND SIGNIFICANT OTHERS .....	10
CONFLICTS OF INTEREST .....	10
OUTSIDE EMPLOYMENT .....	11
BULLETIN BOARDS .....	11
PERSONNEL FILES .....	11
CHANGE OF PERSONNEL INFORMATION .....	11
REFERENCE CHECKS .....	12
BACKGROUND CHECKS .....	12
SECTION II: EMPLOYMENT GUIDELINES .....	12
HOURS OF WORK .....	12
MEAL PERIODS .....	12
ATTENDANCE AND PUNCTUALITY.....	13
EMERGENCY CLOSURE - INCLEMENT WEATHER.....	13
TRAINING & PROFESSIONAL DEVELOPMENT & LICENSURE.....	13
TUITION REIMBURSEMENT POLICY .....	14
SUBPOENAS & DECLARATIONS .....	14
VISITORS.....	14
INFORMATION TECHNOLOGY SYSTEMS.....	15
Email Policy.....	15
Internet Policy.....	15

**Section F Bonus Points Subpart 1 Employee Working Environment Plan**

Social Networking Policy ..... 16

COMPANY EQUIPMENT AND PROPERTY ..... 16

USE OF COMPANY VEHICLES ..... 16

EXPENSE REIMBURSEMENT ..... 17

SECURITY AND MONITORING ..... 17

FACILITY ACCESS ..... 18

SOLICITATIONS ..... 18

SMOKING ..... 18

TELEPHONE..... 18

CELL PHONE ..... 18

DRESS CODE ..... 19

HOUSEKEEPING- MAINTENANCE OF WORK AREAS ..... 19

SECTION III: EMPLOYEE CLASSIFICATIONS ..... 19

    CLASSIFICATIONS..... 19

SECTION IV: COMPENSATION AND BENEFITS ..... 20

    SALARY AND COMPENSATION ..... 20

    TIME CARDS - RECORDING TIME WORKED ..... 20

    OVERTIME..... 20

    PAYDAYS ..... 20

    DIRECT DEPOSIT ..... 21

    PAYROLL DEDUCTIONS ..... 21

    GARNISHMENTS OF EMPLOYEE WAGES ..... 21

    ADMINISTRATIVE PAY CORRECTIONS ..... 21

    EMPLOYEE BENEFITS ..... 21

        401k Retirement Plan..... 22

        Health Insurance ..... 22

    CONTINUATION OF GROUP HEALTH COVERAGE ..... 22

SECTION V: TIME AWAY FROM WORK ..... 24

    HOLIDAYS..... 24

    SICK DAYS..... 25

    VACATION TIME..... 25

    BEREAVEMENT LEAVE..... 26

    JURY DUTY ..... 26

    VOTING..... 26

    CONNECTICUT FAMILY VIOLENCE LEAVE ..... 27

    MILITARY LEAVE..... 27

**Section F Bonus Points Subpart 1 Employee Working Environment Plan**

**SECTION VI: HEALTH & SAFETY REGULATIONS ..... 28**

- WORKERS COMPENSATION INSURANCE..... 28
- REPORTING ACCIDENTS ..... 28
- HEALTH AND SAFETY REGULATIONS..... 28

**SECTION VIII: EMPLOYEE CONDUCT & DISCIPLINARY ACTION ..... 29**

- PERSONAL CONDUCT ..... 29
- COOPERATION WITH INVESTIGATIONS ..... 29
- FREEDOM FROM WORKPLACE VIOLENCE ..... 29
- WEAPONS, ALCOHOL & DRUG POLICY..... 29

  - TESTING..... 30
  - INSPECTIONS ..... 30

- PROGRESSIVE DISCIPLINE ..... 30

**SECTION IX: TERMINATION OF EMPLOYMENT..... 32**

- VOLUNTARY RESIGNATION..... 32
- MEDICAL ..... 32
- RETIREMENT ..... 32
- REDUCTION OF WORKFORCE ..... 32
- DISCHARGE ..... 33
- RETURN OF COMPANY PROPERTY ..... 33
- PAY AT TIME OF SEPARATION OF EMPLOYMENT..... 33
- UNEMPLOYMENT COMPENSATION ..... 33

**EMPLOYEE HANDBOOK RECEIPT AND ACKNOWLEDGEMENT ..... 34**

## **WELCOME**

Welcome to CT Pharmaceutical Research Center LLC. (Herein after referred to as the "Company").

We believe that each employee contributes directly to Company growth and success, and we hope you will take pride in being a member of an organization that has an excellent reputation in our field. This handbook describes some of the Company expectations for its employees and outlines the policies, programs, and benefits available to eligible employees.

This handbook is designed as an on-going reference source to acquaint you with the Company and provide you with information about working conditions, employee benefits, and some of the policies affecting your employment and describes many of your responsibilities as an employee, as well as standards of business and personal conduct we expect you to maintain in order to reflect favorably upon the Company.

It is expected that you read, understand and comply with all provisions of the handbook. It describes many of your responsibilities as an employee and outlines the programs developed by the Company to benefit its employees. One of our main objectives is to provide a work environment that is conducive to both personal and professional growth.

No employee handbook can anticipate every circumstance or question about policy. As the Company continues to grow, the Company may update policies or change existing policies to keep in step with our industry, technology, employment law, and employee needs. The Company reserves the right to revise, supplement, or rescind any policies or portion of the handbook from time to time as it deems appropriate, in its sole and absolute discretion, as the need may arise. Employees will be notified of such changes to the Handbook as they occur.

Suggestions for improvement are always welcome. It is the policy of the Company to encourage employee recommendations that will benefit employee-employer relations or the client experience.

We hope your experience here will be challenging, enjoyable, and rewarding.

We thank our current employees for their continued valuable contribution and to our new employees, we bid you welcome and wish you every success.

## **ABOUT THE COMPANY**

CT Pharmaceutical Research Center LLC is medical marijuana dispensary facility, licensed by the State of CT Department of Consumer Protection.

## **SECTION I: EMPLOYMENT POLICIES**

### **EMPLOYMENT-AT-WILL**

This handbook is not intended as, and shall not constitute, a contract of employment.

Your employment with the Company shall be for no specific period of time. As a result, either you or the Company may terminate your employment relationship at any time for any reason, with or without cause.

### **Section F Bonus Points Subpart 1 Employee Working Environment Plan**

Furthermore, the Company retains the sole discretion to modify any or all of its employees' compensation, benefits, working conditions, positions, duties and other terms and conditions of employment, including the right to impose discipline which the Company in its sole discretion determines to be appropriate. No employee or other representative of the Company is authorized to make any other representation to employees.

Your future with the Company shall be determined by your aptitude, skills, attitude and job performance, as well as the Company success. However, the Company makes no promises for continued employment for anyone at any time.

### **EQUAL EMPLOYMENT OPPORTUNITY**

It is the policy of the Company to provide equal opportunity in employment to all employees and applicants for employment. No person will be discriminated against in employment opportunities or practices because of race, color, religion, gender, gender identity or expression, sexual orientation, national origin, age, pregnancy, mental or physical disability, genetic information, marital status, military status, status as a covered veteran or any other characteristic protected by applicable federal, state or local laws.

This policy of Equal Employment Opportunity applies to all policies and procedures relating to recruitment and hiring, compensation, benefits, termination and all other terms and conditions of employment.

The Company expressly prohibits any form of unlawful employee harassment based on race, color, religion, gender, gender identity or expression, sexual orientation, national origin, age, mental or physical disability, genetic information, marital status, military status, status as a covered veteran or any other characteristic protected by applicable federal, state or local laws.

Improper interference with the ability of our employees to perform their expected job duties is absolutely not tolerated.

Any employees who believe they have suffered from discrimination should report this concern immediately to management.

All complaints of discrimination will be investigated promptly and in as impartial and confidential a manner as possible and a timely resolution of each complaint will be reached and communicated to the parties involved. The Company prohibits any form of retaliation against employees for bringing good faith complaints or providing information about discrimination.

Appropriate disciplinary action, up to and including termination from employment, may be taken against any employee willfully violating this policy.

### **IMMIGRATION LAW COMPLIANCE**

The Company is committed to employing only U.S. Citizens and aliens who are authorized to work in the United States and will not unlawfully discriminate on the basis of citizenship or national origin.

In compliance with the Federal Immigration Reform and Control Act (IRCA) of 1986, each new employee, as a condition of employment must complete an Employment Eligibility Verification Form (Form I-9) and present documents that establish identity and employment eligibility.



## **Section F Bonus Points Subpart 1 Employee Working Environment Plan**

If proper identity and employment eligibility documents are not provided within 3 days of employment, an employee will not be allowed to continue employment.

### **AMERICANS WITH DISABILITIES ACT (ADA)**

The American with Disabilities Act requires that employment decisions be based on the ability of a person to perform the essential functions of a job and not the person's disabilities or limitations. In addition, the ADA requires employers to reasonably accommodate qualified individuals with disabilities. It is Company policy to reasonably accommodate qualified individuals with disabilities, as defined by the ADA, unless the accommodation would impose an undue hardship on the organization. Employees with disabilities who would like to request reasonable accommodations to assist them in performing their job should bring the matter to the attention of the Dispensary Manager or Company President.

### **PREGNANCY DISCRIMINATION ACT**

The Pregnancy Discrimination Act (PDA) of 1978 amended Title VII of the Civil Rights Act of 1964. Discrimination on the basis of pregnancy, childbirth, or related medical conditions constitutes unlawful sex discrimination under Title VII, which covers employers with 15 or more employees. Women who are pregnant or affected by pregnancy-related conditions must be treated in the same manner as other applicants or employees with similar abilities or limitations.

The Company will reinstate employees to their original position or an equivalent position following an approved pregnancy disability leave.

It is the employee's responsibility to report to work at the end of any approved leave. If the employee accepts other employment or fails to return to work on the next regularly scheduled workday following the expiration of leave, the Company will consider the employee to have resigned. If while on leave of absence you engage in other employment without prior approval the Company will consider you to have resigned.

### **GINA- GENETIC INFORMATION NON-DISCRIMINATION ACT**

The Genetic Information Nondiscrimination Act ("GINA") forbids employers from discriminating against workers based on genetic information when hiring and firing and also with respect to their compensation, terms, conditions, or privileges of employment. GINA also prohibits employment agencies from failing or refusing to refer a worker for employment and labor unions from excluding or expelling a member based on genetic information. GINA also forbids employment agencies, labor organizations, and joint labor-management committees from making or trying to make an employer discriminate against an employee because of genetic information.

The Company will comply with all provisions of Title II of GINA.

### **NON-DISCRIMINATION AND HARASSMENT PREVENTION POLICY**

The Company will comply with all applicable state and federal laws governing nondiscrimination and harassment in employment and are committed to providing each and every employee a work environment in which all individuals are treated with respect and dignity; an environment free from discrimination, and free of any form of harassment, based on race, color, religion, age, gender, sexual orientation, pregnancy, national origin, gender identity or expression, disability, marital, veteran, or other protected status. This policy applies to all terms and conditions of employment, including, but not limited to, hiring, placement, promotion, termination, layoff, transfers, leaves of absence, compensation and training.

The Company has adopted a policy of "zero-tolerance" and expressly prohibits any form of unlawful

### **Section F Bonus Points Subpart 1 Employee Working Environment Plan**

employee discrimination or harassment, including sexual harassment, based on race, color, religion, gender, gender identity or expression, sexual orientation, national origin, age, disability, citizenship, status as a Vietnam-era, special disabled, or other covered veteran, or status in any group protected by federal, state or local law. Improper interference, with the ability of the Company' employees to perform their expected job duties is not tolerated.

Sexual harassment is a form of discrimination and is unlawful under Title VII of the Civil Rights Act of 1964. According to the Equal Employment Opportunity Commission (EEOC), sexual harassment is defined as "unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature...when...submission to or rejection of such conduct is used as the basis for employment decisions...or such conduct has the purpose or effect of... creating an intimidating, hostile, or offensive working environment."

Sexual Harassment may include a range of subtle and not so subtle behaviors and may involve individuals of the same or different gender. Unwelcome sexual advances, request for sexual favors and other verbal or physical conduct of a sexual nature will be considered sexual harassment when:

- Submission to such conduct is made either explicitly or implicitly a term or condition of employment; or
- Submission to, or rejection of, such conduct by an individual is used as a factor in decisions affecting employment; or
- Such conduct has the purpose or effect of substantially interfering with an individual's work performance or creating an intimidating, hostile, or offensive work environment.
- Sexual harassment can consist, among other things, of unsolicited remarks, gestures or physical contact, or the display or circulation of offensive written materials or pictures.

Sexual harassment will not be tolerated, and any employee, regardless of their position with the Company, found to have engaged in such misconduct will face disciplinary action up to and including termination of employment.

Any employee, who believes that he or she has been the victim of discrimination or harassment, sexual or otherwise, by a co-worker, supervisor, customer, vendor or visitor, or who has any knowledge of other employees engaging in discrimination or harassment, sexual or otherwise, is obligated to report such conduct promptly to the Dispensary Manager or Company President.

All such complaints will be promptly investigated, kept confidential to the fullest extent possible consistent with a thorough investigation. Appropriate corrective action will be taken if a complaint is substantiated. There will be absolutely no retaliation of any kind against anyone making a complaint or assisting in its investigation, provided such complaint or assistance is made in good faith.

#### **COMPLAINT PROCEDURES**

The Company strongly urges the reporting of all incidents of discrimination, harassment or retaliation, regardless of the offender's identity or position. If you experience any job-related harassment based on your gender, race, national origin, disability, or another factor, or believe that you have been treated in an unlawful, discriminatory manner, promptly report the incident to the Dispensary Manager or Company President.

## **Section F Bonus Points Subpart 1 Employee Working Environment Plan**

This policy applies to all incidents of alleged harassment, including those which may occur off-premises, or off-hours, where the alleged offender is a supervisor, coworker, or even a non-employee with whom the employee is involved, directly or indirectly, in a business or potential business relationship.

Should the alleged harassment occur at a time other than during normal business hours, your complaint should be filed as early as practicable on the first business day following the alleged incident.

Please understand that the Company takes complaints of discrimination and harassment very seriously. There is no need to follow any formal chain of command when filing a complaint, when discussing or expressing any issue or concern regarding alleged discrimination or harassment, and you may bypass anyone in your direct chain of command and file your complaint or discuss or express any issue of concern with the owner at any time. The Company will investigate all complaints.

If the Company determines that an employee is guilty of harassing another individual; appropriate disciplinary action will be taken against the offending employee, up to and including termination of employment.

The Company prohibits any form of retaliation against any individual for filing a bona fide complaint under this policy or for assisting in a complaint investigation. However, if, after investigating any complaint of harassment or unlawful discrimination, the Company determines that the complaint is not bona fide and was not made in good faith or that an employee has provided false information regarding the complaint, disciplinary action may be taken against the individual who filed the complaint or who gave false information.

### **IMPORTANT NOTICE:**

Employees who have experienced conduct they believe is contrary to this policy have an obligation to honor this complaint procedure.

### **CODE OF ETHICS**

The Company conducts its business fairly, impartially, in an ethical and proper manner, and in compliance with all laws and regulations. We are committed to conducting business with the highest level of integrity. Employees are required to maintain the highest ethical standards in the conduct of Company affairs. Each employee is expected to conduct business with integrity and comply with all applicable laws and Company regulations in a manner that excludes considerations of personal advantage or gain. The highest standards of ethical business conduct are required of all of our employees in the performance of their responsibilities.

Every employee has the responsibility to ask questions, seek guidance, report suspected violations, and express concerns regarding compliance with this policy.

Remember that good ethics is good business.

### **WORKPLACE MONITORING**

Workplace monitoring may be conducted by Company to ensure quality control, employee safety, security, and customer satisfaction.

Video cameras monitor all areas of the workplace, yet will never be placed in areas where employees can reasonably expect privacy, such as a restroom.

## **Section F Bonus Points Subpart 1 Employee Working Environment Plan**

Employees can request access to information gathered through workplace monitoring that may impact employment decisions. Access will be granted unless there is a legitimate business reason to protect confidentiality or an ongoing investigation.

Every effort will be made to guarantee that workplace monitoring is done in an ethical and respectful manner.

### **NON-DISCLOSURE AND CONFIDENTIALITY**

The protection of confidential business information and trade secrets is vital to the interests and the success of the Company. In the course of your employment with the Company you may have access to or receive confidential information. Examples of confidential information include but are not limited to:

- ✓ *Customer/patient lists*
- ✓ *Financial information of the Company and its clients*
- ✓ *Proprietary data and trade secrets*
- ✓ *Company documents, notes and data*
- ✓ *Company computer files*
- ✓ *Patient and patient family personal information*

An employee who improperly uses or discloses confidential business information will be subject to disciplinary action, up to and including termination of employment and legal action, even if he or she does not actually benefit from the disclosed information.

Information designated as confidential may not be discussed with anyone outside the organization and may only be discussed within the organization on a "need to know" basis.

### **EMPLOYMENT OF RELATIVES AND SIGNIFICANT OTHERS**

The Company allows the employment of relatives and significant others provided, in the opinion of the Company, such employment does not create an actual or perceived conflict of interest.

Where problems or potential risks are identified, the Company will work with the parties involved to consider options for resolving the problem. The initial solution may be to make sure that the parties involved no longer work together on matters where one is able to influence the other or take action for the other. Matters such as hiring, firing, promotions, performance management, compensation decisions, financial transactions, etc. are examples of situations that may require reallocation of duties to avoid any actual or perceived reward or disadvantage

In case of actual or potential problems, the Company will take prompt action, and this can include reassignment.

### **CONFLICTS OF INTEREST**

Employees have an obligation to avoid any situation which involves or may involve a conflict between their personal interest and the interest of the Company. Employees are required to conduct business within guidelines that prohibit actual or potential conflicts of interest. An actual or potential conflict of interest occurs when an employee is in a position to influence a decision that may result in a personal gain for that employee, or for a relative or friend as a result of Company business dealings.

Any employee who has any influence on transactions involving purchases, contracts, or leases, is required to disclose the existence of any actual or potential conflict of interest to an officer of the Company as soon as practicable so that safeguards can be established to protect all parties.

## Section F Bonus Points Subpart 1 Employee Working Environment Plan

Engagement in any business practice that compromises the Company in any way may result in the immediate termination of any and all employees involved in such activity, and may be grounds for legal action against those employees. Any employee who participates or is involved in a conflict of interest will be subject to disciplinary action, up to and including termination of employment.

### **OUTSIDE EMPLOYMENT**

Employees may hold outside jobs as long as they meet the performance standards of their job with the Company and it does not pose a Conflict of Interest. It is the employee's duty and responsibility to disclose any outside job that the employee may perform; all employees will be judged by the same performance standards and will be subject to the Company scheduling demands, regardless of any existing outside work requirements.

If the Company determines that an employee's outside work interferes with performance or the ability to meet the requirements of the Company as they are modified from time to time, the employee may be asked to terminate the outside employment if he or she wishes to remain with the Company.

### **BULLETIN BOARDS**

Important information is displayed on bulletin boards and all employees should periodically check the boards for updated information. Employees may not remove, obstruct, or deface the posted information.

Employees are not permitted to post notices of any type on the Company's bulletin boards.

### **PERSONNEL FILES**

The Company maintains a personnel file on each employee. The personnel file may contain such information as the employee's job application, resume, records of training, documentation of performance appraisals and salary increases, and other employment records.

Personnel files are the property of the Company and access to the information they contain is restricted. Only supervisors and management personnel of the Company who have a legitimate business reason to review information in a file are allowed to do so. However, we reserve the right to share personnel files in response to a subpoena.

With seven days advance notice, current employees may review or receive a copy of their own file. Files may be reviewed in the presence of an individual appointed by the Company to maintain the files at the Company offices; copies must be picked up at the Company offices.

Upon written request, up to one year following termination of employment, with ten days' notice, a former employee may review or receive a copy of his/her own file. Files may be reviewed in the presence of an individual appointed by the Company to maintain the files at the Company offices; copies may be picked up at the Company offices or mailed to the former employees' home address.

### **CHANGE OF PERSONNEL INFORMATION**

To maintain accurate personnel and payroll records, it is a requirement that all employees notify management whenever a change to certain personal information occurs. This will ensure that we maintain the accuracy of our information for payroll, tax, beneficiary, reimbursement and contact purposes.

Any change of the following must be reported within 30-days of change in status:

Name;

## Section F Bonus Points Subpart 1 Employee Working Environment Plan

Address;  
Telephone numbers; home/mobile;  
Marital status;  
Number of dependents;  
Emergency contact information;  
Change of beneficiary;  
Authorized payroll deductions; including direct deposit information.

### REFERENCE CHECKS

All inquiries requesting information regarding a present or former employee must be directed to the Dispensary Manager or Company President.

Employees are not permitted to provide any information to a third party regarding a present or former employee. This information includes positive, as well as negative, information and opinions about an employee's ability to do his or her job, or other facts regarding his or her employment.

If a third party requests information about a current or former employee, in writing, management may release the following information:

1. Employee's present or last position held and job title;
2. Employee's dates of employment; and
3. Employee's present or last salary.

Except where disclosure is required by law; disclosure of any other information to a third party requires the written consent of the employee.

### BACKGROUND CHECKS

The Company reserves the right to conduct a background check, including but not limited to a state criminal history check and a SSN verification following an offer of employment and at any time during your employment with the Company.

## SECTION II: EMPLOYMENT GUIDELINES

### HOURS OF WORK

The Company establishes the time and duration of working hours as required by workload and workflow, the efficient management of employees, and any applicable law. In some circumstances, employees may be required or permitted to work different workdays or different workweeks and/or fluctuating hours depending on Company needs.

Management will advise employees of the times their schedules will normally begin and end. Staffing needs, seasonal and operational demands may necessitate variations in starting and ending times, as well as variations in the total hours that may be scheduled each day and week.

### MEAL PERIODS

In accordance with CT state regulation Sec. 31-51 ii:

Employees will be provided with, and are required to take, one meal period of (30) thirty minutes in length in each 7.5 hour period worked. Supervisors will schedule meal periods to accommodate operating requirements. Employees will be relieved of all active responsibilities and restrictions during meal periods.

## Section F Bonus Points Subpart 1 Employee Working Environment Plan

Working lunches are not considered a break and will therefore not be permitted. Supervisors are responsible for assuring that their direct reports adhere to this policy.

### **ATTENDANCE AND PUNCTUALITY**

Attendance is a key factor in your job performance and is taken seriously at the Company. All employees are expected to report to work punctually and to work all scheduled hours. Excessive tardiness and poor attendance disrupt work flow and customer service and will not be tolerated. Absences, tardiness and early departures will be recorded and tracked.

If you will be absent for any reason, or will arrive late, you must notify the Company, by phone no later than one hour before the start of your shift.

Failure to report an absence may result in disciplinary action, up to and including termination of employment.

In the event of an absence for three or more days due to injury or illness, the employee may be required to provide a physicians' authorization to return to work.

Anyone absent for three consecutive workdays without notifying the Company will be considered to have voluntarily quit employment.

Excessive absenteeism or tardiness may result in disciplinary action, up to and including termination of employment.

### **EMERGENCY CLOSURE - INCLEMENT WEATHER**

At times emergencies such as severe weather, fires, or power failures can disrupt Company operations. In such instances management will decide on the closing of operations and provide official notification to all employees via email or phone.

Employees should make every reasonable effort to get to work, or to continue working if already at work, unless otherwise notified by the Dispensary Manager or Company President.

It is the policy of the Company to remain open and maintain normal work hours during most periods of inclement weather. However, where extraordinary circumstances warrant, the Company may announce a closing. If management believes that weather conditions warrant that the office close, you will be notified. Unless you are notified, you should assume that the facility is open as normal.

Generally, if the Company is open, all employees are expected to report to work. However, each employee must observe conditions in his or her area and use your best judgment in deciding whether it is too hazardous to attempt to drive to work when weather conditions are severe. The Company does not expect anyone to take an unreasonable risk attempting to drive to work. Quite often, bad weather conditions are localized in your area and, simply by waiting, you may be able to safely arrive at work later in the day. Under these circumstances, you should notify the Dispensary Manager or Company President of the poor weather conditions in your area and your expected time of arrival.

### **TRAINING & PROFESSIONAL DEVELOPMENT & LICENSURE**

All Employees are required to have authorization as a medical marijuana producer employee. The Company will reimburse the annual renewal fee for the authorization. It is the employee's responsibility

### **Section F Bonus Points Subpart 1 Employee Working Environment Plan**

to track the time for renewal and to request reimbursement from the Chief Operating Officer or the Company President.

Employees will be notified if they are expected or permitted to attend external and internal training sessions which would benefit their performance.

The Company expects that employees will inform their immediate supervisor when they feel training would be beneficial. Additionally, management may determine when there is a need for training and/or professional certification. In many cases, the Company will pay for job-related training. Training required by the Company will be paid by the Company.

Memberships to professional associations may be reimbursed by the Company provided they are applicable to the employee's current position within the Company. If you are interested in joining a professional association, we encourage you to present the information and request to the Dispensary Manager or Company President.

#### **TUITION REIMBURSEMENT POLICY**

The Company will reimburse fifty percent (50%), up to fifteen hundred dollars (\$1500.00), for courses related to the employee's job when the employee earns a grade of B or better. All courses must be approved in advance. The reimbursement will occur when the course is completed and the grade is submitted to the Dispensary Manager or Company President. If the employee does not remain employed with the Company for twelve (12) months after completing the course s/he will be responsible for paying the Company back for such course(s).

#### **SUBPOENAS & DECLARATIONS**

From time to time, employees are asked by attorneys or others to provide information relating to the Company, its operations or other employees (past or present). Employees may be subpoenaed to give testimony, or simply asked to sign a written statement voluntarily. In the event you are asked to provide such information, prior to responding, you should immediately notify the Dispensary Manager or Company President of the nature of the request, the party making the request, and any other information about the request which you possess.

This policy does not apply to (1) your own personal insurance or disability claims; (2) inquiries by law enforcement officials if the matter is unrelated to the business of the Company, or (3) other matters unrelated to the business of the Company. If you are unsure how to proceed in any particular situation, guidance should be sought from the Dispensary Manager or Company President.

**\*Employees are not authorized to accept the service of a subpoena and must contact the Company President immediately if a subpoena is served.**

#### **VISITORS**

For safety, insurance, and other business considerations, personal visitors are not permitted at any time.

Vendor and other business related visitors will be permitted ONLY with advance permission from the State of CT.



**INFORMATION TECHNOLOGY SYSTEMS**

**Email Policy**

Every Company employee is responsible for using the electronic mail (e-mail) system properly and in accordance with this policy.

The e-mail system is the property of the Company. It has been provided by the Company for use in conducting company business. All communications and information transmitted by, received from, or stored in this system are company records and property of the Company.

Employees have no right of personal privacy in any matter stored in, created, received, or sent over the Company email system. The use of passwords or other security measures does not in any way diminish the Company's rights to access materials on its system, or create any privacy rights of employees in the messages and files on the system. The Company reserves, and intends to exercise, the right to review, audit, intercept, access and disclose all messages created, received or sent over the electronic mail system for any reason and without the permission of any employee.

The Company's policies against sexual or other harassment apply fully to the E-mail system, meaning that employees are prohibited from using the e-mail system to harass, bully or otherwise violate those policies. Any violation of those policies is grounds for discipline up to and including termination of employment.

The E-mail system may not be used to solicit for religious or political causes, commercial enterprises, outside organizations, or other non-job related solicitations.

Employees are permitted to utilize Company email accounts for personal reasons provided that all standard and assigned tasks have been completed and the use does not interfere with the prompt and courteous attention to clients.

Users should exercise diligence to routinely delete outdated or otherwise unnecessary e-mails.

Violation of this policy may lead to discipline up to and including termination of employment.

**Internet Policy**

Employees are provided with access to the Internet to assist them in performing their jobs. The Internet can be a valuable source of information and research. In addition, e-mail can provide an excellent means of communicating with other employees, our customers and clients, outside vendors, and other businesses.

Employees are permitted to utilize Company computers, and Internet accounts for personal reasons provided that all standard and assigned tasks have been completed and the use does not interfere with the prompt and courteous attention to clients.

The Company's policies against sexual or other harassment apply fully to use of the internet, meaning that employees are prohibited from using internet access to harass, bully or otherwise violate those policies. Users should be mindful of the content of all websites and the appropriateness of material for viewing by other employees or clients.

The Company utilizes software to scan for viruses and other destructive software and to monitor employee use of the internet.

## **Section F Bonus Points Subpart 1 Employee Working Environment Plan**

All work created on company equipment or facilities belong to the Company. Any data on company equipment, facilities or its premises may be viewed at any time and employees have no ownership or privacy expectations in such data.

Violation of this policy may lead to discipline up to and including termination of employment

### **Social Networking Policy**

It is the right and duty of the Company to protect itself from unauthorized disclosure of confidential and/or proprietary information. "Social media" includes all means of communicating, posting information or content on the Internet, including to a blog, personal website, social networking or affinity website, bulletin board or chat room, and any other form of electronic communication.

If using the Internet and social media during work time or outside of work, employees must maintain the confidentiality of Company trade secrets and private or confidential information of the Company.

If an employee chooses to engage in social media, the employee should never represent himself or herself as a spokesperson for the Company. If the employee chooses to post a comment regarding the Company, the employee should disclose their affiliation with the Company and include a disclaimer that the comment reflects the employee's personal opinion and not the opinion of the Company.

Violations of this policy may result in disciplinary action up to and including termination of employment.

### **COMPANY EQUIPMENT AND PROPERTY**

In an effort to promote an efficient and productive work environment, the Company supplies its employees with access to a variety of Company assets.

It is important for employees to remember, however, that these are Company property furnished to employees for job-related purposes. Employees are expected to exercise care in their use of Company property and to use such property only for authorized purposes.

The careless use of equipment and supplies can be a safety hazard and/or result in needless waste which diverts Company resources from being used for improvements in systems, equipment, and pay and benefit plans.

Employees are not permitted to download or install software or programs on Company computers. Employees wishing to download or install any software or program on a company computer must contact IT.

Employees are expected to report equipment problems or the need for maintenance immediately.

Negligence in accounting for Company property, its care or use, the unauthorized removal of Company property from the premises, or conversion of Company property to personal use may be cause for disciplinary action, up to and including termination of employment.

### **USE OF COMPANY VEHICLES**

Any employee who drives a motor vehicle while on Company business, whether the vehicle is owned or leased by the Company or the employee, has a responsibility to operate the vehicle in accordance with all applicable laws, as well as a proper concern for safety.

### **Section F Bonus Points Subpart 1 Employee Working Environment Plan**

Employees with responsibilities that require the use of their private vehicle during work hours are required to maintain personal insurance of their private vehicle in accordance with state requirements.

Employees are responsible for any moving violations and fines which may result when operating company or personal vehicles for Company business (i.e. speeding, reckless driving). In addition, any time spent away from work - court appearances, for example - must be taken as paid days off or as unpaid leave, if the employee has no paid time off available.

Any vehicle-related citation or conviction (other than non-moving violations), whether during working hours or not, must be reported to the Dispensary Manager or Company President within three working days. This includes convictions, suspension, probation or deferred adjudication for crimes such as driving under the influence, vehicular manslaughter, hit and run, license suspension, etc. The employees' supervisor will review the situation. In particular, he or she will examine the nature of the offense as it relates to the type of work the employee performs for the Company. Depending upon the seriousness of such traffic offenses, the employee may not be permitted to operate vehicles on company related business.

The Company does not assume any responsibility for any damage or injury, other than as required by workers compensation law, that may be incurred by the employee or other involved party in an accident.

The Company does not provide mileage reimbursement when operating personal vehicles.

The Company strictly forbids the use of cell phones, while operating vehicles for work related purposes.

The use of seat belts is mandatory when on Company business.

At hire, and annually thereafter, motor vehicle record checks may be performed.

#### **EXPENSE REIMBURSEMENT**

Expenses incurred by an employee must be approved in advance by the Dispensary Manager or the Company President. No expenses will be reimbursed without preauthorization.

Employees must submit expense reports, along with all receipts, to the Dispensary Manager or the Company President.

#### **SECURITY AND MONITORING**

The Company recognizes the need to balance an individual's right to privacy and the need to ensure the safety and security of Company employees, users, visitors and property. Proper video surveillance, where deemed necessary, is one of the most effective means of helping to keep Company facilities and properties operating in a safe and secure manner. While video surveillance cameras are installed primarily for safety and security reasons, the Company's video surveillance systems must be designed and maintained to minimize privacy intrusion.

The Company is committed to providing a workplace that is free from acts or threats of violence. It is therefore essential that every employee understand the importance of workplace safety and security. Employees may not be on Company premises outside of work hours.

Suspicious activity should be reported immediately to the Dispensary Manager or Company President.

## Section F Bonus Points Subpart 1 Employee Working Environment Plan

### **FACILITY ACCESS**

Company employees are issued fob keys for access to the building. It is against Company policy to swipe your fob key for anyone other than yourself.

### **SOLICITATIONS**

Employees are not permitted to engage in solicitation on Company premises at any time.

Employees are not permitted to distribute written or printed material in any work area at any time or on Company premises.

Non-employees may not solicit or distribute literature for any purpose at any time on Company property.

### **SMOKING**

The Company is dedicated to providing a healthy, comfortable, productive work environment for our employees as well as a healthy, comfortable environment for our clients and visitors. This goal can only be reached by prohibiting smoking throughout the facility.

Smoking is not permitted in company vehicles.

### **TELEPHONE**

Company phone lines are provided for business usage. The Company recognizes that there are occasions when personal calls must be made or received during working hours. Employees are asked to use their personal cellphone and to limit calls to emergent situations only and when possible to make their calls during authorized breaks. Friends and family should be asked not to call employees at work except in the case of an emergency.

Employees are responsible for any long distance charges that are incurred.

### **CELL PHONE**

The Company recognizes that cell phones, blackberries, smart phones, palm pilots, I-pods, and other personal digital assistants have become valuable tools in managing our professional and personal lives. However, use of these devices in the workplace can interfere with employee productivity, be distracting to other employees and clients, and can raise a number of issues involving safety, security, and privacy.

Therefore, the Company has adopted the following rules regarding the use of personal communication devices in the workplace during working hours.

Except in cases of emergency, employees should conduct personal business *only* during approved break time. This includes the use of personal communications devices (including cell phones) for personal business (including, but not limited to, personal phone conversations, text messages, tweets and personal e-mails). Minimal or incidental use is permitted (e.g., child confirming safe arrival at home after school).

Employees are asked to ensure that friends and family members are aware of the Company's policy as well.

The Company strictly forbids the use of cell phones, without a hands-free device, while driving on Company business or operating Company vehicles.

## Section F Bonus Points Subpart 1 Employee Working Environment Plan

### **DRESS CODE**

Dress, grooming, and personal cleanliness standards contribute to the morale of all employees and affect the business image the Company presents to the community.

During business hours or when representing the Company, you are expected to present a clean, neat, and tasteful, conservative appearance. You should dress and groom yourself according to the requirements of your position and accepted social standards. This is particularly true if your job involves dealing with clients or visitors in person.

Hair should be clean, combed, and neatly trimmed or arranged. Shaggy, unkempt hair is not permissible regardless of length. Sideburns, moustaches, and beards should be neatly trimmed.

In general the Company promotes a relaxed and flexible environment.

Consult management if you have questions as to what constitutes appropriate appearance.

Any employee who does not meet the standards of this policy will be required to take corrective action, which may include being sent home to change. Repetitive violations of this policy also will result in disciplinary action up to and including termination of employment.

### **HOUSEKEEPING- MAINTENANCE OF WORK AREAS**

Good housekeeping practices are essential to the continued development and maintenance of our reputation as an efficient, competitive and progressive Company. A safe and clean environment has a significant effect on our employees and clients. We ask your cooperation in maintaining a clean and sanitary work area. You can do your part by:

- Keeping your work area in an orderly condition.
- Keep all hallways, and doorways, free of obstruction and material.
- Having a place for everything and keeping everything in place.

## **SECTION III: EMPLOYEE CLASSIFICATIONS**

### **CLASSIFICATIONS**

It is the intent of the Company to clearly define its employment classifications to ensure employees understand their status and benefit eligibility.

Each employee is designated as either nonexempt or exempt from federal and state wage and hour laws and as full time, part time, or per diem.

Definitions:

**EXEMPT** employees are paid a salary for all hours worked and not eligible for overtime pay. These employees are exempt from the overtime provisions of the federal and state laws.

**NON-EXEMPT** employees are paid an hourly rate for all hours worked and paid a rate of time and one half for all hours worked over 40 in one workweek. Time worked over 40 hours must be approved in advance.

**FULL-TIME** employees are those who are regularly scheduled to work on a full-time schedule of at least

32 hours per week.

**PART-TIME** employees are those who are regularly scheduled to work less than 32 hours per week.

## **SECTION IV: COMPENSATION AND BENEFITS**

### **SALARY AND COMPENSATION**

The Company strives to provide employees with salaries and compensation that are competitive and in line with level of responsibility required for the job, as well as individual employee productivity.

Compensation for every employee will consist of a salary or hourly wage rate. Factors affecting compensation levels may include the Company's economic situation, the kind and scope of the job, comparable rates for comparable work in similar conditions, employee training and experience background and the available pool of potential employee candidates in the area.

### **TIME CARDS - RECORDING TIME WORKED**

Government regulations require that the Company keep accurate records of time worked by employees in order to calculate pay and benefits. Employees are responsible for clocking in and out utilizing the fingerprint time clock.

### **OVERTIME**

When operating requirements or other needs cannot be met during regular working hours, employees will be given the opportunity for overtime work assignments. All overtime work must be approved in advance by the Dispensary Manager or the Company President.

Overtime assignments will be distributed as equitably as practical to all employees qualified to perform the required work.

Overtime compensation is paid to all non-exempt employees, in accordance with federal and state wage and hour restrictions, at one and one-half times the employees' base hourly rate, for all time worked in excess of 40 hours in one work week.

Failure to work scheduled overtime or overtime worked without prior authorization from the supervisor may result in disciplinary action up to and including termination of employment.

### **PAYDAYS**

Employees are paid weekly on Thursday. Each paycheck will include earnings for all work performed through the end of the previous Saturday through Friday payroll period.

In the event that a regularly scheduled payday falls on a day off such as a holiday, employees will generally receive pay the day before.

Employees who discover a mistake in their pay check, lose their pay check, or have it stolen should notify management immediately. In the case of a mistake, the error will be remedied promptly. In the case of loss or theft, an officer of the Company will attempt to stop payment on the check and reissue a new one to the employee. However, the employee is solely responsible for the monetary loss, and the Company will not be responsible for the loss or theft of a check if it cannot stop payment on the check.

## Section F Bonus Points Subpart 1 Employee Working Environment Plan

### **DIRECT DEPOSIT**

Employees may elect to receive their pay via direct deposit to their bank, credit union or other financial institution by completing a Direct Deposit Authorization form.

The Company is not responsible for any error by the financial institution and the employee will be responsible for any bank fees associated with the direct deposit or incurred due to any action taken by the employee.

### **PAYROLL DEDUCTIONS**

The Company makes certain mandatory deductions from every employee's paycheck.

Mandatory deductions include the following:

**Federal Income Tax:** A deduction is withheld from each employee's gross earnings every payroll period for Federal Income Tax purposes in accordance with the Internal Revenue Tax Schedule. The amount of the deduction is based on the employee's gross earnings, marital status and the number of allowances claimed on the employee's most recent Federal W-4.

**State Income Tax:** A deduction is withheld from each employee's gross earnings every payroll period for State Income Tax purposes in accordance with the applicable State Income Tax schedule. The amount of the deduction is based on the employee's earnings, and filing status you specified by the employee's state tax form.

**Social Security:** FICA Old Age Survivors and Disability Insurance (OASDI) is also known as Social Security. OASDI is calculated on the employee's gross earnings and matched dollar for dollar by the Company. This amount is withheld each payroll period to contribute to the employee's Social Security Account. Each calendar year the federal government sets an income limit where OASDI is no longer withheld. Limits are adjusted annually by the government.

**Medicare:** Medicare calculated is withheld each payroll period and contributed to Medicare. There is no annual limit to Medicare deductions.

The Company will also deduct any required employee cost share for elected insurance plan(s), pension plan or other benefit participation, for eligible employees.

### **GARNISHMENTS OF EMPLOYEE WAGES**

Garnishments are court orders requiring an employer to withhold a specified amount from an employee's wages for payment of a debt owed by the employee to a third party. State law requires the Company to honor garnishments of employee wages as a court or other legal judgment may instruct.

### **ADMINISTRATIVE PAY CORRECTIONS**

The Company takes all reasonable steps to ensure that employees receive the correct amount of pay in each paycheck and that employees are paid promptly on the scheduled payday.

In the unlikely event that there is a calculation error for pay, the employee should promptly bring the discrepancy to the attention of management, so that corrections can be made as quickly as possible.

### **EMPLOYEE BENEFITS**

The Company provides a core benefit program.

## Section F Bonus Points Subpart 1 Employee Working Environment Plan

### **401k Retirement Plan**

The 401 (K) Retirement Savings Plan enables employees to save for retirement. Employees may elect to defer a portion of their pay on a weekly basis. The Company will match up to one percent (1%) of the employee's contribution.

Any questions regarding the 401 (K) Retirement Plan should be directed to the Dispensary Manager or Company President.

The Company reserves the right to change the components, designs, and match strategies at any time, in its sole discretion.

### **Health Insurance**

The Company provides a core benefit program which includes health and life insurance coverage.

All full time employees, as defined in Section III, of this handbook, Employee Classifications are eligible to participate in the life insurance as of the first of the month following date of hire.

All employees who are normally scheduled to work 30 hours, or more, per week, are eligible to participate in the medical insurance as of the first of the month following date of hire.

The Company contributes toward the cost of insurance coverage. Eligible employees will be provided with plan information in advance of their eligibility date.

The Company reserves the right to establish and to change the components, designs, carriers, benefit levels and cost-sharing strategies on all benefit plans in its sole discretion.

Changes to employees' coverage cannot be made until the next open enrollment date (announced each year), unless there is a change in family status including, but not limited to, marriage, divorce, death of a spouse or child, birth or adoption of a child, or termination of a spouse's employment. A change in election due to a change in family status is effective at the time of the change.

The Company reserves the right to make changes to the benefit plan offerings at their sole discretion.

### **CONTINUATION OF GROUP HEALTH COVERAGE**

#### **What is continuation coverage?**

State law requires that most group medical insurance coverage give employees and their families the opportunity to continue their coverage when there is a "qualifying event" that would result in a loss of coverage under an employer's plan. Depending on the type of qualifying event, "qualified beneficiaries" can include the employee (or retired employee) covered under the group health plan, the covered employee's spouse, and the dependent children of the covered employee.

Continuation coverage is the same coverage that the Plan gives to other participants or beneficiaries under the Plan who are not receiving continuation coverage. Each qualified beneficiary who elects continuation coverage will have the same rights under the Plan as other participants or beneficiaries covered under the Plan, including open enrollment and special enrollment rights.

#### **How long will continuation coverage last?**



### **Section F Bonus Points Subpart 1 Employee Working Environment Plan**

In the case of a loss of coverage due to layoff, reduction of hours, leave of absence or termination of employment (for reasons other than gross misconduct), coverage generally may be continued for up to a total of 30 months. In the case of losses of coverage due to an employee's death, divorce or legal separation, the employee's becoming entitled to Medicare benefits or a dependent child ceasing to be a dependent under the terms of the plan, coverage may be continued for up to a total of 36 months.

When the qualifying event is the layoff, reduction of hours, leave of absence or termination of employment (for reasons other than gross misconduct), and the employee became entitled to Medicare benefits less than 18 months before the qualifying event, Connecticut continuation coverage for qualified beneficiaries other than the employee lasts until 36 months after the date of Medicare entitlement. This notice shows the maximum period of continuation coverage available to the qualified beneficiaries.

Pursuant to Connecticut Public Act 11-58, when the qualifying event is the layoff, reduction of hours, leave of absence or termination of employment (for reasons other than gross misconduct) due to an employee's eligibility for Social Security income, continuation of coverage for such employee and such employee's covered dependents lasts until the employee becomes entitled to Medicare benefits. This notice shows the maximum period of continuation coverage available to the qualified beneficiaries.

Continuation coverage will be terminated before the end of the maximum period if:

any required premium is not paid in full on time, a qualified beneficiary first becomes covered, after electing continuation coverage, under another group health plan that does not impose any preexisting condition exclusion for a preexisting condition of the qualified beneficiary (note: there are limitations on plans' imposing a preexisting condition exclusion and such exclusions will become prohibited beginning in 2014 under the Affordable Care Act), a qualified beneficiary first becomes entitled to Medicare benefits (under Part A, Part B, or both) after electing continuation coverage, or the employer ceases to provide any group health plan for its employees.

Continuation coverage may also be terminated for any reason the Plan would terminate coverage of a participant or beneficiary not receiving continuation coverage (such as fraud).

#### **How can you extend the length of continuation coverage?**

If you elect continuation coverage, an extension of the maximum period of coverage may be available if a second qualifying event occurs. You must notify the Plan Administrator of a second qualifying event in order to extend the period of continuation coverage. Failure to provide notice of a second qualifying event may affect the right to extend the period of continuation coverage.

#### ***Second Qualifying Event***

A 6-month extension of coverage will be available to spouses and dependent children who elect continuation coverage if a second qualifying event occurs during the first 30 months of continuation coverage. The maximum amount of continuation coverage available when a second qualifying event occurs is 36 months. Such second qualifying events may include the death of a covered employee, divorce or legal separation from the covered employee, the covered employee's becoming entitled to Medicare benefits (under Part A, Part B, or both), or a dependent child's ceasing to be eligible for coverage as a dependent under the Plan. These events can be a second qualifying event only if they would have caused the qualified beneficiary to lose coverage under the Plan if the first qualifying event had not occurred. You must notify the Plan within 60 days after a second qualifying event occurs if you want to extend your continuation coverage.

## Section F Bonus Points Subpart 1 Employee Working Environment Plan

### How can you elect continuation coverage?

If you are eligible for this coverage, you will be notified via USPS regular mail. Each qualified beneficiary has a separate right to elect continuation coverage. For example, the employee's spouse may elect continuation coverage even if the employee does not. Continuation coverage may be elected for only one, several, or for all dependent children who are qualified beneficiaries. A parent may elect to continue coverage on behalf of any dependent children. The employee or the employee's spouse can elect continuation coverage on behalf of all of the qualified beneficiaries.

In considering whether to elect continuation coverage, you should take into account that you have special enrollment rights under federal law. You have the right to request special enrollment in another group health plan for which you are otherwise eligible (such as a plan sponsored by your spouse's employer) within 30 days after your group health coverage ends because of the qualifying event listed above. You will also have the same special enrollment right at the end of continuation coverage if you get continuation coverage for the maximum time available to you.

You may have other options available to you when you lose group health coverage. For example, you may be eligible to buy an individual plan through the CT Health Insurance Exchange—Access Health CT. By enrolling in coverage through the Exchange, you may qualify for lower costs on your monthly premiums and lower out-of-pocket costs. Additionally, Medicaid, or other group health plan coverage options (such as a spouse's plan) through what is called a "special enrollment period." Some of these options may cost less than COBRA continuation coverage. You can learn more about many of these options at [www.healthcare.gov](http://www.healthcare.gov) or [www.healthyc.org/](http://www.healthyc.org/)

If you choose to sign up for COBRA Continuation coverage you may only switch to a CT Health Insurance Exchange—Access Health CT plan during a Marketplace open enrollment period or if you experience another qualifying event such as marriage or the birth of a child.

**IMPORTANT:** If you terminate your COBRA Continuation coverage early, without another qualifying event, you will have to wait for the next CT Health Insurance Exchange—Access Health CT open enrollment period and may end up without coverage in the interim.

If you sign up for CT Health Insurance Exchange—Access Health CT coverage in lieu of COBRA continuation coverage, you cannot under any circumstances switch to COBRA coverage

## SECTION V: TIME AWAY FROM WORK

### HOLIDAYS

All Company offices will be closed in recognition of the following holidays:

- New Year's Day
- Good Friday
- Memorial Day
- July 4<sup>th</sup>
- Labor Day
- Thanksgiving Day & day after
- Christmas Day

### **Section F Bonus Points Subpart 1 Employee Working Environment Plan**

All full time employees, hourly and exempt, as defined in Section III: Employee Classifications, of this handbook, will be paid for any holiday, observed by the Company.

The following conditions apply to the Company's holiday pay policy:

- Holiday pay will be calculated based on the employee's straight-time pay rate (as of the date of the holiday);
- Holiday pay will not be paid to employees on any type of unpaid leave;
- Holidays falling within an approved scheduled vacation will be recorded as holiday pay;
- Holiday hours paid in a week do not count toward overtime calculation for that week; and
- To receive holiday pay the employee must have worked the last scheduled workday before the holiday and the first scheduled workday following the holiday.
- Time actually worked on a holiday will be compensated in addition to holiday pay.

Time off without pay may be granted to employees who desire to observe a religious holiday, not recognized by the Company. Such requests must be approved in advance by the Dispensary Manager or the Company President.

Should a holiday fall on a weekend, the holiday will be observed on a work day as determined by management.

#### **SICK DAYS**

All full time employees, as defined in Section III: Employee Classifications, of this handbook, receive five (5) paid sick days per calendar year.

- Sick days may not be used during the first 90 calendar days of employment;
- Sick day pay will not be paid to employees on any type of unpaid leave;
- Sick day pay will be calculated based on the employee's regular pay rate (as of the date taken);
- Sick days may only be used for an absence due to the employees own illness;
- Sick day hours paid in a week do not count toward overtime calculation for that week;
- Sick days will be prorated for the first year of employment;
- Unused sick days will be forfeited at the end of each calendar year;
- Unused sick days will not be paid out upon termination of employment.

#### **VACATION TIME**

The Company recognizes the importance of time away from work and encourages our employees to use their vacation time. To minimize disruption of department operations, when the need for time is foreseeable, vacations should be scheduled in advance, and the request should be submitted at least (30) thirty days in advance of the first day of vacation. While every effort will be made to grant the vacation time you desire, it should be recognized that it may not always be possible to do so.

Requests will be reviewed based on a number of factors, including business needs, staffing requirements and seniority.

All full time exempt employees, as defined in Section III: Employee Classifications, of this handbook, of this handbook are eligible for paid vacation.

Eligible employees are awarded their allotted vacation time at the beginning of each calendar year. Vacation allotment is based on the employee's seniority as of January 1 of each year.

## Section F Bonus Points Subpart 1 Employee Working Environment Plan

Following is the Company's paid vacation schedule:

0 thru 2 years of service.....	10 days' vacation
3 years thru 5 years of service.....	15 days' vacation
6+ years of service.....	20 days' vacation

The following procedures apply to using paid vacation time:

- Vacation hours will not be paid for periods during which an employee is receiving Company provided disability or workers compensation benefits;
- Unused vacation hours will be forfeited at the end of each calendar year;
- Vacation pay will be calculated based on the employee's regular pay rate as of the date taken;
- Vacation pay will not be paid to employees on any type of unpaid leave;
- Holidays falling within an approved scheduled vacation will be recorded as holiday pay;
- To receive vacation pay the employee must have worked the last scheduled workday before the vacation and the first scheduled workday following the vacation;
- Vacation days may not be used during the first 90 calendar days of employment;
- Unused vacation time is will only be paid upon termination of employment when the employee provides two week notice and works the entire notice period;
- Vacation time may not be taken once the employee has notified the Company of his/her intent to terminate employment; and
- Vacation hours paid in a week do not count toward overtime calculation for that week.

### **BEREAVEMENT LEAVE**

All employees are eligible for up to three (3) paid days off, to attend services and deal with legal matters, in the event of the death of an immediate family member including an employee's spouse, domestic partner, child, step-child, parent, step-parent, grandparent, brother, sister, step-brother, or step-sister.

Bereavement leave hours will not be counted as hours worked for the purpose of computing overtime.

### **JURY DUTY**

All employees will be granted a leave of absence for jury service provided the employee presents the Company with reasonable advance notice of the obligation to serve.

In accordance with CT state law, the Company will pay employees, who work 30 or more hours per week, their regular rate of pay, for the first 5 days of jury service. The State pays all jurors \$50 per day starting with the sixth day of jury service and each subsequent day of jury service.

If there is a business necessity or hardship due to your work assignment, the Company may request that you attempt to postpone your jury leave until a later date.

On workdays when you are not required to report to jury duty, you must report to work. If you are to report late to jury duty or are excused early during normal work hours, you must call your supervisor to determine if you need to report to work.

### **VOTING**

Although polls are open for extended hours, we realize that in some instances employees are required to work a variable schedule and may find that these hours are not sufficient to enable them to make it to the polls. Employees with a problem in this respect, should let their supervisor know so that arrangements

## **Section F Bonus Points Subpart 1 Employee Working Environment Plan**

can be made for the necessary time off to vote.

### **CONNECTICUT FAMILY VIOLENCE LEAVE**

In accordance with state law, the Company will provide employees with up to 12 days of unpaid leave per calendar year to deal with family domestic violence. Employees may take leave to seek medical care for injuries, psychological care or counseling, to obtain services from an organization helping victims of domestic violence, to move to a new home, or to participate in a criminal or civil case involving domestic violence. The leave may be taken by an employee who is a direct victim or an employee who needs to help family or household members who are victims. The abuse has to present a danger and there must be a likelihood of physical violence.

Affected employees must provide certification that he or she is a victim of domestic violence, either in the form of a sworn statement by the employee or records from an attorney, a police investigation, court records, a medical professional, or a victim's services organization. Any records kept by the Company will be held strictly confidential. The Company requires 7 days' notice when the leave is foreseeable. If the employee is unable to give such advanced notice, he or she must give notice as soon as reasonably possible. Such leave does not affect any other leave provided under state or federal law.

### **MILITARY LEAVE**

A Military Leave of Absence will be granted to employees who are absent from work because of service in the U.S. uniformed services in accordance with the Uniformed Services Employment and Reemployment Act (USERRA). Advance notice of military service is required, unless military necessity prevents such notice or it is otherwise impossible or unreasonable. The Company requests that the employee furnish The Company with the approximate beginning and ending dates of his or her absence.

The Military Leave of Absence will be unpaid, however employees may use any available vacation time off for the absence, but are not required to do so. Vacation time will continue to accrue for up to 31 days of military service.

USERRA potentially covers every individual in the country who serves in or has served in the uniformed services. This policy is to ensure that those who serve their country can retain their civilian employment and benefits, and can seek employment free from discrimination because of their service to the Country.

USERRA provides that returning service members are entitled to reemployment in the job that they would have attained had they not been absent for military service, with the same seniority, status and pay, as well as other rights and benefits determined by seniority. Reasonable efforts will be made to enable returning service members to refresh or upgrade their skills to help them qualify for reemployment.

Individuals performing military duty of more than 31 days may elect to continue employer sponsored health care for up to 24 months; however, they may be required to pay up to 102% of the full premium. For military service of 31 days or less, health care coverage is provided as if the service member had remained employed.

Employees returning from service of no more than 90 days will be given the job they would have had if continuously employed. Employees who serve 91 days or more, will be given the job they would have had if continuously employed or one of like status and pay.

In addition, USERRA provides enhanced protection for disabled veterans, requiring employers to make reasonable efforts to accommodate the disability.

## Section F Bonus Points Subpart 1 Employee Working Environment Plan

The Company will grant time off to any employee who is required to attend military reserve or National Guard meetings or drills. Upon returning from service, the Company will reinstate members of the armed services and its reserve components to their jobs without loss of seniority or benefits and without any break in service for pension purposes. The Company will not discriminate against members of the armed forces.

### SECTION VI: HEALTH & SAFETY REGULATIONS

#### WORKERS COMPENSATION INSURANCE

The Company provides a comprehensive workers' compensation insurance program at no cost to you. This program provides payment for treatment of any injury or illness sustained in the course of employment that requires medical, surgical, or hospital treatment. Subject to applicable legal requirements, workers' compensation insurance provides income replacement benefits after a short waiting period or, if the employee is hospitalized, immediately. Employees who sustain a work-related injury or illness should inform management immediately. No matter how minor an on-the-job injury may appear, it is important that it be reported immediately. This will enable an eligible employee to qualify for coverage as quickly as possible.

If light duty work is available when an employee has suffered a compensable injury that prohibits the employee from performing his or her regular job duties, the Company will transfer the injured employee to a suitable light-duty position, if the employee is qualified and recovering from the injury. If the employee declines light duty work, that employee may lose the right to collect workers compensation weekly wage benefits and may possibly be discharged if the employee is not covered by any protected leaves.

Neither the Company nor the insurance carrier is liable for paying workers' compensation benefits if an employee is injured during voluntary participation in any off-duty recreational, social, or athletic activity sponsored by the Company.

#### REPORTING ACCIDENTS

Employees are required to report all injuries or accidents, including those that occur to guests, even minor incidents, to the management immediately so that proper first aid or treatment may be provided.

Failure to report an accident or injury promptly may result in disciplinary action up to and including termination of employment.

#### HEALTH AND SAFETY REGULATIONS

The Company strives to provide and maintain a safe working environment for its employees, free from recognized hazards that are causing or are likely to cause death or serious injury to employees.

Under the direction of the Dispensary Manager, personal protection equipment is required at all times.

Your safety and that of your fellow workers and is a matter of major concern to all of us.

In the case of accidents that result in injury, regardless of how insignificant the injury may appear, employees are required to immediately notify the Dispensary Manager or Company President.

## **Section F Bonus Points Subpart 1 Employee Working Environment Plan**

In the event of a significant injury, 911 should be called immediately. No employee should transport an injured coworker for treatment.

## **SECTION VIII: EMPLOYEE CONDUCT & DISCIPLINARY ACTION**

### **PERSONAL CONDUCT**

The Company expects its employees to be mature, responsible and behave in a businesslike manner appropriate to the workplace and perform their duties in a safe & competent manner. All employees are expected to be honest and careful with Company equipment and property.

Teamwork and cooperation along with a commitment to excellent service are key to the successful operation of the Company. Employees will help to create and maintain these standards by:

- Working with other employees as part of a team.
- Working in a way that is safe and does not place other employees, clients in danger.

Employees not performing in a professional manner will be disciplined up to and including termination. Note that all employees are at-will employees and termination may occur immediately.

### **COOPERATION WITH INVESTIGATIONS**

From time-to-time the Company may investigate work-related matters including but not limited to allegations of poor performance, theft, sexual harassment, discrimination, accidents and use of drugs on Company premises. Investigations commonly include interviewing witnesses and collecting information about the allegations or accidents. Each employee is required to cooperate in such investigations and to provide accurate information as requested. Your failure to do so is a form of insubordination, which may prompt the Company to exercise its right to terminate the employment relationship.

### **FREEDOM FROM WORKPLACE VIOLENCE**

Verbal or physical conduct by any employee which involves violence, the threat of violence or other forms of physical intimidation is not tolerated by the Company.

It is the responsibility of every employee to maintain a workplace that is free from any form of violence or threatening action by another employee. Employees who observe or have knowledge that the action or words of another employee constitute violence or a threat of violence should report the incident as soon as possible management.

### **WEAPONS, ALCOHOL & DRUG POLICY**

The Company maintains a strong commitment to providing a safe, efficient and productive work environment. The Company wishes to ensure that employees will perform their duties safely and effectively in a manner that protects their interests and those of their co-workers and our clients. The Company also desires to promote efficiency in the workplace and to provide the highest quality products and services. Employees are required to report to work in a condition fit to perform their job responsibilities.

In keeping with this commitment, the Company wishes to maintain an environment free of illegal drugs, alcohol, firearms, explosives or other improper materials. The term "illegal drugs" includes prescribed drugs not legally obtained.

The Company prohibits the following:

### **Section F Bonus Points Subpart 1 Employee Working Environment Plan**

- Use, possession, storage, manufacture, distribution, dispensation, or sale of an illegal drug, drug paraphernalia and controlled substances on Company premises, while conducting Company business, in a Company vehicle, or during working hours.
- Use, possession, storage, of any weapon on Company premises, while conducting Company business, in a Company vehicle, or during working hours.
- Being under the influence of an unauthorized controlled substance or illegal drug on Company premises while conducting Company business, in Company vehicles or during working hours.
- Refusing to consent to testing or to submit a urine sample for testing when requested by management.
- Conviction under any criminal drug statute for a violation while employed at the Company.
- Failure to report to your supervisor the use of a prescribed drug which may alter the employee's behavior or physical or mental ability.

#### **TESTING**

Whenever the Company has a reasonable suspicion that an employee's work performance or on-the-job behavior may have been adversely affected in any way by alcohol or drugs, the Company, or as mandated by the client contract, may require the employee to take a urine, blood and/or breathalyzer test for alcohol and drugs at a local testing facility. Prior to taking action, the Company will give all employees who test positive for alcohol or drugs, the opportunity to explain the test results.

Any employee who provides false information in connection with a urine and/or blood test administered under this policy, or who attempts to falsify test results through tampering, contamination, adulteration or substitution, will be subject to termination of employment.

#### **INSPECTIONS**

Management reserves the right to conduct unannounced searches of Company property for weapons, alcohol, drugs, and/or controlled substances. This includes Company vehicles, lockers, desks, file cabinets, storage areas, and rooms provided for employees to store personal property.

Violation of this policy may result in the proper authorities being notified, severe disciplinary action, including discharge for a first time offense and at the Company's sole discretion.

#### **PROGRESSIVE DISCIPLINE**

Each employee is expected to follow Company policies and to consistently meet Company safety standards. Employees will be expected to manage their performance, behavior and abide by the policies, work place rules and guidelines outlined in this manual. All employees are expected to meet standards set by management concerning quality and quantity of work performed as well as various policies and procedures. The employee is expected to take responsibility for correcting any work place performance or conduct that needs improvement.

In return, the Company will strive to provide a rewarding and productive employment opportunity.

We believe in a positive approach to solving problems. We also believe that our employees are responsible and concerned adults who are interested in the Company's growth so everyone will prosper. Everyone should be aware of guidelines that must be observed if we are to achieve continued success and maintain a safe and healthy workplace. The following are examples of infractions which could result in adverse personnel action or disciplinary action, up to and including termination of employment, this list is illustrative only, and not all inclusive.



### Section F Bonus Points Subpart 1 Employee Working Environment Plan

- Insubordination including refusal to perform assigned work;
- Excessive absenteeism;
- Possessing, consuming or offering for sale, alcoholic beverages, narcotics or controlled substances on Company premises or reporting to work under the influence of such;
- Horseplay, scuffling, throwing objects or loitering during working hours;
- Excessive tardiness;
- Immoral or indecent conduct or the use of abusive language;
- Fighting on premises or provoking a fight on Company property or threatening any supervisor, coworker, customer or visitor at any time;
- Careless or poor workmanship or unsatisfactory performance of the job;
- Gambling on Company property at any time;
- Stealing;
- Falsification, destruction, removal or alteration or unauthorized copying or distribution of Company records;
- Willful or repeated abuse or destruction of equipment, tools, vehicles or other Company, client or employee property;
- Personal use of equipment, tools, vehicles or other Company property without permission;
- Unauthorized operation or use of equipment for which an employee has not been specifically trained;
- Violation or disregard of safety rules or common safety practices;
- Filling in another employee's hours, signing for another employee's hours or allowing another employee to do either of these items for yourself;
- Misrepresentation of facts on your employment application;
- Possession of explosives, firearms or other weapons;
- Harassment of other employees, clients or visitors based on race, color, religion, gender, national origin, age, disability or any other legally protected classification;
- Conduct that interferes with or has a negative effect on: the employees or other people's work and services; the carrying out of the Company's policies, procedures, rules or regulations; or the welfare or safety of a fellow employee, or the public. Inappropriate conduct may relate to attendance, behavior, inter-relationships, personal habits, etc.;
- Failure to comply with Company policies; and/or
- Leaving Company premises with Company property without management approval.

The formal disciplinary process described below is intended to provide employees with every opportunity to improve performance or conduct, and reaffirm their commitment to the standards of the Company.

**Step 1: Verbal warning;** a formal discussion between the employee and management clearly outlining the performance or behavior at issue; documentation of which shall be placed in the employee's personnel file.

**Step 2: Written Warning;** a formal discussion between the employee and management, the employee will be provided with a Performance Warning Letter clearly outlining the performance or behavior at issue as well as the expected improvements. Both the employee and the supervisor will sign the Performance Warning Letter. The original will be retained in the employees' personnel file and a copy given to the employee.

**Step 3: Performance Improvement Plan (PIP)**

### **Section F Bonus Points Subpart 1 Employee Working Environment Plan**

For continued or serious issues, an employee may be placed on a Performance Improvement Plan. Management will create and provide the employee with specific improvement criteria and deadlines for improvement. Both the employee and the supervisor will sign the PIP. The original will be retained in the employees' personnel file and a copy given to the employee.

#### **Step 4: Discharge**

If breaches continue to occur after Step 2, and/or Step 3, an employee may be subject to immediate discharge.

**Note:** Regardless of the steps listed above, all employees are employed by the Company on an "at will" basis, and any or all of the steps above may be omitted at the discretion of management.

Employees will be provided with a copy of any disciplinary documentation and employees who disagree with any of the information contained in the employer documents may submit a written statement explaining their position. Any written statement submitted by the employee will be retained in the employee file.

## **SECTION IX: TERMINATION OF EMPLOYMENT**

Termination of employment is an inevitable part of personnel activity within any organization, and many of the reasons for termination are routine. Below are examples of some of the most common circumstances under which employment is terminated:

### **VOLUNTARY RESIGNATION**

Employment separation initiated by an employee who chooses to leave the organization voluntarily.

Any employee who voluntarily resigns from his/her position with the Company is expected to provide the Company with at least two weeks advance written notice.

### **MEDICAL**

Medical separation may be initiated by the employee or by the Company when an employee is medically unable to perform the essential functions of the job, or constitutes a direct threat to the health or safety of him/her or others, after consideration of any reasonable accommodations that may be available.

### **RETIREMENT**

Retirement is voluntary separation from active employment status initiated by the employee.

### **REDUCTION OF WORKFORCE**

Reduction of workforce is when the Company initiates an involuntary employment separation with the employee for non-disciplinary reasons.

In the event that a reduction in Company workforce becomes necessary, the Company will evaluate which employees to retain based on performance evaluations, requirements of the business, and all other factors being equal, the length of service with the Company.

Whenever possible, employees will be given advance notice of a reduction in workforce.

Employees terminated due to reduction in workforce are eligible to collect unemployment compensation.

## Section F Bonus Points Subpart 1 Employee Working Environment Plan

### **DISCHARGE**

Discharge is an employment separation initiated by the Company

### **RETURN OF COMPANY PROPERTY**

Employees are responsible for all Company property, materials, or written information issued to them or in their possession or control. Employees must return all Company property immediately upon request or upon termination of employment.

The Company will take all action deemed appropriate as permitted by applicable laws to recover or protect its property.

### **PAY AT TIME OF SEPARATION OF EMPLOYMENT**

Employees who voluntarily resign or who are laid off will receive their final paycheck no later than the next regularly scheduled pay date.

Employees who are discharged will receive their final paycheck no later than the next business day following termination of employment.

### **UNEMPLOYMENT COMPENSATION**

Each state within the United States has its own unemployment insurance system. Unemployment compensation helps employees meet a loss of income resulting from unemployment beyond their control. Generally, the worker must be unemployed through no fault of his/her own (generally through lay-offs).

Unemployment benefits are based on reported covered quarterly earnings. The amount of earnings and the number of quarters worked are used to determine the length and value of the unemployment benefit.

## EMPLOYEE HANDBOOK RECEIPT AND ACKNOWLEDGEMENT

I acknowledge that I have received a copy of the CT Pharmaceutical Research Center LLC Employee Handbook and I commit to read and follow the policies of the Company. If at any time I have questions regarding the Company policies, I will direct them to management for further clarification.

I understand that the Company policies and other related documents do not form a contract of employment and that I am an **at-will employee**. I further understand that this handbook is not and is not intended to be a contract of employment or a warrantee of benefits. The Company reserves the right unilaterally to revise, supplement, or rescind any policies or portion of the handbook at any time as it deems appropriate.

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Employee's Name Printed

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Employee's Signature

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Date

## SECTION F BONUS POINTS, SUBPART 2

### COMPASSIONATE NEED PLAN

#### Compassionate Care Program

CPRC is dedicated to helping those individuals who struggle to afford their medication. CPRC has constructed 3 separate plans which, in total, will contribute a minimum of 10% after tax profits:

1. Research and development
2. Direct Patient Savings
3. Medical Expenses Burden

1. **Research and Development:** CPRC will commit 10% of the after tax net profit to research. Eligible patients will receive medications sufficient for research and analysis.
2. **Direct Patient Savings:** CPRC will commit to a direct patient savings discount program based on the following parameters. Discounts will be based on an as needed basis.
3. **Medical Expense Burden:** CPRC will commit to direct patient savings for any individuals that can show an economic burden of medical expenses in excess of 13% of their total income

#### Eligibility:

CPRC will determine eligibility for the Compassionate Need Program annually, 2 weeks before the anniversary start date. CPRC will determine eligibility for the Compassionate Need Program as follows:

Income verification:

1. previous year plus one additional year of tax returns
2. 6 weeks most current pay stubs

CPRC reserves the right to refuse service of Compassionate Need if at any time we suspect a patient is abusing this service by diversion.

CPRC reserves the right to implement a medical urgency override. CPRC will commit a minimum of 10% of after tax net profit to compassionate need and medical research. (For patients enrolled in a research study and receiving medication.)

SECTION F BONUS POINTS, SUBPART 2

COMPASSIONATE NEED PLAN

Household Annual Max

100% FPL	\$11,770 <sup>1</sup>	\$15,930 <sup>2</sup>	\$20,900 <sup>3</sup>	\$24,250 <sup>4</sup>
185% FPL	\$21,774	\$29,471	\$37,167	\$44,862
300% SSI Individual Max	\$26,388			
600% SSI Couple Max		\$79,200		

**Tier 1**

100%-125% FPL

Patients with a Tier 1 status will receive the maximum discount of:

COST + 20% + \$5.00 Dispensing Fee

**Tier 2**

< 185% FPL

Patients with a Tier 2 status will receive a discount of:

COST + 40% + \$5.00 Dispensing Fee

**Tier 3**

< 300% SSI

Patients with a Tier 3 status will receive a discount of:

COST + 50% + \$5.00 Dispensing Fee

**Tier 4**

Medical Expenses >13%

COST + 40% + \$5.00 Dispensing Fee

**CURRICULUM VITAE**

**Kaare Kolstad, Jr. M.D.**

**A. GENERAL INFORMATION**

Office Address: 8510 Bryant St Ste 320  
Westminster, CO 80031

Office Telephone: 303-423-2000

Office Fax: 303-430-6420

Home Address: 4001 Wonderland Hill Ave.  
Boulder, CO 80304

Cell phone: (713) 894-8794

Email: [drkkolstad@gmail.com](mailto:drkkolstad@gmail.com), [kolstadfamily4@gmail.com](mailto:kolstadfamily4@gmail.com)

Website: [www.doctorkolstad.com](http://www.doctorkolstad.com)

Citizenship: U.S. Citizen

**Optional Information:**

Birth Date: June 19, 1963

Birthplace: New Haven, Connecticut

Marital status: Married

Spouse's Name: Maria Kolstad  
Children's names and ages: Kaare Brockwell Kolstad III

Race/Ethnicity: Caucasian

**B. EDUCATION Background**

<i>Degree</i>	<i>Institution name, city and state</i>	<i>Dates Attended</i>	<i>Year Awarded</i>
B.A.	Yale University New Haven, Connecticut	1981-1985	1985
M.D.	University of Connecticut School of Med Farmington, Connecticut	1988-1992	1992

**C. PROFESSIONAL POSITIONS AND EMPLOYMENT****Post-doctoral training including residency/fellowship**

<i>Title</i>	<i>Institution Name, city and state</i>	<i>Dates</i>	<i>Year Awarded</i>
General Surgery Internship	Pennsylvania Hospital Philadelphia Pennsylvania	1992-1993	1993
Orthopedic Residency	Thomas Jefferson University Philadelphia Pennsylvania, Pennsylvania	1993-1997	1997
Orthopedic Sports Medicine Fellowship	Lenox Hill Hospital Nicholas Institute of Sports Medicine and Athletic Trauma New York, New York	1997-1998	1998

**Academic positions (teaching and research)**

<i>Title</i>	<i>Institution Name, city and state</i>	<i>Dates</i>
Clinical Assistant Professor	Baylor College of Medicine Houston, Texas	2001 - 2005
Clinical Assistant Professor	Weill Medical College of Cornell University The Methodist Hospital Houston, Texas	2005 - 2013

**Hospital positions**

<i>Title</i>	<i>Institution Name, city and state</i>	<i>Date</i>
Full Staff Physician	St Anthony North Westminster, CO	2014 - present
Courtesy Staff Physician	The Methodist Hospital Houston, TX	1999 - present



**D. LICENSURE, BOARD CERTIFICATION, MALPRACTICE (if applicable)****Licensure**

<i>State</i>	<i>Number</i>	<i>Date of Issue</i>	<i>Date of last registration</i>
Colorado	#DR 0053701	04/25/14	04/25/2014 - 04/30/2015
Texas	#K6057	01/1998	08/31/2013 - 08/31/2019
Connecticut	#038578	01/1998	06/30/2013 - 06/30/2019

**DEA Number:** BK4116681**Board Certification**

<i>Name of specialty</i>	<i>Board Certificate Number</i>	<i>Date of Certification</i>
American Board of Orthopedic Surgery Recertification		2012-2022
American Board of Orthopedic Surgery Subspecialty Certificate in Orthopedic Sports Medicine		2012-2022
American Board of Orthopedic Surgery		1997-2012
National Board of Medical Examiners		1993

**Malpractice Insurance**

Do you have Malpractice Insurance? Yes

Name of Provider: First Initiatives Insurance, Ltd  
 Policy # FIPR00713  
 ID # 0508E  
 claims 10,000,000  
 Shared aggregate 85,000,000

Premiums paid by: St Anthony North Hospital  
 2551 West 84th Ave.  
 Westminster, CO 80031

**E. PROFESSIONAL MEMBERSHIPS (medical and scientific societies)**

<i>Member/officer</i>	<i>Name of Organization</i>	<i>Dates held</i>
Member	American Academy of Orthopedic Surgery	1992 - present
Member	American Medical Association	1992 - present

SECTION F BONUS POINTS, SUBPART 3 - RESEARCH PLAN

Member	American College of Sports Medicine	2000 - present
Member	Texas medical Association	2000 - present
Member	American Academy of Orthopedic Surgeons	2002 - present

**F. HONORS AND AWARDS**

Volunteer Faculty of the Year The Methodist Hospital Family Medicine Residency Program	2008 - 2009 2012 - 2013
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**G. INSTITUTIONAL/HOSPITAL AFFILIATION**

Primary Hospital Affiliation:	St Anthony North Hospital Westminster, CO 80031	2014 - present
	The Methodist Hospital Houston, Texas 77030	1999 - present

**H. EMPLOYMENT STATUS**

*Dates*

Name of Employer(s):	Synergy Orthopedics at St Anthony North Hospital % Centura Health Physician Group	2014
	The Methodist Hospital Physician Organization Houston, Texas 77030	2005 - 2013

**I. CURRENT AND PAST INSTITUTIONAL RESPONSIBILITIES**

*Dates*

**Teaching**

**Institution – The Methodist Hospital Center for Orthopedic Surgery**

Fellowship Training: Sports medicine Orthopedics	2001-2013
Residency Training: Family Residency Program	2006-2013

**Institution – The Baylor College of Medicine, Department of Orthopedics**

Residency Training: Orthopedic Surgery	2001-2005
Medical Student Training	2001-2005

**Administrative duties****Dates****Institution – Baylor College of Medicine, Department of Orthopedics**

Member, Billing and Collections Committee	2001 - 2005
Member, Residency Review Committee	2001 - 2005
Member, Residency Selection Committee	2001 - 2005
Member, Grand Rounds Committee (Sports Medicine)	2001 - 2005

**Institution – The Methodist Hospital Center for Orthopaedic Surgery**

Member, Fellowship Selection Committee	2005 - Present
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**J. RESEARCH SUPPORT (past and present)**

NONE

**K. PROFESSIONAL Team Coverage & EXTRAMURAL RESPONSIBILITIES**

Medical Director	Houston Dynamo, Major League Soccer	2006 - 2013
Head Physician	Houston Ballet, Performing Arts	2005 - 2013
Team Physician	Houston Rodeo	2011 - 2013
Team Physician	Pearland Independent School District	2001 - 2013
Team Physician	San Jacinto Community College	2001 - 2013
Team Physician	Alvin Community College	2001 - 2013
Team Physician	Houston Independent School District (HISD)	1998 - 2013
Team Physician	Pasadena Independent School District	1998 - 2011

**L. BIBLIOGRAPHY**

**Peer Reviewed Articles**

Varner, K.E., **Kolstad, K.**,: Autologous osteochondral transplantation for medial talar dome osteochondral lesions. Tech Foot Ankle Surg. 2006

Malin, J.W., **Kolstad, K.** Hozack, W.J. Rothman, R.H. THIAZIDE-INDUCED HYPONATREMIA IN THE POSTOPERATIVE TOTAL JOINT REPLACEMENT PATIENT. Orthopedics. 1997, 28, (8): 681-683. 1997

Chao, W, and **Kolstad, K.**, PULVERTAFT WEAVE: A BIOMECHANICAL STUDY, Journal of Hand Surgery, 578-619. 1996

Raphale, J. and **Kolstad, K.**, OPERATIVE TECHNIQUES IN PIP ARTHORPLASTY "Operative Techniques in Orthopedics.", 333-387 1996

Smith, R.L., Baker, H., **Kolstad, K.**, Spencer, D.D., and Greer, C.A. 1991. LOCALIZATION OF TYROSINE HYDROXYLASE AND OLFACTORY MARKER PROTEIN IMMUNOREACTIVITIES IN THE HUMAN AND MACAQUE OLFACTORY BULB. "Brain Research." 548:140-148.

**Abstracts:**

Smith, R.L., Baker, H., **Kolstad, K.**, Spencer, D.D., and Greer, C.A. 1990. IMMUNOSHITOCEMICAL ORGANIZATION OF THE HUMAN OLFACTORY BULB. "Society for Neuroscience Abstract." 16:102.

Caretta, A., **Kolstad, K.**, Balkema, G., and Stein, P.J. 1986 REGULATES 200 KD NEUROFILAMENT SUBUNIT RELEASE FORM RETINAL AND BRAIN MEMBRANES. "Cell Biology Abstract," 102:421a.

Stein, P.J., Caretta, A., **Kolstad, K.**, and Balkema, G. 1987. ATP RELEASES 200 KD NEUROFILAMENT SUBUNIT FROM ROD OUTER SEGMENTS AND NEUROFILAMENTS. "Investigative Ophthalmology and Visual Science Abstract," 28:340.

# Test Summary Sheet for:

**4155B Sativex®, Blood**



**Effective Date\*: 9/13/2015**

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The following test codes are contained in this document:

1. 4155B Sativex®, Blood

The CPT Codes provided in this document are based on AMA guidelines and are for informational purposes only. NMS Labs does not assume responsibility for billing errors due to reliance on the CPT Codes listed in this document.

\*The information contained in this document represents database configurations, as they will appear on the effective date listed above.



**1. 4155B Sativex®, Blood**

Scope of Analysis: 11-Hydroxy Delta-9 THC; Cannabidiol; Cannabinoids; Delta-9 Carboxy THC; Delta-9 THC  
 Method(s): Enzyme-Linked Immunosorbent Assay (ELISA)  
 High Performance Liquid Chromatography/Tandem Mass Spectrometry (LC-MS/MS)  
 Purpose: Therapeutic Drug Monitoring; This test is New York State approved.  
 Category: Hallucinogen  
 Specimen Requirements: 3 mL Blood  
 Minimum Volume: 1.05 mL  
 Special Handling: None  
 Specimen Container: Gray top tube (Sodium Fluoride / Potassium Oxalate), Lavender top tube (EDTA)  
 Transport Temperature: Refrigerated  
 Light Protection: Not Required  
 Rejection Criteria: None  
 Known Interference(s): N/A  
 Stability: Room Temperature: 30 day(s)  
 Refrigerated: 30 day(s)  
 Frozen (-20 °C): 30 day(s)

**Method: Enzyme-Linked Immunosorbent Assay (ELISA)**

Set-Up Days / TAT: Monday-Saturday 2nd Shift 1 day (after set-up)  
 CPT Code: 80301

Compound Name / Alias	Units	RL
Cannabinoids	ng/mL	10

**Method: High Performance Liquid Chromatography/Tandem Mass Spectrometry (LC-MS/MS)**

Set-Up Days / TAT: Monday-Friday 3 days (after set-up)  
 CPT Code: 80349

Compound Name / Alias	Units	RL
11-Hydroxy Delta-9 THC	ng/mL	1.0

Active metabolite of Delta-9 THC

**Reference Comment**

Mean peak plasma concentrations of 11-Hydroxy Delta-9 THC at approximately 4 hours following dosing with Sativex® at a low dose (5.4 mg of Delta-9 THC and 5.0 mg of Cannabidiol) were 4.2 +/- 0.7 ng/mL and at a high dose (16 mg of Delta-9 THC and 15 mg of Cannabidiol) were 8.4 +/- 1.2 ng/mL.

The ratio of whole blood concentration to plasma concentration is unknown for this analyte.

Delta-9 Carboxy THC	ng/mL	5.0
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Inactive metabolite of Delta-9 THC

**Reference Comment**

Mean peak plasma concentrations of Delta-9 Carboxy THC at approximately 5 hours following dosing with Sativex® at a low dose (5.4 mg of Delta-9 THC and 5.0 mg of Cannabidiol) were 110 +/- 31 ng/mL and at a high dose (16 mg of Delta-9 THC and 15 mg of Cannabidiol) were 130 +/- 26 ng/mL.

The ratio of whole blood concentration to plasma concentration is unknown for this analyte.



Compound Name / Alias	Units	RL
Cannabidiol Active component of Sativex®	ng/mL	0.5
<b>Reference Comment</b> Mean peak plasma concentrations of Cannabidiol at approximately 4 hours following dosing with Sativex® at a low dose (5.4 mg of Delta-9 THC and 5.0 mg of Cannabidiol) were 1.6 +/- 0.4 ng/mL and at a high dose (16 mg of Delta-9 THC and 15 mg of Cannabidiol) were 6.7 +/- 2.0 ng/mL.  The ratio of whole blood concentration to plasma concentration is unknown for this analyte. Note: marijuana and Sativex® both contain Delta-9 THC and Cannabidiol; therefore, this test may not be able to differentiate between the two.		
Delta-9 THC Active Ingredient of Sativex®	ng/mL	0.5
<b>Reference Comment</b> Mean peak plasma concentrations of Delta-9 THC at approximately 3 hours following dosing with Sativex® at a low dose (5.4 mg of Delta-9 THC and 5.0 mg of Cannabidiol) were 5.1 +/- 1.0 ng/mL and at a high dose (16 mg of Delta-9 THC and 15 mg of Cannabidiol) were 15 +/- 3.4 ng/mL.  The ratio of whole blood concentration to plasma concentration for Delta-9 THC is approximately 0.50 to 0.60.		

## SECTION F BONUS POINTS, SUBPART 3

### RESEARCH PLAN

Although there is a significant body of scientific endeavor and of scientific literature regarding the medicinal use of cannabis, legal authority for research at the clinical level remains problematic. Many of the same basic questions that existed in 2013 remain unanswered, including the questions concerning the absorption and metabolic processing of cannabinoids, the interaction of various cannabinoids with each other and with various terpenes, and the most effective doses and dosing forms for given medical conditions, especially in human subjects, over time, and with consistent, standardized medication from a single source (rather than inconsistent medication from a variety of sources). Nevertheless, CPRC is determined to proceed with gathering HIPAA-compliant information from its patients, in order to gather as much information as possible concerning the pharmacology and medicinal impact of medical marijuana.

CPRC believes that it can help to bridge the gap between the fundamental science associated with cannabinoid-based medication and clinical practice, with or without further legislative authorization, by, at a minimum, following a "big data" approach to patients with each of Connecticut's debilitating conditions. By recording and reporting on as many patients in each category. CPRC's leadership is well-acquainted with the NIH model of IRB approved, randomized, double-blind, placebo-controlled studies. In the dispensary setting, however, patients with serious conditions are inappropriate for such an approach. We expect to do as much as we can for each patient, and not to give any patient a placebo, or even to discuss such an approach with any patient.

Thus, we intend to gather as much information, on a HIPAA-compliant basis, as we can, regarding each patient willing to participate. We are extremely interested in the evidence of cannabinoid-based metabolites in the blood streams of patients under treatment, and in changes in any disease markers that we may be able to measure. To this end we have identified a Pennsylvania laboratory whose blood analysis technology we would like to transfer to a Connecticut laboratory, preferably one associated with Northeast Laboratories.

Our specific goal is to bring to Connecticut's medical community insights into the effects of cannabinoid treatment. We perceive a grave confusion in the medical community concerning cannabinoid treatments, which is harmful to the interests of Connecticut's patients.

Only by tracking the effects of identifiable cannabinoid treatments over long periods of time and across large numbers of patients can we hope to clear some of the confusion surrounding cannabinoid treatments, whether such confusion has been purposefully created or not. Access to large numbers of patients would be an important resource in operating a dispensary, and CPRC would not waste the opportunity to develop useful information.



## SECTION F BONUS POINTS, SUBPART 3

### RESEARCH PLAN

Connecticut Pharmaceutical Solutions is currently sponsoring a study with 12 stage IV cancer patients that is focused on the primary objective of the collection of weekly patient survey data. In the first month of the study, the patient titrates to a target oral dose of 750 – 1,000 mg THC and 300 mg CBD using a concentrated cannabis oil manufactured by CPS. The oil has a high cannabinoid purity of 92 – 96% by weight. The terpene concentration in this formulation is negligible and outside the scope of the study. The patient remains at the target dose for sixty days and then titrates down to a maintenance dose of 10 – 20 mg THC and 20 mg CBD per day.

Each week the patient picks up another one week supply of study medicine and they submit another completed survey. The dispensary also completes sections of the survey and documents further information like a treatment plan, observational recommendations for the treatment of patient, and interview questions with the patient.

This study is based on a widely held theory that dosing a cancer patient with 60 grams of cannabis oil for 60 days will cure their cancer. Unfortunately there are many flaws in this theory like the fact that a gram of oil does not quantify a cannabinoid potency, and it is also unlikely that a “one size fits all” dosing regimen is very effective. Nevertheless, this is at least a starting point. For phase 2 of the study, we intend to add a quantitative component in an attempt to better understand a basic dosing strategy. The phase 2 study strategy is described below.

#### **Methodology of the Study**

Building on the data and structure defined in our first study, the second phase would request patients to voluntarily submit to providing blood specimen samples for quantitative analysis.

#### **The Issues We Intend to Study**

The study will determine a correlation between oral doses of cannabinoid oil and the respective mean peak plasma concentrations of 11-Hydroxy Delta-9 Carboxy THC and Delta-9 THC in the population characterize these plasma levels of cannabinoids as a function of time in the patient population.

#### **Identification/Selection of Study Participants;**

Patient selection will be based on the following factors:

1. Patient's physical ability to participate in the study. For example, will they be able to come to the dispensary facility on a weekly basis? Are they healthy enough to complete the full course of treatment?
2. Does the patient consent to having their blood drawn?
3. CPS has an informed consent form and study rules which will have to be satisfied as a requirement for selection/participation as well.

## SECTION F BONUS POINTS, SUBPART 3

### RESEARCH PLAN

#### **The Identify of All Persons or Organizations You Intend to Work With In Connection With the Study, Including the Role of Each**

1. CPRC's Chief Medical Officer (CMO) will play an important role in the study. As a licensed medical doctor, the CMO will also have the ability to interact with the patient's own treating physicians.
2. Northeast Laboratory will consult on best practices for handling and transportation of human serum samples to the testing laboratory. They will also lend expertise in interpreting results on an analytical basis.
3. NMS Labs is a laboratory testing facility located in Willow Grove Pennsylvania that has developed qualitative methods utilizing Enzyme-Linked Immunosorbent Assay (ELISA) and multi-dimensional Gas Chromatography/Mass Spectrometry (GC-GC-GC/MS) for determining plasma levels of Delta-9 THC, Delta-9 Carboxy THC, 11-Hydroxydelta Delta-9 THC and cannabidiol. CPRC will utilize NMS for a period of time until these assays can be transferred to either a Connecticut licensed laboratory, or to CPS's internal analytical laboratory.
4. Phlebotomist will perform the blood draws at our dispensary location.
5. CPRC may decide to add additional personnel as needed such as nurses, social workers or counselors.

#### **The Duration of the Study**

The study will be conducted over a period of approximately one hundred twenty days. Sixty days will be at the target dose of 800 mg of THC and 200 mg of CBD, and there will be a thirty day titration period at each the beginning and end of the study.

#### **The Intended Use of the Study Results**

There is currently little information available on dosing strategies when using cannabinoid-based oil concentrates. The "60 grams in 60 days" approach does not adequately provide patients and their physicians with any science-based information or direction. Without a basic dosing strategy it is impossible to move on to more sophisticated studies where we are trying to treat and remedy disease states in patient populations. This phase 2 study will seek to understand a dose and effect strategy in patients on an mg/kg basis. It will also seek to characterize this dosing strategy as it relates to time, seeking to determine if it is better to dose all at one time or to space the doses out over a 24 hour time span.

**SECTION F BONUS POINTS, SUBPART 3**

**RESEARCH PLAN**

CPRC has associated with Professor Tamas L. Horvath, DVM, PhD for the purposes of developing research. Please see attached letter.

# Yale SCHOOL OF MEDICINE

September 14, 2015

Thomas J. Schultz  
President  
Connecticut Pharmaceutical Research Center  
47 Main Street  
Portland, Connecticut 06480

Dear Tom:

As we have discussed, I have been engaged in phytocannabinoid research for some time. You have made me aware of your organization's interest in making the scientific community's knowledge of, and perspective regarding phytocannabinoids more available to the clinical community.

You have also discussed with me pursuing certain studies and information related to the measurable effects of phytocannabinoid treatments. I have been, and remain, interested in working with you on these matters.

Please contact me with respect to the ways in which you would like to proceed.

Sincerely,



Tamas L. Horvath, DVM, PhD.  
Jean and David W. Wallace Professor of Comparative Medicine and Professor of  
Neurobiology and of Obstetrics, Gynecology, and Reproductive Sciences  
Chair, Section of Comparative Medicine  
Director, Yale Program in Integrative Cell Signaling and Neurobiology of  
Metabolism

## Section of Comparative Medicine

TAMAS L. HORVATH, DVM, PHD

*Professor and Chair*

*Jean and David W. Wallace Professor  
of Biomedical Research*

*Professor of Neurobiology and  
Obstetrics and Gynecology*

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**SECTION F BONUS POINTS, SUBPART 4**

**COMMUNITY BENEFITS PLAN**

In addition to speaking upon invitation by local groups, CPRC will support its community by donating two percent of its net after tax profit to its community, in the following ways:

1. CPRC will sponsor health and wellness oriented community activities, such as youth sports and charity road races.
2. CPRC will make matching contributions of up to \$500 per employee per year to charitable organizations in which any of its employees are actively involved.

**SECTION F BONUS POINTS, SUBPART 5**  
**SUBSTANCE ABUSE PREVENTION PLAN**

CPRC will be proactive in acting to prevent or, in the worst case, recognize drug abuse with the cooperation of treating physicians. In the event that a potential substance abuse problem is identified, the dispensary involved will notify the patient's treating physician.

CPRC will examine its records in order to identify sales that may be off trend or unusual.

CPRC will support [medicineabuseproject.org](http://medicineabuseproject.org) and make use of its resources.

CPRC will seek authorization to fund police-based acquisition and testing of black market products and, subsequently, to fund publication of the test results.

CPRC will fund prescription drug drop boxes and/or programs.



## Emergency Action Plan

EMERGENCY ACTION PLAN

Table of Contents

Emergency Action Plan ..... 3

Emergency Personnel Names and Phone Numbers ..... 4

Utility Company Emergency Contacts ..... 5

Contractor Contact List ..... 6

Emergency Reporting and Evacuation Procedures..... 7

Medical Emergency..... 8

Fire Emergency ..... 9

Extended Power Loss ..... 10

Chemical Spill ..... 11

Telephone Bomb Threat Checklist..... 12

Bomb Threats..... 13

Active Shooter..... 14

Suspicious Substances ..... 16

Severe Weather and Natural Disasters..... 17

Critical Operations ..... 19



**EMERGENCY ACTION PLAN**

**Emergency Action Plan**

For

Facility Name: Connecticut Pharmaceutical Research Center

Facility Address: TBD

EMERGENCY ACTION PLAN

Emergency Personnel Names and Phone Numbers

Designated Responsible Personnel

**Building Manager:**

- Name: Phone:

**Emergency Coordinator:**

- Name: Mark Kaczynski

**Area Monitors:**

- First Area: Phone:
- Second Area: Phone:

Emergency Phone Numbers

**Fire and Emergency Medical**

- Fire Department/Emergency Medical: 911
- Fire Chief:
- Fire House Company #1
- Fire House Company #2
- Fire House Company #3

**Police**

- Police/All emergency calls: 911
- Other calls/24 hour dispatch:
- Emergency Management:

**Security and Building Management**

- Security: Mark Kaczynski
- Building Manager:
- Associated Security Monitoring Center: 812 677-0100
- United Alarm Monitoring:

**Chemical Spill Clean Up**

- Clean Harbors 800-645-8265

**EMERGENCY ACTION PLAN**

**Utility Company Emergency Contacts**

**Electric -**

- Emergency
- Main Customer Service

**Gas -**

- Emergency number
- Main Customer Service

**Water -**

- Emergency
- Main Customer Service

**Telephone -**

- Main Customer Service

EMERGENCY ACTION PLAN

Contractor Contacts

**Security**

**Access/Fire/Burglar 1**

- Associated Security

**Burglar 2**

- United Alarm

**HVAC/Dehumidifiers**

- 

**Building Controls**

**Pest Control**

- 

**Emergency Generator**

- 

**Fuel Oil**

-

**EMERGENCY ACTION PLAN**

**Emergency Reporting and Evacuation Procedures**

Types of emergencies to be reported by site personnel are:

- Medical
- Fire
- Severe Weather
- Bomb Threat
- Chemical Spill
- Suspicious Substance
- Extended Power Loss
- Active Shooter

**Evacuation Routes**

Evacuation route maps have been posted in each work area. The following information is marked on evacuation maps:

1. Emergency exits
2. Primary and secondary evacuation routes
3. Locations of fire extinguishers
4. Fire alarm pull stations' location
5. First Aid Kit

Site personnel should know at least two evacuation routes.

EMERGENCY ACTION PLAN

Medical Emergency

Call medical emergency phone number: 911

Paramedics

Ambulance

Fire Department

Provide the following information:

- a. Nature of medical emergency
- b. Location of the emergency (address, building, room number)
- c. Your name and phone number from which you are calling

Do not move victim unless absolutely necessary.

Call the following personnel trained in CPR and First Aid to provide the required assistance prior to the arrival of the professional medical help:

- Phone:

If personnel trained in First Aid are not available, as a minimum, attempt to provide the following assistance:

1. Stop the bleeding with firm pressure on the wounds (note: avoid contact with blood or other bodily fluids)
2. Clear the air passages using the Heimlich maneuver in case of choking.
3. In case of rendering assistance to personnel exposed to hazardous materials, wear appropriate protective equipment.

EMERGENCY ACTION PLAN

Fire Emergency

When fire is discovered:

- Activate the nearest fire alarm
- Notify the local Fire Department by calling 911
- If the fire alarm is not available, notify the site personnel about the fire emergency by the following means: Voice Communication, Phone Paging, Radio

Fight the fire ONLY if:

- The Fire Department has been notified.
- The fire is small and is not spreading to other areas.
- Escaping the area is possible by backing up to the nearest exit.
- The fire extinguisher is in working condition and personnel are trained to use it.

Upon being notified about the fire emergency, occupants must:

- Leave the building using the designated escape routes.
- Assemble in the designated area: north side of Main St.
- Remain outside until the competent authority announces that it is safe to reenter.
- Assistants to Physically Challenged should assist all physically challenged employees in emergency evacuation.

Designated Official, Emergency Coordinator or supervisors must:

- Coordinate an orderly evacuation of personnel.
- Perform an accurate head count of personnel reported to the designated area.
- Emergency Coordinator or supervisors will take visitor log and will take a head count at assembly area and report any missing personnel.
- Provide the Fire Department personnel with the necessary information about the facility and any missing personnel.
- Perform assessment and coordinate office emergency closing procedures

Area/Floor Monitors must:

- Ensure that all employees have evacuated the area/floor.
- Report any problems to the Emergency Coordinator at the assembly area.

EMERGENCY ACTION PLAN

**Extended Power Loss**

In the event of extended power loss to a facility certain precautionary measures should be taken depending on the geographical location and environment of the facility:

- Unnecessary electrical equipment and appliances should be turned off in the event that power restoration would surge causing damage to electronics or affect sensitive equipment.
- In the event of long term power loss while freezing temperatures prevail, equipment should be turned off and the following lines should be drained and/or treated as follows:
  - Fire sprinkler system
  - Standpipes
  - Potable water lines
  - Toilets
  - Add propylene-glycol to drains to prevent traps from freezing
- Equipment that contain fluids that may freeze due to long term exposure to freezing temperatures should be moved to heated areas, drained of liquids, or provided with auxiliary heat sources.
- Upon Restoration of heat and power:
  - Electronic equipment should be brought up to ambient temperatures before energizing to prevent condensate from forming on circuitry.
  - Fire and potable water piping should be checked for leaks from freeze damage after the heat has been restored to the facility and water turned back on.



## EMERGENCY ACTION PLAN

## Chemical Spill

Please note the following equipment locations:

- Spill Containment Kit is located in the Prep room.
- Personal Protective Equipment (PPE) is available in the Prep room.
- Safety Data Sheets (SDS): Binders containing all Safety Data Sheet are available in the QA office.

When a Large Chemical Spill has occurred:

- Immediately notify the designated official and Emergency Coordinator.
- Contain the spill with available equipment (e.g., pads, booms, absorbent powder, etc.).
- Secure the area and alert other site personnel.
- Do not attempt to clean the spill unless trained to do so.
- Attend to injured personnel and call the medical emergency number, if required.
- Call CPS's local spill cleanup company, Clean Harbors at 800-645-8265 or the Fire Department (if arrangement has been made) to perform a large chemical spill cleanup.
  - Name of Spill Cleanup Company: **Clean Harbors**
  - Phone Number: **800-645-8265**
- Evacuate building as necessary

When a Small Chemical Spill has occurred:

- Notify the Emergency Coordinator and/or supervisor.
- If toxic fumes are present, secure the area (with caution tapes or cones) to prevent other personnel from entering.
- Deal with the spill in accordance with the instructions described in the Safety Data Sheet.
- Small spills must be handled in a safe manner, while wearing the proper Personal Protective Equipment.
- Review the general spill cleanup procedures.

EMERGENCY ACTION PLAN

Telephone Bomb Threat Checklist

Instructions

Be Calm, Be Courteous. Listen. Do Not Interrupt the Caller.

YOUR NAME: \_\_\_\_\_

TIME: \_\_\_\_\_ DATE: \_\_\_\_\_

CALLER'S IDENTITY

SEX: Male \_\_\_ Female \_\_\_ Adult \_\_\_ Juvenile \_\_\_ APPROXIMATE AGE: \_\_\_

ORIGIN OF CALL: Local \_\_\_\_\_ Long Distance \_\_\_\_\_ Telephone Booth \_\_\_\_\_

VOICE CHARACTERISTICS

SPEECH

___ Calm	___ Rational	___ Coherent	___ Deliberate	___ Righteous
___ Angry	___ Irrational	___ Incoherent	___ Emotional	___ Laughing

LANGUAGE

___ Loud	___ High Pitch	___ Raspy	___ Intoxicated
___ Soft	___ Deep	___ Pleasant	___ Other
___ Fast	___ Distinct	___ Stutter	___ Slurred
___ Slow	___ Distorted	___ Nasal	___ Other
___ Excellent	___ Fair	___ Foul	
___ Good	___ Poor	___ Other	

ACCENT: \_\_\_\_\_ MANNER: \_\_\_\_\_

BACKGROUND NOISES

\_\_\_ Local \_\_\_ Foreign \_\_\_ Race

\_\_\_ Not Local \_\_\_ Region

___ Factory	___ Machines	___ Music	___ Office	___ Street
___ Traffic	___ Trains	___ Animals	___ Quiet	___ Voices
___ Airplanes	___ Party	___ Atmosphere		

EMERGENCY ACTION PLAN

**Bomb Facts**

Pretend difficulty hearing - Keep caller talking - If caller seems agreeable to further conversation, ask questions like:

When will it go off? \_\_\_\_\_ Certain Hour? \_\_\_\_\_ Time Remaining? \_\_\_\_\_

Where is it located? \_\_\_\_\_ Building? \_\_\_\_\_ Area? \_\_\_\_\_

What kind of bomb? \_\_\_\_\_ What kind of package? \_\_\_\_\_

How do you know so much about the bomb? \_\_\_\_\_

What is your name and address? \_\_\_\_\_

If building is occupied, inform caller that detonation could cause injury or death.

Did the caller appear familiar with plant or building (by his/her description of the bomb location)? Write out the message in its entirety and any other comments on a separate sheet of paper and attach to this checklist.

Notify your manager immediately.

Call Security at 860-234-9859 and relay information about call.

## EMERGENCY ACTION PLAN

**Active Shooter**

Quickly determine the most reasonable way to protect your own life. Remember that employees are likely to follow the lead of managers during an active shooter situation.

- Take note of the two nearest exits
- If you are in an office/room, stay there and secure the door (door should open in)
- If you are in a hallway, get into a room and secure the door (door should open in)
- Call 911 when it is safe to do so and alert police to the shooter's location. If you cannot speak, leave the line open and allow the dispatcher to listen
- If active shooter is nearby: lock the door, silence your cell phone, turn off any source of noise, hide behind large items and remain quiet
- Evacuate: (if escape route is accessible)
  - Have an escape route in mind
  - Evacuate regardless of whether others agree to follow
  - Leave your belongings behind
  - Help others escape, if possible
  - Prevent individuals from entering an area where the active shooter may be
  - Keep your hands visible
  - Follow the instructions of any police officers
  - Do not attempt to move wounded people
  - Call 911 when you are safe
- Hide Out: (if evacuation is not possible)
  - The hiding place should be out of shooter's view
  - The hiding place should provide protection if shots are fired in your direction
  - Try not to trap yourself or restrict your options for movement
  - Lock the door
  - Blockade the door with heavy furniture (door should open in)

EMERGENCY ACTION PLAN

Active Shooter (continued)

- Taking Action: (Last Resort, imminent danger)
  - As a last resort, attempt to take the active shooter down. When the shooter is close range and you cannot flee, your chance of survival is much greater if you try to incapacitate him/her
  - Attempt to disrupt and/or incapacitate the active shooter
  - Act as aggressively as possible against him/her
  - Throw items and use improvised weapons
  - Yell
  - Commit to your actions

**EMERGENCY ACTION PLAN**

**Suspicious Substances**

Individuals who discover suspicious packages, powders or liquids should take the following steps:

- Do not shake or empty the contents of a suspicious package or envelope.
- Do not carry the package or envelope.
- Do not show a suspicious substance or package to others, or allow others to examine them.
- Do not sniff, touch, taste, or look closely at the package or suspicious substance.
- Put the package or envelope on a stable surface.
- Alert others in the area about the suspicious package or envelope. Leave the area, close any doors, and take actions to prevent others from entering the area.
- Wash hands with soap and water to prevent spreading potentially infectious material to face or skin.
- Call 911 and describe the situation.
- Isolate, in a safe area, individuals who may have been exposed until they are cleared to leave by law enforcement, public health, or emergency response personnel.
- Create a list of persons who may have been exposed to the substance.

EMERGENCY ACTION PLAN

Severe Weather and Natural Disasters

**Tornado:**

- When a warning is issued by sirens or other means, seek inside shelter.
- Consider the following:
  - Small interior rooms on the lowest floor and without windows
  - Hallways on the lowest floor away from doors and windows
  - Rooms constructed with reinforced concrete, brick, or block with no windows.
  - Stay away from outside walls and windows.
  - Use arms to protect head and neck.
  - In the case of a tornado warning, remain sheltered until the tornado threat is announced to be over.

**Earthquake:**

- Stay calm and await instructions from the Emergency Coordinator or the designated official.
- Keep away from overhead fixtures, windows, filing cabinets, and electrical power.
- Assist people with disabilities in finding a safe place.
- Evacuate as instructed by the Emergency Coordinator and/or the designated official.

**Flood:**

- If indoors:
  - Be ready to evacuate as directed by the Emergency Coordinator and/or the designated official.
  - Follow the recommended primary or secondary evacuation routes. If outdoors:
  - Climb to high ground and stay there.

**Hurricane:**

- The nature of a hurricane provides for more warning than other natural and weather disasters. A hurricane watch is issued when a hurricane becomes a threat to a coastal area. A hurricane warning is issued when hurricane winds of 74 mph or higher, or a combination of dangerously high water and rough seas, are expected in the area within 24 hours.
- Once a hurricane watch has been issued:

## APPENDIX

### EMERGENCY ACTION PLAN

- Stay calm and await instructions from the Emergency Coordinator or the designated official.
- Continue to monitor local TV and radio stations for instructions.
- Move early out of low-lying areas or from the coast, at the request of officials.
- If you are on high ground, away from the coast and plan to stay, secure the building, moving all loose items indoors and boarding up windows and openings.
- Collect drinking water in appropriate containers.
- Once a hurricane warning has been issued:
  - Be ready to evacuate as directed by the Emergency Coordinator and/or the designated official.
  - Leave areas that might be affected by storm tide or stream flooding. During a hurricane:
  - Remain indoors and consider the following:
    - Small interior rooms on the lowest floor and without windows
    - Hallways on the lowest floor away from doors and windows
    - Rooms constructed with reinforced concrete, brick, or block with no windows

#### Blizzard:

- If indoors:
  - Stay calm and await instructions from the Emergency Coordinator or the designated official.
  - Stay indoors!
  - If there is no heat:
    - Close off unneeded rooms or areas
    - Stuff towels or rags in cracks under doors
    - Cover windows at night
    - Eat and drink. Food provides the body with energy and heat. Fluids prevent dehydration
    - Wear layers of loose-fitting, light-weight, warm clothing, if available.



EMERGENCY ACTION PLAN

Critical Operations

During some emergency situations, it will be necessary for some specially assigned personnel to remain at the work areas to perform critical operations. These will be determined on a case by case basis using the template described below.

Assignments:

Work Area	Name	Job Title	Description of Assignment

- Personnel involved in critical operations may remain on the site upon the permission of the site designated official or Emergency Coordinator.

In case emergency situation will not permit any of the personnel to remain at the facility, the designated official or other assigned personnel shall notify the appropriate personnel to initiate evacuation.