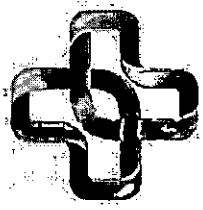


CT WELLNESS GROUP

MMP - RFA

"REDACTED"



Connecticut
WELLNESS GROUP

Dispensary Application
2015

ORIGINAL

Dedicated to creating an environmentally conscious and
professional environment offering patient services
beyond all expectations



Medical Marijuana Program

165 Capitol Avenue, Room 145, Hartford, CT 06106-1630 • (860) 713-6066

E-mail: dcp.mmp@ct.gov • Website: www.ct.gov/dcp/mmp



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: CT Wellness Group, LLC | | | | | | |
| 3. Trade Name of Applicant: Connecticut Wellness Group | | | | | | |
| 4. Applicant's Business Address: 75 Tupelo Lane | | | | | | |
| 5. City: Guilford | | | | 6. State: CT | 7. Zip Code: 06437 | |
| 8. Daytime Telephone Number: 203-627-2757 | | | 9. E-mail Address: glen@ctwellnessgroup.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: Glen Greenberg | 17. Primary Contact Title: Owner/Backer |
| 18. Primary Contact E-mail Address: glen@ctwellnessgroup.com | 19. Primary Contact Telephone Number: 203-627-2757 |
| 20. OPTIONAL - Name of Alternate Contact: Josh Erlanger | 21. Alternate Contact Title: Owner/Backer |
| 22. Alternate Contact E-mail Address: jerylanger@ctwellnessgroup.com | 23. Alternate Contact Telephone Number: 203-233-0978 |

| Section C: Formation/Incorporation Information | |
|--|--|
| 24. Date of Formation/Incorporation: 8 / 5 / 15 | 25. Place of Formation/Incorporation: Guilford 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: 318 New Haven Ave, Unit B | | | 29. City: Milford |
| 30. State: CT | 31. Zip Code: 06460 | 32. Telephone Number: 203-627-2757 | 33. Fax Number: 203-909-6563 |
| 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: The Pearl Corporation |

Section E: Business Association Information

36. Are you associated with any other dispensary facility licensee or license applicant or producer licensee or license applicant:
 Yes 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 | to | 4 | Friday | 10 | to | 6 |
| Tuesday | 10 | to | 6 | Saturday | 10 | to | 6 |
| Wednesday | 10 | to | 7 | Sunday | closed | to | |
| Thursday | 8 | to | 5 | | | | |

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 | to | 4 | Friday | 10 | to | 6 |
| Tuesday | 10 | to | 6 | Saturday | 10 | to | 6 |
| Wednesday | 10 | to | 7 | Sunday | | to | |
| Thursday | 8 | to | 5 | | | | |



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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: | 44. Time Period: |
|-----------|------------------|
| N/A | |
| | |
| | |

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: | 46. Time Period: |
|--------------|------------------|
| N/A | |
| | |
| | |

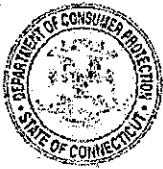
Section I: Dispensary Facility Backers

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: | 48. Percentage of ownership |
|-----------------|-----------------------------|
| Glen Greenberg | 49.5% of CT Wellness Group |
| Joshua Erlanger | 49.5% of CT Wellness Group |
| | |
| | |



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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: |
|---------------------------------|-----------------------------|----------------------------|
| John Parisi | Dispensary Facility Manager | Pharmacist / Manager |
| Glen Greenberg | Owner/Backer | Business Manager |
| Josh Erlanger | Owner/Backer | Security Manager / IT Tech |
| | | |
| | | |
| | | |

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: |
|--|-----------|----------------------|
| | \$ | |
| No expense greater than \$10,000 | \$ | |
| See audited financials for expense details | \$ | |
| | \$ | |
| | \$ | |
| | \$ | |
| | \$ | |
| | \$ | |
| | \$ | |

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: | |
| 56. Primary Security Company Address (including Apartment or Suite #): | 57. City: |
| | |



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| | | | |
|------------------|------------------------|---------------------------------------|---------------------------------|
| 58. State: CT | 59. Zip Code: 06512 | 60. Telephone Number: 203-466-7332 | 61. Fax Number: 203-248-6040 |
|------------------|------------------------|---------------------------------------|---------------------------------|

62. E-mail Address: exdpm2011@gmail.com

63. Backup Security Company Name (if applicable):
Registered with Medical Marijuana Com: _____

64. Backup Security Company Address (including Apartment or Suite #): _____ 65. City: _____

| | | | |
|------------|---------------|-----------------------|-----------------|
| 66. State: | 67. Zip Code: | 68. Telephone Number: | 69. Fax Number: |
|------------|---------------|-----------------------|-----------------|

70. E-mail Address: exdpm2011@gmail.com

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.



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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:



78. Date Signed:

9/1/2015

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. As the duly authorized representative of the applicant, I hereby make the above certifications on behalf of the applicant.

79. Signature:



80. Date Signed:

9/1/2015



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:

78. Date Signed:

8/31/15

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:

80. Date Signed:

8/31/15



STATE OF CONNECTICUT DEPARTMENT OF REVENUE SERVICES

TWENTY-FIVE SIGOURNEY STREET, SUITE 2 HARTFORD, CONNECTICUT 06106-5032

Corr ID: _____
Date: 08/28/2015

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 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) | | Sales and Use Tax Permit | |  |
| The person named below is licensed under the Sales and Use Tax Act. This permit is good only for the named permittee and at the location shown. If there is any change in ownership, the permit is null and void. | | | | |
| Date Issued 08/27/2015 | Expiration Date 01/31/2021 | Business Start Date 02/01/2016 | Connecticut Tax Registration Number | |
| Use only at this location: Lic | | | CT WELLNESS GROUP LLC CONNECTICUT WELLNESS GROUP 75 TUPELO LN GUILFORD CT 06437-2072 | |
|  CT WELLNESS GROUP LLC CONNECTICUT WELLNESS GROUP 75 TUPELO LN GUILFORD CT 06437-2072 | | |  <hr/> Kevin B. Sullivan Commissioner of Revenue Services | |
| This license may not be transferred or assigned. | | | | |

Appendix A, Section L – Security Company Details Question #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.

Our security system and protocols to be installed for the purpose of preventing the theft or loss of marijuana from CT Wellness Group located at 318 New Haven Avenue, Milford, Connecticut will be a state of the art sophisticated system installed by _____ and ov _____

System to include:

Alarm System

- Main control panel with digital keypads
- All perimeter window and doors equipped with Contacts to detect any attempted non-permitted entry
- Interior Motion Detectors and Interior Glass Break Detectors throughout entire facility
- Vibration Detectors on all common walls
- Inside Audible Sirens and outside Audible Sirens with Strobe Lights
- Alarm system equipped with Wireless Radio Back Up in the event of power failure
- Facility personnel will have Wireless Panic Buttons with Wireless Receivers to utilize inside and outside the facility
- A Duress Alarm is a component of the alarm system
Example; in the event any facility personnel are being forced to disarm the alarm, a code will be entered and a Silent Alarm will be sent to the Central Monitoring Station, whereupon the police will be dispatched immediately
- An Audible Panic Alarm will be incorporated in the event of an emergency
Activated at the panel, by Wireless Device or by Wired Push Buttons in the facility
- A Silent Holdup Alarm will be installed in the event of a robbery
This alarm can also be activated at the panel, by Wireless Device or by Wired Push Buttons in the facility
- An Automatic Voice Dialer with a pre-recorded message requesting immediate help from our emergency services

- In the event that the Dispensary Retail Area is left unattended, this room will have its own alarm system that can be armed even when the facility alarm is disarmed
- Entire alarm system monitored 24/7 by Central Monitor Station with Backup Monitoring Stations for redundancy
- Entire system will be monitored by a Failure Notification System that will alert us of any failure immediately
- Alarm and camera system will have a Backup Uninterruptible Power Supply and will remain online even in the event of a power outage

Closed Circuit Television System

The CCTV system will have IP cameras that will go beyond the level of 9600 dpi, and will produce clear color still photos from any camera image. The CCTV system will have a 2 terabyte memory and record on a 24 hours a day, 7 days a week basis, have a time and date stamp feature, will remain operational in a power outage, and will store a minimum of 30 days surveillance footage and more likely will retain over 45 days. Additionally, the cameras will display and record images that are in total darkness with a range up to 100 feet from the camera.

The cameras will be located at strategic locations inside and outside the facility to include the safe(s), entry and exit points in the facility, point of product dispensing areas and product purchase transactions, and waiting areas. The facility will also be equipped with a video / intercom system. The cameras will be positioned in a way to best help identify individuals. The DVR will have the ability to back up to a DVD should there ever be a need to preserve any data.

All security equipment shall be stored in a secure room within a locked office that will only be accessible to high level personnel.

Access Control System

- System will have a back-up battery in the event of a power loss
- Management will have the ability to add or delete personnel from the Access Program
- Management will have the ability to set the time and location access for dispensary personnel
- A log will be kept to track visitors to the facility

Fire Alarm System

The facility will be equipped with a Fire Alarm System approved by the Fire Marshal for the City of Milford

Background Check

Employees will also go through a background and criminal check. CT Wellness Group management may conduct drug testing before hiring as well as random drug testing during employment

Lighting

The area around the outside of the facility will be well lit with floodlights to ensure that our employees feel safe opening and closing the facility

Safety Procedures

We have developed a set of safety procedures (some of which are detailed in our answers to section C3 and C6) that will keep our employees and product safe.

These procedures help to ensure that no one person is left alone when the facility may be perceived to be vulnerable such as during deliveries and closing up for the night.

**CT Wellness Group Marijuana Dispensary
318 NEW HAVEN AVE
MILFORD, CT**

08/19/2015

**PROPOSAL FOR
SECURITY SYSTEM/CCTV SYSTEM/FIRE ALARM
VIDEO/INTERCOM SYSTEM/ACCESS CONTROL**

TO BE INSTALLED:

(SECURITY SYSTEM)

(1) Main Control Panel

(2) Digital Keypads

(1) Back-Up Battery

-All Perimeter Windows Contacted

-All Perimeter Doors Contacted

-Interior Motion Detectors Installed Throughout

-Interior Glass-Break Detectors Installed Throughout

-Vibration Detectors Installed on All Common Walls

-Inside Audible Sirens

-Outside Audible Sirens with Strobe Light

**(1) Wireless Radio Back-Up Transmission System with Power Supply
And Back-Up Battery**

(4) Wireless Panic Buttons with Wireless Receiver

(1) Hardwired Panic

-2000 Ft of Security Cable

EQUIPMENT AND CABLE:

LABOR

TOTAL COST OF INSTALLATION:

TO BE INSTALLED:

(CCTV SYSTEM)

**(1)HK16 Channel Network Video Recorder with 2 Terabyte Harddrive,
Remote Video Transmission, Built-In CD Burner, Networkable,
Built-In Motion Detection, Unit will Accommodate up to 16 IP Cameras,**

(16) HK 1.3 MP Indoor/Outdoor Vandalproof/Weatherproof Night Vision Dome Cameras with IR

- (1) Security Console**
- (1) UPS Back-Up Power System**
- (1) 32 Inch Monitor at Head-End**
- 3000 Ft CAT 6 Data Cable**

EQUIPMENT AND CABLE:

LABOR

TOTAL COST OF INSTALLATION PLUS TAX

(ACCESS CONTROL)

TO BE INSTALLED:

- (2) 4 Door Main Control Panels with Back-Up Battery**
- (8) Proximity Readers**
- (8) Electric Door Locks**
- (1) Access Control Power Supply Unit**
- (1) 8 Channel Fused Power Supply Unit for Door Locks**
- (1) Software Package**
- 3000 Ft of Access Control Cable**

EQUIPMENT AND CABLE:

LABOR

TOTAL COST OF INSTALLATION PLUS TAX

(FIRE ALARM SYSTEM)

TO BE INSTALLED:

- Installed to Code**

EQUIPMENT AND CABLE:

LABOR

TOTAL COST OF INSTALLATION PLUS TAX

(VIDEO/INTERCOM SYSTEM)

TO BE INSTALLED:

- (2) Outdoor Doorbell Units with Built-In Camera**
- (3) Master Units with Door Bell Release**
- (1) Power Supply Unit**
- 500 Ft of Intercom Cable**

EQUIPMENT AND CABLE:

LABOR

TOTAL COST OF INSTALLATION PLUS TAX

Customer Copy

Date Printed: 09/09/2015
Quote Date: 09/08/2015

Sold To:

Ship To:

U.S.A.

Salesperson: CC

Attention : GREG

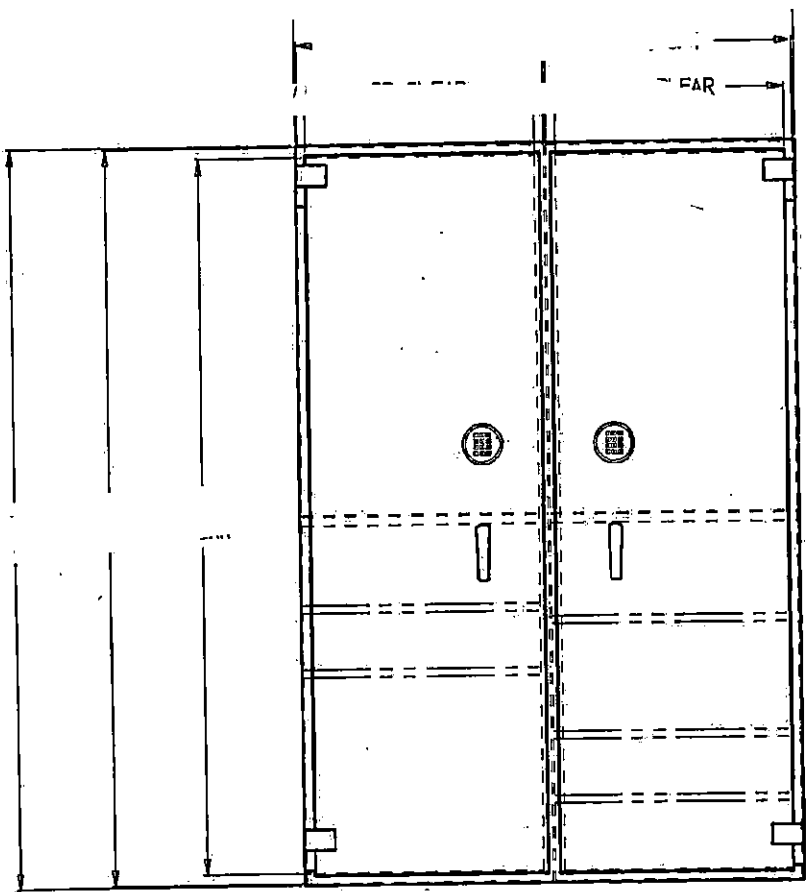
EMAIL: glengreenberg@gmail.com

is pleased to quote your requirements as follows:

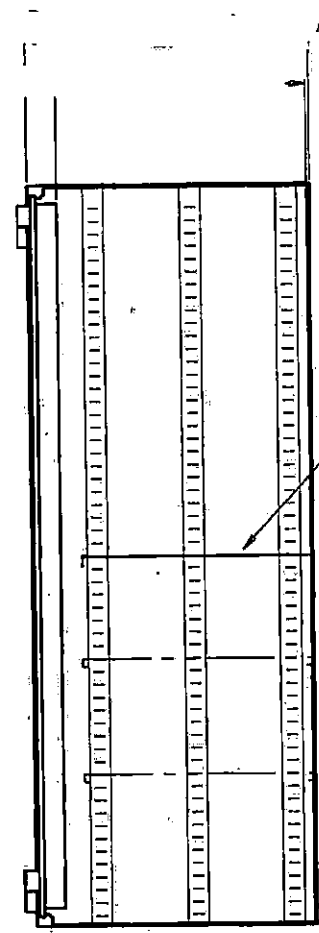
| Item | Part / Rev / Description / Details | Quantity Quoted |
|------|---|-----------------|
| .001 | QUOTE Rev 000 U/M EA WITH 4 / BUILT 4 ...SLES WITH ANCHOR KIT | |

This quotation is good for 90 days.
Thanks again for your interest in American Security Products.

| REVISIONS | | | |
|-----------|-------------|------|----|
| REV | DESCRIPTION | DATE | BY |
| | | | |
| | | | |



FRONT VIEW



SECTION VIEW

| | |
|--------------------|--|
| CUSTOMER SIGNATURE | |
| CUSTOMER NAME | |
| DATE | |
| COMPANY NAME | |

| | | | |
|-----------------|-----------|------------|------------------|
| ML # | B | Q # | |
| DRAWN R. Tucker | 08 SEP 15 | SCALE 1/12 | DO NOT SCALE DWG |
| | | | SHEET 1 OF 2 |

| | | |
|--------------------|---------------|------------|
| ML # | B # | SK2015-793 |
| CUSTOMER SIGNATURE | CUSTOMER NAME | DATE |
| COMPANY NAME | | |

7. Address --

6

5. Detail Note --

4. Detail Note --

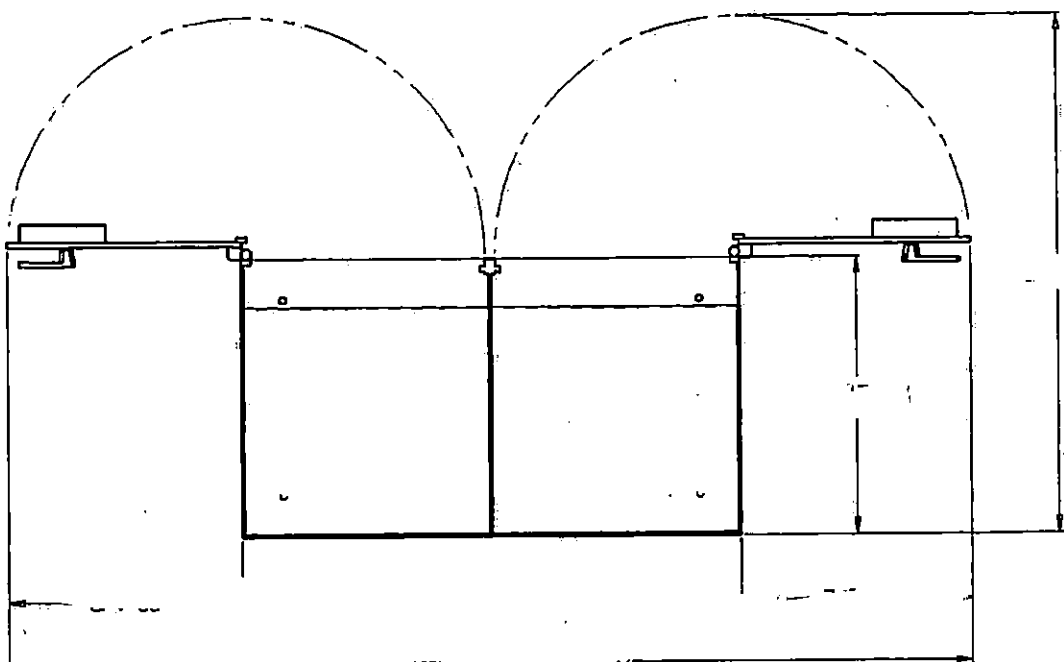
3. Detail Note --

2. Detail Note --

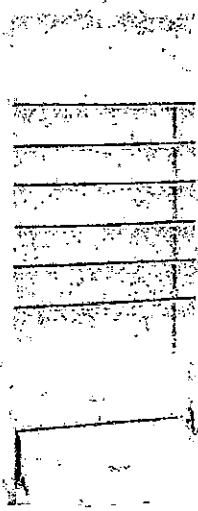
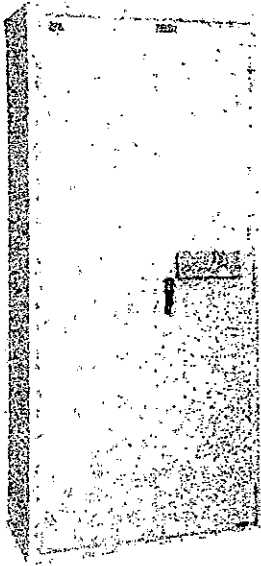
1. Detail Note --

SPECIFICATIONS

| REV | DESCRIPTION | DATE | BY |
|-----|-------------|------|----|
| | | | |
| | | | |
| | | | |

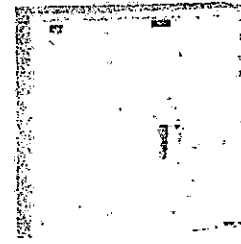
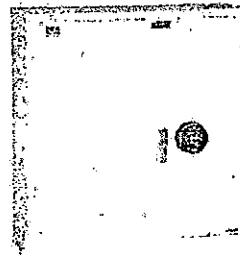


PHARMACY AND NARCOTICS SAFES



WITH ADDITIONAL SHELF AND TWO OPTIONAL DRAWERS

PHARMACY AND NARCOTICS SAFES offer a great solution for keeping your high-value, high-target medications and facility safe from the devastating occurrence of a robbery, burglary or internal theft. Choose from several models that are ideal for small to larger sized pharmacies, hospitals or health care facilities.



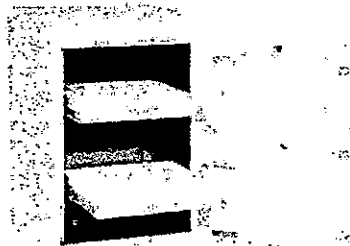
14

Pharmacy Safe Features:

- Pharmacy safes are designed to easily replace a standard large or small wooden pharmacy cabinet.
- Standard Pharmacy safes come in two sizes with three depths to choose from. Custom size available upon request.
- Large safes have an outside dimension of 77" H x 36 1/4" W with a 12", 18" or 24" depth.
- Small safes have an outside dimension of 38 1/2" H x 36 1/4" W with a 12", 18" or 24" depth. Small safes are designed to fit under the counter or can be stacked and bolted together to create a 4 door taller unit.
- Two outer doors made of high strength steel with six heavy duty hinges (4 in smaller safes) and a two-way locking system.
- Each safe comes with 5 adjustable shelves (2 in smaller safes). Additional shelves available.
- Optional drawers available to securely store back stock of (CII) controlled drugs. Each drawer is equipped with 12 adjustable compartments, heavy-duty ball bearing suspension glides and is secured by the lock of your choice.
- Each safe is provided with 4 anchor holes and hardware to secure it to the floor.
- Available in Pharmacy White textured finishes. Custom colors available.
- Approx. weight for Tall Safes: 613 lbs to 866 lbs. Approx. weight for Small Safes: 379 lbs to 487 lbs.
- Made in the USA.

NS Series Narcotic Safe Features:

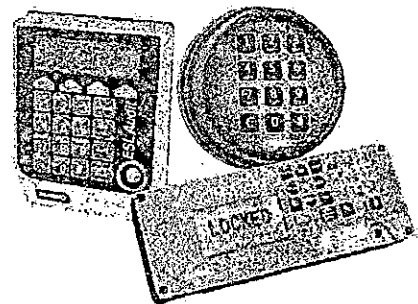
- 1/2" thick solid steel recessed door, and formed, high-tensile steel body and reinforced jambs on all four sides to maximize protection against pry and sledgehammer attacks.
- Roll-out narcotic drawers with removable dividers provide easy-to-organize access to (CII) controlled drugs. Made in the USA.
- NS Series safes offer the ESL20XL Electronic lock. Controls the outer door, 8 users and programmable time delay. For more information see page 43.
- Locks and relocks protected by a large carburized hardplate and an auxiliary spring-loaded relock device.
- 3-way locking mechanism consisting of five massive 1" diameter chromed steel locking bolts.
- Bolt detent system keeps bolts retracted when the door is open and then automatically engages when door is shut.
- Door mounted storage compartments.
- Four anchor bolt holes with hardware.
- Available in Black or Pharmacy White textured finishes.



NS3020W

Pharmacy & Narcotic Safe Lock Options:

- PSSW Pharmacy safes offer the SafeWizard Electronic lock. A full featured Access Control System that controls the outer door and up to 5 interior drawers, 40 users, programmable time delay, time lock, full audit feature and remote connectivity. For more information see page 41.
- PSAudit Pharmacy safes offer the ESLAudit Electronic lock. A robust Access Control System that controls the outer door and 1 interior drawer, 40 users, programmable time delay, time lock and a full audit feature. For more information see page 42.
- PSE Pharmacy safes offer the ESL20XL Electronic lock. Controls the outer door, 8 users and programmable time delay. For more information see page 43.
- PSK Pharmacy safes offer a high security Medeco key lock that controls the outer door. Only offered on Pharmacy safes.
- Other lock options available upon request.



For a detailed chart of sizes and specs for these models,...

List, Page 13.



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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"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Sole Proprietorship | Corporation | Limited Liability Co. | Partnership | Limited Liability Partnership | Unincorporated Association | Other: Personal |

2. Legal Name of Backer:

Glen D. Greenberg

3. Trade Name of Backer (if applicable):

4. Street Address (including Apartment or Suite #):

75 Tupelo Lane

5. City:

Guilford

6. State:

CT

7. Zip Code:

06437

8. Daytime Telephone Number:

203-627-2757

9. Fax Number:

203-909-6563

10. E-mail Address:

glen@ctwellnessgroup.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):

Glen Douglas Greenberg

Joshua Paul Erlanger

12. Percentage of ownership interest

49.5%

49.5%



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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): 5 / 99 Expiration Date (month/year): 5 / 16 | 15. Type: Cafe Liquor | 16. Number: |
| 17. State | 18. Issue Date (month/year): / Expiration Date (month/year): / | 19. Type: | 20. Number: |

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:

9/1/2015

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.

28. Signature:

▶ 

29. Date Signed:

9/1/2015



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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 type="checkbox"/> Limited Liability Partnership | <input type="checkbox"/> Unincorporated Association | <input checked="" type="checkbox"/> Other: Personal |
|--|--------------------------------------|--|--------------------------------------|--|---|---|

2. Legal Name of Backer:

Joshua P. Erlanger

3. Trade Name of Backer (if applicable):

4. Street Address (including Apartment or Suite #):

85 Church Street

5. City:

New Haven

6. State:

CT

7. Zip Code:

06510

8. Daytime Telephone Number:

203-233-0978

9. Fax Number:

203-771-0811

10. E-mail Address:

jerlanger@ctwellnessgroup.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 |
|---------------------------------|--------------------------------------|
| Glen Douglas Greenberg | 49.5% |
| Joshua Paul Erlanger | 49.5% |
| | |
| | |



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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 | 14. Issue Date (month/year): / | 15. Type: | 16. Number: |
| | Expiration Date (month/year): / | | |
| 17. State | 18. Issue Date (month/year): / | 19. Type: | 20. Number: |
| | Expiration Date (month/year): / | | |

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:

8/31/15

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:

8/31/15



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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): Glen Douglas Greenberg | | | |
| 2. Street Address (including Apartment or Suite #): 75 Tupelo Lane | | | |
| 3. City: Guilford | | 4. State: CT | 5. Zip Code: 06437 |
| 6. Title: Business Manager | | 7. Telephone Number: 203-627-2757 | 8. E-mail Address: glen@ctwellnessgroup.com |
| 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: Self Employed: Owl Shop, LLC | | 13. Date of Employment: Start Date: 11 / 1 / 98 End Date: : / / | |
| 14. Employer Address (including Apartment or Suite #): 268 College Street | | | |
| 15. City: New Haven | | 16. State: CT | 17. Zip Code: 06437 |
| 18. Telephone Number: 203-627-2757 | | 19. Fax Number: 203-909-6563 | 20. E-mail Address: glendgreenberg@gmail.com |

| 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 checked="" 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"> • 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): | 5 / 99 | 31. Type: | 32. Number: |
| CT | Expiration Date (month/year): | 5 / 16 | Cafe Liquor | |
| 33. State: | 34. Issue Date (month/year): | / | 35. Type: | 36. Number: |
| | Expiration Date (month/year): | / | | |



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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.

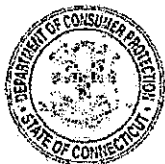
Section I: Criminal Background Check

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:

9/9/15



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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:

9/9/15

Medical Marijuana Program

Section E. Other Relevant Business Experience

28. If answered, "yes" to question 27, attach a statement setting forth the following information for each such business with which you have been associated.

Business Name;

Owl Shop, since 1934

Products or Services Offered;

Cigars, House Blended Tobaccos, Spirits, Coffee, Food & Jazz

Business Location;

268 College Street
New Haven, CT 06510

All titles and responsibilities held by you at the business, including the time frame for each;

Manager/Owner, since 1998

Responsible for managing all aspects of business to include:

Budget/Sales

Accounting/Bookkeeping

Cash Flow

Fire/Zoning/Health and ADA Compliance/Regulations

Human Resources/Personnel Issues

Inventory Control

Labor

Team Building

Scheduling

Tax Laws

The dates of your association with the business;

1998 to Present

Whether you currently have a role at the business and, if not, when your involvement terminated and why;

Yes, along with our 3 full time Managers, Glen oversees all aspects of the business.

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;

No

How this experience is relevant to the department's evaluation of the RFA response of the applicant with whom you are associated.

Glen knows how to build a company and a team to achieve not only financial success but to reach a common goal.

The goal is to gain a deeper knowledge into the curing effects of cannabis and hopefully, through trusted testing, methodical data reporting, community outreach and responsible dispensing, we can not only help patients live day to day without pain but hopefully find cures.

Glen's intention is to give CT Wellness Group's Dispensary Pharmacy Manager, John Parisi a platform to achieve this goal and become a leader and expert in the medical marijuana industry by being at the forefront of creating new non-evasive standards and alternative treatments while leading patients to recovery and a healthier quality of life.



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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): Joshua Paul Erlanger | | |
| 2. Street Address (including Apartment or Suite #): 85 church st suite 3S | | |
| 3. City: New Haven | 4. State: CT | 5. Zip Code: 06510 |
| 6. Title: Owner | 7. Telephone Number: 203-233-0978 | 8. E-mail Address: jperlanger@ctwellnessgroup.com |
| 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: Stella Blues New Haven LLC | | 13. Date of Employment: Start Date: 06 /01 / 09 End Date: : / / | |
| 14. Employer Address (including Apartment or Suite #): 85 church st suite 3S | | | |
| 15. City: New Haven | 16. State: CT | 17. Zip Code: 06510 | |
| 18. Telephone Number: 203-233-0978 | 19. Fax Number: 203-772-0811 | 20. E-mail Address: info@stellabluesbar.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

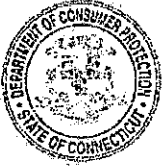
28. If you answered "yes" to question 27, attach a statement setting forth the following information for each such business with which you have been associated:

- 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 | 30. Issue Date (month/year): / | 31. Type: | 32. Number: |
| | Expiration Date (month/year): / | | |
| 33. State | 34. Issue Date (month/year): / | 35. Type: | 36. Number: |
| | Expiration Date (month/year): / | | |



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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:

9/8/15



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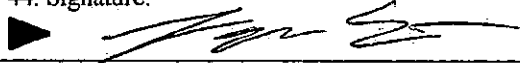
E-mail: dcp.mmp@ct.gov • Website: www.ct.gov/dcp/mmp



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:

9/8/15

Section E. Other Relevant Business Experience

28. If answered, "yes" to question 27, attach a statement setting forth the following information for each such business with which you have been associated.

Lerman Container Corporation

We sell plastic and glass bottles and jars to companies to fill products.

1521 Cades Bay,

Jupiter, FL 33458

Chief Technical Officer: 2000 to 2006

Independent Technology Contractor: 2006 to present

I current have a role in the company as a technology contractor

We have never been alleged to have violated laws

The following experience is relevant:

- Inventory management of over 1000 SKU's in 3 warehouses nationwide with a value of
This will a help us with diversion and proper inventory controls
- Data security for over 50,000 credit card transactions per year with a value of over
- Enterprise level firewall management
This will help us with HIPAA and computer security
- Backend office and database management
This will help us build the best possible portal for customers to facilitate consultation scheduling, prescription filling requests, inventory visibility and other elements that will benefit our patients

Stella Blues New Haven LLC

Bar located at 204 Crown St. New Haven CT 06510

Owner: 2009 to present

I currently have a role as an owner of the company

We have never been alleged to have violated laws

The following experience is relevant:

- Hiring and managing a skilled team of professionals to run a small business
- Running a small business including tax law, sales tax collection, personnel issues, and accounting
- Inventory ordering procedures to insure product availability
- Cash flow management
- Experience with fire, zoning, health, and ADA laws/regulations



Medical Marijuana Program

165 Capitol Avenue, Room 145, Hartford, CT 06106-1630 • (860) 713-6066

E-mail: dcp.mmp@ct.gov • Website: www.ct.gov/dcp/mmp



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): John Philip Parisi | | | |
| 2. Home Address (including Apartment or Suite #): 104 Old Colebrook Rd | | 3. City: Winsted | |
| 4. State: CT | 5. Zip Code: 06098 | 6. Date of Birth: | 7. Telephone Number: 860-379-3564 |
| 8. Social Security Number | | 9. Gender: <input checked="" type="checkbox"/> Male <input type="checkbox"/> Female | |
| 10. E-mail Address: Johnparisi@email.com | | 11. Connecticut Pharmacist License Number: | |

Section B: Employment Information

| | | | |
|---|-----------------|---|------------------------|
| 12. Current or Most Recent Employer: University of Saint Joseph School of Pharmacy | | 13. Date of Employment: Start Date: 9 / 13 / 10 End Date: : / / | |
| 14. Employer Address (including Apartment or Suite #): 229 Trumbull St | | | |
| 15. City: Hartford | | 16. State: CT | 17. Zip Code: 06103 |
| 18. Daytime Telephone Number: 860-231-5874 | 19. Fax Number: | 20. E-mail Address: jparisi@usj.edu | |

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.



Medical Marijuana Program

165 Capitol Avenue, Room 145, Hartford, CT 06106-1630 • (860) 713-6066

E-mail: dep.mmp@ct.gov • Website: www.ct.gov/dep/mmp



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:



John Paris

26. Date Signed:

9-1-15

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:



John Paris

28. Date Signed:

9-1-15

Appendix D, Section C, Question 23

Pharmacy Name: Ivery & Dudley Pharmacy

Pharmacy Location: 118 Main Street
Winstead, CT 06098

All Titles and responsibilities held by you at the Pharmacy, including time frame for each: Owner/Manager

Dates of your association with the pharmacy:
1972 - 2006

Whether you currently have a role at the pharmacy and, if not, when our involvement terminated and why:
No Current Role / Pharmacy Closed

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:
No Allegations or Violations were Associated with the Pharmacy

Table of Contents

| | |
|---|-----|
| A. BUSINESS INFORMATION OF APPLICANT | 4 |
| A1. Appendices | 4 |
| A2. Qualifications and Industry Knowledge..... | 5 |
| A3. Financials | 9 |
| B. LOCATION AND SITE PLAN..... | 10 |
| B1. Location of Proposed Facility..... | 10 |
| B2. Documents sufficient to establish that the applicant is authorized to conduct business..... | 10 |
| B3. Written Statement from property owner..... | 49 |
| B4. Facility Exterior | 51 |
| B5. Photographs..... | 53 |
| B6. Site Plan drawn to scale of proposed facility..... | 57 |
| B7. Location Map | 58 |
| B8. Blueprint/Floor plan..... | 59 |
| C. PROPOSED BUSINESS PLAN | 60 |
| C1. Products..... | 60 |
| C2. Services..... | 61 |
| C3. Accessibility Processes..... | 62 |
| C4. Accessibility – Additional Features | 63 |
| C5. Air Treatment System | 64 |
| C6. Delivery Processes | 67 |
| C7. Employee Training and Continuing Education..... | 67 |
| C8: Process and Controls for Diversion, Theft or Loss..... | 70 |
| D. PROPOSED MARKETING PLAN..... | 78 |
| D1. Proposed marketing plan | 78 |
| E. Financials/Organization Structure..... | 88 |
| E1. Organization of CT Wellness Group, LLC..... | 87 |
| E2. Organizational Chart and Resumes..... | 97 |
| E3. Head of Security | 105 |
| E4. Compensation Agreements | 111 |
| E5. Company Operating Financials | 122 |
| E6. Audited Financials..... | 129 |
| E7. Pro-Formal Financials..... | 140 |
| E8. Tax Information..... | 144 |

| | |
|---|-----|
| F. Bonus Points..... | 348 |
| F1. Employee Working Environment Plan | 348 |
| F2. Compassionate Need Plan | 351 |
| F3. Research Plan | 355 |
| F4. Community Benefits Plan..... | 357 |
| F5. Substance Abuse Prevention Plan | 359 |
| EXHIBIT 1 Operations Manual..... | 363 |
| EXHIBIT 2 CT Wellness Group Employee Manual | 371 |

A. BUSINESS INFORMATION OF APPLICANT

A1. Appendixes A-D (E not applicable) – see following pages

A2. Provide a brief summary (no longer than five double-spaced pages) of the applicant's qualifications, experience and industry knowledge relevant to the development and operation of a dispensary facility.

Mr. Glen Greenberg and Mr. Joshua Erlanger are applying jointly for consideration of a dispensary license in Milford, CT. Their significant and relevant qualifications and experience are outlined below.

Glen Greenberg

Glen Greenberg was raised in Woodbridge and North Haven, Connecticut and graduated from Hamden Hall Country Day School and Ithaca College before moving to New York City in 1989. In Manhattan, Mr. Greenberg pursued an acting career working in theatre and many restaurants and catering companies before graduating from The Juilliard School in 1995. After fine-tuning his acting skills in New York City, Mr. Greenberg moved back to New Haven County in 1998 to work with his father, well renowned Neurosurgeon and medical facility developer and operator, Dr. Alvin Greenberg. Dr. Greenberg is responsible for developing some of Connecticut's premier medical facilities including: Temple Medical Center, a comprehensive outpatient medical facility, Temple Surgical Center, Women's Surgical Center, New Haven Medical Hotel and Yale New Haven Shoreline Medical Center. Additionally, Dr. Greenberg managed all of Yale New Haven Hospital's outpatient facilities for 13 years. Since 1998, Mr. Greenberg has worked closely with his father learning how to develop and operate companies using only the highest standards of ethical business practices while leading with integrity.

From 1998 through 2001, Mr. Greenberg worked as the Assistant General Manager of the New Haven Medical Hotel where he managed a \$5,000,000 budget and a team of over 30 employees.

Also, in 1998 Mr. Greenberg bought the Owl Shop, a Tobacconist and New Haven landmark servicing the Yale University and New Haven communities since 1934. Mr. Greenberg renovated the Owl Shop in 2006 transforming it into one of the country's premier cigar lounges with a coffee bar, light food and weekly live blues and jazz.

As mentioned, treating one's employees fairly is part of Mr. Greenberg's business practices, which is evident through the Owl Shop and the offering of health insurance, 401(k) and profit sharing to employees. In 2000, Mr. Greenberg bought what is now known as Hamden Self Storage in Hamden, CT, developing additional storage buildings on site in 2004. Mr. Greenberg, with the assistance of his wife and two children manage the facility themselves.

Continuing on his path as an entrepreneur, Mr. Greenberg has most recently been renovating dilapidated residential multi family real estate in both Bridgeport and New Haven, working closely with CHIFF (Connecticut Housing Investment Fund Inc) to help fulfill their mission statement of financing affordable housing and neighborhood revitalization projects throughout Connecticut.

Mr. Greenberg is also committed to serving the community. This past year, Mr. Greenberg stepped down as Commissioner and Board Member of Town Green Special Services District where he served the downtown New Haven community for six years.

Mr. Greenberg currently sits on the Board of Jazz Haven, which produces musical outreach programs for children and the New Haven Jazz Festival each summer on the New Haven Green.

Over the past 10 years, Glen has witnessed his mother battle cancer and struggle to live through the debilitating & disfiguring results of aggressive surgery, chemotherapy and radiation treatment. Thus, Glen is committed to searching for ways to assist professionals immersed in the medical marijuana industry in discovering new applications to treat debilitating diseases.

Glen's intention is to give CT Wellness Groups Dispensary Pharmacy Manager, John Parisi a platform to become a leader and expert in the medical marijuana industry by being at the forefront of creating new non evasive standards and alternative treatments for traditional doctors to use while leading their patients to recovery and a healthier quality of life.

Glen is a member of the CT Pharmacy Association and actively donates to local non-profit charities such as:

All Our Kin

Associated Irish Societies, Inc.

The Cove, Connecticut's Resource for Grieving Children

Liberty Community Services

New Haven Police Athletic League

United Way of Greater New Haven

Jazz Haven

Joshua Erlanger

Joshua Erlanger has been a successful entrepreneur in the state of Connecticut for the past 15 years and owns the following business and real-estate holding companies; Lerman Container Corporation, d.b.a. eBottles.com, Simply Labels LLC, 204 Crown LLC, 266 State St. LLC, and Stella Blues New Haven LLC. These companies have worked with Fortune 500 companies like McDonald's, Stanley Tools, Bayer, Avon, The American Heart Association, Costco, Herbalife, L'Oréal, Johnson & Johnson, and many more.

Mr. Erlanger also works as a technology consultant specializing in network and database security including encryption and hashing security methods which prevent unauthorized access to sensitive data. Over the past 14 years, Mr. Erlanger has grown eBottles into a \$7,000,000 a year company. eBottles is a supplier of ridged packaging (bottles, jars, and closures) to many industries including the medical marijuana industry. In Connecticut, eBottles.com has sold packaging to Advanced Grow Labs and Theraplant. In Colorado Mr. Erlanger has helped to educate dispensaries about the certification process and laws for childproof packaging and the need for Certificates of Conformance. Mr. Erlanger manages an inventory of over 1,000 distinct products in three warehouses across the country with a total value exceeding \$1,000,000.

Mr. Erlanger's companies process over \$8,000,000 and over 50,000 online credit card transactions per year. Keeping credit card and customer information secure has been one of Mr. Erlanger's primary re-

sponsibilities. These skill sets will assist the Dispensary Pharmacist with inventory control and management, in preventing HIPAA violations both online and offline, loss prevention (diversion), and best practices in regards to inventory as well as computer and document security.

Most recently, Mr. Erlanger has been acquiring and managing commercial real estate to include 9 units (2 commercial and 7 residential) in 3 buildings located in the downtown New Haven the total value of which exceeds \$2,000,000.

Mr. Erlanger is a member of the New Haven Town Green Special Services District Board of Commissioners, a business improvement district (BID) funded by a sur tax on property in Downtown New Haven that strives to improve ownership values by making Downtown New Haven an internationally competitive urban environment in which to live, work, learn and play. In addition Mr. Erlanger is a past member of the Camp Laurelwood board of directors a children's overnight camp in Madison Connecticut. He is also a member of the CT Pharmacy Association, and president of Johnson Simons Condominium Association.

CT Wellness Group, LLC Team Qualifications Summary

- Over 29 years of small business ownership, collectively
- \$900,000 in available startup capital: \$300,000 in owner liquid capital deposited in TD Bank under CT Wellness Group, \$500,000 in a private line of credit (see promissory note pg 124), \$100,000 in additional reserves from personal accounts ready to be infused if needed
- Applicants partnered with one of Connecticut's most respected and accomplished pharmacists today, John Parisi
- Physical security from a past Assistant Chief of Police with 30 years of experience, Douglas MacDonald
- 15 years of IT security experience and securing confidential information via owner/backer

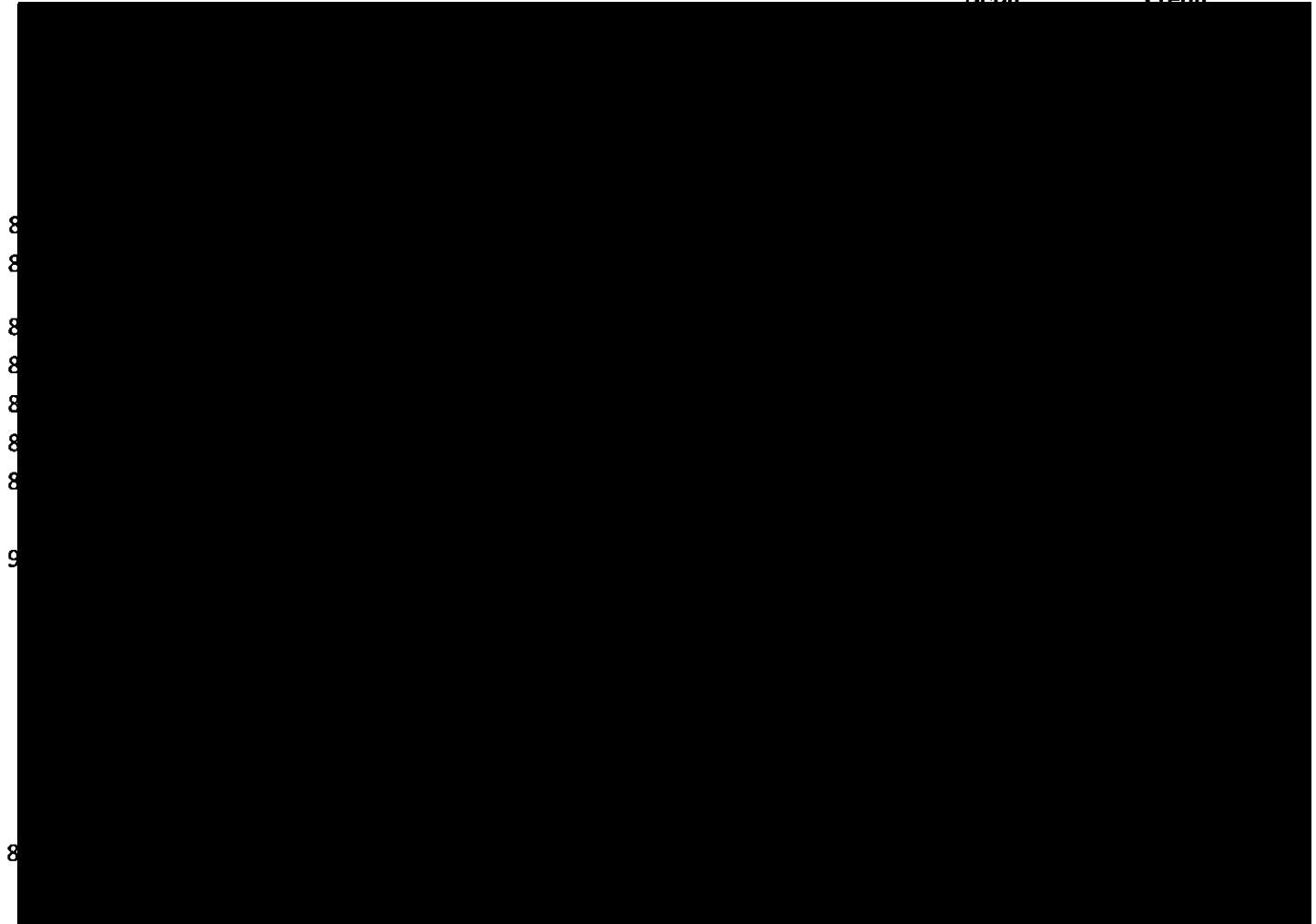
- Proven track record of building solid businesses in Connecticut with both owners/backers

A3. Financials – provide financial statement setting forth details of all business transactions connected with application.

Transactions From CT Wellness Group TD Bank account

Debit

Credit



B. LOCATION AND SITE PLAN

B1. The location of the proposed dispensary facility;

318 New Haven Avenue, Unit B
Milford, CT 06460

B2. Documents sufficient to establish that the applicant is authorized to conduct business in Connecticut and that state and local building, fire and zoning requirements and local ordinances are met for the proposed location of the dispensary facility;

Documents pertaining to our location, 318 New Haven Avenue, Milford, CT are listed on the following pages in order:

1. CT Wellness Group, LLC: Business Filing/Articles of Incorporation
2. Dept of Treasury Employer Identification Number:
3. CT Sales Use and Tax Permit
4. Tax Registration Numbers: Business Entity & Sales and Use
5. Signed Lease Option: 318 New Haven Avenue, Milford, CT
6. Lease & Guaranty: 318 New Haven Avenue, Milford, CT
7. Milford Zoning Regulation Section: Approved 9/16/2014
8. Planning & Zoning: Approval, City of Milford
9. Building Code Review Letter
10. Fire Marshall Letter: Approval, City of Milford

SECRETARY OF THE STATE OF
CONNECTICUT
30 TRINITY STREET
P.O. BOX 150470
HARTFORD, CT 06115-0470

08/03/2015

NOEL T. LANGERMAN
185 PLAINS RD, STE 209E
MILFORD, CT 06461

RE: Acceptance of Business Filing **THIS IS NOT A BILL**

This letter is to confirm the acceptance of the following business filing:

Business Name:
CT WELLNESS GROUP, LLC

Type of Request:
ARTICLES OF ORGANIZATION

| | | | |
|--------------------------|-----------------------|------------------------|-----------------------|
| Work Order Number | : 2015205760-001 | Business Filing Number | : 0005375117 |
| Filing Date/Time | : 08/03/2015 01:00 PM | Effective Date/Time | : 08/03/2015 01:00 PM |
| Work Order Payment Total | : \$170.00 | Payment Received | : \$170.00 |
| Credit on Account | : \$0.00 | Customer ID | |
| Business ID | | | |

If you would like copies of this filing you must complete a Request for Corporate Copies and submit it with the appropriate fee.

STEPHANIE GARY
Commercial Recording Division
860-509-6003
www.concord-sots.ct.gov

 **IRS** DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
CINCINNATI OH 45999-0023

000079-506193,40719,23816 1 MO 0,439 530



CT WELLNESS GROUP LLC
GLEN GREENBERG MBR
75 TUPELO LN
GUILFORD CT 06437

000079

Date of this notice: 08-07-2015

Employer Identification Number:

Form: SS-4

Number of this notice: CP 575-B

For assistance you may call us at
1-800-829-4933

IF YOU WRITE, ATTACH THE
STUB OF THIS NOTICE.

WE ASSIGNED YOU AN EMPLOYER IDENTIFICATION NUMBER

Thank you for applying for an Employer Identification Number (EIN). We assigned you EIN. This EIN will identify you, your business accounts, tax returns, and documents, even if you have no employees. Please keep this notice in your permanent records.

When filing tax documents, payments, and related correspondence, it is very important that you use your EIN and complete name and address exactly as shown above. Any variation may cause a delay in processing, result in incorrect information in your account, or even cause you to be assigned more than one EIN. If the information is not correct as shown above, please make the correction using the attached tear-off stub and return it to us.

Based on the information received from you or your representative, you must file the following form(s) by the date(s) shown.

Form 1065

04/15/2016

If you have questions about the form(s) or the due date(s) shown, you can call us at the phone number or write to us at the address shown at the top of this notice. If you need help in determining your annual accounting period (tax year), see Publication 538, Accounting Periods and Methods.

We assigned you a tax classification based on information obtained from you or your representative. It is not a legal determination of your tax classification and is not binding on the IRS. If you want a legal determination of your tax classification, you may request a private letter ruling from the IRS under the guidelines in Revenue Procedure 2004-1, 2004-1 I.R.B. 1 (or superseding Revenue Procedure for the year at issue). Note: Certain tax classification elections can be requested by filing Form 8832, Entity Classification Election. See Form 8832 and its instructions for additional information.



STATE OF CONNECTICUT DEPARTMENT OF REVENUE SERVICES

TWENTY-FIVE SIGOURNEY STREET, SUITE 2 HARTFORD, CONNECTICUT 06106-0022

Corr ID: _____
Date: 09/28/2015

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 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)

Sales and Use Tax Permit



Use only at this location: LIC1

The person named below is licensed under the Sales and Use Tax Act. This permit is good only 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 |
|-------------|-----------------|---------------------|-------------------------------------|
| 08/27/2015 | 01/31/2021 | 02/01/2016 | |

CT WELLNESS GROUP LLC
CONNECTICUT WELLNESS GROUP
75 TUPELO LN
GUILFORD CT 06437-2072

CT WELLNESS GROUP LLC
CONNECTICUT WELLNESS GROUP
75 TUPELO LN
GUILFORD CT 06437-2072

Kevin B. Sullivan
Commissioner of Revenue Services

This license may not be transferred or assigned.



STATE OF CONNECTICUT DEPARTMENT OF REVENUE SERVICES

TWENTY-FIVE SIOGOURNEY STREET, SUITE 2 HARTFORD, CONNECTICUT 06106-5002



CT WELLNESS GROUP LLC
75 TUPELO LN
GUILFORD CT 06437-2072

Corr ID: 1
Date: 08/28/2015

Dear Taxpayer:

Your registration application has been processed and your business entity has been assigned the following CT Tax Registration Number(s):

| Tax Identification Number/Location | Tax Type | Filing Frequency | Start Date | Registration Date |
|------------------------------------|-----------------|------------------|------------|-------------------|
| | Business Entity | SEE BELOW | 08/05/2015 | 08/25/2015 |
| | Sales and Use | MONTHLY | 02/01/2016 | 08/25/2015 |

The CT Tax Identification Number along with the correct Location Number is your CT Registration Number and should be used on any communications with the Department of Revenue Services (DRS). Promptly report any changes in your business activities to DRS.

Connecticut law requires that you file timely tax returns and pay the taxes due for all taxable periods and make the proper remittance, including any penalty or interest due.

You are required to file and pay electronically if you are registered for the following tax types.

- Sales and Use Tax,
- Business Use Tax,
- Prepaid Wireless E911 Fee,
- Income Tax Withholding,
- Room Occupancy Tax,
- Admissions and Dues Tax, or
- Corporation Business Tax

If you have not been assigned a personal identification number (PIN) for the Taxpayer Service Center (TSC), one will be sent to you.

If you can show that filing and paying electronically creates an undue hardship, the Commissioner of Revenue Services may grant a one-year waiver of the electronic filing requirement. See Policy Statement 2011(3), Request for Waiver of Electronic Filing and Payment Requirements, on the DRS website at www.ct.gov/DRS.

Visit the DRS *Welcome New Business* page at www.ct.gov/welcomenewbusiness for information specific to filing and payment options, and to obtain valuable tax information.

If you have registered for a tax type for which the requirement to file and pay electronically does not apply, you are encouraged to use the TSC at www.ct.gov/TSC. If you require assistance please call DRS during business hours.

LEASE OPTION

THIS LEASE OPTION ("Option") is by and between **THE PEARL CORPORATION**, a Connecticut corporation having an office and place of business in the City of Milford, County of New Haven and State of Connecticut ("Landlord") and **CT WELLNESS GROUP, LLC**, a Connecticut limited liability company having an address at 75 Tupelo Lane, Guilford, Connecticut 06437 ("Tenant").

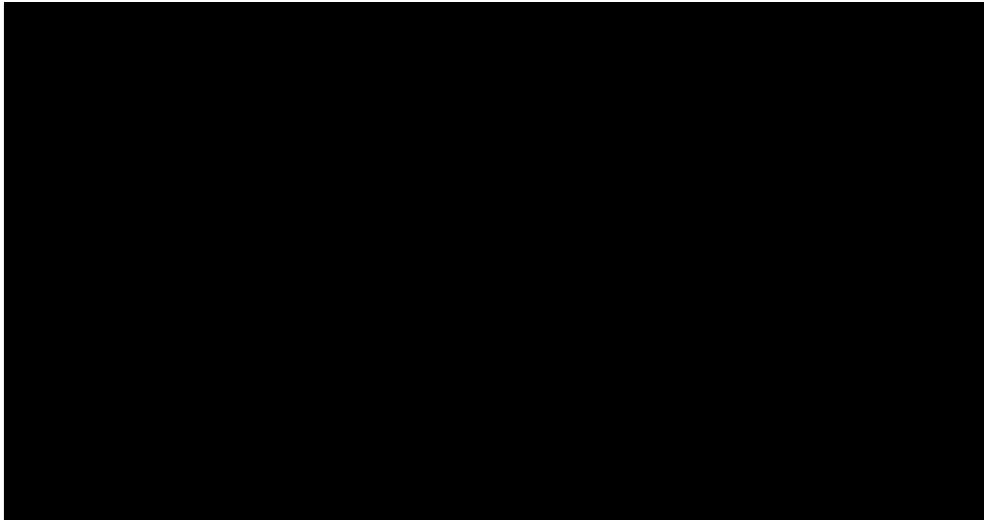
1. Option to Lease.

- (a) In consideration of the payment of the Option Fee, as defined below, by Tenant to Landlord, Landlord hereby grants to Tenant an option to lease the use of a portion of the real property known as Unit "B" ("Leased Premises") and located at 318 New Haven Avenue, Milford, Connecticut described in Exhibit A attached hereto and made a part hereof ("Property") on the terms and conditions set forth in this Option.
- (b) During the Option Period, as defined below, and any extension thereof, Landlord agrees to cooperate with Tenant in obtaining, at Tenant's sole expense, all licenses and permits or authorizations required for Tenant's use of the Leased Premises from all applicable governmental and/or regulatory entities ("Governmental Approvals"), and Landlord agrees to cooperate with and to allow Tenant, at no cost to Landlord, to obtain said Governmental Approvals and perform any other due diligence necessary for the Tenant's occupancy of the Leased Premises. Landlord expressly grants to Tenant a right of access to the Leased Premises to perform any investigations of the Leased Premises necessary to determine that Tenant's use of the Leased Premises will be compatible with Tenant's engineering and building improvement plans and specifications and business operations, provided that Tenant give at least forty-eight hours written notice to Landlord of Tenant's need for such access to the Leased Premises. Notwithstanding the foregoing, Tenant acknowledges that, under current zoning regulations for the City of Milford, Connecticut, the Property lies within a CDD4 zone (i.e., Corridor Design District), Tenant's intended use of the Leased Premises is a permissible use as of right within said CDD4 zone, and Tenant may not seek any change in the zoning classification of the Property. During the Option Period and any extension thereof, Landlord agrees that it will not interfere with Tenant's efforts to secure any licenses, permits or authorizations that relate to property other than the Leased Premises. During the Option Period and any extension thereof, Tenant may exercise the Option by so notifying Landlord in writing at Landlord's address in accordance with Section 7 hereof.
- (c) If Tenant exercises the Option, then, subject to the following terms and conditions, Landlord agrees to lease to Tenant the Leased Premises in accordance with the terms and conditions set forth in that certain Lease Agreement which is attached hereto and made a part hereof as Exhibit B ("Lease Agreement").

2. Option Period.

The term of the Option shall be ninety (90) days commencing on September 1, 2015 and terminating on November 30, 2015 ("Option Period"). During the Option Period, Tenant shall take all necessary steps to secure the Governmental Approvals necessary for the construction and operation of a medical marijuana dispensary at the Leased Premises. In the event that Tenant has acted diligently in obtaining the Governmental Approvals, but has been unable to do so during the Option Period and requires additional time to do so, then Landlord agrees to provide an extension of the Option Period; which extension shall not be unreasonably withheld, on a monthly basis until all such Governmental Approvals have been obtained by Tenant, Tenant has exercised the Option and Tenant has entered into the Lease Agreement with Landlord.

3. Option Fee.



4. Permitted Use.

The Leased Premises may be used only as a medical marijuana dispensary for the purpose of dispensing medical marijuana and all uses commonly associated therewith. No recreational marijuana dispensary will be permitted in the Leased Premises. Subject to existing leases of the Property, Landlord shall prohibit the use of the Property as a medical marijuana dispensary by any other tenant or occupant of the Property.

5. Interference.

During the Option Term or any extension thereof, Tenant shall not interfere with the use of the Property by any other tenant of the Property.

6. Termination.

This Lease Option may be terminated by Tenant, without any penalty or further liability, during the Option Term or any extension thereof, by providing Landlord with written notice of such termination at Landlord's address in accordance with Section 7 hereof. Upon Landlord's receipt of said written notice of termination from Tenant, all obligations of the parties under this Lease Option shall terminate and neither party shall have any further liabilities or obligations to the other party hereunder. Any Option Fees paid by Tenant to Landlord prior to Tenant's termination of this Lease Option shall remain property of Landlord and Tenant hereby waives any and all claims for reimbursement or pro-ration of any such Option Fees. In the event that Tenant fails to perform all of Tenant's obligations under this Lease Option, then Landlord shall provide Tenant written notice of such default at Tenant's address in accordance with Section 7 hereof and Tenant shall have ten (10) days in which to cure said default. In the event that Tenant fails to cure said default within said grace period, then Landlord may terminate this Lease Option without providing any further notice to Tenant and all obligations of the parties under this Lease Option shall terminate and neither party shall have any further liabilities or obligations to the other party hereunder. Any Option Fees paid by Tenant to Landlord prior to Landlord's termination of this Lease Option shall remain property of Landlord and Tenant hereby waives any and all claims for reimbursement or pro-ration of any such Option Fees.

7. Notices.

All notices, requests, demands and other communications shall be in writing and are effective three (3) days after deposit in the U.S. mail, certified and postage prepaid, or upon receipt if personally delivered or sent by next-business-day delivery via a nationally recognized overnight courier to the addresses set forth below. Landlord or Tenant may from time to time designate any other address for this purpose by providing written notice to the other party.

If to Tenant, to:

Glen Greenberg
CT Wellness Group, LLC
75 Tupelo Lane
Guilford, CT 06437

With a copy to:

Noel Langerman, Esq.
Karp & Langerman, P.C.
185 Plains Road, #209e
Milford, CT 06461

If to Landlord, to:

The Pearl Corporation
Attn: Lewis Kaufman
318 New Haven Avenue
Milford, CT 06460

With a copy to:

David L. Weiss, Esq.
1300 Boston Post Road, #8
Guilford, CT 06437

8. Assignment.

Tenant shall have no right to assign or otherwise transfer this Lease Option to any person or business entity other than a business entity which is wholly owned by Tenant and has received the necessary Governmental Approvals for purposes of exercising this Lease Option. Upon any such assignment of this Lease Option, Tenant shall remain liable under this Lease Option until any such assignee has exercised this Lease Option and executed the Lease Agreement with Landlord. Tenant shall provide written notice to Landlord of any intended assignment of this Lease Option at least ten (10) days prior to effectuating any such assignment and Landlord shall have the right consent to such assignment, which consent shall not be unreasonably withheld.

9. Attorney's Fees and Costs.

The prevailing party in any litigation arising under or out of this Lease Option shall be entitled to recover its reasonable attorney's fees and court costs, including appeals, if any.

10. Entire Agreement; Amendments.

The Lease Option constitutes the entire agreement and understanding of the parties, and supersedes all offers, negotiations and other agreements. There are no representations or understandings of any kind not set forth herein. Any amendments to this Lease Option must be in writing and executed by both parties hereto.

11. Governing Law; Jurisdiction.

This Lease Option shall be construed and governed in accordance with the laws of the State of Connecticut. The parties hereby consent to the jurisdiction of the courts of the State of Connecticut in the event of any dispute between the parties hereto.

12. No Recording.

No party to this Lease Option shall record this Lease Option or any memorandum relating thereto on the Milford Land Records.

13. Invalidity; Unenforceability; Waiver.

If any term of this Lease Option is found by a court of competent jurisdiction to be void or invalid, such a finding shall not affect the remaining terms of this Lease Option, which shall continue in full force and effect. The parties agree that if any provisions are deemed not enforceable, they shall be deemed modified to the extent necessary to make them

enforceable. Any questions of particular interpretation shall not be interpreted against the draftsmen, but rather in accordance with the fair meaning thereof. No provision of this Lease Option will be deemed waived by either party unless expressly waived in writing signed by the waiving party. No waiver shall be implied by delay or any other act or omission of either party. No waiver by either party of any provision of this Lease Option shall be deemed a waiver of such provision with respect to any subsequent matter relating to such provision.

14. Authority.

The persons who have executed this Lease Option represent and warrant that they are duly authorized to execute this Lease Option in their individual or representative capacity as indicated.

15. Counterparts.

This Lease Option may be executed in any number of counterpart copies, each of which shall be deemed original, but all of which together shall constitute a single instrument.

16. Exhibits.

All Exhibits referred to herein are incorporated herein for all purposes. The parties understand and acknowledge that Exhibit B (Lease Agreement) may be attached to this Lease Option in preliminary form. Accordingly, the parties agree that upon the preparation of a final, more complete Exhibit B, which may have been attached hereto in preliminary form, may be replaced by the parties with a final, more complete Exhibit B. The terms of all Exhibits are incorporated herein by reference for all purposes.

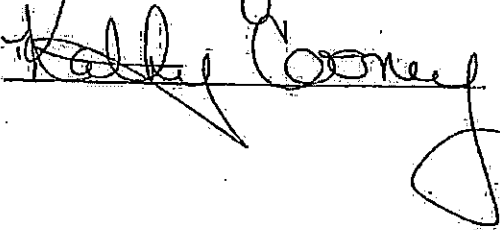
17. Brokers.

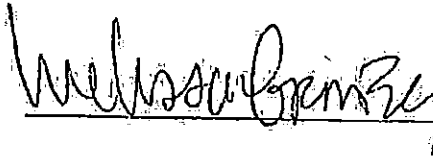
If Landlord is represented by any broker or any other leasing agent, Landlord is responsible for all commission fees or other payments to such agent, and agrees to indemnify and hold Tenant harmless from all claims by such broker or anyone claiming through such broker. If Tenant is represented by any broker or any other leasing agent, Tenant is responsible for all commission fees or other payments to such agent, and agrees to indemnify and hold Landlord harmless from all claims by such broker or anyone claiming through such broker. Landlord and Tenant recognize and acknowledge that Arnold Peck's Commercial World USA, Inc. is the sole broker relating to this Lease Option, represents both Landlord and Tenant in said transaction, and Landlord is solely responsible for the payment of any commission due to said broker regarding this Lease Option.

This Lease Option has been executed by the parties hereto as of the 15th day of August, 2015.

Witnesses:

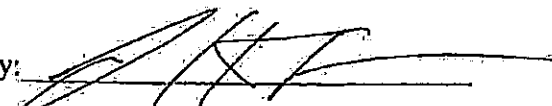






Landlord:

THE PEARL CORPORATION

By: 
Lewis Kaufman, Its Treasurer

Tenant:

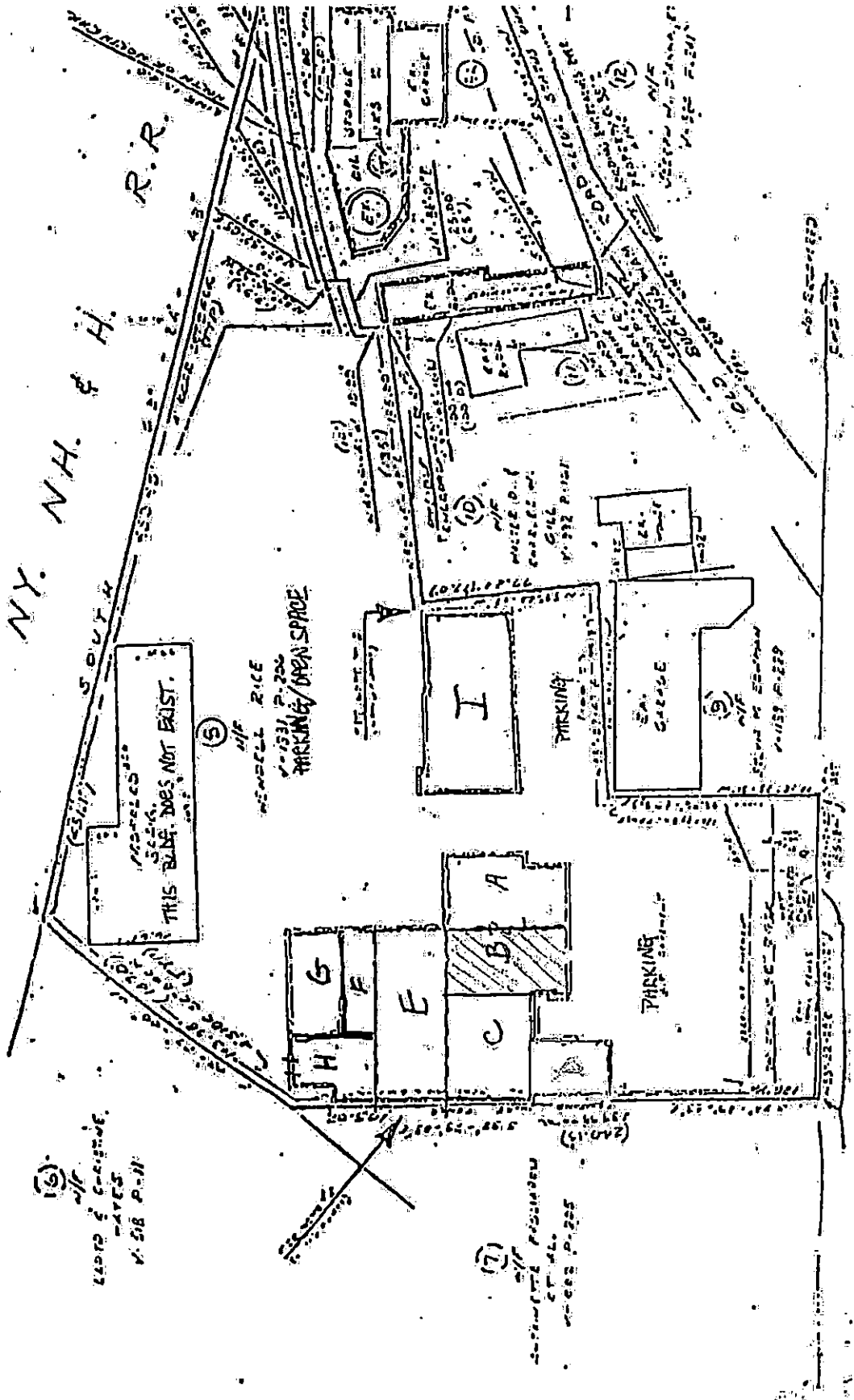
CT WELLNESS GROUP, LLC

By: 
Glen Greenberg, Its Manager and Member

EXHIBIT A

VERTICAL

NY. N.H. & H. R.R.



CONNECTICUT STREET

EXHIBIT B

LEASE AGREEMENT

THIS LEASE AGREEMENT (the "Lease") is made and entered into as of the ___ day of _____, 20___, by and between The Pearl Corporation, a Connecticut corporation having an address at 318 New Haven Avenue, Milford, Connecticut 06460 (the "Landlord") and CT Wellness Group, LLC, a Connecticut limited liability company having an address at 75 Tupelo Lane, Guilford, Connecticut 06437 (the "Tenant").

1. LEASE SUMMARY; DEFINITIONS

In addition to terms defined elsewhere in this Lease, each of the following terms has the meaning ascribed to it in this Section 1, and every reference in this Lease to such term shall be construed to incorporate the data stated for that term in this Section 1.

1.1 Premises: The space shown on Exhibit A leased by Tenant, containing approximately 2,500 square feet of area known as Unit B in the office/light industrial building (the "Building") located at 318 New Haven Avenue, Milford, Connecticut. (Unless the sense of the context otherwise requires, the Premises, the Building, and the Common Areas are, collectively, the "Project.") The exact square footage of the Premises shall be confirmed by having a licensed architect in the State of Connecticut measure and certify the amount of rentable square footage comprising the Premises, and the amount of Base Rent under Section 1.7 hereof, the amount of Security Deposit under Section 1.13 hereof and the Pro Rata Share under Section 1.11 hereof shall be adjusted appropriately based upon said certification.

1.2 Initial Term: Five (5) years, commencing _____, 20__ (the "Commencement Date") and terminating _____, 200__ (the "Termination Date").

1.3 First Renewal Term: Five (5) years, commencing _____, 20__, (the "First Renewal Commencement Date") and terminating _____, 20__ (the "First Renewal Termination Date").

1.4 Second Renewal Term: Five (5) years, commencing _____, 20__ (the "Second Renewal Commencement Date") and terminating _____, 20__ (the "Second Renewal Termination Date").

1.5 Third Renewal Term: Five (5) years, commencing _____, 20__ (the "Third Renewal Commencement Date") and terminating _____, 20__ (the "Third Renewal Termination Date"). (Unless the sense of the context otherwise requires, the Initial Term, the First Renewal Term, the Second Renewal Term and the Third Renewal Term are, collectively, the "Term.")

1.6 Lease Year: Each period of 12 consecutive calendar months. The first Lease Year commences on the Commencement Date and subsequent Lease Years commence on the successive anniversaries of the Commencement Date.

1.8 Additional Rent: All amounts other than Base Rent Tenant is required to pay under this Lease, including, without limitation, payments to third parties and interest, costs, fees, fines and penalties which Landlord may add for nonpayment or late payment.

1.9 Rent: Base Rent, Additional Rent and all other sums and charges payable to or on behalf of Landlord under this Lease.

1.10 Common Areas: The areas and facilities shown on Exhibit A outside the Premises that are provided and designated for the general use and convenience of Tenant in common with other tenants of the Building. Landlord reserves the right to make changes periodically in the shape, size, location, number and extent of the land and improvements constituting the Common Areas, provided that Landlord shall not materially impair Tenant's ability to use the Premises for the Permitted Uses.

1.11 Pro Rata Share: [REDACTED] relation to the total rentable square footage of the Building) of all expenses associated with the Building and Common Areas, including but not limited to, maintenance, real estate taxes, insurance, utilities, snow plowing, and other related expenses, which shall be paid by Tenant to Landlord as Additional Rent.

1.12 Permitted Uses: Medical Marijuana Dispensary for the purpose of dispensing medical marijuana and any and all uses associated therewith. No recreational marijuana dispensary will be permitted or allowed in the Premises.

2. LEASE OF PREMISES

Landlord leases to Tenant, and Tenant takes from Landlord, upon the terms and subject to the conditions of this Lease, the Premises. Landlord also grants Tenant a license to use the Common Areas during the Term as reasonably necessary for and consistent with the Permitted Uses.

3. TERM

3.1 Initial Term. The Initial Term shall commence on the Commencement Date and end on the Termination Date or any earlier date under any provision of this Lease or pursuant to law (in which event, such earlier date shall be the "Termination Date").

3.2 Renewal Terms. Provided that Tenant is not in default under this Lease, Landlord, at Tenant's option, shall lease the Premises to Tenant for the First, Second and Third Renewal Terms at the expiration of the Initial Term and each succeeding Renewal Term upon the terms and subject to the conditions of this Lease, except the Base Rent, which shall be increased as described in Section 4.2 hereof. Tenant shall exercise its renewal options by giving Landlord notice of such exercise at least three (3) months prior to the Termination Date or each succeeding Renewal Termination Date. If Tenant fails to give such notice, then this Lease shall terminate on the Termination Date or the applicable Renewal Termination Date.

4. RENT

4.1 Payment. Tenant shall pay Rent to Landlord at the address of Landlord stated in the preamble to this Lease or at such other place or to such other person as Landlord may designate. Base Rent shall be payable in advance on the first day of each month during the Term of this Lease in equal monthly installments. Upon any early possession by Tenant or at the commencement, termination or expiration of the Initial or any applicable Renewal Term, the Base Rent installment for any fractional month shall be prorated. Tenant shall pay Base Rent and Additional Rent as and when required under this Lease without notice or demand and without set-off, counterclaim, abatement, suspension, deduction or defense.

4.2 Base Rent Adjustment. The amount of annual Base Rent for each Lease Year of the Initial Term, the First Renewal Term, the Second Renewal Term and the Third Renewal Term shall increase at the rate of three percent (3%) per annum over the amount of Base Rent payable in the prior Lease Year of the Initial Term, First Renewal Term, Second Renewal Term or Third Renewal Term, as applicable.

4.3 Additional Rent. In addition to the annual Base Rent then in effect hereunder, the Tenant shall pay to the Landlord, as additional rent, the Pro Rata Share of such sum or sums as shall equal the amount of any and all duties, real estate taxes, charges, sewer or water use fees, assessments, maintenance costs, insurance premiums, snow plowing charges, and other payments, extraordinary as well as ordinary, foreseen or unforeseen, as shall, during the Term of the Lease be laid, levied, assessed, incurred or imposed upon the Project or this Lease by virtue of its being incurred by Landlord or imposed by any law, order, or ordinance of the United States of America, State of Connecticut or City of Milford. Any duties, real estate taxes, sewer and water use charges, assessments and related charges are sometimes referred to herein as the "Impositions". The Landlord shall forward to the Tenant written notice of any Additional Rent due and payable to Landlord within thirty (30) days after Landlord receives notice that same are due and payable to any

third party, and the Additional Rent due from the Tenant by reason of same shall be paid to Landlord within fifteen (15) days of the giving of such written notice by the Landlord. Tenant shall have the right to request from time to time an accounting from the Landlord with respect to the amount of Additional Rent assessed against the Tenant.

5. UTILITIES

Tenant shall pay (a) the actual out of pocket cost to the Landlord of all utilities furnished to the Premises to Landlord on a monthly basis if not separately metered and billed to Tenant or (b) the cost of all utilities directly to those entities furnishing said utilities if Tenant is billed directly therefor. Tenant shall have the right to request from time to time an accounting from the Landlord with respect to the amount of utilities which are not billed directly to the Tenant.

6. TAXES

6.1 Personal Property Taxes. If any of Tenant's personal property is assessed with any of Landlord's real or personal property, Tenant shall pay Landlord all taxes attributable to Tenant's personal property within 10 days after demand from Landlord.

7. SECURITY DEPOSIT

7.1 Deposit. Contemporaneously with its execution of this Lease, Tenant has deposited the Security Deposit with Landlord. If Tenant fails to pay any Rent when due or is otherwise in default under this Lease, Landlord may use, apply or retain all or any portion of the Security Deposit for the payment of any sum for which Landlord may become obligated by reason of Tenant's default or to compensate Landlord for any loss or damage Landlord may suffer as a result of Tenant's default.

7.2 Transfer of Landlord's Interest. In the event all or any portion of the Project is sold, Landlord shall have the right to transfer the balance of the Security Deposit to the vendee, upon which transfer Landlord shall be released from all liability to Tenant for the return of the Security Deposit, and after which transfer Tenant shall look solely to the new landlord for the return of the Security Deposit. A lease of all, or substantially all, of the Project shall be a "sale" for the purposes of this Section 7.2.

7.3 Custody and Return of Deposit. If Tenant performs all of its obligations under this Lease, the Security Deposit, or so much as Landlord has not applied, shall be returned to Tenant promptly after the Termination Date. Landlord shall not be required to hold the Security Deposit in a separate escrow account or to pay Tenant any interest on the Security Deposit.

8. ESTOPPEL STATEMENTS

At any time, upon not less than 10 days' advance notice from Landlord, Tenant shall promptly execute, acknowledge and deliver to Landlord such estoppel statement as Landlord may reasonably require. All such estoppel statements may be conclusively relied upon by Landlord and third party purchasers, mortgagees, assignees and other parties and their respective successors, legal representatives and assigns.

9. COMMON AREAS

9.1 Operation and Rules and Regulations. During the Term, Landlord shall operate, manage and maintain the Common Areas in such reasonable manner as Landlord may determine and subject to such reasonable, nondiscriminatory rules and regulations ("Regulations") as Landlord may periodically promulgate. Tenant shall abide by and conform to the Regulations and cause its subtenants, agents, employees, customers, invitees, licensees and independent contractors ("Guests") to so abide and conform. Landlord reserves the right periodically to make reasonable, nondiscriminatory additions and modifications to the Regulations. The Regulations and all additions and modifications to the Regulations shall be binding upon delivery of a copy to Tenant. Landlord shall not be liable to Tenant or any of Tenant's Guests for the nonperformance of any of the Regulations by any other tenant or the guests of any other tenant.

9.2 License To Use. Landlord grants to Tenant and its Guests during the Term a license to use the Common Areas in common with such other parties as may be entitled to such use, subject, however, to the rights, powers and privileges reserved to Landlord in this Lease. Landlord has the right to do and perform such other acts in the Common Areas as Landlord, in its discretion, considers advisable for the maintenance, preservation, improvement or convenient use of the Project.

9.3 Parking. Landlord grants to Tenant and its Guests during the Term a license to park in common with other tenants and their respective Guests during Tenant's business hours (on a first come, first served basis) a reasonable number of motor vehicles within the parking area in the Common Areas, but only in areas designated by Landlord for such purpose. Landlord has the right to police the parking facilities and enforce parking restrictions and applicable Regulations by any lawful means.

9.4 Rubbish Removal; Repairs. Tenant shall keep its trash, rubbish and garbage in an area and manner designated by Landlord. Tenant, at its expense, shall repair all deterioration in and damage to the Common Areas occasioned by its lack of ordinary care. If Tenant does not make such repairs to the Common Areas promptly after notice from Landlord, Landlord may, but need not, make such repairs, and Tenant shall promptly pay, as Additional Rent, all costs Landlord incurs in effecting such repairs. Tenant shall promptly notify Landlord of any damage to the Common Areas caused by Tenant or any of its Guests.

10. MAINTENANCE AND REPAIRS

10.1 Landlord's Obligations. Landlord, at its expense, shall maintain the structural soundness of the roof, foundation and exterior walls, and the heating, air conditioning, electrical and plumbing systems of the Premises ((a) exclusive of glass (b) equipment and fixtures installed by or at the request of Tenant; and (c) such portions of the heating, air conditioning, electrical and plumbing systems which are located in the Premises and primarily benefit the Premises) in good repair, maintenance occasioned by Tenant's misuse or negligence excepted. If repairs are required as the result of a casualty or taking, the provisions of Sections 12 and 13 hereof, respectively, shall control.

10.2 Landlord's Inability to Perform. Landlord reserves the right, without liability to Tenant and without constituting any claim of constructive eviction, to stop, interrupt or delay (a)

repairing or replacing any service, equipment or fixture serving the Project and (b) the use of any Project facilities at such times and for so long as may reasonably be required by any cause beyond the reasonable control of Landlord. No such stoppage or interruption shall entitle Tenant to any abatement of Rent or other compensation, nor shall this Lease or any of Tenant's obligations under this Lease be affected or reduced by reason of any such stoppage, interruption or delay. Landlord shall use reasonable efforts to reinstate any stopped or interrupted service or use.

10.3 Tenant's Obligations. Tenant, at its expense, shall keep and maintain the Premises in good, safe and sanitary order, condition and repair, reasonable wear and use excepted, and shall suffer no waste. Except as otherwise described in Sections 10.1, 12 and 13 hereof, Tenant shall promptly make all necessary repairs upon or in connection with the Premises and all structural and mechanical repairs necessitated by the use, misuse or occupancy of the Premises by Tenant or any of Tenant's Guests or by the negligence of Tenant or any of Tenant's Guests. All repairs made by Tenant shall be at least equal to the original work in class and quality. At the expiration or other termination of this Lease, Tenant shall deliver the Premises to Landlord in good repair and condition, reasonable wear and use only excepted.

11. INSPECTION

11.1 By Tenant. Tenant has inspected the Premises and shall accept possession of the Premises in its "as is" condition on the date of this Lease, provided that the Landlord has performed its obligations pursuant to Section 18.2 hereof.

11.2 By Landlord. Landlord and Landlord's agents and representatives have the right to enter and inspect the Premises at all reasonable times during the Term upon reasonable prior oral or written notice to Tenant, or at any time without notice in case of emergency, for the purpose of ascertaining the condition of the Premises, curing any default on the part of Tenant, making repairs to the Premises or showing the Premises to prospective tenants or purchasers. Notwithstanding the foregoing, all access to the Premises by Landlord and Landlord's agents and representatives shall comply with Sections 21a-408-1 through 21a-408-70, inclusive, of the Regulations of Connecticut State Agencies.

12. CASUALTY DAMAGE

12.1 Duty to Repair. If all or any part of the Premises is damaged by any casualty and Tenant gives prompt written notice of such damage to Landlord, Landlord shall proceed with reasonable diligence to repair such damage. If all or any part of the Premises is rendered untenable by reason of such damage, Landlord shall appropriately abate Base Rent from the date of such damage to the date when such damage is substantially repaired. If Landlord or any mortgagee of the Project is unable to collect insurance proceeds (including, without limitation, loss of rent insurance proceeds) applicable to such damage because of some action or inaction on the part of Tenant or its Guests, Tenant shall be responsible for paying the cost of repairing such damage and there shall be no abatement of Base Rent. Landlord shall not be liable for any inconvenience or annoyance to Tenant or its Guests or injury to the business, furniture, furnishings or equipment of Tenant or any of Tenant's Guests resulting in any way from such damage or repair. If Landlord elects or is obligated to repair or restore any damage, the scope of work shall be limited to restoring the Premises to substantially its same condition as before sustaining such damage. Landlord shall not, however, be obligated to repair any damage to any leasehold improvements made by Tenant.

12.2 Damage to Building. Notwithstanding Section 12.1 hereof, if the Building is so damaged by any casualty that, in Landlord's opinion, substantial alteration or reconstruction shall be required (whether or not the Premises has been damaged by such casualty), Landlord may, at its option, terminate this Lease by notifying Tenant of such termination within 60 days after the date such damage occurs.

13. CONDEMNATION

13.1 Complete Taking. If the whole of the Premises is taken for any public or quasi-public use ("Condemnation"), this Lease shall automatically terminate as of the date of such taking.

13.2 Substantial Condemnation. If any portion of the Project is taken by Condemnation, and in the reasonable judgment of Landlord, such taking is sufficient to render the Premises, or the remaining portion of the Premises, as applicable, unsuitable, for the Permitted Uses, Landlord shall notify Tenant of the termination of this Lease.

13.3 Non-Substantial Condemnation. If a lesser portion of the Project than that described in Section 13.2 hereof is taken by Condemnation, this Lease shall continue in full force and effect, but, effective upon such taking, Base Rent shall be reduced in proportion to the gross floor area of the Premises taken, if any. In such event, Landlord, at its expense, but only to the extent of any award actually available to Landlord (and not paid to Landlord's mortgagee) attributable to the Premises, shall, as soon as reasonably feasible, restore the Premises to substantially the same quality and character as at the Commencement Date, subject to reasonable wear and tear suffered to the date of such taking and the practical limitations of such restoration caused by the taking.

13.4 Landlord's Ownership of Condemnation Award. All awards and judgements of any kind for the taking of all or any part of the Premises shall be the sole and exclusive property of Landlord. Tenant assigns and specifically waives in favor of Landlord all rights, if any, to or for compensation for its leasehold improvements or leasehold interest in this Lease or the Premises.

14. EXEMPTION OF LANDLORD FROM LIABILITY; LANDLORD'S DEFAULT

14.1 Exemption. Landlord shall not be liable for injury to Tenant's business or any loss of income Tenant suffers or for damage to the property of Tenant or any of Tenant's Guests; nor, except as a result of its negligence or willful misconduct, shall Landlord be liable for injury to the person of Tenant or any of Tenant's Guests, whether such damage or injury shall be caused by or result from any cause whatsoever. Landlord shall not be liable for any damage arising from any act or neglect of other tenants of the Project or any other party with rights to use the Common Areas or any other part of the Project in common with Tenant.

14.2 Default by Landlord. Landlord shall be in default under this Lease only if it fails to perform a required obligation within a reasonable time, but in no event until at least 30 days after notice from Tenant to Landlord specifying the obligation Landlord has allegedly failed to perform. However, if the nature of Landlord's obligation is such that more than 30 days are required for performance, Landlord shall not be in default if Landlord commences performance within such

30-day period and then diligently prosecutes the same to completion. The liability of Landlord under this Lease is limited to Landlord's interest in the Project, and Tenant may not look to any other assets of Landlord, or any partner of Landlord, for the satisfaction of any claim Tenant may have against Landlord.

14.3 Personal Property at Tenant's Risk: All of the furnishings, fixtures, equipment, effects and property of every kind, nature and description of Tenant and of all persons claiming by, through or under Tenant which, during the continuance of this Lease or any occupancy of the Premises by Tenant, or anyone claiming by, through or under Tenant, may be on the Premises shall be at the sole risk and hazard of Tenant, and if the whole or any part thereof shall be destroyed or damaged by fire, water or otherwise, or by the leakage or bursting of water pipes, steam pipes or other pipes, or by theft or any other cause, no part of such loss or damage shall be charged to or borne by Landlord.

15. INSURANCE

15.1 Tenant's Liability and Hazard Insurance: Tenant, at its expense, shall provide and keep in force with insurance companies reasonably acceptable to Landlord insurance coverage for the Premises, including (a) broad form comprehensive general liability insurance in the amount of not less than \$1,000,000 per occurrence, such limits to be for any greater amount Landlord may reasonably require, and (b) policies of fire and extended coverage insurance on Tenant's personal property with standard coverage vandalism, malicious mischief, special extended perils (all risk) and difference in conditions coverages and coverage against such other risks and hazards and in such amounts as Landlord and any fee mortgagee of the Project may reasonably require. Tenant shall promptly furnish Landlord with certificates of such policies upon request. Landlord shall be named as additional insured in all policies described in clause (a) of this Section 15.1.

15.2 Landlord's Hazard Insurance: Landlord, at its expense, shall maintain in force on the Building a policy of fire and extended coverage insurance with standard coverage vandalism, malicious mischief and special extended perils (all risks) endorsements to the extent of the replacement value of the Building. Tenant shall have no interest in such insurance and shall promptly sign all documents Landlord or its insurance carrier or mortgagee requires in connection with the settlement of any claim or loss.

16. WAIVER OF SUBROGATION

To the extent permissible or otherwise not inconsistent with their respective insurance policies, Landlord and Tenant mutually waive any and all rights of recovery against one another for loss of or damage to the Project or any personnel property in or on the Project from perils insured against under the insurance policies existing for the benefit of the respective parties and shall use reasonable efforts to assure that, to the extent available with no increase in premium such insurance permits waive of liability and contains waiver of subrogation. This Section 16 does not, however, relieve Tenant from any liability to Landlord for any uninsured damage to the project by fire or other casualty if such damage directly or indirectly results from any action or failure to act on the part of Tenant or any of its Guests.

17. USE; COMPLIANCE WITH LAW

17.1 Use. Tenant shall use and occupy the Premises solely for the Permitted Uses and for no other purpose.

17.2 Compliance with Law and Restrictive Covenants. Tenant, at its expense, shall, and shall cause its Guests to, comply promptly with, and not use the Premises or the Common Areas in violation of, any and all applicable laws, statutes, ordinances and governmental rules, regulations and orders (collectively, "Laws"), insurance company requirements and restrictive covenants regulating the use of the Premises by Tenant and shall obtain and comply with the terms of all licenses and permits necessary for the Permitted Uses. Tenant shall not use or permit the Premises to be used in any manner that would tend to create waste or a public or private nuisance, or which would tend to unreasonably disturb other tenants of the Project. Tenant shall not use or permit the Premises to be used for any purpose which would render any insurance of the Premises or the Project void or cause an increase in the premium for any such insurance.

18. ALTERATIONS, IMPROVEMENTS AND SIGNS

18.1 Alterations. Tenant shall not make any alteration of, substitution or replacement for, addition to or removal from (collectively, "Alterations") the Premises without Landlord's advance written consent, which consent shall not be unreasonably withheld. Notwithstanding the foregoing, Landlord acknowledges that, subject to its approval which shall not be unreasonably withheld, Tenant shall be entitled to make the following alterations to the Premises: demolish walls and erect non-load bearing walls to construct a reception area, patient registration area, counseling rooms, a dispensary area, additional bathroom and kitchen area as may be needed, installation of a security system, reinforced floor for a safe, ventilation and any work necessary for the approval of the Premises as a medical marijuana dispensary facility.

18.2 Required Work. If Tenant makes any Alterations, all work in connection with such Alterations shall (a) be promptly paid for by Tenant; (b) be performed in compliance with all Laws in a first class and workmanlike manner, (c) not lessen the market value of the Premises and (d) conform to such requirements as insurers and/or mortgagees of the Project or the Premises may impose. Tenant shall procure and pay for all required permits, certificates and licenses in connection with such Alterations and shall obtain such public liability, builder's risk and Worker's Compensation insurance as Landlord may reasonably require. All building plans shall be submitted by the Tenant to the Landlord for approval, which approval will not be unreasonably withheld.

Prior to Tenant taking occupancy of the Premises on the Commencement Date, Landlord shall be obligated, at its own expense, to insure that (a) the Premises are weather tight, free of asbestos and other hazardous materials, broom clean, with all of the former occupant's fixtures and equipment removed therefrom, (b) electric, gas, water, plumbing and sewer services are in good operating order and in good condition in full compliance with any and all applicable laws, codes and ordinances governing the Premises, including without limitation, access to the Premises compliant with the American With Disabilities Act.

18.3 Ownership and Removal. All permanently attached additions, non-trade fixtures and improvements in or upon the Premises, whether placed on the Premises by Tenant or Landlord,

shall become Landlord's property and remain upon the Premises at the termination of this Lease without compensation, allowance or credit to Tenant unless Landlord requests Tenant to remove such items, in which event Tenant, at its expense, shall promptly effect such removal. All other improvements and trade fixtures Tenant installs shall be removed by Tenant if Landlord so requires; and upon any such removal, Tenant shall restore the Premises to substantially its same condition as on the Commencement Date, reasonable wear and use and damage by fire or casualty excepted. Any such property remaining on the Premises after the termination of this Lease shall become the property of Landlord.

18.4 Signs. Tenant shall not install or maintain any sign or graphics on the exterior or interior of the Project without Landlord's advance written consent. Landlord hereby acknowledges that Tenant, at Tenant's own expense, shall have the right to display an identification sign on the Building, on the front door of the Premises, on the Building directory and pylon sign for the Project in the maximum size and number permitted under State of Connecticut and City of Milford codes and ordinances as designated by the Landlord using Tenant's standard business graphics. All signs must comply with all building and zoning codes of the City of Milford, Connecticut. Tenant will submit all sign graphics to Landlord for approval, which approval shall not be unreasonably withheld.

19. LIENS AND ENCUMBRANCES

Tenant shall not cause, suffer or permit any lien or encumbrance on, or do any act which would in any way encumber or impair, the title of Landlord in and to the Project. Any claim to or lien upon the Project arising from any act or omission of Tenant, or any of Tenant's Guests, including, without limitation, any mechanic's or materialman's lien, shall accrue only against the leasehold estate of Tenant and shall be subject and subordinate to the paramount title and rights of Landlord in and to the Project. Landlord may, but shall not be obligated to, procure the discharge of any such lien, and all amounts paid or incurred by Landlord, including, without limitation, reasonable legal fees and other expenses, in defending any such action or procuring the discharge of any such lien shall be Additional Rent and become due and payable 10 days after demand.

20. SUBORDINATION; ATTORNMENT

20.1 Subordination. Tenant accepts this Lease subject and subordinate in all respects to (a) all mortgages which now exist or at any time after the date of this Lease may be placed on or affect the fee interest in the Project, (b) each advance made, or to be made, under any such mortgage and (c) all renewals, modifications, consolidations, replacements, extensions and substitutions of and for any such mortgage, provided Tenant's right to occupy the Premises is not disturbed. This Section 20.1 is self-operative, and no further instrument of subordination shall be necessary. In confirmation of such subordination, however, Tenant shall promptly execute and deliver any certificate Landlord or any mortgagee, or any of their respective successors-in-interest, may request, provided that Tenant shall be granted a non-disturbance agreement.

20.2 Attornment. If any foreclosure proceeding is brought under any mortgage or if any mortgagee obtains possession of the Premises by deed or lease in lieu of foreclosure, or in any other similar matter, Tenant, at the request of any such party obtaining possession, shall attorn to and recognize such party as the landlord under this Lease. At the request of Landlord or such party,

Tenant shall promptly execute and deliver to Landlord or such party a document in form proper for recording confirming such attornment.

21. ASSIGNMENT AND SUBLETTING

21.1 No Assignment or Sublease. Tenant shall not assign, sublet or otherwise transfer any interest in this Lease or the Premises, or any part of this Lease or the Premises, without Landlord's advance written consent. Landlord shall not withhold such consent if (a) Tenant's proposed subtenant or assignee demonstrates to Landlord's reasonable satisfaction that it is at least as creditworthy as Tenant and has liquid net assets at least equal to Tenant's as on the date of this Lease; (b) Tenant, at its expense, prepares and delivers to Landlord an instrument of subletting or assignment reasonably acceptable to Landlord; (c) Tenant pays all expenses, including, without limitation, attorneys' fees, Landlord incurs in connection with such subletting or assignment; and (d) Tenant's proposed subtenant or assignee agrees in writing to be bound and abide by all the provisions of this Lease. After any subletting or Internal Assignment, as defined below, or attempted subletting or assignment, Tenant shall remain liable for all obligations of Tenant under this Lease (whether accruing before or after the date of such subletting or Internal Assignment, or attempted subletting or assignment). A transfer of 50% or more, in the aggregate, of any legal or beneficial interest in Tenant to an individual or entity which does not already have a legal or beneficial interest in Tenant (whether by stock, partnership interest or otherwise) shall constitute an assignment of this Lease ("Internal Assignment"). In no event shall Tenant mortgage this Lease, any interest in this Lease or any interest Tenant claims in or to the Project or any part of the Project.

21.2 Subtenant Rentals. If Tenant defaults under this Lease at a time when all or any part of the Premises is sublet, Landlord, at its option, may collect directly from the subtenant(s) all rents becoming due Tenant under such sublease(s) and apply such rent against any Rent due Landlord from Tenant without, by such action, waiving or releasing Tenant from the performance of its obligations under this Lease.

22. DEFAULT

22.1 Events of Default. The occurrence of any one or more of the following events shall constitute a default under this Lease:

(a) Tenant fails to make a payment of (i) Base Rent within 10 days from the date when such payment is due or (ii) any Additional Rent within 15 days from the date when such payment is due.

(b) Tenant assigns, sublets, transfers, or mortgages this Lease, or otherwise transfers any interest in this Lease or the Premises in violation of Section 21 hereof.

(c) Tenant fails to observe or perform any other covenant, condition or provision of this Lease and does not cure such failure within 20 days after Landlord notifies Tenant of such failure.

(d) Tenant files a petition in bankruptcy or for reorganization or for an arrangement pursuant to the United States Bankruptcy Code or is adjudicated a bankrupt or admits in writing its inability to pay its debts generally as they become due, or a petition or answer

proposing the adjudication of Tenant as a bankrupt under the United State Bankruptcy Code or any similar federal or state law is filed and such petition or answer is not discharged within 30 days after the date of such filing.

(e) A receiver, trustee or liquidator of Tenant or of all or substantially all the property of Tenant or of Tenant's interest in the Premises is appointed in any proceeding brought by Tenant, or any such receiver, trustee or liquidator appointed in any proceeding brought against Tenant is not discharged within 30 days after the date of such appointment.

(f) The Premises are abandoned or left unoccupied for 14 consecutive days.

(g) Any other event described in this Lease as a default occurs and is not cured within the applicable grace and/or cure period, if any.

23. REMEDIES

Upon the occurrence of any one or more Events of Default, Landlord may elect to terminate either (a) this Lease or (b) only Tenant's right to possession without terminating this Lease.

23.1 Termination of Lease.

(a) Landlord has the right to terminate this Lease upon the occurrence of any one or more Events of Default on a date specified in a notice from Landlord to Tenant. On such termination date, all rights, title, interest and claim of Tenant in and to this Lease and the Premises shall expire, and Tenant shall then peaceably and quietly quit and surrender the Premises to Landlord, but Tenant shall remain liable under this Lease, as described in this Section 23. If Landlord gives such notice, Landlord shall have the right to re-enter and possess the Premises immediately without being guilty of trespass and, pursuant to Section 23.3 hereof, remove all persons and other property from the Premises.

(b) Upon a termination of this Lease pursuant to Section 23.1(a) hereof, Landlord shall be entitled to recover as liquidated current damages on account of such termination, an amount equal to the total of (i) all Rent due and payable to Tenant through the Termination Date; (ii) until the Termination Date or the then applicable Renewal Termination Date, whether or not Landlord relets the Premises, the Base Rent and all other sums constituting Rent, as and when due under this Lease, as if this Lease had remained in effect, less the net proceeds to Landlord of any reletting of the Premises, after deducting all expenses Landlord pays or incurs in connection with such reletting, including, without limitation, all costs, fees and expenses of repossession, brokerage, advertising, attorneys, courts, repairing, cleaning, restoring, repainting and remodeling the Premises for reletting; and (iii) the cost of performing all other obligations of Tenant under this Lease.

Tenant's economic obligations under this Section 23.1(b) shall survive the termination of this Lease.

23.2 Termination of Possession.

(a) Landlord has the right to terminate Tenant's right of possession without terminating this Lease on a date Landlord specifies in a notice to Tenant, and on such date all rights

of Tenant with respect to possession of the Premises shall expire. Upon such date, Landlord may repossess the Premises under the provisions of Section 23.3 hereof without terminating this Lease or releasing Tenant, in whole or in part, from any of Tenant's obligations under this Lease, including, without limitation, the payment of Rent for the full Initial or, if applicable, Renewal Term during which such termination occurs.

(b) Landlord shall make a reasonable attempt to relet all or a part of the Premises for such rent and upon such terms as are satisfactory to Landlord. If Landlord does not relet the Premises, Tenant shall pay Landlord all Rent when and as due Landlord under this Lease for the remainder of the Initial or, if applicable, Renewal Term during which such termination occurs. If Landlord does relet the Premises but, after paying all reletting costs, does not realize from such reletting an amount sufficient to satisfy the Rent for the remainder of the Initial or, if applicable, Renewal Term during which such termination occurs, Tenant shall be liable for and pay to Landlord upon demand such deficiency. Landlord may commence successive actions to recover any sums falling due under the terms of this Section 23.2(b) or may, upon a reletting, terminate this Lease under Section 23.1 hereof and proceed against Tenant in an action for liquidated damages. Landlord shall not be liable for failing to relet the Premises or, if the Premises are relet, for failing to collect any rent under such reletting.

23.3 Repossession of Premises. Upon the termination of either this Lease or Tenant's possession, Landlord may re-enter the Premises without process of law and remove all persons, fixtures, chattels, signs, and other evidence of tenancy, and Landlord shall not be liable for any damage resulting from such entry and/or removal unless caused by Landlord's gross negligence or willful misconduct. Upon such repossession, Landlord may again have and enjoy the Premises as if this Lease had not been made, and in any such event, neither Tenant nor any person claiming through or under Tenant shall be entitled to possession of all or any part of the Premises but shall immediately quit and surrender the Premises. Tenant shall pay to Landlord, upon demand, any and all reasonable expenses Landlord incurs in connection with such removal, including, without limitation, storage charges.

23.4 Miscellaneous Remedy Provisions.

(a) Nothing in this Section 23 shall limit or prejudice the right of Landlord to prove and obtain the maximum damages allowed by any statute or rule of law in any proceeding for bankruptcy or insolvency, whether or not the amount is greater than the amount of damages otherwise allowed under this Section 23.

(b) Landlord may collect and receive all or any Rent due from Tenant, but the payment of such Rent shall not (i) constitute an accord and satisfaction; (ii) constitute a waiver of or affect any notice or demand given, suit instituted or judgment obtained by Landlord; (iii) serve to reinstate, continue or extend the Initial or, if applicable, Renewal Term during which a termination occurs; or (iv) be held to waive, affect, change, modify or alter any right or remedy Landlord has against Tenant in equity, at law or by virtue of this Lease.

(c) For the purposes of this Section 23, "expenses of reletting" means all expenses of every type and nature Landlord pays or incurs in connection with obtaining possession of the Premises, preparing the Premises for a new Tenant and obtaining a new tenant, including, without limitation, court costs, attorneys' fees and expenses, brokerage commissions, storage charges and

the cost of making all repairs, changes, alterations or additions in or to the Premises Landlord considers reasonably necessary.

(d) If at any time Tenant fails to make any payment or perform any obligation under this Lease, Landlord may, but shall not be obligated to, make such payment or performance and, in connection with such payment or performance, pay expenses and employ counsel. All sums so paid by Landlord shall be Additional Rent and be payable upon demand. Unless caused by Landlord's gross negligence or willful misconduct, Landlord shall not in any event be liable for any damages directly or indirectly resulting from Landlord's actions or failures to act under this Section 23.

24. SURRENDER

On the Termination Date, Tenant shall peaceably surrender the Premises to Landlord in substantially the same condition as on the Commencement Date, subject to any alterations made by Tenant to the Premises pursuant to Section 18 hereof, reasonable wear and use and damage by casualty or condemnation excepted. All property situated on the Premises which is not owned by Landlord shall be disposed of under Section 18.3 hereof.

25. HOLDING OVER

Any holding over of the Premises by Tenant after the Termination Date or Renewal Termination Date, as applicable, shall operate as and be construed to be solely a tenancy from month-to-month at a monthly rental equal to 150% of the monthly installment of Base Rent due during the calendar month during which the Termination Date or Renewal Termination Date occurs. All other obligations of Tenant under this Lease shall be binding upon Tenant during such month-to-month tenancy. This Section 25 does not give Tenant the right to hold over at any time, and Landlord may exercise any and all remedies provided in this Lease, at law or in equity to recover possession of the Premises and damages resulting from any holding over.

26. QUIET ENJOYMENT

Tenant, provided it is not in default under this Lease, may peaceably and quietly hold, occupy and enjoy the Premises for the Term without hindrance, ejection or interruption (except under Sections 12, 13 and 29.9 hereof) by Landlord or any person lawfully or equitably claiming under Landlord.

27. NOTICES

All notices and other communications required or permitted under this Lease shall be in writing and either served personally or mailed by registered or certified United States mail, postage prepaid, addressed to the parties as follows:

LANDLORD
The Pearl Corporation
318 New Haven Avenue
Milford, CT 06460
Attn: Lewis Kaufman

TENANT
CT Wellness Group, LLC
75 Tupelo Lane
Guilford, CT 06437

Either party may give notice of a new address to which notices or other communications intended for such party should be given. Unless otherwise stated in this Lease, and except for notices of change of address, which shall be considered given when received, a notice or other communication, whether or not actually received by the intended recipient, shall be considered given on and effective from the earliest of (a) when actually received, (b) when personally delivered or (c) 2 days after being deposited in the United States mail in the above manner.

28. RECORDING

Tenant shall not record this Lease, and any such recordation, or attempted recordation, shall be a default under this Lease. Concurrently with the execution of this Lease, Landlord and Tenant shall, at the request of either party, execute a statutory notice of this Lease in form suitable for recording, which notice Tenant, at its cost, may record. If Tenant records such notice, Tenant shall promptly furnish to Landlord a copy bearing the recorder's stamp. Upon the termination of this Lease, Tenant, at the request of Landlord, shall immediately execute and deliver to Landlord a certificate of lease cancellation in form suitable for recording.

29. MISCELLANEOUS

29.1 Binding Effect. This Lease shall apply, inure to the benefit of, and be binding upon Landlord and Tenant and their respective heirs, legal representatives, successors and permitted assigns, unless otherwise expressly provided in this Lease.

29.2 Interest Rate. Unless otherwise expressly provided in this Lease, any amount due Landlord not paid when due shall bear interest from the date due until paid at the lesser of the rate of 18% per annum or the highest rate permitted by law.

29.3 Construction. This Lease shall be interpreted without regard to any presumption or other rule requiring construction against any party. All documents, instruments, schedules and other items attached to this Lease as Exhibits or Schedules are part of this Lease. Captions used in this Lease are solely for convenience of reference and are not part of this Lease. All pronouns and nouns, and all variations thereof, refer to the masculine, feminine or neuter, and the singular or plural, as the sense of the context requires. Except for those terms which are specifically defined in this Lease, the language used in this Lease shall be construed according to the fair and usual meaning of such language. In addition to those terms specifically defined elsewhere in this Lease, the following words shall be construed as follows: "affiliate" means a person which controls, is controlled by, or is under common control with another person; "indemnify" means to hold the indemnitee harmless from and indemnify the indemnitee against all claims, damages, liabilities, judgments, awards, costs, and expenses, including, without limitation, court costs and reasonable attorneys' fees and expenses (including, without limitation, fees and expenses to enforce such indemnity);

29.4 Applicable Law. This Lease shall be construed and enforced under the laws of the State of Connecticut. The courts of the State of Connecticut shall have jurisdiction over all controversies directly or indirectly concerning this Lease and all transactions described in this Lease. Each party irrevocably submits to such jurisdiction and, if such party is not a Connecticut

resident, partnership or corporation, waives personal service of a summons and complaint, or other process, and agrees to accept service of the summons and complaint, or other process, by certified or registered mail in the manner provided in Section 27 hereof for the giving of notices.

29.5 Separability. If any term or provision of this Lease is to any extent held invalid or unenforceable, the remaining terms and provisions of this Lease shall not be affected but shall be valid and enforceable to the fullest extent permitted by law.

29.6 Non-Exclusive Remedies. No remedy or election of Landlord under this Lease is exclusive but shall be cumulative with all other remedies provided in this Lease, at law or in equity.

29.7 No Waiver. No waiver by Landlord or Tenant of any provision of this Lease shall constitute a waiver of any other provision of this Lease. No delay or failure on the part of either Landlord or Tenant to enforce any right or remedy shall constitute a waiver of such right or remedy. Landlord's or Tenant's consent to or approval of any act shall not render unnecessary the obtaining of consent to or approval of any subsequent act.

29.8 No Merger. Neither Tenant's voluntary or other surrender of this Lease nor a mutual cancellation of this Lease shall constitute or result in a merger but, at the option of Landlord, shall terminate all or any existing subtenancies or may, at the option of Landlord, operate as an assignment to Landlord of any or all of such subtenancies. Neither this Lease nor the leasehold estate created by this Lease shall merge with the fee estate in all or any part of the Premises by reason of the fact that the same person may or does acquire or hold all or part of both such estates.

29.9 Assignment by Landlord. Nothing in this Lease limits or affects the right of Landlord to sell, assign, encumber, mortgage, transfer, lease or otherwise dispose of any or all of Landlord's interest in all or any portion of the Premises or the Project. From and after the date of any such transfer, Landlord shall be relieved of all liability for Landlord's obligations to be performed under this Lease.

29.10 Partial Payment. The receipt or acceptance by Landlord from Tenant of less than any Rent required under this Lease shall not constitute anything other than a partial payment on account of any due and unpaid Rent. No endorsement or statement on any check or any letter or other writing accompanying any check or payment to Landlord shall constitute an accord and satisfaction, and Landlord may accept and negotiate such check or payment without prejudice to Landlord's rights to recover the remaining balance of such unpaid Rent or pursue any other remedy provided in this Lease, at law or in equity.

29.11 Other Tenancies. Landlord reserves the right to effect such other tenancies in the Project as Landlord determines. Tenant does not rely on the fact, nor does Landlord represent, that any specific tenant or number of tenants shall occupy any space in the Project during all or any part of the Term. Notwithstanding the foregoing, no other tenant of the Project shall be permitted to operate a medical marijuana dispensary other than the Tenant.

29.12 Requested Amendments. Tenant shall execute any amendments to this Lease required by a lender to enable Landlord to effect a sale or mortgage of all or any part of the Project so long as Tenant's rights under this Lease are not materially adversely affected by such amendment.

29.13 Injunctive Relief. In addition to all other remedies provided in this Lease, at law, and in equity, Landlord will be entitled to (a) injunctive relief in case of the violation, or attempted or threatened violation, by Tenant or any of Tenant's Guests of any covenant, agreement, condition or provision of this Lease and (b) a decree compelling performance of any or all of the covenants, agreements, conditions and provisions of this Lease.

29.14 Waiver. Tenant, for itself and all persons claiming under Tenant, waives all rights Tenant may have under any present or future constitution, statute or rule of law (a) to redeem the Premises after termination of Tenant's right of occupancy by order or judgment of any court or by any legal process or writ; (b) which exempts property from liability for debt or for distress for rent; (c) which entitles Tenant to notice or hearing prior to Landlord's obtaining any prejudgment remedy, in connection with which Tenant waives and relinquishes all rights to notice and hearing under Connecticut General Statutes Section 52-278a et seq.; (d) which entitles Tenant to receive any prior notice to quit as a condition precedent to Landlord's filing of a complaint and summons for immediate possession or occupancy of the Premises, as described in Chapter 832 of the Connecticut General Statutes, as amended; and (e) to a trial by jury in any action, proceeding or counterclaim brought by either Landlord or Tenant against the other for any matter whatsoever arising out of or in any way connected with this Lease.

29.15 Expenses and Attorneys' Fees.

(a) If Tenant defaults in the performance of any of its obligations under this Lease, Tenant shall pay to Landlord all costs and expenses Landlord incurs in connection with such default, including, without limitation, reasonable attorneys' fees and expenses, whether or not Landlord resorts to judicial proceedings and whether or not Landlord elects to recover liquidated damages under Section 23.1 hereof.

(b) If Landlord is made a party to any litigation commenced against Tenant, Tenant shall pay all costs and expenses, including, without limitation, court costs and reasonable attorneys' fees and expenses, Landlord incurs in connection with such litigation.

29.16 Power of Attorney. Tenant appoints Landlord, its successors and assigns, with a right of substitution, as Tenant's attorney-in-fact to execute and deliver any and all certificates required to be executed by Tenant under Section 28.

29.17 Late Charge. In the event that any installment of Base Rent or Additional Rent is not paid when due, or within any applicable grace or cure period, then Tenant shall pay to Landlord a late charge on account of said late payment equal to five percent (5%) of the amount of such installment based upon the additional administrative costs incurred by Landlord in processing said late payment.

30. INDEMNIFICATION

Subject to the waiver of subrogation provisions of Section 16 hereof, Tenant agrees to indemnify, defend and hold harmless Landlord of, from and against any and all claims, damages, liabilities, costs and expenses including, without limitation, court costs and reasonable attorneys' fees and expenses, arising from (a) any work or thing done in, on or about the Project, or any part of

the Project, by or at the request or direction of Tenant, any Guest of Tenant or any person claiming under or through Tenant; (b) injury to or the death of any person or damage to property at the Project growing out of or connected with the use, nonuse, condition, possession, operation, maintenance, management or occupation of the Premises, or resulting from the condition of the Premises

which is not caused by the negligence or willful misconduct of Landlord; (c) any negligence on the part of Tenant, any Guest of Tenant, or any person claiming under or through Tenant; and (d) the violation by Tenant, any Guest of Tenant, or any person claiming under or through Tenant of any agreement or condition of this Lease, or any condition, agreement, restriction, law, ordinance, regulation or order affecting the Premises or the ownership, occupancy or use of the Premises.

31. COUNTERPARTS

This Lease has been executed in several counterparts, each of which is an original, and all of which, when taken together, constitute one agreement.

32. REPRESENTATIONS

(a) Tenant represents and warrants that neither Landlord, Landlord's agents or any broker or any person has made any representation with respect to the Premises except as herein expressly set forth. The taking possession of the Premises by Tenant shall be conclusive evidence, as against Tenant, that Tenant accepts same "as is" and that the Premises, the Building and all other improvements of which the same forms a part were in good and satisfactory condition at the time such possession was so taken.

(b) Landlord and Tenant represent and warrant to each other that no agent or broker represented Tenant in bringing about this Lease other than Arnold Peck's Property World, Inc., and Landlord and Tenant agree to indemnify and hold each other harmless from any claim for commission or compensation by any agent or broker other than Arnold Peck's Property World, Inc. Landlord agrees that any real estate commission due to Arnold Peck's Property World, Inc. arising from this Lease shall be the responsibility of, and paid by, the Landlord.

(c) Tenant acknowledges and agrees that submission of this Lease to Tenant, does not constitute a reservation or option for Tenant or otherwise create any interest by Tenant in the Premises.

(d) Tenant represents and warrants that it is (and shall remain throughout the term hereof) a corporation organized, existing, and in good standing under the laws of the state of its incorporation, and all necessary corporate action has been taken with regard to the execution of this Lease.

33. LIMITATION OF LIABILITY

Anything in this Lease to the contrary notwithstanding, Tenant agrees that it shall look solely to the estate and property of the Landlord in the Project, and subject to the prior rights of any mortgagee of the Project, if any, for the collection of any judgment (or other judicial process) requiring the payment of money by Landlord in the event of any default or breach by Landlord with respect to any of the terms, covenants and conditions of this Lease to be observed and/or performed

by Landlord, and no other assets of the Landlord shall be subject to levy, execution or other procedures for the satisfaction of Tenant's remedies. Landlord shall not in any manner whatsoever have any liability or consequential damages incurred or suffered by Tenant and its agents, employees, servants, guests, invitees, and independent contractors.

IN WITNESS WHEREOF, Landlord and Tenant have executed this Lease as of the day and year first above written.

Witnesses:

LANDLORD:

THE PEARL CORPORATION

By: _____
Lewis Kaufman
Its Treasurer

TENANT:

CT WELLNESS GROUP, LLC

By: _____
Glen Greenberg
Its Manager

STATE OF CONNECTICUT)
) ss: Milford
COUNTY OF NEW HAVEN)

On this ___ day of _____, 20___, before me, _____, the undersigned officer, personally appeared Lewis Kaufman, who acknowledged himself to be the Treasurer of The Pearl Corporation, a Connecticut corporation, and that he, as such Treasurer, being authorized so to do, executed the foregoing instrument for the purposes therein contained, by signing the name of the corporation by himself as such Treasurer.

In Witness Whereof, I hereunto set my hand.

Commissioner of the Superior Court
Notary Public
My Commission Expires:
(Notary Seal)

STATE OF CONNECTICUT)
) ss: _____
COUNTY OF _____)

On this ___ day of _____, 20___, before me, _____, the undersigned officer, personally appeared Glen Greenberg, who acknowledged himself to be the Manager of CT Wellness Group, LLC, a Connecticut limited liability company, and that he, as such Manager, being authorized so to do, executed the foregoing instrument for the purposes therein contained, by signing the name of the limited liability company by himself as such Manager.

In Witness Whereof, I hereunto set my hand.

Commissioner of the Superior Court
Notary Public
My Commission Expires:
(Notary Seal)

LEASE GUARANTY

The undersigned guarantors, for themselves and their respective heirs, executors, administrators, representatives, successors and assigns, jointly and severally, in consideration of and as an inducement for The Pearl Corporation (the "Landlord") to execute that certain Lease Agreement dated as of _____, 20__ (the "Lease") between the Landlord and CT Wellness Group, LLC (the "Tenant") for that certain premises comprising approximately 2,500 square feet known as Unit B located at 318 New Haven Avenue, Milford, Connecticut (the "Premises"), and being financially interested in the success of Tenant, hereby unconditionally guaranty to Landlord, and Landlord's successors and assigns, the timely payment of all sums due to Landlord from Tenant under the Lease and the prompt and full performance of all agreements, covenants and conditions of the Lease by Tenant to be performed. The undersigned guarantors acknowledge and agree that they shall remain bound hereunder regardless of any waiver, release, modification, forbearance, extension of time or other action taken or permitted by Landlord or Tenant and regardless of any subletting or assignment permitted under the Lease by Tenant or anyone in Tenant's interest.

The undersigned guarantors also acknowledge and agree that the Lease is for commercial and not personal, family or household purposes, and they knowingly and voluntarily waive any and all rights to (i) notice and hearing prior to Landlord's obtaining a prejudgment remedy in any civil action arising from a default by Tenant under the Lease or this Lease Guaranty, and (ii) a trial by jury.

Dated: _____, 20__.

Witnesses:

Glen Greenberg

Joshua Erlanger

Milford, Connecticut

New Zoning Regulation Section Approved 9/16/2014

Section 5.19 Medical Marijuana Dispensaries and Production Facilities

Sec. 5.19.1 Definitions

"Dispensary Facility" means a place of business where marijuana may be dispensed or sold at retail to qualifying patients and primary caregivers and for which the Connecticut Department of Consumer Protection has issued a dispensary facility permit to an applicant under the Act and Sections 21a-408-1 to 21a-408-70, inclusive, of the Regulations of Connecticut State Agencies.

"Production Facility" means a secure, indoor facility where the production of marijuana occurs and that is operated by a person to whom the Connecticut Department of Consumer Protection has issued a producer license under the Act and Sections 21a-408-1 to 21a-408-70, inclusive, of the Regulations of Connecticut State Agencies.

5.19.2 Standards for Location

Medical marijuana dispensaries shall be allowed in the CDD-1, CDD-2, CDD-3, CDD-4, CDD-5 and MCDD zones, provided they are located no closer than 300 feet, measured closest point to closest point, in a straight line, from a public or parochial school.

Medical marijuana production facilities shall be allowed in the ID and LI zones, provided they are located no closer than 300 feet, measured closest point to closest point in a straight line, from a public or parochial school.

Effective Date: October 1, 2014

**Planning and Zoning Office
City of Milford, Connecticut**

Certificate of Zoning Compliance for Use of Land or Building

August 21, 2015

Glen Greenberg
CT Wellness Group, LLC
75 Tupelo Road
Guilford, CT 06437

This is to certify that the existing building located at 318 New Haven 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.

Signed:



Stephen Harris, C.Z.E.O
Zoning Enforcement Officer

THIS IS NOT A CERTIFICATE OF OCCUPANCY AS REQUIRED BY THE ZONING REGULATIONS

No building permit or certificate of occupancy shall be issued for a building, use or structure subject to the zoning regulation of a municipality without certification in writing by the official charged with the enforcement of such regulations that such building, use or structure is in conformity with such regulations or is a valid nonconforming use under such regulations. Such official shall inform the applicant any such certification that such applicant may provide notice of such certification by either (1) publication in a newspaper having substantial circulation in such municipality stating that the certification has been issued, or (2) any other method provided for by local ordinance. Any such notice shall contain (A) a description of the building, use or structure; (B) the location of the building, use or structure; (C) the identity of the applicant; and (D) a statement that an aggrieved person may appeal to the Zoning Board of Appeals in accordance with the provisions of Section 8-7, as amended by this act.

JLG Designs, LLC

11 Etiadore Park
Milford, Connecticut 06460

Phone: 203-876-2095
E-mail: jlg-design@juno.com

Interiors & Building Design

August 30, 2015

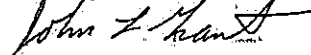
Robert L. Tobin Architect
111 Wigwam Lane
Stratford Lane, CT 06614

Project: Medical Marijuana Dispensary
318 New Haven Avenue
Milford, CT 06460

Per your request I have reviewed your preliminary floor plan drawing dated August 20, 2015 for compliance with the applicable sections of the current State of Connecticut Building Code. [2005 State Building Code which includes the 2009 & 2011 & 2013 Amendments]

The space can be brought into compliance by making some minor modifications to the proposed floor plan. Some of the changes would be to modify all doors to be 3' wide with accessibility maneuvering clearances and hardware, design all floor spaces and counters to meet the accessibility requirements, provide hand rails at stairway, and provide a drinking fountain as well as a service sink.

Sincerely,



John L. Grant, BO

CT Licensed Building Official & CT Registered Interior Designer
Retail - Residential - Office



Milford Fire Department - Fire Marshal Office

72 New Haven Ave
Milford, Ct 06460



Plan Review Report

Date: Tuesday September 8, 2015

Applicant:

Robert Tobin - Robert L. Tobin Architect
115 Wigwam Ln
Milford, CT 06460

Occupancy:

VACANT
318 New Haven Ave
Milford, CT 06460

Project: Plan Review - Interior (Revision)
CT Wellness Group LLC

This office has reviewed the plans received on September 08, 2015.

The above-referenced plan was reviewed for compliance with the 2005 Edition of the Connecticut State Fire Safety Code (CSFSC) and all applicable codes and standards. All plan reviews conducted by this office are performed in accordance with Section 29-292 of the Connecticut General Statutes.

The following items were noted and shall be addressed:

Provide Building Department with full submittal package for permitting.

A full submittal package (shop drawings, specifications, cut-sheets, calculations, etc.) is required for any fire alarm system work. The submittal package is required for review and approval prior to the issuance of any associated permits.

A full submittal package (shop drawings, specifications, cut-sheets, calculations, etc.) is required for any sprinkler system work. The submittal package is required for review and approval prior to the issuance of any associated permits.

The following inspections are required by this Office:

Above-ceiling prior to the closing of ceilings.

Fire-rated construction

Final Inspection

This plan has been : **APPROVED** as Submitted

B3. Written Statement from the property owner and landlord certifying that they have consented to the applicant operating a dispensary facility on the premises.

(see next page)

The Pearl Corporation
318 New Haven Avenue
Milford, CT 06460
203-882-7070

September 8, 2015

Glen Greenberg
CT Wellness Group, LLC
75 Tupelo Lane
Guilford, CT 06437

Re: Confirmation of Understanding to Lease Property

Dear Mr. Greenberg:

This letter confirms the understanding of The Pearl Corporation concerning your leasing of the property at 318 New Haven Avenue, Milford, CT, a 2,500 square foot building and associated parking spaces and driveways (the "property").

The Pearl Corporation confirms that if you or CT Wellness Group LLC is granted a license by the State of Connecticut to act as a medical marijuana dispensary and to operate a medical marijuana

The lease shall be signed and take effect promptly after the License is granted. Closing of the lease shall not be subject to any conditions precedent other than granting of the License.

While the License application is pending, CT Wellness Group LLC shall pay The Pearl Corporation a [REDACTED] for the first three months, [REDACTED] for the next three months and [REDACTED] thereafter in consideration for The Pearl Corporation holding the Property vacant and not leasing the Property to any other tenant.

The Pearl Corporation consents to the use of the Property as a medical marijuana dispensary facility and department and to the Property's reasonable modification for such purposes. The Pearl Corporation fully supports you in this venture and is completely aware of the risks involved.

Very Truly Yours,

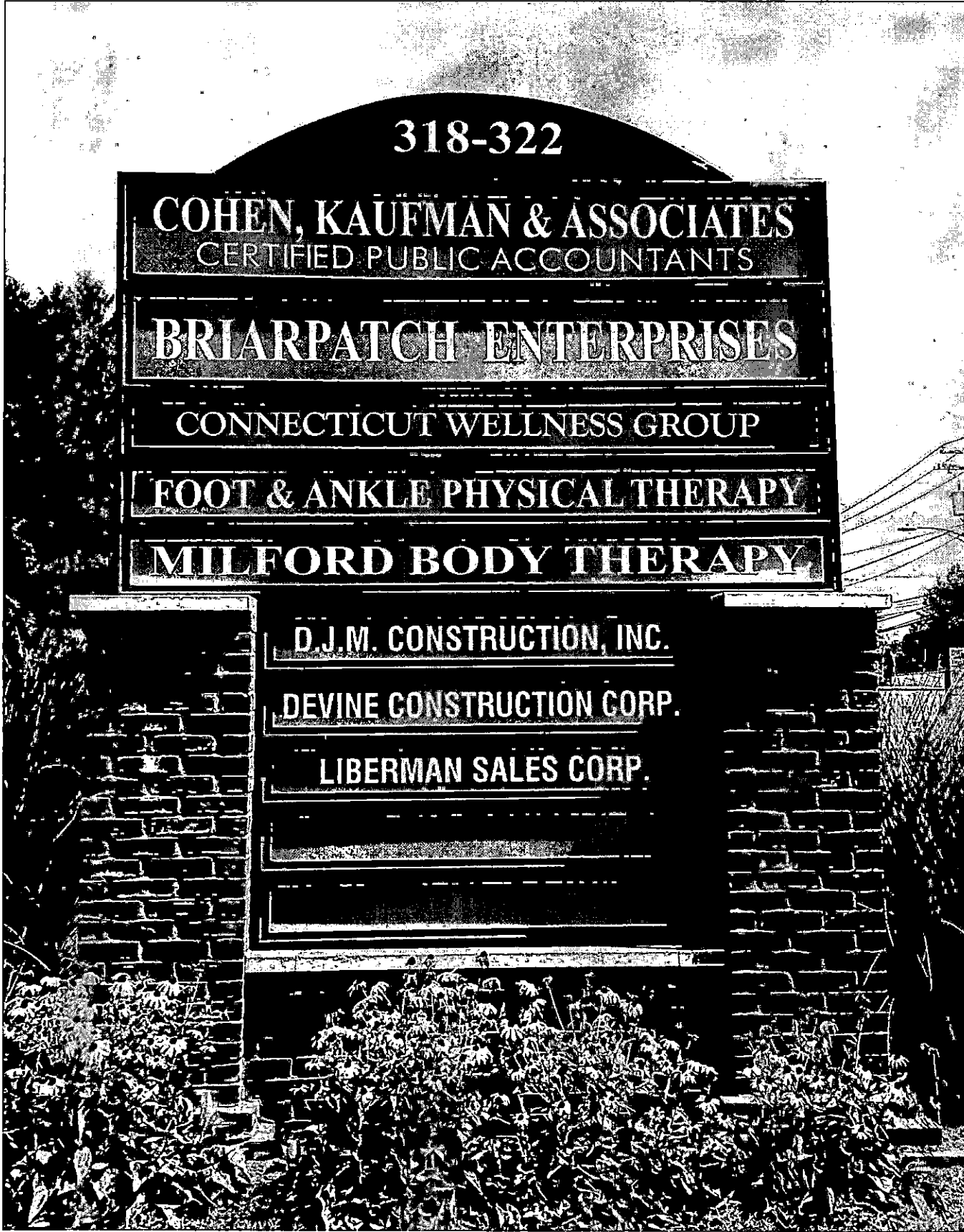
The Pearl Corporation
318 New Haven Avenue
Milford, CT 06460


By: Lewis Kaufman, Treasurer

B4. Any text and graphic materials that will be shown on the exterior of the proposed dispensary facility;

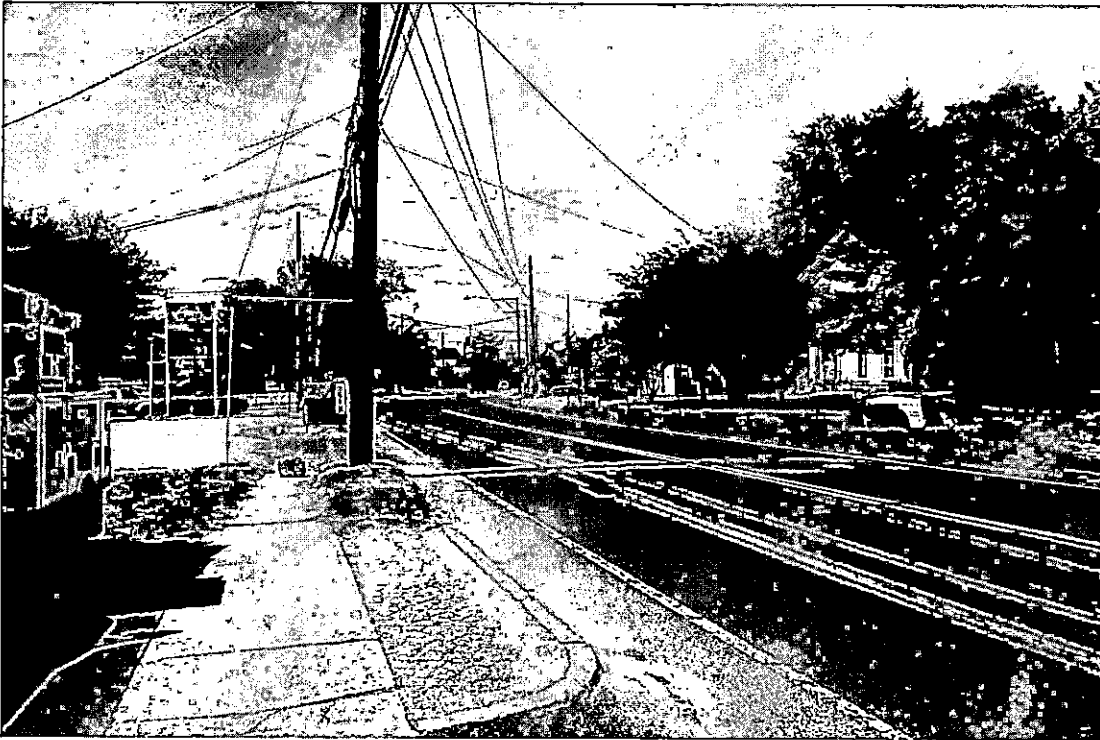


Front Entrance with Actual Signage
FRONT ENTRANCE (All glass will be frosted for privacy)

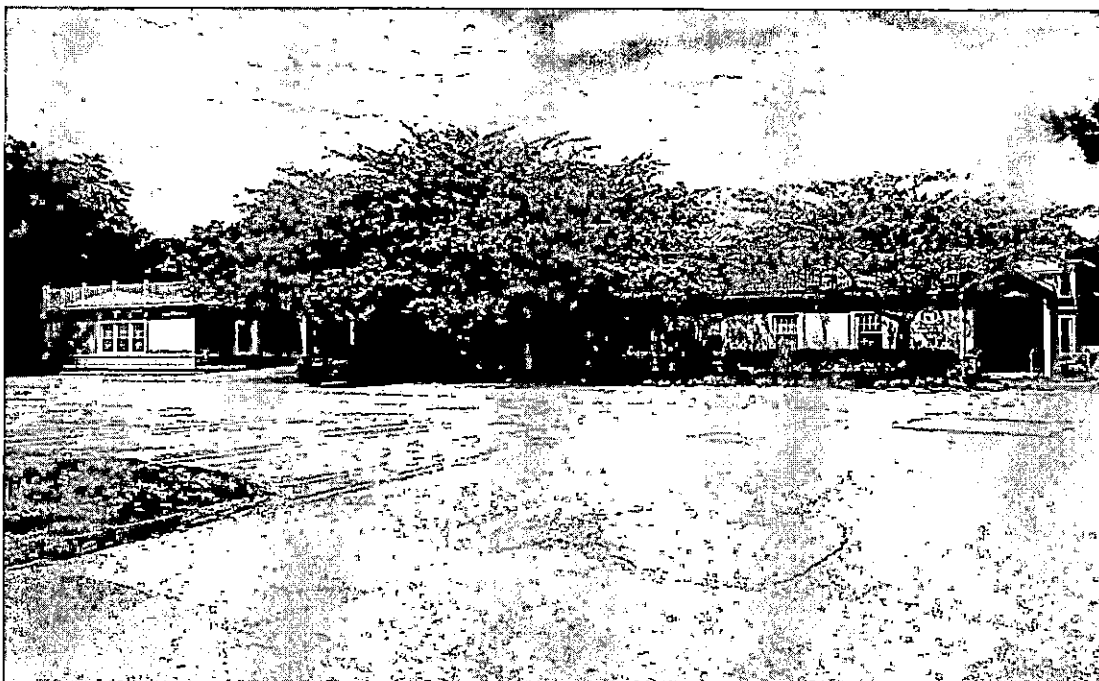


Current Building signage with Proposed CT Wellness Dispensary Listing

B5. Photographs of the surrounding neighborhood and businesses sufficient to evaluate the proposed dispensary facility's compatibility with commercial or residential structures already constructed, or under construction, within the immediate neighborhood



South-East Facing View from across the street (gas station)



Entrance view from parking lot and front entrance of proposed location



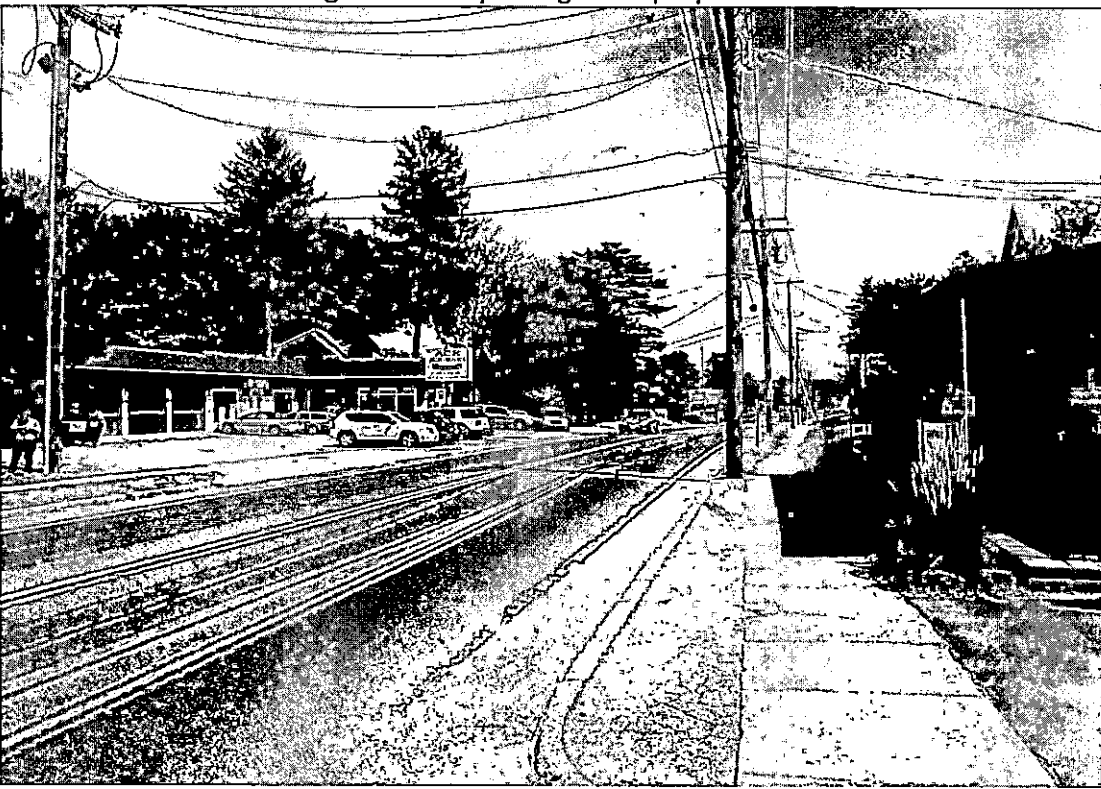
View from front entrance into parking lot of proposed location (due south)



Italian Restaurant across street from proposed location (due south)



South facing view from parking lot of proposed location

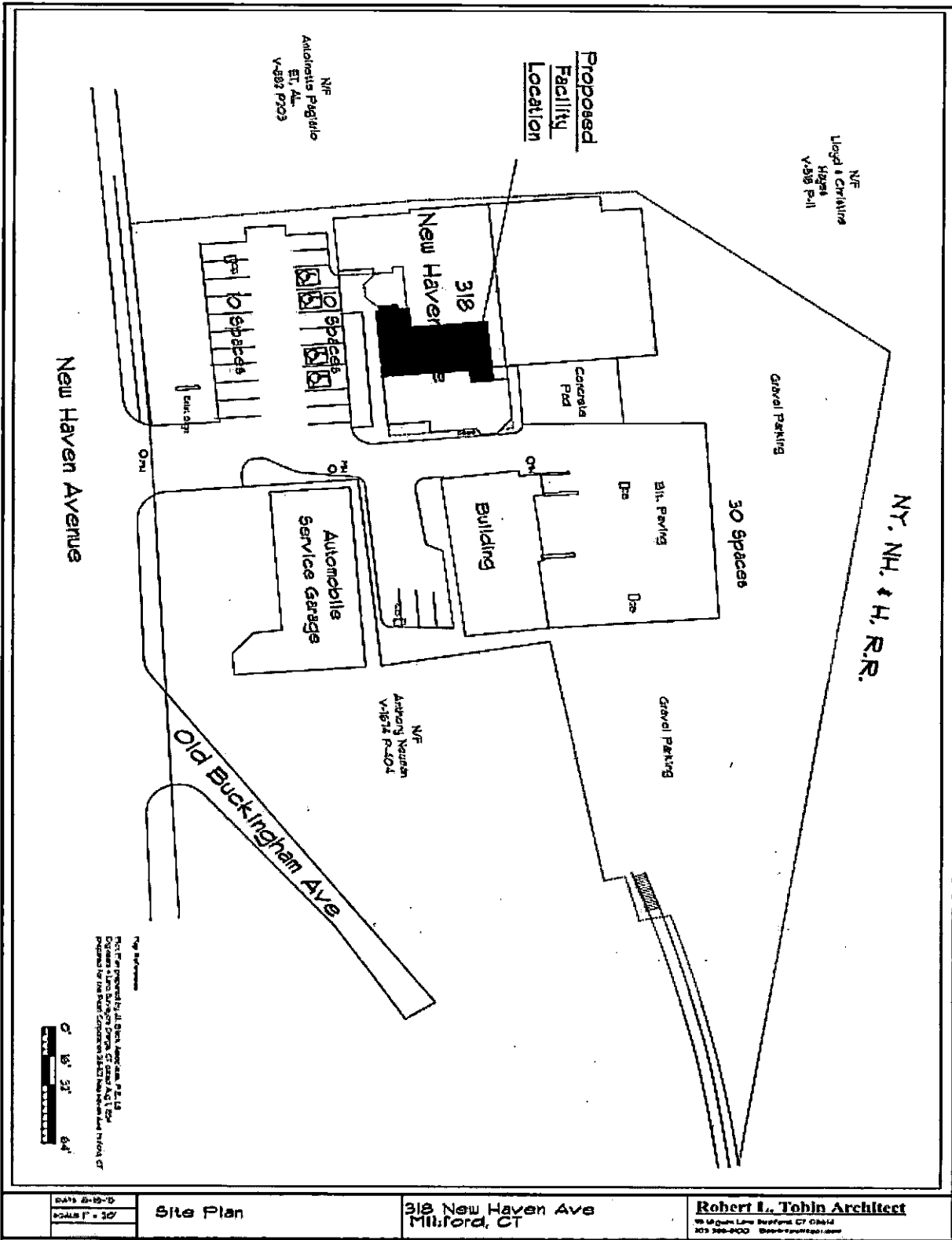


West side neighboring business (auto repair) adjacent to proposed location (left corner)



West facing neighboring business adjacent to proposed location
(small white building in photo on right)

B6. Site Plan drawn to scale of proposed facility



Not for prepared by all other agencies, or for
 any other purpose. This drawing is prepared for the
 proposed use of the land shown on the plan. It is not
 intended to be used for any other purpose.

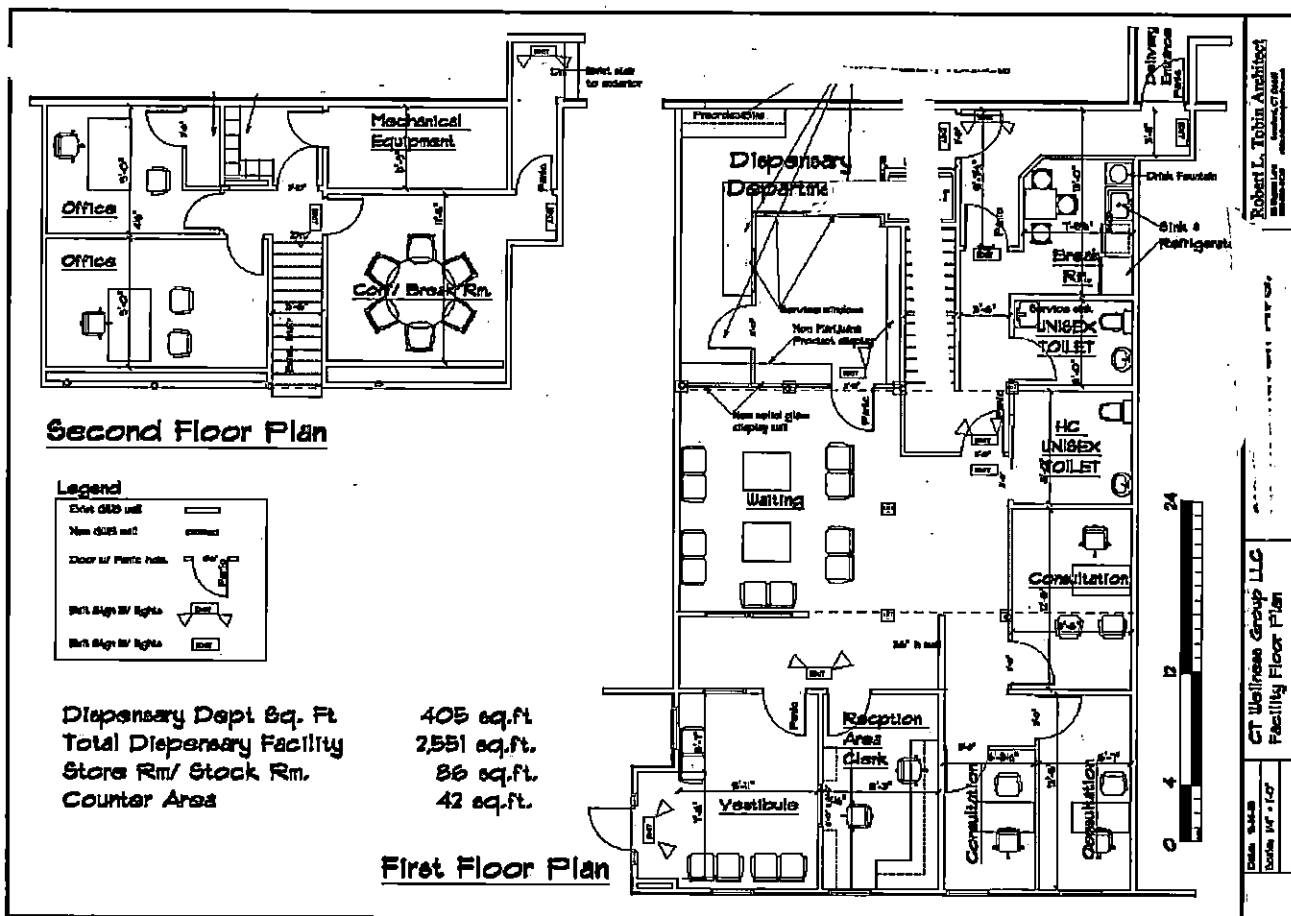
| | | | |
|---------------------------------|------------------|---|--|
| Date: 8-1-83 Scale: 1" = 30' | Site Plan | 318 New Haven Ave Milford, CT | Robert L. Tobin Architect 95 Union Lane, Wallingford, CT 06494 203-266-8000 |
|---------------------------------|------------------|---|--|

B7. A map with: religious worship, public or private school, convent, charitable institution, hospital or veterans' home or any camp or military within 1000 feet of the proposed dispensary facility location



B8. A blueprint, or floor plan drawn to scale, of the proposed dispensary facility, which shall, at a minimum, show and identify the following:

(see following page 11 x 17 size)



C. PROPOSED BUSINESS PLAN

C1. A detailed description of all products intended to be offered by the dispensary facility during the first year of operation;

CT Wellness Group will stock products which are complementary with the use of medical marijuana as well as products useful for the types of patients utilizing the Dispensary Facility who have debilitating conditions in accordance with Act and section 21a-408-6 of the Regulations of Connecticut State Agencies. These products will only be available to patients or primary caregivers who are registered with the department pursuant to the Act and section 21a-408-6 of the Regulations of Connecticut State Agencies.

Marijuana based products – Sativa & Indica: Products will be dependent on the supply offerings from the four growers in Connecticut in their PRE-PACKAGED packaging.

Concentrates and Oils (Products produced through an extraction process):

- Wax
- Concentrated Oil (via syringe)
- Pills

Flowers:

- Loose flower (pre-packaged)
- Cone (pre-rolled)

Tinctures (liquid concentration of cannabis):

- Sprays
- Drops
- Breath Strips

Vaporization:

- Vaporizers
- Cartridges

Edibles:

- Baked goods and other edibles based on CT grower supply

Topical Treatments:

- Cocoa butter infusions
- Other topical treatments focused on analgesic and anti-inflammatory solutions

Accessories:

- Vaporizer Pens: 2-3 types of vaporizer accessories In accordance with current products provided by CT growers to support ingestion. Brand options include: Dr. Dabber, Vaporizer, O-Pen or PAX
- Shredder: anodized aluminum shredder. Brand options include: Santa Cruz Shredder
- Safety Container – CVault storage containers for proper storage of medical marijuana
- Smoking Devices – pipes and latest safe flower-based instruments

C2. A detailed description of all services to be offered by the dispensary facility during the first year of operation;

Patient Services

Our Dispensary Pharmacists want to be an integral part of patient health care planning. Understanding one's total health care needs is important so patients can obtain the maximum benefit of using the medical marijuana products. Our consultations will assist patients with understanding their options for incorporating medical marijuana into a treatment plan.

The following are the appointment options to meet with the Dispensary Pharmacists:

First Time Appointment: When a patient arrives at the facility for the first time, he/she must meet with a Dispensary Pharmacist who will review the intake sheet the patient has prepared with the help of a Dispensary Technician as required. This will include a review of the approved conditions, previous experiences, overall health, and traditional prescriptions, etc. Finally, recommendations will be made on the initial products for the patient to use and the best way to consume.

Follow Up Appointment: On a patient's first return visit (or anytime he/she may wish for an in-depth discussion with the Dispensary Pharmacist), experiences with the product will be discussed and reviewed. Adjustments may be made, new products introduced, and different consumption options may be discussed. These shorter follow-up appointments are an important part of the process to ensure that the patient is minimizing any side effects while maximizing the benefits.

Refill Appointment: After a patient has placed an order (he/she and the Dispensary Pharmacist have decided that nothing needs to change), one can meet with the Dispensary Pharmacist for a quick review and to answer any questions about new products. If the patient feels that more time is necessary, the Follow-up Appointment will be used.

C3. A detailed description of the process that a dispensary facility will take to ensure that access to the dispensary facility premises will be limited only to employees, qualifying patients and primary caregivers;

Patient/Caregiver Entrance Protocol

- Patients arriving at the facility will be directed to the front entrance, which is clearly marked.
- Patient will push a button to activate a video intercom located on the side near the door alerting the receptionist that a patient is requesting entry. Patient will place their current MMJ card and Government Identification under the video camera so receptionist can verify.
- Once card has been visually verified by receptionist, he/she will release the door lock electronically via the Access Control System, and the patient will be able to enter the vestibule waiting area.
- If the patient arrives with a caregiver, the caregiver must also be verified by the receptionist in the same manner before being allowed entry.
- The patient and authorized caregivers registered with the State of Connecticut will approach the receptionist who will be situated behind a glass window that allows the patient to slide their required Medical Marijuana Card and Government Identification to the receptionist for further processing. Once the receptionist is satisfied with and has processed the necessary information, the patient will either be asked to fill out additional paperwork (if so required) or they will be invited to wait in the comfortable chairs in the waiting area until they are called into the main waiting area behind a secure door. This vestibule waiting area is used both for patients to fill out forms, ask additional questions, and control the flow inside the main waiting area, as required. This area will also have space for wheelchairs and motorized devices.
- Once patient is cleared by the Receptionist, he/she and caregiver will be directed to a 2nd steel door to gain entrance into the main patient waiting area. The patient will only be able to enter the main waiting area once the receptionist activates the Access Control System electronically.
- Important: If the front entrance door is open, the door leading to the main waiting area will remain secure until the front entrance door is securely locked.
- Primary caregivers will be required to arrange in advance documentation satisfactory to the facility, authorizing the caregiver to pick up and deliver to the patient any product purchased from the facility, in accordance with current DCP regulations.
- All entry/exit activity will be monitored and recorded 24/7. Video history will be held for 30-45 days.

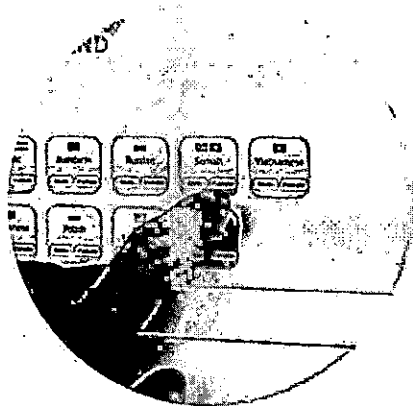
Employee Entrance Protocol

- Employees will only enter at times when the surrounding area has been inspected and deemed secure.
- Employees of the facility will have key fobs giving them entry through the exterior and interior doors via the Access Control System. Employees will only be allowed to enter/exit through the front door except in emergencies.
- As an added measure, the management will set time parameters within the Access Control System denying entry times to the facility outside of normal business hours.
- Each key fob will be customized with access/security authorization based on role and position.
- Lost fobs will be *immediately* de-activated and a new one will be re-issued.

C4. A detailed description of the features, if any, that will provide accessibility to qualifying patients and primary caregivers beyond what is required by the Americans with Disabilities Act;

The CT Wellness Group proposed location will have full compliance with ADA's regulations for public accommodations and all services are located on the ground floor. In addition, we plan to accommodate as many individuals as possible by deploying additional resources and technologies beyond the ADA regulations.

- **ADA-Compliant** Door entries, bathrooms, and staff rooms will accommodate wheelchairs and power-driven mobility devices such as personal transporters.
- **Service Animals** - Allowances for Service Animals including a physical, sensory, psychiatric, intellectual or other mental disability.
- **Blind/Low Vision Patients** - Accommodation for blind individuals or those with low vision will include audio recordings of key dispensary material as well as large print materials upon request. For those that are unable to fill out forms, a pharmacist or technician will use **Voice-to-Text dictation software** (*Dragon Dictation* software on dispensary tablets) to assist patient with consultation.
- **Limited English and Deaf Patients** - Beyond Spanish-speaking receptionist and technician staff, accommodations will be made for limited-English patients and deaf patients using a **Video Remote Interpreting (VRI) software** called *Indemand Interpreting* (<http://www.indemandinterpreting.com>)
 - *Indemand Interpreting* allows CT Wellness Group to have the flexibility to make VRI accessible from online dispensary tablets connected to qualified medical interpreters who speak a variety of languages and can interpret for the on duty pharmacist.
 - Reduces misdiagnosis and HIPAA violations to facilitating accurate medical conversations
 - Allows non-English speaking individuals to communicate effectively and accurately with CT Wellness Group professional staff



Medical Interpreting just got easier.

We understand how busy your medical staff is, which is why the Indemand Interpreting application is easy to use. Just select a language and choose whether a male or female interpreter is preferred. Within seconds, your qualified medical interpreter is online to assist you.

C5. A detailed description of any air treatment or other system that will be installed and used to reduce off-site odors;

CT Wellness Group will hire ENCON HVAC of Stratford, CT to custom build a highly sophisticated Commercial Ventilation System designed to Filter and Exhaust contaminated air to the outside.

Air will exhaust through a multi filter charcoal filter system.

The following points are to be included in the system:

- Maintain Negative Pressure in the Dispensary Retail Area .
- Air to Pass through a Series of Filters Designed to Encapsulate Air Born Particles and Remove Odor before it is Discharged Out of the Building
- Odor Extraction System to Include:
 - 1 Exhaust Fan
 - 1 Pre-Filter
 - 1 High Capacity Filter
 - 1 Carbon Filter
- Additionally, the HVAC system will be equipped with a charcoal filter

(see formal proposal on next page)



1265 Woodend Road
Stamford, CT 06615-7364
203 375 4229
Fax: 203 375 3219
CT LIC #306503
TTY LIC #103

**Engineering
Installation
Service**

September 11, 2015

Mr. Glen Greenberg

Ref: 318 New Haven Ave, Milford, CT

We are pleased to provide you with this proposal for the above referenced project. Our proposal is based on the verbal scope work discussed during our 9/8/15 site meeting. During this meeting it was explained that the tenant space would be used as a dispensary. It was explained that one of the state requirements is control of odor from the product. Our proposal is based on providing an exhaust system to maintain a negative pressure on the storage/viewing room. The air being exhausted from this space will pass through a series of filters designed to encapsulate air born particles and remove odor before it is discharged out of the building. In order to prevent permeation of odors the storage/viewing area will need to be sealed to a reasonably tight level.

Included in our proposal is the following equipment, material, and labor to complete the odor extraction system:

- Provide information required to obtain mechanical permit from town.
- Furnish and installation of one odor extraction system consisting of one exhaust fan, one pre-filter, high capacity filter, and carbon filter.
- Furnish for installation fabricated ductwork from storage/viewing space to office above, through odor extraction system, and out through roof.
- Furnish for installation by others one roof curb for roof penetration.
- Furnish and install one exhaust grille in ceiling of storage/viewing area.

Items not included but required for installation:

- Penetration of the roof, installation of roof curb, flashing and waterproofing of roof curb.
- Electrical power wiring for odor extraction system.
- Framing or headering of floor/ceiling joist for duct penetration.
- Repair or warranty of HVAC existing systems.
- Overtime premiums,

Total Cost: \$ 12,476.00 (sales tax included)

We recommend this new storage/viewing area have a separate heating and air conditioning system. This is being recommended because the intended usage will have a different heat gain/loss than the remainder of the space. We propose installation of a ductless wall mounted system for this space.

Included in our proposal is the following equipment, material, and labor to complete a ductless split system:

- Furnish and installation of one Mitsubishi ductless split system.
- Furnish and installation of refrigeration and condensate piping.
- Furnish and installation of pipe insulation.
- Rigging of outdoor unit roof.
- All required low voltage control wiring.
- Startup and testing for proper operation.

Items not included but required for installation:

- Flashing of pitch box on roof for piping and electrical penetrations.
- Electrical power wiring for new split system.
- Repair or warranty of HVAC existing systems.
- Overtime premiums,

Total Cost: \$ 9,676.00 (sales tax included)

Please feel free to contact me with any questions.

Regards,

Toby Giangrande

C6. A detailed description of the process by which marijuana and marijuana products will be delivered to a dispensary facility from the Producer, including the protocols that will be used to avoid any diversion, theft or loss of marijuana;

DELIVERY PROTOCOL FROM PRODUCER:

- The Producer will be required to specify a delivery time and date that is acceptable to the facility.
- Upon arrival the Producer will call the receptionist to notify of arrival.
- Receptionist will monitor the Producer delivery through a CCTV positioned at the delivery entrance. Only when a Dispensary Pharmacist has a visual via the security monitor (2 view cameras to see all areas of back entrance) and determines the area is secure, they can release the access control and allow the Producer access to the delivery area.
- Once the rear delivery door is securely closed, they will be escorted through the 2nd Dispensary access door (Dispensary safe area) where the Dispensary Pharmacist will take possession, handle inventory and paperwork and securely store the delivery in the safe; this area is also equipped with CCTV cameras with 24hr recording. After the product has been locked inside the safe, the Producer will be escorted back to the primary delivery area to the rear door for exit. The video monitoring system will again be used to confirm the area is safe and upon confirmation, the Producer will be allowed to exit and the door will automatically lock behind them.
- Dispensary Pharmacist will *immediately* process received inventory and confirm order details. No other staff will be allowed to touch inventory inside the safe until the Dispensary Pharmacist confirms inventory receipt and inputs the new inventory into the GramTracker software system - no Technicians or other staff will be allowed in the safe area until this effort is complete.
- Upon successful inventory into the GramTracker system, product will be stocked in the safe or placed in glass retail counters inside dispensary sale area.
- Non-marijuana products will be received and signed for with regular business packages via the receptionist. They will deliver unopened boxes to Dispensary Technicians who will input inventory into the GramTracker point-of-sale software with sign off from Dispensary Pharmacist on duty.

C7. A detailed description of the training and continuing education opportunities that will be provided to dispensary facility employees;

DISPENSARY TECHNICIAN TRAINING (VIA SEC. 21A-408-44)

All employees shall complete initial and ongoing training as determined by the dispensary facility. Such training shall include, but not be limited to:

- Professional Conduct
- Ethics
- State and Federal Laws Regarding Patient Confidentiality (HIPAA)
- Developments in the Field of the Medical use of Marijuana
- Security Procedures/Prevention of Marijuana Diversion
- Procedures and Instructions for Responding to an Emergency

- Procedures and Instructions for Responding to Theft
- Sexual Harassment
- POS and Equipment Use
- Medical Marijuana Use, Doses and Methods
- Entry, End of Day, and Exit Procedures
- Medical Marijuana State Laws
- Patient Communication
- Facility Security
- Drug abuse and Signs of Addiction
- Sensitivity Training (see Employee Workplace Environment in Bonus Point One)

CONTINUING EDUCATION

Employees will attend appropriate continuing education courses, paid for by CT Wellness Group, that are offered online or within a reasonable driving distance. CT Wellness Group mandates its staff is current in their knowledge on the latest issues within the industry and will provide:

- Quarterly Grower Training Sessions -In House
 - Dispensary learning with *all* CT Growers to learn about the latest advancements in medical marijuana to best serve patient population
- Guest Speakers and Educators
 - Influencers and respected individuals who can share information that supports the current regulations of Connecticut.
- Key staff will be invited to attend Educational Expos such as the International Cannabis Association's *Cannabis World Congress & Business Exposition* (held 2x per year)
 - Employees, Dispensary Pharmacists, Technicians and relevant business management will be encouraged to attend

Example of Educational Expo:

Cannabis World Congress & Business Expo

New York City: Javits Center: June 15 – 17, 2016

The 2nd Annual Cannabis World Congress and Business Expo is the leading forum for doing business in one of the fastest growing industries in the United States. If you're employed in the cannabis industry, a current business owner, interested in starting a cannabis business, provide private equity & investment resources, or provide professional or business services, this is an event you can't afford to miss. [Click here to register.](#)

The Cannabis Business – All the information you’ve been Looking For – In just one show!

- Meet top cannabis industry organizations.
- Take advantage of cannabis seminars and receive a plethora of information.
- Find out what you need to know to be successful in the growing cannabis industry.
- Discover Ideas that are new, or that you might not have considered.
- Get advice on the wide range of topics from industry experts.
- Talk face-to-face with hundreds of the best companies in the cannabis industry!
- Medical Marijuana Regulation Summit with Senator Diane Savino
- Key Note Address by Ethan Nadelmann, Founder and Executive Director of the Drug Policy Alliance

EMPLOYEE MANUAL – EXHIBIT 2 (PG 371)

CT Wellness Group has developed a comprehensive employee manual which will be given to employees upon initial hire. All employees will receive training on the proper handling of medical marijuana as an overview of the CT Medical Marijuana Regulations.

C8. A detailed description of any processes or controls that will be implemented to prevent the diversion, theft or loss of marijuana.

METHODOLOGY CONTROLS TO PREVENT DIVERSION, THEFT and LOSS

CT Wellness Group will deploy the strict protocols mentioned in Section C6 for marijuana deliveries, and its Dispensary Pharmacists and Technicians will be trained in the following methodologies:

1. Dispensary Retail Area Supervision

- Customers will never be left alone in the Dispensary Retail Area and CCTVs will be in record mode, viewing all sectors of the retail areas
- Aside from the deliberate design element of clear glass walls out to the main waiting area and the CCTV cameras, there will always be a Dispensary Tech or Dispensary Pharmacist inside the Dispensary Retail Area whenever there are patients.
- If the POS (point of sale) software indicates inventory that is not in the glass display cabinets, a Technician must notify the Dispensary Pharmacist that they need to visit the safe and they have a patient requiring supervision.
- Only then may the Technician leave the Dispensary Retail Area. There is a zero tolerance for breaking this policy.

2. Maximum Inventory in Retail Area

- As a rule, there will only ever be 5 units of any given marijuana-based product prepackaged from the grower in the glass retail cabinets at any one time. The balance of inventory of that product will remain in the safe.
- Restocking policy will be the same throughout the day with a maximum of only 5 units brought out of the safe at any given time.
- If a patient requests to purchase more than what is stocked in the retail area, the Technician will remove all products from the counter and out of reach of any patients, and notify another Technician or Dispensary Pharmacist they are leaving the area, before acquiring additional inventory from the safe.

3. Mandatory Labels on all Marijuana Products

- Any products removed from the glass retail cabinets intended for sale must be *immediately* logged into the GramTracker POS System as each product is being sold, the label printed out and affixed to the packaging so that it cannot be easily removed (i.e. folding the label partially so that it sticks to itself as well as the package and is still legible).
- The Dispensary Technician or Dispensary Pharmacist will immediately scan each product into the system as the patient is requesting them which prompts the label to print, and will place the label on the product – not wait until the end of the transaction.
- If a patient changes their mind on a particular product, the Technician will draw an X in red sharpie through the label, and this item will be removed from the POS screen order (placing them back into inventory) and immediately returned to the stock shelf inside the glass cabinets.
- Labels still on the product that have not been sold will be removed at a later time when there are no customers in the Retail Dispensary Area.

4. Dispensary Pharmacist Verification of all Orders

- The Dispensary Pharmacist must review all orders prior to a sale being rung out for payment. This means the Dispensary Pharmacist will review each label, verifying the patient name, MMJ card number and product being purchased, and inform the patient of any medical issues, side effects, etc. as a result of their purchase.

- Once the Dispensary Pharmacist signs off on the order, he/she or the Technician may process the transaction, print the customer receipt, and accept payment.
5. **Product Orders Leaving Dispensary Retail Area**
 - Once a receipt is printed and the payment transaction is concluded with a patient, the Dispensary Tech/Dispensary Pharmacist will review the receipt and place each product into an unmarked bag in order as it appears on the receipt and verify that nothing more and nothing less is in the bag.
 - Only then may the customer take receipt of the bag and depart the Dispensary Retail Area through the secure door.
 6. **Nightly Batch Inventory Reports from GramTracker POS**
 - At the close of business each night, or after the last patient has left the Dispensary Facility for the day, a report will be run from the GramTracker POS by the Technician, and reviewed by the Dispensary Pharmacist for any irregularities or errors. If none, the Technician may begin to stock all *non-marijuana products only* into the glass retail cabinets in the Dispensary Retail Area for business the following day.
 7. **Marijuana Product Inventory Returned to the Safe**
 - Once the Dispensary Pharmacist reviews the nightly batch report without incident, he/she or a Technician must retrieve all product from the glass cases and return it to the safe before the end of their shift.
 - The Dispensary Pharmacist will visually confirm that all product has been returned to the safe and the safe is secure before closing and setting the Dispensary Retail Area alarm and then setting the Facility alarm.

Beyond the *Methodology controls* listed, CT Wellness Group will also rely on the following:

1. **Software** - medical marijuana-specific software, MJ Freeway's GramTracker, to further avoid diversion, theft and loss once the product has been received by the Dispensary Pharmacist. It's important to have a real-time view of current inventory matched with daily sales and activity inside the dispensary to isolate discrepancies. This software will make it virtually impossible to remove products from the virtual inventory created by the Dispensary Pharmacist, since it requires two people to make this change. The only persons capable of over-riding the software will be the IT Security Manager with a second over-ride keystroke from the Dispensary Manager.
2. **Physical Inventory** – each week, a physical inventory will be conducted in exact accordance with **Sec. 21a-408-65**.
3. **Protocol for contacting authorities due to theft** - This puts everyone on notice that CT Wellness Group has a formal process for investigation of marijuana theft (see below).
4. **Quality Assurance Program** – Per the DCP mandate of displaying the instructions for dispensary errors, we will encourage our patients to report any errors or problems immediately (see below).
5. **Prescription Labeling** – The software will create the proper labeling requirements listed below, however we will require the Dispensary Pharmacist on duty to physically review and sign off on all orders created by Technicians for any patients inside the Dispensary Retail Area prior to their sale being completed and paid for.
6. **Security System** – See detailed proposal from CT Wellness Group's chosen security company outlining security system, CCTV, fire alarm, video/intercom, and access control plans.

1. SOFTWARE

MJ Freeway Business solutions is a software company focused on providing a business software platform specifically for marijuana businesses. They have marijuana-based customers in 23 states in the USA, and have been recognized in major publications like Forbes, *USA Today*, *Wall Street Journal*, *CNN Money*, *CNBC*, and *Wired* for their breakthrough contributions.

GRAMTRACKER software: “track every gram, every dollar with patent-pending, customized inventory tracking tools”

- **Features:**

- **Point of Sale & Patient Validation**— includes patient validation and simple to use point of sale system.
- **Inventory Tracking and Controls** - Meets all state requirements for cannabis tracking including limiting overweight purchases, compliant labeling, and use state-system integration where available.
- **Inventory Management** – includes barcoding and integrated sales for seamless execution of both marijuana and non-marijuana sales.
- **Patient Management** – Manages patient profiles and attaches documents in accordance with HIPAA security standards.
- **Patient Scheduling**—simple patient scheduling on website or via phone.
- **State Required Compliance Reporting Controls** – includes dozens of built-in reports with robust reporting engine to create custom reports for both state requirements and business owners.
- **Compliant Labeling** – built-in, customizable package labeling systems to comply with current CT regulations.
- **Back-up system** – will support a secure, nightly batch backup with remote storage in event of catastrophic event.
- **Employee & Task Scheduling** – offers tracking for smoother dispensary management.

2. PHYSICAL INVENTORY CONTROLS

Per Sec. 21a-408-65, CT Wellness Group will comply with the below regulations around inventory and controls:

A. Prior to commencing business, CT Wellness Group shall:

- Conduct an initial comprehensive inventory of all marijuana at the facility. If we commence business with no marijuana on hand, the Dispensary Pharmacist or Producer shall record this fact as the initial inventory via our GramTracker Software.

B. Inventory Review Protocol

- Establish ongoing inventory controls and procedures for the conduct of inventory reviews and comprehensive inventories of marijuana, which shall enable the facility to detect any diversion, theft or loss in a timely manner, namely:
- Dispensary Pharmacist, with the assistance of the Dispensary Technician, will conduct a weekly inventory of marijuana and non-marijuana stock prior to commencing business. Inventory shall include at a minimum, the date of the inventory, a summary of the inventory findings, the name, signature and title of the individuals who conducted the inventory, the date of receipt of marijuana, the name and address of the Producer of the marijuana, and the kind and quantity of marijuana received.

- The record of all marijuana sold, dispensed or otherwise disposed of shall show the date of sale, the name of the dispensary facility, qualifying patient or primary caregiver to whom the marijuana was sold, the address of such person and the brand and quantity of marijuana sold.
- The physical inventory will be matched with the reported inventory from the GramTracker software via its Inventory Reporting which includes:
 - Date of inventory
 - Summary of inventory – both marijuana and non-marijuana stock
 - Name of Dispensary Pharmacist who conducted inventory
 - Name of Dispensary Technician who conducted 2nd inventory and verified findings
 - Digital signatures of both persons verifying the inventory, including the date and their title
- If there is a discrepancy, the Dispensary Manager will review all daily inventory reports from the week to isolate the discrepancy and/or error.

C. Records Protocol

- A complete and accurate record of all stocks or brands of marijuana on hand will be prepared annually on the anniversary of the initial inventory or such other date that the Dispensary Facility Manager may choose, so long as it is not more than one year following the prior year's inventory.
- Records Maintenance: All inventories, procedures and other documents required by this section will be maintained on the premises and made available in accordance with section 21a-408-70 of the Regulations of Connecticut State Agencies.
- Records Removal: Whenever any sample or record is removed by a person authorized to enforce the provisions of sections 21a-408-1 to 21a-408-70, inclusive, of the Regulations of Connecticut State Agencies or the provisions of the state food, drug and cosmetic laws for the purpose of investigation or as evidence, such person shall tender a receipt in lieu thereof and the receipt shall be kept for a period of three years.

3. CONTACT AUTHORITIES PROTOCOL (THEFT)

- If it is determined that there is any loss of marijuana product, the Dispensary Manager will contact the local police and create a theft/loss report.
- Dispensary Manager will then immediately notify the Department of Consumer Protection, Drug Control Division under the Marijuana program and report the loss.
- CT Wellness Group will comply with all investigations into any marijuana loss.

4. QUALITY ASSURANCE CONTROLS (LOSS AND DIVERSION EFFORTS)

CT Wellness Group will create an 8X10 sign displayed in the patient waiting area, detailing how to report a dispensing error.

The sign and printed information will read as follows:

"If you have a concern that an error may have occurred in the dispensing of your marijuana, you may contact the Department of Consumer Protection, Drug Control Division, by calling (Department of Consumer Protection telephone number authorized pursuant to section 21a-2 of the Connecticut General Statutes)."

CT Wellness Group will also create and distribute a written document given to all employees detailing the Quality Control and Quality Assurance procedures of the pharmacy. The document will include:

1. A dispensing error is identified: The types of dispensing errors can include, but are not limited to dispensing the incorrect type or strain of medical marijuana to a patient based on Dispensary's orders.
2. The pharmacist will make sure the patient is safe from the side effects and does not require additional medical attention.
3. Once the error has been identified and reported, the pharmacist will fill the prescription correctly for the patient at no charge.
4. Any dispensing errors will be reported to the CT DCP within 2 business days and a copy of the documented error will be kept on file for future auditing for seven (7) years.
5. The medical marijuana that was filled and returned due to an error will be quarantined and destroyed or returned for destruction under the regulations set forth at a cost to the dispensary.
6. The Dispensary Pharmacy Manager will review each dispensing error with each employee involved on an individual basis (so as not to embarrass employee), and with the staff as a whole to use as a learning opportunity.
7. The Dispensary Manager will evaluate the dispensing process to see how the software or filling process can be modified so future errors are less likely to occur.

5. PRESCRIPTION LABELS (LOSS & DIVERSION PREVENTION)

All prescription labels at CT Wellness Group will be applied in accordance with the State of Connecticut Department of Consumer Protection Regulations as follows:

* A Dispensary Pharmacist, or a Dispensary Technician under the direct supervision of the Dispensary Manager, shall completely and properly label all marijuana products dispensed with all required information as follows:

- (1) The serial number, as assigned by the dispensary facility;
 - (2) The date of dispensing the marijuana;
 - (3) The quantity of marijuana dispensed;
 - (4) The name and registration certificate number of the qualifying patient and, where applicable, the primary caregiver;
 - (5) The name of the certifying physician;
 - (6) Such directions for use as may be included in the physician's written certification or otherwise provided by the physician;
 - (7) Name of the dispensary;
 - (8) Name and address of the dispensary facility;
 - (9) Any cautionary statement as may be required by Connecticut state statute or regulation; and
 - (10) A prominently printed expiration date based on the Producer's recommended conditions of use and storage that can be read and understood by the ordinary individual.
- (c) The expiration date required by this section shall be no later than the expiration date determined by the Producer.
- (d) No person except a Dispensary Pharmacist, or a Dispensary Technician operating under the direct supervision of a Dispensary Manager, shall alter, deface or remove any label so affixed.

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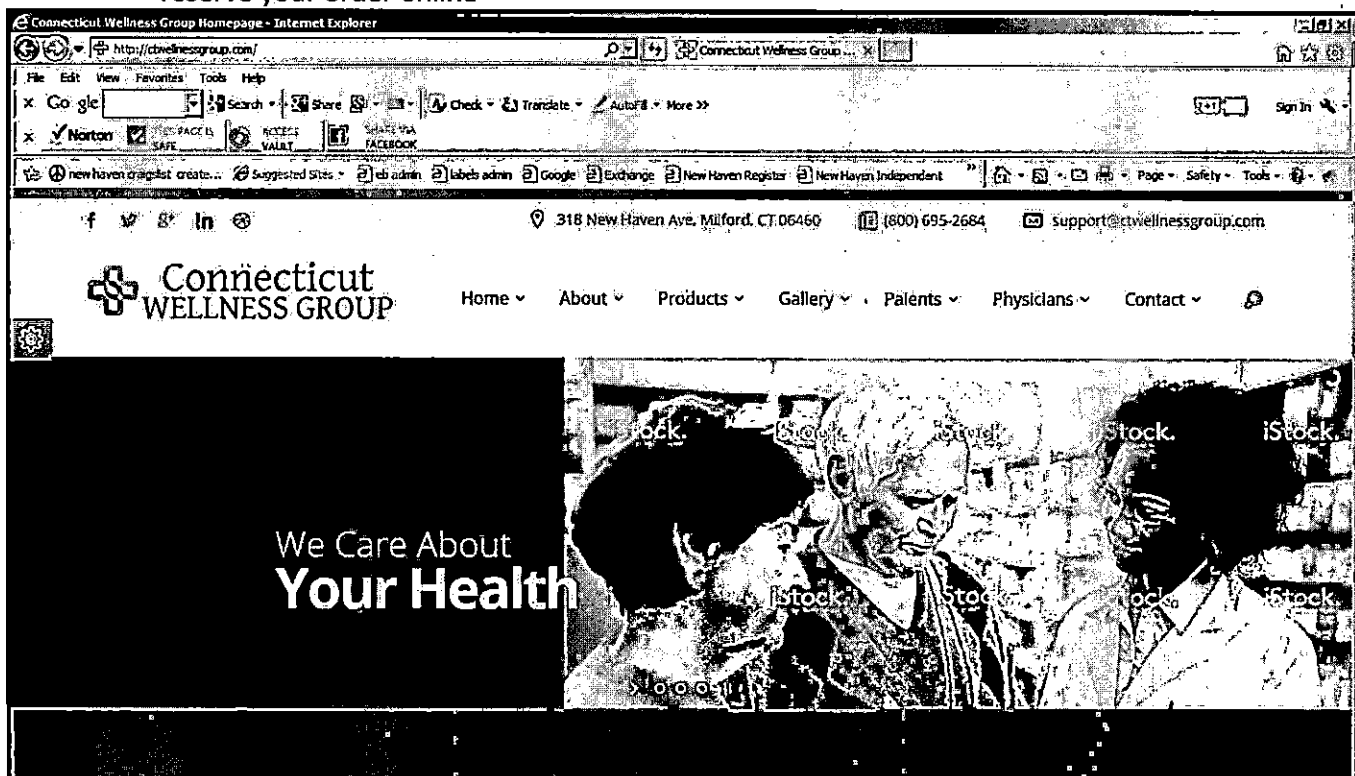
D. PROPOSED MARKETING PLAN

D1. Proposed marketing plan and include any web templates and educational materials such as brochures, posters, or promotional items.

Website – www.ctwellnessgroup.com (URL purchased and owned by CT Wellness Group, LLC)

CT Wellness Group will employ the latest methods of digital marketing via an informative website. The website will include the following:

- Products – updated to reflect the latest inventory and new products at the Dispensary as well as an explanation of each product type (educational)
- Education – a section of the website devoted to educating patients and future patients on the cannabinoid options, Frequently Asked Questions (FAQ)
- Information on the process to become a medical marijuana patient including approved disease states with links to CT DCP site
- Information for physicians on requirements and eligibility
- Hours of Operation and contact information
- Directions to Dispensary
- Link to DCP website on how to Register at CT Wellness Group once you have your medical marijuana card
- Links to DCP website on the process for getting a CT marijuana card
- News – latest published news and links to new sites relating to medical marijuana, Connecticut rulings and updates, etc.
- Appointments and Product Reservations – make appointments with Dispensary Pharmacists and reserve your order online



EMAIL OUTREACH – Capture all patient emails to message them about appointments and updates relating to CT Wellness Group, including product updates and Dispensary-specific news.

BLOG

Dispensary Manager, John Parisi, is passionate about communicating with his patient population. As part of an ongoing effort, he is committed to creating regular blogs that will appear on the website and be sent through regular emails to patients on topics like:

- Alternative healthy living: meditation, dietary and nutrition tips, recipes that use medical marijuana safely
- Testimonials from happy patients who want to share their stories
- Updates on new products from growers
- Updates on DCP regulations, how to register a caregiver, change dispensaries, etc.

The screenshot shows the Connecticut Wellness Group website in Internet Explorer. The browser address bar displays <http://ctwellnessgroup.blogspot.com/>. The page features a logo with a cross and the text "Connecticut WELLNESS GROUP". The main content area shows a blog post from Thursday, September 3, 2015, titled "Want some honey, 'honey'?". The post text discusses honey-flavored cough syrups and drops, mentioning the FDA and a study by the Cochrane Database. The sidebar on the right includes an "About Me" section with a profile picture and a "View my complete profile" link, and a "Blog Archive" section showing "2015 (1)" and "September (1)" with the current post listed.

SEARCH ENGINE OPTIMIZATION (SEO) – GOOGLE/YAHOO/BING

Since SEO is one of the top methods of finding a local business, we will invest in optimizing the CT Wellness Group website to be a top search result for searches in CT, so patients who search for information can easily find our website.

WEBSITE TAGS

CT Wellness Group will add the location to the title tag and meta-tag descriptions of our website, add contact information with name, full address, and list a phone number with a local area code (vs. an 800 or toll free). This information makes it easy for users to return to the website.

ORGANIC SEARCH

CT Wellness Group will research and utilize local keywords to target. CT Wellness Group will also include our business type and city, city and state, street, zip code, address and phone number in utilized keywords.

GOOGLE PLACES

Google Places is a key technology for local businesses. They are free pages that are listed within Google search results right after AdWords listings, but before organic search results. The pages are linked to maps and directions, details about the business (transit, prices, hours, reviews).

GET LISTED

CT Wellness Group will spend some time up front getting listed in every available directory. We will also upgrade its standing on Local.com by purchasing a premium listing. In addition to Google and Local.com, there are many additional local search platforms such as YellowPages.com, CitySearch and Super Media. Such directory-based advertising venues are both useful and cost-effective methods of generating additional exposure and visitor traffic. We will also submit our company profile data to local directories (e.g. YellowPages.com, SuperPages.com, etc.)

PARTICIPATE ON SOCIAL MEDIA PLATFORMS

CT Wellness Group will use our Facebook fan page and LinkedIn profile to motivate customers to rate, review our business and stay informed.

PARTICIPATE ON MARIJUANA-BASED PLATFORMS

Leafly and Weedmaps provide individuals with reviews and inventory information. CT Wellness Group will register with these sites.

SEARCH ENGINE-BASED ADVERTISING

According to Bizreport, at least 98% of consumers research a product online before making a purchase. Because consumers are using search engines to find product information, small and medium businesses (SMBs) can increase the functionality of these searches by working with local search platforms such as Local.com or Google Places.

SOCIAL MEDIA ADVERTISING

With social media platforms like Facebook boasting over 1 billion active subscribers, nearly all small and medium businesses use and advertise on Facebook, LinkedIn, YouTube, Twitter, Instagram, etc. Small and medium business social media profiles can include information on the business's geographic location, hours of operation, weekly/daily specials, news, events, and blogs. Besides being used to address customer inquiries and issues, social profiles can gather customer feedback about and overall perception of the products and the business which provides real-time feedback.

HANDOUT MARKETING PLAN AND SAMPLES (see following pages)

CT Wellness Group intends to create and disseminate ongoing marketing and messaging around the benefits of being a CT Wellness Group patient as well as the latest news around medical marijuana. Our goal is to educate our patients with ongoing learning materials and the latest updates in product from the growers.



F.A.Q. FREQUENTLY ASKED ???

WHAT MEDICAL CONDITION MUST I HAVE TO BE ELIGIBLE FOR THE MEDICAL MARIJUANA PROGRAM

- Cancer
- Glaucoma
- Positive Status for Human Immunodeficiency Virus or Acquired Immune Deficiency Syndrome
- Parkinson's Disease
- Multiple Sclerosis
- Damage to the Nervous Tissue of the Spinal Cord with Objective Neurological Indication of Intractable Spasticity
- Epilepsy
- Cachexia
- Wasting Syndrome
- Crohn's Disease
- Post-Traumatic Stress Disorder

A patient may only register for a medical marijuana certificate if he or she is a Connecticut resident being treated for a debilitating medical condition by a Connecticut-licensed physician.

This list is subject to change as the legislature accepts recommendations during each session.

[http://www.ct.gov/dcp/cwp/view.asp?
a=4287&q=509628&dcpNav=|55376|&dcpNav_GID=2109](http://www.ct.gov/dcp/cwp/view.asp?a=4287&q=509628&dcpNav=|55376|&dcpNav_GID=2109)



Connecticut
WELLNESS GROUP

F.A.Q. FREQUENTLY ASKED ???

I HAVE A MEDICAL CONDITION THAT IS NOT ON THE APPROVED LIST BUT BELIEVE THAT MEDICAL MARIJUANA WILL HELP ME. WHAT CAN I DO?

If you believe that medical marijuana would help with a serious medical condition that is not on the approved list, there is a process that is part of the regulations that allow you to petition the Department of Consumer Protection (DCP). There is a form found on the DCP website (see below for link or search CT. Medical Marijuana DCP) that must be completed. It requires documentation as to the why you believe medical marijuana will help and the negative effects of your current therapy plus a medical referral. Once completed, the DCP either by mail or electronically.



Medical Marijuana Program



Petition to Add a Medical Condition, Medical Treatment or Disease to the List of Debilitating Conditions

referral. Once form is sent to mail or elec-

If the application meets all the requirements, it is forwarded to the Board of Physicians which oversee the program for a public hearing. After the hearings and listening to the public comments, the Board decides on whether to recommend or not recommend the condition to be added to the approved list.

This recommendation then goes to Commissioner of the DCP. If the Commissioner approves the condition be added, a new regulation must pass the legislature to finally get the condition approved.

Although this is a long process, at the time of this writing, new conditions are being added to the list so there is hope that your concerns and needs will be met.

[http://www.ct.gov/dcp/cwp/view.asp?a=4287&q=534488&dcpNav=\[56216\]&dcpNav_GID=2109](http://www.ct.gov/dcp/cwp/view.asp?a=4287&q=534488&dcpNav=[56216]&dcpNav_GID=2109)

A patient may only register for a medical marijuana certificate if he or she is a Connecticut resident being treated for a debilitating medical condition by a Connecticut-licensed physician.



Connecticut
WELLNESS GROUP

F.A.Q. FREQUENTLY ASKED ???

HOW DOES MEDICAL MARIJUANA FROM A DISPENSARY DIFFER FROM OTHER TYPES OF MARIJUANA?

The key difference between medical marijuana and "street" marijuana is quality control and consistency. The state has very strict guidelines to the growth and distribution of the medical marijuana dispensed at the dispensary. The purity is confirmed with sophisticated tests before it even leaves the growers facility. The amount of the active ingredient that will help the patient is identified and the strengths are labeled. The strengths are also consistent from batch to batch so that when you get a refill of your order, you can be confident that it is the same strength and type as you received in the past.

"Street" marijuana has no such controls. It has been known to be mixed with other plants or other drugs, some quite dangerous such as PCP.

Also, the medical marijuana that you purchase at the dispensary has been verified by a pharmacist who is a valuable member of the total health care team of the patient. The key word is "patient". You have a medical condition that requires a certain medication, in this case medical marijuana. You deserve to have the



same safeguards that you get with any medication dispensed by a pharmacist. That is assured by the professionalism of your dispensary pharmacist.

A patient may only register for a medical marijuana certificate if he or she is a Connecticut resident being treated for a debilitating medical condition by a Connecticut-licensed physician.

How to Ingest Cannabis Medicines safely?

Learn to manage your dosage effectively...

1. Begin with a ¼ of a "dose" or small portion of herbal medicine.
2. Wait for at least one hour and analyze the effects.
3. If necessary, consume another ¼ dose or small portion.
4. Wait for at least one more hour.
5. If necessary, consume part or all of the remaining herbal medicine.

Do not operate heavy machinery, motor vehicles, boats, or motorcycles while taking edible medication. Do not use if you are pregnant, nursing or caring for an infant. Be aware of your surroundings and possible hazards, and prepare for your needs before taking medication.

Remember: Edibles can vary greatly in potency. Products often contain multiple doses or lesser doses of medicine. Weight, metabolism, and eating habits can alter dosage effects. Eating medical cannabis on an empty stomach can intensify effects. Learn dosage management that works for you when ingesting herbal medicine.

If you feel you have eaten too much of a food-based herbal medicine, do not panic, your symptoms will subside within a few hours. Remain calm. Stay hydrated and eat food to help symptoms pass.

Edible medical cannabis is safe and will not cause any long-term toxicity.



Understanding medical marijuana



TRI-FOLD PAMPHLET (OUTSIDE)

Connecticut Wellness Group
318 New Haven Ave.
Milford CT 06460
<http://www.ctwellnessgroup.com>
203-123-4567

Connecticut Wellness Group
318 New Haven Ave.
Milford CT 06460
<http://www.ctwellnessgroup.com>
203-123-4567

Which Cannabinoids are Right for Me?



| DISEASE AND HEALTH BENEFITS | CANNABINOIDS | | | | | |
|--|--------------|-----|-------|-----|------|---|
| | CB1 | CB2 | CB1/2 | THC | THCA | |
| PAIN AND SLEEP PROBLEMS | ● | ● | ● | ● | ● | ● |
| Analgesic (reduces pain) | ● | ● | ● | ● | ● | ● |
| Anti-inflammatory (reduces inflammation) | ● | ● | ● | ● | ● | ● |
| Anti-insomnia (helps sleep) | ● | ● | ● | ● | ● | ● |
| Anti-Sleep Apnea (reduces sleep apnea in animal studies) | ● | ● | ● | ● | ● | ● |
| PSYCHIATRIC AND NEUROLOGICAL DISORDERS | ● | ● | ● | ● | ● | ● |
| anti-depressant (assists with depression) | ● | ● | ● | ● | ● | ● |
| anxiolytic (relieves anxiety) | ● | ● | ● | ● | ● | ● |
| anti-psychotic (reduces psychotic behavior) | ● | ● | ● | ● | ● | ● |
| anti-spasmodic (relieves spasms) | ● | ● | ● | ● | ● | ● |
| anti-epileptic (suppresses epileptic fits) | ● | ● | ● | ● | ● | ● |
| neuroprotective (protects from neurodegenerative diseases) | ● | ● | ● | ● | ● | ● |
| EATING AND DIGESTIVE DISORDERS | ● | ● | ● | ● | ● | ● |
| intestinal anti-prokinetic (digestive aid) | ● | ● | ● | ● | ● | ● |
| anti-emetic (reduces nausea) | ● | ● | ● | ● | ● | ● |
| appetite stimulant (encourages eating and appetite) | ● | ● | ● | ● | ● | ● |
| appetite suppressant (reduces desire to eat) | ● | ● | ● | ● | ● | ● |
| anti-bacterial (effective against bacteria) | ● | ● | ● | ● | ● | ● |
| anti-microbial (inhibits growth of microorganisms) | ● | ● | ● | ● | ● | ● |
| antioxidant (fights free radicals in the bloodstream) | ● | ● | ● | ● | ● | ● |
| SPECIFIC DISEASES AND OTHER BENEFITS | ● | ● | ● | ● | ● | ● |
| anti-diabetic (reduces diabetic symptoms) | ● | ● | ● | ● | ● | ● |
| anti-psoriatic (helps with itching/psoriasis) | ● | ● | ● | ● | ● | ● |
| bone stimulant (helps with bone growth) | ● | ● | ● | ● | ● | ● |
| anti-proliferative (inhibits tumor cell growth) | ● | ● | ● | ● | ● | ● |
| immunosuppressive* (helps for lupus/rheumatoid arthritis) | ● | ● | ● | ● | ● | ● |
| anti-ischemic (reduces risk of artery blockage) | ● | ● | ● | ● | ● | ● |
| vasoconstriction (constricting of the blood vessels) | ● | ● | ● | ● | ● | ● |
| vasorelaxant (relaxes veins for better blood flow) | ● | ● | ● | ● | ● | ● |
| allograft stimulant (minimizes organ rejection) | ● | ● | ● | ● | ● | ● |
| intraocular eye pressure (reduces pressure from glaucoma) | ● | ● | ● | ● | ● | ● |

Ways to Consume Medical Marijuana

There are many ways to ingest medical cannabis, and you may find that one method is more effective than another for their specific needs. The effects often vary with each method, sometimes affecting the length of time it takes for the herbal medicine to take effect, or the length of time that it remains effective

Smoking Medical Cannabis

Historically, the most traditional form of ingestion is smoking the dried flowers or leaves of the cannabis plant. Hash and kief are also ingested this way. Cannabis can be smoked through a pipe, rolled into a joint (or cigarette), or smoked using a water pipe (bong). For most patients, the effects of smoking dried cannabis are felt almost immediately, but soon begin to diminish. Depending on the individual patient, and the cannabinoid content and potency of the cannabis strain, effects wear off almost completely within 90 minutes to 4 hours.

Vaporizing Medical Cannabis

A vaporizer is a device that is able to extract the therapeutic ingredients in the cannabis plant material, called cannabinoids, at a much lower temperature than required for burning. This allows patients to inhale the active ingredients as a vapor instead of smoke.

Edible Medical Cannabis

Cannabis can be infused into butter or oil that is then cooked in food. Edibles, as they are typically called, usually take longer to take effect than smoking or vaporizing, often 20 minutes to an hour or more. Doses can be difficult to judge, so it is recommended to eat only small portions of edible medical cannabis at a time, and wait at least an hour to assess its effects so you do not over-medicate. Edible herbal medicine will kick in significantly faster if eaten on an empty stomach. In general, the therapeutic effects from eating cannabis last much longer than other consumption methods, often up to four hours or more, and then slowly begin to wear off.

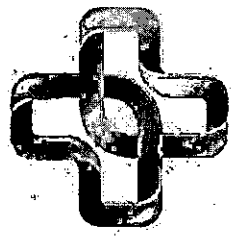
Topical Medical Cannabis

Topical herbal medicines are applied directly to the skin or muscles. They include lotions, salves, balms, sprays, oils, and creams. They are effective for skin conditions and joint diseases. Unlike smoking, vaporizing or eating the medical cannabis, topicals are completely non-psychoactive—you could take a bath in them, and never get high.

Tinctures (Concentrate)

A tincture is a concentrated form of medical cannabis in an alcohol solution. Tinctures are highly concentrated and require careful dosage levels, starting out small and waiting to feel the effects before adding more. They can be taken under the tongue or mixed into water or other beverages.

CT WELLNESS GROUP'S PROPOSED LOGO



Connecticut
WELLNESS GROUP

E. FINANCIALS AND ORGANIZATIONAL STRUCTURE

E1. Organization of CT Wellness Group, LLC

CT Wellness Group, LLC is a partnership with 99% ownership split evenly between Glen Greenberg and Joshua Erlanger.

1. CT Wellness Group, LLC Articles of Incorporation

SECRETARY OF THE STATE OF
CONNECTICUT
30 TRINITY STREET
P.O. BOX 150470
HARTFORD, CT 06115-0470

08/03/2015

NOEL T. LANGERMAN
185 PLAINS RD, STE 209E
MILFORD, CT 06461

RE: Acceptance of Business Filing **THIS IS NOT A BILL**

This letter is to confirm the acceptance of the following business filing:

Business Name:
CT WELLNESS GROUP, LLC

Type of Request:
ARTICLES OF ORGANIZATION

| | | | |
|--------------------------|-----------------------|------------------------|-----------------------|
| Work Order Number | : 2015205760-001 | Business Filing Number | : 0005375117 |
| Filing Date/Time | : 08/03/2015 01:00 PM | Effective Date/Time | : 08/03/2015 01:00 PM |
| Work Order Payment Total | : \$170.00 | Payment Received | : \$170.00 |
| Credit on Account | : \$0.00 | Customer ID | |
| Business ID | | | |

If you would like copies of this filing you must complete a Request for Corporate Copies and submit it with the appropriate fee.

STEPHANIE GARY
Commercial Recording Division
860-509-6003
www.concord-sots.ct.gov

2. Partnership Agreement/Operating Agreement between Glen Greenberg and Joshua Erlanger and Aimee Higgins. (see following pages)

**OPERATING AGREEMENT
of
CT WELLNESS GROUP, LLC**

This Operating Agreement (the "Agreement") is made and entered into this 1ST day of September, 2015, by and among the undersigned members (the "Members") of the CT Wellness Group, LLC, a Connecticut limited liability company (the "Company"). The terms and conditions of the Company shall be as follows:

**ARTICLE I
FORMATION AND OFFICE OF COMPANY**

The Company has been formed as a limited liability company under the Connecticut Limited Liability Company Act by the filing of its Articles of Organization with the Secretary of the State of Connecticut. The Company's office address is 75 Tupelo Lane, Guilford, CT.

**ARTICLE II
BUSINESS OF COMPANY**

The Company will engage in the business of operating a medical marijuana dispensary facility (the "Dispensary Facility") which sells medical marijuana to qualifying patients and primary caregivers in accordance with sections 21a-408-1 to 21a-408-70, inclusive, of the Regulations of Connecticut State Agencies, as well as any and all activities incidental or ancillary thereto. Upon the consent of the Managers, the Company may conduct any other business that a limited liability company is authorized to transact.

**ARTICLE III
MEMBERS**

The names of the Members and their respective Membership Units in the Company is as follows:

| MEMBER | MEMBERSHIP UNITS |
|-----------------|--------------------------------|
| Glen Greenberg | 495 Voting Membership Units |
| Joshua Erlanger | 495 Voting Membership Units |
| Aimee Higgins | 10 Non-Voting Membership Units |

ARTICLE IV
MANAGEMENT OF COMPANY; MEMBER VOTING

Section 4.1 - Management. Glen Greenberg and Joshua Erlanger shall be the Managers of the Company and shall manage, control and conduct Company business, devoting such time in the Company as shall be reasonably required for its welfare and success. The Managers shall possess and may enjoy and exercise all the rights, powers and protections of the Company, including the authority to enter into any contracts or agreements on behalf of the Company as they determine are in the best interest of the Company. All actions that may be taken by the Managers under this Agreement shall require the unanimous consent of the Managers, but the signature of only one Manager shall be required on any document.

Section 4.2 - Successor Managers. Each Manager may appoint an individual/entity to serve as the successor Manager to them provided such appointment is in writing and signed by them. In the event that upon their respective deaths, Glen Greenberg or Joshua Erlanger have not appointed a successor Manager to themselves, the successor in interest to their respective Voting Membership Units shall serve as the successor Manager to them.

Section 4.3 - Manager Has No Exclusive Duty to Company. The Managers shall not be required to manage the Company as their sole and exclusive function.

Section 4.4 - Voting Rights of Members. All actions that may be taken by the Members under this Agreement shall require the unanimous approval of all Voting Membership Units, and Members who hold Non-Voting Membership Units shall not be entitled to vote on any matter.

Section 4.5 - Indemnity of Members and Managers. The Company shall indemnify the Members and/or Managers from and against any claim by any third party seeking monetary damages against such Members and/or Managers arising out of such Members' and/or Managers' performance of his duties in good faith in accordance with Connecticut law.

Section 4.6 - Limitation of Liability. The Members' liability shall be limited as set forth in this Agreement and applicable law.

ARTICLE V
ALLOCATIONS, INCOME TAX, CAPITAL CONTRIBUTIONS, DISTRIBUTIONS AND FINANCES

Section 5.1 - Capital Accounts. A separate Capital Account will be maintained for each Member and shall be adjusted for profits, losses, contributions and distributions, except as otherwise provided in this Agreement.

Section 5.2 - Allocations of Profits and Losses. The Net Profits of the Company for each Fiscal Year will be allocated to the Members in accordance with their Membership Units. The Net Losses of the Company for each Fiscal Year will be allocated to Glen Greenberg and Joshua Erlanger equally.

Section 5.3 – Capital Contributions. The Members shall be obligated to contribute funds required by the Company to conduct the business of the Company as determined by the Managers, with each Member's required portion of contribution being equal to their percentage of Membership Units in the Company. For example, if a \$100,000.00 Capital Contribution is required, as the Membership Units are currently constituted, Glen Greenberg would be required to contribute \$49,500.00, Joshua Erlanger would be required to contribute \$49,500.00 and Aimee Higgins would be required to contribute \$1,000.00.

If a Member does not fulfill such required capital contribution, and another Member, or Members, make the required capital contribution on behalf of such Member, such Member or Members that do not meet their capital contribution obligation shall automatically transfer that portion of their Membership Units that is equal in value to the capital contribution made on such Member's behalf to the other Member or Members who fulfilled their capital contribution. The value of a Member's Membership Units shall be determined in accordance with Section 7.4.

Section 5.4 – Distributions. The Company shall make timely cash distributions to the Members in an amount sufficient to pay the federal and state income taxes attributable to income that passes through the Company to the Members pursuant to Section 702 of the Internal Revenue Code. All other distributions of cash or other property shall be made in such amounts and at such times as determined by the Managers provided that all distributions of profit shall be made pro-rata amongst the Members in accordance with their Membership Units.

Section 5.6 - Adjustment of Basis. The Managers may, in their discretion, elect pursuant to Section 754 of the Internal Revenue Code to have the basis of the Company's property adjusted in the case of a distribution of property in the manner provided in Section 734 of the Internal Revenue Code, and in the case of a transfer of a limited liability interest in the manner provided in Section 743 of the Internal Revenue Code.

Section 5.7 – Initial Expenses. Except as otherwise provided in this Agreement, Glen Greenberg and Joshua Erlanger shall equally share the expenses, including the related filing fees and legal fees, of the following:

- (i) all items required to fulfill the dispensary license applications, including, but not limited to, architecture services, site plans, floor plans and Company leases for potential locations of the Dispensary Facility, and
- (ii) formation of the Company, as well as all ancillary Company documentation, including, but not limited to, this Agreement.

ARTICLE VI DISPENSARY FACILITY

Section 6.1 – Dispensary Facility Manager. The Managers shall ensure that at all times there is a qualified Dispensary Facility Manager for the location of the Dispensary Facility that the Company receives a dispensary license for. The Dispensary Facility Manager shall run the daily operations of the Dispensary and ensure that the operation meets all the rules and regulations

promulgated under sections 21a-408-1 to 21a-408-70, inclusive, of the Regulations of Connecticut State Agencies.

Section 6.2 – Appointment and Removal of Subsequent Dispensary Facility Manager. The Dispensary Facility Manager may be appointed or removed by the Managers in their discretion in accordance with the rules and regulations promulgated under sections 21a-408-1 to 21a-408-70, inclusive, of the Regulations of Connecticut State Agencies.

ARTICLE VII
TRANSFERS OF MEMBERSHIP UNITS

Section 7.1 - General. No Member shall have the right to transfer all or any part of his or her Membership Units except in accordance with this Agreement. Any purported transfer not in accordance with this Agreement shall be null and void.

Section 7.2 – Permitted Transfers.

A. Glen Greenberg and Joshua Erlanger

During their lives, Glen Greenberg and Joshua Erlanger may transfer their Membership Units to an entity or trust they control or to each other pursuant to Section 7.3(A). At death, Glen Greenberg and Joshua Erlanger may transfer their Membership Units to a spouse or family member.

B. Successors in Interest to Glen Greenberg and Joshua Erlanger

Upon the first to die of Glen Greenberg and Joshua Erlanger, the successor in interest to such deceased member's Membership Units may, during their lifetime, only transfer their Membership Units to the survivor of Glen Greenberg and Joshua Erlanger pursuant to Section 7.3(B). At death, the respective successors in interest to Glen Greenberg's and Joshua Erlanger's Membership Units may transfer their Membership Units to a family member.

C. Aimee Higgins

During her lifetime, Aimee Higgins may transfer her Membership Units to Glen Greenberg and Joshua Erlanger pursuant to Section 7.3(C)(i). In the event neither Glen Greenberg or Joshua Erlanger exercise their right to purchase Aimee's Membership Units upon her death, she may at such time transfer her Membership Units to a spouse or family member.

Section 7.3 – Procedure for Offer of Membership Units.

A. Glen Greenberg and Joshua Erlanger

If Glen Greenberg or Joshua Erlanger desire to offer for sale their Membership Units to the other, such offering Member shall give the other Member written notice of the offer. The Member who is not offering his Membership Units shall have thirty (30) days from establishment of the purchase price as provided in Section 7.4 to exercise his right to purchase the offering Member's Membership Units. In the event the non-offering Member does not exercise his right to purchase the offering Member's Membership Units, such non-offering Member shall be deemed to have offered his Membership Units to the other Member at a purchase price of the previously determined purchase price discounted by Ten percent (10%), and the other Member shall have thirty (30) days to accept such offer.

For example, if Joshua Erlanger offers his Membership Units to Glen Greenberg, Glen Greenberg shall have 30 days from establishment of the purchase price to accept such offer. If Glen Greenberg does not exercise his right to accept such offer, Glen Greenberg's Membership Units will then be offered to Joshua Erlanger at a Ten percent (10%) discount of the purchase price that was available to Glen Greenberg, and Joshua Erlanger shall have thirty (30) days to exercise his right to purchase the Membership Units.

B. Successor in Interest to Glen Greenberg and Joshua Erlanger

If a successor in interest to Glen Greenberg's or Joshua Erlanger's Membership Units desire to offer for sale his/her/its Membership Units, such successor in interest shall give the notice of the offer to Glen Greenberg or Joshua Erlanger, as the case may be. Glen Greenberg or Joshua Erlanger, as the case may be, shall have thirty (30) days from establishment of the purchase price as provided in Section 7.4 to exercise his right to purchase the offering Member's Membership Units.

C. Aimee Higgins

i. Lifetime. If Aimee Higgins desires to offer her Membership Units to Glen Greenberg and Joshua Erlanger, or the survivor, she shall give them written notice of the offer and Glen Greenberg and Joshua Erlanger, or the survivor, shall have thirty (30) days from establishment of the purchase price as provided in Section 7.4 to exercise their right to purchase Aimee's Membership Units. If both Glen Greenberg and Joshua Erlanger are surviving, they shall each have the right to purchase an equal amount of Aimee's Membership Units.

ii. Death. Upon Aimee Higgin's death, she may deem to have offered her Membership Units to Glen Greenberg and Joshua Erlanger, or the survivor, and they shall have thirty (30) days from establishment of the purchase price as provided in Section 7.4 to exercise their right to purchase Aimee's Membership Units. If both Glen Greenberg and Joshua Erlanger are surviving, they shall each have the right to purchase an equal amount of Aimee's Membership Units from her survivors.

Section 7.4 – Purchase Price. For purposes of calculating the purchase price for a Member's Membership Units, the Company shall be valued at four times the net earnings of the Company for the previous twelve months as reported on the Company's financial statement. For example, if the Company's net earnings for the previous twelve months were \$1,000,000.00, the Company would be valued at \$4,000,000.00, and the purchase price for Membership Units constituting a 49.5% ownership interest in the Company would be \$1,980,000.00 (if an applicable 10% discount applied pursuant to Section 7.3(A), the purchase price would be \$1,782,000.00).

Section 7.5 – Payment. Payment for a Member's, or his or her legal representative's, Membership Units shall be made by the other Member or Members, as the case may be, in thirty (30) equal monthly installments of principal and interest, the first installment becoming due and payable at the closing for such purchase of Membership Units. The interest rate shall be the mid-term applicable federal rate in existence at the time of the closing. Notwithstanding the foregoing, payment for Aimee's Membership Units shall be made in five (5) equal monthly installments of principal and interest.

Section 7.6 – Closing. The closing for the purchase of a Member's, or legal representative's, Membership Units shall be held no later than thirty (30) days after an offer is accepted and shall take place at the offices of the Company at a time mutually to be agreed between the parties within said thirty (30) day period. This time period shall be reasonably extended if approval of such transfer is required in accordance with sections 21a-408-1 to 21a-408-70, inclusive, of the Regulations of Connecticut State Agencies. At the closing, the purchasing Member or Members shall deliver the first payment and a promissory note for the balance, and the selling Member shall deliver all of his or her Membership Units.

Section 7.7 – Compliance with Rules and Regulations. Notwithstanding the other provisions of this section, no transfers of Membership Units may occur unless they are done in accordance with sections 21a-408-1 to 21a-408-70, inclusive, of the Regulations of Connecticut State Agencies.

Section 7.8 – Third-Party Transfer. In the event a Member's Membership Units is transferred to any third party, such transferee shall take such Membership Units subject to the terms of this Agreement.

ARTICLE VIII

DISSOLUTION AND TERMINATION

Section 8.1 – General. The Company shall be dissolved and its affairs shall be wound up upon the written consent of the Managers. As soon as possible following the occurrence of such event, the Managers shall proceed to wind up the Company's business in accordance with Connecticut law.

Section 8.2 – Priority of Distributions. Notwithstanding the foregoing, in the event of the dissolution and winding up of the Company, Company property and proceeds therefrom shall be applied and distributed in the following order of priority:

- (i) First, to creditors of the Company (including to Members who are creditors) in satisfaction of all of the Company's debts and other liabilities, whether by payment or the making of reasonable provision for payment thereof;
- (ii) Second, to the setting of any reserves which the Managers may deem reasonably necessary for any contingent or unforeseen liability or obligation of the Company, which reserves shall be for such period as the Managers deem advisable;
- (iii) Third, to the Members in accordance with their positive Capital Account balances, as determined after taking into account all Capital Account adjustments for the Company taxable year during which the liquidation of the Company occurs; and
- (iv) Fourth, the balance, if any, to the Members pro-rata in accordance with their percentage ownership of Membership Units.


ARTICLE IX
MISCELLANEOUS PROVISIONS

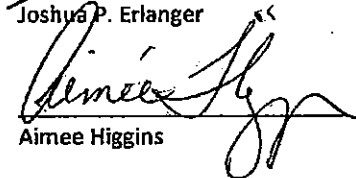
Section 9.1 - Amendment to Operating Agreement. Any amendment to this Agreement shall require the consent of the Members who hold Voting Membership Units, and shall be in writing signed by such Members.

Section 9.2 - Creditors. None of the provisions of this Agreement shall be for the benefit of, or enforceable, by any creditor of the Company.

Section 9.3 - Connecticut Law. This Agreement, and the application of interpretation hereof, shall be governed exclusively by its terms and by the laws of the State of Connecticut.


Glen Greenberg


Joshua P. Erlanger

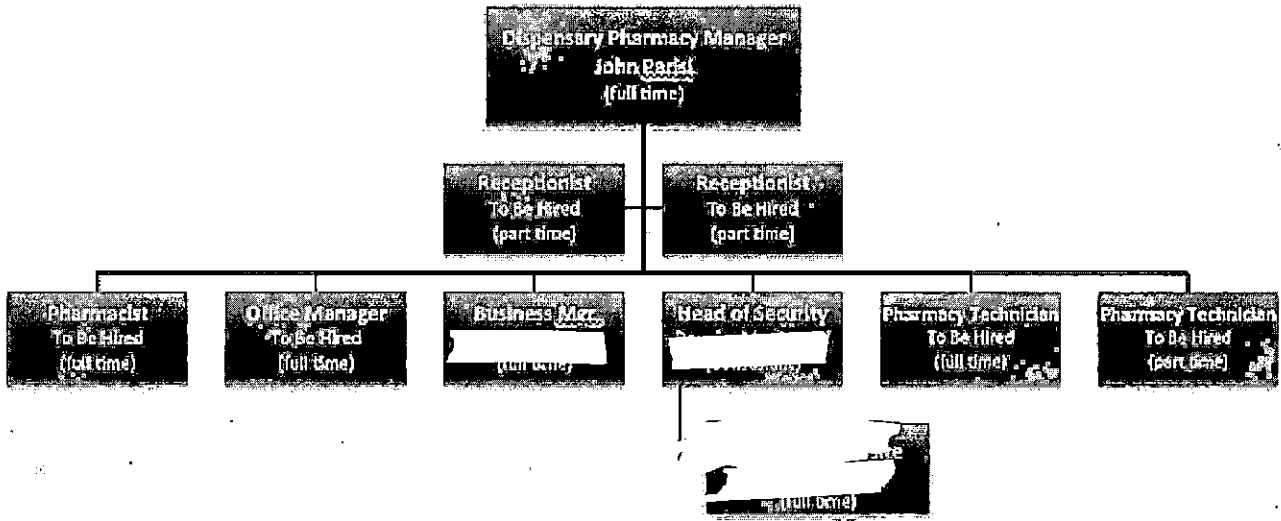

Aimee Higgins

E2. A current organizational chart that includes position descriptions and the names and resumes of persons holding each position to the extent such positions have been filled. To the extent such information is not revealed by their resume, include additional pages with each resume setting out the employee's particular skills, education, experience or significant accomplishments that are relevant to owning or operating a dispensary facility;

(See following page)

CT Wellness Group, LLC

Staffing Plan



Details:

- 2nd Pharmacist hiring time line will be dependent on volume
- 2nd Pharmacy Technician may become full time depending on volume

Dispensary Pharmacy Manager

JOHN PARISI R.Ph. C.D.E.

johnparisi@email.com

EDUCATION/CERTIFICATIONS

Bachelor of Science, Registered Pharmacist
University of Connecticut, Storrs, CT 1971

Certified Diabetes Educator, 2000-2011

Certified Smoking Cessation Specialist
University of Pittsburgh

Certified Asthma Educator
NIPPCO

PROFESSIONAL EXPERIENCE

- Director of Experiential Education
Saint Joseph College
School of Pharmacy (2010-present)
- Board of Pharmacy Specialties (BPS)
Ambulatory Care Council, Certification Agency

American Pharmacists Association

(2010-2013)
- Instructor: Charter Oak State College
Pharmacy Law/Quality Assurance Course
2006-Present
- Director: Northwest CT Diabetes Center
(2000-2010)
- Instructor: CT Pharmacy Technician course,
CT Community Colleges (2005-present)
- President: Healthwell LLC
Corporate Wellness Provider
2005-2010
- Professional Pharmacy Personnel placements:
(2006-2010)
Cedarcrest Hospital (2009-2010)
Bluehills Substance Abuse (2010)
- President: Ivery & Dudley Pharmacy and Health Educa-
tion Center (1972-2006)
- Adjunct Professor: University of Connecticut School of
Pharmacy (2002-2006)
- Continuing Education Provider:
American Pharmacists Association, Connecticut Phar-
macists Association, Bergin Brunswick, Cardinal
Health, National Community Pharmacists Association,
Northeast Pharmacy Services Corporation
- Clinical Associate-University of Connecticut School of
Pharmacy (1974-2006)
- Pharmacist Consultant and Pain Management Specialist
: Foothills VNA Hospice Team (1995-2006)

- Director University of Connecticut School of Pharmacy Community Pharmacy Residency Program (2003-2006)
- President: Connecticut Pharmacy Association (2001)
- Certified Hypnotherapist (CHt) 1998-present
- President: Yankee Medical Supply (1972-2006)

RELEVANT AWARDS/RECOGNITION

- Bloomfield Senior Center Volunteer of the Year Award in recognition of pharmacy newsletter (2014)
- American Pharmacy Association: One to One National Award (2005)
- University of Connecticut Distinguished Alumni Award (2006)
- Northwest CT Diabetes Center—ADA recognition (2003)
- NCPA Pharmacy Leadership Award (2001)
- Dupont Innovative Practice Award (2001)
- Drug Topics Pharmacists of the Year Award (2000)
- CT Pharmacists Association: Pharmacist of the Year Award (1997)
- College: McKesson Leadership Award, President of Student American Pharmaceutical Association

PUBLICATION RECOGNITION

Pharmacy Today, 2000;6(5): Connecticut Pharmacists Learn to Become Smoking Cessation Specialists, <http://www.medscape.com/viewarticle/406764>

National Smoking Cessation Specialist Certificate Program Newsletter: "In Practice: Skill-power, not Will-power" (2005 front page)

NCPA-Pfizer Digest: featured practice and "Skill-Power, not Will-Power" (2005)

Drug Topics Diabetes: "Diabetes in the Community Pharmacy" (October 1999)

Journal of American Pharmaceutical Association: "Asthma Education and Cognitive Services" (May 1998)

America's Pharmacist: cover picture and article: "Providing Life Skills" (June 2005)

CT Public Radio: "Changing Practices of the Community Pharmacist" (2006)

Multiple CT newspaper articles highlighted my pharmacy business, promotions, health education practice and successes, and professional recognitions and awards.

PROFESSIONAL/COMMUNITY MEMBERSHIPS

- Connecticut Pharmacists Association

- American Pharmacists Association
- National Community Pharmacy Association
- American Association of Diabetes Educators
- Connecticut Association of Diabetes Educators
- American Pain Society
- Former Chairman of Budget and Admissions: United Way of Northwestern CT
- Former Selectman: Town of Winchester
- Former President: Kiwanas Club of Winsted
- Former Chairman: Board of Trustees, Church of Christ, Winsted

Business Manager

GLEN D. GREENBERG

glen@ctwellnessgroup.com

**COLLABORTIVE, TRUSTED AND EXPERIENCED ENTREPRENEUR, BUSINESS DEVELOPER,
LEADER AND MANAGER**

BUSINESS DEVELOPMENT: Creating and implementing strategic growth plans resulting in substantial increased revenue.

STRATEGIC PLANNING: Business restructuring and resource allocation, producing improved efficiency and customer service.

TEAM LEADERSHIP AND MANAGEMENT: Building, leading and managing a team generating high customer satisfaction and improving engagement.

PROFESSIONAL EXPERIENCE

GG & CC PROPERTIES, LLC – New Haven & Bridgeport, CT 2013 to Present
OWNER, MANAGER/PARTNER

Renovating and leasing dilapidated residential multi family real estate

- Working with CHIFF (Connecticut Housing Investment Fund) to help fulfill our mission of financing affordable housing and neighborhood revitalization projects throughout Connecticut

HAMDEN SELF STORAGE – Hamden, CT 2000 to Present
OWNER, MANAGER

Hamden Self Storage (originally Filcon Self Storage) has been servicing the residential and commercial communities within New Haven County since 2000.

- In 2004 developed three additional storage buildings on site
- Grown the company from a loss to a \$138,000 in gross sales
- Responsible for managing all aspects of business including tenant relations, bookkeeping, repairs & maintenance

OVNA, LLC – Hamden, CT 2000 to Present
OWNER, MANAGER

- Real estate holding company that owns 34 Raccio Park Road, Hamden, CT
- Property is leased by Hamden Self Storage

LEVY MILLER MARETZ COMMERCIAL REALTORS – Woodbridge, CT 2000 to 2006
COMMERCIAL REAL ESTATE AGENT

Selling and leasing commercial real estate throughout New Haven County

THE OWL SHOP – New Haven, CT 1998 to Present
OWNER, MANAGER

The Owl Shop, a New Haven landmark, located in the heart of the Downtown Entertainment District and Yale University, has earned its status through its 81-year history and fine reputation as an institution that takes a serious approach to customer service, quality products and community outreach.

- Grown the company from \$300,000 to a \$2mm+ in gross sales over the past ten years
- Create a team working environment offering 401(k), health insurance and profit sharing to employees
- Responsible for managing; cash flow, accounting and bookkeeping, human resources, inventory control, labor, sales tax collection and tax laws, fire/zoning/health and ADA compliance/regulations

268 COLLEGE STREET, LLC - New Haven, CT
OWNER, MANAGER/PARTNER

1998 to Present

Real estate located in downtown New Haven

- Manage a 4000sf mixed use property with three residential occupied units and one commercial unit leased by the Owl Shop

NEW HAVEN MEDICAL HOTEL - New Haven, CT
ASSISTANT GENERAL MANAGER

1998 to 2000

Oversaw all aspects of managing a 135-room luxury hotel with a post surgical recovery care center on 3rd floor.

- Managed a team of 30 department heads
- Managed and accountable for \$5MM budget
- Hotel included a 20 Bed Temple Recovery Center managed by Yale New Haven Ambulatory Services

EDUCATION

THE JULLIARD SCHOOL, New York, NY
ITHACE COLLEGE, Ithaca, NY

ACTING, 1995
B.F.A., ACTING, 1989

Dispensary/Pharmacist Qualifications for future hires:

All Pharmacists will have a strong resume and will be heavily weighed on their hiring potential by the Dispensary Manager (who has hired over 12 Pharmacists in his career)

- Must be 18 years of age and have a license to practice pharmacy in the State of Connecticut
- Experience in the medical marijuana field is preferred but not required as we recognize that this is a new area of practice.
- Experience in community pharmacy and/or ambulatory care pharmacy is preferred.
- Most importantly, interest and comfort in personal consultations and a passion for educating the patient is required.
- Strong managerial skills
- Must read and acknowledge all DCP regulations for dispensary requirements for marijuana dispensing and be able to answer questions on demand by a Manager during interview
- Must pass a background check with no criminal convictions

Technician Qualifications for future hires:

Nationally Certified Technician

The Lead Technician will have the following qualifications:

- Must be 18 years of age
- Must have an active, nationally certified pharmacy technician license in good standing within the last 3 years
- Must have 3 years' experience in pharmacy, preferably 6 months experience as a lead technician
- Must read and acknowledge all DCP regulations for dispensary requirements for marijuana dispensing and be able to answer questions on demand by Manager during interview
- Must pass a background check with no criminal convictions
- Must show capability of creating a weekly staff schedule
- Must have experience in cash handling and documentation
- Must show ability to train new staff and follow all hiring procedures created by CT Wellness Group

E3. The name, title and a copy of the resume of the person who will be responsible for all information security requirements, including the requirement that patient information remain confidential.

Head of Security

_____ is a highly regarded member of the _____ County community with over 30 years of experience in law enforcement and corporate/executive security. He developed the security proposal for our dispensary and he will be responsible for hiring and deploying our system.

PROFILE

Over thirty-years of experience in law enforcement and corporate /executive security as an _____ of Security and IT Information Security for a Fortune 1000 company.

COMPETENCIES

WORK EXPERIENCE

- **Strategic Planning**
- **Cyber Security**
- **Risk Management/Assessment**
- **Executive Security**
- **Asset Security**
- **Infrastructure Penetration**

Effective Communication Business Continuity / Disaster Recovery Goal Setting/Performance Measurement Data Collection, Analysis & Trending Background Screening Continuous Quality Improvement

_____, NEW HAVEN, CONNECTICUT

- Directed an administrative staff of seven and a security force of seventeen, managing security for museum and facilities and Fortune 1000 headquarters locations.
- Oversaw and performed security for senior executives including home residences and travel to multiple foreign and domestic locations.

- Secured foreign travel routes, hotel security, private security, and armed escorts.
- Oversaw facility security including state-of-the-art surveillance, access controls, policies, procedures, and protocols.
- Developed an active shooter security program.
- Supervised all cyber security including access restrictions, infrastructure audits, super-users access management, and ongoing background checks.
- Contributed to overall security for corporate assets in excess of \$18 billion.
- In good standing with the United States Customs and Border Protection and TSA checkpoint privileges to facilitate secure check-ins.
- Established goals and performance metrics to ensure team ownership and accountability for results.
- Used ongoing data collection, analysis and trending to take a proactive versus reactive response to problems and opportunities.
- Utilized analytic and outcomes/forensic analysis as a baseline for continuous quality initiatives.
- Developed and updated risk management/assessment criteria.
- Utilized a scenario management approach to security, anticipating all "what if" problems and building in contingencies.

involved in the management of key departments including uniform services, investigation services, family services, domestic violence, and emergency services. Managed key operational functions including budget management, policies and procedures, staffing, resource allocation, community outreach and public relations.

- Excelled at organizing and contributing efforts towards the achievement of desired objectives.
- Worked in partnership with department heads to assess crime trends, using data/analytic to allocate resources and develop counter crime strategies.
- Built collaborative relationship with multiple local, state and federal agencies.
- Core Group member of the Gun Project collaborative with the United States Attorneys Office.
- Led the design and implementation of the Probation collaboration known as the Probation Initiative.
- Recipient of the FBI Directors Community Leadership Award.
- Served key role in achieving the 1000th Anniversary Community Policing Award for populations of 100,000-250,000.
- Fellow and Co-Director of the Community Policing, which is an organizational frame-

work for implementing intervention on behalf of children exposed to violence in conjunction with The

SUPEP *Hostage Negotiation*

- Recipient of numerous department commendations, citations and awards throughout career.
- Extensive public speaking and lecturing on various concepts within youth-oriented policing.
- Lead negotiator for the Hostage Negotiation Unit

- Unit received a Unit Citation in recognition of its service to the Police Department and the community.
- Promoted to the rank of Lieutenant
- Promoted to the rank of Sergeant

EDUCATION

UNIVERSITY OF CALIFORNIA *Director of Security Operations*

NEW YORK UNIVERSITY *Police Administration*

FOP

ICE

Completed Numerous Training Programs including:

F.B.I.

Search and Seizure, School Inmate School, and Dangerous Drugs

PRESENTATIONS/LECTURES *Conducted numerous Presentations and Lectures at industry conferences and college level courses.*

AFFILIATIONS

Member, U

Member, Justice Education Commission

Member, --

Member,

Member

Member, ' --

Former Pr

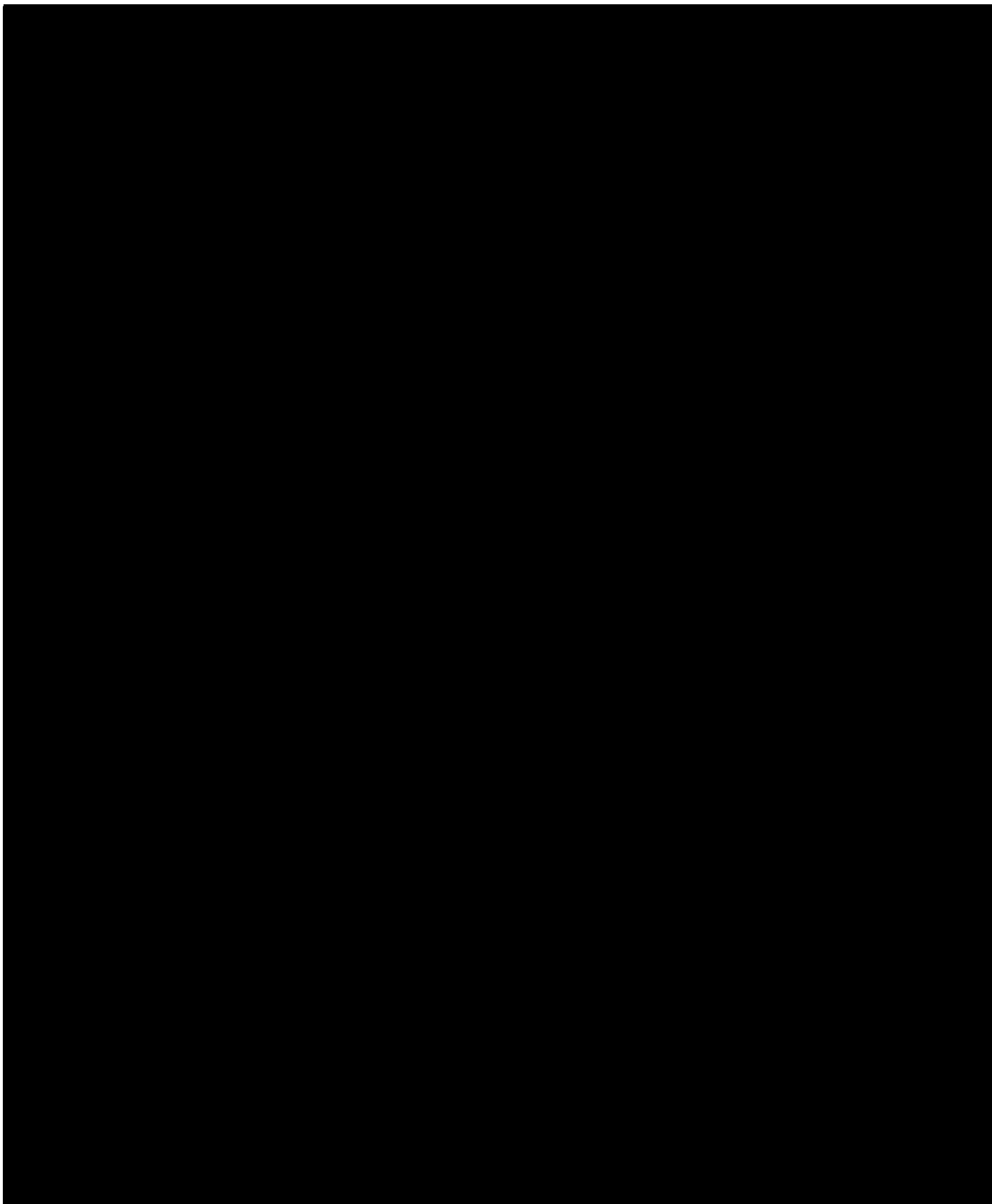
Former Meml. --

Former Member --

Sole Propr'

References available upon request

Head of Technology and IT Security (including patient info security)



- Install, maintain, and trouble-shoot microcomputer hardware, peripherals, operating systems, and application software.
- Maintain, backup, and recover file servers and relational database management systems.

- Assistant Manager of the Technology Evaluation & Consulting Lab and the Adaptive Lab
- Manage software testing, upgrades, and patches
- Develop and employ new training techniques and procedures
- Troubleshoot Software and Hardware problems
- Track and Suggest new technologies for purchasing
- Managing staff time schedules and schedule meetings

E4. A copy of all compensation agreements with dispensary facility backers, directors, owners, officers, other high-level employees or any other person required to complete Appendices B, C or E. For purposes of this RFA, a compensation agreement includes any agreement that provides, or will provide, a benefit to the recipient whether in the form of salary, wages, commissions, fees, stock options, interest, bonuses or otherwise;

Facility Back

r will not be taking any compensation/salary.

Compensation agreements included here:

1. Dispensary Manager, John Parisi
2. Head of Security Agreement
3. Operations Consultant Agreement

EMPLOYMENT AGREEMENT

This Employment Agreement is made this day of 11 August, 2015, by and between CT Wellness Group, LLC, a Connecticut limited liability company (the "Company") and John Parisi, an individual residing _____ (the "Employee").

WHEREAS, the Company is in the process of applying for a license to operate a medical marijuana dispensary facility (a "Dispensary Facility") in certain locations in New Haven County;

WHEREAS, the Employee has an active pharmacist license and is in good standing;

WHEREAS, the Employee has agreed to serve as the Dispensary Facility Manager for the Company in the event that the Company receives a license to operate a Dispensary Facility in New Haven County;

WHEREAS, as a condition of such potential employment, Employee has agreed to, as necessary, assist with the Company's application(s) for a license to operate a Dispensary Facility;

WHEREAS, the parties wish to memorialize their agreement regarding employment in the event that the Company is awarded a license for a Dispensary Facility in New Haven County;

NOW, THEREFORE, in consideration of the mutual promises contained herein, and other good and valuable consideration, the parties hereby agree as follows:

1. Services Rendered by Employee

The Company shall employ Employee as the Dispensary Facility Manager for the New Haven County location that the Company is awarded a license to operate a Dispensary Facility at. As Dispensary Facility Manager, Employee shall run the daily operations of the Dispensary Facility, ensuring that it meets all the rules and regulations promulgated under sections 21a-408-1 to 21a-408-70, inclusive, of the Regulations of Connecticut State Agencies. Employee shall devote his full time, attention, and energies to his obligations under this Employment Agreement and to advance the interests and business of Company, and shall continue to perform the reasonable responsibilities and duties of his office as directed from time to time by the Members or Managers of the Company.

2. Term

Employee's full-time position as Dispensary Facility Manager shall commence thirty (30) days prior to the Dispensary Facility opening for business to the public, and shall continue until either party terminates this Employment Agreement by providing twenty-one (21) days written notice

3. Employment Compensation

Commencing upon Employee's position becoming full-time pursuant to Paragraph 2, for the services that Employee is rendering to Company, Company shall pay or provide to Employee the following:

a. As his base annual compensation, the Company shall pay Employee the sum of _____ per annum, payable in bi-weekly (every two weeks) paymer Dollars, less applicable withholding and payroll taxes, and

b. Health benefits to be mutually agreed upon by the Company and Employee.

4. Vacation

Employee shall be entitle

5. Industry Trip

In the event the Company is awarded a license for a Dispensary Facility such that Employee shall be the full-time Dispensary Facility Manager, Employee shall attend a professional event concerning the medical marijuana industry prior to commencement of Employee's full-time employment. The Company shall pay the reasonable and customary expenses pertaining to such trip.

6. Covenant Not to Compete

Employee agrees that commencing from the date this Employment Agreement is entered into, Employee shall not, either directly or indirectly, as an employee, owner, partner, independent contractor or otherwise, provide services for any party located in Connecticut that (a) has a license for a Dispensary Facility, (b) is applying for a license for a Dispensary Facility or (c) is contemplating applying for a license for a Dispensary Facility. In the event that the Company is awarded a license to operate a Dispensary Facility in New Haven County, Employee agrees that such non-competition obligations shall continue during his employment by the Company and for a period of one (1) year thereafter. In the event that the Company is not awarded a license to operate a Dispensary Facility in New Haven County, Employee's non-competition obligations shall terminate at such time that the Connecticut Department of

Consumer Protection has issued all licenses for Dispensary Facilities pursuant to its 2015 Request for Application.

7. Non-Solicitation

In the event that the Company is awarded a license to operate a Dispensary Facility in New Haven County, Employee agrees that during his term of employment, and for a period of one (1) year thereafter, Employee will not, either directly or indirectly, (a) solicit, divert, take away, transfer, interfere or do business with any customer of the Company, or (b) induce or attempt to induce, in any manner whatsoever, any employee of the Company to leave the employ of the Company and/or seek to accept employment with Employee or any natural person, corporation, division of a corporation, partnership, trust, joint venture, association, firm, company, limited liability company or partnership, estate or unincorporated organization (a "Person").

8. Confidentiality

"Confidential Information" refers to any and all information of a confidential, proprietary or trade secret nature that is maintained in confidence by the Company for the protection of its business. Confidential Information includes, but is not limited to, the business and financial records, computer programs and data, intellectual property, customer and supplier lists, trade secrets, private processes, products and confidential methods of operations, including marketing and sales information, of the Company. Employee recognizes and acknowledges that the Confidential Information is a valuable, special and unique asset of the Company, and that Employee's access to and knowledge of the Confidential Information is essential to the performance and success of the Company. Therefore, Employee agrees that he will not disclose any Confidential Information to any Person for any reason or purpose whatsoever except in connection with the performance of his obligations to the Company, nor shall he make use of any Confidential Information for his own purposes or for the benefit of any Person, except the Company, unless same is required to be disclosed pursuant to law or a court order.

9. Ownership of Work and Intellectual Property

All work created by Employee on the Company's behalf shall be considered to be a "work made for hire", as defined in Title 17, Chapter 2, § 201(b) of the United States Code, prepared by Employee for the Company and belonging to the Company. The Company shall be the author and owner of such work, and the respective copyright(s) and any other intellectual property right(s) in the work shall vest in the Company. The Company shall have the exclusive right to use such work, whether original or derivative, for all purposes. All rights, title and interest in all marketing materials, records, documents, files and the business of the Company, whether or not produced by the Employee, shall be and remain the property of the Company. Upon termination of Employment, Employee shall not have the right to remove any such records from the office of the Company. In addition, Employee agrees to promptly return to

the Company all things of whatsoever nature that belong to the Company and all records (in whatsoever form, format or medium) containing or related to Confidential Information of the Company or any of its past, present or potential customers. Employee also agrees not to reconstruct any such Confidential Information from memory or from some other source associated with the Company.

10. "At Will" Employee

This Agreement is not intended, and should not be construed in any way, as a contract of employment for a definite period of time or to limit or restrain the Company's or the Employee's right to terminate the employment relationship at any time. Employee acknowledges that he is an "at will" employee and that his employment may be terminated at any time upon twenty-one (21) days written notice.

11. Binding Effect

The rights and obligations of the parties arising under this Agreement shall inure to the benefit of and shall be binding upon their heirs, representatives, successors and assigns.

12. Entire Agreement.


This instrument contains the entire agreement of the parties. It may not be changed orally but only by an Agreement in writing signed by the party against whom enforcement of any waiver, change, modification, extension, or discharge is sought.

13. Governing Law

This Agreement shall be governed by and construed in accordance with Connecticut law.

CT Wellness Group, LLC

By  8/11/15
Manager

 8/11/15

SECURITY CONSULTING AGREEMENT

This Security Consulting Agreement, dated the 4th day of September 2015, is by and between CT Wellness Group, LLC (collectively, the "Applicants" ~~it~~ it).

WHEREAS, the Applicant desires to engage the Consultant to provide certain services to the Applicants; and

WHEREAS, Consultant desires to provide such services to the Applicants;

NOW, THEREFORE, in consideration of the mutual promises and covenants set forth herein, the Applicants and the Consultant hereby agree as follows:

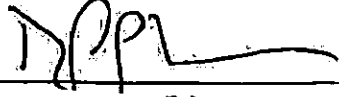
- 1. Services.** Consultant shall act as **Security Consultant** and assist in preparing answers to all necessary security questions within the application for a medical marijuana dispensary facility license on behalf of the Applicants, for CT Wellness Group, LLC, for submission to Connecticut's Department of Consumer Protection ("DCP"), subject to all contents of the applications being approved by the Applicants. Consultant shall prepare the answers in a timely manner so that the applications can be hand-delivered to the DCP's office on or before 3:00 pm on September 18, 2015. Consultant shall use his best efforts to prepare the answers as thoroughly and as quickly as possible. Applicants will provide the following materials that Consultant requires to answer questions:
Dispensary locations, floor plans, site plans, and all structural details that require no modification from Consultant.
- 2. Payment.** The Applicants shall pay Consultant _____ Dollars Per Hour for his services, payable within 21 days after receipt of invoice.
- 3. Issuance of Dispensary License.** In the event a dispensary license is issued to CT Wellness Group, LLC, Consultant shall remain as a Security Consultant to CT Wellness Group, LLC, for as long as both parties mutually agree.
- 4. Confidentiality.** Consultant agrees that all information concerning the Applicants and the dispensary facility license applications that he is exposed to during the term of his consulting ("Confidential Information") will be maintained in confidence by Consultant during and after providing services to the Applicants and the Company, except as may be necessary in the performance of Consultant's services for the Company and the Applicants.
- 5. Ownership of Work and Intellectual Property.** All work created by Consultant on the Applicants' behalf shall be considered to be a "work made for hire", as defined in Title 17, Chapter 2, § 201(b) of the United States Code and belongs to the Applicants. CT Wellness Group, LLC shall be the author and owner of

such work, and the respective copyright(s) and any other intellectual property right(s) in the work shall vest in CT Wellness Group, LLC and the Applicants. The Applicants shall have the exclusive right to use such work, whether original or derivative, for all purposes.

6. Term. The ownership rights vested hereunder shall continue in perpetuity. Consultant's confidentiality obligations shall survive the termination of this Agreement.
7. Independent Contractor. It is understood and agreed that the Consultant shall perform the Services as an independent contractor and consultant. The Consultant shall not be deemed to be an employee of CT Wellness Group, LLC. Except as provided in this Consulting Agreement, the Consultant shall not be entitled to any benefits. The Applicants will make no deductions from any of the payments due to the Consultant hereunder for state or federal tax purposes. The parties agree that the Consultant, and not CT Wellness Group, LLC, shall be responsible for any and all taxes and other payments due on payments received by him from the Applicants hereunder. Nothing in this Agreement requires CT Wellness Group, LLC to use the Consultant for any future work except as provided in this Consulting Agreement.
8. Binding Effect. This Agreement shall be binding upon the parties hereto and their successors and assigns.
9. Governing Law. This Agreement shall be governed by and construed in accordance with Connecticut Law, and the parties consent to the exclusive jurisdiction of the Connecticut courts.



for CT Wellness Group,
Manager/Partner



1

CONSULTING AGREEMENT with _____ s (Consultant)

This Consulting Agreement, dated the 4 day of AUGUST, 2015, is by and between _____ (collectively, the "Applicants") and _____ ("Consultant").

WHEREAS, the Applicant desires to engage the Consultant to provide certain services to the Applicants; and

WHEREAS, Consultant desires to provide such services to the Applicants;

NOW, THEREFORE, in consideration of the mutual promises and covenants set forth herein, the Applicants and the Consultant hereby agree as follows:

1. **Services.** Consultant shall prepare separate medical marijuana dispensary facility license applications on behalf of the Applicants, for a company to be formed by the Applicants (the "Company"), for submission to Connecticut's Department of Consumer Protection ("DCP"), with each application being for a different proposed location, subject to all contents of the applications being approved by the Applicants. Consultant shall prepare the applications in a timely manner so that the applications can be hand-delivered to the DCP's office on or before 3:00 pm on September 18, 2015. Consultant shall use her best efforts to prepare the applications as thoroughly and as quickly as possible. Applicants will provide the following materials that Consultant requires to prepare application:

- a) Dispensary locations, site plans, and all structural details that comply with the Application Regulations and can be inserted into the application and require no modification from Consultant.
- b) Security and Technology related application details that comply with the application regulations and can be inserted into the application and require no modification from Consultant.
- c) Pharmacist and other key hiring information required to comply with the application regulations. Consultant will communicate directly with Pharmacist to gather application details, however Applicants are required to approve final materials that can be inserted into the application.
- d) All other application materials that directly reflect the Applicant business vision

such as the bonus points section and the general business operations. Consultant will provide recommendations and best practices, wherever possible for the benefit of the application.

- e) Applicable Appendices that need completion by Applicants.

2. Timeline. Consultant and Applicant agree to the following timeline. Since Consultant will be working on the application via shared 3rd party software (Dropbox or Google docs), Applicant will have ongoing access to Consultant's efforts. Any changes to this timeline must be documented in email and agreed to by all parties.

a. August 15th: Applicant and Consultant will work together to approve a 1st draft of all materials mentioned in "Services". b. August 18th: Consultant will furnish 1st rough draft for Applicant to review. Rough draft will be at least 50% complete.

c. September 1st: Consultant will provide 2nd rough draft for Applicant to review which will be a complete application. Applicants are required to furnish final materials wherever possible. d. September 10th: Delivery of a FINAL draft to Applicants. This includes final materials from Applicants with all edits and changes made previously. This draft is meant to be for print and both Applicant and Consultant will sign off to package for submission.

e. September 15th: Delivery of final application in compliance with all application rules for delivery to the DCP office to Applicants.

3. Payment. The Applicants shall pay Consultant _____) Dollars for her services, payable as follows:

_____) on August 1, 2015

_____) on September 1, 2015, and

_____) on September 18, 2015.

Said payments are contingent upon Consultant competently providing the services detailed in Paragraph 1. Additionally, Applicants will also pay Consultant no more than _____ for the purpose of the Consultant hiring one to assist in preparation of

said application.

4. Formation of Company. Consultant shall have a one percent (1.00%) non-voting ownership interest in the Company.

5. Issuance of Dispensary License. In the event a dispensary license is issued to the Company, Consultant shall be retained for three (3) months as a Consultant to the Company, with such three (3) month period commencing immediately upon issuance of the license. Consultant shall be pa

_____ Dollars per month, payable on the 15th of every month. Consultant shall perform and discharge well and faithfully such duties as may be assigned to her from time to time by the Company in connection with the conduct of the Company's business.

6.

Non-Compete. Consultant agrees that during her term of providing services to the Company and the Applicants pursuant to this Consulting Agreement, and for a period of (1) one year, Consultant will not, either directly or indirectly, as an employee, owner, partner, independent contractor or otherwise, provide services for any party located in Connecticut that has, is applying for or is contemplating providing for a medical marijuana dispensary facility license.

7.

Confidentiality. Consultant agrees that all information concerning the Company, the Applicants and the dispensary facility license applications that she is exposed to during the term of her consulting ("Confidential Information") will be maintained in confidence by Consultant during and after providing services to the Applicants and the Company, except as may be necessary in the performance of Consultant's services for the Company and the Applicants.

8. the Company's or the Applicants' behalf shall be considered to be a "work made for hire", as defined in Title 17, Chapter 2, § 201(b) of the United States Code, prepared by Consultant for the Company or the Applicants, and belonging to the Company or the Applicants. The Company or the Applicants shall be the author and

owner of such work, and the respective copyright(s) and any other intellectual property right(s) in the work shall vest in the Company and the Applicants. The Company and the Applicants shall have the exclusive right to use such work, whether original or derivative, for all purposes.

9. Ownership of Materials. Applicant will own the proprietary application materials specific to the dispensary application outlined in this agreement, not including those original documents that were in possession of Consultant prior to this agreement. Any content that remains ownership of Consultant, the Applicant shall have a perpetual, irrevocable license to use such material. Any changes or modifications to Consultant's materials made by Applicants will be the sole ownership of Applicants, for example:

- Consultant generated financials.
- Consultant generated business operations and execution materials such as human resources and operations manuals
- Consultant generated training materials

Consultant agrees to promptly return to the Company and the Applicants all things of whatsoever nature that belong to the Company or the Applicant and all records (in whatsoever form, format or medium) containing or related to Confidential Information of the Company or the Applicants as outlined above. Consultant also agrees not to reconstruct any such Confidential Information from memory or from some other source associated with the Company. All materials pertaining to the application for said medical marijuana dispensary facility licenses that are in the possession of Consultant shall become the property of the Company upon execution of the Consulting Agreement and such records shall be turned over to the Company within three (3) days of the execution of this Consulting Agreement.

10. Term. The ownership rights vested hereunder shall continue in perpetuity. Consultant's non-competition and confidentiality obligations shall survive the termination of this Agreement.

Ownership of Work and Intellectual Property. All work created by Consultant on

E5. Describe the nature, type, terms, covenants and priorities of all outstanding bonds, loans, mortgages, trust deeds, pledges, lines of credit, notes, debentures or other forms of indebtedness issued or executed, or to be issued or executed, in connection with the opening or operating of the proposed dispensary facility;

CT Wellness Group has no outstanding bonds, loans, mortgages, trust deeds, pledges, lines of credit, notes, debentures or any other forms of debt.

CT Wellness Group has entered into a \$1,000,000 Line of Credit Promissory Note that will not be drawn down unless they are awarded a medical marijuana dispensary license.

This line of credit is to be used, as needed for all startup capital requirements in conjunction with CT Wellness Group Dispensary. (see *Promissory Note pg 124*)

Promissory Note

On this date of *August 25, 2015*, in return for valuable consideration received, the undersigned borrower promises to pay to _____ the "Lender", the sum of _____ Dollars), together with interest thereon at the rate of 3% per annum based on a 10 year amortization schedule.

This loan shall be a Line of Credit to be drawn down by the Borrower as needed and repaid under the following terms: 60 monthly payments beginning on the first month after the undersigned receives a Medical Marijuana Dispensary license issued by the State of CT and only when the Borrower begins withdrawing fund from said Line of Credit. All payments shall be first applied to interest and the balance to principal. If the Borrower does not receive said Medical Marijuana Dispensary license, this document shall be null and void. All payments due are to be presented in person or mailed to:

Prepayment - This Note may be prepaid in whole or in part at any time without premium or penalty. All prepayments shall first be applied to interest, and then to principal payments in the order of their maturity.

Default - In the event of default, the borrower agrees to pay all costs and expenses incurred by the Lender, including all reasonable attorney fees (including both hourly and contingent attorney fees as permitted by law) for the collection of this Note upon default, and including reasonable collection charges (including, where consistent with industry practices, a collection charge set as a percentage of the outstanding balance of this Note) should collection be referred to a collection agency.

Acceleration of Debt - In the event that the borrower fails to make any payment due under the terms of this Note, or breach any condition relating to any security, security agreement, note, mortgage or lien granted as collateral security for this Note, seeks relief under the Bankruptcy Code, or suffers an involuntary petition in bankruptcy or receivership not vacated within thirty (30) days, the entire balance of this Note and any interest accrued thereon shall be immediately due and payable to the holder of this Note.

Joint and Several Liability - All borrowers identified in this Note shall be jointly and severally liable for any debts secured by this Note.

Modification - No modification or waiver of any of the terms of this Agreement shall be allowed unless by written agreement signed by both parties. No waiver of any breach or default hereunder shall be deemed a waiver of any subsequent breach or default of the same or similar nature.

Transfer of the Note - The borrowers hereby waive any notice of the transfer of this Note by the Lender or by any subsequent holder of this Note, agree to remain bound by

the terms of this Note subsequent to any transfer, and agree that the terms of this Note may be fully enforced by any subsequent holder of this Note.

Severability of Provisions - In the event that any portion of this Note is deemed unenforceable, all other provisions of this Note shall remain in full force and effect.

Choice of Law - All terms and conditions of this Note shall be interpreted under the laws of the State of Connecticut.

Signed Under Penalty of Perjury, this 25th day of August 2015



CT Wellness Group, LLC

Signed in the presence of:



Witness



Witness



America's Most Convenient Bank®

TD Bank Statement 8/31/15 -- Owner/Backe
anc r have a working capital
balance in the company account.

T STATEMENT OF ACCOUNT

CT WELLNESS GROUP LLC
75 TUPELO LANE
GUILFORD CT 06437

Page: 1 of 3
Statement Period: Aug 05 2015-Aug 31 2015
Cust Ref #:
Primary Account #:

TD Business Convenience Plus
CT WELLNESS GROUP LLC

Acci

ACCOUNT SUMMARY

| | |
|---------------------|--------------------------------|
| Beginning Balance | Average Collected Balance |
| Deposits | Annual Percentage Yield Earned |
| Electronic Deposits | Days In Period |
| Checks Paid | |
| Electronic Payments | |
| Ending Balance | |

DAILY ACCOUNT ACTIVITY

Deposits

| POSTING DATE | DESCRIPTION | AMOUNT |
|--------------|-------------|--------|
| 8/5 | DEPOSIT | |
| 8/7 | DEPOSIT | |
| 8/28 | DEPOSIT | |

Subtotal:

Electronic Deposits

| POSTING DATE | DESCRIPTION | AMOUNT |
|--------------|---|--------|
| 8/27 | ATM CHECK DEPOSIT, AUT 3 ATM CHECK DEPOSI 994 CHAPEL STREET NEW HAVEN * CT | |
| 8/31 | ATM CHECK DEPOSIT, AUT 5 ATM CHECK DEPOSI 994 CHAPEL STREET NEW HAVEN * CT | |

Subtotal:

Checks Paid

No. Checks: 3

For online bill pay customers, checks numbered "99XXXX" likely represent payments to a Biller that were delivered as a paper check. Funds were withdrawn from your account when the check was cashed. You can view these cleared checks in the Account History section of Online Banking.

*Indicates break in serial sequence or check processed electronically and listed under Electronic Payments

| DATE | SERIAL NO. | AMOUNT | DATE | SERIAL NO. | AMOUNT |
|------|------------|--------|------|------------|--------|
| 8/14 | | | 8/18 | | |
| 8/14 | | | | | |

Subtotal:

Electronic Payments

| POSTING DATE | DESCRIPTION | AMOUNT |
|--------------|--|--------|
| 8/6 | DEBIT POS, AUT 1 DDA PURCHASE PAYPAL ENVATO MKPL EN SAN JOSE * CA | |
| 8/6 | DEBIT POS, AUT 5 DDA PURCHASE STAPLES INC HAMDEN * CT | |

Call 1-800-937-2000 for 24-hour Bank-by-Phone services or connect to www.tdbank.com

How to Balance your Account

Begin by adjusting your account register as follows:

- Subtract any services charges shown on this statement.
- Subtract any automatic payments, transfers or other electronic withdrawals not previously recorded.
- Add any interest earned if you have an interest-bearing account.
- Add any automatic deposit or overdraft line of credit.
- Review all withdrawals shown on this statement and check them off in your account register.
- Follow instructions 2-5 to verify your ending account balance.

1. Your ending balance shown on this statement is:
2. List below the amount of deposits or credit transfers which do not appear on this statement. Total the deposits and enter on Line 2.
3. Subtotal by adding lines 1 and 2.
4. List below the total amount of withdrawals that do not appear on this statement. Total the withdrawals and enter on Line 4.
5. Subtract Line 4 from 3. This adjusted balance should equal your account balance.

| | | |
|---|-------------------|------------|
| 1 | Ending Balance | 301,692.16 |
| 2 | Total Deposits | |
| 3 | Sub Total | |
| 4 | Total Withdrawals | |
| 5 | Adjusted Balance | |

2

| DEPOSITS NOT ON STATEMENT | DOLLARS | CENTS |
|---------------------------|---------|-------|
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| Total Deposits | | |

2

4

| WITHDRAWALS NOT ON STATEMENT | DOLLARS | CENTS |
|------------------------------|---------|-------|
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| Total Withdrawals | | |

4

| WITHDRAWALS NOT ON STATEMENT | DOLLARS | CENTS |
|------------------------------|---------|-------|
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| Total Withdrawals | | |

4

FOR CONSUMER ACCOUNTS ONLY — IN CASE OF ERRORS OR QUESTIONS ABOUT YOUR ELECTRONIC FUNDS TRANSFERS:

If you need information about an electronic fund transfer or if you believe there is an error on your bank statement or receipt relating to an electronic fund transfer, telephone the bank immediately at the phone number listed on the front of your statement or write to:

TD Bank, N.A., Deposit Operations Dept, P.O. Box 1377, Lewiston, Maine 04243-1377

We must hear from you no later than sixty (60) calendar days after we sent you the first statement upon which the error or problem first appeared. When contacting the Bank, please explain as clearly as you can why you believe there is an error or why more information is needed. Please include:

- Your name and account number.
- A description of the error or transaction you are unsure about.
- The dollar amount and date of the suspected error.

When making a verbal inquiry, the Bank may ask that you send us your complaint in writing within ten (10) business days after the first telephone call.

We will investigate your complaint and will correct any error promptly. If we take more than ten (10) business days to do this, we will credit your account for the amount you think is in error, so that you have the use of the money during the time it takes to complete our investigation.

INTEREST NOTICE

Total interest credited by the Bank to you this year will be reported by the Bank to the Internal Revenue Service and State tax authorities. The amount to be reported will be reported separately to you by the Bank.

FOR CONSUMER LOAN ACCOUNTS ONLY — BILLING RIGHTS SUMMARY

In case of Errors or Questions About Your Bill:

If you think your bill is wrong, or if you need more information about a transaction on your bill, write us at P.O. Box 1377, Lewiston, Maine 04243-1377 as soon as possible. We must hear from you no later than sixty (60) days after we sent you the FIRST bill on which the error or problem appeared. You can telephone us, but doing so will not preserve your rights. In your letter, give us the following information:

- Your name and account number.
- The dollar amount of the suspected error.
- Describe the error and explain, if you can, why you believe there is an error. If you need more information, describe the item you are unsure about.

You do not have to pay any amount in question while we are investigating, but you are still obligated to pay the parts of your bill that are not in question. While we investigate your question, we cannot report you as delinquent or take any action to collect the amount you question.

FINANCE CHARGES: Although the Bank uses the Daily Balance method to calculate the finance charge on your Moneyline/Overdraft Protection account (the term "ODP" or "OD" refers to Overdraft Protection), the Bank discloses the Average Daily Balance on the periodic statement as an easier method for you to calculate the finance charge. The finance charge begins to accrue on the date advances and other debits are posted to your account and will continue until the balance has been paid in full. To compute the finance charge, multiply the Average Daily Balance times the Days in Period times the Daily Periodic Rate (as listed in the Account Summary section on the front of the statement). The Average Daily Balance is calculated by adding the balance for each day of the billing cycle, then dividing the total balance by the number of Days in the Billing Cycle. The daily balance is the balance for the day after advances have been added and payments or credits have been subtracted plus or minus any other adjustments that might have occurred that day. There is no grace period during which no finance charge accrues. Finance charge adjustments are included in your total finance charge.



Bank

America's Most Convenient Bank®

STATEMENT OF ACCOUNT

CT WELLNESS GROUP LLC

Page: 3 of 3
Statement Period: Aug 05 2015-Aug 31 2015
Cust Ref #:
Primary Account #:

DAILY ACCOUNT ACTIVITY

Electronic Payments (continued)

| POSTING DATE | DESCRIPTION | AMOUNT |
|--------------|--|--------|
| 8/7 | DEBIT CARD PURCHASE, AL (ISA DDA PUR CHECKS IN THE MAIL INC 800 733 4443 * TX | |
| 8/25 | CCD DEBIT, CT DOR PAYMENT BUS DIRPAY) | |
| Subtotal: | | |

DAILY BALANCE SUMMARY

| DATE | BALANCE | DATE | BALANCE |
|------|---------|------|---------|
| 8/5 | | 8/18 | |
| 8/5 | | 8/25 | |
| 8/6 | | 8/27 | |
| 8/7 | | 8/28 | |
| 8/14 | | 8/31 | |

Call 1-800-937-2000 for 24-hour Bank-by-Phone services or connect to www.tdbank.com.

Bank Deposits FDIC Insured | TD Bank, N.A. | Equal Housing Lender

E6. Provide audited financial statements for the previous fiscal year, which shall include, but not be limited to, an income statement, balance sheet, statement of retained earnings or owners' equity, statement of cash flows, and all notes to such statements and related financial schedules, prepared in accordance with generally accepted accounting principles, along with the accompanying independent auditor's report. If the applicant was formed within the year preceding this application, provide certified financial statements for the period of time the applicant has been in existence.

(see attached)

CT WELLNESS GROUP, LLC

FINANCIAL STATEMENTS

AUGUST 31, 2015

Teplitzky & Company, P.C. - Certified Public Accountants

CT WELLNESS GROUP, LLC

TABLE OF CONTENTS

| | <u>Page</u> |
|-------------------------------------|-------------|
| Independent Auditor's Report | 1 – 2 |
| Balance Sheet | 3 |
| Statement of Income | 4 |
| Statement of Members' Equity | 5 |
| Statement of Cash Flows | 6 |
| Notes to Financial Statements | 7 – 8 |

Teplitzky & Company, P.C. - Certified Public Accountants

September 8, 2015

INDEPENDENT AUDITOR'S REPORT

Glen Greenberg & Josh Erlanger
CT Wellness Group, LLC
75 Tupelo Lane
Guilford, CT 06437

We have audited the accompanying financial statements of CT Wellness Group, LLC which comprise the balance sheet as of August 31, 2015, and the related statements of income, members' equity and cash flows for the period of inception August 3, 2015 to August 31, 2015.

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 of 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 CT Wellness Group, LLC as of August 31, 2015, and the results of its operation and its cash flows for the period of inception August 3, 2015 to August 31, 2015 in accordance with accounting principles generally accepted in the United States of America.

Teplitzky & Company, P.C.

CT WELLNESS GROUP, LLC

BALANCE SHEET

AUGUST 31, 2015

ASSETS

| | <u>2015</u> |
|----------------|-------------|
| Current Assets | |
| Cash | \$ |
| Total Assets | \$ |

LIABILITIES AND MEMBERS' EQUITY

| | |
|---------------------------------------|----|
| Current Liabilities | |
| Accounts Payable | \$ |
| Members' Equity | |
| Total Liabilities and Member's Equity | \$ |

See accompanying notes and independent accountants' report.

Page 3

Teplitzky & Company, P.C. - Certified Public Accountants

CT WELLNESS GROUP, LLC

STATEMENT OF INCOME

PERIOD OF INCEPTION AUGUST 3, 2015 TO AUGUST 31, 2015

| | <u>2015</u> |
|------------------------------|-----------------------------|
| Revenues | <u>\$ -</u> |
| Operating Expenses | |
| Advertising | |
| Consulting | |
| License | |
| Other Taxes | |
| Printing and Office Supplies | |
| Professional Fees | <u> </u> |
| Total | <u> </u> |
| Net Loss | <u>\$ <u> </u></u> |

See accompanying notes and independent accountants' report.

Page 4

Teplitzky & Company, P.C. - Certified Public Accountants

CT WELLNESS GROUP, LLC

STATEMENT OF MEMBERS' EQUITY

PERIOD OF INCEPTION AUGUST 3, 2015 TO AUGUST 31, 2015

| | <u>2015</u> |
|--------------------------|-------------|
| Balance, August 3, 2015 | \$ - |
| Net Loss | |
| Contributions | |
| Distributions | |
| Balance, August 31, 2015 | <u>\$</u> |

See accompanying notes and independent accountants' report.

Page 5

Teplitzky & Company, P.C. - Certified Public Accountants

CT WELLNESS GROUP, LLC

STATEMENT OF CASH FLOWS

PERIOD OF INCEPTION AUGUST 3, 2015 TO AUGUST 31, 2015

| | <u>2015</u> |
|---|-------------|
| Operating Activities | |
| Net Loss | \$ - |
| Adjustments to Reconcile Net Loss to Net Cash Used by Operating Activities | - |
| Changes in Operating Assets and Liabilities: | |
| Increase in Accounts Payable | - |
| Net Cash Used by Operating Activities | - |
| Investing Activities | |
| Contributions by Members | - |
| Net Cash Provided by Investing Activities | - |
| Net Increase in Cash | - |
| Cash - Beginning of Year | - |
| Cash - End of Year | \$ - |

See accompanying notes and independent accountants' report.

Page 6

Teplitzky & Company, P.C. - Certified Public Accountants

CT WELLNESS GROUP, LLC

NOTES TO FINANCIAL STATEMENTS

AUGUST 31, 2015

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Nature of Operations

The Company has been formed and is applying to the State of Connecticut for a license for a medical marijuana dispensary facility.

B. Income Taxes

CT Wellness Group, LLC was formed as a limited liability company electing under the Internal Revenue Code to be taxed as a partnership. In lieu of Federal and state corporate income taxes, the members of a partnership are taxed individually on their proportionate share of the Company's taxable income. Therefore, no provision or liability for Federal or state income taxes has been included in the financial statements.

The Company has no unrecognized tax benefits at August 31, 2015 as this is the first year of the LLC's existence. Management will continually evaluate expiring statutes of limitations, audits, proposed settlements, changes in tax law and new authoritative rulings.

The Company recognizes interest and penalties associated with tax matters, if applicable, as part of other expense and includes accrued interest and penalties in accrued expenses in the balance sheets. The Company did not recognize any interest or penalties associated with tax matters for the period ending August 31, 2015.

C. Advertising Costs

Advertising costs are expensed as incurred. Advertising costs charged to operations totaled for the period of inception August 3, 2015 to August 31, 2015.

D. 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 assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reported period. Actual results could differ from those estimates.

CT WELLNESS GROUP, LLC

NOTES TO FINANCIAL STATEMENTS

AUGUST 31, 2015

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Subsequent Events

The Company evaluates the impact of subsequent events, which are events that occur after the balance sheet date but before the financial statements are issued, for potential recognition in the financial statements as of the balance sheet date for the period ended August 31, 2015. The Company evaluated subsequent events through September 8, 2015, which is the date the financial statements were issued. No events occurred that require disclosure or adjustment to the financial statements.

NOTE 2 – CONCENTRATION OF CREDIT RISK

A. Cash

The Company maintains its cash accounts in a commercial bank. Accounts are guaranteed by the FDIC up to \$250,000. As of August 31, 2015, the Company had \$1,200,000 of uninsured cash balances. The Company has not experienced any losses in such accounts and believes it is not exposed to any significant risk in maintaining an account with this bank.

NOTE 3 – STATEMENTS OF CASH FLOWS

Supplemental Disclosure of Cash Flow Information

Cash paid during the year for:

| | |
|--------------|----|
| Interest | \$ |
| Income Taxes | \$ |

NOTE 4 – COMMITMENTS

On August 15, 2015 the Company signed a lease through February 15, 2016 and beyond with monthly payments of \$1,000 through August 15, 2015, through February 15, 2016; beyond. The Company expects to accept this option if and when they are granted a license by the State of Connecticut for a medical marijuana dispensary facility.

The Company has a consulting agreement that began on July 31, 2015. The contract call for three (3) separate payments for the period August 3, 2015 to September 18, 2015.

E7. Pro Formal Financials

Income Pro Form
 CT Wellness Group, LLC
 231 West Haven Ave, Walling CT

| | 2016 | 2017 |
|-----------------------------------|-------|------|
| | April | May |
| Revenue | | |
| Gross Sales | | |
| Cost of Goods Sold | | |
| Gross Profit (Loss) | | |
| Expenses | | |
| Advertising/Promoting | | |
| Admin Company | | |
| Auto Charge | | |
| Cleaning Services | | |
| Insurance, Business/Worker's Comp | | |
| Insurance, Health | | |
| Legal/Accounting | | |
| Lease Line of Credit | | |
| Medical Services | | |
| Payroll | | |
| Period Services | | |
| Rent, Misc | | |
| Rent CAM/Int | | |
| Supplies | | |
| Taxes | | |
| Total Expenses | | |
| Net Income (Loss) Loss | | |

Aug 8th until Proforma Starts @ \$200 per Week
 Aug 9 Proforma Starts Daily
 Monthly Interest Rate %

Assumption: Cash Reserves \$300,000

REDACTED
 REDACTED
 REDACTED

318 New Haven Ave, Milford, CT
 Month 12 of Operation

| | Monthly | Yearly |
|------------------------------------|---------|--------|
| INCOME | | |
| PRODUCT SALES | | |
| AVG: 40 Patients/Day @ \$300 each | | |
| TOTAL INCOME | | |
| COST OF GOODS SOLD | | |
| PRODUCT - 50% | | |
| TOTAL COST OF GOODS SOLD | | |
| GROSS PROFIT | | |
| EXPENSES | | |
| Advertsing/Marketing | | |
| Alarm Company | | |
| Bank Charges | | |
| Cleaning Services | | |
| Insurance, Business, Worker's Comp | | |
| Insurance, Health | | |
| Legal/Accounting | | |
| Loan; Line of Credit | | |
| Misc | | |
| Payroll: | | |
| 1 Full Time Pharmacist/Manager | | |
| 1 Full Time Pharmacist | | |
| 1 Office Manager | | |
| 1 Full Time Tech | | |
| 1 P/T Tech | | |
| 1 Part Time Receptionist | | |
| 1 Part Time Receptionist | | |
| Payroll Services | | |
| Rent, Base | | |
| Rent, CAM/Nets | | |
| Repairs | | |
| Sales Tax | | |
| Security | | |
| Software: Mngmnt & Quickbooks | | |
| Subscriptions | | |
| Supplies | | |
| Taxes, FICA 6.2%/1.45% | | |
| Taxes, Unemployment, 4.9% | | |
| Telephones | | |
| Utilities/Cable/Internet | | |
| Website Hosting/Maintenance | | |
| TOTAL EXPENSES | | |
| NET INCOME | | |

REDACTED
 REDACTED
 REDACTED

CT Wellness Group, LLC
318 New Haven Avenue, Milford
2500 SF

Preopening Expenses

| | | |
|---|----|----------|
| Advertising (search optimization,digital/print) | \$ | |
| Application Fee | \$ | |
| Architect | \$ | |
| Build Out & FF&E (see next tab) | \$ | |
| Consultant | \$ | |
| Dispensary Facility License Fee | \$ | |
| Legal, Contracts & Incorporation Fees | \$ | |
| Licenses and Permits | \$ | |
| Supplies, Dispensary & Office | \$ | REDACTED |
| Opening Inventory - 3 lbs or 6 Half lbs | \$ | |
| Opening Inventory - Delivery Systems | \$ | REDACTED |
| Rent, Deposit/Option Period | \$ | |
| Reserves, Build Out | \$ | |
| Reserves, Operating - Cash | \$ | REDACTED |
| 2 Safes | \$ | |
| Security System | \$ | |
| Management Software | \$ | |
| Website | \$ | |
| TOTAL | \$ | |

Build Out & FF&E Itemized Break Down

Build Out:

| | |
|--------------------------|----|
| Carpet & Vinyl | \$ |
| Drywall, Windows & Doors | \$ |
| Lighting & Electric | \$ |
| Painting | \$ |
| Plumbing | \$ |

FF&E:

| | |
|---|----|
| Exhaust: HRV (Heat Recovery System) | \$ |
| Computer Hardware: Desktops (3), Printers/Fax (2) & Tablets | \$ |
| Display Cases | \$ |
| Kitchen: Refrigerator/Microwave/Sink/Dishwasher | \$ |
| Audio/Visual (Menu Board TV, Waiting Room Educational Vid | \$ |
| Point of Sale Systems (2) w Bar Scanners | \$ |
| ATM | \$ |
| Break Room: Frig | \$ |
| Break Room: Microwave | \$ |
| Break Room: Dishwasher | \$ |
| 45 Pieces @ \$300/each | \$ |

REDACTED

| |
|------------------------------------|
| Front Waiting Room Chairs (8) |
| Front Waiting Room Side Tables (2) |
| Main Waiting Room Chairs (10) |
| Main Waiting Room Coffee Table (1) |
| Main Waiting Room Side Tables (3) |
| Office Manager Desk (1) |
| Office Manager Chairs (2) |
| Dispensary Manager Desk (1) |
| Dispensary Manager Chairs (2) |
| Exam Room 1: Chairs (2) |
| Exam Room 1: Table (1) |
| Exam Room 2: Chairs (2) |
| Exam Room 2: Table (1) |
| Exam Room 3: Chairs (2) |
| Exam Room 3: Table (1) |
| Employee Break Room Table (1) |
| Employee Break Room Chairs (3) |

TOTAL

E8. Provide complete copies of all federal, state and foreign (with translation) tax returns filed by the applicant for the last three years, or for such period the applicant has filed such returns if less than three years.

N/A: The Applicant, CT Wellness Group, LLC was formed August 3, 2015. See certified financials for up-to-date information.

E9. Provide complete copies of the most recently filed federal, state and foreign (with translation) tax returns filed by each: (i) dispensary facility backer; and (ii) each backer member identified in Section B of Appendix

Form **1040** U.S. Individual Income Tax Return ⁽⁹⁹⁾ **2014**

OMB No. 1545-0074

IRS Use Only - Do not write or staple in this space.

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

, 2014, ending

, 20

See separate instructions.

Your first name and initial

GLEN D.

Last name;

GREENBERG

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.

Apt. no.

▲ Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below.

GUILFORD, CT 06437

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.

Foreign country name

Foreign province/state/country

Foreign postal code

You Spouse

Filing Status

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

Check only one box.

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 | No. of children on 6c who: |
|----------------|-----------|--|-------------------------------------|---|---|
| | | | | | <input type="checkbox"/> lived with you <input type="checkbox"/> did not live with you due to divorce or separation (see instructions) |
| | | | | | Dependents on 6c not entered above |
- d Total number of exemptions claimed 1

If more than four dependents, see instructions and check here

Income

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

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

- 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 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 31a
- b Recipient's SSN 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

410001 12-31-14

LHA For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Form 1040 (2014)

| | | | |
|--|-----|--|-----|
| Tax and Credits | 38 | Amount from line 37 (adjusted gross income) | 38 |
| 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, \$9,200 Married filing jointly or Qualifying widow(er), \$12,400 Head of household, \$9,100 | 39a | Check <input type="checkbox"/> You were born before January 2, 1950, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1950, <input type="checkbox"/> Blind. Total boxes checked... 39a | |
| | | b If your spouse itemizes on a separate return or you were a dual-status alien, check here 39b | |
| | 40 | Itemized deductions (from Schedule A) or your standard deduction (see left margin) | 40 |
| | 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 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 <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/> | 44 |
| | 45 | Alternative minimum tax. 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 checked="" type="checkbox"/> 3800 b <input 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 |
| Other Taxes | 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 |
| | 60b | b First-time homebuyer credit repayment. Attach Form 5405 if required | 60b |
| | 61 | Health care: Individual responsibility (see instructions) Full-year coverage <input checked="" type="checkbox"/> | 61 |
| | 62 | Taxes from: a <input checked="" type="checkbox"/> Form 8959 b <input checked="" type="checkbox"/> Form 8960 c <input type="checkbox"/> Inst.; enter code(s) STATEMENT 7 | 62 |
| | 63 | Add lines 56 through 62. This is your total tax | 63 |
| Payments | 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 |
| | 66b | b Nontaxable 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 checked="" type="checkbox"/> 2439 b <input type="checkbox"/> Reserved c <input type="checkbox"/> Reserved d <input type="checkbox"/> | 73 |
| | 74 | Add lines 64, 65, 66a, and 67 through 73. These are your total payments | 74 |
| Refund | 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 | 76a |
| | | b Routing number <input type="checkbox"/> C Type <input type="checkbox"/> Checking <input type="checkbox"/> Savings <input type="checkbox"/> Account number | |
| | 77 | Amount of line 75 you want applied to your 2015 estimated tax | 77 |
| Amount You Owe | 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: **JOHN E. ANASTASIO** Phone no: **203-387-0852** Personal identifica number (PIN):

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 |
| JOHN E. ANASTASIO | | EXECUTIVE | |
| 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 | Preparer's signature | Date | Check <input type="checkbox"/> if self-employed | PIN |
| JOHN E. ANASTASIO | | 08/27/15 | | |
| Firm's name | Firm's EIN | Phone no. | | |
| TEPLITZKY & COMPANY, P.C. | | 203-387-0852 | | |
| ONE BRADLEY ROAD BUILDING 600 WOODBRIDGE, CT 06525 | | | | |

**SCHEDULE A
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)
Name(s) shown on Form 1040:

Itemized Deductions

Information about Schedule A and its separate instructions is at www.irs.gov/schedulea.
Attach to Form 1040.

OMB No. 1545-0074

2014
Attachment
Sequence No. 07

Your social security number:

GLEN D. GREENBERG

| | | | |
|--|--|--|----|
| Medical and Dental Expenses | | Caution. Do not include expenses reimbursed or paid by others. | |
| 1 | Medical and dental expenses (see instructions) | | 1 |
| 2 | Enter amount from Form 1040, line 38 | 2 | |
| 3 | Multiply line 2 by 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 |
| Taxes You Paid | | | |
| 5 | State and local (check only one box): a <input checked="" type="checkbox"/> Income taxes, or b <input type="checkbox"/> General sales taxes | SEE STATEMENT 8 | 5 |
| 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 |
| Interest You Paid | | | |
| 10 | Home mortgage 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 no., and address | | 11 |
| 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 |
| Gifts to Charity | | | |
| 16 | Gifts by cash or check. If you made any gift of \$250 or more, see instructions | | 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. | SEE STATEMENT 10 | 17 |
| 18 | Carryover from prior year | | 18 |
| 19 | Add lines 16 through 18 | | 19 |
| Casualty and Theft Losses | | | |
| 20 | Casualty or theft loss(es). Attach Form 4684. (See instructions.) | | 20 |
| Job Expenses and Certain Miscellaneous Deductions | | | |
| 21 | Unreimbursed employee expenses - job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) | | 21 |
| 22 | Tax preparation fees | | 22 |
| 23 | Other expenses - investment, safe deposit box, etc. List type and amount INVESTMENT FEES | | 23 |
| 24 | Add lines 21 through 23 | | 24 |
| 25 | Enter amount from Form 1040, line 38 | 25 | |
| 26 | Multiply line 25 by 2% (.02) | | 26 |
| 27 | Subtract line 26 from line 24. If line 26 is more than line 24, enter -0- | | 27 |
| Other Miscellaneous Deductions | | | |
| 28 | Other - from list in instructions. List type and amount | | 28 |
| Total Itemized Deductions | | | |
| 29 | Is Form 1040, line 38, over \$152,525? <input type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40. <input checked="" type="checkbox"/> Yes. Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter. | STMT 11 | 29 |
| 30 | If you elect to itemize deductions even though they are less than your standard deduction, check here | | 30 |

LHA 419501 01-20-15

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule A (Form 1040) 2014

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 (e9)

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

Your social security number

GLEN D. GREENBERG

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 and list this interest first. Also, show that buyer's social security number and address ▶

MORGAN STANLEY
FROM K-1 - TRIPLE THREAT ASSOCIATES

Amount

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

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

Part II
Ordinary Dividends

5 List name of payer ▶

MORGAN STANLEY
FROM K-1 - TRIPLE THREAT ASSOCIATES

Amount

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 ▶

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

Part III
Foreign Accounts and Trusts

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

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

Yes No

X

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

X

427501
11-07-14

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

Schedule B (Form 1040A or 1040) 2014

**SCHEDULE D
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Capital Gains and Losses

▶ Attach to Form 1040 or Form 1040NR.

▶ Information about Schedule D and its separate instructions is at www.irs.gov/scheduled.
▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

OMB No. 1545-0074

2014

Attachment
Sequence No. 12

Name(s) shown on return

Your social security number

GLEN D. GREENBERG

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) |
|--|----------------------------------|---------------------------------|---|---|
| 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 SEE STATEMENT 12 | | | | 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 gains 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 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) |
|---|----------------------------------|---------------------------------|--|---|
| 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 SEE STATEMENT 13 | | | | 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 STATEMENT 14 | | | | 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 |

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

Schedule D (Form 1040) 2014

420511
11-24-14

Part III Summary

| | |
|--|----------------------|
| <p>16 Combine lines 7 and 15 and enter the result</p> | <p>16</p> |
| <ul style="list-style-type: none"> • 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. | |
| <p>17 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>18 Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet in the instructions</p> | <p>18</p> |
| <p>19 Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet in the instructions</p> | <p>19</p> |
| <p>20 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>21 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"> • The loss on line 16, or • (\$3,000), or if married filing separately, (\$1,500) <p>Note. When figuring which amount is smaller, treat both amounts as positive numbers.</p> | <p>21 ()</p> |
| <p>22 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> | |

Qualified Dividends and Capital Gain Tax Worksheet - Line 44

Keep for Your Records

| | |
|--|----------|
| Name(s) shown on return: GLEN D. GREENBERG | Your SSN |
|--|----------|

Before you begin: ✓ See the instructions for line 44 to see if you can use this worksheet to figure your tax.
 ✓ Before completing this worksheet, complete Form 1040 through line 43.
 ✓ If you do not have to file Schedule D and you received capital gain distributions, be sure you checked the box on line 13 of Form 1040.

1. Enter the amount from Form 1040, line 43. However, if you are filing Form 2555 or 2555-EZ (relating to foreign earned income), enter the amount from line 3 of the Foreign Earned Income Tax Worksheet 1. _____
2. Enter the amount from Form 1040, line 9b* 2. _____
3. Are you filing Schedule D?
 - Yes. Enter the smaller of line 15 or 16 of Schedule D. If either line 15 or line 16 is blank or a loss, enter -0- 3. _____
 - No. Enter the amount from Form 1040, line 13 3. _____
4. Add lines 2 and 3 4. _____
5. If filing Form 4952 (used to figure investment interest expense deduction), enter any amount from line 4g of that form. Otherwise, enter -0- 5. 0.
6. Subtract line 5 from line 4. If zero or less, enter -0- 6. _____
7. Subtract line 6 from line 1. If zero or less, enter -0- 7. _____
8. Enter:
 - \$ 36,900 if single or married filing separately;
 - \$ 73,800 if married filing jointly or qualifying widow(er);
 - \$ 49,400 if head of household.
 8. _____
9. Enter the smaller of line 1 or line 8 9. _____
10. Enter the smaller of line 7 or line 9 10. _____
11. Subtract line 10 from line 9. This amount is taxed at 0% 11. _____
12. Enter the smaller of line 1 or line 6 12. _____
13. Enter the amount from line 11 13. _____
14. Subtract line 13 from line 12 14. _____
15. Enter:
 - \$ 406,750 if single;
 - \$ 228,800 if married filing separately;
 - \$ 457,600 if married filing jointly or qualifying widow(er);
 - \$ 432,200 if head of household.
 15. _____
16. Enter the smaller of line 1 or line 15 16. _____
17. Add lines 7 and 11 17. _____
18. Subtract line 17 from line 16. If zero or less, enter -0- 18. _____
19. Enter the smaller of line 14 or line 18 19. _____
20. Multiply line 19 by 15% (.15) 20. _____
21. Add lines 11 and 19 21. _____
22. Subtract line 21 from line 12 22. _____
23. Multiply line 22 by 20% (.20) 23. _____
24. Figure the tax on the amount on line 7. If the amount on line 7 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 7 is \$100,000 or more, use the Tax Computation Worksheet 24. _____
25. Add lines 20, 23, and 24 25. _____
26. Figure the tax on the amount on line 1. If the amount on line 1 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet 26. _____
27. Tax on all taxable income. Enter the smaller of line 25 or line 26. Also include this amount on Form 1040, line 44. If you are filing Form 2555 or 2555-EZ, do not enter this amount on Form 1040, line 44. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet 27. _____

*If you are filing Form 2555 or 2555-EZ, see the footnote in the Foreign Earned Income Tax Worksheet before completing this line.

SCHEDULE E
(Form 1040)

Supplemental Income and Loss

OMB No. 1545-0074

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

2014

Department of the Treasury
Internal Revenue Service (99)

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

Attachment
Sequence No. 13

▶ Information about Schedule E and its separate instructions is at www.irs.gov/schedulee.

Name(s) shown on return

Your social security number

GLEN D. GREENBERG

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

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

1a Physical address of each property (street, city, state, ZIP)

A _____
 B _____
 C _____

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

Type of Property:

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

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

LHA For Paperwork Reduction Act Notice, see the separate instructions.

Schedule E (Form 1040) 2014

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

Your social security number

GLEN D. GREENBERG

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

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... 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.

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.

Part III Income or Loss From Estates and Trusts

Table with 4 columns: (c) Passive deduction or loss allowed, (d) Passive income from Schedule K-1, (e) Deduction of loss from Schedule K-1, (f) Other income from Schedule K-1.

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

Part V Summary * ENTIRE DISPOSITION OF NONPASSIVE ACTIVITY

Summary table with 4 columns: Description, Amount, and other relevant fields.

INCOME FROM PASSTHROUGH STATEMENT, PAGE 1

2014

SCHEDULE E

Name **OLEN D. GREENBERG**

SS

Passthrough **OWL SEOP, LLC - OWL SEOP, LLC**

IL

TAXPAYER

NONPASSIVE

| | K-1 Input | Prior Year Unallowed Basis Loss | Disallowed Due to Basis Limitation | Prior Year Unallowed At-Risk Loss | Disallowed Due to At-Risk | Prior Year Passive Loss | Disallowed Passive Loss | Tax Return |
|--|-----------|---------------------------------|------------------------------------|-----------------------------------|---------------------------|-------------------------|-------------------------|------------|
| SCHEDULE E, PAGE 2 | | | | | | | | |
| Ordinary business income (loss) | | | | | | | | |
| Rental real estate income (loss) | | | | | | | | |
| Other net rental income (loss) | | | | | | | | |
| Intangible drilling costs/dry hole costs | | | | | | | | |
| Self-charged passive interest expense | | | | | | | | |
| Guaranteed payments | | | | | | | | |
| Section 179 and carryover | | | | | | | | |
| Disallowed section 179 expense | | | | | | | | |
| Excess farm loss | | | | | | | | |
| 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) | | | | | | | | |
| FORM 4797 | | | | | | | | |
| Section 1231 gain (loss) | | | | | | | | |
| Section 179 recapture on disposition | | | | | | | | |
| SCHEDULE D | | | | | | | | |
| Net short-term cap. gain (loss) | | | | | | | | |
| Net long-term cap. gain (loss) | | | | | | | | |
| Section 1256 contracts & straddles | | | | | | | | |
| FORM 4952 | | | | | | | | |
| Investment interest expense - Sch. A | | | | | | | | |
| Other net investment income | | | | | | | | |
| ITEMIZED DEDUCTIONS | | | | | | | | |
| Charitable contributions | | | | | | | | |
| Deductions related to portfolio income | | | | | | | | |
| Other | | | | | | | | |

REDACTED

SCHEDULE E

Name OLEN D. GREENBERG

SS _____

Passthrough OWL SHOP, LLC - OWL SHOP, LLC

PARTNERSHIP

| NONPASSIVE | K-1 Input | Prior Year Unallowed Basis Loss | Disallowed Due to Basis Limitation | Prior Year Unallowed At-Risk Loss | Disallowed Due to At-Risk | Prior Year Passive Loss | Disallowed Passive Loss | Tax Return |
|--|-----------|---------------------------------|------------------------------------|-----------------------------------|---------------------------|-------------------------|-------------------------|------------|
| INTEREST AND DIVIDENDS | | | | | | | | |
| Interest Income | | | | | | | | |
| Interest from U.S. bonds | | | | | | | | |
| Ordinary dividends | | | | | | | | |
| Qualified dividends | | | | | | | | |
| Tax-exempt interest income | | | | | | | | |
| FORM 6251 | | | | | | | | |
| Depreciation adjustment after 12/31/85 | | | | | | | | |
| Adjusted gain or loss | | | | | | | | |
| Beneficiary's AMT adjustment | | | | | | | | |
| Depletion (other than oil) | | | | | | | | |
| Other | | | | | | | | |
| MISCELLANEOUS | | | | | | | | |
| Self-employment earnings (loss)/Wages | | | | | | | | |
| Gross farming & fishing inc | | | | | | | | |
| Royalties | | | | | | | | |
| Royalty expenses/depletion | | | | | | | | |
| Undistributed capital gains credit | | | | | | | | |
| Backup withholding | | | | | | | | |
| Credit for estimated tax | | | | | | | | |
| Cancellation of debt | | | | | | | | |
| Medical Insurance - 1040 | | | | | | | | |
| Dependent care benefits | | | | | | | | |
| Retirement plans | | | | | | | | |
| Qualified production activities income | | | | | | | | |
| Passthrough adjustment to Form 1040 | | | | | | | | |
| Penalty on early withdrawal of savings | | | | | | | | |
| NOL | | | | | | | | |
| Other taxes/recapture of credits | | | | | | | | |
| Credits | | | | | | | | |
| Casualty and theft loss | | | | | | | | |

REDACTED

SCHEDULE E

Name OLEN D. GREENBERG

Passthrough GG & CC PROPERTIES, LLC

PARTNERSHIP

| OTHER PASSIVE | K-1 Input | Prior Year Unallowed Basis Loss | Disallowed Due to Basis Limitation | Prior Year Unallowed At-Risk Loss | Disallowed Due to At-Risk | Prior Year Passive Loss | Disallowed Passive Loss | Tax Return |
|--|-----------|---------------------------------|------------------------------------|-----------------------------------|---------------------------|-------------------------|-------------------------|------------|
| SCHEDULE E, PAGE 2 | | | | | | | | |
| Ordinary business income (loss) | | | | | | | | |
| Rental real estate income (loss) | | | | | | | | |
| Other net rental income (loss) | | | | | | | | |
| Intangible drilling costs/dry hole costs | | | | | | | | |
| Self-charged passive interest expense | | | | | | | | |
| Guaranteed payments | | | | | | | | |
| Section 179 and carryover | | | | | | | | |
| Disallowed section 179 expense | | | | | | | | |
| Excess farm loss | | | | | | | | |
| 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) | | | | | | | | |
| FORM 4797 | | | | | | | | |
| Section 1231 gain (loss) | | | | | | | | |
| Section 179 recapture on disposition | | | | | | | | |
| SCHEDULE D | | | | | | | | |
| Net short-term cap. gain (loss) | | | | | | | | |
| Net long-term cap. gain (loss) | | | | | | | | |
| Section 1256 contracts & straddles | | | | | | | | |
| FORM 4952 | | | | | | | | |
| Investment interest expense - Sch. A | | | | | | | | |
| Other net investment income | | | | | | | | |
| ITEMIZED DEDUCTIONS | | | | | | | | |
| Charitable contributions | | | | | | | | |
| Deductions related to portfolio income | | | | | | | | |
| Other | | | | | | | | |

REDACTED

SCHEDULE E

Name OLEN D. GREENBERG

Passthrough GG & CC PROPERTIES, LLC

PARTNERSHIP

| OTHER PASSIVE | K-1 Input | Prior Year Unallowed Basis Loss | Disallowed Due to Basis Limitation | Prior Year Unallowed At-Risk Loss | Disallowed Due to At-Risk | Prior Year Passive Loss | Disallowed Passive Loss | Tax Return |
|--|-----------|---------------------------------|------------------------------------|-----------------------------------|---------------------------|-------------------------|-------------------------|------------|
| INTEREST AND DIVIDENDS | | | | | | | | |
| Interest income | | | | | | | | |
| Interest from U.S. bonds | | | | | | | | |
| Ordinary dividends | | | | | | | | |
| Qualified dividends | | | | | | | | |
| Tax-exempt interest income | | | | | | | | |
| FORM 0251 | | | | | | | | |
| Depreciation adjustment after 12/31/85 | | | | | | | | |
| Adjusted gain or loss | | | | | | | | |
| Beneficiary's AMT adjustment | | | | | | | | |
| Depletion (other than oil) | | | | | | | | |
| Other | | | | | | | | |
| MISCELLANEOUS | | | | | | | | |
| Self-employment earnings (loss)/Wages | | | | | | | | |
| Gross farming & fishing inc | | | | | | | | |
| Royalties | | | | | | | | |
| Royalty expenses/depletion | | | | | | | | |
| Undistributed capital gains credit | | | | | | | | |
| Backup withholding | | | | | | | | |
| Credit for estimated tax | | | | | | | | |
| Cancellation of debt | | | | | | | | |
| Medical insurance - 1040 | | | | | | | | |
| Dependent care benefits | | | | | | | | |
| Retirement plans | | | | | | | | |
| Qualified production activities income | | | | | | | | |
| Passthrough adjustment to Form 1040 | | | | | | | | |
| Penalty on early withdrawal of savings | | | | | | | | |
| NOL | | | | | | | | |
| Other taxes/recapture of credits | | | | | | | | |
| Credits | | | | | | | | |
| Casualty and theft loss | | | | | | | | |

REDACTED

INCOME FROM PASSTHROUGH STATEMENT, PAGE 1

2014

SCHEDULE E

Name **OLEN D. GREENBERG**
 Passthrough **EARDEN SELF STORAGE**
 PARTNERSHIP

SSN#

| OTHER PASSIVE | K-1 Input | Prior Year Unallowed Basis Loss | Disallowed Due to Basis Limitation | Prior Year Unallowed At-Risk Loss | Disallowed Due to At-Risk | Prior Year Passive Loss | Disallowed Passive Loss | Tax Return |
|--|-----------|---------------------------------|------------------------------------|-----------------------------------|---------------------------|-------------------------|-------------------------|------------|
| SCHEDULE E, PAGE 2 | | | | | | | | |
| Ordinary business income (loss) | | | | | | | | |
| Rental real estate income (loss) | | | | | | | | |
| Other net rental income (loss) | | | | | | | | |
| Intangible drilling costs/dry hole costs | | | | | | | | |
| Self-charged passive interest expense | | | | | | | | |
| Guaranteed payments | | | | | | | | |
| Section 179 and carryover | | | | | | | | |
| Disallowed section 179 expense | | | | | | | | |
| Excess farm loss | | | | | | | | |
| 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) | | | | | | | | |
| FORM 4797 | | | | | | | | |
| Section 1231 gain (loss) | | | | | | | | |
| Section 179 recapture on disposition | | | | | | | | |
| SCHEDULE D | | | | | | | | |
| Net short-term cap. gain (loss) | | | | | | | | |
| Net long-term cap. gain (loss) | | | | | | | | |
| Section 1256 contracts & straddles | | | | | | | | |
| FORM 4952 | | | | | | | | |
| Investment interest expense - Sch. A | | | | | | | | |
| Other net investment income | | | | | | | | |
| ITEMIZED DEDUCTIONS | | | | | | | | |
| Charitable contributions | | | | | | | | |
| Deductions related to portfolio income | | | | | | | | |
| Other | | | | | | | | |

REDACTED

SCHEDULE E

Name GLEN D. GREENBERG

Passthrough HARDEN SELF STORAGE PARTNERSHIP

| OTHER PASSIVE | K-1 Input | Prior Year Unallowed Basis Loss | Disallowed Due to Basis Limitation | Prior Year Unallowed At-Risk Loss | Disallowed Due to At-Risk | Prior Year Passive Loss | Disallowed Passive Loss | Tax Return |
|--|-----------|---------------------------------|------------------------------------|-----------------------------------|---------------------------|-------------------------|-------------------------|------------|
| INTEREST AND DIVIDENDS | | | | | | | | |
| Interest Income | | | | | | | | |
| Interest from U.S. bonds | | | | | | | | |
| Ordinary dividends | | | | | | | | |
| Qualified dividends | | | | | | | | |
| Tax-exempt interest income | | | | | | | | |
| FORM 6251 | | | | | | | | |
| Depreciation adjustment after 12/31/86 | | | | | | | | |
| Adjusted gain or loss | | | | | | | | |
| Beneficiary's AMT adjustment | | | | | | | | |
| Depletion (other than oil) | | | | | | | | |
| Other | | | | | | | | |
| MISCELLANEOUS | | | | | | | | |
| Self-employment earnings (loss)/Wages | | | | | | | | |
| Gross farming & fishing inc | | | | | | | | |
| Royalties | | | | | | | | |
| Royalty expenses/depletion | | | | | | | | |
| Undistributed capital gains credit | | | | | | | | |
| Backup withholding | | | | | | | | |
| Credit for estimated tax | | | | | | | | |
| Cancellation of debt | | | | | | | | |
| Medical insurance - 1040 | | | | | | | | |
| Dependent care benefits | | | | | | | | |
| Retirement plans | | | | | | | | |
| Qualified production activities income | | | | | | | | |
| Passthrough adjustment to Form 1040 | | | | | | | | |
| Penalty on early withdrawal of savings | | | | | | | | |
| NOL | | | | | | | | |
| Other taxes/recapture of credits | | | | | | | | |
| Credits | | | | | | | | |
| Casualty and theft loss | | | | | | | | |

REDACTED

INCOME FROM PASSTHROUGH STATEMENT, PAGE 1

2014

SCHEDULE E

Name OLEN D. GREENBERG
 Passthrough 268 COLLEGE STREET, LLC
 PARTNERSHIP

S

TAXPAYER

| OTHER PASSIVE | K-1 Input | Prior Year Unallowed Basis Loss | Disallowed Due to Basis Limitation | Prior Year Unallowed At-Risk Loss | Disallowed Due to At-Risk | Prior Year Passive Loss | Disallowed Passive Loss | Tax Return |
|--|-----------|---------------------------------|------------------------------------|-----------------------------------|---------------------------|-------------------------|-------------------------|------------|
| SCHEDULE E, PAGE 2 | | | | | | | | |
| Ordinary business income (loss) | | | | | | | | |
| Rental real estate income (loss) | | | | | | | | |
| Other net rental income (loss) | | | | | | | | |
| Intangible drilling costs/dry hole costs | | | | | | | | |
| Self-charged passive interest expense | | | | | | | | |
| Guaranteed payments | | | | | | | | |
| Section 179 and carryover | | | | | | | | |
| Disallowed section 179 expense | | | | | | | | |
| Excess farm loss | | | | | | | | |
| 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) | | | | | | | | |
| FORM 4797 | | | | | | | | |
| Section 1231 gain (loss) | | | | | | | | |
| Section 179 recapture on disposition | | | | | | | | |
| SCHEDULE D | | | | | | | | |
| Net short-term cap. gain (loss) | | | | | | | | |
| Net long-term cap. gain (loss) | | | | | | | | |
| Section 1256 contracts & straddles | | | | | | | | |
| FORM 4952 | | | | | | | | |
| Investment interest expense - Sch. A | | | | | | | | |
| Other net investment income | | | | | | | | |
| ITEMIZED DEDUCTIONS | | | | | | | | |
| Charitable contributions | | | | | | | | |
| Deductions related to portfolio income | | | | | | | | |
| Other | | | | | | | | |

REDACTED

INCOME FROM PASSTHROUGH STATEMENT, PAGE 2

2014

SCHEDULE E

Name OLEN D. GREENBERG

SSN/EIN 049-46-6267

Partthrough 268 COLLEGE STREET, LLC

ID 06-1527385

TAXPAYER

PARTNERSHIP

| OTHER PASSIVE | K-1 Input | Prior Year Unallowed Basis Loss | Disallowed Due to Basis Limitation | Prior Year Unallowed At Risk Loss | Disallowed Due to At Risk | Prior Year Passive Loss | Disallowed Passive Loss | Tax Return |
|--|-----------|---------------------------------|------------------------------------|-----------------------------------|---------------------------|-------------------------|-------------------------|------------|
| INTEREST AND DIVIDENDS | | | | | | | | |
| Interest Income | | | | | | | | |
| Interest from U.S. bonds | | | | | | | | |
| Ordinary dividends | | | | | | | | |
| Qualified dividends | | | | | | | | |
| Tax-exempt interest income | | | | | | | | |
| FORM 6251 | | | | | | | | |
| Depreciation adjustment after 12/31/86 | 1,972. | | | | | | | 1,972. |
| Adjusted gain or loss | | | | | | | | |
| Beneficiary's AMT adjustment | | | | | | | | |
| Depletion (other than oil) | | | | | | | | |
| Other | | | | | | | | |
| MISCELLANEOUS | | | | | | | | |
| Self-employment earnings (loss)/Wages | | | | | | | | |
| Gross farming & fishing Inc | | | | | | | | |
| Royalties | | | | | | | | |
| Royalty expenses/depletion | | | | | | | | |
| Undistributed capital gains credit | | | | | | | | |
| Backup withholding | | | | | | | | |
| Credit for estimated tax | | | | | | | | |
| Cancellation of debt | | | | | | | | |
| Medical insurance - 1040 | | | | | | | | |
| Dependent care benefits | | | | | | | | |
| Retirement plans | | | | | | | | |
| Qualified production activities income | | | | | | | | |
| Passthrough adjustment to Form 1040 | | | | | | | | |
| Penalty on early withdrawal of savings | | | | | | | | |
| NOL | | | | | | | | |
| Other taxes/recapture of credits | | | | | | | | |
| Credits | | | | | | | | |
| Casualty and theft loss | | | | | | | | |

SCHEDULE E

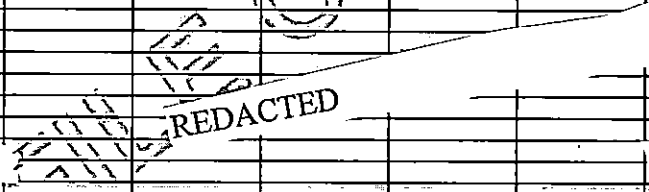
Name **OLEN D. GREENBERG**

Passthrough **TRIPLE TEREAT ASSOCIATES**

PARTNERSHIP

TAXPAYER

| OTHER PASSIVE | K-1 Input | Prior Year Unallowed Basis Loss | Disallowed Due to Basis Limitation | Prior Year Unallowed At Risk Loss | Disallowed Due to At Risk | Prior Year Passive Loss | Disallowed Passive Loss | Tax Return |
|--|-----------|---------------------------------|------------------------------------|-----------------------------------|---------------------------|-------------------------|-------------------------|------------|
| SCHEDULE E, PAGE 2 | | | | | | | | |
| Ordinary business income (loss) | | | | | | | | |
| Rental real estate income (loss) | | | | | | | | |
| Other net rental income (loss) | | | | | | | | |
| Intangible drilling costs/dry hole costs | | | | | | | | |
| Self-charged passive interest expense | | | | | | | | |
| Guaranteed payments | | | | | | | | |
| Section 179 and carryover | | | | | | | | |
| Disallowed section 179 expense | | | | | | | | |
| Excess farm loss | | | | | | | | |
| 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) | | | | | | | | |
| FORM 4797 | | | | | | | | |
| Section 1231 gain (loss) | | | | | | | | |
| Section 179 recapture on disposition | | | | | | | | |
| SCHEDULE D | | | | | | | | |
| Net short-term cap. gain (loss) | | | | | | | | |
| Net long-term cap. gain (loss) | | | | | | | | |
| Section 1256 contracts & straddles | | | | | | | | |
| FORM 4952 | | | | | | | | |
| Investment interest expense - Sch. A | | | | | | | | |
| Other net investment income | | | | | | | | |
| ITEMIZED DEDUCTIONS | | | | | | | | |
| Charitable contributions | | | | | | | | |
| Deductions related to portfolio income | | | | | | | | |
| Other | | | | | | | | |



SCHEDULE E

Name **OLEY D. GREENBERG**

SS: _____

Passthrough **TRIPLE TREAT ASSOCIATES**

TAXPAYER _____

PARTNERSHIP

| OTHER PASSIVE | K-1 Input | Prior Year Unallowed Basis Loss | Disallowed Due to Basis Limitation | Prior Year Unallowed At-Risk Loss | Disallowed Due to At-Risk | Prior Year Passive Loss | Disallowed Passive Loss | Tax Return |
|--|-----------|---------------------------------|------------------------------------|-----------------------------------|---------------------------|-------------------------|-------------------------|------------|
| INTEREST AND DIVIDENDS | | | | | | | | |
| Interest Income | | | | | | | | |
| Interest from U.S. bonds | | | | | | | | |
| Ordinary dividends | | | | | | | | |
| Qualified dividends | | | | | | | | |
| Tax-exempt interest income | | | | | | | | |
| FORM 6251 | | | | | | | | |
| Depreciation adjustment after 12/31/85 | | | | | | | | |
| Adjusted gain or loss | | | | | | | | |
| Beneficiary's AMT adjustment | | | | | | | | |
| Depletion (other than oil) | | | | | | | | |
| Other | | | | | | | | |
| MISCELLANEOUS | | | | | | | | |
| Self-employment earnings (loss)/Wages | | | | | | | | |
| Gross farming & fishing inc. | | | | | | | | |
| Royalties | | | | | | | | |
| Royalty expenses/depletion | | | | | | | | |
| Undistributed capital gains credit | | | | | | | | |
| Backup withholding | | | | | | | | |
| Credit for estimated tax | | | | | | | | |
| Cancellation of debt | | | | | | | | |
| Medical insurance - 1040 | | | | | | | | |
| Dependent care benefits | | | | | | | | |
| Retirement plans | | | | | | | | |
| Qualified production activities income | | | | | | | | |
| Passthrough adjustment to Form 1040 | | | | | | | | |
| Penalty on early withdrawal of savings | | | | | | | | |
| NOL | | | | | | | | |
| Other taxes/recapture of credits | | | | | | | | |
| Credits | | | | | | | | |
| Casualty and theft loss | | | | | | | | |

REDACTED

INCOME FROM PASSTHROUGH STATEMENT, PAGE 1

2014

SCHEDULE E

Name OLEV D. GREENBERG
 Passthrough XDT ASSOCIATES, LLC
 PARTNERSHIP

TAXPAYER

| NONPASSIVE | K-1 Input | Prior Year Unallowed Basis Loss | Disallowed Due to Basis Limitation | Prior Year Unallowed At-Risk Loss | Disallowed Due to At-Risk | Prior Year Passive Loss | Disallowed Passive Loss | Tax Return |
|--|-----------|---------------------------------|------------------------------------|-----------------------------------|---------------------------|-------------------------|-------------------------|------------|
| SCHEDULE E, PAGE 2 | | | | | | | | |
| Ordinary business income (loss) | | | | | | | | |
| Rental real estate income (loss) | | | | | | | | |
| Other net rental income (loss) | | | | | | | | |
| Intangible drilling costs/dry hole costs | | | | | | | | |
| Self-charged passive interest expense | | | | | | | | |
| Guaranteed payments | | | | | | | | |
| Section 179 and carryover | | | | | | | | |
| Disallowed section 179 expense | | | | | | | | |
| Excess farm loss | | | | | | | | |
| 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) | | | | | | | | |
| FORM 4797 | | | | | | | | |
| Section 1231 gain (loss) | | | | | | | | |
| Section 179 recapture on disposition | | | | | | | | |
| SCHEDULE D | | | | | | | | |
| Net short-term cap. gain (loss) | | | | | | | | |
| Net long-term cap. gain (loss) | | | | | | | | |
| Section 1256 contracts & straddles | | | | | | | | |
| FORM 4952 | | | | | | | | |
| Investment interest expense - Sch. A | | | | | | | | |
| Other net investment income | | | | | | | | |
| ITEMIZED DEDUCTIONS | | | | | | | | |
| Charitable contributions | | | | | | | | |
| Deductions related to portfolio income | | | | | | | | |
| Other | | | | | | | | |

REDACTED

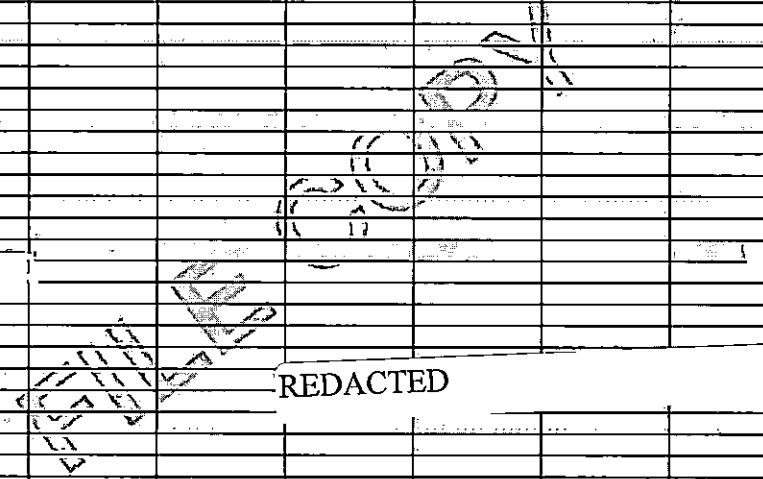
INCOME FROM PASSTHROUGH STATEMENT, PAGE 2

2014

SCHEDULE E

Name GLEN D. GREENBERG
 Passthrough EDT ASSOCIATES, LLC
 PARTNER/SEIP

| NONPASSIVE | K-1 Input | Prior Year Unallowed Basis Loss | Disallowed Due to Basis Limitation | Prior Year Unallowed At-Risk Loss | Disallowed Due to At-Risk | Prior Year Passive Loss | Disallowed Passive Loss | Tax Return |
|--|-----------|---------------------------------|------------------------------------|-----------------------------------|---------------------------|-------------------------|-------------------------|------------|
| INTEREST AND DIVIDENDS | | | | | | | | |
| Interest Income | | | | | | | | |
| Interest from U.S. bonds | | | | | | | | |
| Ordinary dividends | | | | | | | | |
| Qualified dividends | | | | | | | | |
| Tax-exempt interest income | | | | | | | | |
| FORM 9261 | | | | | | | | |
| Depreciation adjustment after 12/31/85 | | | | | | | | |
| Adjusted gain or loss | | | | | | | | |
| Beneficiary's AMT adjustment | | | | | | | | |
| Depletion (other than oil) | | | | | | | | |
| Other | | | | | | | | |
| MISCELLANEOUS | | | | | | | | |
| Self-employment earnings (loss) | | | | | | | | |
| Gross farming & fishing Inc | | | | | | | | |
| Royalties | | | | | | | | |
| Royalty expenses/depletion | | | | | | | | |
| Undistributed capital gains credit | | | | | | | | |
| Backup withholding | | | | | | | | |
| Credit for estimated tax | | | | | | | | |
| Cancellation of debt | | | | | | | | |
| Medical insurance - 1040 | | | | | | | | |
| Dependent care benefits | | | | | | | | |
| Retirement plans | | | | | | | | |
| Qualified production activities income | | | | | | | | |
| Passthrough adjustment to Form 1040 | | | | | | | | |
| Penalty on early withdrawal of savings | | | | | | | | |
| NOL | | | | | | | | |
| Other taxes/recapture of | | | | | | | | |
| Credits | | | | | | | | |
| Casualty and theft loss | | | | | | | | |



2014 DEPRECIATION AND AMORTIZATION REPORT
 COMMERCIAL REAL ESTATE - 34 RACCIO PAR

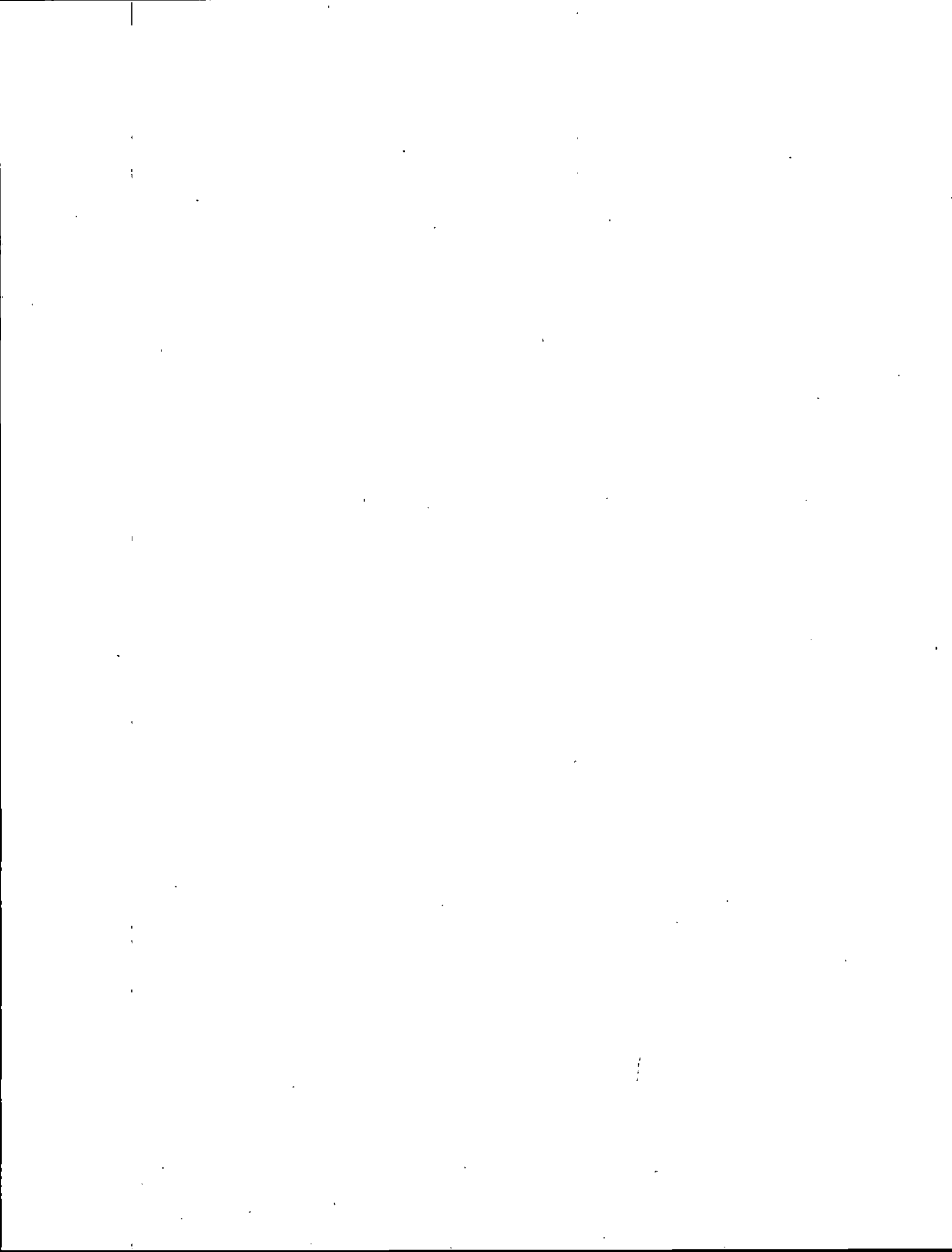
SCHEDULE E- 1

| 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 | COMMERCIAL BUILDING | 062901SL | | | | | | | | | | |
| 2 | LAND | 062901L | | | | | | | | | | |
| 3 | INTANGIBLE ASSET | 062901 | | | | | | | | | | |
| | TOTAL SCH E DEPR. & AMORTIZATION | | | | | | | | | | | |
| REDACTED | | | | | | | | | | | | |

439102
05-01-14

(D) - Asset disposed

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



**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.
► 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)

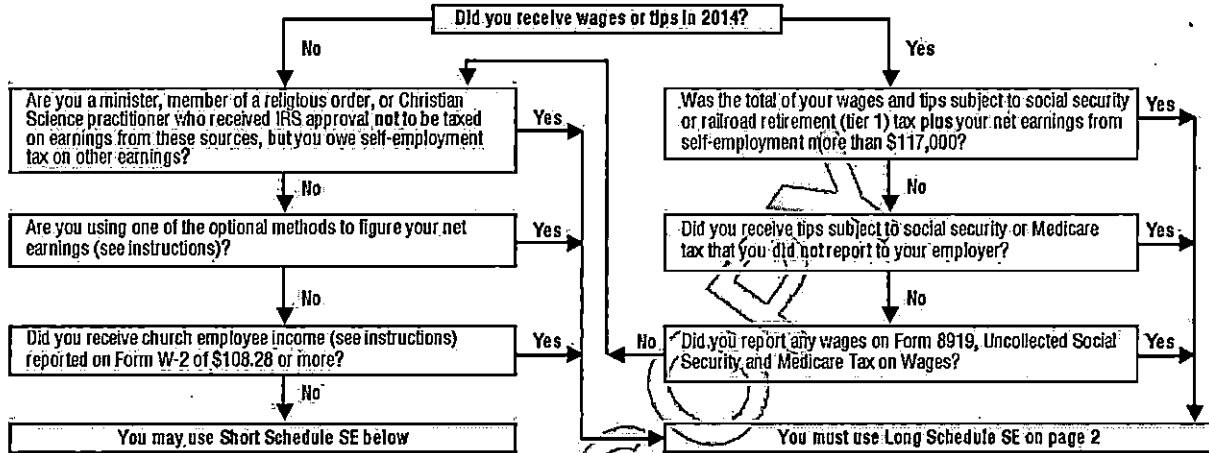
Social security number of person with self-employment income

GLEN D. GREENBERG

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 STMT 17 | 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 | Self-employment tax. If the amount on line 4 is: <ul style="list-style-type: none"> • \$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 | Deduction for one-half of self-employment tax. Multiply line 5 by 50% (.50). Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27 | |

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

Schedule SE (Form 1040) 2014

General Business Credit

▶ Information about Form 3800 and its separate instructions is at www.irs.gov/irm3800.
 ▶ You must attach all pages of Form 3800, pages 1, 2, and 3, to your tax return.

Identifying number

GLEN D. GREENBERG

Part I Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (T.M.T.)
 (See instructions and complete Part(s) III before Parts I and II)

| | | | |
|---|--|---|---|
| 1 | General business credit from line 2 of all Parts III with box A checked | | 1 |
| 2 | Passive activity credits from line 2 of all Parts III with box B checked | 2 | |
| 3 | Enter the applicable passive activity credits allowed for 2014 (see instructions) | | 3 |
| 4 | Carryforward of general business credit to 2014. Enter the amount from line 2 of Part III with box C checked. See instructions for statement to attach | | 4 |
| 5 | Carryback of general business credit from 2015. Enter the amount from line 2 of Part III with box D checked | | 5 |
| 6 | Add lines 1, 3, 4, and 5 | | 6 |

Part II Allowable Credit

| | | | |
|-----|---|-----|-----|
| 7 | Regular tax before credits: • Individuals. Enter the sum of the amounts from Form 1040, lines 44 and 46; or the sum of the amounts from Form 1040 NR, lines 42 and 44 • Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 2; or the applicable line of your return • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b; or the amount from the applicable line of your return | | 7 |
| 8 | Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 35 • Corporations. Enter the amount from Form 4626, line 14 • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56 | | 8 |
| 9 | Add lines 7 and 8 | | 9 |
| 10a | Foreign tax credit | 10a | |
| b | Certain allowable credits (see instructions) | 10b | |
| c | Add lines 10a and 10b | | 10c |
| 11 | Net income tax. Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16 | | 11 |
| 12 | Net regular tax. Subtract line 10c from line 7. If zero or less, enter -0- | 12 | |
| 13 | Enter 25% (.25) of the excess, if any, of line 12 over \$25,000 (see instructions) | 13 | |
| 14 | Tentative minimum tax: • Individuals. Enter the amount from Form 6251, line 33 • Corporations. Enter the amount from Form 4626, line 12 • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54 | | |
| 15 | Enter the greater of line 13 or line 14 | | 15 |
| 16 | Subtract line 15 from line 11. If zero or less, enter -0- | | 16 |
| 17 | Enter the smaller of line 6 or line 16 C corporations: See the line 17 instructions if there has been an ownership change, acquisition, or reorganization. | | 17 |

LHA For Paperwork Reduction Act Notice, see separate instructions.

Form 3800 (2014)

Part II Allowable Credit (Continued)

Note. If you are not required to report any amounts on lines 22 or 24 below, skip lines 18 through 25 and enter -0- on line 26.

| | | |
|----|--|----|
| 18 | Multiply line 14 by 75% (.75) (see instructions) | 18 |
| 19 | Enter the greater of line 13 or line 18 | 19 |
| 20 | Subtract line 19 from line 11. If zero or less, enter -0- | 20 |
| 21 | Subtract line 17 from line 20. If zero or less, enter -0- | 21 |
| 22 | Combine the amounts from line 3 of all Parts III with box A, C, or D checked | 22 |
| 23 | Passive activity credit from line 3 of all Parts III with box B checked | 23 |
| 24 | Enter the applicable passive activity credit allowed for 2014 (see instructions) | 24 |
| 25 | Add lines 22 and 24 | 25 |
| 26 | Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25 | 26 |
| 27 | Subtract line 13 from line 11. If zero or less, enter -0- | 27 |
| 28 | Add lines 17 and 26 | 28 |
| 29 | Subtract line 28 from line 27. If zero or less, enter -0- | 29 |
| 30 | Enter the general business credit from line 5 of all Parts III with box A checked | 30 |
| 31 | Reserved | 31 |
| 32 | Passive activity credits from line 5 of all Parts III with box B checked | 32 |
| 33 | Enter the applicable passive activity credits allowed for 2014 (see instructions) | 33 |
| 34 | Carryforward of business credit to 2014. Enter the amount from line 5 of Part III with box C checked and line 6 of Part III with box G checked. See instructions for statement to attach | 34 |
| 35 | Carryback of business credit from 2015. Enter the amount from line 5 of Part III with box D checked (see instructions) | 35 |
| 36 | Add lines 30, 33, 34, and 35 | 36 |
| 37 | Enter the smaller of line 29 or line 36 | 37 |
| 38 | Credit allowed for the current year. Add lines 28 and 37. Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36, see instructions) as indicated below or on the applicable line of your return: <ul style="list-style-type: none"> • Individuals. Form 1040, line 54, or Form 1040NR, line 51 • Corporations. Form 1120, Schedule J, Part I, line 5c • Estates and trusts. Form 1041, Schedule G, line 2b | 38 |

Name(s) shown on return

GLEN D. GREENBERG

Part III General Business Credits or Eligible Small Business Credits (see instructions)

Complete a separate Part III for each box checked below. (see instructions)

- A General Business Credit From a Non-Passive Activity E Reserved
- B General Business Credit From a Passive Activity F Reserved
- C General Business Credit Carryforwards G Eligible Small Business Credit Carryforwards
- D General Business Credit Carrybacks H Reserved

I If you are filing more than one Part III with box A or B checked, complete and attach first an additional Part III combining amounts from all Parts III with box A or B checked. Check here if this is the consolidated Part III

| (a) Description of credit | (b) If claiming the credit from a pass-through entity, enter the EIN | (c) Enter the appropriate amount |
|---|--|----------------------------------|
| Note. On any line where the credit is from more than one source, a separate Part III is needed for each pass-through entity. | | |
| 1a Investment (Form 3468, Part II only) (attach Form 3468) | 1a | |
| b Reserved | 1b | |
| c Increasing research activities (Form 6765) | 1c | |
| d Low-income housing (Form 8586, Part I only) | 1d | |
| e Disabled access (Form 8826) (see instructions for limitation) | 1e | |
| f Renewable electricity, refined coal, and Indian coal production (Form 8835) | 1f | |
| g Indian employment (Form 8845) | 1g | |
| h Orphan drug (Form 8820) | 1h | |
| i New markets (Form 8874) | 1i | |
| j Small employer pension plan startup costs (Form 8881) (see instructions for limitation) | 1j | |
| k Employer-provided child care facilities and services (Form 8882) (see instructions for limitation) | 1k | |
| l Biodiesel and renewable diesel fuels (attach Form 8864) | 1l | |
| m Low sulfur diesel fuel production (Form 8896) | 1m | |
| n Distilled spirits (Form 8906) | 1n | |
| o Nonconventional source fuel (Form 8907) | 1o | |
| p Energy efficient home (Form 8908) | 1p | |
| q Energy efficient appliance (Form 8909) | 1q | |
| r Alternative motor vehicle (Form 8910) | 1r | |
| s Alternative fuel vehicle refueling property (Form 8911) | 1s | |
| t Reserved | 1t | |
| u Mine rescue team training (Form 8923) | 1u | |
| v Agricultural chemicals security (Form 8931) (see instructions for limitation) | 1v | |
| w Employer differential wage payments (Form 8932) | 1w | |
| x Carbon dioxide sequestration (Form 8933) | 1x | |
| y Qualified plug-in electric drive motor vehicle (Form 8936) | 1y | |
| z Qualified plug-in electric vehicle (carryforward only) | 1z | |
| aa New hire retention (carryforward only) | 1aa | |
| bb General credits from an electing large partnership (Schedule K-1 (Form 1065-B)) | 1bb | |
| zz Other | 1zz | |
| 2 Add lines 1a through 1zz and enter here and on the applicable line of Part I | 2 | |
| 3 Enter the amount from Form 8844 here and on the applicable line of Part II | 3 | |
| 4a Investment (Form 3468, Part III) (attach Form 3468) | 4a | |
| b Work opportunity (Form 5884) | 4b | |
| c Biofuel producer (Form 6478) | 4c | |
| d Low-income housing (Form 8586, Part II) | 4d | |
| e Renewable electricity, refined coal, and Indian coal production (Form 8835) | 4e | |
| f Employer social security and Medicare taxes paid on certain employee tips (Form 8846) | 4f | |
| g Qualified railroad track maintenance (Form 8900) | 4g | |
| h Small employer health insurance premiums (Form 8941) | 4h | |
| i Reserved | 4i | |
| j Reserved | 4j | |
| z Other | 4z | |
| 5 Add lines 4a through 4z and enter here and on the applicable line of Part II | 5 | |
| 6 Add lines 2, 3, and 5 and enter here and on the applicable line of Part II | 6 | |

Name(s) shown on return

GLEN D. GREENBERG

Part III General Business Credits or Eligible Small Business Credits (see instructions)

Complete a separate Part III for each box checked below. (see instructions)

- A [X] General Business Credit From a Non-Passive Activity
B [] General Business Credit From a Passive Activity
C [] General Business Credit Carryforwards
D [] General Business Credit Carrybacks
E [] Reserved
F [] Reserved
G [] Eligible Small Business Credit Carryforwards
H [] Reserved

If you are filing more than one Part III with box A or B checked, complete and attach first an additional Part III combining amounts from all Parts III with box A or B checked. Check here if this is the consolidated Part III

Note. On any line where the credit is from more than one source, a separate Part III is needed for each pass-through entity.

Table with columns: (a) Description of credit, (b) If claiming the credit from a pass-through entity, enter the EIN, (c) Enter the appropriate amount. Rows include 1a Investment, 1b Reserved, 1c Increasing research activities, etc.

Name(s) shown on return

GLEN D. GREENBERG

Part III General Business Credits or Eligible Small Business Credits (see instructions)

Complete a separate Part III for each box checked below. (see instructions)

- A [X] General Business Credit From a Non-Passive Activity
B [] General Business Credit From a Passive Activity
C [] General Business Credit Carryforwards
D [] General Business Credit Carrybacks
E [] Reserved
F [] Reserved
G [] Eligible Small Business Credit Carryforwards
H [] Reserved

I If you are filing more than one Part III with box A or B checked, complete and attach first an additional Part III combining amounts from all Parts III with box A or B checked. Check here if this is the consolidated Part III

Table with columns: (a) Description of credit, (b) If claiming the credit from a pass-through entity, enter the EIN, (c) Enter the appropriate amount. Rows include Investment (Form 3468), Research activities, Low-income housing, etc.

Form **4797**

Department of the Treasury
Internal Revenue Service
Name(s) shown on return

Sales of Business Property
(Also Involuntary Conversions and Recapture Amounts
Under Sections 179 and 280F(b)(2))
▶ Attach to your tax return.

▶ Information about Form 4797 and its separate instructions is at www.irs.gov/form4797.

OMB No. 1545-0184

2014

Attachment
Sequence No. 27

Identifying number

GLEN D. GREENBERG

1 Enter the gross proceeds from sales or exchanges reported to you for 2014 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 1

Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft—Most Property Held More Than 1 Year (see instructions)

| (a) Description of property | (b) Date acquired (mo., day, yr.) | (c) Date sold (mo., day, yr.) | (d) Gross sales price | (e) Depreciation allowed or allowable since acquisition | (f) Cost or other basis, plus improvements and expense of sale | (g) Gain or (loss) Subtract (f) from the sum of (d) and (e) |
|-----------------------------|-----------------------------------|-------------------------------|-----------------------|---|--|---|
| 2 | | | | | | |
| | | | | | | |
| | | | | | | |

| | | |
|---|---|---|
| 3 | Gain, if any, from Form 4684, line 39 | 3 |
| 4 | Section 1231 gain from installment sales from Form 6252, line 26 or 37 | 4 |
| 5 | Section 1231 gain or (loss) from like-kind exchanges from Form 8824 | 5 |
| 6 | Gain, if any, from line 32, from other than casualty or theft | 6 |
| 7 | Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows: Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below. Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below. | 7 |
| 8 | Nonrecaptured net section 1231 losses from prior years (see instructions) | 8 |
| 9 | Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return (see instructions) | 9 |

Part II Ordinary Gains and Losses (see instructions)

10 Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):

| | | | | |
|---------------------|----------|----------|--|--|
| KDT ASSOCIATES, LLC | | | | |
| EIN#46-5062531 | 04/01/14 | 12/31/14 | | |
| | | | | |

| | | | |
|----|--|-----|-----|
| 11 | Loss, if any, from line 7 | 11 | () |
| 12 | Gain, if any, from line 7 or amount from line 8, if applicable | 12 | |
| 13 | Gain, if any, from line 31 | 13 | |
| 14 | Net gain or (loss) from Form 4684, lines 31 and 38a | 14 | |
| 15 | Ordinary gain from installment sales from Form 6252, line 25 or 36 | 15 | |
| 16 | Ordinary gain or (loss) from like-kind exchanges from Form 8824 | | |
| 17 | Combine lines 10 through 16 | | |
| 18 | For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below: a If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(i), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from "Form 4797, line 18a." See instructions b Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14 | 18a | |

LHA For Paperwork Reduction Act Notice, see separate instructions.

Form 4797 (2014)

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

| 19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property: | | (b) Date acquired (mo., day, yr.) | (c) Date sold (mo., day, yr.) |
|--|---|-----------------------------------|-------------------------------|
| A | | | |
| B | | | |
| C | | | |
| D | | | |
| These columns relate to the properties on lines 19A through 19D. | | Property A | Property B |
| | | Property C | Property D |
| 20 | Gross sales price (Note: See line 1 before completing.) | 20 | |
| 21 | Cost or other basis plus expense of sale | 21 | |
| 22 | Depreciation (or depletion) allowed or allowable | 22 | |
| 23 | Adjusted basis. Subtract line 22 from line 21 | 23 | |
| 24 | Total gain. Subtract line 23 from line 20 | 24 | |
| 25 If section 1245 property: | | | |
| a | Depreciation allowed or allowable from line 22 | 25a | |
| b | Enter the smaller of line 24 or 25a | 25b | |
| 26 If section 1250 property. If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291. | | | |
| a | Additional depreciation after 1975 (see instructions) | 26a | |
| b | Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions) | 26b | |
| c | Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e | 26c | |
| d | Additional depreciation after 1969 and before 1976 | 26d | |
| e | Enter the smaller of line 26c or 26d | 26e | |
| f | Section 291 amount (corporations only) | 26f | |
| g | Add lines 26b, 26e, and 26f | 26g | |
| 27 If section 1252 property. Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership). | | | |
| a | Soil, water, and land clearing expenses | 27a | |
| b | Line 27a multiplied by applicable percentage | 27b | |
| c | Enter the smaller of line 24 or 27b | 27c | |
| 28 If section 1254 property: | | | |
| a | Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions) | 28a | |
| b | Enter the smaller of line 24 or 28a | 28b | |
| 29 If section 1255 property: | | | |
| a | Applicable percentage of payments excluded from income under section 126 (see instructions) | 29a | |
| b | Enter the smaller of line 24 or 29a (see instructions) | 29b | |

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

| | | |
|----|---|----|
| 30 | Total gains for all properties. Add property columns A through D, line 24 | 30 |
| 31 | Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13 | 31 |
| 32 | Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6 | 32 |

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less (see instructions)

| | (a) Section 179 | (b) Section 280F(b)(2) |
|----|---|------------------------|
| 33 | Section 179 expense deduction or depreciation allowable in prior years | 33 |
| 34 | Recomputed depreciation (see instructions) | 34 |
| 35 | Recapture amount. Subtract line 34 from line 33. See the instructions for where to report | 35 |

Form **5329**

Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts

OMB No. 1545-0074

2014

Attachment
Sequence No. 29

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040 or Form 1040NR.

▶ Information about Form 5329 and its separate instructions is at www.irs.gov/form5329.

Name of individual subject to additional tax. If married filing jointly, see instructions.
GLEN D. GREENBERG Your social security number

| | | |
|---|--|---|
| 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 | Apt. no. |
| | City, town or post office, state, and ZIP code. If you have a foreign address, also complete the spaces below. | If this is an amended return, check here <input type="checkbox"/> |
| | Foreign country name | Foreign province/state/county |
| | | Foreign postal code |

If you only owe the additional 10% tax on early distributions, you may be able to report this tax directly on Form 1040, line 59, or Form 1040NR, line 57, without filing Form 5329. See the instructions for Form 1040, line 59, or for Form 1040NR, line 57.

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 59, or Form 1040NR, line 57 <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 59, or Form 1040NR, line 57 | 8 | |

Part III Additional Tax on Excess Contributions to Traditional IRAs

Complete this part if you contributed more to your traditional IRAs for 2014 than is allowable or you had an amount on line 17 of your 2013 Form 5329.

| | | |
|--|----|--|
| 9 Enter your excess contributions from line 16 of your 2013 Form 5329 (see instructions). If zero, go to line 15 | 9 | |
| 10 If your traditional IRA contributions for 2014 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0- | 10 | |
| 11 2014 traditional IRA distributions included in income (see instructions) | 11 | |
| 12 2014 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 2014 (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, 2014 (including 2014 contributions made in 2015). Include this amount on Form 1040, line 59, or Form 1040NR, line 57 | 17 | |

Part IV Additional Tax on Excess Contributions to Roth IRAs

Complete this part if you contributed more to your Roth IRAs for 2014 than is allowable or you had an amount on line 25 of your 2013 Form 5329.

| | | |
|---|----|--|
| 18 Enter your excess contributions from line 24 of your 2013 Form 5329 (see instructions). If zero, go to line 23 | 18 | |
| 19 If your Roth IRA contributions for 2014 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0- | 19 | |
| 20 2014 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 2014 (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, 2014 (including 2014 contributions made in 2015). Include this amount on Form 1040, line 59, or Form 1040NR, line 57 | 25 | |

Part V Additional Tax on Excess Contributions to Coverdell ESAs

Complete this part if the contributions to your Coverdell ESAs for 2014 were more than is allowable or you had an amount on line 33 of your 2013 Form 5329.

| | | | |
|----|---|----|----|
| 26 | Enter the excess contributions from line 32 of your 2013 Form 5329 (see instructions). If zero, go to line 31 | | 26 |
| 27 | If the contributions to your Coverdell ESAs for 2014 were less than the maximum allowable contribution, see instructions. Otherwise, enter -0- | 27 | |
| 28 | 2014 distributions from your Coverdell ESAs (see instructions) | 28 | |
| 29 | Add lines 27 and 28 | | 29 |
| 30 | Prior year excess contributions. Subtract line 29 from line 26. If zero or less, enter -0- | | 30 |
| 31 | Excess contributions for 2014 (see instructions) | | 31 |
| 32 | Total excess contributions. Add lines 30 and 31 | | 32 |
| 33 | Additional tax. Enter 6% (.06) of the smaller of line 32 or the value of your Coverdell ESAs on December 31, 2014 (including 2014 contributions made in 2015). Include this amount on Form 1040, line 59, or Form 1040NR, line 57 | | 33 |

Part VI Additional Tax on Excess Contributions to Archer MSAs

Complete this part if you or your employer contributed more to your Archer MSAs for 2014 than is allowable or you had an amount on line 41 of your 2013 Form 5329.

| | | | |
|----|--|----|----|
| 34 | Enter the excess contributions from line 40 of your 2013 Form 5329 (see instructions). If zero, go to line 39 | | 34 |
| 35 | If the contributions to your Archer MSAs for 2014 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0- | 35 | |
| 36 | 2014 distributions from your Archer MSAs from Form 8853, line 8 | 36 | |
| 37 | Add lines 35 and 36 | | 37 |
| 38 | Prior year excess contributions. Subtract line 37 from line 34. If zero or less, enter -0- | | 38 |
| 39 | Excess contributions for 2014 (see instructions) | | 39 |
| 40 | Total excess contributions. Add lines 38 and 39 | | 40 |
| 41 | Additional tax. Enter 6% (.06) of the smaller of line 40 or the value of your Archer MSAs on December 31, 2014 (including 2014 contributions made in 2015). Include this amount on Form 1040, line 59, or Form 1040NR, line 57 | | 41 |

Part VII Additional Tax on Excess Contributions to Health Savings Accounts (HSAs)

Complete this part if you, someone on your behalf, or your employer contributed more to your HSAs for 2014 than is allowable or you had an amount on line 49 of your 2013 Form 5329.

| | | | |
|----|---|----|----|
| 42 | Enter the excess contributions from line 48 of your 2013 Form 5329. If zero, go to line 47 | | 42 |
| 43 | If the contributions to your HSAs for 2014 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0- | 43 | |
| 44 | 2014 distributions from your HSAs from Form 8889, line 16 | 44 | |
| 45 | Add lines 43 and 44 | | 45 |
| 46 | Prior year excess contributions. Subtract line 45 from line 42. If zero or less, enter -0- | | 46 |
| 47 | Excess contributions for 2014 (see instructions) | | 47 |
| 48 | Total excess contributions. Add lines 46 and 47 | | 48 |
| 49 | Additional tax. Enter 6% (.06) of the smaller of line 48 or the value of your HSAs on December 31, 2014 (including 2014 contributions made in 2015). Include this amount on Form 1040, line 59, or Form 1040NR, line 57 | | 49 |

Part VIII Additional Tax on Excess Accumulation in Qualified Retirement Plans (Including IRAs)

Complete this part if you did not receive the minimum required distribution from your qualified retirement plan.

| | | | |
|----|--|--|----|
| 50 | Minimum required distribution for 2014 (see instructions) | | 50 |
| 51 | Amount actually distributed to you in 2014 | | 51 |
| 52 | Subtract line 51 from line 50. If zero or less, enter -0- | | 52 |
| 53 | Additional tax. Enter 50% (.50) of line 52. Include this amount on Form 1040, line 59, or Form 1040NR, line 57 | | 53 |

Under penalties of perjury, I declare that I have examined this form, including accompanying attachments, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign Here Only If You Are Filing This Form by Itself and Not With Your Tax Return

Your signature _____ Date _____

Paid Preparer Use Only

| | | | | |
|----------------------------|----------------------|------|---|------|
| Print/Type preparer's name | Preparer's signature | Date | Check <input type="checkbox"/> if self-employed | PTIN |
| Firm's name | Firm's EIN | | Phone no. | |
| Firm's address | | | | |

Alternative Minimum Tax - Individuals

Information about Form 6251 and its separate instructions is at www.irs.gov/form6251.
 Attach to Form 1040 or Form 1040NR.

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

Your social security number

GLEN D. GREENBERG

Part I Alternative Minimum Taxable Income

| | |
|--|----|
| 1 If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise, enter the amount from Form 1040, line 38, and go to line 7. (If less than zero, enter as a negative amount) | 1 |
| 2 Medical and dental. If you or your spouse was 65 or older, enter the smaller of Schedule A (Form 1040), line 4, or 2.5% (.025) of Form 1040, line 38. If zero or less, enter -0- | 2 |
| 3 Taxes from Schedule A (Form 1040), line 9 | 3 |
| 4 Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions for this line | 4 |
| 5 Miscellaneous deductions from Schedule A (Form 1040), line 27 | 5 |
| 6 If Form 1040, line 38, is \$152,525 or less, enter -0-. Otherwise, see instructions | 6 |
| 7 Tax refund from Form 1040, line 10 or line 21 | 7 |
| 8 Investment interest expense (difference between regular tax and AMT) | 8 |
| 9 Depletion (difference between regular tax and AMT) | 9 |
| 10 Net operating loss deduction from Form 1040, line 21. Enter as a positive amount | 10 |
| 11 Alternative tax net operating loss deduction | 11 |
| 12 Interest from specified private activity bonds exempt from the regular tax | 12 |
| 13 Qualified small business stock (7% of gain excluded under section 1202) | 13 |
| 14 Exercise of incentive stock options (excess of AMT income over regular tax income) | 14 |
| 15 Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A) | 15 |
| 16 Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6) | 16 |
| 17 Disposition of property (difference between AMT and regular tax gain or loss) | 17 |
| 18 Depreciation on assets placed in service after 1986 (difference between regular tax and AMT) STMT 20 | 18 |
| 19 Passive activities (difference between AMT and regular tax income or loss) SEE STATEMENT 18 | 19 |
| 20 Loss limitations (difference between AMT and regular tax income or loss) | 20 |
| 21 Circulation costs (difference between regular tax and AMT) | 21 |
| 22 Long-term contracts (difference between AMT and regular tax income) | 22 |
| 23 Mining costs (difference between regular tax and AMT) | 23 |
| 24 Research and experimental costs (difference between regular tax and AMT) | 24 |
| 25 Income from certain installment sales before January 1, 1987 | 25 |
| 26 Intangible drilling costs preference | 26 |
| 27 Other adjustments, including income-based related adjustments | 27 |
| 28 Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28 is more than \$242,450, see instructions.) | 28 |

Part II Alternative Minimum Tax (AMT)

| | |
|---|----|
| 29 Exemption. (If you were under age 24 at the end of 2014, see instructions.) IF your filing status is... AND line 28 is not over... THEN enter on line 29... Single or head of household \$117,300 \$52,800 Married filing jointly or qualifying widow(er) 156,500 82,100 Married filing separately 78,250 41,050 STMT 19 | 29 |
| If line 28 is over the amount shown above for your filing status, see instructions. | |
| 30 Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 31, 33, and 35, and go to line 34 | 30 |
| 31 If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on page 2 and enter the amount from line 84 here. • All others: If line 30 is \$182,500 or less (\$91,250 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,650 (\$1,825 if married filing separately) from the result. | 31 |
| 32 Alternative minimum tax foreign tax credit (see instructions) | 32 |
| 33 Tentative minimum tax. Subtract line 32 from line 31 | 33 |
| 34 Add Form 1040, line 44 (minus any tax from Form 4972), and Form 1040, line 46. Subtract from the result any foreign tax credit from Form 1040, line 48. If you used Sch J to figure your tax on Form 1040, line 44, refigure that tax without using Schedule J before completing this line (see instructions) | 34 |
| 35 AMT. Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45 | 35 |

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.

Table with 2 columns: Description of tax computation steps (lines 36-64) and corresponding line numbers. Includes instructions for calculating capital gains tax based on Form 1040 and Schedule D data.

ALTERNATIVE MINIMUM TAX RECONCILIATION REPORT

Name(s) Social Security Number

GLEN D. GREENBERG

| Form Name | Description | Income | Adjustment | | | | Form 6251 Other Adjustment |
|-----------|------------------------|--------|--------------------|--------------------|--------------------|--------------------|----------------------------|
| | | | Form 6251, Line 17 | Form 6251, Line 18 | Form 6251, Line 19 | Form 6251, Line 20 | |
| K1- | OWL SHOP, LLC | | | | | | |
| | * REGULAR INCOME | | | | | | |
| | DEPR ADJ | | | | | | |
| | * AMT NET INCOME | | | | | | |
| K1- | GG & CC PROPERTIES, LL | | | | | | |
| | * REGULAR INCOME | | | | | | |
| | PAL CARRYOVER | | | | | | |
| | AMT PAL CARRYOVER | | | | | | |
| | PAL DISALLOWED | | | | | | |
| | AMT PAL DISALLOWED | | | | | | |
| | * AMT NET INCOME | | | | | | |
| K1- | 268 COLLEGE STREET, LL | | | | | | |
| | * REGULAR INCOME | | | | | | |
| | PAL CARRYOVER | | | | | | |
| | AMT PAL CARRYOVER | | | | | | |
| | AMT ADJUSTMENTS | | | | | | |
| | PAL DISALLOWED | | | | | | |
| | AMT PAL DISALLOWED | | | | | | |
| | * AMT NET INCOME | | | | | | |

REDACTED

ALTERNATIVE MINIMUM TAX RECONCILIATION REPORT

Name(s)

Social Security Number

GLEN D. GREENBERG

| Form Name | Description | Income | Adjustment | | | | Form 6251 Other Adjustment |
|-----------|--------------------------|--------|--------------------|--------------------|--------------------|--------------------|----------------------------|
| | | | Form 6251, Line 17 | Form 6251, Line 18 | Form 6251, Line 19 | Form 6251, Line 20 | |
| K1- | HAMDEN SELF STORAGE | | | | | | |
| | * REGULAR INCOME | | | | | | |
| | AMT ADJUSTMENTS | | | | | | |
| | * AMT NET INCOME | | | | | | |
| K1- | TRIPLE THREAT ASSOCIATES | | | | | | |
| | * REGULAR INCOME | | | | | | |
| | PAL DISALLOWED | | | | | | |
| | AMT PAL DISALLOWED | | | | | | |
| | * AMT NET INCOME | | | | | | |
| E- | COMMERCIAL REAL ESTATE | | | | | | |
| | 34 RACCIO PARK DRIV. | | | | | | |
| | * REGULAR INCOME | | | | | | |
| | PAL CARRYOVER | | | | | | |
| | AMT PAL CARRYOVER | | | | | | |
| | PAL DISALLOWED | | | | | | |
| | AMT PAL DISALLOWED | | | | | | |
| | * AMT NET INCOME | | | | | | |
| | ** TOTAL ADJ & PREF ** | | | | | | |

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 Total income. 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 Additional tax. Multiply line 20 by 10% (.10). Include this amount in the total on Form 1040, line 62, or Form 1040NR, line 60. On the dotted line next to Form 1040, line 62, or Form 1040NR, line 60, enter "HDHP" and the amount | 21 | |

FILE COPY

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.

Attachment
Sequence No. 71

Name(s) shown on return

GLEN D. GREENBERG

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 | 1 | | |
| 2 Unreported tips from Form 4137, line 6 | 2 | | |
| 3 Wages from Form 8919, line 6 | 3 | | |
| 4 Add lines 1 through 3 | 4 | | |
| 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 | 5 | | |
| 6 Subtract line 5 from line 4. If 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.) | 8 | | |
| 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 | 9 | | |
| 10 Enter the amount from line 4 | 10 | | |
| 11 Subtract line 10 from line 9. If zero or less, enter -0- | 11 | | |
| 12 Subtract line 11 from line 8. If 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 (RRTA) Compensation

| | | | |
|--|----|--|--|
| 14 Railroad retirement (RRTA) compensation and tips from Form(s) W-2, box 14 (see instructions) | 14 | | |
| 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 | 15 | | |
| 16 Subtract line 15 from line 14. If zero or less, enter -0- | 16 | | |
| 17 Additional Medicare Tax on railroad retirement (RRTA) 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 62, (Form 1040NR, 1040-PR, and 1040-SS filers, see instructions) and go to Part V | 18 | | |
|---|----|--|--|

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 | 19 | | |
| 20 Enter the amount from line 1 | 20 | | |
| 21 Multiply line 20 by 1.45% (.0145). This is your regular Medicare tax withholding on Medicare wages | 21 | | |
| 22 Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages | 22 | | |
| 23 Additional Medicare Tax withholding on railroad retirement (RRTA) 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 64 (Form 1040NR, 1040-PR, and 1040-SS filers, see instructions) | 24 | | |

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

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to your tax return.

▶ Information about Form 8960 and its separate instructions is at www.irs.gov/form8960.

Attachment
Sequence No. 72

Name(s) shown on your tax return
GLEN D. GREENBERG

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

| | | | |
|----|---|----|----|
| 1 | Taxable interest (see instructions) | | 1 |
| 2 | Ordinary dividends (see instructions) | | 2 |
| 3 | Annuities (see instructions) | | 3 |
| 4a | Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions) | 4a | 4c |
| b | Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions) STATEMENT 21 | 4b | |
| c | Combine lines 4a and 4b | | |
| 5a | Net gain or loss from disposition of property (see instructions) | 5a | 5d |
| b | Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions) | 5b | |
| c | Adjustment from disposition of partnership interest or S corporation stock (see instructions) | 5c | |
| d | Combine lines 5a through 5c | | |
| 6 | Adjustments to investment income for certain CFCs and PFICs (see instructions) | | 6 |
| 7 | Other modifications to investment income (see instructions) SEE STATEMENT 22 | | 7 |
| 8 | Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7 | | 8 |

Part II Investment Expenses Allocable to Investment Income and Modifications

| | | | |
|----|---|---------|----|
| 9a | Investment interest expenses (see instructions) | 9a | 9d |
| b | State, local, and foreign income tax (see instructions) | 9b 465. | |
| c | Miscellaneous investment expenses (see instructions) | 9c | |
| d | Add lines 9a, 9b, and 9c | | |
| 10 | Additional modifications (see instructions) | | 10 |
| 11 | Total deductions and modifications. Add lines 9d and 10 | | 11 |

Part III Tax Computation

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

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Form 8960 (2014)

Lines 5a-5d - Net Gains and Losses Worksheet

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| | (A) Capital gains/(losses) Form 1040, Line 13, or Form 1041, Line 4 | (B) Ordinary gains/(losses) Form 1040, Line 14, or Form 1041, Line 7 | Total of columns (A) + (B) |
|--|--|---|------------------------------|
| 1. Beginning Net Gains and Losses | | | |
| 2. Gains and Losses excluded from Net Investment Income, use current year amounts for lines 2a-2g and 2i. | | | |
| (a) Enter net gains from the disposition of property used in a non-section 1411 trade or business (enter as negative amounts): Name of Trade or Business _____ Amount _____ _____ (_____) (_____) _____ (_____) (_____) | | | |
| (b) Enter net losses from the disposition of property used in a non-section 1411 trade or business (enter as positive amounts): Name of Trade or Business _____ Amount _____ SEE STATEMENT 23 | | | |
| (c) Enter net losses from a former passive activity (FPA) allowed by reason of section 469(f)(1)(A) _____ | | | |
| (d) Gains recognized in the current year for payments received on an installment sale obligation or private annuity for the disposition of property used in a non-section 1411 trade or business _____ | | | |
| (e) Enter the net gain attributable to the net unrealized appreciation (NUA) in employer securities _____ | | | |
| (f) In the case of a QEF (other than a QEF held in a section 1411 trade or business) with respect to which a section 1411-10(g) election is not in effect, enter the amount treated as long-term capital gain for regular income tax purposes under section 1293(a)(1)(B) _____ | | | |
| (g) Enter any other gains and losses included in net investment income that are not otherwise reported on Form 8960 and any other gains and losses excluded from net investment income reported on line 5a (enter excluded gains as a negative number and excluded losses as a positive number) _____ | | | |
| (h) Enter the amount reported on line 2(i) of this worksheet from your prior tax year return calculations. Enter as a positive no. _____ | | | |
| (i) If you do not have a capital loss carryover to next year, then skip this line and go to line 2(j). Otherwise, enter the lesser of (i)(1) or (i)(2) as a negative number _____ (i)(1) If the sum of the amounts reported on lines 2(a)-2(h) and line 3(d); column (A), is greater than zero, enter that amount here. Otherwise, enter -0- on line 2(i) and go to line 2(j) _____ OR (i)(2) The amount of capital loss carried over to next year (Schedule D (Form 1040), line 16, less the amount allowed as a current deduction on Schedule D (Form 1040), line 21) entered as a positive number _____ | | | |
| (j) Sum of lines 2(a)-2(i) _____ | | | Enter this amount on line 5b |
| 3. Adjustment for Gains and Losses attributable to the disposition of interests in partnerships and S corporations _____ | | | Enter this amount on line 5c |
| Add lines 1, 2(j) and 3 _____ | | | Enter this amount on line 5d |

423261, 01-13-15

Line 7 - Deduction Recoveries Worksheet

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1. Enter total amount of recovery included in gross income 1. 0.

- Do not include recoveries of items that are included in net investment income in the year of recovery (included on lines 1-6).
- Do not include recoveries of items if the amount relates to a deduction taken in a tax year beginning before 2013.
- Do not include recoveries of items if the amount relates to a deduction taken in a tax year beginning after 2012, and you were not subject to the NIIT solely because your MAGI was below the applicable threshold.

CAUTION *This rule does not apply if you incurred a net operating loss (NOL) in such year, and a portion of such NOL constitutes a section 1411 NOL.*

2. Amount of the recovery that would have been included in gross income but for the application of the tax benefit rule under section 111 2. 0.

3. Total amount of recovery (add lines 1 and 2) 3. 0.

4. Enter the percentage of the deduction allocated to net investment income in the prior year. (If the deduction was not allocated between investment income and non-investment income, enter 100%.) 4. 0.

5. Enter the lesser of (a) line 3 multiplied by line 4, or (b) the total amount deducted on the prior year Form 8960 attributable to item recovered (after any deduction limitations imposed by section 67 or 68) 5. 0.

Calculation of recoveries when the deduction is not taken into account in computing your section 1411 NOL

6. Multiply line 5 by .038 6. 0.

7. Enter the amount of net investment income in the year of the deduction (previous year's Form 8960, line 12, unless line 12 is zero, then previous year's Form 8960, line 8 minus line 11) 7. 0.

8. Add the amount of line 6 to line 7 8. 0.

9. Using the previous year's Form 8960, recalculate the NIIT for the year of the deduction by replacing the amount reported on line 12 with the amount reported on line 8 of this worksheet (do not use the net investment income reported on that year's Form 8960, line 12). Enter your recalculated NIIT here 9. 0.

10. Enter the NIIT reported for the year of the deduction 10. 0.

11. Subtract line 10 from line 9 11. 0.

12. Enter the smaller of line 6 or line 11 12. 0.

13. Divide line 12 by 3.8% (line 12 ÷ .038). Enter the result here and include on Form 8960, line 7 **AMOUNT FULLY TAXED. LINE 12 EQUALS** 13. 0.

Calculation of recoveries when the deduction is taken into account in computing your section 1411 NOL

14. Enter the amount of the section 1411 NOL in the year of the deduction (entered as a positive number) 14. 0.

15. Enter the amount of the section 1411 NOL in the year of the deduction recomputed without the amount on line 5 (entered as a positive number, but not less than zero) 15. 0.

16. Subtract line 15 from line 14. Enter the result here and include on Form 8960, line 7 16. 0.

Lines 9 and 10 - Application of Itemized Deduction Limitations on Deductions Properly Allocable to Investment Income Worksheet

Keep for Your Records

Part I - Application of Section 67 to Deductions Properly Allocable to Investment Income

1. Enter the amount of Miscellaneous Itemized Deductions properly allocable to investment income before any itemized deduction limitations (Description and Form 8960 line number where they will be reported):

| | Description | Line | Amount |
|-----|-----------------|------|--------|
| (a) | INVESTMENT FEES | 9C | |
| (b) | | | |

2. Enter the total of all items listed in line 1
3. Enter the amount of all Miscellaneous Itemized Deductions after the application of the section 67 limitation (Schedule A (Form 1040), line 27)
4. Enter the lesser of the total reported on line 2 or line 3

Part II - Application of Section 67 Limitation to Specific Deductions

| (A) | | | (B) | | (C) | |
|---|------|--------|---|--|---|--|
| Reenter the amounts and descriptions from Part I, line 1: | | | IF line 3 is less than line 2, THEN divide line 3 by line 2 AND enter the amount in column (B). | | IF amounts reported on Part I, lines 2 and 4 are equal, THEN enter 1.00 in column (B). Multiply the individual amounts in column (A) by the amount in column (B). | |
| Description | Line | Amount | | | | |
| (a) | | | X | | | |
| (b) | | | X | | | |

TIP: *Individuals* - Use the amounts in column (C) on Part III, line 1, to determine the amount of these deductions that are allowable after the application of the section 68 limitation.
Estates or trusts - Enter the amounts in column (C) in the appropriate location on lines 9 and 10. Do not complete Parts III or IV of this worksheet.

Lines 9 and 10 - Application of Itemized Deduction Limitations on Deductions Properly Allocable to Investment Income Worksheet -

Keep for Your Records

continued

Part III - Application of Section 68 to deductions properly allocable to investment income (Individuals Only)

1. Enter the amount of Miscellaneous Itemized Deductions properly allocable to investment income from column (C) of Part II:

| Description | Line | Amount |
|-------------|-------|--------|
| (a) _____ | _____ | _____ |
| (b) _____ | _____ | _____ |

2. Enter the amount of state, local, and foreign income taxes that are properly allocable to investment income 2. _____

3. Enter the amounts of other Itemized Deductions subject to the section 68 limitation and properly allocable to investment income before any itemized deduction limitations (Description and Form 8960 line number):

| Description | Line | Amount |
|-------------|-------|--------|
| (a) _____ | _____ | _____ |
| (b) _____ | _____ | _____ |

4. Enter the total deductions properly allocable to investment income subject to the section 68 limitation. Enter the sum of lines 1 through 3 4. _____

5. Enter the amount of total itemized deductions reported on Form 1040, line 40 5. _____

6. Enter all other itemized deductions allowed but not subject to the section 68 deduction limitation:

| | | |
|--|-----------|-------|
| (a) Investment Interest Expense | _____ | _____ |
| (b) Casualty Losses (other than losses described in section 165(c)(1)) | _____ | _____ |
| (c) Medical Expenses | _____ | _____ |
| (d) Gambling Losses | _____ | _____ |
| (e) Total of lines 6(a) through 6(d) | 6e. _____ | _____ |

7. Subtract line 6e from line 5 7. _____

8. Enter the lesser of line 7 or line 4 8. _____

TIP This is the amount of itemized deductions that are properly allocable to investment income after the application of the sections 67 and 68 deduction limitations. Use Part IV of this worksheet to reconcile this amount to the individual deduction amounts reported on Form 8960, lines 9 and 10.

Part IV - Reconciliation of Schedule A Deductions to Form 8960, lines 9 and 10 (Individuals Only)

| (A) | (B) | (C) |
|--|--|---|
| Reenter the amounts and descriptions from Part III, lines 1 - 3. | IF Part III, line 8 is less than Part III, line 4, THEN divide line 8 by line 4 AND enter the amount in column (B). IF the amounts reported on Part III, lines 4 and 8 are equal, THEN enter 1.00 in column (B). | Multiply the individual amounts in column (A) by the amount in column (B). Enter these amounts in the appropriate location on lines 9 and 10. |
| Miscellaneous Itemized Deductions properly allocable to investment income: | | |
| 1. (a) _____ | X _____ | _____ |
| (b) _____ | X _____ | _____ |
| 2. State, local, and foreign income taxes | X _____ | _____ |
| Itemized Deductions Subject to Section 68 included on Line 3 of Part III: | | |
| 3. (a) _____ | X _____ | _____ |
| (b) _____ | X _____ | _____ |

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

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Name(s) **GLEN D. GREENBERG** Your social security number or EIN

Part I Investment Income Section 6013(g) election
 Regulations section 1.1411-10(g) election

| | | | |
|----|---|----|----|
| 1 | Taxable interest (Form 1040, line 8a; or Form 1041, line 1) | | 1 |
| 2 | Ordinary dividends (Form 1040, line 9a; or Form 1041, line 2a) | | 2 |
| 3 | Annuities from nonqualified plans | | 3 |
| 4a | Rental real estate, royalties, partnerships, S corporations, trusts, etc. (Form 1040, line 17; or Form 1041, line 5) | 4a | |
| b | Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business | 4b | |
| c | Combine lines 4a and 4b | | 4c |
| 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 | 5a | |
| b | Net gain or loss from disposition of property that is not subject to net investment income tax | 5b | |
| c | Adjustment from disposition of partnership interest or S corporation stock | 5c | |
| d | Combine lines 5a through 5c | | 5d |
| 6 | Changes in investment income for certain CFCs and PFICs | | 6 |
| 7 | Other modifications to investment income | | 7 |
| 8 | Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7 | | 8 |

Part II State Income Tax Pro-ration for 2014 Income Tax Payments

| | | | |
|----|--|------------------|----|
| 9 | State total income | | 9 |
| 10 | State income tax payments for 2014 | SEE STATEMENT 24 | 10 |
| 11 | 2014 state income tax payments attributable to investment income, line 8 divided by line 9 times line 10 | | 11 |

Part III State Income Tax Pro-ration for 2013 Estimate Payments Made in 2014

| | | | |
|----|---|--|----|
| 12 | State estimate payments for 2013 | | 12 |
| 13 | Percent of state income taxes attributable to investment income for 2013 | | 13 |
| 14 | 2013 state estimate payments attributable to investment income. Line 12 times line 13 | | 14 |

Part IV State Income Tax Pro-ration for Balance of Prior Years Tax Plus Extension Payments Paid in 2014

| | | | |
|----|--|--|----|
| 15 | Balance of prior years tax plus extension payments paid in 2014 | | 15 |
| 16 | Percent of state income taxes attributable to investment income for 2013 | | 16 |
| 17 | Balance of prior years tax and extension payments attributable to investment income. Line 15 times line 16 | | 17 |

Part V Reduction of State Tax Deduction

| | | | |
|----|---|--|----|
| 18 | Reduction of state tax deduction | | 18 |
| 19 | Percent of state income taxes attributable to investment income for 2013 | | 19 |
| 20 | Reduction of state tax deduction attributable to investment income. Line 18 times line 19 | | 20 |

Part VI Total State Income Tax Payments Attributable to Investment Income

| | | | |
|----|---|--|----|
| 21 | Combine lines 11, 14, 17 and 20. Carry to Form 8960, Line 9 Worksheet, Part III, line 2 | | 21 |
|----|---|--|----|

Form **8801**

Department of the Treasury
Internal Revenue Service (99)

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

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

OMB No. 1545-1073

2014

Attachment
Sequence No. 74

Name(s) shown on return

Identifying number

GLEN D. GREENBERG

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"> If for 2013 you filed Form 2555 or 2555-EZ, see instructions for the amount to enter. 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. 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. | 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 | Net minimum tax on exclusion items. Subtract line 14 from line 13. If zero or less, enter -0- | 15 |

LHA For Paperwork Reduction Act Notice, see Instructions.

Form 8801 (2014)

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 | 2013 credit carryforward. 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 | Minimum tax credit. 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 | Credit carryforward to 2015. Subtract line 25 from line 21. Keep a record of this amount because you may use it in future years | 26 |

Form 8801 (2014)

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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.

| | |
|--|--|
| <p>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.</p> | |
| 27 | <p>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</p> <p>Caution. If for 2013 you filed Form 1040NR, 1041, 2555, or 2555-EZ, see the instructions before completing lines 28, 29, and 30.</p> |
| 28 | <p>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*</p> <p>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.</p> |
| 29 | <p>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)</p> |
| 30 | <p>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</p> |
| 31 | <p>Enter the smaller of line 27 or line 30</p> |
| 32 | <p>Subtract line 31 from line 27</p> |
| 33 | <p>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</p> |
| 34 | <p>Enter:</p> <ul style="list-style-type: none"> • \$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. <p>Form 1040NR filers, see instructions</p> |
| 35 | <p>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</p> |
| 36 | <p>Subtract line 35 from line 34. If zero or less, enter -0</p> |
| 37 | <p>Enter the smaller of line 27 or line 28</p> |
| 38 | <p>Enter the smaller of line 36 or line 37</p> |
| 39 | <p>Subtract line 38 from line 37</p> |
| 40 | <p>Enter:</p> <ul style="list-style-type: none"> • \$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. <p>Form 1040NR filers, see instructions</p> |
| 41 | <p>Enter the amount from line 36</p> |
| 42 | <p>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</p> |

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)).

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Passive Activity Loss Limitations

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions.
▶ Attach to Form 1040 or Form 1041.

2014
Attachment
Sequence No. 88

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

Name(s) shown on return: **GLEN D. GREENBERG** Identifying number: _____

Part I 2014 Passive Activity Loss Caution: Complete Worksheets 1, 2, and 3 before completing Part I.

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

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

Commercial Revitalization Deductions From Rental Real Estate Activities

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

All Other Passive Activities

| | | |
|--|----|----|
| 3a Activities with net income (enter the amount from Worksheet 3, column (a)) | 3a | |
| b Activities with net loss (enter the amount from Worksheet 3, column (b)) | 3b | |
| c Prior years unallowed losses (enter the amount from Worksheet 3, column (c)) | 3c | |
| d Combine lines 3a, 3b, and 3c | | 3d |

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 | 5 | |
| 6 Enter \$150,000. If married filing separately, see instructions | 6 | |
| 7 Enter modified adjusted gross income, but not less than zero (see instructions) 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. | 7 | |
| 8 Subtract line 7 from line 6 | 8 | |
| 9 Multiply line 8 by 50% (.5). Do not enter more than \$25,000. If married filing separately, see instructions | 9 | |
| 10 Enter the smaller of line 5 or line 9 | 10 | 0. |

Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities

Note: Enter all numbers in Part III as positive amounts. See the example for Part II in the instructions.

| | | |
|---|----|--|
| 11 Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions | 11 | |
| 12 Enter the loss from line 4 | 12 | |
| 13 Reduce line 12 by the amount on line 10 | 13 | |
| 14 Enter the smallest of line 2c (treated as a positive amount), line 11, or line 13 | 14 | |

Part IV Total Losses Allowed

| | | |
|--|----|------------------|
| 15 Add the income, if any, on lines 1a and 3a and enter the total | 15 | |
| 16 Total losses allowed from all passive activities for 2014. Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return | 16 | SEE STATEMENT 29 |

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 |
| | | | | | |
| | | | | | |
| | | | | | |
| SEE ATTACHED STATEMENT FOR WORKSHEET 1 | | | | | |
| Total. Enter on Form 8582, lines 1a, 1b, and 1c | | | | | |

Worksheet 2 - For Form 8582, Lines 2a and 2b (See instructions.)

| Name of activity | (a) Current year deductions (line 2a) | (b) Prior year unallowed deductions (line 2b) | (c) Overall loss |
|--|---------------------------------------|---|------------------|
| | | | |
| | | | |
| | | | |
| Total. Enter on Form 8582, lines 2a and 2b | | | |

Worksheet 3 - For Form 8582, Lines 3a, 3b, and 3c (See instructions.)

| Name of activity | Current year | | Prior years | Overall gain or loss | |
|---|--------------------------|------------------------|------------------------------|----------------------|----------|
| | (a) Net income (line 3a) | (b) Net loss (line 3b) | (c) Unallowed loss (line 3c) | (d) Gain | (e) Loss |
| | | | | | |
| | | | | | |
| | | | | | |
| SEE ATTACHED STATEMENT FOR WORKSHEET 3 | | | | | |
| Total. Enter on Form 8582, lines 3a, 3b, and 3c | | | | | |

Worksheet 4 - Use this worksheet if an amount is shown on Form 8582, line 10 or 14 (See instructions.)

| Name of activity | Form or schedule and line number to be reported on (see instructions) | (a) Loss | (b) Ratio | (c) Special allowance | (d) Subtract column (c) from column (a) |
|------------------|---|----------|-----------|-----------------------|---|
| | | | | | |
| | | | | | |
| | | | | | |
| Total | | | | | |

Worksheet 5 - Allocation of Unallowed Losses (See instructions.)

| Name of activity | Form or schedule and line number to be reported on (see instructions) | (a) Loss | (b) Ratio | (c) Unallowed loss |
|---|---|----------|-----------|--------------------|
| | | | | |
| | | | | |
| | | | | |
| SEE ATTACHED STATEMENT FOR WORKSHEET 5 | | | | |
| Total | | | | |

419762 01-15-15

Worksheet 6 - Allowed Losses (See instructions.)

| Name of activity | Form or schedule and line number to be reported on (see instructions) | (a) Loss | (b) Unallowed loss | (c) Allowed loss |
|---|---|----------|--------------------|------------------|
| | | | | |
| | | | | |
| | | | | |
| SEE ATTACHED STATEMENT FOR WORKSHEET 6 | | | | |

Total

Worksheet 7 - Activities With Losses Reported on Two or more forms or Schedules (See instructions.)

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

Form 8582 (2014)

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

Name(s) shown on return

Identifying number

GLEN D. GREENBERG

Part I 2014 Passive Activity Loss Caution: Complete Worksheets 1, 2, and 3 before completing Part I.

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

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

| | | | |
|---|----|---|----|
| Commercial Revitalization Deductions From Rental Real Estate Activities | | | |
| 2a: Commercial revitalization deductions from Worksheet 2, column (a) | 2a | | |
| b: Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b) | 2b | (| |
| c: Add lines 2a and 2b | | | 2c |

| | | | |
|---|----|---|----|
| All Other Passive Activities | | | |
| 3a: Activities with net income (enter the amount from Worksheet 3, column (a)) | 3a | | |
| b: Activities with net loss (enter the amount from Worksheet 3, column (b)) | 3b | (| |
| c: Prior years unallowed losses (enter the amount from Worksheet 3, column (c)) | 3c | (| |
| d: Combine lines 3a, 3b, and 3c | | | 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 | | | 5 |
| 6: Enter \$150,000. If married filing separately, see instructions | | | |
| 7: Enter modified adjusted gross income, but not less than zero (see instructions) Note: If line 7 is greater than or equal to line 6, skip lines 8 and 9; enter -0- on line 10. Otherwise, go to line 8. | 7 | | |
| 8: Subtract line 7 from line 6 | 8 | | |
| 9: Multiply line 8 by 50% (.5). Do not enter more than \$25,000. If married filing separately, see instructions | | | 9 |
| 10: Enter the smaller of line 5 or line 9 | | | 10 |

If line 2c is a loss, go to Part III. Otherwise, go to line 15.

Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities

Note: Enter all numbers in Part III as positive amounts. See the example for Part II in the instructions.

| | | | |
|--|--|--|----|
| 11: Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions | | | 11 |
| 12: Enter the loss from line 4 | | | 12 |
| 13: Reduce line 12 by the amount on line 10 | | | 13 |
| 14: Enter the smallest of line 2c (treated as a positive amount), line 11, or line 13 | | | 14 |

Part IV Total Losses Allowed

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

SEE STATEMENT 35

ALTERNATIVE MINIMUM TAX

Form 8582 (2014) **GLEN D. GREENBERG**

Page 2

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 |
| | | | | | |
| | | | | | |
| | | | | | |
| SEE ATTACHED STATEMENT FOR WORKSHEET 1 | | | | | |
| Total: Enter on Form 8582, lines 1a, 1b, and 1c | | | | | |

Worksheet 2 - For Form 8582, Lines 2a and 2b (See instructions.)

| Name of activity | (a) Current year deductions (line 2a) | (b) Prior year unallowed deductions (line 2b) | (c) Overall loss |
|--|---------------------------------------|---|------------------|
| | | | |
| | | | |
| | | | |
| Total: Enter on Form 8582, lines 2a and 2b | | | |

Worksheet 3 - For Form 8582, Lines 3a, 3b, and 3c (See instructions.)

| Name of activity | Current year | | Prior years | Overall gain or loss | |
|---|--------------------------|------------------------|------------------------------|----------------------|----------|
| | (a) Net income (line 3a) | (b) Net loss (line 3b) | (c) Unallowed loss (line 3c) | (d) Gain | (e) Loss |
| | | | | | |
| | | | | | |
| | | | | | |
| SEE ATTACHED STATEMENT FOR WORKSHEET 3 | | | | | |
| Total: Enter on Form 8582, lines 3a, 3b, and 3c | | | | | |

Worksheet 4 - Use this worksheet if an amount is shown on Form 8582, line 10 or 14 (See instructions.)

| Name of activity | Form or schedule and line number to be reported on (see instructions) | (a) Loss | (b) Ratio | (c) Special allowance | (d) Subtract column (c) from column (a) |
|------------------|---|----------|-----------|-----------------------|---|
| | | | | | |
| | | | | | |
| | | | | | |
| Total | | | | | |

Worksheet 5 - Allocation of Unallowed Losses (See instructions.)

| Name of activity | Form or schedule and line number to be reported on (see instructions) | (a) Loss | (b) Ratio | (c) Unallowed loss |
|---|---|----------|-----------|--------------------|
| | | | | |
| | | | | |
| | | | | |
| SEE ATTACHED STATEMENT FOR WORKSHEET 5 | | | | |

Total

ALTERNATIVE MINIMUM TAX

Form 8582 (2014) **GLEN D. GREENBERG**

Page 3

Worksheet 6 - Allowed Losses (See instructions.)

| Name of activity | Form or schedule and line number to be reported on (see instructions) | (a) Loss | (b) Unallowed loss | (c) Allowed loss |
|---|---|----------|--------------------|------------------|
| | | | | |
| | | | | |
| | | | | |
| SEE ATTACHED STATEMENT FOR WORKSHEET 6 | | | | |

Total

Worksheet 7 - Activities With Losses Re

more forms or schedules (See instructions.)

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

Form 8582 (2014)

Form 8903

(Rev. December 2010)
Department of the Treasury
Internal Revenue Service

Domestic Production Activities Deduction

▶ Attach to your tax return. ▶ See separate instructions.

OMB No. 1545-1964

Attachment
Sequence No. 143

Name(s) as shown on return

Identifying number

GLEN D. GREENBERG

| | (a) Oil-related production activities | (b) All activities |
|---|--|-----------------------|
| Note. Do not complete column (a), unless you have oil-related production activities. Enter amounts for all activities in column (b), including oil-related production activities. | | |
| 1 Domestic production gross receipts (DPGR) | 1 | |
| 2 Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3 | 2 | |
| 3 Enter deductions and losses allocable to DPGR (see instructions) | 3 | |
| 4 If you are using the small business simplified overall method, enter the amount of cost of goods sold and other deductions or losses you ratably apportion to DPGR. All others, skip line 4 | 4 | |
| 5 Add lines 2 through 4 | 5 | |
| 6 Subtract line 5 from line 1 | 6 | |
| 7 Qualified production activities income from estates, trusts, and certain partnerships and S corporations (see instructions) | 7 | |
| 8 Add lines 6 and 7. Estates and trusts, go to line 9, all others, skip line 9 and go to line 10 | 8 | |
| 9 Amount allocated to beneficiaries of the estate or trust (see instructions) | 9 | |
| 10a Oil-related qualified production activities income. Estates and trusts, subtract line 9, column (a), from line 8, column (a), all others, enter amount from line 8, column (a). If zero or less, enter -0- here | 10a | |
| b Qualified production activities income. Estates and trusts, subtract line 9, column (b), from line 8, column (b), all others, enter amount from line 8, column (b). If zero or less, enter -0- here, skip lines 11 through 21, and enter -0- on line 22 | 10b | |
| 11 Income limitation (see instructions): | | |
| • Individuals, estates, and trusts. Enter your adjusted gross income figured without the domestic production activities deduction | | 11 |
| • All others. Enter your taxable income figured without the domestic production activities deduction (tax-exempt organizations, see instructions) | | 11 |
| 12 Enter the smaller of line 10b or line 11. If zero or less, enter -0- here, skip lines 13 through 21, and enter -0- on line 22 | | 12 |
| 13 Enter 9% of line 12 | | 13 |
| 14a Enter the smaller of line 10a or line 12 | 14a | |
| b Reduction for oil-related qualified production activities income. Multiply line 14a by 3% | | 14b |
| 15 Subtract line 14b from line 13 | | 15 |
| 16 Form W-2 wages (see instructions) | | 16 |
| 17 Form W-2 wages from estates, trusts, and certain partnerships and S corporations (see instructions) | | 17 |
| 18 Add lines 16 and 17. Estates and trusts, go to line 19; all others, skip line 19 and go to line 20 | | 18 |
| 19 Amount allocated to beneficiaries of the estate or trust (see instructions) | | 19 |
| 20 Estates and trusts, subtract line 19 from line 18, all others, enter amount from line 18 | | 20 |
| 21 Form W-2 wage limitation. Enter 50% of line 20 | | 21 |
| 22 Enter the smaller of line 15 or line 21 | | 22 |
| 23 Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6 | | 23 |
| 24 Expanded affiliated group allocation (see instructions) | | 24 |
| 25 Domestic production activities deduction. Combine lines 22 through 24 and enter the result here and on Form 1040, line 35; Form 1120, line 25; or the applicable line of your return | | 25 |

LHA. For Paperwork Reduction Act Notice, see separate instructions.

Form 8903 (Rev. 12-2010)

Form **4562**

Depreciation and Amortization
(Including Information on Listed Property)

OMB No. 1545-0172

2014

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to your tax return.

SUMMARY

▶ Information about Form 4562 and its separate instructions is at www.irs.gov/form4562

Attachment
Sequence No. 179

Name(s) shown on return: **GLEN D. GREENBERG** Business or activity to which this form relates: **ALL BUSINESS ACTIVITIES** 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 1. If zero or less, enter -0-. If married filing separately, see instructions | 5 |

| 6 | (a) Description of property | (b) Cost (business use only) | (c) Elected cost |
|---|-----------------------------|------------------------------|------------------|
| | | | |
| | | | |

TOTAL ALLOWABLE PASS-THROUGH SECTION 179 EXPENSE 19,519.

| | | |
|----|---|----|
| 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 | |

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 | | | | | | |
| c | 7-year property | | | | | | |
| d | 10-year property | | | | | | |
| e | 15-year property | | | | | | |
| f | 20-year property | | | | | | |
| g | 25-year property | | | | | S/L | |
| h | Residential rental property | | | | MM | S/L | |
| i | Nonresidential real property | | | | 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 | | | | S/L | |
| c | 40-year | | | | 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 | |

**SELF-EMPLOYED RETIREMENT PLAN
COMPUTATION OF DEDUCTIBLE CONTRIBUTIONS FOR
FEDERAL 1040**

GLEN D. GREENBERG

1. DEFINED CONTRIBUTIONS

- a. Employer contributions made to the plan(s) for the sole proprietor or partner
- b. Less amount allocated to insurance
- c. Net contributions, line 1a minus line 1b
- d. Earned income of the sole proprietor or partner
- e. Applicable percentage of line d **LIMITED TO MAXIMUM CONTRIBUTION**
- f. Elective deferrals and catch-up contributions
- g. Elective deferrals designed as Roth contributions
- h. Allowable deduction, lesser of (line 1c or line 1e) plus line f minus line g **LIMITED**
- i. Excess contribution

2. DEFINED BENEFIT- Deductible contributions

3. Total deductible contributions. Add line 1h and line 2

FILE COPY LIMITED

GLEN, D. GREENBERG

FORM 1040 STATE AND LOCAL INCOME TAX REFUNDS STATEMENT 1

2013

2012

2011

CONNECTICUT

GROSS STATE/LOCAL INC TAX REFUNDS
LESS: TAX PAID IN FOLLOWING YEAR

NET TAX REFUNDS CONNECTICUT

TOTAL NET TAX REFUNDS

FILE COPY

1. IS THE AMOUNT ON FORM 1040, LINE 38, MORE THAN THE AMOUNT SHOWN ON LINE 4 BELOW FOR YOUR FILING STATUS?
NO. STOP. MULTIPLY BY THE TOTAL NUMBER OF EXEMPTIONS CLAIMED ON FORM 1040, LINE 6D, AND ENTER THE RESULT ON LINE 42.
YES. CONTINUE
2. MULTIPLY BY THE TOTAL NUMBER OF EXEMPTIONS CLAIMED ON FORM 1040, LINE 6D
3. ENTER THE AMOUNT FROM FORM 1040, LINE 38
4. ENTER THE AMOUNT FOR YOUR FILING STATUS
SINGLE
MARRIED FILING JOINTLY OR WIDOW(ER)
MARRIED FILING SEPARATELY
HEAD OF HOUSEHOLD
5. SUBTRACT LINE 4 FROM LINE 3. IF THE RESULT IS MORE THAN IF MARRIED FILING SEPARATELY, STOP. ENTER -0- ON LINE 42
6. DIVIDE LINE 5 B) (\$1,250 IF MARRIED FILING SEPARATELY). IF THE RESULT IS NOT A WHOLE NUMBER, INCREASE IT TO THE NEXT HIGHER WHOLE NUMBER (FOR EXAMPLE, INCREASE 0.0004 TO 1)
7. MULTIPLY LINE 6 BY 2% (.02) AND ENTER THE RESULT AS A DECIMAL
8. MULTIPLY LINE 2 BY LINE 7
9. SUBTRACT LINE 8 FROM LINE 2. TOTAL TO FORM 1040, LINE 42.

FILE COPY

GLEN D. GREENBERG

FORM 1040 TAXABLE STATE AND LOCAL INCOME TAX REFUNDS STATEMENT 3

| | 2013 | 2012 | 2011 |
|--|------|------|------|
| NET TAX REFUNDS FROM STATE AND LOCAL INCOME TAX REFUNDS STMT. | | | |
| LESS: REFUNDS-NO BENEFIT DUE TO AMT -SALES TAX BENEFIT REDUCTION | | | |
| 1 NET REFUNDS FOR RECALCULATION | | | |
| 2 TOTAL ITEMIZED DEDUCTIONS BEFORE PHASEOUT | | | |
| 3 DEDUCTION NOT SUBJ TO PHASEOUT | | | |
| 4 NET REFUNDS FROM LINE 1 | | | |
| 5 LINE 2 MINUS LINES 3 AND 4 | | | |
| 6 MULT LN 5 BY APPL SEC. 68 PCT | | | |
| 7 PRIOR YEAR AGI | | | |
| 8 ITEM. DED. PHASEOUT THRESHOLD | | | |
| 9 SUBTRACT LINE 8 FROM LINE 7 (IF ZERO OR LESS, SKIP LINES 10 THROUGH 15, AND ENTER AMOUNT FROM LINE 1 ON LINE 16) | | | |
| 10 MULT LN 9 BY APPL SEC. 68 PCT | | | |
| 11 ALLOWABLE ITEMIZED DEDUCTIONS (LINE 5 LESS THE LESSER OF LINE 6 OR LINE 10) | | | |
| 12 ITEM DED. NOT SUBJ TO PHASEOUT | | | |
| 13A TOTAL ADJ. ITEMIZED DEDUCTIONS | | | |
| 13B PRIOR YR. STD. DED. AVAILABLE | | | |
| 14 PRIOR YR. ALLOWABLE ITEM. DED. | | | |
| 15 SUBTRACT THE GREATER OF LINE 13A OR LINE 13B FROM LINE 14 | | | |
| 16 TAXABLE REFUNDS (LESSER OF LINE 15 OR LINE 1) | | | |
| 17 ALLOWABLE PRIOR YR. ITEM. DED. | | | |
| 18 PRIOR YEAR STD. DED. AVAILABLE | | | |
| 19 SUBTRACT LINE 18 FROM LINE 17 | | | |
| 20 LESSER OF LINE 16 OR LINE 19 | | | |
| 21 PRIOR YEAR TAXABLE INCOME | | | |
| 22 AMOUNT TO INCLUDE ON FORM 1040, LINE 10 | | | |
| * IF LINE 21 IS -0- OR MORE, USE AMOUNT FROM LINE 20 | | | |
| * IF LINE 21 IS A NEGATIVE AMOUNT, NET LINES 20 AND 21 | | | |
| STATE AND LOCAL INCOME TAX REFUNDS PRIOR TO 2011 | | | |
| TOTAL TO FORM 1040, LINE 10 | | | |

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FORM 1040 REFUNDS ATTRIBUTABLE TO EST. TAX PAID FOLLOWING YR STATEMENT 4

| | 2013 | STATE REFUND | AMOUNT SUBTRACTED FROM TAXABLE REFUND. |
|-------------------------------|-------------|--------------|--|
| STATE TAX PAID IN FOLLOW YEAR | CONNECTICUT | | |
| TOTAL STATE TAX PAID 2013 | | X | = |

FORM 1040 QUALIFIED DIVIDENDS STATEMENT 5

| NAME OF PAYER | ORDINARY DIVIDENDS | QUALIFIED DIVIDENDS |
|---|--------------------|---------------------|
| MORGAN STANLEY FROM K-1 - TRIPLE THREAT ASSOCIATES | | |
| TOTAL INCLUDED IN FORM 1040, LINE 9B | | |

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FORM 1040 SELF-EMPLOYED HEALTH INSURANCE DEDUCTION WORKSHEET STATEMENT 6

GLEN D. GREENBERG

OWL SHOP, LLC

- 1 NONSPECIFIED HEALTH INSURANCE PAYMENTS
- 2 NET PROFIT FROM TRADE OR BUSINESS UNDER WHICH INSURANCE PLAN IS ESTABLISHED
- 3 TOTAL OF ALL NET PROFITS AND EARNED INCOME
- 4 DIVIDE LINE 2 BY LINE 3
- 5 DEDUCTIBLE PORTION OF SELF-EMPLOYMENT TAX
- 6 LINE 4 TIMES LINE 5
- 7 LINE 2 MINUS LINE 6
- 8 SELF-EMPLOYED SEP, SIMPLE, AND QUALIFIED PLANS ATTRIBUTABLE TO TRADE OR BUSINESS NAMED ABOVE
- 9 LINE 7 MINUS LINE 8
- 10 FORM 2555, LINE 45 ATTRIBUTABLE TO THE TRADE OR BUSINESS NAMED ABOVE
- 11 LINE 9 MINUS LINE 10
- 12 SELF-EMPLOYED HEALTH INSURANCE DEDUCTION. LESSER OF LINE 1 OR LINE 11

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FORM 1040 OTHER TAXES STATEMENT 7

| DESCRIPTION | AMOUNT |
|-----------------------------|--------|
| FROM FORM 8959 | |
| FROM FORM 8960 | |
| TOTAL TO FORM 1040, LINE 62 | |

GLEN D. GREENBERG

SCHEDULE A STATE AND LOCAL INCOME TAXES STATEMENT 8

| DESCRIPTION | AMOUNT |
|---|--------|
| CONNECTICUT 2ND QTR ESTIMATE PAYMENTS | |
| CONNECTICUT 3RD QTR ESTIMATE PAYMENTS | |
| CONNECTICUT PRIOR YEAR OVERPAYMENT APPLIED | |
| CONNECTICUT PRIOR YEAR BALANCE DUE AND EXTENSION PAYMENTS | |
| REDUCTION OF STATE TAX DEDUCTION - STATE REFUNDS | |
| TOTAL TO SCHEDULE A, LINE 5 | |

SCHEDULE A CASH CONTRIBUTIONS STATEMENT 9

| DESCRIPTION | AMOUNT 50% LIMIT | AMOUNT 30% LIMIT |
|-------------------------------------|---------------------|---------------------|
| MISCELLANEOUS | | |
| FROM K-1 - OWL SHOP, LLC | | |
| FROM K-1 - TRIPLE THREAT ASSOCIATES | | |
| SUBTOTALS | | |
| TOTAL TO SCHEDULE A, LINE 16 | | |

SCHEDULE A CONTRIBUTIONS OTHER THAN CASH OR CHECK STATEMENT 10

| DESCRIPTION | AMOUNT 100% LIMIT | AMOUNT 50% LIMIT | AMOUNT 30% LIMIT | AMOUNT 20% LIMIT |
|------------------------------|----------------------|---------------------|---------------------|---------------------|
| GOODWILL | | | | |
| SUBTOTALS | | | | |
| TOTAL TO SCHEDULE A, LINE 17 | | | | |

SCHEDULE A

ITEMIZED DEDUCTIONS WORKSHEET

STATEMENT 11

1. ENTER THE TOTAL OF THE AMOUNTS FROM SCHEDULE A, LINES 4, 9, 15, 19, 20, 27, AND 28.
2. ENTER THE TOTAL OF THE AMOUNTS FROM SCHEDULE A, LINES 4, 14, AND 20, PLUS ANY GAMBLING AND CASUALTY OR THEFT LOSSES INCLUDED ON LINE 28.
3. IS THE AMOUNT ON LINE 2 LESS THAN THE AMOUNT ON LINE 1? IF NO, YOUR DEDUCTION IS NOT LIMITED. ENTER THE AMOUNT FROM LINE 1 ABOVE ON SCHEDULE A, LINE 29. IF YES, SUBTRACT LINE 2 FROM LINE 1.
4. MULTIPLY LINE 3 BY 80% (.80).
5. ENTER THE AMOUNT FROM FORM 1040, LINE 38.
6. ENTER _____ IF MARRIED FILING JOINTLY OR QUALIFYING WIDOW(ER) OR HEAD OF HOUSEHOLD _____ IF SINGLE. IF MARRIED FILING SEPARATELY.
7. IS THE AMOUNT ON LINE 6 LESS THAN THE AMOUNT ON LINE 5? IF NO, YOUR DEDUCTION IS NOT LIMITED. ENTER THE AMOUNT FROM LINE 1 ABOVE ON SCHEDULE A, LINE 29. IF YES, SUBTRACT LINE 6 FROM LINE 5.
8. MULTIPLY LINE 7 BY 3% (.03).
9. ENTER THE SMALLER OF LINE 4 OR LINE 8.
10. TOTAL ITEMIZED DEDUCTIONS. SUBTRACT LINE 9 FROM LINE 1. ENTER THE RESULT HERE AND ON SCHEDULE A, LINE 29.

SCHEDULE D

NET SHORT-TERM GAIN OR LOSS FROM PARTNERSHIPS, S CORPORATIONS, AND FIDUCIARIES

STATEMENT 12

DESCRIPTION OF ACTIVITY

GAIN OR LOSS

TRIPLE THREAT ASSOCIATES

TOTAL TO SCHEDULE D, PART I, LINE 5

GLEN D. GREENBERG

SCHEDULE D NET LONG-TERM GAIN OR LOSS FROM STATEMENT 13
PARTNERSHIPS, S CORPORATIONS, AND FIDUCIARIES

| DESCRIPTION OF ACTIVITY | GAIN OR LOSS | 28% GAIN |
|---------------------------------------|--------------|----------|
| TRIPLE THREAT ASSOCIATES | 6. | |
| TOTAL TO SCHEDULE D, PART II, LINE 12 | 6. | |

SCHEDULE D CAPITAL GAIN DISTRIBUTIONS STATEMENT 14

| NAME OF PAYER | TOTAL CAPITAL GAIN | 28% GAIN |
|-------------------------------|--------------------|----------|
| MORGAN STANLEY | | |
| TOTALS TO SCHEDULE D, LINE 13 | | |

SCHEDULE E OTHER EXPENSES STATEMENT 15

COMMERCIAL REAL ESTATE - 34 RACCIO PARK DRIVE, HAMDEN, CT 06518

| DESCRIPTION | AMOUNT |
|--------------------------------------|--------|
| AMORTIZATION | |
| TOTAL TO SCHEDULE E, PAGE 1, LINE 19 | |

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SCHEDULE E INCOME OR (LOSS) FROM PARTNERSHIPS AND S CORPS STATEMENT 16

NAME

| EMPLOYER ID NO. | ANY NOT AT RISK X IF FRN | P CODE | PASSIVE LOSS | PASSIVE INCOME | NONPASSIVE LOSS | SEC. 179 DEDUCTION | NONPASSIVE INCOME |
|--------------------------|--------------------------------|-----------|-----------------|-------------------|--------------------|-----------------------|----------------------|
| OWL SHOP, LLC | | | | | | | |
| 1 | | P | | | | | |
| GG & CC PROPERTIES, LLC | | | | | | | |
| 3 | | P | | | | | 4. |
| HAMDEN SELF STORAGE | | | | | | | |
| | | P | | | | | |
| 268 COLLEGE STREET, LLC | | | | | | | |
| | | P | | | | | |
| TRIPLE THREAT ASSOCIATES | | | | | | | |
| | | P | | | | | |
| KDT ASSOCIATES, LLC | | | | | | | |
| | | P * | | | | | |
| TOTALS TO SCH. E, LN. 29 | | | | | | | |

* ENTIRE DISPOSITION OF NONPASSIVE ACTIVITY

SCHEDULE SE NON-FARM INCOME STATEMENT 17

| DESCRIPTION | AMOUNT |
|------------------------------|--------|
| OWL SHOP, LLC | |
| KDT ASSOCIATES, LLC | |
| TOTAL TO SCHEDULE SE, LINE 2 | |

FORM 6251 PASSIVE ACTIVITIES STATEMENT 18

NET INCOME (LOSS)

| NAME OF ACTIVITY | FORM | AMT | REGULAR | ADJUSTMENT |
|--------------------------|-------|-----|---------|------------|
| GG & CC PROPERTIES, LLC | SCH E | | | |
| HAMDEN SELF STORAGE | SCH E | | | |
| 268 COLLEGE STREET, LLC | SCH E | | | |
| TRIPLE THREAT ASSOCIATES | SCH E | | | |

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COMMERCIAL REAL ESTATE SCH E
- 34 RACCIO PARK
DRIVE, HAMDEN, CT

TOTAL TO FORM 6251, LINE 19

FILE COPY

- 1 ENTER: \$ IF SINGLE OR HEAD OF HOUSEHOLD; \$ IF MARRIED FILING JOINTLY OR QUALIFYING WIDOW(ER); IF MARRIED FILING SEPARATELY
- 2 ENTER YOUR ALTERNATIVE MINIMUM TAXABLE INCOME (AMTI) FORM 6251, LINE 28
- 3 EN IF SINGLE OR HEAD OF HOUSEHOLD; IF MARRIED FILING JOINTLY OR QUALIFYING WIDOW(ER) IF MARRIED FILING SEPARATELY
- 4 SUBTRACT LINE 3 FROM LINE 2. IF ZERO OR LESS ENTER -0-
- 5 MULTIPLY LINE 4 BY 25% (.25)
- 6 SUBTRACT LINE 5 FROM LINE 1. IF ZERO OR LESS, ENTER -0-. IF ANY OF THE THREE CONDITIONS UNDER CERTAIN CHILDREN UNDER AGE 24 APPLY TO YOU, COMPLETE LINES 7 THROUGH 10. OTHERWISE, STOP HERE AND ENTER THIS AMOUNT ON FORM 6251, LINE 29, AND GO TO FORM 6251, LINE 30
- 7 MINIMUM EXEMPTION AMOUNT FOR CERTAIN CHILDREN UNDER AGE 24
- 8 ENTER YOUR EARNED INCOME, IF ANY
- 9 ADD LINES 7 AND 8
- 10 ENTER THE SMALLER OF LINE 6 OR LINE 9 HERE AND ON FORM 6251, LINE 29, AND GO TO FORM 6251, LINE 30

DESCRIPTION

AMOUNT

FROM K-1 - OWL SHOP, LLC

TOTAL TO FORM 6251, LINE 18

OWL SHOP, LLC
GG & CC PROPERTIES, LLC
KDT ASSOCIATES, LLC

AMOUNT TO FORM 8960, LINE 4B

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FORM 8960 OTHER MODIFICATIONS TO INVESTMENT INCOME STATEMENT 22

AMOUNT FROM LINE 7 WORKSHEET, LINE 13 FOR CT

AMOUNT TO FORM 8960, LINE 7

FORM 8960 NET LOSSES FROM DISPOSITION OF PROPERTY USED IN A NON-SECTION 1411 TRADE OR BUSINESS STATEMENT 23

NAME OF TRADE OR BUSINESS AMOUNT

KDT ASSOCIATES LLC

TOTAL TO NET GAINS OR LOSSES WORKSHEET, LINE 2B

FORM 8960 STATE INCOME TAX PAYMENTS STATEMENT 24

CONNECTICUT

DESCRIPTION AMOUNT

CONNECTICUT 2ND QUARTER ESTIMATE PAYMENT
CONNECTICUT 3RD QUARTER ESTIMATE PAYMENT
CONNECTICUT PRIOR YEAR OVERPAYMENT APPLIED

TOTAL TO STATE FORM 8960, LINE 10

FORM 8582 ACTIVE RENTAL OF REAL ESTATE - WORKSHEET 1 STATEMENT 25

| NAME OF ACTIVITY | CURRENT YEAR | | PRIOR YEAR UNALLOWED LOSS | OVERALL GAIN OR LOSS | |
|--|--------------|----------|---------------------------|----------------------|------|
| | NET INCOME | NET LOSS | | GAIN | LOSS |
| COMMERCIAL REAL ESTATE - 34 RACCIO PARK DRIVE, HAMDEN, | 0. | | | | |
| TOTALS | | | | | |

GLEN, D. GREENBERG

FORM 8582 OTHER PASSIVE ACTIVITIES - WORKSHEET 3 STATEMENT 26

| NAME OF ACTIVITY | CURRENT YEAR | | PRIOR YEAR UNALLOWED LOSS | OVERALL GAIN OR LOSS | |
|---|--------------|----------|---------------------------|----------------------|------|
| | NET INCOME | NET LOSS | | GAIN | LOSS |
| GG & CC PROPERTIES, LLC HAMDEN SELF STORAGE 268 COLLEGE STREET, LLC TRIPLE THREAT ASSOCIATES | | | | | |
| TOTALS | | | | | |

FORM 8582 ALLOCATION OF UNALLOWED LOSSES WORKSHEET 5 STATEMENT 27

| NAME OF ACTIVITY | FORM OR SCHEDULE | LOSS | RATIO | UNALLOWED LOSS |
|--|----------------------------------|------|-------|----------------|
| GG & CC PROPERTIES, LLC 268 COLLEGE STREET, LLC TRIPLE THREAT ASSOCIATES COMMERCIAL REAL ESTATE - 34 RACCIO PARK DRIVE, HAMDEN, CT 06518 | SCH E SCH E SCH E SCH E | | | |
| TOTALS | | | | |

FORM 8582 ALLOWED LOSSES - WORKSHEET 6 STATEMENT 28

| NAME OF ACTIVITY | FORM OR SCHEDULE | LOSS | UNALLOWED LOSS | ALLOWED LOSS |
|--|----------------------------------|------|----------------|--------------|
| GG & CC PROPERTIES, LLC 268 COLLEGE STREET, LLC TRIPLE THREAT ASSOCIATES COMMERCIAL REAL ESTATE - 34 RACCIO PARK DRIVE, HAMDEN, CT 06518 | SCH E SCH E SCH E SCH E | | | |
| TOTALS | | | | |

GLEN D. GREENBERG

FORM 8582

SUMMARY OF PASSIVE ACTIVITIES

STATEMENT 29

| RA NAME | FORM OR SCHEDULE | PRIOR YEAR C/O | NET GAIN/LOSS | UNALLOWED LOSS | ALLOWED LOSS |
|---|------------------|----------------|---------------|----------------|--------------|
| GG & CC PROPERTIES, LLC | SCH E | | | | |
| HAMDEN SELF STORAGE | SCH E | | | | |
| 268 COLLEGE STREET, LLC | SCH E | | | | |
| TRIPLE THREAT ASSOCIATES | SCH E | | | | |
| X COMMERCIAL REAL ESTATE - 34 RACCIO PARK | SCH E | | | | |
| TOTALS | | | | | |
| PRIOR YEAR CARRYOVERS ALLOWED DUE TO CURRENT YEAR NET ACTIVITY INCOME | | | | | |
| TOTAL TO FORM 8582, LINE 16 | | | | | |

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FORM 8582

MODIFIED AGI

STATEMENT 30

INCOME

WAGES, SALARIES, TIPS ETC.
DIVIDEND INCOME
TAXABLE REFUNDS
ALIMONY RECEIVED
TAXABLE IRA DISTRIBUTIONS
TAXABLE PENSIONS AND ANNUITIES
UNEMPLOYMENT COMPENSATION
OTHER INCOME

INTEREST INCOME
ADD: SERIES EE AND I EXCLUSION

BUSINESS INCOME OR LOSS
ADD: PASSIVE LOSSES
SUBTRACT: PASSIVE INCOME

SALE OF ASSETS
ADD: PASSIVE/RREA PROFESSIONAL LOSSES
SUBTRACT: PASSIVE INCOME

RENTAL, ROYALTY OR PASSTHROUGH INCOME OR LOSS
ADD: PASSIVE/RREA PROFESSIONAL LOSSES
SUBTRACT: PASSIVE INCOME

FARM OR FARM RENTAL INCOME OR LOSS
ADD: PASSIVE/RREA PROFESSIONAL LOSSES
SUBTRACT: PASSIVE INCOME

TOTAL INCOME

ADJUSTMENTS

MOVING EXPENSES
SELF-EMPLOYED HEALTH INSURANCE DEDUCTION
PENALTY ON EARLY WITHDRAWAL OF SAVINGS
ALIMONY PAID
KEOGH/SEP DEDUCTION
OTHER ADJUSTMENTS

TOTAL ADJUSTMENTS

TOTAL TO FORM 8582, LINE 7

FILE COPY

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FORM 8582 ALTERNATIVE MINIMUM TAX STATEMENT 31
ACTIVE RENTAL OF REAL ESTATE - WORKSHEET 1

| NAME OF ACTIVITY | CURRENT YEAR | | PRIOR YEAR UNALLOWED LOSS | OVERALL GAIN OR LOSS | |
|--|--------------|----------|---------------------------------|----------------------|------|
| | NET INCOME | NET LOSS | | GAIN | LOSS |
| COMMERCIAL REAL ESTATE - 34 RACCIO PARK DRIVE, HAMDEN, | | | | | |
| TOTALS | | | | | |

FORM 8582 ALTERNATIVE MINIMUM TAX STATEMENT 32
OTHER PASSIVE ACTIVITIES - WORKSHEET 3

| NAME OF ACTIVITY | CURRENT YEAR | | PRIOR YEAR UNALLOWED LOSS | OVERALL GAIN OR LOSS | |
|--|--------------|----------|---------------------------------|----------------------|------|
| | NET INCOME | NET LOSS | | GAIN | LOSS |
| GG & CC PROPERTIES, LLC HAMDEN SELF STORAGE 268 COLLEGE STREET, LLC TRIPLE THREAT ASSOCIATES | | | | | |
| TOTALS | | | | | |

FORM 8582 ALTERNATIVE MINIMUM TAX STATEMENT 33
ALLOCATION OF UNALLOWED LOSSES - WORKSHEET 5

| NAME OF ACTIVITY | FORM OR SCHEDULE | LOSS | RATIO | UNALLOWED LOSS |
|---|------------------------|------|-------|-------------------|
| GG & CC PROPERTIES, LLC | SCH E | | | |
| 268 COLLEGE STREET, LLC | SCH E | | | |
| TRIPLE THREAT ASSOCIATES | SCH E | | | |
| COMMERCIAL REAL ESTATE - 34 RACCIO PARK DRIVE, HAMDEN, CT 06518 | SCH E | | | |
| TOTALS | | | | |

GLEN D. GREENBERG

FORM 8582

ALTERNATIVE MINIMUM TAX
ALLOWED LOSSES - WORKSHEET 6

STATEMENT 34

| NAME OF ACTIVITY | FORM OR SCHEDULE | LOSS | UNALLOWED LOSS | ALLOWED LOSS |
|---|------------------|------|----------------|--------------|
| GG & CC PROPERTIES, LLC | SCH E | | | |
| 268 COLLEGE STREET, LLC | SCH E | | | |
| TRIPLE THREAT ASSOCIATES | SCH E | | | |
| COMMERCIAL REAL ESTATE - 34 RACCIO PARK DRIVE, HAMDEN, CT 06518 | SCH E | | | |
| TOTALS | | | | |

FORM 8582AMT

SUMMARY OF PASSIVE ACTIVITIES - AMT

STATEMENT 35

| NAME | FORM OR SCHEDULE | GAIN/LOSS | PRIOR YEAR C/O | NET GAIN/LOSS | UNALLOWED LOSS | ALLOWED LOSS |
|---|------------------|-----------|----------------|---------------|----------------|--------------|
| GG & CC PROPERTIES, LLC | SCH E | | | | | |
| HAMDEN SELF STORAGE | SCH E | 14,277 | | | | |
| 268 COLLEGE STREET, LLC | SCH E | | | | | |
| TRIPLE THREAT ASSOCIATES | SCH E | | | | | |
| X COMMERCIAL REAL ESTATE - 34 RACCIO PARK | SCH E | | | | | |
| TOTALS | | | | | | |

PRIOR YEAR CARRYOVERS ALLOWED DUE TO CURRENT YEAR NET ACTIVITY INCOME

TOTAL TO FORM 8582AMT, LINE 16

GLEN, D. GREENBERG

FORM 4562

PART I - BUSINESS INCOME

STATEMENT 36

INCOME TYPE

AMOUNT

PARTNERSHIPS
GAINS/LOSSES

TOTAL BUSINESS INCOME USED IN FORM 4562, LINE 11

FILE COPY

20

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

Other taxable year, beginning: 2014 and ending:

Y S N FJ N FS N HH N QW

GLEN D GREENBERG

N Dec.

N Dec.

N CT-2210

N CT-8379

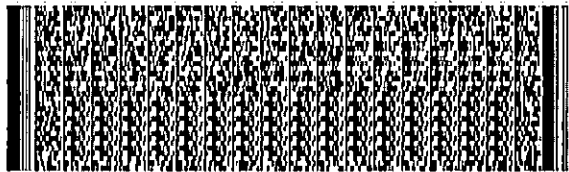
N CT-1040CRG

CT 06437 -

- 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.

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

441101
10-28-14



Form CT-1040, Page 2 of 4

17. Amount from Line 16

17. •

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. | - | • | 0 | 0 |
| 18b. | - | • | 0 | 0 |
| 18c. | - | • | 0 | 0 |
| 18d. | - | • | 0 | 0 |
| 18e. | - | • | 0 | 0 |
| 18f. Additional Connecticut withholding (from Supplemental Schedule CT-1040WH, Line 3) | | | | 0 |

- 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
- 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 |
| Spouse's signature (if joint return) | | Date | Daytime telephone number |
| Paid preparer's signature | | Date | Preparer's SSN or PTIN |
| Firm's name, address, and ZIP code | | Telephone number | FEIN |
| • TEPLITZKY & COMPANY, P.C. WOODBRIDGE, CT 06525 | | • 082715 • 203 3870852 | |

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) |
| • JOHN E. ANASTASIO | • 203 387085 | |

Sign Here
Keep a copy for your records.

REDACTED

Schedule 1 - Modifications to Federal Adjusted Gross Income

- 31. Interest on state and local government obligations other than Connecticut 31.
- 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.
- 35. Beneficiary's share of Connecticut fiduciary adjustment; Entered only if greater than zero. 35.
- 36. Loss on sale of Connecticut state and local government bonds. 36.
- 37. Domestic production activities (from federal Form 1040, Line 35) 37.
- 38. Other - specify • 38.
- 39. Total additions: Add Lines 31 through 38. 39.
- 40. Interest on U.S. government obligations 40.
- 41. Exempt dividends from certain qualifying mutual funds derived from U.S. government obligations 41.
- 42. Social Security benefit adjustment (from Social Security Benefit Adjustment Worksheet) 42.
- 43. Refunds of state and local income taxes 43.
- 44. Tier 1 and Tier 2 railroad retirement benefits and supplemental annuities 44.
- 45. 50% of military retirement pay 45.
- 46. Beneficiary's share of Connecticut fiduciary adjustment; Entered only if less than zero. 46.
- 47. Gain on sale of Connecticut state and local government bonds 47.
- 48. CHET contributions Acct. #: 48.
- 49. Other - specify • 49.
- 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.
- | | 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. | | |
| 54. Line 53 divided by Line 51 54. | | |
| 55. Income tax liability: Line 11 subtracted from Line 6. 55. | | |
| 56. Line 54 multiplied by Line 55 56. | | |
| 57. Income tax paid to a qualifying jurisdiction 57. | | |
| 58. Lesser of Line 56 or Line 57 58. | | |
| 59. Total credit: Add Line 58, all columns. 59. | | |

Schedule 3 - Property Tax Credit

Qualifying Property Primary Residence Auto 1 Auto 2

| | | | | |
|--|---|----------|-----|-----|
| Name of Connecticut Tax Town or District | • | GUILFORD | • | • |
| Description of Property | • | | • | • |
| Date(s) Paid | • | | • | • |
| Amount Paid | • | 60. | 61. | 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 decimal 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.

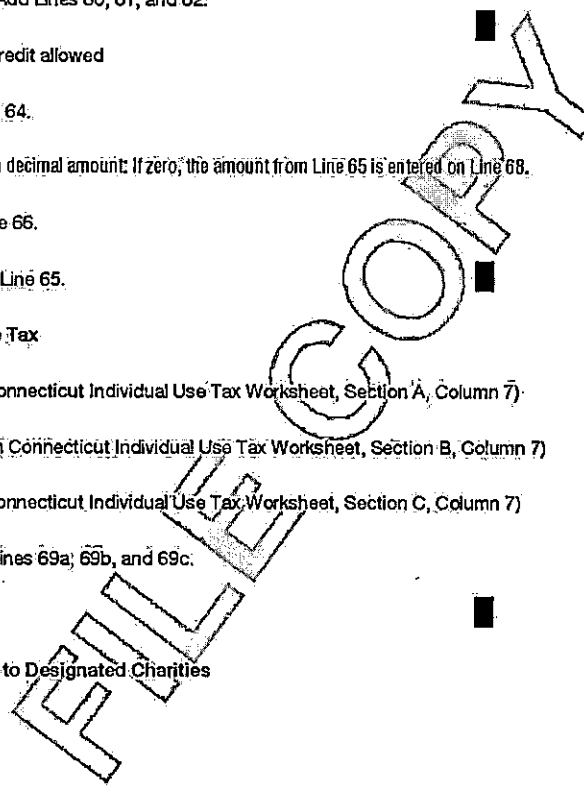
70e. SNS 70e.

70f. MR 70f.

70g. CBS 70g.

70. Total Contributions: Add Lines 70a through 70g. 70.

Taxpayer email



Form CT-1040

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 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.

Form CT-6251

Connecticut Alternative Minimum Tax Return - Individuals

You must attach this form to the back of Form CT-1040 or Form CT-1040NR/PY. Complete in blue or black ink only.

| | | |
|---|-----------|---------------------------------|
| Your first name and middle initial GLEN D GREENBERG | Last name | Your Social Security Number |
| If a joint return, spouse's first name and middle initial | Last name | Spouse's Social Security Number |

Part I - Read the instructions before you complete this form.

| | | |
|--|-------|----|
| 1. Federal alternative minimum taxable income. See instructions. | ▶ 1. | 00 |
| 2. Additions to federal alternative minimum taxable income. See instructions. | ▶ 2. | 00 |
| 3. Add Line 1 and Line 2. | 3. | 00 |
| 4. Subtractions from federal alternative minimum taxable income. See instructions. | ▶ 4. | 00 |
| 5. Adjusted federal alternative minimum taxable income. Subtract Line 4 from Line 3. If filing separately and Line 5 is more than \$242,450, see instructions. | ▶ 5. | 00 |
| 6. Enter \$82,100 if filing jointly or qualifying widow(er); \$62,800 if single or head of household; or \$41,050 if filing separately. | 6. | 00 |
| 7. Enter \$156,500 if filing jointly or qualifying widow(er); \$117,300 if single or head of household; or \$78,250 if filing separately. | 7. | 00 |
| 8. Subtract Line 7 from Line 5. If zero or less, enter "0" here and on Line 9. | 8. | 00 |
| 9. Multiply Line 8 by 25% (.25). | 9. | 00 |
| 10. Exemption. Subtract Line 9 from Line 6. If zero or less, enter "0." If you were under age 24 at the end of 2014, see instructions. | ▶ 10. | 00 |
| 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. | 00 |
| 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 52 here. All others: If Line 11 is \$182,500 or less (\$91,250 or less if filing separately), multiply Line 11 by 26% (.26). Otherwise, multiply Line 11 by 28% (.28) and subtract \$3,650 (\$1,825 if filing separately) from the result. | ▶ 12. | 00 |
| 13. Alternative minimum tax foreign tax credit from federal Form 6251, Line 32. | ▶ 13. | 00 |
| 14. Adjusted federal tentative minimum tax. Subtract Line 13 from Line 12. | 14. | 00 |
| 15. Multiply Line 14 by 19% (.19). | 15. | 00 |
| 16. Multiply Line 5 by 5.5% (.055). | 16. | 00 |
| 17. Connecticut minimum tax. Enter the lesser of Line 15 or Line 16. | 17. | 00 |
| 18. Apportionment factor. Residents, enter 1.0000; nonresidents and part-year residents, see instructions. | ▶ 18. | 00 |
| 19. Apportioned Connecticut minimum tax. Multiply Line 17 by Line 18. | 19. | 00 |
| 20. Connecticut income tax from Form CT-1040, Line 6, or Form CT-1040NR/PY, Line 10. | ▶ 20. | 00 |
| 21. Net Connecticut minimum tax. Subtract Line 20 from Line 19. If zero or less, enter "0." | 21. | 00 |
| 22. Credit for alternative minimum tax paid to qualifying jurisdictions. Residents and part-year residents only from Schedule A, Line 61. | ▶ 22. | 00 |
| 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. | 00 |

Form CT-1040

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 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.

Schedule 3 - Property Tax Credit

Qualifying Property *Primary Residence* *Auto 1* *Auto 2*

Name of Connecticut Tax Town or District • GUILFORD • •
 Description of Property • • •
 Date(s) Paid • • •
 Amount Paid ■ 60. 61. 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 decimal 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. MR 70f.

70g. CBS ■ 70g.

70. Total Contributions: Add Lines 70a through 70g. 70. •

Taxpayer email

FILED COPY

Schedule 1 - Modifications to Federal Adjusted Gross Income

- 31. Interest on state and local government obligations other than Connecticut. 31.
- 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.
- 35. Beneficiary's share of Connecticut fiduciary adjustment: Entered only if greater than zero. 35.
- 36. Loss on sale of Connecticut state and local government bonds. 36.
- 37. Domestic production activities (from federal Form 1040, Line 35) 37.
- 38. Other - specify • 38.
- 39. Total additions: Add Lines 31 through 38. 39.
- 40. Interest on U.S. government obligations. 40.
- 41. Exempt dividends from certain qualifying mutual funds derived from U.S. government obligations. 41.
- 42. Social Security benefit adjustment (from Social Security Benefit Adjustment Worksheet) 42.
- 43. Refunds of state and local income taxes. 43.
- 44. Tier 1 and Tier 2 railroad retirement benefits and supplemental annuities. 44.
- 45. 50% of military retirement pay. 45.
- 46. Beneficiary's share of Connecticut fiduciary adjustment: Entered only if less than zero. 46.
- 47. Gain on sale of Connecticut state and local government bonds. 47.
- 48. CHET contributions Acct. #: 48.
- 49. Other - specify • 49.
- 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.
- | | 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. | |
| 54. Line 53 divided by Line 51 | 54. | |
| 55. Income tax liability: Line 11 subtracted from Line 6. | 55. | |
| 56. Line 54 multiplied by Line 55 | 56. | |
| 57. Income tax paid to a qualifying jurisdiction | 57. | |
| 58. Lesser of Line 56 or Line 57 | 58. | |
| 59. Total credit: Add Line 58, all columns. | | 59. |

Form CT-1040, Page 2 of 4

17. Amount from Line 16

17.

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. -
18b. -
18c. -
18d. -
18e. -

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

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. 28.
Line 26 multiplied by number of months or fraction of a month late, then by 1% (.01).
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 ● | Preparer's SSN or PTIN ● |
| Firm's name, address, and ZIP code ● | Telephone number ● 203 3870852 | FEIN |

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)

● JOHN E. ANASTASIO ● 203 3870852

Sign Here
Keep a copy for your records.

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

Other taxable year, beginning: **2014** and ending:

Y S N FJ N FS N HH N QW

GLEN D GREENBERG

N Dec.

N Dec.

N CT-2210

N CT-8379

N CT-1040CRC

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.

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



Form 1040 Department of the Treasury—Internal Revenue Service (99) U.S. Individual Income Tax Return

2014

OMB No. 1545-0074

IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2014; or other tax year beginning

, 2014, ending

, 20

See separate instructions.

Your first name and initial JOSHUA P

Last name ERLANGER

Your social security number

If a joint return, spouse's first name and initial NINA R

Last name HURWITZ

Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions.

85 CHURCH STREET UNIT 3S

Apt. no. 3S

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 HAVEN CT 06510

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.

Foreign country name

Foreign province/state/country

Foreign postal code

You Spouse

Filing Status

- 1 Single
2 Married filing jointly (even if only one had income)
3 Married filing separately. Enter spouse's SSN above and full name here.

4 Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here.

5 Qualifying widow(er) with dependent child

Exemptions

- 6a Yourself. If someone can claim you as a dependent, do not check box 6a
6b Spouse

Boxes checked on 6a and 6b 2

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

Dependents on 6c not entered above

Add numbers on lines above 2

If more than four dependents, see instructions and check here

Table with columns: (1) First name, Last name, (2) Dependent's social security number, (3) Dependent's relationship to you, (4) Child under age 17 qual. for child tax credit (see instr.)

d Total number of exemptions claimed

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). Attach Schedule D if required. If not required, check 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. List type and amount
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
31b 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

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, \$8,200
Married filing jointly or Qualifying widow(er), \$12,400
Head of household, \$9,100

38 Amount from line 37 (adjusted gross income)
39a Check if: You were born before January 2, 1950, Blind. Spouse was born before January 2, 1950, Blind. Total boxes checked
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)
41 Subtract line 40 from line 38
42 Exemptions. If line 38 is \$152,525 or less, multiply \$3,950 by the number on line 6d. Otherwise, see instructions
43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-
44 Tax (see instr.). Check if any form: a Form 9914 b Form 9972 c
45 Alternative minimum tax (see instructions). Attach Form 6251
46 Excess advance premium tax credit repayment. Attach Form 8962
47 Add lines 44, 45, and 46
48 Foreign tax credit. Attach Form 1116 if required
49 Credit for child and dependent care expenses. Attach Form 2441
50 Education credits from Form 8863, line 19
51 Retirement savings contributions credit. Attach Form 8880
52 Child tax credit. Attach Schedule 8812, if required
53 Residential energy credits. Attach Form 5695
54 Other credits from Form: a Form 3800 b Form 8801 c
55 Add lines 48 through 54. These are your total credits
56 Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-

Other Taxes

57 Self-employment tax. Attach Schedule SE
58 Unreported social security and Medicare tax from Form: a Form 4137 b Form 8919
59 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required
60a Household employment taxes from Schedule H
b First-time homebuyer credit repayment. Attach Form 5405 if required
61 Health care: individual responsibility (see instructions). Full-year coverage
62 Taxes from: a Form 8859 b Form 8960 c Instructions; enter code(s)
63 Add lines 56 through 62. This is your total tax

Payments

If you have a qualifying child, attach Schedule EIC.

64 Federal income tax withheld from Forms W-2 and 1099
65 2014 estimated tax payments and amount applied from 2013 return
66a Earned Income credit (EIC)
b Nontaxable combat pay election
67 Additional child tax credit. Attach Schedule 8812
68 American opportunity credit from Form 8863, line 8
69 Net premium tax credit. Attach Form 8962
70 Amount paid with request for extension to file
71 Excess social security and tier 1 RRTA tax withheld
72 Credit for federal tax on fuels. Attach Form 4136
73 Credits from Form: a Form 2439 b Reserved c Reserved d
74 Add lines 64, 65, 66a, and 67 through 73. These are your total payments

Refund

75 If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid
76a Amount of line 75 you want refunded to you. If Form 8888 is attached, check here
b Routing number
c Type: Checking Savings
d Account number
77 Amount of line 75 you want applied to your 2015 estimated tax

Amount You Owe

78 Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions
79 Estimated tax penalty (see instructions)

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: MARK S DAVIS
Personal identification number (PIN)
Phone no.

Sign Here

Joint return? See instr. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.
Your signature: SALES
Date:
Spouse's signature. If a joint return, both must sign.
Date:
Spouse's occupation: NURSE
Daytime phone number:
If the IRS sent you an Identity Protection PIN, enter it here (see instr.):

Print/type preparer's name: MARK S DAVIS
Preparer's signature:
Date:
Check if PTIN
Firm's name: ACCOUNTING PLUS, LLP
Firm's address: 310 LAKESIDE PARK SOUTHAMPTON PA 18966-4050
Firm's phone no.

**SCHEDULE A
(Form 1040)**

Itemized Deductions

OMB No. 1545-0074

◆ Information about Schedule A and its separate instructions is at www.irs.gov/schedulea.

2014

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040.

Attachment
Sequence No. **07**

Name(s) shown on Form 1040

Your social security number

JOSHUA P ERLANGER & NINA R HURWITZ

| | | | | | |
|---|--|---|--|----|----|
| Medical and Dental Expenses | | Caution. Do not include expenses reimbursed or paid by others. | | | |
| 1 | Medical and dental expenses (see instructions) | 1 | | | |
| 2 | Enter amount from Form 1040, line 38 | 2 | | | |
| 3 | Multiply line 2 by 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 | |
| Taxes You Paid | | 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 ▶ PERSONAL PROPERTY TAX | 8 | | | |
| 9 | Add lines 5 through 8 | | | 9 | |
| Interest You Paid | | 10 Home mortgage interest and points reported to you on Form 1098 | | 10 | |
| Note. Your mortgage interest deduction may be limited (see instructions). | | 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 | |
| | 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 | |
| Gifts to Charity | | 16 Gifts by cash or check. If you made any gift of \$250 or more, see instructions | | 16 | |
| If you made a gift and got a benefit for it, see instructions. | | 17 Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500 | | 17 | |
| | 18 Carryover from prior year | 18 | | | |
| | 19 Add lines 16 through 18 | | | 19 | |
| Casualty and Theft Losses | | 20 Casualty or theft loss(es). Attach Form 4684. (See instructions.) | | | 20 |
| Job Expenses and Certain Miscellaneous Deductions | | 21 Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶ | | 21 | |
| | 22 Tax preparation fees | 22 | | | |
| | 23 Other expenses—investment, safe deposit box, etc. List type and amount ▶ SEE STATEMENT 1 | 23 | | | |
| | 24 Add lines 21 through 23 | 24 | | | |
| | 25 Enter amount from Form 1040, line 38 | 25 | | | |
| | 26 Multiply line 25 by 2% (.02) | | | | |
| | 27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0- | | | 27 | |
| Other Miscellaneous Deductions | | 28 Other—from list in instructions. List type and amount ▶ | | | 28 |
| Total Itemized Deductions | | 29 Is Form 1040, line 38, over \$152,525? <input type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40. <input checked="" type="checkbox"/> Yes. Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter. | | | 29 |
| | | 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.

Name(s) shown on return

Your social security number

JOSHUA P ERLANGER & NINA R HURWITZ

Part I
Interest

(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.

| | | | |
|----------|--|--|---------------|
| 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 ♦ DEPT OF THE TREASURY NYCB MORTGAGE COMPANY LLC NYCB MORTGAGE COMPANY LLC STELLA BLUES NEW HAVEN LLC TD BANK (215 DWIGHT) STELLA BLUES NEW HAVEN LLC 204 CROWN LLC IERMAN CONTAINER CORPORATION | | Amount |
| 2 | Add the amounts on line 1 | | |
| 3 | Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815 | | |
| 4 | Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a | | |

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

Part II
Ordinary Dividends

(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.

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

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

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:

Part III
Foreign Accounts and Trusts

(See instructions on back)

| | | | |
|-----------|---|-----|----|
| 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 | Yes | No |
| | 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 | | |

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

Schedule B (Form 1040A or 1040) 2014

SCHEDULE C (Form 1040)

Profit or Loss From Business

(Sole Proprietorship)

OMB No. 1545-0074

2014

Attachment Sequence No. 09

Department of the Treasury Internal Revenue Service (89)

Information about Schedule C and its separate instructions is at www.irs.gov/schedulec. Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

Name of proprietor

JOSHUA P ERLANGER

Social security number (SSN)

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

PRINTING LABELS

Check this box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked

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

SIMPLY LABELS

D. Employer ID number (see instr.)

E. Business address (including suite or room no.) 85 CHURCH STREET UNIT 3S 3S

City, town or post office, state, and ZIP code NEW HAVEN CT 06510

F. Accounting method: (1) [X] Cash; (2) [] Accrual; (3) [] Other (specify)

G. Did you "materially participate" in the operation of this business during 2014? If "No," see instructions for limit on losses [X] Yes [] No

H. If you started or acquired this business during 2014, check here

I. Did you make any payments in 2014 that would require you to file Form(s) 1099? (see instructions) Yes [] No [X]

J. If "Yes," did you or will you file required Forms 1099? Yes [] No [X]

Part I Income

Table with 7 rows for income items: 1. Gross receipts or sales, 2. Returns and allowances, 3. Subtract line 2 from line 1, 4. Cost of goods sold, 5. Gross profit, 6. Other income, 7. Gross income.

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

Table with 26 rows for expense categories: 8. Advertising, 9. Car and truck expenses, 10. Commissions and fees, 11. Contract labor, 12. Depletion, 13. Depreciation and section 179 expense deduction, 14. Employee benefit programs, 15. Insurance, 16. Interest, 17. Legal and professional services, 18. Office expense, 19. Pension and profit-sharing plans, 20. Rent or lease, 21. Repairs and maintenance, 22. Supplies, 23. Taxes and licenses, 24. Travel, meals, and entertainment, 25. Utilities, 26. Wages.

28. Total expenses before expenses for business use of home. Add lines 8 through 27a

29. Tentative profit or (loss). Subtract line 28 from line 7

30. Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). Simplified method filers: only enter the total square footage of: (a) your home: and (b) the part of your home used for business: Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30

31. Net profit or (loss). Subtract line 30 from line 29.

- If a profit, enter on both Form 1040, line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2. (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3.
• If a loss, you must go to line 32.

32. If you have a loss, check the box that describes your investment in this activity (see instructions).

- If you checked 32a, enter the loss on both Form 1040, line 12, (or Form 1040NR, line 13) and on Schedule SE, line 2. (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3.
• If you checked 32b, you must attach Form 6198. Your loss may be limited.

32a [] All investment is at risk.
32b [] Some investment is not at risk.

JOSHUA P ERLANGER



Schedule C (Form 1040) 2014 PRINTING LABELS

Part III Cost of Goods Sold (see instructions)

33. Method(s) used to value closing inventory: a Cost b Lower of cost or market c Other (attach explanation)

34. Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation Yes No

Table with 2 columns: Description and Amount. Rows include: 35 Inventory at beginning of year, 36 Purchases less cost of items withdrawn for personal use, 37 Cost of labor, 38 Materials and supplies, 39 Other costs (SEE STATEMENT 2), 40 Add lines 35 through 39, 41 Inventory at end of year, 42 Cost of goods sold.

Part IV Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43. When did you place your vehicle in service for business purposes? (month, day, year) 08/27/04

44. 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 instructions) c Other

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

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

47a. Do you have evidence to support your deduction? Yes No

b If "Yes," is the evidence written? Yes No

Part V Other Expenses: List below business expenses not included on lines 8-26 or line 30.

Table with 2 columns: Description and Amount. Rows include: BANK SERVICE CHARGES, COMPUTER SUPPLIES AND EXPENSE, CREDIT CARD FEES, LICENSES AND PERMITS, PARKING & TOLLS, TELEPHONE, TRAIN & TAXI.

48. Total other expenses. Enter here and on line 27a 48

**SCHEDULE E
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Supplemental Income and Loss

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

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

Information about Schedule E and its separate instructions is at www.irs.gov/schedulee.

OMB No. 1545-0074

2014

Attachment
Sequence No. **13**

Name(s) shown on return

Your social security number

JOSHUA P ERLANGER & NINA R HURWITZ

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

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

1a Physical address of each property (street, city, state, ZIP code)
A 215 DWIGHT STREET, NEW HAVEN, CT 06511
B
C

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

Type of Property:

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

| Income: | Properties: | A | B | C |
|---|-------------|---|---|---|
| 3 Rents received | 3 | | | |
| 4 Royalties received | 4 | | | |
| Expenses: | | | | |
| 5 Advertising | 5 | | | |
| 6 Auto and travel (see instructions) | 6 | | | |
| 7 Cleaning and maintenance | 7 | | | |
| 8 Commissions | 8 | | | |
| 9 Insurance | 9 | | | |
| 10 Legal and other professional fees | 10 | | | |
| 11 Management fees | 11 | | | |
| 12 Mortgage interest paid to banks, etc. (see instructions) | 12 | | | |
| 13 Other interest | 13 | | | |
| 14 Repairs | 14 | | | |
| 15 Supplies | 15 | | | |
| 16 Taxes | 16 | | | |
| 17 Utilities | 17 | | | |
| 18 Depreciation expense or depletion | 18 | | | |
| 19 Other (list) SEE STATEMENT 3 | 19 | | | |
| 20 Total expenses. Add lines 5 through 19 | 20 | | | |
| 21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198. | 21 | | | |
| 22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions) | 22 | 0 | | |
| 23a Total of all amounts reported on line 3 for all rental properties | 23a | | | |
| b Total of all amounts reported on line 4 for all royalty properties | 23b | | | |
| c Total of all amounts reported on line 12 for all properties | 23c | | | |
| d Total of all amounts reported on line 18 for all properties | 23d | | | |
| e Total of all amounts reported on line 20 for all properties | 23e | | | |
| 24 Income. Add positive amounts shown on line 21. Do not include any losses | 24 | | | |
| 25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here | 25 | | | |
| 26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2. | 26 | | | |

For Paperwork Reduction Act Notice, see the separate instructions.

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

Your social security number

JOSHUA P ERLANGER & NINA R HURWITZ

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

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.

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 STELLA BLUES NEW HAVEN LLC, 204 CROWN LLC, LERMAN CONTAINER CORPORATION.

Table for Passive Income and Loss and Nonpassive Income and Loss. Columns include (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 Totals and summary rows 30-32.

Part III Income or Loss From Estates and Trusts

Table with 2 columns: (a) Name, (b) Employer identification number. Rows A and B.

Table for Passive Income and Loss and Nonpassive Income and Loss. Columns include (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 Totals and summary rows 34-37.

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 row 39.

Part V Summary

Summary table with 2 columns: Description, Amount. Rows include Net farm rental income, Total income or loss, Reconciliation of farming and fishing income, and Reconciliation for real estate professionals.

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

JOSHUA P ERLANGER

Social security number of person with self-employment income

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

| | | |
|----|--|----|
| 1a | 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) | 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. Note. Skip this line if you use the nonfarm optional method (see instructions) | 2 |
| 3 | Combine lines 1a, 1b, and 2 | 3 |
| 4a | 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. | 4a |
| b | If you elect one or both of the optional methods, enter the total of lines 15 and 17 here | 4b |
| 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 | 4c |
| 5a | Enter your church employee income from Form W-2. See instructions for definition of church employee income | 5a |
| b | Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0- | 5b |
| 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 2014 | 7 |
| 8a | Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$17,000 or more, skip lines 8b through 10, and go to line 11 | 8a |
| b | Unreported tips subject to social security tax (from Form 4137, line 10) | 8b |
| c | Wages subject to social security tax (from Form 8919, line 10) | 8c |
| 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 and 11. Enter here and on Form 1040, line 57, or Form 1040NR, line 55 | 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)

| | | |
|----|--|----|
| 14 | Farm Optional Method. You may use this method only if (a) your gross farm income ¹ was not more than \$7,200, or (b) your net farm profits ² were less than \$5,198. | 14 |
| 15 | Enter the smaller of two-thirds (2/3) of gross farm income ¹ (not less than zero) or \$4,800. Also include this amount on line 4b above | 15 |
| 16 | Subtract line 15 from line 14 | 16 |
| 17 | Enter the smaller of two-thirds (2/3) of gross nonfarm income ³ (not less than zero) or the amount on line 16. Also include this amount on line 4b above | 17 |

¹ From Sch. F, line 9, and Sch. K-1 (Form 1065) box 14, code B.

² From Sch. F, line 34, and Sch. 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 Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 1065), box 14, code A; and Sch. K-1 (Form 1065-B), box 9, code J1.

⁴ From Sch. C, line 7; Sch. C-EZ, line 1; Sch. K-1 (Form 1065), box 14, code C; and Sch. K-1 (Form 1065-B), box 9, code J2.

Form **2848**
(Rev. July 2014)
Department of the Treasury
Internal Revenue Service

Power of Attorney and Declaration of Representative

OMB No. 1545-0150
For IRS Use Only

Information about Form 2848 and its instructions is at www.irs.gov/form2848.

Part I Power of Attorney
Caution: A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

Received by:
Name _____
Telephone _____
Function _____
Date / /

1 Taxpayer Information. Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address

JOSHUA P ERLANGER

**85 CHURCH STREET UNIT 3S 3S
NEW HAVEN CT 06510**

Taxpayer identification number(s)

Daytime telephone number _____
Plan number (if applicable) _____

hereby appoints the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address
**DENNIS I MARKOWITZ
310 LAKESIDE PARK
SOUTHAMPTON PA 18966-4050**
Check if to be sent copies of notices and communications

CAF No. _____
PTIN _____
Telephone No. **215-364-8400**
Fax No. **215-953-1795**
Check if new: Address Telephone No. Fax No.

Name and address
**MARK S DAVIS
310 LAKESIDE PARK
SOUTHAMPTON PA 18966-4050**
Check if to be sent copies of notices and communications

CAF No. _____
PTIN _____
Telephone No. **215-364-8400**
Fax No. **215-953-1795**
Check if new: Address Telephone No. Fax No.

Name and address

(Note. IRS sends notices and communications to only two representatives.)

CAF No. _____
PTIN _____
Telephone No. _____
Fax No. _____
Check if new: Address Telephone No. Fax No.

Name and address

(Note. IRS sends notices and communications to only two representatives.)

CAF No. _____
PTIN _____
Telephone No. _____
Fax No. _____
Check if new: Address Telephone No. Fax No.

to represent the taxpayer before the Internal Revenue Service and perform the following acts:

3 Acts authorized (you are required to complete this line 3). With the exception of the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts that I can perform with respect to the tax matters described below. For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents (see instructions for line 5a for authorizing a representative to sign a return).

| Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 5000A Shared Responsibility Payment, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions) | Tax Form Number (1040, 941, 720, etc.) (if applicable) | Year(s) or Period(s) (if applicable) (see instructions) |
|--|--|---|
| INCOME | 1040 | 2011-2017 |
| | | |
| | | |

4 Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4. Specific Use Not Recorded on CAF.

5a Additional acts authorized. In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information):

- Authorize disclosure to third parties; Substitute or add representative(s); Sign a return; _____
- Other acts authorized: _____

JOSHUA P ERLANGER

Form 2848 (Rev. 7-2014)

b. Specific acts not authorized. My representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a federal tax liability. List any specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b):

6. Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same tax matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here

YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

7. Signature of taxpayer. If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

◆ IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.

| | | |
|-------------------|---|-----------------------|
| Signature | Date | Title (if applicable) |
| JOSHUA P ERLANGER | | |
| Print Name | Print name of taxpayer from line 1 if other than individual | |

Part II Declaration of Representative

Under penalties of perjury, by my signature below I declare that:

- I am not currently suspended or disbarred from practice before the Internal Revenue Service;
- I am subject to regulations contained in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:
 - a. Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b. Certified Public Accountant—duly qualified to practice as a certified public accountant in the jurisdiction shown below.
 - c. Enrolled Agent—enrolled as an agent by the Internal Revenue Service per the requirements of Circular 230.
 - d. Officer—a bona fide officer of the taxpayer organization.
 - e. Full-Time Employee—a full-time employee of the taxpayer.
 - f. Family Member—a member of the taxpayer's immediate family (for example, spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
 - g. Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.3(d) of Circular 230).
 - h. Unenrolled Return Preparer—Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have prepared and signed the return. See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the Instructions (PTIN required for designation h).
 - i. Registered Tax Return Preparer—registered as a tax return preparer under the requirements of section 10.4 of Circular 230. Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have prepared and signed the return. See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the Instructions (PTIN required for designation i).
 - k. Student Attorney or CPA—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student working in an LITC or STCP. See instructions for Part II for additional information and requirements.
 - r. Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

◆ IF THIS DECLARATION OF REPRESENTATIVE IS NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THE POWER OF ATTORNEY. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2. See the instructions for Part II.

Note. For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column. See the instructions for Part II for more information.

| Designation — Insert above letter (a-r) | Licensing jurisdiction (state) or other licensing authority (if applicable) | Bar, license, certification, registration, or enrollment number (if applicable). See instructions for Part II for more information. | Signature | Date |
|---|--|---|-----------|------|
| C | FEDERAL | 16944 | | |
| B | PA | CA007361L | | |
| | | | | |
| | | | | |

Form **2848**
(Rev. July 2014)
Department of the Treasury
Internal Revenue Service

Power of Attorney and Declaration of Representative

OMB No. 1545-0150

For IRS Use Only

◆ Information about Form 2848 and its instructions is at www.irs.gov/form2848.

Part I Power of Attorney

Caution: A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

Received by:

Name _____

Telephone _____

Function _____

Date / /

1 Taxpayer Information. Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address

NINA R HURWITZ

85 CHURCH STREET UNIT 3S 3S
NEW HAVEN CT 06510

Taxpayer identification number(s)

Daytime telephone number

Plan number (if applicable)

hereby appoints the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address

DENNIS I MARKOWITZ
310 LAKESIDE PARK
SOUTHAMPTON PA 18966-4050

Check if to be sent copies of notices and communications

CAF No. _____

PTIN _____

Telephone No. 215-364-8400

Fax No. 215-953-1795

Check if new: Address Telephone No. Fax No.

Name and address

MARK S DAVIS
310 LAKESIDE PARK
SOUTHAMPTON PA 18966-4050

Check if to be sent copies of notices and communications

CAF No. _____

PTIN _____

Telephone No. 215-364-8400

Fax No. 215-953-1795

Check if new: Address Telephone No. Fax No.

Name and address

(Note, IRS sends notices and communications to only two representatives.)

Check if new: Address Telephone No. Fax No.

Name and address

(Note, IRS sends notices and communications to only two representatives.)

Check if new: Address Telephone No. Fax No.

to represent the taxpayer before the Internal Revenue Service and perform the following acts:

3 Acts authorized (you are required to complete this line 3). With the exception of the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts that I can perform with respect to the tax matters described below. For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents (see instructions for line 5a for authorizing a representative to sign a return).

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA Civil Penalty, Sec. 5000A Shared Responsibility Payment, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions)

Tax Form Number
(1040, 941, 720, etc.) (if applicable)

Year(s) or Period(s) (if applicable)
(see instructions)

INCOME

1040

2011-2017

4 Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4. Specific Use Not Recorded on CAF

5a Additional acts authorized. In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information):

Authorize disclosure to third parties; Substitute or add representative(s); Sign a return;

Other acts authorized: _____

NINA R HURWITZ



Form 2848 (Rev. 7-2014)

b Specific acts not authorized. My representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a federal tax liability. List any specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b):

6 Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same tax matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here

YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

7 Signature of taxpayer. If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

◆ IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.

Signature Date Title (if applicable)
NINA R HURWITZ
Print Name Print name of taxpayer from line 1 if other than individual

Part II Declaration of Representative

Under penalties of perjury, by my signature below I declare that:

- I am not currently suspended or disbarred from practice before the Internal Revenue Service;
I am subject to regulations contained in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service;
I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
I am one of the following:
a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
b Certified Public Accountant—duly qualified to practice as a certified public accountant in the jurisdiction shown below;
c Enrolled Agent—enrolled as an agent by the Internal Revenue Service per the requirements of Circular 230.
d Officer—a bona fide officer of the taxpayer organization.
e Full-Time Employee—a full-time employee of the taxpayer.
f Family Member—a member of the taxpayer's immediate family (for example, spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.3(d) of Circular 230).
h Unenrolled Return Preparer—Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have prepared and signed the return. See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the Instructions (PTIN required for designation h).
i Registered Tax Return Preparer—registered as a tax return preparer under the requirements of section 10.4 of Circular 230. Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have prepared and signed the return. See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the Instructions (PTIN required for designation i).
k Student Attorney or CPA—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student working in an LITC or STCP. See instructions for Part II for additional information and requirements.
r Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

◆ IF THIS DECLARATION OF REPRESENTATIVE IS NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THE POWER OF ATTORNEY. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2. See the instructions for Part II.

Note. For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column. See the instructions for Part II for more information.

Table with 5 columns: Designation (Insert above letter (a-r)), Licensing jurisdiction (state) or other licensing authority (if applicable), Bar, license, certification, registration, or enrollment number (if applicable). See instructions for Part II for more information., Signature, Date. Rows include C FEDERAL 16944 and B PA CA007361L.

Form **8879**

IRS e-file Signature Authorization

OMB No. 1545-0074

2014

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.
◆ Information about Form 8879 and its instructions is at www.irs.gov/form8879.

Submission Identification Number (SID)

Taxpayer's name
JOSHUA P ERLANGER

Social security number

Spouse's name
NINA R HURWITZ

Spouse's social security number

Part I Tax Return Information — Tax Year Ending December 31, 2014 (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 63; Form 1040A, line 39; Form 1040EZ, line 12) | 2 | |
| 3 | Federal income tax withheld (Form 1040, line 64; Form 1040A, line 40; Form 1040EZ, line 7) | 3 | |
| 4 | Refund (Form 1040, line 76a; Form 1040A, line 48a; Form 1040EZ, line 13a; Form 1040-SS, Part I, line 13a) | 4 | |
| 5 | Amount you owe (Form 1040, line 78; Form 1040A, line 50; Form 1040EZ, line 14) | 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, 2014, 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 ACCOUNTING PLUS, LLP to enter or generate my PIN as my signature on my tax year 2014 electronically filed income tax return. ERO firm name
Enter five digits, but do not enter all zeros
- I will enter my PIN as my signature on my tax year 2014 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: **06/15/15**

Spouse's PIN: check one box only

- I authorize ACCOUNTING PLUS, LLP to enter or generate my PIN as my signature on my tax year 2014 electronically filed income tax return. ERO firm name
Enter five digits, but do not enter all zeros
- I will enter my PIN as my signature on my tax year 2014 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: **06/15/15**

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 all zeros

I certify that the above numeric entry is my PIN, which is my signature for the tax year 2014 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: **06/15/15**

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

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

Form **8879** (2014)

Taxpayer Name JOSHUA P ERLANGER
Spouse Name NINA R HURWITZ

DO NOT SUBMIT THIS DOCUMENT TO IRS UNLESS REQUESTED TO DO SO

ERO Declaration

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

ERO Signature

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

ERO's PIN _____

Taxpayer Declarations

Perjury Statement

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

Consent to Disclosure

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

Electronic Funds Withdrawal Consent

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. I further understand that this authorization may apply to future Federal tax payments that I direct to be debited through the Electronic Federal Tax Payment System (EFTPS). I authorize EFTPS to issue me a personal identification number (PIN) to access EFTPS. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To request that my PIN be mailed to me, or 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.

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

Date (all numerics) 06/15/15

Taxpayer's PIN (enter five numbers, other than all zeroes) _____

Spouse's PIN (enter five numbers, other than all zeroes) _____

Form 1310 Signature and Verification

Completion of this section indicates that I am requesting a refund of taxes overpaid by or on behalf of the decedent. Under penalties of perjury, I declare that I have examined this Form 1310 claim, and to the best of my knowledge and belief, it is true, correct and complete.

Signature of person claiming refund

Date

Form **3800**

General Business Credit

OMB No. 1545-0895

Department of the Treasury
Internal Revenue Service (99)

- ◆ Information about Form 3800 and its separate instructions is at www.irs.gov/form3800.
- ◆ You must attach all pages of Form 3800, pages 1, 2, and 3, to your tax return.

2014
Attachment
Sequence No. **22**

Name(s) shown on return

Identifying number

JOSHUA P ERLANGER & NINA R HURWITZ

Part I Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (TMT)
(See instructions and complete Part(s) III before Parts I and II)

| | | |
|---|--|---|
| 1 | General business credit from line 2 of all Parts III with box A checked | 1 |
| 2 | Passive activity credits from line 2 of all Parts III with box B checked | 2 |
| 3 | Enter the applicable passive activity credits allowed for 2014 (see instructions) | 3 |
| 4 | Carryforward of general business credit to 2014. Enter the amount from line 2 of Part III with box C checked. See instructions for statement to attach | 4 |
| 5 | Carryback of general business credit from 2015. Enter the amount from line 2 of Part III with box D checked (see instructions) | 5 |
| 6 | Add lines 1, 3, 4, and 5 | 6 |

Part II Allowable Credit

| | | |
|-----|--|-----|
| 7 | Regular tax before credits: • Individuals. Enter the sum of the amounts from Form 1040, lines 44 and 46, or the sum of the amounts from Form 1040NR, lines 42 and 44 • Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 2; or the applicable line of your return • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b; or the amount from the applicable line of your return | 7 |
| 8 | Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 35 • Corporations. Enter the amount from Form 4626, line 14 • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56 | 8 |
| 9 | Add lines 7 and 8 | 9 |
| 10a | Foreign tax credit | 10a |
| b | Certain allowable credits (see instructions) | 10b |
| c | Add lines 10a and 10b | 10c |
| 11 | Net income tax. Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16 | 11 |
| 12 | Net regular tax. Subtract line 10c from line 7. If zero or less, enter -0- | 12 |
| 13 | Enter 25% (.25) of the excess, if any, of line 12 over \$25,000 (see instructions) | 13 |
| 14 | Tentative minimum tax: • Individuals. Enter the amount from Form 6251, line 33 • Corporations. Enter the amount from Form 4626, line 12 • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54 | 14 |
| 15 | Enter the greater of line 13 or line 14 | 15 |
| 16 | Subtract line 15 from line 11. If zero or less, enter -0- | 16 |
| 17 | Enter the smaller of line 6 or line 16 C corporations: See the line 17 instructions if there has been an ownership change, acquisition, or reorganization. | 17 |

For Paperwork Reduction Act Notice, see separate instructions.

Form **3800** (2014)

JOSHUA P. ERLANGER & NINA R. HURWITZ

Part II Allowable Credit (Continued)

Note: If you are not required to report any amounts on lines 22 or 24 below, skip lines 18 through 25 and enter -0- on line 26.

| | | |
|----|---|----|
| 18 | Multiply line 14 by 75% (.75) (see instructions) | 18 |
| 19 | Enter the greater of line 13 or line 18 | 19 |
| 20 | Subtract line 19 from line 11. If zero or less, enter -0- | 20 |
| 21 | Subtract line 17 from line 20. If zero or less, enter -0- | 21 |
| 22 | Combine the amounts from line 3 of all Parts III with box A, C, or D checked | 22 |
| 23 | Passive activity credit from line 3 of all Parts III with box B checked | 23 |
| 24 | Enter the applicable passive activity credit allowed for 2014 (see instructions) | 24 |
| 25 | Add lines 22 and 24 | 25 |
| 26 | Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25 | 26 |
| 27 | Subtract line 13 from line 11. If zero or less, enter -0- | 27 |
| 28 | Add lines 17 and 26 | 28 |
| 29 | Subtract line 28 from line 27. If zero or less, enter -0- | 29 |
| 30 | Enter the general business credit from line 5 of all Parts III with box A checked | 30 |
| 31 | Reserved | 31 |
| 32 | Passive activity credits from line 5 of all Parts III with box B checked | 32 |
| 33 | Enter the applicable passive activity credits allowed for 2014 (see instructions) | 33 |
| 34 | Carryforward of business credit to 2014. Enter the amount from line 5 of Part III with box C checked and line 6 of Part III with box G checked. See instructions for statement to attach | 34 |
| 35 | Carryback of business credit from 2015. Enter the amount from line 5 of Part III with box D checked (see instructions) | 35 |
| 36 | Add lines 30, 33, 34, and 35 | 36 |
| 37 | Enter the smaller of line 29 or line 36 | 37 |
| 38 | Credit allowed for the current year. Add lines 28 and 37. Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36, see instructions) as indicated below or on the applicable line of your return: <ul style="list-style-type: none"> • Individuals. Form 1040, line 54, or Form 1040NR, line 51 • Corporations. Form 1120, Schedule J, Part I, line 5c • Estates and trusts. Form 1041, Schedule G, line 2b | 38 |

Name(s) shown on return

Identifying number

JOSHUA P ERLANGER & NINA R HURWITZ

Part III: General Business Credits or Eligible Small Business Credits (see instructions)

Complete a separate Part III for each box checked below. (see instructions)

- A [X] General Business Credit From a Non-Passive Activity
B [] General Business Credit From a Passive Activity
C [] General Business Credit Carryforwards
D [] General Business Credit Carrybacks
E [] Reserved
F [] Reserved
G [] Eligible Small Business Credit Carryforwards
H [] Reserved

If you are filing more than one Part III with box A or B checked, complete and attach first an additional Part III combining amounts from all Parts III with box A or B checked. Check here if this is the consolidated Part III

Table with 3 columns: (a) Description of credit, (b) If claiming the credit from a pass-through entity, enter the EIN, (c) Enter the appropriate amount. Rows include 1a-1zz, 2, 3, 4a-4z, 5, 6.

Name(s) shown on return

Identifying number

JOSHUA P ERLANGER & NINA R HURWITZ

Part III General Business Credits or Eligible Small Business Credits (see instructions)

Complete a separate Part III for each box checked below. (see instructions)

- A- General Business Credit From a Non-Passive Activity
B- General Business Credit From a Passive Activity
C- X General Business Credit Carryforwards
D- General Business Credit Carrybacks
E- Reserved
F- Reserved
G- Eligible Small Business Credit Carryforwards
H- Reserved

If you are filing more than one Part III with box A or B checked, complete and attach first an additional Part III combining amounts from all Parts III with box A or B checked. Check here if this is the consolidated Part III

Table with 3 columns: (a) Description of credit, (b) If claiming the credit from a pass-through entity, enter the EIN, (c) Enter the appropriate amount. Rows include categories like Investment, Reserved, Increasing research activities, etc.

Form **6198**

(Rev. November 2009)
 Department of the Treasury
 Internal Revenue Service

At-Risk Limitations

▶ Attach to your tax return.
 ▶ See separate instructions.

OMB No. 1545-0712

Attachment
 Sequence No. **31**

Name(s) shown on return

Identifying number

JOSHUA P ERLANGER & NINA R HURWITZ

Description of activity (see page 2 of the instructions)

PRINTING LABELS

Part I Current Year Profit (Loss) From the Activity, Including Prior Year Nondeductible Amounts.
 See page 2 of the instructions.

| | | |
|---|---|----|
| 1 | Ordinary income (loss) from the activity (see page 2 of the instructions) | 1 |
| 2 | Gain (loss) from the sale or other disposition of assets used in the activity (or of your interest in the activity) that you are reporting on: | |
| a | Schedule D | 2a |
| b | Form 4797 | 2b |
| c | Other form or schedule | 2c |
| 3 | Other income and gains from the activity, from Schedule K-1 of Form 1065, Form 1065-B, or Form 1120S, that were not included on lines 1 through 2c | 3 |
| 4 | Other deductions and losses from the activity, including investment interest expense allowed from Form 4952, that were not included on lines 1 through 2c | 4 |
| 5 | Current year profit (loss) from the activity. Combine lines 1 through 4. See page 3 of the instructions before completing the rest of this form | 5 |

Part II Simplified Computation of Amount At Risk. See page 3 of the instructions before completing this part.

| | | |
|-----|--|-----|
| 6 | Adjusted basis (as defined in section 1011) in the activity (or in your interest in the activity) on the first day of the tax year. Do not enter less than zero | 6 |
| 7 | Increases for the tax year (see page 3 of the instructions) | 7 |
| 8 | Add lines 6 and 7 | 8 |
| 9 | Decreases for the tax year (see page 4 of the instructions) | 9 |
| 10a | Subtract line 9 from line 8 | 10a |
| b | If line 10a is more than zero, enter that amount here and go to line 20 (or complete Part III). Otherwise, enter -0- and see Pub. 925 for information on the recapture rules | 10b |

Part III Detailed Computation of Amount At Risk. If you completed Part III of Form 6198 for the prior year, see page 4 of the instructions.

| | | |
|-----|---|-----|
| 11 | Investment in the activity (or in your interest in the activity) at the effective date. Do not enter less than zero | 11 |
| 12 | Increases at effective date | 12 |
| 13 | Add lines 11 and 12 | 13 |
| 14 | Decreases at effective date | 14 |
| 15 | Amount at risk (check box that applies): | 15 |
| a | <input type="checkbox"/> At effective date. Subtract line 14 from line 13. Do not enter less than zero. | |
| b | <input type="checkbox"/> From your prior year Form 6198, line 19b. Do not enter the amount from line 10b of your prior year form. | |
| 16 | Increases since (check box that applies): | 16 |
| a | <input type="checkbox"/> Effective date | |
| b | <input type="checkbox"/> The end of your prior year | |
| 17 | Add lines 15 and 16 | 17 |
| 18 | Decreases since (check box that applies): | 18 |
| a | <input type="checkbox"/> Effective date | |
| b | <input type="checkbox"/> The end of your prior year | |
| 19a | Subtract line 18 from line 17 | 19a |
| b | If line 19a is more than zero, enter that amount here and go to line 20. Otherwise, enter -0- and see Pub. 925 for information on the recapture rules | 19b |

Part IV Deductible Loss

| | | |
|----|---|----|
| 20 | Amount at risk. Enter the larger of line 10b or line 19b | 20 |
| 21 | Deductible loss. Enter the smaller of the line 5 loss (treated as a positive number) or line 20. See page 8 of the instructions to find out how to report any deductible loss and any carryover | 21 |

Note: If the loss is from a passive activity, see the Instructions for Form 8582, Passive Activity Loss Limitations, or the Instructions for Form 8810, Corporate Passive Activity Loss and Credit Limitations, to find out if the loss is allowed under the passive activity rules. If only part of the loss is subject to the passive activity loss rules, report only that part on Form 8582 or Form 8810, whichever applies.

For Paperwork Reduction Act Notice, see page 8 of the Instructions.

Form **6198**

(Rev. November 2009)
 Department of the Treasury
 Internal Revenue Service

**AMT VERSION
 At-Risk Limitations**

▶ Attach to your tax return.
 ▶ See separate instructions.

OMB No. 1545-0712

Attachment
 Sequence No. **31**

Name(s) shown on return

Identifying number

JOSHUA P ERLANGER & NINA R HURWITZ

Description of activity (see page 2 of the instructions)

PRINTING LABELS

Part I Current Year Profit (Loss) From the Activity, Including Prior Year Nondeductible Amounts.
 See page 2 of the instructions.

| | | |
|----|---|----|
| 1 | Ordinary income (loss) from the activity (see page 2 of the instructions) | 1 |
| 2 | Gain (loss) from the sale or other disposition of assets used in the activity (or of your interest in the activity) that you are reporting on: | |
| a. | Schedule D | 2a |
| b. | Form 4797 | 2b |
| c. | Other form or schedule | 2c |
| 3 | Other income and gains from the activity, from Schedule K-1 of Form 1065, Form 1065-B, or Form 1120S, that were not included on lines 1 through 2c | 3 |
| 4 | Other deductions and losses from the activity, including investment interest expense allowed from Form 4952, that were not included on lines 1 through 2c | 4 |
| 5 | Current year profit (loss) from the activity. Combine lines 1 through 4. See page 3 of the instructions before completing the rest of this form | 5 |

Part II Simplified Computation of Amount At Risk. See page 3 of the instructions before completing this part.

| | | |
|-----|--|-------|
| 6 | Adjusted basis (as defined in section 1011) in the activity (or in your interest in the activity) on the first day of the tax year. Do not enter less than zero | 6 |
| 7 | Increases for the tax year (see page 3 of the instructions) | 7 |
| 8 | Add lines 6 and 7 | 8 |
| 9 | Decreases for the tax year (see page 4 of the instructions) | 9 |
| 10a | Subtract line 9 from line 8 | ▶ 10a |
| b | If line 10a is more than zero, enter that amount here and go to line 20 (or complete Part III). Otherwise, enter -0- and see Pub. 925 for information on the recapture rules | 10b |

Part III Detailed Computation of Amount At Risk. If you completed Part III of Form 6198 for the prior year, see page 4 of the instructions.

| | | |
|-----|---|-------|
| 11 | Investment in the activity (or in your interest in the activity) at the effective date. Do not enter less than zero | 11 |
| 12 | Increases at effective date | 12 |
| 13 | Add lines 11 and 12 | 13 |
| 14 | Decreases at effective date | 14 |
| 15 | Amount at risk (check box that applies): | 15 |
| a | <input type="checkbox"/> At effective date. Subtract line 14 from line 13. Do not enter less than zero. | ▶ |
| b | <input type="checkbox"/> From your prior year Form 6198, line 19b. Do not enter the amount from line 10b of your prior year form. | |
| 16 | Increases since (check box that applies): | 16 |
| a | <input type="checkbox"/> Effective date | b |
| b | <input type="checkbox"/> The end of your prior year | |
| 17 | Add lines 15 and 16 | 17 |
| 18 | Decreases since (check box that applies): | 18 |
| a | <input type="checkbox"/> Effective date | b |
| b | <input type="checkbox"/> The end of your prior year | |
| 19a | Subtract line 18 from line 17 | ▶ 19a |
| b | If line 19a is more than zero, enter that amount here and go to line 20. Otherwise, enter -0- and see Pub. 925 for information on the recapture rules | 19b |

Part IV Deductible Loss

| | | |
|----|--|----|
| 20 | Amount at risk. Enter the larger of line 10b or line 19b | 20 |
| 21 | Deductible loss. Enter the smaller of the line 5 loss (treated as a positive number) or line 20. | 21 |

See page 8 of the instructions to find out how to report any deductible loss and any carryover.
 Note: If the loss is from a passive activity, see the Instructions for Form 8582, Passive Activity Loss Limitations, or the Instructions for Form 8810, Corporate Passive Activity Loss and Credit Limitations, to find out if the loss is allowed under the passive activity rules. If only part of the loss is subject to the passive activity loss rules, report only that part on Form 8582 or Form 8810, whichever applies.

Alternative Minimum Tax—Individuals

◆ Information about Form 6251 and its separate instructions is at www.irs.gov/form6251.

2014

Department of the Treasury
Internal Revenue Service (99)

◆ Attach to Form 1040 or Form 1040NR

Attachment
Sequence No. **32**

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

Your social security number

JOSHUA P ERLANGER & NINA R HURWITZ

Part I Alternative Minimum Taxable Income (See instructions for how to complete each line.)

| | | | |
|----|---|----|--|
| 1 | If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise, enter the amount from Form 1040, line 38, and go to line 7. (If less than zero, enter as a negative amount.) | 1 | |
| 2 | Medical and dental. If you or your spouse was 65 or older, enter the smaller of Schedule A (Form 1040), line 4, or 2.5% (.025) of Form 1040, line 38. If zero or less, enter -0- | 2 | |
| 3 | Taxes from Schedule A (Form 1040), line 9 | 3 | |
| 4 | Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions for this line | 4 | |
| 5 | Miscellaneous deductions from Schedule A (Form 1040), line 27 | 5 | |
| 6 | If Form 1040, line 38, is \$152,525 or less, enter -0-. Otherwise, see instructions | 6 | |
| 7 | Tax refund from Form 1040, line 10 or line 21 | 7 | |
| 8 | Investment interest expense (difference between regular tax and AMT) | 8 | |
| 9 | Depletion (difference between regular tax and AMT) | 9 | |
| 10 | Net operating loss deduction from Form 1040, line 21. Enter as a positive amount | 10 | |
| 11 | Alternative tax net operating loss deduction | 11 | |
| 12 | Interest from specified private activity bonds exempt from the regular tax | 12 | |
| 13 | Qualified small business stock (7% of gain excluded under section 1202) | 13 | |
| 14 | Exercise of incentive stock options (excess of AMT income over regular tax income) | 14 | |
| 15 | Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A) | 15 | |
| 16 | Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6) | 16 | |
| 17 | Disposition of property (difference between AMT and regular tax gain or loss) | 17 | |
| 18 | Depreciation on assets placed in service after 1986 (difference between regular tax and AMT) | 18 | |
| 19 | Passive activities (difference between AMT and regular tax income or loss) | 19 | |
| 20 | Loss limitations (difference between AMT and regular tax income or loss) | 20 | |
| 21 | Circulation costs (difference between regular tax and AMT) | 21 | |
| 22 | Long-term contracts (difference between AMT and regular tax income) | 22 | |
| 23 | Mining costs (difference between regular tax and AMT) | 23 | |
| 24 | Research and experimental costs (difference between regular tax and AMT) | 24 | |
| 25 | Income from certain installment sales before January 1, 1987 | 25 | |
| 26 | Intangible drilling costs preference | 26 | |
| 27 | Other adjustments, including income-based related adjustments | 27 | |
| 28 | Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28 is more than \$242,450; see instructions.) | 28 | |

Part II Alternative Minimum Tax (AMT)

| | | | |
|----|--|----|--|
| 29 | Exemption. (If you were under age 24 at the end of 2014, see instructions.) IF your filing status is... AND line 28 is not over... THEN enter on line 29... Single or head of household \$117,300 \$52,600 Married filing jointly or qualifying widow(er) 156,500 82,100 Married filing separately 78,250 41,050 If line 28 is over the amount shown above for your filing status, see instructions. | 29 | |
| 30 | Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 31, 33, and 35, and go to line 34 | 30 | |
| 31 | • If you are filing Form 2556 or 2556-EZ, see instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 64 here. • All others: if line 30 is \$182,500 or less (\$91,250 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,650 (\$1,825 if married filing separately) from the result. | 31 | |
| 32 | Alternative minimum tax foreign tax credit (see instructions) | 32 | |
| 33 | Tentative minimum tax. Subtract line 32 from line 31 | 33 | |
| 34 | Add Form 1040, line 44 (minus any tax from Form 4972), and Form 1040, line 46. Subtract from the result any foreign tax credit from Form 1040, line 48. If you used Schedule J to figure your tax on Form 1040, line 44, refigure that tax without using Schedule J before completing this line (see instructions) | 34 | |
| 35 | AMT. Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45 | 35 | |

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

JOSHUA P ERLANGER & NINA R HURWITZ

Form 6251 (2014)

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 \$182,500 or less (\$91,250 or less if married filing separately), multiply line 41 by 26% (.26). Otherwise, multiply line 41 by 28% (.28) and subtract \$3,650 (\$1,825 if married filing separately) from the result | 42 |
| 43 | Enter: <ul style="list-style-type: none"> • \$73,800 if married filing jointly or qualifying widow(er), • \$36,900 if single or married filing separately, or • \$49,400 if head of household. | 43 |
| 44 | Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040, line 43; if zero or less, enter -0-. If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter | 44 |
| 45 | Subtract line 44 from line 43. If zero or less, enter -0- | 45 |
| 46 | Enter the smaller of line 36 or line 37 | 46 |
| 47 | Enter the smaller of line 45 or line 46. This amount is taxed at 0% | 47 |
| 48 | Subtract line 47 from line 46 | 48 |
| 49 | Enter: <ul style="list-style-type: none"> • \$406,750 if single • \$228,800 if married filing separately. • \$457,600 if married filing jointly or qualifying widow(er) • \$432,200 if head of household | 49 |
| 50 | Enter the amount from line 45 | 50 |
| 51 | Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 19 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040, line 43; if zero or less, enter -0-. If you are filing Form 2555 or Form 2555-EZ, see instructions for the amount to enter | 51 |
| 52 | Add line 50 and line 51 | 52 |
| 53 | Subtract line 52 from line 49. If zero or less, enter -0- | 53 |
| 54 | Enter the smaller of line 48 or line 53 | 54 |
| 55 | Multiply line 54 by 15% (.15) | 55 |
| 56 | Add lines 47 and 54 If lines 56 and 36 are the same, skip lines 57 through 61 and go to line 62. Otherwise, go to line 57. | 56 |
| 57 | Subtract line 56 from line 46 | 57 |
| 58 | Multiply line 57 by 20% (.20) If line 38 is zero or blank, skip lines 59 through 61 and go to line 62. Otherwise, go to line 59. | 58 |
| 59 | Add lines 41, 56, and 57 | 59 |
| 60 | Subtract line 59 from line 36 | 60 |
| 61 | Multiply line 60 by 25% (.25) | 61 |
| 62 | Add lines 42, 55, 58, and 61 | 62 |
| 63 | If line 36 is \$182,500 or less (\$91,250 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract \$3,650 (\$1,825 if married filing separately) from the result | 63 |
| 64 | Enter the smaller of line 62 or line 63 here and on line 31. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 31. Instead, enter it on line 4 of the worksheet in the instructions for line 31 | 64 |

Form **8606**

Nondeductible IRAs

OMB No. 1545-0074

◆ Information about Form 8606 and its separate instructions is at www.irs.gov/form8606.

2014

Department of the Treasury
Internal Revenue Service (99)

◆ Attach to Form 1040, Form 1040A, or Form 1040NR.

Attachment Sequence No. **48**

Name. If married, file a separate form for each spouse required to file Form 8606. See instructions.

Your social security number

JOSHUA P ERLANGER

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)

Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete the spaces below.

Foreign country name

Foreign province/state/county

Foreign postal code

Part I. Nondeductible Contributions to Traditional IRAs and Distributions From Traditional, SEP, and SIMPLE IRAs

Complete this part only if one or more of the following apply.

- You made nondeductible contributions to a traditional IRA for 2014.
- You took distributions from a traditional, SEP, or SIMPLE IRA in 2014 and you made nondeductible contributions to a traditional IRA in 2014 or an earlier year. For this purpose, a distribution does not include a rollover, one-time distribution to fund an HSA, conversion, recharacterization, or return of certain contributions.
- You converted part, but not all, of your traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2014 (excluding any portion you recharacterized) and you made nondeductible contributions to a traditional IRA in 2014 or an earlier year.

| | | | |
|---|--|----|---|
| 1 | Enter your nondeductible contributions to traditional IRAs for 2014, including those made for 2014 from January 1, 2015, through April 15, 2015 (see instructions) | | 1 |
| 2 | Enter your total basis in traditional IRAs (see instructions) | | 2 |
| 3 | Add lines 1 and 2 | | 3 |
| <p>In 2014, did you take a distribution from traditional, SEP, or SIMPLE IRAs, or make a Roth IRA conversion?</p> <p>No —◆ Enter the amount from line 3 on line 14. Do not complete the rest of Part I.</p> <p>Yes —◆ Go to line 4.</p> | | | |
| 4 | Enter those contributions included on line 1 that were made from January 1, 2015, through April 15, 2015 | | 4 |
| 5 | Subtract line 4 from line 3 | | 5 |
| 6 | Enter the value of all your traditional, SEP, and SIMPLE IRAs as of December 31, 2014, plus any outstanding rollovers (see instructions) | 6 | |
| 7 | Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2014. Do not include rollovers, a one-time distribution to fund an HSA, conversions to a Roth IRA, certain returned contributions, or recharacterizations of traditional IRA contributions (see instructions) | 7 | |
| 8 | Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2014. Do not include amounts converted that you later recharacterized (see instructions). Also enter this amount on line 16 | 8 | |
| 9 | Add lines 6, 7, and 8 | 9 | |
| 10 | Divide line 5 by line 9. Enter the result as a decimal rounded to at least 3 places. If the result is 1.000 or more, enter "1.000" | 10 | |
| 11 | Multiply line 8 by line 10. This is the nontaxable portion of the amount you converted to Roth IRAs. Also enter this amount on line 17 | 11 | |
| 12 | Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth IRA | 12 | |
| 13 | Add lines 11 and 12. This is the nontaxable portion of all your distributions | 13 | |
| 14 | Subtract line 13 from line 3. This is your total basis in traditional IRAs for 2014 and earlier years | 14 | |
| 15 | Taxable amount. Subtract line 12 from line 7. If more than zero, also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b Note. You may be subject to an additional 10% tax on the amount on line 15 if you were under age 59½ at the time of the distribution (see instructions). | 15 | |

For Privacy Act and Paperwork Reduction Act-Notice, see separate instructions.

Form **8606** (2014)

Form **8960**

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

OMB No. 1545-2227

2014

Department of the Treasury
Internal Revenue Service (99)

◆ Attach to your tax return.
◆ Information about Form 8960 and its separate instructions is at www.irs.gov/form8960.

Attachment
Sequence No. **72**

Name(s) shown on your tax return

Your social security number or EIN

JOSHUA P ERLANGER & NINA R HURWITZ

Part I Investment Income

- Section 6013(g) election (see instructions)
- Section 6013(h) election (see instructions)
- Regulations section 1.1411-10(g) election (see instructions)

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

Part II Investment Expenses Allocable to Investment Income and Modifications

| | | | | |
|----|---|----|-----|-----------|
| 9a | Investment interest expenses (see instructions) | 9a | | |
| 9b | State, local, and foreign income tax (see instructions) | 9b | 279 | |
| 9c | Miscellaneous investment expenses (see instructions) | 9c | | |
| 9d | Add lines 9a, 9b, and 9c | | | 9d |
| 10 | Additional modifications (see instructions) | | | 10 |
| 11 | Total deductions and modifications. Add lines 9d and 10 | | | 11 |

Part III Tax Computation

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

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

Form **8960** (2014)

Form 1040-ES Estimated Tax for Individuals

(on bottom of page)

CUT HERE

Form 1040-ES
Department of the Treasury
Internal Revenue Service

2015

Estimated Tax

**Payment
Voucher 2**

**Calendar year -
Due June 15, 2015**

▶ Make your check or money order payable to "United States Treasury."
Write your social security number and "2015 Form 1040-ES" on your payment.
Send your payment and this voucher to the P.O. box address below.
Cross out any incorrect information and print the correct information. Get Form
8822 to report a new address (see instructions). For Privacy Act and Paperwork
Reduction Act Notice, see instructions.

**Amount of estimated tax you are
paying by check or money order.**

Dollars

J ERLANGER
N HURWITZ
85 CHURCH STREET UNIT 3S 3S
NEW HAVEN CT 06510

INTERNAL REVENUE SERVICE
P.O. BOX 37007
HARTFORD, CT 06176-7007

Form 1040-ES Estimated Tax for Individuals

(on bottom of page)

CUT HERE

Form 1040-ES
Department of the Treasury
Internal Revenue Service

2015

Estimated Tax

Payment
Voucher **3**

Calendar year -
Due Sept. 15, 2015

▶ Make your check or money order payable to "United States Treasury."
Write your social security number and "2015 Form 1040-ES" on your payment.
Send your payment and this voucher to the P.O. box address below.
Cross out any incorrect information and print the correct information. Get Form
8822 to report a new address (see instructions). For Privacy Act and Paperwork
Reduction Act Notice, see instructions.

**Amount of estimated tax you are
paying by check or money order.**

Dollars

J ERLANGER
N HURWITZ
85 CHURCH STREET UNIT 3S 3S
NEW HAVEN CT 06510

INTERNAL REVENUE SERVICE
P.O. BOX 37007
HARTFORD, CT 06176-7007

Form 1040-ES Estimated Tax for Individuals

(on bottom of page)

OUT HERE

Form 1040-ES
Department of the Treasury
Internal Revenue Service

2015

Estimated Tax

Payment
Voucher **4.**

Calendar year -
Due Jan. 15, 2016

▶ Make your check or money order payable to "United States Treasury."
Write your social security number and "2015 Form 1040-ES" on your payment.
Send your payment and this voucher to the P.O. box address below.
Cross out any incorrect information and print the correct information. Get Form
8822 to report a new address (see instructions). For Privacy Act and Paperwork
Reduction Act Notice, see instructions.

**Amount of estimated tax you are
paying by check or money order.**

Dollars

J ERLANGER
N HURWITZ
85 CHURCH STREET UNIT 3S 3S
NEW HAVEN CT 06510

INTERNAL REVENUE SERVICE
P.O. BOX 37007
HARTFORD, CT 06176-7007

| | | |
|------------------|---|-------------|
| Form 1040 | Estimated Tax Payments Worksheet | 2015 |
|------------------|---|-------------|

Name: JOSHUA P ERLANGER & NINA R. HURWITZ Taxpayer Identification Number _____

Record of Estimated Tax Payments (Farmers, fishermen, and fiscal year taxpayers, see Form 1040-ES instructions for payment due dates.)

| Pymt no. | (a) Date | (b) Total Amount | (c) 2014 Overpayment Applied | (d) Estimates paid | (e) Balance due | (f) Date paid | (g) Amount paid |
|----------|----------|------------------|------------------------------|--------------------|-----------------|---------------|-----------------|
| 1 | 04/15/15 | | | | | | |
| 2 | 06/15/15 | | | | | | |
| 3 | 09/15/15 | | | | | | |
| 4 | 01/15/16 | | | | | | |
| Total | | | | | | | |

Calculation of 1040-ES Payments

- | | | | |
|---|------|--|--|
| 1. Taxpayer self-employment income | 1. | | |
| 2. Spouse self-employment income | 2. | | |
| 3. Other adjustments to adjusted gross income | 3. | | |
| 4. Computed adjustment to adjusted gross income | 4. | | |
| 5. Total adjustments to adjusted gross income | 5. | | |
| 6. Computed adjustment to self-employment tax | 6. | | |
| 7. Computed adjustment to income tax | 7. | | |
| 8. Other planned adjustments to taxes/credits | 8. | | |
| 9. Planned tax adjustments | 9. | | |
| 10. Amount from Form 1040, line 63 or Form 1040NR, line 61 | 10. | | |
| 11. Allowed adjustments from Form 1040-ES instructions: | | | |
| • Unreported SS or Medicare tax or RRTA tax | 11a. | | |
| • Tax on excess contributions to IRAs, MSAs, Coverdell ESAs, HSAs, or excess accumulations in retirement plans | 11b. | | |
| • Shared responsibility payment | 11c. | | |
| • Recapture of federal mortgage subsidy, excise tax on excess golden parachute payments, and look-back interest | 11d. | | |
| • Refundable credits from Schedule EIC, Forms 8812, 8863, 8962, and 4136 | 11e. | | |
| Total allowed adjustments | 11. | | |
| 12. Total tax (Line 9 plus line 10 minus line 11) | 12. | | |
| 13. Less 2014 Federal income tax withheld (Form 1040NR filers include amounts paid with Form 1040-C) | 13. | | |
| 14. Less adjustment to withholding | 14. | | |
| 15a. Total annual payment based on 2014 tax, adjusted | 15a. | | |
| OR | | | |
| 15b. Total annual payment based on 2015 tax, from Tax Projection Worksheet | 15b. | | |
| 16. Less amount of 2014 overpayment applied to 2015 estimates | 16. | | |
| 17. Less amounts already paid towards 2015 estimates | 17. | | |
| 18. Plus rounding amount | 18. | | |
| 19. Balance of estimates for 2015 | 19. | | |

Form **8582**

Passive Activity Loss Limitations

OMB No. 1545-1008

◆ See separate instructions.

◆ Attach to Form 1040 or Form 1041.

2014

Department of the Treasury
Internal Revenue Service (99)

◆ 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

JOSHUA P ERLANGER & NINA R HURWITZ

Part I 2014 Passive Activity Loss

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

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

1a Activities with net income (enter the amount from Worksheet 1, column (a))

1a

b Activities with net loss (enter the amount from Worksheet 1, column (b))

1b

c Prior years unallowed losses (enter the amount from Worksheet 1, column (c))

1c

d Combine lines 1a, 1b, and 1c

1d

Commercial Revitalization Deductions From Rental Real Estate Activities

2a Commercial revitalization deductions from Worksheet 2, column (a)

2a

b Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)

2b

c Add lines 2a and 2b

2c

All Other Passive Activities

3a Activities with net income (enter the amount from Worksheet 3, column (a))

3a

b Activities with net loss (enter the amount from Worksheet 3, column (b))

3b

c Prior years unallowed losses (enter the amount from Worksheet 3, column (c))

3c

d Combine lines 3a, 3b, and 3c

3d

4 Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Report the losses on the forms and schedules normally used.

4

If line 4 is a loss and:

- Line 1d is a loss, go to Part II.
- Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
- Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, do not complete Part II or Part III. Instead, go to line 15.

Part II Special Allowance for Rental Real Estate Activities With Active Participation

Note: Enter all numbers in Part II as positive amounts. See instructions for an example.

5 Enter the smaller of the loss on line 1d or the loss on line 4

5

6 Enter \$150,000. If married filing separately, see instructions

6

7 Enter modified adjusted gross income, but not less than zero (see instructions)

7

Note: If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.

0

8 Subtract line 7 from line 6

8

9 Multiply line 8 by 50% (.5). Do not enter more than \$25,000. If married filing separately, see instructions

9

10 Enter the smaller of line 5 or line 9

10

If line 2c is a loss, go to Part III. Otherwise, go to line 15.

Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities

Note: Enter all numbers in Part III as positive amounts. See the example for Part II in the instructions.

11 Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions

11

12 Enter the loss from line 4

12

13 Reduce line 12 by the amount on line 10

13

14 Enter the smallest of line 2c (treated as a positive amount), line 11, or line 13

14

Part IV Total Losses Allowed

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

15

16 Total losses allowed from all passive activities for 2014. Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return

16

For Paperwork Reduction Act Notice, see instructions.

JOSHUA P ERLANGER & NINA R HURWITZ

Form 8582 (2014)

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 |
| 215 DWIGHT STREET | | | | | |
| 204 CROWN LLC | | | | | |
| Total: Enter on Form 8582, lines 1a, 1b, and 1c | | | | | |

Worksheet 2—For Form 8582, Lines 2a and 2b (See instructions.)

| Name of activity | (a) Current year deductions (line 2a) | (b) Prior year unallowed deductions (line 2b) | (c) Overall loss |
|---|---------------------------------------|---|------------------|
| | | | |
| | | | |
| Total: Enter on Form 8582, lines 2a and 2b | | | |

Worksheet 3—For Form 8582, Lines 3a, 3b, and 3c (See instructions.)

| Name of activity | Current year | | Prior years | Overall gain or loss | |
|--|--------------------------|------------------------|------------------------------|----------------------|----------|
| | (a) Net income (line 3a) | (b) Net loss (line 3b) | (c) Unallowed loss (line 3c) | (d) Gain | (e) Loss |
| | | | | | |
| | | | | | |
| 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 |
|------------------|---|----------|-----------|--------------------|
| 204 CROWN LLC | | | | |
| | | | | |
| | | | | |
| Total | | | | |

Form **8582**

**AMT VERSION
Passive Activity Loss Limitations**

OMB No. 1545-1008

2014

Attachment
Sequence No. **88**

Department of the Treasury
Internal Revenue Service (89)

◆ See separate instructions.
◆ Attach to Form 1040 or Form 1041.

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

Name(s) shown on return

Identifying number

JOSHUA P ERLANGER & NINA R HURWITZ

Part I 2014 Passive Activity Loss

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

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

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

Commercial Revitalization Deductions From Rental Real Estate Activities

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

All Other Passive Activities

| | | | |
|----|--|----|--|
| 3a | Activities with net income (enter the amount from Worksheet 3, column (a)) | 3a | |
| 3b | Activities with net loss (enter the amount from Worksheet 3, column (b)) | 3b | |
| 3c | Prior years unallowed losses (enter the amount from Worksheet 3, column (c)) | 3c | |
| 3d | Combine lines 3a, 3b, and 3c | 3d | |

| | | | |
|---|--|---|--|
| 4 | Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Report the losses on the forms and schedules normally used. | 4 | |
|---|--|---|--|

- If line 4 is a loss and:
- Line 1d is a loss, go to Part II.
 - Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
 - Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, do not complete Part II or Part III. Instead, go to line 15.

Part II Special Allowance for Rental Real Estate Activities With Active Participation

Note: Enter all numbers in Part II as positive amounts. See instructions for an example.

| | | | |
|----|---|----|--|
| 5 | Enter the smaller of the loss on line 1d or the loss on line 4 | 5 | |
| 6 | Enter \$150,000. If married filing separately, see instructions | 6 | |
| 7 | Enter modified adjusted gross income, but not less than zero (see instructions). 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. | 7 | |
| 8 | Subtract line 7 from line 6 | 8 | |
| 9 | Multiply line 8 by 50% (.5). Do not enter more than \$25,000. If married filing separately, see instructions | 9 | |
| 10 | Enter the smaller of line 5 or line 9. If line 2c is a loss, go to Part III. Otherwise, go to line 15. | 10 | |

Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities

Note: Enter all numbers in Part III as positive amounts. See the example for Part II in the instructions.

| | | | |
|----|--|----|--|
| 11 | Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions | 11 | |
| 12 | Enter the loss from line 4 | 12 | |
| 13 | Reduce line 12 by the amount on line 10 | 13 | |
| 14 | Enter the smallest of line 2c (treated as a positive amount), line 11, or line 13 | 14 | |

Part IV Total Losses Allowed

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

For Paperwork Reduction Act Notice, see instructions.

AMT VERSION

JOSHUA P ERLANGER & NINA R HURWITZ

Form 8582 (2014)

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 |
| 215 DWIGHT STREET | | | | | |
| 204 CROWN LLC | | | | | |
| Total. Enter on Form 8582, lines 1a, 1b, and 1c | | | | | |

Worksheet 2—For Form 8582, Lines 2a and 2b (See instructions.)

| Name of activity | (a) Current year deductions (line 2a) | (b) Prior year unallowed deductions (line 2b) | (c) Overall loss |
|--|---------------------------------------|---|------------------|
| | | | |
| | | | |
| Total. Enter on Form 8582, lines 2a and 2b | | | |

Worksheet 3—For Form 8582, Lines 3a, 3b, and 3c (See instructions.)

| Name of activity | Current year | | Prior years | Overall gain or loss | |
|---|--------------------------|------------------------|------------------------------|----------------------|----------|
| | (a) Net income (line 3a) | (b) Net loss (line 3b) | (c) Unallowed loss (line 3c) | (d) Gain | (e) Loss |
| | | | | | |
| | | | | | |
| 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 |
|------------------|---|----------|-----------|--------------------|
| 204 CROWN LLC | SCH E2 | | | |
| | | | | |
| Total | | | | |

Federal Statements

Statement 1 - Schedule A, Line 23 - Other Expenses

| <u>Description</u> | <u>Amount</u> |
|--------------------|-----------------|
| SECURITIES AMERICA | \$ _____ |
| C B & T | _____ |
| TOTAL | \$ <u>_____</u> |

Federal Statements

PRINTING LABELS

Statement 2 - Schedule C. Cost of Goods Sold, Line 39 - Other Costs

| <u>Description</u> | <u>Amount</u> |
|----------------------|---------------|
| POSTAGE AND SHIPPING | \$ _____ |
| TOTAL | \$ _____ |

Federal Statements

215 DWIGHT STREET

Statement 3 - Schedule E, Line 19 - Other Expenses

| <u>Description</u> | <u>Gross Amount</u> | <u>Business Use Percentage</u> | <u>Net Amount</u> |
|-----------------------------|---------------------|--------------------------------|-------------------|
| BANK CHARGES | \$ | | \$ |
| POSTAGE | | | |
| LANDSCAPING & GROUNDKEEPING | | | |
| TOTAL | \$ | | \$ |

Year Ending: December 31, 2014

JOSHUA P ERLANGER & NINA R HURWITZ
85 CHURCH STREET UNIT 3S Apt. 3S
NEW HAVEN, CT 06510

Section 1.263(a)-3(n) Election

Under Regulation 1.263(a)-3(n), the taxpayer hereby elects to capitalize all repair and maintenance costs paid during the tax year.

Year Ending: December 31, 2014

JOSHUA P ERLANGER & NINA R HURWITZ
85 CHURCH STREET UNIT 3S Apt. 3S
NEW HAVEN, CT 06510

Section 1.263(a)-1(f) De Minimis Safe Harbor Election

Under IRC Regulation 1.263(a)-1(f), the taxpayer hereby elects to apply the de minimis safe harbor election to all qualifying property placed in service during the tax year.

| | | |
|------------------|--|-------------|
| Form 1040 | General Sales Tax Deduction Worksheet | 2014 |
|------------------|--|-------------|

Name as shown on return: **JOSHUA P. ERLANGER & NINA R. HURWITZ** Identification Number: _____

| | |
|--------------------------------|----------------------|
| State of CONNECTICUT | Locality of _____ |
|--------------------------------|----------------------|

General Sales Tax from IRS Tables

1. Enter the amount of adjusted gross income (AGI) from Form 1040, Line 38 1. _____
2. Add the nontaxable amounts from Form 1040, lines 8b, 15a, 16a, 20a (Exclude rollovers and tax-free Sec. 1035 exchanges) 2. _____
3. Add the following nontaxable items: nontaxable combat pay, public assistance, veteran's benefits, and workers' compensation; Also include any amounts which increase spendable income, such as the refundable portion of refundable tax credits received in 2014. 3. _____
4. Add lines 1 through 3, this is income for general sales tax table purposes 4. _____
5. Enter the amount from the sales tax table in the Schedule A instructions. 5. _____
 Part-year residents, complete lines 6 - 8; Full-year residents skip lines 6 - 8 and enter the amount from line 5 on line 9
6. Enter the number of days of residence in state 6. _____
7. Total days in year 7. _____
8. Divide line 6 by line 7 (rounded to at least 3 decimal places) 8. _____
9. Multiply line 5 by line 8, this is the deductible general sales tax using the IRS table. 9. _____

Local Sales Tax Using IRS Tables

10. Enter the amount from the sales tax table in the Schedule A instructions. 10. _____
11. If you are a resident of Alaska, Arizona, Arkansas, Colorado, Georgia, Illinois, Louisiana, Missouri, New York, State, North Carolina, South Carolina, Tennessee, Utah, Virginia, or West Virginia, enter the amount from the applicable Optional Local Sales Tax Table in the Schedule A instructions. 11. _____
12. Enter the local general sales tax rate (exclude statewide local sales tax rate) 12. _____
13. Enter the state general sales tax rate (include statewide local sales tax rate) 13. _____
14. Divide line 12 by line 13 (rounded to at least 3 decimal places) 14. _____
15. If you entered an amount on line 11, multiply line 11 by line 12. This is the local sales tax using the optional local sales tax tables. 15. _____
 Part-year residents, complete lines 16 - 18; Full-year residents skip lines 16 - 18 and enter the amount from line 15 on line 19
 If you did not enter an amount on line 11, multiply line 10 by line 14. This is the local sales tax using the optional state and certain local sales tax tables. 15. _____
 Part-year residents, complete lines 16 - 18; Full-year residents skip lines 16 - 18 and enter the amount from line 15 on line 19
16. Enter the number of days of residence in locality 16. _____
17. Total days in year 17. _____
18. Divide line 16 by line 17 (rounded to at least 3 decimal places) 18. _____
19. Multiply line 15 by line 18. This is the deductible general local sales tax using the IRS tables. 19. _____

General Sales Tax Summary

20. Enter the sum of line 9 from all General Sales Tax Deduction Worksheets 20. _____
21. Enter the sum of line 19 from all General Sales Tax Deduction Worksheets 21. _____
22. Add lines 20 and 21, this is the total General Sales taxes using the tables 22. _____
23. Enter the actual state and local general sales taxes paid 23. _____
24. Enter the greater of line 22 or line 23 24. _____
25. Enter the state and local taxes paid on specified items (major purchases) 25. _____
26. Add lines 24 and 25, this is the deductible General Sales tax 26. _____
27. Enter total state and local income taxes paid 27. _____

Enter the greater of line 26 or 27 on Schedule A, line 5. If line 26 is greater, mark Schedule A, line 5b. If line 27 is greater, mark Schedule A, line 5a.

| | | |
|------------------|-------------------------------------|-------------|
| Form 1040 | At-Risk Allocation Worksheet | 2014 |
|------------------|-------------------------------------|-------------|

Name JOSHUA P ERLANGER Taxpayer Identification Number _____

Activity PRINTING LABELS Type NONRECURRING Form SCH C Unit 1

| Category | Prior Year | Current Year | Net Income or Loss for Allocation | Allocation Percentage | Current Year Amount Allowed | | | Suspended Amounts | |
|-----------------------------------|-------------------|----------------|--------------------------------------|--------------------------|-----------------------------|------------------|-------------------|--------------------|--------------|
| | Suspended Amounts | Income or Loss | | | Income Offset | Income Allocated | At-Risk Allocated | Total Current Year | to Next Year |
| Nondeductible expenses () | | | | | | | | | |
| Operating () | | | | | | | | | |
| Net rental real estate () | | | | | | | | | |
| Other net rental loss () | | | | | | | | | |
| Short-term capital gain/loss () | | | | | | | | | |
| Long-term capital gain/loss () | | | | | | | | | |
| 28% capital gain/loss () | | | | | | | | | |
| Section 1231 gain/loss () | | | | | | | | | |
| Ordinary business gain/loss () | | | | | | | | | |
| Other portfolio gain/loss () | | | | | | | | | |
| 1256 contracts/straddles () | | | | | | | | | |
| Other losses - Sch E () | | | | | | | | | |
| Other losses - 1040 pg 1 () | | | | | | | | | |
| Section 179 () | | | | | | | | | |
| Cash contributions (50%) () | | | | | | | | | |
| Cash contributions (30%) () | | | | | | | | | |
| Noncash contributions (50%) () | | | | | | | | | |
| Noncash contributions (30%) () | | | | | | | | | |
| Cap gain prop 50% (30%) () | | | | | | | | | |
| Cap gain prop (20 %) () | | | | | | | | | |
| Portfolio deduct (2% floor) () | | | | | | | | | |
| Portfolio deduct (other) () | | | | | | | | | |
| Investment interest exp () | | | | | | | | | |
| Depletion () | | | | | | | | | |
| Deductions-royalty inc () | | | | | | | | | |
| Section 59(e)(2) expenditures () | | | | | | | | | |
| Preproductive period exp () | | | | | | | | | |
| Commercial revital deduct () | | | | | | | | | |
| Reforestation exp deduct () | | | | | | | | | |
| Other deductions () | | | | | | | | | |
| Foreign taxes () | | | | | | | | | |
| Totals | | | | | | | | | |

| | | |
|------------------|--|-------------|
| Form 1040 | At-Risk Allocation Worksheet, AMT | 2014 |
|------------------|--|-------------|

Name **JOSHUA P ERLANGER**

Activity **PRINTING LABELS**

Type **NONPASSIVE**
Form **SCH C** Unit **1**

| Category | Prior Year | Current Year | Net Income or Loss for Allocation | Allocation Percentage | Current Year Amount Allowed | | | Suspended Amounts to Next Year |
|-----------------------------------|-------------------|----------------|--------------------------------------|--------------------------|-----------------------------|------------------|-------------------|-----------------------------------|
| | Suspended Amounts | Income or Loss | | | Income Offset | Income Allocated | At-Risk Allocated | |
| Nondeductible expenses () | | | | | | | | |
| Operating () | | | | | | | | |
| Net rental real estate () | | | | | | | | |
| Other net rental loss () | | | | | | | | |
| Short-term capital gain/loss () | | | | | | | | |
| Long-term capital gain/loss () | | | | | | | | |
| 28% capital gain/loss () | | | | | | | | |
| Section 1231 gain/loss () | | | | | | | | |
| Ordinary business gain/loss () | | | | | | | | |
| Other portfolio gain/loss () | | | | | | | | |
| 1256 contracts/straddles () | | | | | | | | |
| Other losses - Sch E () | | | | | | | | |
| Other losses - 1040 pg 1 () | | | | | | | | |
| Section 179 () | | | | | | | | |
| Cash contributions (50%) () | | | | | | | | |
| Cash contributions (30%) () | | | | | | | | |
| Noncash contributions (50%) () | | | | | | | | |
| Noncash contributions (30%) () | | | | | | | | |
| Cap gain prop 50% (30%) () | | | | | | | | |
| Cap gain prop (20 %) () | | | | | | | | |
| Portfolio deduct (2% floor) () | | | | | | | | |
| Portfolio deduct (other) () | | | | | | | | |
| Investment interest exp () | | | | | | | | |
| Depletion () | | | | | | | | |
| Deductions-royalty inc () | | | | | | | | |
| Section 59(e)(2) expenditures () | | | | | | | | |
| Preproductive period exp () | | | | | | | | |
| Commercial revital deduct () | | | | | | | | |
| Reforestation exp deduct () | | | | | | | | |
| Other deductions () | | | | | | | | |
| Foreign taxes () | | | | | | | | |
| Totals | | | | | | | | |

| | | |
|------------------|-------------------------------------|-------------|
| Form 1040 | AMT Schedule D Tax Worksheet | 2014 |
|------------------|-------------------------------------|-------------|

Name **JOSHUA P ERLANGER & NINA R HURWITZ** Taxpayer Identification Number _____

NOTE: All forms referenced below refer to the AMT versions

1. Enter the amount from Form 6251, line 30. (However, if you are filing Form 2555 or 2555-EZ (relating to foreign earned income), enter instead the amount from line 3 of the AMT Foreign Earned Income Tax Worksheet on page 9 of the Form 6251 instructions) 1.
2. Enter your qualified dividends from Form 1040, line 9b (or Form 1040NR, line 10b) 2.
3. Form 4952, line 4g amount 3.
4. Form 4952, line 4e amount 4.
5. Subtract line 4 from line 3. If zero or less, enter -0- 5. 0
6. Subtract line 5 from line 2. If zero or less, enter -0- 6.
7. Enter the **smaller** of line 15 or line 16 of Schedule D 7.
8. Enter the **smaller** of line 3 or line 4 8.
9. Subtract line 8 from line 7. If zero or less, enter -0- 9. 0
10. Add lines 6 and 9 10.
11. Add the AMT 28% Rate Capital Gain and the AMT Unrecaptured Section 1250 Gain 11.
12. Enter the **smaller** of line 9 or line 11 12.
13. Subtract line 12 from line 10. Enter the result here, and on Form 6251, line 37 13.

| | | |
|------------------|---|-------------|
| Form 1040 | AMT Disposition of Property/Exemption Worksheets | 2014 |
|------------------|---|-------------|

Name **JOSHUA P ERLANGER & NINA R HURWITZ** Taxpayer Identification Number _____

Form 6251, Line 17 - Disposition of Property (difference between AMT and Regular Tax Gain or Loss)

1. Enter the amount of the AMT ordinary gain(loss) calculated on line 17 of AMT 4797 ... 1. _____
2. Enter the amount of ordinary gain(loss) calculated on Form 4797, line 17 2. _____
3. Subtract line 2 from line 1. This is the adjustment from the disposition of ordinary income property. 3. _____
4. Enter the amount of the AMT taxable gain(loss) calculated on the AMT Sch D 4. _____
5. Enter the amount of the taxable capital gain(loss) reported 1040 line 13 5. _____
6. Subtract line 5 from line 4. This is the adjustment from the disposition of capital income property. 6. _____
7. Add lines 3 and 6. This is the difference between AMT and regular tax gain or loss. Enter the disposition of property adjustment on Form 6251 line 17 7. _____

Form 6251, Line 29 - Exemption Worksheet

1. Enter \$52,800 if single or head of household; \$82,100 if married filing jointly or qualifying widow(er); \$41,050 if married filing separately 1. _____
2. Enter your alternative minimum taxable income (AMTI) from Form 6251, line 28 2. _____
3. Enter \$117,300 if single or head of household; \$156,500 if married filing jointly or qualifying widow(er); \$78,250 if married filing separately 3. _____
4. Subtract line 3 from line 2. If zero or less, enter -0- 4. _____
5. Multiply line 4 by 25% (.25) 5. _____
6. Subtract line 5 from line 1. If zero or less, enter -0-. If any of the three conditions under Certain Children Under Age 24 apply to you, complete lines 7 through 10. Otherwise, stop here and enter this amount on Form 6251, line 29, and go to Form 6251, line 30 6. _____
7. Minimum exemption amount for certain children under age 24 7. _____
8. Enter your earned income, if any. See instructions 8. _____
9. Add lines 7 and 8 9. _____
10. Enter the smaller of line 6 or line 9 here and on Form 6251, line 29, and go to Form 6251, line 30 10. _____

| | | |
|------------------|---|-------------|
| Form 1040 | AMT Passive Activity and Loss Limit Adjustment Worksheet | 2014 |
|------------------|---|-------------|

Name **JOSHUA P ERLANGER & NINA R HURWITZ** Taxpayer Identification Number _____

| | Activity Name | Form/Schedule | Unit | Basis | At-risk | Passive | PTP | Farm |
|----------|--|---------------|----------|----------|----------|----------|-----|------|
| Column A | PRINTING LABELS | SCH C | 1 | | X | | | |
| Column B | 215 DWIGHT STREET | SCH E | 1 | | | X | | |
| Column C | STELLA BLUES NEW HAVEN LLC | K-1 | 2 | X | | | | |
| Column D | 204 CROWN LLC | K-1 | 3 | X | | X | | |
| Column E | LERMAN CONTAINER CORPORATION - SALE | K-1 | 4 | X | | | | |

Current Inc / (Loss) Before Adjustments: Column A Column B Column C Column D Column E

| | | | | | |
|---|--|--|--|--|--|
| 1a Sch C, E, F / 4835 Inc/(Loss) | | | | | |
| 1b K1 Rec Sch E, P2 Inc / (Loss) | | | | | |
| 1c K1 Rec Sch E, P1 Inc / (Loss) | | | | | |
| 1d K1 Rec 1040, P1 Inc / (Loss) | | | | | |
| 1e K1 Rec Sch A Deductions | | | | | |
| 1f K1 Rec Form 4684 Losses | | | | | |
| 1g K1 Rec Other Deductions | | | | | |
| 1 Total Current Inc / (Loss) (Lines 1a to 1g) | | | | | |

Adjustments & Preference Items:

| | | | | | |
|--|--|--|--|--|--|
| 2a Depreciation post '86 | | | | | |
| 2b Depletion | | | | | |
| 2c Circulation expenditures | | | | | |
| 2d Depreciation pre '87 | | | | | |
| 2e Long-term contracts | | | | | |
| 2f Research & experimental | | | | | |
| 2g Tax shelter farm | | | | | |
| 2h Large partnership | | | | | |
| 2i Mining costs / amortization / patron's adj | | | | | |
| 2j Trust/Estate adjustment | | | | | |
| 2 Total Adjustment & Preference (Lines 2a to 2j) | | | | | |

Alternative Minimum Tax Income:

| | | | | | |
|---|--|--|--|--|--|
| 3a Current Inc/(Loss) (from Line 1) <small>At-risk recapture, Excess distribution</small> | | | | | |
| 3b Adjustments & Preference (from Line 2) | | | | | |
| 3c PY Suspended Basis | | | | | |
| 3d Disallowed Basis | | | | | |
| 3e PY Suspended At-Risk | | | | | |
| 3f Disallowed At-Risk | | | | | |
| 3g Section 179 Adjustment + Excess Farm | | | | | |
| 3h PY Suspended Passive | | | | | |
| 3i Disallowed Passive | | | | | |
| 3 AMT Income / Loss (Line 3a to 3i) | | | | | |

Regular Tax Income:

| | | | | | |
|---|--|--|--|--|--|
| 4a Current Inc/(Loss) (from Line 1) <small>At-risk recapture, Excess distribution</small> | | | | | |
| 4b PY Suspended Basis | | | | | |
| 4c Disallowed Basis | | | | | |
| 4d PY Suspended At-Risk | | | | | |
| 4e Disallowed At-Risk | | | | | |
| 4f Section 179 Adjustment + Excess Farm | | | | | |
| 4g PY Suspended Passive | | | | | |
| 4h Disallowed Passive | | | | | |
| 4 Regular Tax Inc / (Loss) (Lines 4a to 4h) | | | | | |

Form 6251, Line 19 - Passive Activities (All activities marked passive or PTP)

5 Passive Activities (Line 3 less Line 4)

Form 6251, Line 20 - Loss Limitations (All activities not marked passive or PTP)

6 Loss Limitation Activities (Line 3 less Line 4)

TOTAL OF ALL PASSIVE ACTIVITIES TO FORM 6251, LINE 19

TOTAL OF ALL LOSS LIMITATION ACTIVITIES TO FORM 6251, LINE 20

| | | |
|------------------|---|-------------|
| Form 1040 | PTC Simplified Calculation Method - Steps 1-3 Worksheets | 2014 |
|------------------|---|-------------|

Name **JOSHUA P ERLANGER & NINA R HURWITZ** Taxpayer Identification Number _____

Step 1 Worksheet

1. AGI figured without deductions marked below, and including nontaxable social security benefits: 1. _____

| | |
|---|---|
| <input checked="" type="checkbox"/> PAL and both lines 1d and 4 of Form 8582 are losses <input checked="" type="checkbox"/> IRA deduction <input checked="" type="checkbox"/> Exclusion of interest from series EE and I U.S. savings bonds issued after 1989 | <input checked="" type="checkbox"/> Student loan interest deduction <input checked="" type="checkbox"/> Tuition and fees deduction <input checked="" type="checkbox"/> DPAD Form 8903 |
|---|---|
2. Form 8962 Modified Adjusted Gross Income

| | |
|---|-----------|
| 2a. Tax exempt interest | 2a. _____ |
| 2b. Form 2555, lines 45 and 50, and Form 2555-EZ, line 18 | 2b. _____ |
| 2c. Form 8814 applicable income | 2c. _____ |
| Total Form 8962 MAGI adjustments. Add lines 2a through 2c | |
3. Dependents' MAGI 3. _____
4. Form 8962 household income. Sum lines 1-3 4. _____
Continue to Step 2

Step 2 Worksheet

5. Form 8962 Federal Poverty Line 5. _____
6. Household income as a percentage of Federal Poverty Line 6. _____
Is the result entered on line 6 less than or equal to 400%?
 Yes. Continue to line 7
 No. Stop here. You are not eligible to receive PTC. Figure your self-employed health insurance deduction using the Self-Employed Health Insurance Deduction Worksheet.
7. Applicable figure from the Form 8962 instructions 7. _____
8. Annual contribution for health care 8. _____
9. Monthly contribution for health care 9. _____

| | A. Premium Amount | B. SLCSP Premium | C. Monthly Contribution Amt. | D. Max. Assistance (Subtract C from B) | E. Credit Allowed (Smaller of A or D) |
|-----------|-------------------|------------------|------------------------------|--|---------------------------------------|
| January | | | | | |
| February | | | | | |
| March | | | | | |
| April | | | | | |
| May | | | | | |
| June | | | | | |
| July | | | | | |
| August | | | | | |
| September | | | | | |
| October | | | | | |
| November | | | | | |
| December | | | | | |

10. Total Premium Tax Credit. Enter the sum of Column E. 10. _____
Continue to Step 3

Step 3 Worksheet

11. Enter the amount from Worksheet W, line 5. If you did not complete Worksheet W, enter the amount from Worksheet X, line 1 11. _____
12. Enter the total PTC from line 10 12. _____
13. Enter the total of the Column E amounts for the months you paid specified premiums 13. _____
14. Subtract line 13 from line 11 14. _____
15. Enter the amount from Worksheet X, line 14 15. _____
16. Enter the smaller of line 14 or line 15 16. _____
17. Enter the amount from Worksheet X, line 12 17. _____
18. Add lines 16 and 17. Enter this amount on line 29 of Form 1040 or Form 1040NR if no further deductions apply. Use this amount as the self-employed health insurance deduction when calculating MAGI for further deductions. 18. _____

| | | |
|------------------|--|-------------|
| Form 1040 | Traditional IRA Deduction Worksheet | 2014 |
|------------------|--|-------------|

Name: **JOSHUA P ERLANGER & NINA R HURWITZ** Taxpayer Identification Number _____

| | Taxpayer IRA | Spouse's IRA |
|---|--------------|---|
| 1a. Were you covered by a retirement plan? | | |
| 1b. If married filing jointly, or married filing separately and you lived with your spouse at any time in 2014, was your spouse covered by a retirement plan? | | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| Next: If you checked "No" on line 1a, and "No" on line 1b for married filing joint or married filing separate when required, skip lines 2-6, enter \$5,500 (\$6,500 if 50 or older) on line 7a (and 7b if applicable) and go to line 8. Otherwise, go to line 2. | | |
| 2. Enter the amount shown below for your filing status. | | |
| <ul style="list-style-type: none"> • Single, head of household, or married filing separately and you lived apart from your spouse for all of 2014, enter \$70,000 • Qualifying widow(er), enter \$116,000 • Married filing jointly, enter \$116,000 in both columns. But if you checked "No" on either line 1a or 1b, enter \$191,000 for the person who was not covered by a plan • Married filing separately and you lived with your spouse at any time in 2014, enter \$10,000 | 2a. _____ | _____ |
| 3. Add the amounts on Form 1040 lines 7, 8a, 9a, 10 through 14, 15b or the taxable IRA distribution from the IRA with IRA worksheet from Pub.590-B if applicable, 16b, 17 through 19, line 21. Do not include any foreign earned income exclusion, foreign housing exclusion, exclusion of qualified bond interest shown on Form 8815, or exclusion of employer-paid adoption expenses shown on Form 8839 | 3. _____ | |
| 4. Add amounts on Form 1040, line 23 through 31a, and any amount you entered on the dotted line next to line 36 | 4. _____ | |
| 5. Subtract line 4 from line 3. Enter the result in both columns. If this amount is equal to or more than the amount on line 2, none of your IRA contributions are deductible. | 5a. _____ | |
| 6. Subtract line 5 from line 2 in each column. If the result is \$10,000 or more (\$20,000 if MFJ or QW and covered by employer plan) enter \$5,500 (\$6,500 if 50 or older) on line 7 and go to line 8 for that column | 6a. _____ | 6b. _____ |
| 7. Multiply line 6a and 6b by the percentage that applies. If the result is not a multiple of \$10, increase it to the next multiple of \$10 (for example, round \$498.30 to \$500). If the result is \$200 or more, enter the result. But if it is less than \$200, enter \$200. <ul style="list-style-type: none"> • MFJ or QW and covered by emp plan, multiply line 6 by .275 (.325 if 50 or older) • All others, multiply line 6 by .55 (.65 if 50 or older) | 7a. _____ | 7b. _____ |
| 8. Enter your wages, and your spouse's if filing jointly, and other earned income for Form 1040, minus any deductions on Form 1040, lines 27 and 28. Do not reduce wages by any loss from self-employment. | 8a. _____ | _____ |
| 9. Enter traditional IRA contributions made, or that will be made by April 15, 2015, for 2014 to your IRA on line 9a and to your spouse's IRA on line 9b | 9a. _____ | 9b. _____ |
| 10. On line 10a, enter the smallest of line 7a, line 8a, or line 9a. On line 10b, enter the smallest of line 7b, line 8b, or line 9b. This is the most you can deduct. Add the amounts on lines 10a and 10b and enter the total on Form 1040, line 32. If line 9 is more than line 10, go to line 11. (If you are the higher income spouse, use the portion of line 8 that represents your compensation. If you are the lower income spouse, line 8 is reduced by your spouse's traditional and Roth IRA contributions.) | 10a. _____ | 10b. _____ |
| Nondeductible IRA contributions | | |
| 11. Subtract line 10 from the smaller of line 8 or 9. Enter on line 1 of your Form 8606 the amount from line 11 you choose to make nondeductible | 1. _____ | |

| | | |
|------------------|---------------------------------------|-------------|
| Form 1040 | Traditional IRA MAGI Worksheet | 2014 |
|------------------|---------------------------------------|-------------|

Name JOSHUA P ERLANGER & NINA R HURWITZ Taxpayer Identification Number _____

Total Income with adjustments for calculating MAGI

- | | | |
|--|-----|-------|
| 1. Wages | 1. | _____ |
| 2. Taxable interest | 2. | _____ |
| 3. Ordinary dividends | 3. | _____ |
| 4. State and local tax refunds | 4. | _____ |
| 5. Alimony received | 5. | _____ |
| 6. Business income/loss | 6. | _____ |
| 7. Capital gain/loss | 7. | _____ |
| 8. Other gains/losses | 8. | _____ |
| 9. Taxable IRA distributions | 9. | _____ |
| 10. Taxable IRA distributions calculated using the IRA with IRA worksheet from Pub. 590-B | 10. | _____ |
| 11. Pensions and annuities | 11. | _____ |
| 12. Rental real estate, royalties, partnerships, S corporations, trusts, etc. | 12. | _____ |
| 13. Farm income/loss | 13. | _____ |
| 14. Unemployment compensation | 14. | _____ |
| 15. Taxable social security benefits | 15. | _____ |
| 16. Other income/loss | 16. | _____ |
| 17. Add: Foreign earned income exclusion | 17. | _____ |
| 18. Foreign housing exclusion | 18. | _____ |
| 19. Exclusion of qualified bond interest shown on Form 8815 | 19. | _____ |
| 20. Exclusion of employer-paid adoption expenses shown on Form 8839 | 20. | _____ |
| 21. Total income for MAGI calculation, combine lines 1 through 20 (Traditional IRA Deduction Worksheet line 3) | 21. | _____ |

Adjustments for calculating MAGI

- | | | |
|---|-----|-------|
| 22. Educator expenses | 22. | _____ |
| 23. Certain business expenses from Form 2106 | 23. | _____ |
| 24. Health savings account deduction | 24. | _____ |
| 25. Moving expenses | 25. | _____ |
| 26. Deductible part of self-employment tax | 26. | _____ |
| 27. Self-employed SEP, SIMPLE, and qualified plans | 27. | _____ |
| 28. Self-employed health insurance deduction | 28. | _____ |
| 29. Penalty on early withdrawal of savings | 29. | _____ |
| 30. Alimony paid | 30. | _____ |
| 31. IRA deduction (Roth IRA calculation only) | 31. | _____ |
| 32. Student loan interest deduction (Roth IRA calculation only) | 32. | _____ |
| 33. Tuition and fees deduction (Roth IRA calculation only) | 33. | _____ |
| 34. Domestic production activities deduction (Roth IRA calculation only) | 34. | _____ |
| 35. Other deductions | 35. | _____ |
| 36. Less: Foreign housing deduction | 36. | _____ |
| 37. Total deductions for MAGI calculation, add lines 22 through 35 and subtract line 36 (Trad IRA Deduction Worksheet line 4) | 37. | _____ |
| 38. Modified Adjusted Gross Income MAGI, subtract line 37 from line 21 | 38. | _____ |
| 39. Adjustment to modified adjusted gross income from Screen IRA | 39. | _____ |
| 40. Modified Adjusted Gross Income MAGI, combine line 38 and 39 (Traditional IRA Deduction Worksheet line 5) | 40. | _____ |

| | | |
|------------------|----------------------------|-------------|
| Form 1040 | Roth IRA Worksheets | 2014 |
|------------------|----------------------------|-------------|

Name: JOSHUA P ERLANGER & NINA R HURWITZ Taxpayer Identification Number: _____

| | Taxpayer IRA | Spouse IRA |
|--|--------------|------------|
| Modified adjusted gross income for Roth IRA contributions | | |
| Roth IRA Contribution Worksheet | | |
| 1. Enter your taxable compensation | 1. _____ | _____ |
| 2. Enter the smaller of line 1 or \$5,500 (\$6,500 if 50 or older) | 2. _____ | _____ |
| 3. Enter your total contributions to traditional IRAs for 2014 | 3. _____ | _____ |
| 4. Subtract line 3 from line 2 | 4. _____ | _____ |
| 5. Enter: \$191,000 if married filing jointly or qualifying widow(er); \$10,000 if married filing separately and you lived with your spouse at any time during the year. All other filers, enter \$129,000 | 5. _____ | _____ |
| 6. Enter your modified AGI for purposes of Roth IRAs | 6. _____ | _____ |
| 7. Subtract line 6 from line 5. If zero or less, stop here; you may not contribute to a Roth IRA for 2014. See Recharacterizations on page 3 of Form 8606 instructions if you made Roth IRA contributions for 2014 | 7. _____ | _____ |
| 8. If line 5 above is \$129,000, enter \$15,000; otherwise, enter \$10,000. If line 7 is greater than or equal to line 8, skip lines 9 and 10, and enter the amount from line 4 on line 12 | 8. _____ | _____ |
| 9. Divide line 7 by line 8 and enter the result as a decimal (rounded to at least 3 places). Do not enter more than "1.000" | 9. _____ | _____ |
| 10. Multiply line 2 by line 9. If the result is not a multiple of \$10, round it up to the next multiple of \$10 (e.g., round \$611.40 to \$620) | 10. _____ | _____ |
| 11. Enter the greater of \$200 or the amount on line 10 | 11. _____ | _____ |
| 12. Maximum 2014 Roth IRA contribution. Enter the smaller of line 4 or line 11. See Recharacterizations on page 3 of Form 8606 instructions if you contributed more than this amount to Roth IRAs for 2014 | 12. _____ | _____ |

| | Taxpayer IRA | Spouse IRA |
|---|--------------|------------|
| Modified adjusted gross income for Roth IRA conversions (does not include minimum required distributions) | | |
| Worksheet for Determining Roth IRA Basis Amounts | | |
| 1. Basis in your Roth IRA contributions as of December 31, 2013 | 1. _____ | _____ |
| 2. Enter your Roth IRA contributions for 2014, adjusted for any recharacterizations | 2. _____ | _____ |
| 3. Add lines 1 and 2 | 3. _____ | _____ |
| 4. Enter the amount, if any, from Form 8606, line 19 | 4. _____ | _____ |
| 5. Contribution basis deducted as loss on Schedule A, line 23, not reduced by distributions | 5. _____ | _____ |
| 6. Basis in your Roth IRA contributions as of December 31, 2014. Subtract lines 4 and 5 from line 3. If zero or less, enter -0- | 6. _____ | _____ |
| 7. Basis in your Roth IRA conversions as of December 31, 2013 | 7. _____ | _____ |
| 8. Enter the amount(s), if any, from Form 8606 line 15 | 8. _____ | _____ |
| 9. Add lines 7 and 8 | 9. _____ | _____ |
| 10. Enter the amount, if any, from Form 8606, line 23 | 10. _____ | _____ |
| 11. Conversion basis deducted as loss on Schedule A, line 23, not reduced by distributions | 11. _____ | _____ |
| 12. Basis in your Roth IRA conversions as of December 31, 2014. Subtract line 10 and 11 from line 9. If zero or less, enter -0- | 12. _____ | _____ |

| | | |
|------------------|--------------------------------|-------------|
| Form 1040 | Roth IRA MAGI Worksheet | 2014 |
|------------------|--------------------------------|-------------|

| | |
|---|--------------------------------|
| Name JOSHUA P ERLANGER & NINA R HURWITZ | Taxpayer Identification Number |
|---|--------------------------------|

Total Income with adjustments for calculating MAGI

- | | |
|---|-----------|
| 1. Wages | 1. _____ |
| 2. Taxable interest | 2. _____ |
| 3. Ordinary dividends | 3. _____ |
| 4. State and local tax refunds | 4. _____ |
| 5. Alimony received | 5. _____ |
| 6. Business income/loss | 6. _____ |
| 7. Capital gain/loss | 7. _____ |
| 8. Other gains/losses | 8. _____ |
| 9. Taxable IRA distributions | 9. _____ |
| 10. Taxable IRA distributions calculated using the IRA with IRA worksheet from Pub. 590-B | 10. _____ |
| 11. Pensions and annuities | 11. _____ |
| 12. Rental real estate, royalties, partnerships, S corporations, trusts, etc. | 12. _____ |
| 13. Farm income/loss | 13. _____ |
| 14. Unemployment compensation | 14. _____ |
| 15. Taxable social security benefits | 15. _____ |
| 16. Other income/loss | 16. _____ |
| 17. Add: Foreign earned income exclusion | 17. _____ |
| 18. Foreign housing exclusion | 18. _____ |
| 19. Exclusion of qualified bond interest shown on Form 8815 | 19. _____ |
| 20. Exclusion of employer-paid adoption expenses shown on Form 8839 | 20. _____ |
| 21. Total income for MAGI calculation, combine lines 1 through 20 | 21. _____ |

Adjustments for calculating MAGI

- | | |
|---|-----------|
| 22. Educator expenses | 22. _____ |
| 23. Certain business expenses from Form 2106 | 23. _____ |
| 24. Health savings account deduction | 24. _____ |
| 25. Moving expenses | 25. _____ |
| 26. Deductible part of self-employment tax | 26. _____ |
| 27. Self-employed SEP, SIMPLE, and qualified plans | 27. _____ |
| 28. Self-employed health insurance deduction | 28. _____ |
| 29. Penalty on early withdrawal of savings | 29. _____ |
| 30. Alimony paid | 30. _____ |
| 31. IRA deduction | 31. _____ |
| 32. Student loan interest deduction | 32. _____ |
| 33. Tuition and fees deduction | 33. _____ |
| 34. Domestic production activities deduction | 34. _____ |
| 35. Other deductions | 35. _____ |
| 36. Less: Foreign housing deduction | 36. _____ |
| 37. Total deductions for MAGI calculation, add lines 22 through 35, and subtract line 36 | 37. _____ |
| 38. Modified Adjusted Gross Income MAGI, subtract line 37 from line 21 | 38. _____ |
| 39. Adjustment to modified adjusted gross income from Screen IRA | 39. _____ |
| 40. Modified Adjusted Gross Income MAGI, combine line 38 and 39 (for Roth IRA contributions) | 40. _____ |
| 41. Less: Minimum required distributions | 41. _____ |
| 42. Modified Adjusted Gross Income MAGI, subtract line 41 from line 40 (for Roth IRA conversions) | 42. _____ |

| | | |
|------------------|-----------------------------------|-------------|
| Form 1040 | IRA Compensation Worksheet | 2014 |
|------------------|-----------------------------------|-------------|

Name JOSHUA P ERLANGER & NINA R HURWITZ Taxpayer Identification Number _____

| | Taxpayer | Spouse |
|---|----------|---------|
| Wages | _____ | _____ |
| Alimony received | _____ | _____ |
| Combat pay | _____ | _____ |
| Child non-Self-Employment income | _____ | _____ |
| Household Income | _____ | _____ |
| Foreign employee compensation | _____ | _____ |
| Ordinary incentive stock option | _____ | _____ |
| Excess utility allowance | _____ | _____ |
| Excess rent allowance | _____ | _____ |
| Foreign noncash allowance | _____ | _____ |
| 2106 excess reimbursement | _____ | _____ |
| Excess moving reimbursement | _____ | _____ |
| Workfare | (_____) | (_____) |
| Non-qualified plan distribution, Form W-2 box 11 | (_____) | (_____) |
| Allowable foreign exclusion | (_____) | (_____) |
| Self-Employment Income | | |
| Farm Income | | |
| Schedule F and Farm Partnership Income | _____ | _____ |
| Auto expense from farm partnerships | (_____) | (_____) |
| Section 179 from farm partnerships | (_____) | (_____) |
| Depletion from farm partnerships | (_____) | (_____) |
| Other expenses from farm partnerships | (_____) | (_____) |
| Home office expenses from farm partnerships | (_____) | (_____) |
| Unreimbursed partnership expenses from farm partnerships | (_____) | (_____) |
| Farm Income | _____ | _____ |
| Nonfarm Income | | |
| Schedule C and Nonfarm Partnership income | _____ | _____ |
| Auto expense from nonfarm partnerships | (_____) | (_____) |
| Section 179 from nonfarm partnerships | (_____) | (_____) |
| Depletion from nonfarm partnerships | (_____) | (_____) |
| Other expenses from nonfarm partnerships | (_____) | (_____) |
| Home office expenses from nonfarm partnerships | (_____) | (_____) |
| Unreimbursed partnership expenses from nonfarm partnerships | (_____) | (_____) |
| Nonfarm Income | _____ | _____ |
| Self-employment tax deduction | (_____) | (_____) |
| Self-employed SEP, SIMPLE, and qualified plans deduction | (_____) | (_____) |
| Adjustment from screen IRA | _____ | _____ |
| Total compensation | _____ | _____ |

Additional Calculation of Compensation for the Lower Compensated Spouse for IRA Purposes

Compensation for lower compensated spouse from above _____
 Add: Compensation for higher compensated spouse from above _____
 Less: IRA contribution for higher compensated spouse _____
 Compensation for lower compensated spouse for IRA purposes _____

SPOUSE IS THE LOWER COMPENSATED SPOUSE.

Form **1040** **K-1 Reconciliation Worksheet - Sch E, B, D, Form 4797** **2014**

Name **JOSHUA P ERLANGER** Taxpayer Identification # **J**
 Entity Name **STELLA BLUES NEW HAVEN LLC** Entity Type **S CORPORATION** Screen A.I. **A1** U.M. **U.M.**

| Activity | Passive Activity Type | | | | | | Entire disposition of activity | | |
|------------------------------------|-----------------------|-------------------------|-----------------------------|---------------------------|-------------------------------|---------------------------|--------------------------------|------------|--|
| | Current Year Amount | PY Suspended Basis Loss | Disallowed Basis Limitation | PY Suspended At-risk Loss | Disallowed At-risk Limitation | PY Suspended Passive Loss | Disallowed Loss Limitation | Tax Return | |
| Schedule E page 2 | | | | | | | | | |
| Ordinary business income/loss | | | | | | | | | |
| Net rental real estate income/loss | | | | | | | | | |
| Other net rental income/loss | | | | | | | | | |
| Guaranteed payments | | | | | | | | | |
| Section 179 expense | | | | | | | | | |
| Disallowed Section 179 expense | | | | | | | | | |
| Depletion | | | | | | | | | |
| Section 59(e)(2) expenditures | | | | | | | | | |
| Preproductive period expense | | | | | | | | | |
| Commercial revitalization deduct | | | | | | | | | |
| Reforestation expense deduct | | | | | | | | | |
| Other deductions: | | | | | | | | | |
| Unreimbursed expenses | | | | | | | | | |
| Other income - Schedule E | | | | | | | | | |
| Debt financed acquisition | | | | | | | | | |
| Dependent care benefits | | | | | | | | | |
| Total Schedule E page 2 | | | | | | | | | |
| Schedule E page 1 | | | | | | | | | |
| Royalties | | | | | | | | | |
| Deductions-royalty income | | | | | | | | | |
| Depletion | | | | | | | | | |
| Total Schedule E page 1 | | | | | | | | | |
| Schedule B | | | | | | | | | |
| Interest income | | | | | | | | | |
| Tax-exempt interest income | | | | | | | | | |
| Dividend income | | | | | | | | | |
| Qualified dividends (1040, Page 1) | | | | | | | | | |
| Schedule D 089496781 | | | | | | | | | |
| Short-term capital gain/loss | | | | | | | | | |
| Long-term capital gain/loss | | | | | | | | | |
| 28% capital gain/loss | | | | | | | | | |
| 1256 contracts and straddles | | | | | | | | | |
| Form 4797 | | | | | | | | | |
| 4797 Part I | | | | | | | | | |
| 4797 Part II | | | | | | | | | |
| Section 179/280F recapture | | | | | | | | | |

Name **JOSHUA P ERLANGER** Taxpayer Identificat
 Entity Name **STELLA BLUES NEW HAVEN LLC** Entity Type **S CORPORATION** Screen **K1** K1 Unit **2**

| Activity | Passive Activity Type | | | | Entire disposition of activity | | | |
|------------------------------------|-----------------------|-------------------------|-----------------------------|---------------------------|--------------------------------|---------------------------|----------------------------|------------|
| | Current Year Amount | PY Suspended Basis Loss | Disallowed Basis Limitation | PY Suspended At-risk Loss | Disallowed At-risk Limitation | PY Suspended Passive Loss | Disallowed Loss Limitation | Tax Return |
| Schedule E page 2 | | | | | | | | |
| Ordinary business income/loss | | | | | | | | |
| Net rental real estate income/loss | | | | | | | | |
| Other net rental income/loss | | | | | | | | |
| Guaranteed payments | | | | | | | | |
| Section 179 expense | | | | | | | | |
| Disallowed Section 179 expense | | | | | | | | |
| Depletion | | | | | | | | |
| Section 59(e)(2) expenditures | | | | | | | | |
| Preproductive period expense | | | | | | | | |
| Commercial revitalization deduct | | | | | | | | |
| Reforestation expense deduct | | | | | | | | |
| Other deductions | | | | | | | | |
| Unreimbursed expenses | | | | | | | | |
| Other income - Schedule E | | | | | | | | |
| Debt financed acquisition | | | | | | | | |
| Dependent care expense | | | | | | | | |
| Depreciation adjustment post '86 | | | | | | | | |
| Depreciation adjustment | | | | | | | | |
| Circulation expenditures | | | | | | | | |
| Depreciation pre '87 | | | | | | | | |
| Long-term contracts | | | | | | | | |
| Research & experimental | | | | | | | | |
| Tax shelter farm activities | | | | | | | | |
| Large partnership adj (1065-B) | | | | | | | | |
| Mining exploration & development | | | | | | | | |
| Trust adj for minimum tax | | | | | | | | |
| Total Schedule E page 2 | | | | | | | | |
| Schedule E page 1 | | | | | | | | |
| Royalties | | | | | | | | |
| Deductions-royalty income | | | | | | | | |
| Depletion | | | | | | | | |
| Depletion adjustment | | | | | | | | |
| Total Schedule E page 1 | | | | | | | | |
| Form 1040 page 1 | | | | | | | | |
| Other portfolio income/loss | | | | | | | | |
| Other income/loss | | | | | | | | |
| Penalty for early withdrawal | | | | | | | | |

| Form 1040 | | K-1 Reconciliation Worksheet - AMT Version, Page 2 | | | | | | 2014 | |
|---|---------------------|--|-----------------------------|---------------------------|-------------------------------|---------------------------|----------------------------|--------------------------------|--|
| Name JOSHUA P ERLANGER | | Taxpayer Identification N | | | | | | | |
| Entity Name STELLA BLUES NEW HAVEN LLC | | Entity Type S CORPORATION | | | | | | Screen K1 | |
| Activity | | Passive Activity Type NOT PASSIVE | | | | | | K1 Unit 2 | |
| Activity | Current Year Amount | PY Suspended Basis Loss | Disallowed Basis Limitation | PY Suspended At-risk Loss | Disallowed At-risk Limitation | PY Suspended Passive Loss | Disallowed Loss Limitation | Alternative Minimum Tax Amount | |
| Schedule A | | | | | | | | | |
| Cash contributions (50%) | | | | | | | | | |
| Cash contributions (30%) | | | | | | | | | |
| Noncash contributions (50%) | | | | | | | | | |
| Noncash contributions (30%) | | | | | | | | | |
| Cap gain prop 50% org (30%) | | | | | | | | | |
| Cap gain prop (20%) | | | | | | | | | |
| Portfolio deductions (2% floor) | | | | | | | | | |
| Portfolio deductions (other) | | | | | | | | | |
| Real estate taxes | | | | | | | | | |
| State income tax withheld | | | | | | | | | |
| Foreign taxes | | | | | | | | | |
| Investment int from 4952 | | | | | | | | | |
| Form 4952 | | | | | | | | | |
| Investment interest expense | | | | | | | | | |
| Form 4684 | | | | | | | | | |
| Form 4684 lt loss trade/business | | | | | | | | | |
| Form 4684 lt loss income producing | | | | | | | | | |
| Form 4684 st loss income producing | | | | | | | | | |
| Other deductions | | | | | | | | | |
| Self-employed medical insurance | | | | | | | | | |
| Shareholder med ins not on Form W2 | | | | | | | | | |
| Dependent care benefits (Form 2441) | | | | | | | | | |
| Schedule B/1040 Page 1 | | | | | | | | | |
| Private activity bond interest | | | | | | | | | |
| Sch D - Alternative Minimum Tax | | | | | | | | | |
| Short-term capital gain/loss | | | | | | | | | |
| Long-term capital gain/loss | | | | | | | | | |
| 28% capital gain/loss | | | | | | | | | |
| 1256 contracts and straddles (6781) | | | | | | | | | |
| Form 4797 - Alternative Minimum Tax | | | | | | | | | |
| 4797 Part I | | | | | | | | | |
| 4797 Part II | | | | | | | | | |
| Difference between AMT and regular income/loss | | | | | | | | | |
| Minimum tax income or loss | | | | | | | | | |
| Regular tax income or loss | | | | | | | | | |

INCLUDED ON FORM 6251, LINE 20 - LOSS LIMITATION

Form **1040** **K-1 Reconciliation Worksheet - Sch E, B, D, Form 4797** **2014**

Name: **JOSHUA P ERLANGER** Taxpayer Identifier: _____
 Entity Name: **204 CROWN LLC** Entity Type: **PARTNERSHIP** Screen: **K1** K1 Unit: **3**

| Activity | Passive Activity Type | | | | Entire disposition of activity | | | |
|------------------------------------|-----------------------|-------------------------|-----------------------------|---------------------------|--------------------------------|---------------------------|----------------------------|------------|
| | Current Year Amount | PY Suspended Basis Loss | Disallowed Basis Limitation | PY Suspended At-risk Loss | Disallowed At-risk Limitation | PY Suspended Passive Loss | Disallowed Loss Limitation | Tax Return |
| Schedule E page 2 | | | | | | | | |
| Ordinary business income/loss | | | | | | | | |
| Net rental real estate income/loss | | | | | | | | |
| Other net rental income/loss | | | | | | | | |
| Guaranteed payments | | | | | | | | |
| Section 179 expense | | | | | | | | |
| Disallowed Section 179 expense | | | | | | | | |
| Depletion | | | | | | | | |
| Section 59(e)(2) expenditures | | | | | | | | |
| Preproductive period expense | | | | | | | | |
| Commercial revitalization deduct | | | | | | | | |
| Reforestation expense deduct | | | | | | | | |
| Other deductions | | | | | | | | |
| Unreimbursed expenses | | | | | | | | |
| Other inc/loss - Schedule E | | | | | | | | |
| Debt financed acquisition | | | | | | | | |
| Dependent care benefits | | | | | | | | |
| Total Schedule E part 2 | | | | | | | | |
| Schedule E page 1 | | | | | | | | |
| Royalties | | | | | | | | |
| Deductions-royalty income | | | | | | | | |
| Depletion | | | | | | | | |
| Total Schedule E page 1 | | | | | | | | |
| Schedule B | | | | | | | | |
| Interest income | | | | | | | | |
| Tax-exempt interest income | | | | | | | | |
| Dividend income | | | | | | | | |
| Qualified dividends (1040, Page 1) | | | | | | | | |
| Schedule DB9496781 | | | | | | | | |
| Short-term capital gain/loss | | | | | | | | |
| Long-term capital gain/loss | | | | | | | | |
| 28% capital gain/loss | | | | | | | | |
| 1256 contracts and straddles | | | | | | | | |
| Form 4797 | | | | | | | | |
| 4797 Part I | | | | | | | | |
| 4797 Part II | | | | | | | | |
| Section 179/280F recapture | | | | | | | | |

Name **JOSHUA P ERLANGER** Taxpayer Identification Number _____
 Entity Name **204 CROWN LLC** Activity Type **PARTNERSHIP** Screen **K1** K1 Unit **3**

| Activity | Passive Activity Type | | | | Entire disposition of activity | | | |
|------------------------------------|-----------------------|-------------------------|-----------------------------|---------------------------|--------------------------------|---------------------------|----------------------------|------------|
| | Current Year Amount | PY Suspended Basis Loss | Disallowed Basis Limitation | PY Suspended At-risk Loss | Disallowed At-risk Limitation | PY Suspended Passive Loss | Disallowed Loss Limitation | Tax Return |
| Schedule E page 2 | | | | | | | | |
| Ordinary business income/loss | | | | | | | | |
| Net rental real estate income/loss | | | | | | | | |
| Other net rental income/loss | | | | | | | | |
| Guaranteed payments | | | | | | | | |
| Section 179 expense | | | | | | | | |
| Disallowed/Section 179 expense | | | | | | | | |
| Depletion | | | | | | | | |
| Section 69(a)(2) expenditures | | | | | | | | |
| Preproductive period expense | | | | | | | | |
| Commercial revitalization deduct | | | | | | | | |
| Reforestation expense deduct | | | | | | | | |
| Other deductions: | | | | | | | | |
| Unreimbursed expenses | | | | | | | | |
| Other in/loss - Schedule E | | | | | | | | |
| Debt financed acquisition | | | | | | | | |
| Dependent care expense | | | | | | | | |
| Depreciation adjustment post '86 | | | | | | | | |
| Depletion adjustment | | | | | | | | |
| Circulation expenditures | | | | | | | | |
| Depreciation pre '87 | | | | | | | | |
| Long-term contracts | | | | | | | | |
| Research & experimental | | | | | | | | |
| Tax shelter farm activities | | | | | | | | |
| Large partnership adj (1065-B) | | | | | | | | |
| Mining exploration & development | | | | | | | | |
| Trust adj for minimum tax | | | | | | | | |
| Total Schedule E page 2 | | | | | | | | |
| Schedule E page 1 | | | | | | | | |
| Royalties | | | | | | | | |
| Deductions-royalty income | | | | | | | | |
| Depletion | | | | | | | | |
| Depletion adjustment | | | | | | | | |
| Total Schedule E page 1 | | | | | | | | |
| Form 1040 page 1 | | | | | | | | |
| Other portfolio income/loss | | | | | | | | |
| Other income/loss | | | | | | | | |
| Penalty for early withdrawal | | | | | | | | |

| Form 1040 | | K-1 Reconciliation Worksheet - AMT Version, Page 2 | | | | | | 2014 | |
|--|--|--|-----------------------------|---------------------------|-------------------------------|---------------------------|--------------------------------|--------------------------------|--|
| Name JOSHUA P ERLANGER | | Entity Type PARTNERSHIP | | | | | | Taxpayer Identifica | |
| Entity Name 204 CROWN LLC | | Screen K1 | | | | | | K1 Unit 3 | |
| Activity | Passive Activity Type RENTAL REAL ESTATE | | | | | | Entire disposition of activity | | |
| | Current Year Amount | PY Suspended Basis Loss | Disallowed Basis Limitation | PY Suspended At-risk Loss | Disallowed At-risk Limitation | PY Suspended Passive Loss | Disallowed Loss Limitation | Alternative Minimum Tax Amount | |
| Schedule A | | | | | | | | | |
| Cash contributions (50%) | | | | | | | | | |
| Cash contributions (30%) | | | | | | | | | |
| Noncash contributions (50%) | | | | | | | | | |
| Noncash contributions (30%) | | | | | | | | | |
| Cap gain prop 50% org (30%) | | | | | | | | | |
| Cap gain prop (20%) | | | | | | | | | |
| Portfolio deductions (2% floor) | | | | | | | | | |
| Portfolio deductions (other) | | | | | | | | | |
| Real estate taxes | | | | | | | | | |
| State income tax withheld | | | | | | | | | |
| Foreign taxes | | | | | | | | | |
| Investment int from 4952 | | | | | | | | | |
| Form 4952 | | | | | | | | | |
| Investment interest expense | | | | | | | | | |
| Form 4684 | | | | | | | | | |
| Form 4684 It loss trade/business | | | | | | | | | |
| Form 4684 It loss income producing | | | | | | | | | |
| Form 4684 st loss income producing | | | | | | | | | |
| Other deductions | | | | | | | | | |
| Self-employed medical insurance | | | | | | | | | |
| Shareholder med ins not on Form W2 | | | | | | | | | |
| Dependent care benefits (Form 2441) | | | | | | | | | |
| Schedule B/1040 Page 1 | | | | | | | | | |
| Private activity bond interest | | | | | | | | | |
| Sch D - Alternative Minimum Tax | | | | | | | | | |
| Short-term capital gain/loss | | | | | | | | | |
| Long-term capital gain/loss | | | | | | | | | |
| 28% capital gain/loss | | | | | | | | | |
| 1256 contracts and straddles (6781) | | | | | | | | | |
| Form 4797 - Alternative Minimum Tax | | | | | | | | | |
| 4797 Part I | | | | | | | | | |
| 4797 Part II | | | | | | | | | |
| Difference between AMT and regular income/loss | | | | | | | | | |
| Minimum tax income or loss | | | | | | | | | |
| Regular tax income or loss | | | | | | | | | |

INCLUDED ON FORM 6251, LINE 19 - PASSIVE ACTIVITIES

Form **1040** **K-1 Reconciliation Worksheet - Sch E, B, D, Form 4797** **2014**

Name: **JOSHUA P ERLANGER** Taxpayer Identif. _____
 Entity Name: **GERMAN CONTAINER CORPORATION** Entity Type: **S CORPORATION** Screen: **K1** K1 Unit: **4**

Activity: **SALE OF BOTTLES** Passive Activity Type: **NOT PASSIVE** Entire disposition of activity

| | Current Year Amount | PY Suspended Basis Loss | Disallowed Basis Limitation | PY Suspended At-risk Loss | Disallowed At-risk Limitation | PY Suspended Passive Loss | Disallowed Loss Limitation | Tax Return |
|------------------------------------|---------------------|-------------------------|-----------------------------|---------------------------|-------------------------------|---------------------------|----------------------------|------------|
| Schedule E page 2 | | | | | | | | |
| Ordinary business income/loss | | | | | | | | |
| Net rental real estate income/loss | | | | | | | | |
| Other net rental income/loss | | | | | | | | |
| Guaranteed payments | | | | | | | | |
| Section 179 expense | | | | | | | | |
| Disallowed Section 179 expense | | | | | | | | |
| Depletion | | | | | | | | |
| Section 59(e)(2) expenditures | | | | | | | | |
| Preproductive period expense | | | | | | | | |
| Commercial revitalization deduct | | | | | | | | |
| Reforestation expense deduct | | | | | | | | |
| Other deductions | | | | | | | | |
| Unreimbursed expenses | | | | | | | | |
| Other income - Schedule E | | | | | | | | |
| Debt financed acquisition | | | | | | | | |
| Dependent care benefits | | | | | | | | |
| Total Schedule E page 2 | | | | | | | | |
| Schedule E page 1 | | | | | | | | |
| Royalties | | | | | | | | |
| Deductions-royalty income | | | | | | | | |
| Depletion | | | | | | | | |
| Total Schedule E page 1 | | | | | | | | |
| Schedule B | | | | | | | | |
| Interest income | | | | | | | | |
| Tax-exempt interest income | | | | | | | | |
| Dividend income | | | | | | | | |
| Qualified dividends (1040, Page 1) | | | | | | | | |
| Schedule D 68496781 | | | | | | | | |
| Short-term capital gain/loss | | | | | | | | |
| Long-term capital gain/loss | | | | | | | | |
| 28% capital gain/loss | | | | | | | | |
| 1256 contracts and straddles | | | | | | | | |
| Form 4797 | | | | | | | | |
| 4797 Part I | | | | | | | | |
| 4797 Part II | | | | | | | | |
| Section 179/280F recapture | | | | | | | | |

Form **1040** **K-1 Reconciliation Worksheet - AMT Version, Page 1** **2014**

Name **JOSHUA P ERLANGER** Taxpayer Identification # _____
 Entity Name **LEMAN CONTAINER CORPORATION** Entity Type **S CORPORATION** Screen **K1** K1 Unit **4**

| Activity | Active Activity Type | | NOT PASSIVE | | Entire disposition of activity | | | Tax Return |
|------------------------------------|----------------------|-------------------------|-----------------------------|---------------------------|--------------------------------|---------------------------|----------------------------|------------|
| | Current Year Amount | PY Suspended Basis Loss | Disallowed Basis Limitation | PY Suspended At-risk Loss | Disallowed At-risk Limitation | PY Suspended Passive Loss | Disallowed Loss Limitation | |
| Schedule E page 2 | | | | | | | | |
| Ordinary business income/loss | | | | | | | | 37,719 |
| Net rental real estate income/loss | | | | | | | | |
| Other net rental income/loss | | | | | | | | |
| Guaranteed payments | | | | | | | | |
| Section 179 expense | | | | | | | | |
| Disallowed Section 179 expense | | | | | | | | |
| Depletion | | | | | | | | |
| Section 59(e)(2) expenditures | | | | | | | | |
| Preproductive period expense | | | | | | | | |
| Commercial revitalization deduct | | | | | | | | |
| Reforestation expense deduct | | | | | | | | |
| Other deductions | | | | | | | | |
| Unreimbursed expenses | | | | | | | | |
| Other income - Schedule E | | | | | | | | |
| Debt financed acquisition | | | | | | | | |
| Dependent care expense | | | | | | | | |
| Depreciation adjustment post '88 | | | | | | | | |
| Depletion adjustment | | | | | | | | |
| Charitable expenditures | | | | | | | | |
| Depreciation pre '87 | | | | | | | | |
| Long-term contracts | | | | | | | | |
| Research & experimental | | | | | | | | |
| Tax shelter farm activities | | | | | | | | |
| Large partnership adj (1065-B) | | | | | | | | |
| Mining exploration & development | | | | | | | | |
| Trust adj for minimum tax | | | | | | | | |
| Total Schedule E page 2 | | | | | | | | |
| Schedule E page 1 | | | | | | | | |
| Royalties | | | | | | | | |
| Deductions-royalty income | | | | | | | | |
| Depletion | | | | | | | | |
| Depletion adjustment | | | | | | | | |
| Total Schedule E page 1 | | | | | | | | |
| Form 1040 page 1 | | | | | | | | |
| Other portfolio income/loss | | | | | | | | |
| Other income/loss | | | | | | | | |
| Penalty for early withdrawal | | | | | | | | |

| Form 1040 | | K-1 Reconciliation Worksheet - AMT Version, Page 2 | | | | | | 2014 | | | | | | | | | |
|---|--|--|---------------|-------------------------|--|--------------------------------|--|-----------------------------------|--|-------------------------------|--|---------------------------|--|----------------------------|--|--------------------------------|--|
| Name JOSHUA P ERLANGER | | Type S CORPORATION | | | | Taxpayer 1 | | Screen K1 K1 Unit 4 | | | | | | | | | |
| Entity Name LEEMAN CONTAINER CORPORATION | | Passive Activity Type NOT PASSIVE | | | | Entire disposition of activity | | | | | | | | | | | |
| Activity SALE OF BOTTLES | | Current Year Amount | | PY Suspended Basis Loss | | Disallowed Basis Limitation | | PY Suspended At-risk Loss | | Disallowed At-risk Limitation | | PY Suspended Passive Loss | | Disallowed Loss Limitation | | Alternative Minimum Tax Amount | |
| Schedule A | | | | | | | | | | | | | | | | | |
| Cash contributions (50%) | | | | | | | | | | | | | | | | | |
| Cash contributions (30%) | | | | | | | | | | | | | | | | | |
| Noncash contributions (50%) | | | | | | | | | | | | | | | | | |
| Noncash contributions (30%) | | | | | | | | | | | | | | | | | |
| Cap gain prop 50% org (30%) | | | | | | | | | | | | | | | | | |
| Cap gain prop (20%) | | | | | | | | | | | | | | | | | |
| Portfolio deductions (2% floor) | | | | | | | | | | | | | | | | | |
| Portfolio deductions (other) | | | | | | | | | | | | | | | | | |
| Real estate taxes | | | | | | | | | | | | | | | | | |
| State income tax withheld | | | | | | | | | | | | | | | | | |
| Foreign taxes | | | | | | | | | | | | | | | | | |
| Investment Int from 4952 | | | | | | | | | | | | | | | | | |
| Form 4682 | | | | | | | | | | | | | | | | | |
| Investment interest expense | | | | | | | | | | | | | | | | | |
| Form 4684 | | | | | | | | | | | | | | | | | |
| Form 4684 It loss trade/business | | | | | | | | | | | | | | | | | |
| Form 4684 It loss Income producing | | | | | | | | | | | | | | | | | |
| Form 4684 st loss Income producing | | | | | | | | | | | | | | | | | |
| Other deductions | | | | | | | | | | | | | | | | | |
| Self-employed medical insurance | | | | | | | | | | | | | | | | | |
| Shareholder med ins not on Form W2 | | | | | | | | | | | | | | | | | |
| Dependent care benefits (Form 244) | | | | | | | | | | | | | | | | | |
| Schedule E/1040 Page 1 | | | | | | | | | | | | | | | | | |
| Private activity bond interest | | | | | | | | | | | | | | | | | |
| Sch D - Alternative Minimum Tax | | | | | | | | | | | | | | | | | |
| Short-term capital gain/loss | | | | | | | | | | | | | | | | | |
| Long-term capital gain/loss | | | | | | | | | | | | | | | | | |
| 28% capital gain/loss | | | | | | | | | | | | | | | | | |
| 1256 contracts and straddles (6781) | | | | | | | | | | | | | | | | | |
| Form 4797 - Alternative Minimum Tax | | | | | | | | | | | | | | | | | |
| 4797 Part I | | | | | | | | | | | | | | | | | |
| 4797 Part II | | | | | | | | | | | | | | | | | |
| Difference between AMT and regular income/loss | | | | | | | | | | | | | | | | | |
| Minimum tax income or loss | | | 37,719 | | | | | | | | | | | | | | |
| Regular tax income or loss | | | 37,719 | | | | | | | | | | | | | | |

INCLUDED ON FORM 6251, LINE 20 - LOSS LIMITATION

| | | |
|------------------|--|-------------|
| Form 1040 | Form 8960 - Net Investment Income Worksheet 1 | 2014 |
|------------------|--|-------------|

| | |
|---|--------------------------------|
| Name JOSHUA P ERLANGER & NINA R HURWITZ | Taxpayer Identification Number |
|---|--------------------------------|

Form 8960, Line 4b: Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business

| Activity | Net Rental Income(Loss) on Sch E | Net Royalty Income(Loss) on Sch E | Net K-1 Nonpassive Income(Loss) on Sch E | Net K-1 Passive Income(Loss) on Sch E | Non-section 1411 Adjustment |
|--|-------------------------------------|--------------------------------------|---|--|--------------------------------|
| STELLA BLUES NEW HAVEN LLC | | | | | |
| LERMAN CONTAINER CORPORATION - SALE OF BOTTLES | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Totals | | | | | |
| Additional adjustment | | | | | ◆ |
| Total adjustment. Enter on Form 8960, line 4b | | | | | ◆ |

Form 8960, Line 5b: Net gain or loss from disposition of property not subject to net investment income tax

| Description | Schedule D Short Term Gain(Loss) | Schedule D Long Term Gain(Loss) | Form 4797 Short Term Gain(Loss) | Form 4797 Long Term Gains (Losses) | Non-section 1411 Adjustment |
|---|-------------------------------------|------------------------------------|------------------------------------|---------------------------------------|--------------------------------|
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Totals | | | | | |
| Adjustment for capital loss carryforward from 2013 | | | | | |
| Total capital gain/(loss) | | | Total ordinary gain/(loss) | | |
| Additional adjustment | | | | | ◆ |
| Total net gain or loss from disposition of property not subject to net investment income tax | | | | | ◆ |
| Adjustment for capital loss carryover to 2015. Lesser of line 3 or 4 from worksheet below, entered as a negative number | | | | | ◆ |
| Total adjustment. Enter on Form 8960, line 5b | | | | | ◆ |

Adjustment for capital loss carryover to 2015

Complete this worksheet if there is a capital loss carryover to next year

1. Enter the Total capital gain/(loss) excluded. If a gain, enter as a negative. If a loss, enter as a positive. 1. _____
2. Enter the Total adjustment from disposition of partnership interest or S corporation stock from Net Investment Income Worksheet 3 2. _____
3. Combine lines 1 and 2. If zero or less, enter -0- 3. _____
4. Enter the amount of capital loss carried over to the following year, as a positive number 4. _____

| | | |
|------------------|--|-------------|
| Form 1040 | Form 8960 - Net Investment Income Worksheet 3 | 2014 |
|------------------|--|-------------|

Name JOSHUA P ERLANGER & NINA R HURWITZ Taxpayer Identification Number _____

Form 8960, Lines 9 and 10, State income tax and Miscellaneous expenses allocable to investment income

| | | |
|---|-----|--|
| 1. State and local income taxes | 1. | |
| 2. Tax preparation fees | 2. | |
| 3. Investment income, Form 8960 line 8 | 3. | |
| 4. Adjusted gross income | 4. | |
| 5. Divide line 3 by line 4 | 5. | |
| 6. State and local tax allocable to net investment income (Multiply line 1 by line 5) | 6. | |
| 7. Tax preparation fees allocable to net investment income (Multiply line 2 by line 5) | 7. | |
| Application of limitation under section 67 | | |
| 8. Miscellaneous expenses allocable to net investment income | 8. | |
| 9. Total miscellaneous expenses (line 7 plus line 6) | 9. | |
| 10. Enter the limited miscellaneous deductions from line 27, Schedule A | 10. | |
| 11. If line 10 is less than line 9, divide line 10 by line 9. Else, enter 1.00 | 11. | |
| 12. 8960 line 9c, Miscellaneous expenses after Sec 67 (Miscellaneous expenses from line 8 multiplied by line 11) | 12. | |
| 13. 8960 line 10, Additional modifications after Sec 67. (Tax preparation fees from line 7 multiplied by line 11) | 13. | |
| Application of limitation under section 68 | | |
| 14. Total of misc expenses after Sec 67 (line 12 + line 13) | 14. | |
| 15. State and local taxes allocable to net investment income (line 6) | 15. | |
| 16. Other itemized deductions | 16. | |
| 17. Total | 17. | |
| 18. Enter the total itemized deductions from line 29, Schedule A | 18. | |
| 19. Deductions not subject to limitation under section 68 | 19. | |
| 20. Subtract line 19 from line 18. If zero or less, stop here. No deductions are allowed. | 20. | |
| 21. If line 20 is less than line 17, divide line 20 by line 17. Else enter 1.00 | 21. | |
| 22. Form 8960 line 9b, State income tax (line 15 multiplied by line 21) | 22. | |
| 23. Form 8960 line 9c, Miscellaneous investment expense (line 12 multiplied by line 21) | 23. | |
| 24. Form 8960 line 10, Additional modifications (lines 13 and 16 multiplied by line 21) | 24. | |

Form 8960, Line 5c, Adjustment from disposition of partnership interest or S corporation stock

| | | |
|--|-----|--|
| 1. Amount of net gain from the disposition of a partnership or S corporation to which section 1411(c)(4)(A) applies | 1. | |
| 2. Amount of net gain included in net investment income after application of Regulations section 1.1411-7 (But not more than line 1) | 2. | |
| 3. Enter the difference between line 1 and line 2 (Enter as a negative number) | 3. | |
| 4. Amount of net loss from the disposition of a partnership or S corporation to which section 1411(c)(4)(A) applies | 4. | |
| 5. Amount of net loss included in net investment income after application of Regulations section 1.1411-7 (But not more than line 4) | 5. | |
| 6. Enter the difference between line 4 and line 5 | 6. | |
| 7. Amount of net gain attributable to payments received on an installment sale obligation that was attributable to the disposition of a partnership or S corporation in a prior year | 7. | |
| 8. Amount of net gain attributable to installment sale obligations after application of Regulations section 1.1411-7 (But not more than line 7) | 8. | |
| 9. Enter the difference between line 7 and line 8 (Enter as a negative number) | 9. | |
| 10. Total adjustment from disposition of partnership interest or S corporation stock (Sum of lines 3, 6, and 9) | 10. | |

This is the amount reported on Form 8960 line 5c

| | | |
|------------------|---|-------------|
| Form 1040 | Passive Activity Deduction Worksheet | 2014 |
|------------------|---|-------------|

Name **JOSHUA P ERLANGER** Taxpayer Identification Number _____

Activity **204 CROWN LLC** Form **K1** Unit **3**

Type **RENTAL REAL ESTATE W/ACTIVE PARTICIPATION** Entire Disposition of Activity _____

Regular Tax Loss Calculations

| | Prior Year Suspended Losses | Current Year Generated | Current Year Utilized | Suspended Losses To Next Year |
|---------------------------|--------------------------------|---------------------------|--------------------------|----------------------------------|
| Operating | _____ | _____ | _____ | _____ |
| Short-term capital loss | _____ | _____ | _____ | _____ |
| Long-term capital loss | _____ | _____ | _____ | _____ |
| 28% rate capital loss | _____ | _____ | _____ | _____ |
| Section 1231 loss | _____ | _____ | _____ | _____ |
| Ordinary business loss | _____ | _____ | _____ | _____ |
| Other Losses - 1040 pg 1 | _____ | _____ | _____ | _____ |
| Commercial revitalization | _____ | _____ | _____ | _____ |

Alternative Minimum Tax Loss Calculations

| | Prior Year Suspended Losses | Current Year Generated | Current Year Utilized | Suspended Losses To Next Year |
|---------------------------|--------------------------------|---------------------------|--------------------------|----------------------------------|
| Operating | _____ | _____ | _____ | _____ |
| Short-term capital loss | _____ | _____ | _____ | _____ |
| Long-term capital loss | _____ | _____ | _____ | _____ |
| 28% rate capital loss | _____ | _____ | _____ | _____ |
| Section 1231 loss | _____ | _____ | _____ | _____ |
| Ordinary business loss | _____ | _____ | _____ | _____ |
| Other Losses - 1040 pg 1 | _____ | _____ | _____ | _____ |
| Commercial revitalization | _____ | _____ | _____ | _____ |

| | | |
|------------------|--|-------------|
| Form 1040 | Net Earnings from Self-Employment Worksheet | 2014 |
|------------------|--|-------------|

Name: _____ Taxpayer Identification Number _____

JOSHUA P ERLANGER & NINA R HURWITZ

| | Taxpayer | Spouse |
|---|-----------|-----------|
| Farm profit or (loss) | | |
| Schedule F | _____ | _____ |
| Farm Partnerships - Schedule K-1, box 14, code A | _____ | _____ |
| Auto expense from farm partnerships | (_____) | (_____) |
| Amortization from farm partnerships | (_____) | (_____) |
| Depreciation & Section 179 from farm partnerships | (_____) | (_____) |
| Depletion from farm partnerships | (_____) | (_____) |
| Other expenses from farm partnerships | (_____) | (_____) |
| Home office expenses from farm partnerships | (_____) | (_____) |
| Unreimbursed partnership expenses from farm partnerships | (_____) | (_____) |
| Debt financed acquisition interest from farm partnerships | (_____) | (_____) |
| Farm adjustment to SE income | _____ | _____ |
| Net farm profit or (loss) - Schedule SE line 1a | ===== | ===== |
| Conservation Reserve Program payments to social security/disability benefit recipients included on Sch. F, ln 4b or listed on Sch K-1 (Form 1065), box 20, code Y - Sch SE line 1b | | |
| _____ | _____ | _____ |
| Nonfarm profit or (loss) | | |
| Schedule C (excluding minister Schedule C income reported below) | _____ | _____ |
| Nonfarm partnerships - Schedule K-1, box 14, code A | _____ | _____ |
| Auto expense from nonfarm partnerships | (_____) | (_____) |
| Amortization from nonfarm partnerships | (_____) | (_____) |
| Depreciation & section 179 from nonfarm partnerships | (_____) | (_____) |
| Depletion from nonfarm partnerships | (_____) | (_____) |
| Other expenses from nonfarm partnerships | (_____) | (_____) |
| Home office expenses from nonfarm partnerships | (_____) | (_____) |
| Unreimbursed partnership expenses from nonfarm partnerships | (_____) | (_____) |
| Debt financed acquisition interest from nonfarm partnerships | (_____) | (_____) |
| Employee business expenses - Form 2106 (excluding minister 2106 expenses reported below) | (_____) | (_____) |
| Nonfarm adjustment to SE income | _____ | _____ |
| Self-employment income reported as other income | _____ | _____ |
| Self-employment income from contracts and straddles | _____ | _____ |
| Minister/clergy self-employment income (from Clergy Worksheet Page 4, line 8) | _____ | _____ |
| Net nonfarm profit or (loss) - Schedule SE line 2 | ===== | ===== |
| Other income items subject to and/or exempt from self-employment tax | | |
| Fees received for services performed as a notary public | (_____) | (_____) |
| Earnings while debtor in a chapter 11 bankruptcy case | _____ | _____ |
| Taxable community property income/loss | _____ | _____ |
| Exempt community property income/loss | (_____) | (_____) |
| Net adjustment included on Schedule SE, line 3 | ===== | ===== |
| Net profit (loss) from self-employment activities - Schedule SE line 3 | | |
| _____ | ===== | ===== |
| Church employee income - Schedule SE, Page 2 line 5a | | |
| _____ | ===== | ===== |

| | | |
|------------------|---|-------------|
| Form 1040 | Self-Employed Health Insurance Deduction Worksheet | 2014 |
|------------------|---|-------------|

Name of person with self-employment income (as shown on Form 1040) Taxpayer Identification Number
JOSHUA P ERLANGER

Description PRINTING LABELS Form/Schedule C Unit number 1

1. Enter the total amount paid in 2014 for health insurance coverage established under your business (or the S-corporation in which you were a more-than-2% shareholder) for 2014 for you, your spouse, and your dependents. Your insurance can also cover your child who was under age 27 at the end of 2014, even if the child was not your dependent. But do not include the following.

- Amounts for any month you were eligible to participate in a health plan subsidized by your or your spouse's employer or the employer of either your dependent or your child who was under the age of 27 at the end of 2014.
- Any amounts paid from retirement plan distributions that were nontaxable because you are a retired public safety officer.
- Any payments for qualified long-term care insurance (see line 2).

2. For coverage under a qualified long-term care insurance contract, enter for each person covered the smaller of the following amounts:

- a) Total payments made for that person during the year.
- b) The amount shown below. Use the person's age at the end of the tax year.
 - \$370 —if that person is age 40 or younger
 - \$700 —if age 41 to 50
 - \$1,400 —if age 51 to 60
 - \$3,720 —if age 61 to 70
 - \$4,660 —if age 71 or older

Do not include payments for any month you were eligible to participate in a long-term care insurance plan subsidized by your or your spouse's employer or the employer of either your dependent or your child who was under the age of 27 at the end of 2014. If more than one person is covered, figure separately the amount to enter for each person. Then enter the total of those amounts

3. Add lines 1 and 2

4. Enter your net profit and any other earned income from the trade or business under which the insurance plan is established. Do not include Conservation Reserve Program payments exempt from self-employment tax. If the business is an S Corporation, skip to line 11

5. Enter the total of all net profits from: Schedule C, line 31; Schedule C-EZ, line 3; Schedule F, line 34; or Sch K-1 (1065), box 14, Code A; plus any other income allocable to the profitable businesses. Do not include Conservation Reserve Program payments exempt from self-employment tax. Do not include any net losses shown on these schedules.

6. Divide line 4 by line 5

7. Multiply Form 1040 (or Form 1040NR), line 27, by the percentage on line 6

8. Subtract line 7 from line 4

9. Enter the amount, if any, from Form 1040 (or Form 1040NR), line 28 attributable to the same trade or business in which the health insurance plan is established

10. Subtract line 9 from line 8

11. Enter your Medicare wages (Form W-2, box 5) from an S corporation in which you are a more-than-2% shareholder and in which the health insurance plan is established

12. Enter the amount from Form 2555, line 45, attributable to the amount entered on line 4 or 11 above, or any amount from Form 2555-EZ, line 18, attributable to the amount entered on line 11 above.

13. Subtract line 12 from line 10 or 11, whichever applies

14. Self-employed health insurance deduction. Enter the smaller of line 3 or line 13 here and on Form 1040 (or Form 1040NR), line 29. Do not include this amount in figuring any medical expense deduction on Schedule A (Form 1040)

* If you used either optional method to figure your net earnings from self-employment from any business, do not enter your net profit from the business. Instead, enter the amount attributable to that business from Schedule SE (Form 1040), Section B, line 4b.

| | | |
|------------------|------------------------------|-------------|
| Form 1040 | Tax Refund Worksheets | 2014 |
|------------------|------------------------------|-------------|

Name **JOSHUA P ERLANGER & NINA R HURWITZ** Taxpayer Identification Number _____

| | 2013 | 2012 | 2011 |
|--|-----------|-------|-------|
| 1. State and local tax refunds | 1. _____ | _____ | _____ |
| 2a. State and local tax refunds with no tax benefit derived due to AMT | 2a. _____ | _____ | _____ |
| 2b. Sales tax benefit reduction | 2b. _____ | _____ | _____ |
| 3. Net state and local tax refunds. Subtract lines 2a and 2b from line 1 | 3. _____ | _____ | _____ |
| 4. Total itemized deductions from Schedule A | 4. _____ | _____ | _____ |
| 5. Standard deduction | 5. _____ | _____ | _____ |
| 6. Subtract line 5 from line 4. If result is zero or less, STOP here The amount on line 3 is not taxable | 6. _____ | _____ | _____ |
| 7. Enter the smaller of line 3 or line 6 | 7. _____ | _____ | _____ |
| 8. Taxable income (if taxable income is negative amount, enter that amount in brackets. Adjust taxable income for any NOL carryover) | 8. _____ | _____ | _____ |
| 9. Enter the following amount to include on Form 1040, line 10: If line 8 is: | 9. _____ | _____ | _____ |
| • 0 or more; enter the amount from line 7. | | | |
| • A negative amount; add lines 7 and 8 and enter net amount, but not less than zero. | | | |

Tax Refund Worksheet for Itemized Deduction Limitation

| | 2013 | 2012 * | 2011 * |
|--|-----------|--------|--------|
| 1. State and local tax refunds subject to phase-out | 1. _____ | _____ | _____ |
| 2a. State and local tax refunds with no tax benefit derived due to AMT | 2a. _____ | _____ | _____ |
| 2b. Sales tax benefit reduction | 2b. _____ | _____ | _____ |
| 3. Net state and local tax refunds. Subtract lines 2a and 2b from line 1 | 3. _____ | _____ | _____ |
| Itemized deductions before state and local tax refunds: | | | |
| 4. Adjusted gross income | 4. _____ | _____ | _____ |
| 5. AGI threshold | 5. _____ | _____ | _____ |
| 6. Line 4 minus line 5 | 6. _____ | _____ | _____ |
| 7. Itemized deductions before phase-out | 7. _____ | _____ | _____ |
| 8. Itemized deductions subject to phase-out | 8. _____ | _____ | _____ |
| 9. Multiply line 6 by 3% (.03) | 9. _____ | _____ | _____ |
| 10. Multiply line 8 by 80% (.80) | 10. _____ | _____ | _____ |
| 11. Phase-out (smaller of line 9 or line 10) | 11. _____ | _____ | _____ |
| 12. Allowable itemized deductions (line 7 minus line 11) | 12. _____ | _____ | _____ |
| Itemized deductions adjusted for state and local tax refund: | | | |
| 13. Adjusted itemized deductions before phase-out (line 7 minus line 3) | 13. _____ | _____ | _____ |
| 14. Adjusted itemized deductions subject to phase-out (line 8 minus line 3) | 14. _____ | _____ | _____ |
| 15. Multiply line 14 by 80% (.80) | 15. _____ | _____ | _____ |
| 16. Adjusted phase-out (smaller of line 9 or 15) | 16. _____ | _____ | _____ |
| 17. Adjusted itemized deductions allowed (line 13 minus line 16) | 17. _____ | _____ | _____ |
| 18. Standard deduction | 18. _____ | _____ | _____ |
| 19. Enter the larger of line 17 or line 18 | 19. _____ | _____ | _____ |
| 20. Taxable refund to be reported on Form 1040, line 10 (line 12 minus line 19) | 20. _____ | _____ | _____ |

* Schedule A limitation did not apply for 2011 and 2012, due to the Economic Growth and Tax Relief Reconciliation Act of 2001.

Z1155 ERLANGER, JOSHUA P & NINA R

Federal Statements

Form: 1040, Dividend Income

| Payer | Ordinary Dividends | Qualified Dividends |
|-----------|-----------------------|------------------------|
| SCOTTRADE | \$ _____ | _____ |
| TOTAL | \$ _____ | _____ |

Z1155 ERLANGER, JOSHUA P & NINA R

Federal Statements

PLANNED PARENTHOOD OF SO. NEW ENGLAND

Form W-2, Box 12

| <u>Description</u> | <u>Amount</u> |
|--|---------------|
| COST OF GROUP TERM LIFE INSURANCE COVERAGE OVER 50,000 | \$ _____ |
| SECTION 401(K) CONTRIBUTIONS | _____ |
| COST OF EMPLOYER-SPONSORED HEALTH COVERAGE | _____ |
| TOTAL | \$ _____ |

Federal Statements**Schedule A, Line 5 - State and Local Taxes**

| <u>Description</u> | <u>Amount</u> |
|---------------------------|---------------|
| STATE WITHHOLDING ON W-2S | \$ _____ |
| STATE TAX PAYMENTS | _____ |
| TOTAL INCOME TAXES* | _____ |
| GENERAL SALES TAX | _____ |
| TOTAL SALES TAXES | _____ |

*INCOME TAXES ARE BEING DEDUCTED

Schedule A, Line 6 - Real Estate Taxes

| <u>Description</u> | <u>Amount</u> |
|--------------------|---------------|
| REAL ESTATE TAXES | _____ |
| REAL ESTATE TAXES | _____ |
| TOTAL | \$ _____ |

Schedule A, Line 10 - Home Mortgage Interest & Points From Form 1098

| <u>Description</u> | <u>Amount</u> |
|-----------------------|---------------|
| NYCB MORTGAGE COMPANY | \$ _____ |
| TOTAL | \$ _____ |

Schedule A, Line 12 - Points Not Reported on Form 1098

| <u>Description</u> | <u>Amount</u> |
|-----------------------|---------------|
| NYCB MORTGAGE COMPANY | \$ _____ |
| TOTAL | \$ _____ |

Schedule A, Line 16 - Charitable Contributions by Cash or Check

| <u>Description</u> | <u>Amount</u> |
|-------------------------------|---------------|
| VARIOUS ORGANIZED CHARITIES | \$ _____ |
| RONALD MCDONALD HOME CHARITIE | _____ |
| TOTAL | \$ _____ |

Schedule A, Line 17 - Charitable Contributions Other Than Cash or Check

| <u>Description</u> | <u>Amount</u> |
|-----------------------|---------------|
| DONATIONS TO GOODWILL | \$ _____ |
| TOTAL | \$ _____ |

Z1155 ERLANGER, JOSHUA P & NINA R

Federal Statements

PRINTING LABELS

Schedule C, Line 1 - Gross Receipts or Sales

| <u>Description</u> | <u>Amount</u> |
|---|---------------|
| LERMAN CONTAINER CORPORATIONS GROSS RECEIPTS AND SALES | \$ _____ |
| TOTAL | \$ _____ |

PRINTING LABELS

Schedule C, Line 15 - Insurance (other than health)

| <u>Description</u> | <u>Amount</u> |
|--------------------|---------------|
| INSURANCE | \$ _____ |
| TOTAL | \$ _____ |

PRINTING LABELS

Schedule C, Line 23 - Taxes and Licenses

| <u>Description</u> | <u>Amount</u> |
|---|---------------|
| PERSONAL PROPERTY TAXES STATE INCOME TAXES | \$ _____ |
| TOTAL | \$ _____ |

Z1155 ERLANGER, JOSHUA P & NINA R

Federal Statements

215 DWIGHT STREET

Schedule E, Line 3 - Rents Received

| <u>Description</u> | <u>Amount</u> |
|--------------------|---------------|
| RENTAL INCOME | \$ _____ |
| TOTAL | \$ _____ |

215 DWIGHT STREET

Schedule E, Line 9 - Insurance

| <u>Description</u> | <u>Gross Amount</u> | <u>Business Use Percentage</u> | <u>Net Amount</u> |
|--------------------|---------------------|--------------------------------|-------------------|
| INSURANCE | \$ _____ | | \$ _____ |
| TOTAL | \$ _____ | | \$ _____ |

215 DWIGHT STREET

Schedule E, Line 12 - Mortgage Interest Paid to Banks

| <u>Description</u> | <u>Gross Amount</u> | <u>Business Use Percentage</u> | <u>Net Amount</u> |
|-----------------------|---------------------|--------------------------------|-------------------|
| NYCB MORTGAGE COMPANY | \$ _____ | | \$ _____ |
| TOTAL | \$ _____ | | \$ _____ |

215 DWIGHT STREET

Schedule E, Line 16 - Taxes

| <u>Description</u> | <u>Gross Amount</u> | <u>Business Use Percentage</u> | <u>Net Amount</u> |
|--------------------|---------------------|--------------------------------|-------------------|
| REAL ESTATE TAXES | \$ _____ | | \$ _____ |
| TOTAL | \$ _____ | | \$ _____ |

Z1155 ERLANGER, JOSHUA P & NINA R

Federal Statements

Form 6251, Line 19 - Passive Activities

| Description | Form/ Sch | AMT Inc/Loss | Regular Inc/Loss | Difference Line 19 |
|-------------------|--------------|-----------------|---------------------|-----------------------|
| 215 DWIGHT STREET | SCH E1 | | | \$ |
| 204 CROWN LLC | SCH F | | | |
| TOTAL | | | | |

Form 6251, Line 20 - Loss Limitations

| Description | Form/ Sch | AMT Inc/Loss | Regular Inc/Loss | Difference Line 20 |
|-------------------------------------|--------------|-----------------|---------------------|-----------------------|
| PRINTING LABELS | SCH C | | | |
| STELLA BLUES NEW HAVEN LLC | SCH E2 | | | |
| LERMAN CONTAINER CORPORATION - SALE | SCH E2 | | | |
| TOTAL | | | | |

Z1155 ERLANGER, JOSHUA P & NINA R

Federal Statements

Taxpayer and Spouse Value of Roth IRAs on 12/31/14

| | <u>Trustee</u> | <u>Taxpayer</u> | <u>Spouse</u> |
|---------|----------------|-----------------|---------------|
| C B & T | | | |
| TOTAL | | | |

Z1155 ERLANGER, JOSHUA P & NINA R

Federal Statements

PTC Simplified Calc. Method. Line 1. Adj. Gross Inc. - Initial Calculation

| <u>Description</u> | <u>Amount</u> |
|---------------------------------------|---------------|
| AGI INCL. TOTAL SS, BEFORE DEDUCTION. | \$ |
| SE HEALTH INS. INTERIM CALCULATION | |
| TOTAL | \$ |

Z1155 ERLANGER, JOSHUA P & NINA R

Federal Statements

Form 8606, Line 6 - Taxpayer and Spouse traditional IRA Value as of 12/31/14

| <u>Trustee</u> | <u>Taxpayer</u> | <u>Spouse</u> |
|------------------------------------|-----------------|-----------------|
| NATIONAL FINANCIAL SERVICES LLC 09 | \$ _____ | \$ _____ |
| TOTAL | \$ <u>_____</u> | \$ <u>_____</u> |

Z1155 ERLANGER, JOSHUA P & NINA R

Federal Statements

Form 8960 - Net Investment Income Worksheet 3 - State and Local Income Taxes

| <u>Description</u> | <u>Amount</u> |
|---------------------------|---------------|
| STATE WITHHOLDING ON W-2S | \$ |
| STATE TAX PAYMENTS | |
| TOTAL | \$ |

Form 8960 - Net Investment Income Worksheet 3 - Miscellaneous Expenses

| <u>Description</u> | <u>Amount</u> |
|--------------------|---------------|
| SECURITIES AMERICA | \$ |
| C B & T | |
| TOTAL | \$ |

Z1155 ERLANGER, JOSHUA P & NINA R

Federal Statements

Amount Allocated to Tax Paid in the Following Year

| | <u>Description</u> | <u>Amount</u> |
|----|---|---------------|
| CT | | |
| 1. | 2013 PAYMENT PAID IN 2014 | \$ |
| 2. | 2013 EXTENSION PAID IN 2014 | |
| 3. | 2013 ADDITIONAL PAYMENT PAID IN 2014 | |
| 4. | TOTAL 2013 PAYMENTS PAID IN 2014 (SUM OF LINES 1 THROUGH 3) | |
| 5. | TOTAL PAYMENTS ON THE 2013 RETURN | |
| 6. | TOTAL 2013 OVERPAYMENT/REFUND | |
| 7. | 2013 REFUND ATTRIBUTABLE TO TAX PAID IN 2014 (LINE 4 DIVIDED BY LINE 5 MULTIPLIED BY LINE 6) | \$ |
| 8. | STATE/LOCAL TAX REFUND (LINE 6 MINUS LINE 7) | |

Z1155 ERLANGER, JOSHUA P & NINA R

Filing Status Optimization Summary

Tax Year 2014

| | <u>JOINT</u> <u>Z1155</u> | <u>TAXPAYER</u> <u>Z1155TP</u> | <u>SPOUSE</u> <u>Z1155SP</u> | <u>MARRIED FILING</u> <u>SEPARATE</u> |
|-------------------------------------|------------------------------|-----------------------------------|---------------------------------|--|
| TOTAL TAXES: | | | | |
| TOTAL FEDERAL TAX (+ PEN. AND INT.) | | | | |
| TOTAL CT TAX (+ USE TAX/2210) | | | | |
| TOTAL FEDERAL AND STATE TAX | | | | |
| FEDERAL REFUNDABLE CREDITS | | | | |
| FEDERAL TAX PAYMENTS | | | | |
| CONNECTICUT PAYMENTS | | | | |
| TOTAL FED AND STATE PAYMENTS.. | | | | |
| TOTAL TAX DUE(+) OR OVERPAID(-) | | | | |

MARRIED FILING JOINT WILL GENERATE A TENTATIVE FEDERAL AND STATE TAX SAVINGS OF \$7,138

ERLANGER, JOSHUA P & NINA R

Federal Filing Status Optimization Report

Tax Year 2014

JOINT

TAXPAYER

SPOUSE

MARRIED FILING
SEPARATE

INCOME: SALARY & WAGES
INTEREST
DIVIDENDS
BUSINESS INCOME/LOSS
CAPITAL GAIN/LOSS
OTHER GAIN/LOSS
TAXABLE IRA DISTRIBUTIONS
TAXABLE PENSIONS/ANNUITIES
RENT AND ROYALTIES
PARTNERSHIP/S CORP INCOME
ESTATE AND TRUST INCOME
REMIC INCOME/LOSS
FARM RENTAL INCOME
FARM INCOME/LOSS
TAXABLE SOCIAL SECURITY
OTHER INCOME/LOSS

ADJUSTMENTS: MOVING EXPENSES
DEDUCTIBLE PART OF SE TAX
KEOGH/SEP/SIMPLE DEDUCTIONS
SE HEALTH INSURANCE DEDUCTION
ALIMONY PAID
IRA DEDUCTION
STUDENT LOAN INTEREST DEDUCTION
OTHER ADJUSTMENTS
TOTAL ADJUSTMENTS

DEDUCTIONS: ADJUSTED GROSS INCOME
MEDICAL TAXES
INTEREST CONTRIBUTIONS
CASUALTY/THEFT
MISCELLANEOUS
ALLOWABLE ITEMIZED DEDUCTIONS, C
STANDARD DEDUCTION
EXEMPTIONS
TAXABLE INCOME

TAX COMPUTATION: MARGINAL TAX BRACKET
TAX ON TAXABLE INCOME
ALTERNATIVE MINIMUM TAX
EXCESS ADV PTC REPYMT

TAX BEFORE CREDITS
FOREIGN TAX CREDIT
CHILD CARE CREDIT
CHILD TAX CREDIT
OTHER CREDITS
TOTAL CREDITS

SELF-EMPLOYMENT TAX
TAX ON RETIREMENT PLANS, ETC
OTHER TAXES
TOTAL OTHER TAXES
TOTAL TAX

INCOME TAX WITHHELD
ESTIMATED TAX PAYMENTS
REFUNDABLE CREDITS
OTHER TAX PAYMENTS
TOTAL PAYMENTS

NET DUE/REFUND
PENALTIES AND INTEREST
DUE/REFUND

MARRIED FILING JOINT WILL GENERATE /

Name
JOSHUA P ERLANGER & NINA R HURWITZ

Taxpayer identification number

| Passthrough Entity Name | EIN | Entity Type | Passive Activity Type | Activity Disposed |
|---------------------------------------|-----|-------------------|-----------------------|-------------------|
| A STELLA BLUES NEW HAVEN LLC | | S CORPORATION NOT | PASSIVE | |
| B. 204 CROWN LLC | | PARTNERSHIP | RENTAL REAL ESTATE | |
| C. GERMAN CONTAINER CORPORATION - SAL | | S CORPORATION NOT | PASSIVE | |
| D. | | | | |

| Form / Schedule / Worksheet | A | B | C | D | TOTALS: | |
|--|---|---|---|---|---------|---------------------|
| Schedule B: | | | | | | |
| Interest | | | | | | Schedule B, Line 1 |
| Tax-exempt interest | | | | | | Form 1040, Line 8b |
| Ordinary dividends | | | | | | Schedule B, Line 5 |
| Qualified dividends | | | | | | Form 1040, Line 9b |
| Schedule A: | | | | | | |
| Medical and dental: | | | | | | |
| Shareholder medical ins - no W2 | | | | | | Schedule A, line 1 |
| Basis adjustment | | | | | | Schedule A, line 1 |
| At-risk adjustment | | | | | | Schedule A, line 1 |
| Taxes: | | | | | | |
| State withholding/estimate taxes | | | | | | Schedule A, line 5 |
| State w/h - Sch K1 Basis Adj | | | | | | Schedule A, line 5 |
| State w/h - Sch K1 At-Risk Adj | | | | | | Schedule A, line 5 |
| Real estate taxes | | | | | | Schedule A, line 6 |
| RE tax - Sch K1 Basis Adj | | | | | | Schedule A, line 6 |
| RE tax - Sch K1 At-Risk Adj | | | | | | Schedule A, line 6 |
| Total foreign taxes paid/accrued | | | | | | Schedule A, line 8 |
| Foreign taxes - K1 Basis Adj | | | | | | Schedule A, line 8 |
| Foreign taxes - K1 At-Risk Adj | | | | | | Schedule A, line 8 |
| Gifts to Charity: | | | | | | |
| Cash contributions (50%) | | | | | | Schedule A, line 16 |
| 50% Cash contrib Basis Adj | | | | | | Schedule A, line 16 |
| 50% Cash contrib Risk Adj | | | | | | Schedule A, line 16 |
| Cash contributions (30%) | | | | | | Schedule A, line 16 |
| 30% Cash contrib Basis Adj | | | | | | Schedule A, line 16 |
| 30% Cash contrib Risk Adj | | | | | | Schedule A, line 16 |
| Noncash contribution (50%) | | | | | | Schedule A, line 17 |
| 50% Noncash contrib Basis Adj | | | | | | Schedule A, line 17 |
| 50% Noncash contrib Risk Adj | | | | | | Schedule A, line 17 |
| Noncash contribution (30%) | | | | | | Schedule A, line 17 |
| 30% Noncash contrib Basis Adj | | | | | | Schedule A, line 17 |
| 30% Noncash contrib Risk Adj | | | | | | Schedule A, line 17 |
| 50% Cap Gain (30%) | | | | | | Schedule A, line 17 |
| 50% Cap Gain 30% Basis Adj | | | | | | Schedule A, line 17 |
| 50% Cap Gain 30% Risk Adj | | | | | | Schedule A, line 17 |
| Capital gain property (20%) | | | | | | Schedule A, line 17 |
| 20% Contrib Basis Adj | | | | | | Schedule A, line 17 |
| 20% Contrib Risk Adj | | | | | | Schedule A, line 17 |
| Miscellaneous Deductions: | | | | | | |
| Portfolio deductions subject to 2% Basis Adjustment | | | | | | Schedule A, line 23 |
| At-Risk Adjustment | | | | | | Schedule A, line 23 |
| Excess deductions on termination | | | | | | Schedule A, line 23 |
| Portfolio deduction not subject to 2% Basis Adjustment | | | | | | Schedule A, line 28 |
| At-Risk Adjustment | | | | | | Schedule A, line 28 |
| Estate tax deduction | | | | | | Schedule A, line 28 |

Form **1040**

Salaries & Wages Report

2014

Taxpayer Identification Number

Name **JOSHUA P ERLANGER & NINA R HURWITZ**
 TFS Employer

| | Federal Wages | Federal Withheld | Soc Sec Wages |
|---|---------------|------------------|---------------|
| A T STELLA BLUES NEW HAVEN LLC | | | |
| B S PLANNED PARENTHOOD OF SO. NEWENGLAND | | | |
| C | | | |
| D | | | |
| E | | | |
| F | | | |
| G | | | |
| H | | | |
| I | | | |
| J | | | |
| K | | | |
| L | | | |
| M | | | |
| Taxpayer Spouse Totals | | | |

| | Soc Sec Withheld | Medicare Wages | Medicare Withheld | Soc Sec Tips | Allocated Tips | Dep Care Ben | Other, Box 14 |
|-------------------------------|------------------|----------------|-------------------|--------------|----------------|--------------|---------------|
| A | | | | | | | |
| B | | | | | | | |
| C | | | | | | | |
| D | | | | | | | |
| E | | | | | | | |
| F | | | | | | | |
| G | | | | | | | |
| H | | | | | | | |
| I | | | | | | | |
| J | | | | | | | |
| K | | | | | | | |
| L | | | | | | | |
| M | | | | | | | |
| Taxpayer Spouse Totals | | | | | | | |

| | State Wages | State Withheld | Name of Locality | Local Wages | Local Withheld |
|-------------------------------|-------------|----------------|------------------|-------------|----------------|
| A CT | | | | | |
| B CT | | | | | |
| C | | | | | |
| D | | | | | |
| E | | | | | |
| F | | | | | |
| G | | | | | |
| H | | | | | |
| I | | | | | |
| J | | | | | |
| K | | | | | |
| L | | | | | |
| M | | | | | |
| Taxpayer Spouse Totals | | | | | |

Form

1040

Gambling Winnings Report

2014

Name

JOSHUA P ERLANGER & NINA R HURWITZ

Taxpayer Identification Number

T/S

Payer

A T INVESTMENT LOSS

Type of Wager

Gross Winnings

Federal Withheld

Type of Wager

| | Gross Winnings | Federal Withheld | Type of Wager |
|---|----------------|------------------|---------------|
| A | | | |
| B | | | |
| C | | | |
| D | | | |
| E | | | |
| F | | | |
| G | | | |
| H | | | |
| I | | | |
| J | | | |
| K | | | |
| L | | | |
| M | | | |
| N | | | |
| O | | | |
| P | | | |
| Q | | | |
| R | | | |
| S | | | |
| T | | | |
| U | | | |
| V | | | |
| W | | | |

Taxpayer Spouse Totals

Identical Wager Winnings

Name of Locality

Local Withheld

State Withheld

State

| | Identical Wager Winnings | State Withheld | State | Name of Locality | Local Withheld |
|---|--------------------------|----------------|-------|------------------|----------------|
| A | | | | | |
| B | | | | | |
| C | | | | | |
| D | | | | | |
| E | | | | | |
| F | | | | | |
| G | | | | | |
| H | | | | | |
| I | | | | | |
| J | | | | | |
| K | | | | | |
| L | | | | | |
| M | | | | | |
| N | | | | | |
| O | | | | | |
| P | | | | | |
| Q | | | | | |
| R | | | | | |
| S | | | | | |
| T | | | | | |
| U | | | | | |
| V | | | | | |
| W | | | | | |

Taxpayer Spouse Totals

Name **JOSHUA P ERLANGER & NINA R HURWITZ** Taxpayer Identification Number

| | | 2013 | 2014 | Differences |
|-------------|---|---------------------------|----------|-------------|
| | | SGT. | MFT | |
| | Filing Status | | | |
| | Dependents claimed | | | |
| | 1. Salaries and wages | 1. | | |
| | 2. Interest income | 2. | | |
| | 3. Tax exempt interest income | 3. | | |
| | 4. Dividend income | 4. | | |
| | 5. Qualified dividend income | 5. | | |
| | 6. Taxable state/local refunds | 6. | | |
| | 7. Alimony received | 7. | | |
| Income | 8. Business income/loss | 8. | | |
| | 9. Capital gain/loss | 9. | | |
| | 10. Other gains/losses | 10. | | |
| | 11. Taxable IRA distributions | 11. | | |
| | 12. Taxable pensions | 12. | | |
| | 13. Rent and royalty income including farm rental | 13. | | |
| | 14. Partnership/S corp income | 14. | | |
| | 15. Estate or trust income | 15. | | |
| | 16. Farm income/loss | 16. | | |
| | 17. Unemployment compensation | 17. | | |
| | 18. Taxable social security | 18. | | |
| | 19. Other income | 19. | | |
| | 20. Total Income | 20. | | |
| Adjustments | 21. Moving expenses | 21. | | |
| | 22. Deductible part of self-employment tax | 22. | | |
| | 23. SEP/SIMPLE/Qualified plans deductions | 23. | | |
| | 24. SE health insurance | 24. | | |
| | 25. Forfeited interest | 25. | | |
| | 26. Alimony paid | 26. | | |
| | 27. IRA deductions | 27. | | |
| | 28. Student loan interest | 28. | | |
| | 29. Other adjustments | 29. | | |
| | | 30. Adjusted gross income | 30. | |
| Deductions | 31. Medical | 31. | | |
| | 32. Taxes | 32. | | |
| | 33. Interest | 33. | | |
| | 34. Contributions | 34. | | |
| | 35. Casualty losses | 35. | | |
| | 36. Miscellaneous expenses | 36. | | |
| | 37. Allowable itemized deductions | 37. | | |
| | 38. Standard deduction | 38. | | |
| | 39. Deduction taken | 39. | ITEMIZED | |
| | 40. Subtract line 39 from line 30 | 40. | | |
| | 41. Exemptions | 41. | | |
| | 42. Taxable income | 42. | | |

| | | |
|------------------|--|------------------------|
| Form 1040 | Two Year Comparison Report - Page 2 | 2013 & 2014 |
|------------------|--|------------------------|

Name **JOSHUA P ERLANGER & NINA R HURWITZ** Taxpayer Identification Number

| | | 2013 | 2014 | Differences: |
|---|--|------|------|--------------|
| | 43. Taxable income from 2YR page 1, line 42 | 43. | | |
| | 44. Tax on taxable income | 44. | | |
| | 45. Alternative minimum tax | 45. | | |
| | 46. Excess advance premium tax credit | 46. | | |
| | 47. Child care credit | 47. | | |
| | 48. Education credits | 48. | | |
| T | 49. Retirement savings credit | 49. | | |
| a | 50. Child tax credit | 50. | | |
| x | 51. General business credit | 51. | | |
| | 52. Other credits | 52. | | |
| C | 53. Total credits | 53. | | |
| o | 54. Net tax liability | 54. | | |
| m | 55. Self-employment taxes | 55. | | |
| p | 56. Other taxes | 56. | | |
| u | 57. Total tax | 57. | | |
| t | 58. Income tax withheld | 58. | | |
| a | 59. Estimated tax payments | 59. | | |
| t | 60. Earned income credit | 60. | | |
| I | 61. Additional Child tax credit | 61. | | |
| o | 62. Other refundable tax credits | 62. | | |
| n | 63. Other payments | 63. | | |
| | 64. Total payments | 64. | | |
| | 65. Tax due/refund | 65. | | |
| | 66. Penalties and interest | 66. | | |
| | 67. Net tax due/refund | 67. | | |
| | 68. Refund applied to estimated tax payments | 68. | | |
| | 69. Refund received | 69. | | |
| | 70. Marginal tax rate | 70. | | |
| | 71. Effective tax rate | 71. | | |

Form **1040** **Two Year Comparison Report - Schedule C** **2013 & 2014**

Name: **JOSHUA P ERLANGER** Taxpayer identification number: _____

Principal business or profession: **PRINTING LABELS** Unit: **1**

| Income | 2013 | 2014 | Differences |
|----------------------------|------|------|-------------|
| 1. Gross receipts or sales | 1. | | |
| 2. Returns and allowances | 2. | | |
| 3. Cost of goods sold | 3. | | |
| 4. Gross profit | 4. | | |
| 5. Other income | 5. | | |
| 6. Gross income | 6. | | |

| Expenses | 2013 | 2014 | Differences |
|--|------|------|-------------|
| 7. Advertising | 7. | | |
| 8. Car and truck expenses | 8. | | |
| 9. Commissions and fees | 9. | | |
| 10. Contract labor | 10. | | |
| 11. Depletion | 11. | | |
| 12. Depreciation and section 179 expense deduction | 12. | | |
| 13. Employee benefit programs | 13. | | |
| 14. Insurance (other than health) | 14. | | |
| 15. Interest - mortgage (paid to banks, etc.) | 15. | | |
| 16. Interest - other | 16. | | |
| 17. Legal and professional services | 17. | | |
| 18. Office expense | 18. | | |
| 19. Pension and profit-sharing plans | 19. | | |
| 20. Rent or lease - vehicles, machinery, and equipment | 20. | | |
| 21. Rent or lease - other business property | 21. | | |
| 22. Repairs and maintenance | 22. | | |
| 23. Supplies (not included in cost of goods sold) | 23. | | |
| 24. Taxes and licenses | 24. | | |
| 25. Travel | 25. | | |
| 26. Total meals and entertainment | 26. | | |
| 26a. Nondeductible meals and entertainment | 26a. | | |
| 26b. Deductible meals and entertainment | 26b. | | |
| 27. Utilities | 27. | | |
| 28. Wages (less employment credits) | 28. | | |
| 29. Other expenses | 29. | | |
| 30. Total expenses | 30. | | |

| Profit/ (loss) | 2013 | 2014 | Differences |
|---------------------------------------|------|------|-------------|
| 31. Tentative profit (loss) | 31. | | |
| 32. Expenses for business use of home | 32. | | |
| 33. Net profit or (loss) | 33. | | |

| Cost of Goods Sold | 2013 | 2014 | Differences |
|---|------|------|-------------|
| 34. Inventory - Beginning of year | 34. | | |
| 35. Purchases | 35. | | |
| 36. Labor | 36. | | |
| 37. Materials | 37. | | |
| 38. Other costs | 38. | | |
| 39. Goods available for sale (sum of lines 34-38) | 39. | | |
| 40. Inventory - End of year | 40. | | |

| | | |
|------------------|---|------------------------|
| Form 1040 | Two Year Comparison Report - Schedule E Page 1 | 2013 & 2014 |
|------------------|---|------------------------|

Name **JOSHUA P ERLANGER** Identification number

Property description **215 DWIGHT STREET** Unit **1**

| | | 2013 | 2014 | Differences |
|---|-----|------|------|-------------|
| Income | | | | |
| 1. Total rents and royalties received | 1. | | | |
| Expenses | | | | |
| 2. Advertising | 2. | | | |
| 3. Auto and travel | 3. | | | |
| 4. Cleaning and maintenance | 4. | | | |
| 5. Commissions | 5. | | | |
| 6. Insurance | 6. | | | |
| 7. Legal and other professional fees | 7. | | | |
| 8. Management fees | 8. | | | |
| 9. Mortgage interest paid to banks, etc. | 9. | | | |
| 10. Other interest | 10. | | | |
| 11. Repairs | 11. | | | |
| 12. Supplies | 12. | | | |
| 13. Taxes | 13. | | | |
| 14. Utilities | 14. | | | |
| 15. Depreciation expense or depletion | 15. | | | |
| 16. Other expenses | 16. | | | |
| 17. Total expenses | 17. | | | |
| Profit/(loss) | | | | |
| 18. Income or (loss) from rental real estate or royalty properties | 18. | | | |
| 19. Deductible rental real estate loss | 19. | | | |
| Carryover | | | | |
| 20. Vacation home operating expenses carryover to next year | 20. | | | |
| 21. Vacation home excess casualty and depreciation carryover to next year | 21. | | | |

| | | |
|------------------|---|------------------------|
| Form 1040 | Federal Tax Projection Worksheet 1 - Tax Computation | 2014 & 2015 |
|------------------|---|------------------------|

Name **JOSHUA P ERLANGER & NINA R HURWITZ** Taxpayer Identification Number

| | | 2014 | 2015 | Differences |
|---|--|----------------------------------|----------|-------------|
| | Filing Status | | | |
| | Dependents | | | |
| | 1. Salaries and wages | 1. | | |
| | 2. Interest income | 2. | | |
| | 3. Dividend income | 3. | | |
| | 4. Taxable state/local refunds | 4. | | |
| I n c o m e | 5. Alimony received | 5. | | |
| | 6. Business income/loss | 6. | | |
| | 7. Capital gain/loss | 7. | | |
| | 8. Other gains/losses | 8. | | |
| | 9. Taxable IRA distributions | 9. | | |
| | 10. Taxable pensions and annuities | 10. | | |
| | 11. Schedule E income/loss | 11. | | |
| | 12. Farm income/loss | 12. | | |
| | 13. Unemployment benefits | 13. | | |
| | 14. Taxable social security benefits | 14. | | |
| | 15. Other income | 15. | | |
| | 16. Total Income | 16. | | |
| A d j u s t m e n t s | 17. Moving expenses | 17. | | |
| | 18. Deductible part of self-employment tax | 18. | | |
| | 19. SEP/SIMPLE/Qualified plans deductions | 19. | | |
| | 20. Self-employed health insurance deduction | 20. | | |
| | 21. Forfeited interest | 21. | | |
| | 22. Alimony paid | 22. | | |
| | 23. IRA deductions | 23. | | |
| | 24. Student loan interest deduction | 24. | | |
| | 25. Other adjustments | 25. | | |
| | | 26. Adjusted gross income | 26. | |
| D e d u c t i o n s | 27. Medical | 27. | | |
| | 28. State and local or sales taxes | 28. | | |
| | 29. Real estate taxes | 29. | | |
| | 30. Personal property & other taxes | 30. | | |
| | 31. Interest | 31. | | |
| | 32. Contributions | 32. | | |
| | 33. Casualty losses | 33. | | |
| | 34. Miscellaneous expenses | 34. | | |
| | 35. Allowable itemized deductions | 35. | | |
| | 36. Standard deduction | 36. | | |
| | 37. Deduction taken: | 37. | ITEMIZED | ITEMIZED |
| | 38. Subtract line 37 from line 26 | 38. | | |
| | 39. Exemptions | 39. | | |
| | 40. Taxable income | 40. | | |

| | | |
|------------------|---|------------------------|
| Form 1040 | Federal Tax Projection Worksheet 2 - Tax Computation | 2014 & 2015 |
|------------------|---|------------------------|

Name: **JOSHUA P. ERLANGER & NINA R. HURWITZ** Taxpayer Identification Number

| | Filing Status | | 2014 MFJ | 2015 MFJ | Differences |
|----|--|-----|-------------|-------------|-------------|
| | 41. Taxable income from TPW page 1, line 40 | 41. | | | |
| | 42. Tax on taxable income CG TAX | 42. | | | |
| | 43. Taxes from Forms 4972, 8814, and add'l taxes | 43. | | | |
| | 44. Alternative minimum tax | 44. | | | |
| | 45. Add lines 42, 43 and 44 | 45. | | | |
| | 46. Foreign tax credit | 46. | | | |
| T | 47. Child and dependent care credit | 47. | | | |
| a. | 48. Education credits | 48. | | | |
| x: | 49. Retirement savings credit | 49. | | | |
| | 50. Credit for the elderly | 50. | | | |
| C | 51. Child tax credit | 51. | | | |
| o | 52. Nonbusiness energy property credit | 52. | | | |
| m | 53. Alternative motor vehicle credit (Form 8910) | 53. | | | |
| p: | 54. Qualified plug-in electric motor vehicle (Form 8936) | 54. | | | |
| u | 55. Mortgage interest credit | 55. | | | |
| t | 56. D.C. first-time homebuyer credit | 56. | | | |
| a | 57. Residential energy efficient property credit | 57. | | | |
| t | 58. Adoption credit | 58. | | | |
| l | 59. General business credit | 59. | | | |
| o | 60. Prior year minimum tax credit | 60. | | | |
| n | 61. Other credits | 61. | | | |
| | 62. Total credits | 62. | | | |
| | 63. Net tax liability | 63. | | | |
| | 64. Self-employment tax | 64. | | | |
| | 65. Tax on unreported tips | 65. | | | |
| | 66. Tax on IRA or qualified plans | 66. | | | |
| | 67. Household employment taxes | 67. | | | |
| | 68. Other taxes | 68. | | | |
| | 69. Total tax | 69. | | | |
| | 70. Income tax withheld | 70. | | | |
| | 71. Estimated tax payments | 71. | | | |
| | 72. Earned income credit | 72. | | | |
| | 73. Additional child tax credit | 73. | | | |
| | 74. Reserved | 74. | | | |
| | 75. Other payments | 75. | | | |
| | 76. Total payments | 76. | | | |
| | 77. Net tax due/refund | 77. | | | |
| | 78. Marginal tax rate | 78. | | | |
| | 79. Effective tax rate | 79. | | | |
| | 80. Rate of Long-term capital gain/qual. dividends | 80. | | | |

*2015 INCLUDES PROJECTED AFFORDABLE CARE ACT TAXES OF 293

| | | |
|------------------|--|-------------|
| Form 1040 | Tax Projection Worksheet - Itemized Deduction & Personal Exemptions | 2015 |
|------------------|--|-------------|

Name JOSHUA P ERLANGER & NINA R HURWITZ Taxpayer Identification Number _____

2015 Itemized Deductions Worksheet

1. Enter the total of the amounts from TPW, lines 27, 28, 29, 30, 31, 32, 33 and 34 1. _____
2. Enter the total of the amounts from TPW, lines 27, 31 (investment interest only), and 33, plus any gambling and casualty or theft losses included on line 34. 2. _____
3. Subtract line 2 from line 1. If the result is zero, stop here; enter the amount from line 1 above on TPW, line 35 -
4. Multiply line 3 by 80% (.80) 4. _____
5. Enter the amount from TPW, line 26 5. _____
6. Enter \$309,900 if married filing jointly or qualifying widow(er); \$284,050 if head of household; \$258,250 if single; or \$154,950 if married filing separately 6. _____
7. Subtract line 6 from line 5. If the result is zero or less, stop here; enter the amount from line 1 above on TPW, line 35 7. _____ **0**
8. Multiply line 7 by 3% (.03) 8. _____
9. Enter the smaller of line 4 or line 8 9. _____
10. Total itemized deductions. Subtract line 9 from line 1. Enter the result here and on TPW, line 35 10. _____

2015 Exemptions Worksheet

1. Multiply \$4,000 by the total number of exemptions claimed on TPW 1. _____
2. Enter the amount from TPW, line 26 2. _____
3. Enter on line 3 the amount shown below for your filing status:
 - Single - \$258,250
 - Married filing jointly or Qualifying widow(er) - \$309,900
 - Married filing separately - \$154,950
 - Head of household - \$284,050
 3. _____
4. Subtract line 3 from line 2. If zero or less, stop here; enter the amount from line 1 above on TPW, line 39
 Note: If line 4 is more than \$122,500 (more than \$61,250 if married filing separately), stop here; you cannot take a deduction for exemptions. Enter -0- on TPW, line 39. 4. _____
5. Divide line 4 by \$2,500 (\$1,250 if married filing separately). If the result is not a whole number, round it up to the next higher whole number (for example, increase 0.0004 to 1) 5. _____
6. Multiply line 5 by 2% (.02) and enter the result as a decimal amount 6. _____
7. Multiply line 1 by line 6 7. _____
8. Deduction for exemptions. Subtract line 7 from line 1. Enter the result here and on TPW, line 39 8. _____

| | | |
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| Form 1040 | Tax Projection Worksheet - Tax Using Capital Gains Rates | 2015 |
|------------------|---|-------------|

Name **JOSHUA P ERLANGER & NINA R HURWITZ** Taxpayer Identification Number

| | Regular | AMT |
|--|---------|-----|
| 1. Enter taxable income (TPW or TPW Foreign Earned Income Tax Worksheet) | 1. | |
| 2. Enter your qualified dividends | 2. | |
| 3. Enter net capital gain and qualified dividends elected to be included in investment income | 3. | |
| 4. Enter the total amount of net capital gain from disposition of investment property | 4. | |
| 5. Subtract line 4 from line 3. If zero or less, enter -0- | 5. | |
| 6. Subtract line 5 from line 2. If zero or less, enter -0- | 6. | |
| 7. Enter net capital gain. (Excess of net capital gains over net capital losses) | 7. | |
| 8. Enter the smaller of line 3 or line 4 | 8. | |
| 9. Subtract line 8 from line 7. If zero or less, enter -0- | 9. | |
| 10. Add lines 6 and 9 | 10. | |
| 11. Enter the sum of the projected Unrecaptured Section 1250 gain and Net 28% gain | 11. | |
| 12. Enter the smaller of line 9 or line 11 | 12. | |
| 13. Subtract line 12 from line 10 | 13. | |
| 14. Subtract line 13 from line 1. If zero or less, enter -0- | 14. | |
| 15. Enter: \$37,450 if single or married filing separately; \$74,900 if married filing jointly or qualifying widow(er); \$50,200 if head of household. | 15. | |
| 16. Enter the smaller of line 1 or line 15 | 16. | |
| 17. Enter the smaller of line 14 or line 16 | 17. | |
| 18. Subtract line 10 from line 1. If zero or less, enter -0- | 18. | |
| 19. Enter the larger of line 17 or line 18 | 19. | |
| 20. Subtract line 17 from line 16. This amount is taxed at 0% if lines 1 and 16 are the same, skip lines 21 through 41 and go to line 42. | 20. | |
| 21. Enter the smaller of line 1 or line 13 | 21. | |
| 22. Enter the amount from line 20 (if line 20 is blank, enter -0-) | 22. | |
| 23. Subtract line 22 from line 21. If zero or less, enter -0- | 23. | |
| 24. Enter \$413,200 if Single; \$232,425 if MFS; \$464,850 if MFJ or QW; \$439,000 if HOH | 24. | |
| 25. Enter the smaller of line 1 or line 24 | 25. | |
| 26. Add lines 19 and 20 | 26. | |
| 27. Subtract line 26 from line 25. If zero or less, enter -0- | 27. | |
| 28. Enter the smaller of line 23 or line 27 | 28. | |
| 29. Multiply line 28 by 15% | 29. | |
| 30. Add lines 22 and 28 | 30. | |
| If lines 1 and 30 are the same, skip lines 31 through 41 and go to line 42. Otherwise, go to line 31. | 31. | |
| 31. Subtract line 30 from line 21 | 31. | |
| 32. Multiply line 31 by 20% (.20) | 32. | |
| If Unrecaptured Section 1250 Gain, is zero/blank, skip lines 33 through 38 and go to line 39. | 33. | |
| 33. Enter the smaller of line 9 or the Unrecaptured Section 1250 gain | 33. | |
| 34. Add lines 10 and 19 | 34. | |
| 35. Enter the amount from line 1 above | 35. | |
| 36. Subtract line 35 from line 34. If zero or less, enter -0- | 36. | |
| 37. Subtract line 36 from line 33. If zero or less, enter -0- | 37. | |
| 38. Multiply line 37 by 25% (.25) | 38. | |
| If Net 28% Rate Gain, is zero (or blank), skip lines 39 through 41 and go to line 42. | 39. | |
| 39. Add lines 19, 20, 28, 31 and 37 | 39. | |
| 40. Subtract line 38 from line 1 | 40. | |
| 41. Multiply line 40 by 28% (.28) | 41. | |
| 42. Figure the tax on the amount on line 19 | 42. | |
| 43. Add lines 29, 32, 38, 41, and 42 | 43. | |
| 44. Figure the tax on the amount on line 1 | 44. | |
| 45. Tax on all taxable income (including capital gains and qualified dividends) | 45. | |
| Enter the smaller of line 43 or line 44 here and on the Tax Projection Worksheet 2, line 42 | 46. | |

Form **1040** | **Tax Projection Worksheet - Alternative Minimum Tax** | **2015**

Name **JOSHUA P ERLANGER & NINA R HURWITZ** Taxpayer Identification Number _____

- 1. If itemizing deductions enter the TPW taxable income before exemptions and go to line 2. Otherwise enter the adjusted gross income from the Tax Projection Worksheet, and go to line 8. (If zero or less, enter as a negative) 1
- 2. Medical and dental. If you (or your spouse) were age 65 or older at the end of 2015, enter the smaller of TPW line 27 or 2.5% of TPW line 29 2
- 3. Taxes. Total lines 28, 29 and 30 of the Tax Projection Worksheet and enter here 3
- 5. Miscellaneous itemized deductions subject to the 2% of AGI limitation 5
- 6. Line 6 itemized deduction limitation amount 6
- 7. Refund of taxes. Enter any tax refund from line 4 of the Tax Projection Worksheet 7
- 10. Net operating loss deduction 10
- 11. Alternative tax net operating loss deduction 11
- 17. Disposition of property (differences between AMT and regular tax gain or loss) 17
- 27. Other adjustments and preferences. (Current year 6251 lines 4, 8-9, 12-16, 18-27) 27
- 28. Alternative Minimum Taxable Income. Combine lines 1 through 27. See Form 6251 line 28 instructions if married filing separately and line 28 is more than \$246,250 28
- 29. Exemption Amount 29
- 30. Subtract line 29 from line 28. If zero or less, enter -0- here and on lines 33 and 35 and stop here 30
- 31. If there is net capital gain, go to line 36. Otherwise, if line 30 is less than or equal to \$185,400 (\$92,700 MFS) multiply line 30 by 26%. Otherwise, multiply line 30 by 28% and subtract \$3,708 (\$1,854 MFS) 31
- 32. Alternative minimum tax foreign tax credit 32
- 33. Tentative minimum tax. Subtract line 32 from line 31 33
- 34. Enter your tax from line 42, plus any excess premium repayment on line 43 of the Tax Projection Worksheet 34
- 35. Alternative minimum tax. Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on TPW line 44 35

Computation Using Maximum Capital Gains Rates:

- 36. Enter the amount from line 30 36
- 37. Enter the amount from line 13 of the TPW - Tax using Capital Gains Rates WS AMT column 37
- 38. Unrecaptured Section 1250 gain as refigured for AMT 38
- 39. If there are no projected 28% cap gain losses or unrecaptured 1250 gains enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the smaller of that result or the TPW Tax Using Capital Gains Rates line 10 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 \$185,400 or less (\$92,700 or less if married filing separately), multiply line 41 by 26%. Otherwise multiply line 41 by 28% and subtract \$3,708 (\$1,854 if married filing separately) from the result 42
- 43. Enter \$74,900 if married filing jointly or qualifying widow(er); \$37,450 if single or married filing separately, or \$50,200 if head of household. 43
- 44. Enter the amount from line 14 of the TPW - Tax Using Capital Gains Rates WS 44
- 45. Subtract line 44 from line 43. If zero or less, enter -0- 45
- 46. Enter the smaller of line 36 or line 37 46
- 47. Enter the smaller of line 45 or line 46. This amount is taxed at 0% 47
- 48. Subtract line 47 from line 46 48
- 53. Enter the amount from the TPW AMT Line 53 Worksheet 53
- 54. Enter the smaller of line 48 or line 53 54
- 55. Multiply line 54 by 15% (.15) 55
- 56. Add lines 47 and 54 56
- 57. If lines 56 and 36 are the same, skip lines 57 through 61 and go to line 62. Otherwise, go to line 57. Subtract line 56 from line 46 57
- 58. Multiply line 57 by 20% (.20) 58
- 59. If line 38 is zero or blank, skip lines 59 through 61, and go to line 62. Otherwise, go to line 59. Add lines 41, 56, and 57 59
- 60. Subtract line 59 from line 36 60
- 61. Multiply line 60 by 25% (.25) 61
- 62. Add lines 42, 55, 58, and 61 62
- 63. If line 36 is \$185,400 or less (\$92,700 or less if MFS), multiply line 36 by 26%. Otherwise, multiply line 36 by 28% and subtract \$3,708 (\$1,854 if married filing separately) from the result 63
- 64. Enter the smaller of line 62 or line 63 here and on line 31 above 64

| | | |
|------------------|---|-------------|
| Form 1040 | Tax Projection Worksheet - AMT Line 53 Worksheet | 2015 |
|------------------|---|-------------|

Name **JOSHUA P ERLANGER & NINA R HURWITZ** Taxpayer Identification Number _____

49. Enter:
- \$413,200 if single
 - \$232,425 if married filing separately
 - \$464,850 if married filing jointly or qualifying widow(er)
 - \$439,000 if head of household
- 49.** _____
50. Enter the amount from the Tax Projection - Alternative Minimum tax line 45 **50.** _____
51. Enter the amount from line 19 of the Tax Projection Worksheet - Tax Using Capital Gains Rates (as projected for the regular tax). If you did not complete the Tax Projection Worksheet - Tax Using Capital Gains Rates worksheet for the regular tax, enter the projected taxable income from the Tax Projection Worksheet; but do not enter less than -0-. If you did not complete Tax Projection Worksheet - Tax Using Capital Gains Rates worksheet for the regular tax and the Tax Projection Worksheet - Foreign Earned Income Tax worksheet is being completed, enter the amount from line 3 of that worksheet (as figured for regular tax) **51.** _____
52. Add line 50 and line 51 **52.** _____
53. Subtract line 52 from line 49 and enter the result here and on the Tax Projection Worksheet - Alternative Minimum Tax line 53, but do not enter less than -0- **53.** _____

| | | |
|------------------|---|-------------|
| Form 1040 | Tax Projection Worksheet - Alternative Minimum Tax Exemption | 2015 |
|------------------|---|-------------|

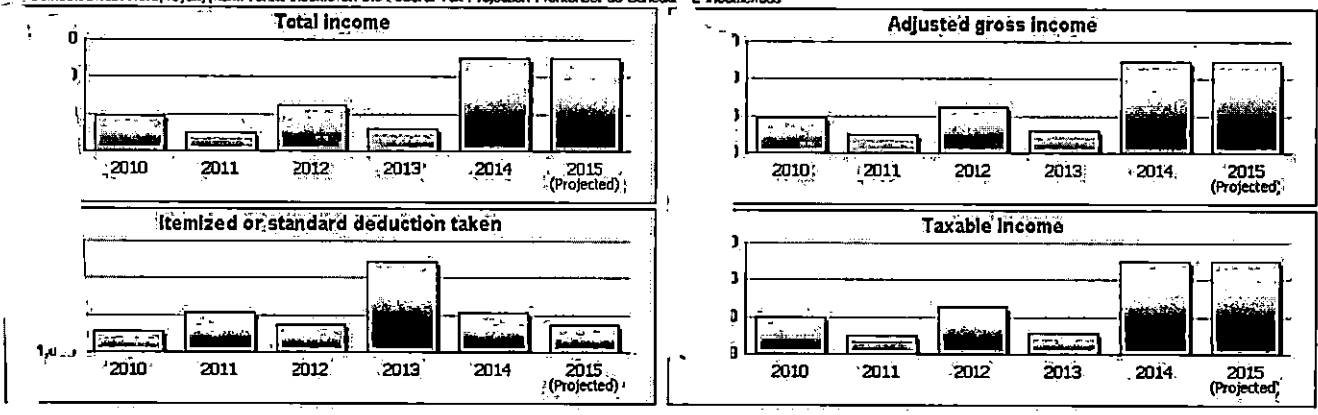
Name: JOSHUA P ERLANGER & NINA R HURWITZ Taxpayer Identification Number _____

1. Enter \$53,600 if single or head of household; \$83,400 if married filing jointly or qualifying widow(er); \$41,700 if married filing separately _____
2. Enter your projected alternative minimum taxable income (AMTI) from the Tax Projection Worksheet - Alternative Minimum Tax line 28 2. _____
3. Enter \$119,200 if single or head of household; \$158,900 if married filing jointly or qualifying widow(er); \$79,450 if married filing separately 3. _____
4. Subtract line 3 from line 2. If zero or less, enter -0- 4. _____
5. Multiply line 4 by 25% (.25) _____
6. Subtract line 5 from line 1. If zero or less, enter -0-. If any of the three conditions under Certain Children Under Age 24 apply to you, complete lines 7 through 10. Otherwise, stop here and enter this amount on the Tax Projection Worksheet - Alternative Minimum Tax line 29 6. _____
7. Minimum exemption amount for certain children under age 24 7. _____
8. Enter your earned income, if any. See instructions 8. _____
9. Add lines 7 and 8 9. _____
10. Enter the smaller of line 6 or line 9 here and on the Tax Projection Worksheet - Alternative Minimum Tax line 29 10. _____

| 2010 | 2011 | 2012 | 2013 | 2014 |
|------|------|------|------|------|
|------|------|------|------|------|

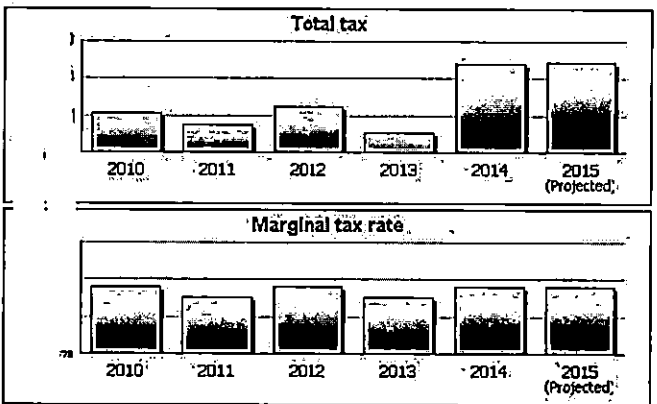
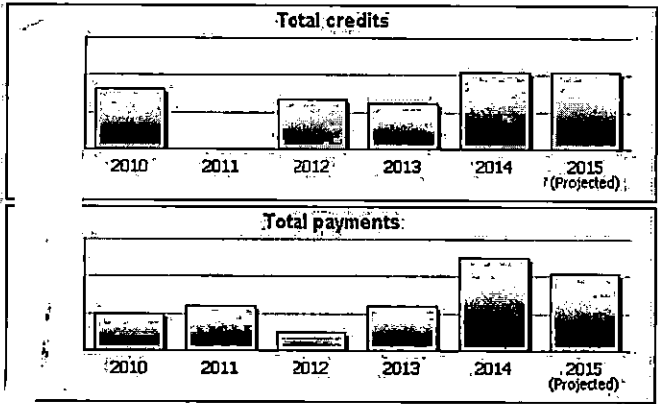
- Filing Status
- Salaries and wages
- Interest income
- Dividend income
- Business income/loss
- Capital gains/losses
- Other gains/losses
- IRA distributions, pensions, annuit
- Rent, royalty, farm rental income
- Partnership/S corp income
- Estate or trust income
- Farm income/loss
- Other income/loss
- Total income
- Total adjustments
- Adjusted gross income
- Allowable itemized deductions
- Standard deduction
- Itemized or standard deduction
- Exemptions
- Taxable income

* Combined with Rent, royalty, farm rental income on the Federal Tax Projection Worksheet as Schedule E income/loss



Name **JOSHUA P ERLANGER & NINA R HURWITZ** Taxpayer Identification

| | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 (Projected) |
|--|------|------|------|------|------|------------------|
| Taxable income | | | | | | |
| Tax on taxable income and | | | | | | |
| Alternative minimum tax | | | | | | |
| Total credits | | | | | | |
| Net tax liability | | | | | | |
| Self-employment taxes | | | | | | |
| Other taxes | | | | | | |
| Total tax | | | | | | |
| Income tax withheld | | | | | | |
| Estimated tax payments | | | | | | |
| Other payments | | | | | | |
| Total payments | | | | | | |
| Total due/refund | | | | | | |
| Penalties and interest | | | | | | |
| Net tax due/refund | | | | | | |
| Refund applied to estimated tax payments | | | | | | |
| Refund received | | | | | | |
| Marginal tax rate | | | | | | |
| Effective tax rate | | | | | | |



Connecticut Individual Return Summary Tax Year 2014

JOSHUA P. ERLANGER & NINA R. HURWITZ

Income, Adjustments, and Deductions

| | |
|--|--------------|
| Federal adjusted gross income | _____ |
| Modifications | _____ |
| Adjusted gross income | _____ |
| Income from Connecticut sources (applies to part-year and nonresidents only) | _____ |

Tax, Payments, and Credits

| | |
|--|--------------|
| Tax before credit | _____ |
| Other jurisdiction tax credit | _____ |
| Alternative minimum tax | _____ |
| Property tax credit | _____ |
| Allowable credits | _____ |
| Individual use tax | _____ |
| Total income tax | _____ |
| Income tax withheld | _____ |
| Estimates and overpayment applied | _____ |
| Extension payment | _____ |
| Total payments | _____ |
| Refundable credits - earned income tax credit and claim of rights credit | _____ |
| Overpayment applied to next year | _____ |
| Contributions | _____ |
| Amount due/refund before penalties and interest | _____ |

Refund/Amount Due

| | |
|---|--------------|
| Underpayment of estimates penalty | _____ |
| Late filing interest | _____ |
| Late penalty | _____ |
| Net amount due/refund | _____ |

Miscellaneous Information

| | |
|--------------------------|-----------------|
| Tax form | _____ |
| Residency type | <u>RESIDENT</u> |
| Direct debit date | _____ |
| Marginal tax rate | _____ |
| Effective tax rate | _____ |

2015 Estimates

| | |
|------------------------------|--------------|
| 1st quarter | _____ |
| 2nd quarter | _____ |
| 3rd quarter | _____ |
| 4th quarter | _____ |
| Total estimates | _____ |

Connecticut

CT-1040ES Estimated Connecticut Income Tax Payment

(on bottom of page)

CUT HERE

CT-1040ES Estimated Connecticut Income Tax Payment 2015

| | | |
|-----------------------------|---------------------------------|---------------------------|
| Your Social Security Number | Spouse's Social Security Number | Due date June 15, 2015 |
|-----------------------------|---------------------------------|---------------------------|

If the Social Security Number(s) is incorrect, make corrections directly on this coupon and cross out numeric scan line on bottom right. If name or address is incorrect, complete Form CTC-ES, Correction Form, on Page 6 of the enclosed instructions.

www.ct.gov/DRS

This is a personalized machine readable document - submit original coupon only.

TSC
Taxpayer Service Center

1. Payment amount

- If you are paying by check, make it payable to Commissioner of Revenue Services.
- To ensure proper posting, write your SSN(s) (optional) and '2015 Form CT-1040ES' on your check. DRS may submit your check to your bank electronically.
- Use the enclosed mailing label to send your coupon and payment to: Department of Revenue Services, PO Box 5053, Hartford CT 06102-5053

CUT HERE

JOSHUA P ERLANGER
NINA R HURWITZ

3S

85 CHURCH STREET UNIT 3S
NEW HAVEN CT 06510

Connecticut

CT-1040ES Estimated Connecticut Income Tax Payment

(on bottom of page)

CUT HERE

| | | | |
|-----------------------------|---------------------------------|---|-------------|
| CT-1040ES | | Estimated Connecticut Income Tax Payment | 2015 |
| Your Social Security Number | Spouse's Social Security Number | Due date September 15, 2015 | |

If the Social Security Number(s) is incorrect, make corrections directly on this coupon and cross out numeric scan line on bottom right. If name or address is incorrect, complete Form CTC-ES, Correction Form, on Page 6 of the enclosed instructions.

www.ct.gov/DRS

This is a personalized machine readable document - submit original coupon only.

TSC
Taxpayer Service Center

1. Payment amount

- If you are paying by check, make it payable to Commissioner of Revenue Services.
- To ensure proper posting, write your SSN(s) (optional) and 2015 Form CT-1040ES on your check. DRS may submit your check to your bank electronically.
- Use the enclosed mailing label to send your coupon and payment to: Department of Revenue Services, PO Box 6053, Hartford CT 06102-6053

CUT HERE

JOSHUA P ERLANGER
 NINA R HURWITZ

85 CHURCH STREET UNIT 3S
 NEW HAVEN CT 06510

3S

Connecticut

CT-1040ES Estimated Connecticut Income Tax Payment

(on bottom of page)

CUT HERE

| | | | |
|-----------------------------|---------------------------------|---|-------------|
| CT-1040ES | | Estimated Connecticut Income Tax Payment | 2015 |
| Your Social Security Number | Spouse's Social Security Number | Due date January 15, 2016 | |

If the Social Security Number(s) is incorrect, make corrections directly on this coupon and cross out numeric scan line on bottom right. If name or address is incorrect, complete Form CTC-ES, Correction Form, on Page 6 of the enclosed instructions.

This is a personalized machine readable document - submit original coupon only.

www.ct.gov/DRS
TSC
Taxpayer Service Center

1. Payment amount ◆

- If you are paying by check, make it payable to Commissioner of Revenue Services.
- To ensure proper posting, write your SSN(s) (optional) and 2015 Form CT-1040ES on your check. DRS may submit your check to your bank electronically.
- Use the enclosed mailing label to send your coupon and payment to: Department of Revenue Services, PO Box 5053, Hartford CT 06102-5053

CUT HERE

JOSHUA P ERLANGER
 NINA R HURWITZ

3S

85 CHURCH STREET UNIT 3S
 NEW HAVEN CT 06510

Department of Revenue Services
State of Connecticut

CT-1040V

2014 Connecticut Electronic Filing Payment Voucher

(Rev. 12/14)

Complete this form in blue or black ink only.

Purpose: Complete **CT-1040V** 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, 2015. 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 "2014 CT-1040V 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
PO Box 2921
Hartford, CT 06104-2921

Do not submit a paper copy of your Connecticut income tax return with this voucher.

Other Payment Options

A. Pay Electronically: Visit 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. 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 2014 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 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 and select State Payments; or
- Call Official Payments Corporation toll-free at 800-2PAY-TAX (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.

CUT HERE

Department of Revenue Services
State of Connecticut

CT-1040V

CT-1040V CT-1040V

2014 Connecticut Electronic Filing Payment Voucher

Do not submit a paper copy of your Connecticut income tax return with this voucher.

| | | | |
|---|-----------------------------------|--------------------------|---|
| Your first name JOSHUA P | Middle initial ERLANGER | Last name | Your SSN |
| If a joint return, spouse's first name NINA R | Middle initial HURWITZ | Last name | Spouse's SSN |
| Home address (number and street) 85 CHURCH STREET | | PO Box UNIT 3S | <input type="checkbox"/> Check here if this is the first time you are filing a Connecticut income tax return. |
| City or town NEW HAVEN | State CT | ZIP code 06510 | |
| 1: Enter the amount enclosed | | | 1. |

Make check payable to Commissioner of Revenue Services. Write your SSN (optional) and "2014 CT-1040V e-file" on your check.

Mail to:
DRS
State of Connecticut
PO Box 2921
Hartford, CT 06104-2921

20

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

JOSHUA P ERLANGER N Dec

NINA R HURWITZ N Dec

85 CHURCH ST UNIT 3S APT 3S N CT-2210

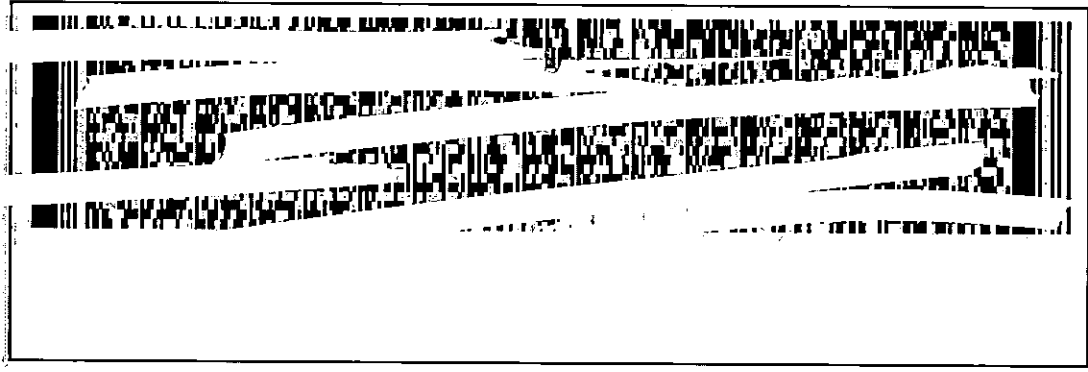
N CT-8379 N CT-1040CRG

NEW HAVEN CT 06510

- 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 69) 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.

CLIENT'S COPY

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



Form CT-1040, Page 2 of 4

17. Amount from Line 16

17.

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. | | | |
| 18b. | 0 | | |
| 18c. | | | 0 |
| 18d. | | 0 | |
| 18e. | | | 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 | 25b. Rout. # | 25c. Acct. # |
|-----------------|--------------|--------------|
| | N | |

- 25d. Refund going to a bank account outside the U.S. 25d. N
- 25e. Debit card
- 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. 28.
- Line 26 multiplied by number of months or fraction of a month late, then by 1% (.01).
- 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 | Preparer's SSN or PTIN |
| | | 2153648400 | |
| Firm's name, address, and ZIP code | | | FEN |
| ACCOUNTING PLUS, LLP 310 LAKESIDE PARK SOUTHAMPTON, PA 18966-4050 | | | |

Third-Party Designee - Complete the following to authorize DRS to contact another person about this return.
 Designee's name: MARK S. DAVIS Telephone number: _____ Personal identification number (PIN): _____

Sign Here
Keep a copy for your records.

Form CT-1040, Page 4 of 4

Schedule 3 - Property Tax Credit
Qualifying Property

Primary Residence

Auto 1

Auto 2

| Qualifying Property | Primary Residence | Auto 1 | Auto 2 |
|--|----------------------|-----------|--------|
| Name of Connecticut Tax Town or District | NEW HAVEN | NEW HAVEN | |
| Description of Property | 85 CHURCH | 2004 MERC | |
| Date(s) Paid | 07102014 12012014 | 06012014 | |
| Amount Paid | 60 | 61 | 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 decimal 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. ESW 70c.
 - 70d. BCR 70d.
 - 70e. SNS 70e.
 - 70f. MR 70f.
 - 70g. CBS 70g.
 - 70. Total Contributions: Add Lines 70a through 70g. 70.
- Taxpayer email

Department of Revenue Services
 State of Connecticut
 25 Sigoumey Street
 Hartford CT 06106-5032

LGL-001
Power of Attorney

(Rev. 07/08)

Part I: Taxpayer(s) Giving a Power of Attorney to Another Person

| | | |
|---|--|--|
| Taxpayer's Name JOSHUA P ERLANGER | | Social Security Number |
| Spouse's Name (Personal income tax or individual use tax only) NINA R HURWITZ | | Social Security Number |
| Mailing Address 85 CHURCH STREET UNIT 3S 3S | | Connecticut Tax Registration Number |
| City NEW HAVEN | State CT | ZIP Code 06510 |
| Federal Employer Identification Number | | |
| Taxpayer is: (Check box) | | |
| <input type="checkbox"/> Corporation | <input type="checkbox"/> Partnership | <input type="checkbox"/> Sole Proprietorship |
| <input checked="" type="checkbox"/> Individual | <input type="checkbox"/> Limited Liability Company | <input type="checkbox"/> Business Trust |
| | | <input type="checkbox"/> Trust (other than a business trust) |
| | | <input type="checkbox"/> Estate |
| | | <input type="checkbox"/> Other (specify) |

Part II: Declaration of Person(s) Giving Power of Attorney and Powers Given

See instructions for who may execute this power of attorney. This power of attorney revokes all previous powers of attorney on file with the Department of Revenue Services (DRS) for the same tax matters and years or periods covered by this power of attorney.

Any of the attorney(s)-in-fact are authorized, subject to revocation, to receive tax returns and tax return information as defined in CT Gen. Stat. §12-15, and to perform on behalf of the taxpayer(s) the following acts for the tax matters described below. The authority does not include the power to sign certain returns unless specifically stated below.

Check the boxes for the powers given to:

- Receive, but not to endorse and collect, checks (made payable to the taxpayer mentioned above) in payment of any refund of Connecticut taxes, penalties, or interest.
- Execute waivers (including offers of waivers) of restrictions on assessment or collection of deficiencies in tax and waivers of notice of disallowance of a claim for credit or refund.
- Execute or terminate consents extending the statutory period for assessment or collection of tax.
- Execute closing agreements under CT Gen. Stat. §12-2e.
- Delegate authority or to substitute another representative.
- Represent the taxpayer(s) named above before DRS.
- Sign returns. (See instructions.)

Declaration: I am the taxpayer identified in Part I, or if I am not the taxpayer identified in Part I, I have been authorized by the taxpayer to execute this power of attorney on behalf of the taxpayer and I am permitted by the instructions on this Form LGL-001 to execute this power of attorney. I declare under penalty of law that I have examined this document (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.

Print Name: **JOSHUA P ERLANGER** Title: _____

Signature: _____ Date: _____

Part III: Power of Attorney Given To

The taxpayer(s) named above appoints the following individual(s) as attorney(s)-in-fact to represent the taxpayer(s) before DRS and receive tax returns and return information for the following tax matters. Specify all tax types and periods affected by this power of attorney with the understanding that this authority applies only to the tax types and periods listed below. Enter the date of death for succession and estate taxes. Indicate the representative to whom a copy of any notice from DRS should be sent by checking the box below. Check one box only.

| Name | Address | Check One Box | Telephone Number |
|--------------------------------------|---|-------------------------------------|------------------|
| DENNIS I MARKOWITZ | 310 LAKESIDE PARK SOUTHAMPTON PA. 18966-4050 | <input checked="" type="checkbox"/> | 215-364-8400 |
| MARK S DAVIS | 310 LAKESIDE PARK SOUTHAMPTON PA. 18966-4050 | <input type="checkbox"/> | 215-364-8400 |
| Tax Type (Sales Tax, Gift Tax, etc.) | | Year(s) or Period(s) | |
| INCOME | | 2011-2017 | |
| | | | |
| | | | |

| | | |
|---------------------|---|-------------|
| Form CT-1040 | Connecticut Estimated Tax Payments Worksheet | 2015 |
|---------------------|---|-------------|

Name JOSHUA P ERLANGER & NINA R HURWITZ Taxpayer Identification Number _____

| | 2014 | Increase or Decrease | 2015 |
|---|--------------------------------------|----------------------|-----------|
| 1. Taxable income | _____ | | 1. _____ |
| 2. Tax | _____ | | 2. _____ |
| 3. Tax increase/decrease | _____ | | 3. _____ |
| 4. Net tax | _____ | | 4. _____ |
| Less: | | | |
| 5. Credits | _____ | | 5. _____ |
| 6. Tax withheld | _____ | | 6. _____ |
| 7. Balance: | FROM TAX PROJECTION WORKSHEET | | 7. _____ |
| Less: | | | |
| 8. 2014 overpayment applied to 2015 estimates | _____ | | 8. _____ |
| 9. 2015 estimates already paid | _____ | | 9. _____ |
| 10. Calculated estimates | _____ | | 10. _____ |
| 11. Rounding amount | _____ | | 11. _____ |
| 12. Total estimated tax payments | _____ | | 12. _____ |

Summary of Estimated Payments

| Coupon Number | Due Date | Amount Due | Date Paid | Amount Paid |
|---------------|-----------------|------------|-----------|-------------|
| <u>1</u> | <u>04/15/15</u> | _____ | _____ | _____ |
| <u>2</u> | <u>06/15/15</u> | _____ | _____ | _____ |
| <u>3</u> | <u>09/15/15</u> | _____ | _____ | _____ |
| <u>4</u> | <u>12/31/15</u> | _____ | _____ | _____ |

| | | |
|----------------|---|-------------|
| CT-1040 | Connecticut Tax Calculation Schedule Worksheet | 2014 |
|----------------|---|-------------|

| | |
|---|--------------------------------|
| Name JOSHUA P ERLANGER & NINA R HURWITZ | Taxpayer Identification Number |
|---|--------------------------------|

| | | | |
|---|----|--|--|
| 1. Enter CONNECTICUT AGI * (Form CT-1040, Line 5; or Form CT-1040NR/PY, Line 7). | 1 | | |
| 2. Enter Personal Exemption from Table A, Exemptions. If zero, enter "0." | 2 | | |
| 3. Connecticut Taxable Income: Subtract Line 2 from Line 1. If less than zero, enter 0. | 3 | | |
| 4. Tax Calculation: See Table B, Tax Calculation. | 4 | | |
| 5. Enter the amount from Table C, Tax Rate Phase-Out Add-Back. If zero, enter 0. | 5 | | |
| 6. Enter the amount from Table D, Tax Recapture. If zero, enter 0. | 6 | | |
| 7. Connecticut Income Tax: Add Line 4, Line 5 and Line 6 | 7 | | |
| 8. Enter Decimal Amount from Table E, Personal Tax Credits. If zero, enter 0. | 8 | | |
| 9. Multiply the amount on Line 7 by the decimal amount on Line 8. | 9 | | |
| 10. INCOME TAX (Subtract Line 9 from Line 7) <small>Enter this amount on Form CT-1040, Line 6; or Form CT-1040NR/PY, Line 8.</small> | 10 | | |

***IMPORTANT:** Form CT-1040NR/PY filers must enter income from Connecticut sources if it exceeds Connecticut Adjusted Gross Income.

Taxpayer's Worksheet

| | | |
|---------------------|---|------------------------|
| Form CT-1040 | Connecticut Two Year Comparison Report | 2013 & 2014 |
|---------------------|---|------------------------|

Name **JOSHUA P ERLANGER & NINA R HURWITZ** Taxpayer Identification Number _____

| | | 2013 | 2014 | Difference |
|-----------------|---|------|------|------------|
| Adjustments | 1. Federal adjusted gross income | 1. | | |
| | 2. Non-Connecticut municipal interest | 2. | | |
| | 3. Non-Connecticut municipal dividends | 3. | | |
| | 4. Taxable amount of lump sum distributions | 4. | | |
| | 5. Beneficiary share of Connecticut fiduciary adjustment | 5. | | |
| | 6. Loss on sale of Connecticut bonds | 6. | | |
| | 7. Domestic production activities | 7. | | |
| | 8. Other additions | 8. | | |
| | 9. Total additions | 9. | | |
| | 10. US obligations - interest | 10. | | |
| | 11. US obligations - dividends | 11. | | |
| | 12. Social security adjustment | 12. | | |
| | 13. Refunds of state and local taxes | 13. | | |
| | 14. Railroad Tier 1 and 2 benefits | 14. | | |
| | 15. 50% military retirement | 15. | | |
| | 16. Beneficiary share of Connecticut fiduciary adjustment | 16. | | |
| | 17. Gain on sale of Connecticut government bonds | 17. | | |
| | 18. Connecticut higher education trust | 18. | | |
| | 19. Other subtractions | 19. | | |
| | 20. Total subtractions | 20. | | |
| | 21. Adjusted gross income | 21. | | |
| Tax Computation | 22. Tax | 22. | | |
| | 23. Credit for tax paid to other jurisdictions | 23. | | |
| | 24. Connecticut alternative minimum tax | 24. | | |
| | 25. Property tax credit | 25. | | |
| | 26. Adjusted net minimum tax credit / allowable credits | 26. | | |
| | 27. Tax after nonrefundable credits | 27. | | |
| | 28. Individual use tax | 28. | | |
| | 29. Total tax | 29. | | |
| | 30. Income tax withheld | 30. | | |
| | 31. Other payments | 31. | | |
| | 32. Estimates | 32. | | |
| | 33. Earned income credit | 33. | | |
| | 34. Total payments | 34. | | |
| | 35. Tax due/refund | 35. | | |
| | 36. Contributions | 36. | | |
| | 37. Penalties and interest | 37. | | |
| | 38. Net tax due/refund | 38. | | |
| | 39. Effective tax rate | 39. | | |

| | | |
|---------------------|---|------------------------|
| Form CT-1040 | Connecticut Tax Projection Worksheet | 2014 & 2015 |
|---------------------|---|------------------------|

Name

Taxpayer Identification Number

JOSHUA P ERLANGER & NINA R HURWITZ

| | | 2014 | 2015 | Differences |
|-----------------|---|------|------|-------------|
| Adjustments | 1. Federal adjusted gross income | 1. | | |
| | 2. Non-Connecticut municipal interest | 2. | | |
| | 3. Non-Connecticut municipal dividends | 3. | | |
| | 4. Taxable amount of lump sum distribution | 4. | | |
| | 5. Beneficiary share of Connecticut fiduciary adjustment | 5. | | |
| | 6. Loss on sale of Connecticut government bonds | 6. | | |
| | 7. Domestic production activities | 7. | | |
| | 8. Other additions | 8. | | |
| | 9. Total additions | 9. | | |
| | 10. US obligations - interest | 10. | | |
| | 11. US obligations - dividends | 11. | | |
| | 12. Social security adjustment | 12. | | |
| | 13. Refunds of state and local taxes | 13. | | |
| | 14. Railroad Tier 1 and 2 | 14. | | |
| | 15. 50% of military retirement | 15. | | |
| | 16. Beneficiary share of Connecticut fiduciary adjustment | 16. | | |
| | 17. Gain on sale of Connecticut bonds | 17. | | |
| | 18. Connecticut higher education trust | 18. | | |
| | 19. Other subtractions | 19. | | |
| | 20. Total subtractions | 20. | | |
| | 21. Adjusted gross income | 21. | | |
| Tax Computation | 22. Tax | 22. | | |
| | 23. Credit for tax paid to other jurisdictions | 23. | | |
| | 24. Connecticut alternative minimum tax | 24. | | |
| | 25. Property tax credit | 25. | | |
| | 26. Schedule CT-IT credits | 26. | | |
| | 27. Tax after nonrefundable credits | 27. | | |
| | 28. Individual use tax | 28. | | |
| | 29. Total tax | 29. | | |
| | 30. Income tax withheld | 30. | | |
| | 31. Other payments | 31. | | |
| | 32. Estimates | 32. | | |
| | 33. Earned income credit | 33. | | |
| | 34. Total payments | 34. | | |
| | 35. Net tax due/refund | 35. | | |

F. BONUS POINTS

The Department will award bonus points for preferred but not required initiatives. Applicants may provide information related to any or all of the categories below with their application. Should the applicant be awarded a license from the Department, their commitments in a bonus category shall become a condition of their license. If a violation of a condition occurs, it may be deemed a material breach and the Department may assess a penalty or seek suspension or revocation of the license.

F1. BONUS POINTS:

Employee Working Environment Plan:

CT Wellness Group will pride itself on encouraging its employees to live a healthy lifestyle both at work and away from work. Aside from providing excellent benefits, training and a comfortable work environment to attract and retain talent and facilitate recruitment, we want to ensure our employees have the motivation to live a healthy life.

Join a Gym Program – All employees will be encouraged to join the local gym (or one of their choice) and their monthly fees will be paid by CT Wellness Group up to \$25/mo. Part-time employees will receive \$15/mo towards a gym membership.

Bike to Work Program – If you ride your bike to work at least 4 days per week (weather permitting), \$25.00 will be added to an employee's bi weekly paycheck.

401(k) Retirement Plan – CT Wellness Group will establish a 401(K) for its full-time employees with eligibility after 6 months of employment for which they can make tax-favorable contributions.

Paid Time Off Policy

- Full time Pharmacists receive 21 days of paid time off per year.
- Other Full time employees receive 15 working days of paid time off per year, for the first two years of employment (accrued over the year).
- After year two, time off will increase to 20 days per year.
- Rather than mention 'sick days', we want to encourage employees to stay healthy and enjoy all their paid time as 'vacation' time.

Term Life Insurance

- Full time employees will be eligible for a \$500,000 life insurance policy.
- Part-time employees can contribute at their own expense.

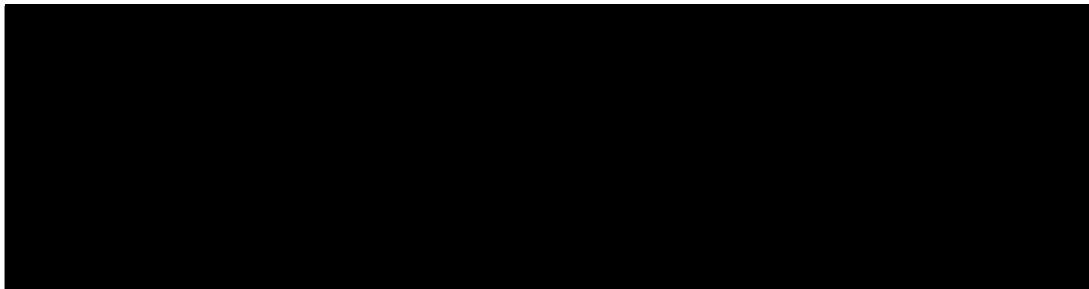
Medical Insurance Coverage

- All full time employees will be covered after 90 days of continuous employment.
- Part-time employees can contribute at their own expense after 90 days of continuous employment.
- Program includes a company Wellness Program that involves regular education on diet, nutrition, exercise and anti-smoking which can reduce premiums.

FMLA (Family Medical Leave Act) – While the current FMLA laws require a 12 week leave, CT Wellness Group will provide *an extra 4 weeks of coverage to both mothers and fathers.*

Pay Scales

Below is the breakdown of starting salaries and hourly wages at CT Wellness Group:



* *Salary Reviews* -- In addition to the above average salaries, CT Wellness Group has implemented both a six-month and annual salary evaluation review in which all employees have the ability to receive increases based on merit and profitability of the company.

Work Day - The typical work shift at CT Wellness Group will be eight hours with 30 minutes for lunch. Employees will also be given two fifteen-minute breaks throughout the day. Breaks will be paid time off and lunch will be unpaid time off. For shifts under six hours, there will be no lunch break, only a 15 minute paid break.

Paid Educational Training - We encourage long-term employment and therefore will support all continuing education related to medical marijuana. These courses will be paid for by CT Wellness Group and recommended for all employees who are able to attend them. Recommendations for continued education will be approved by the Dispensary Manager, however we will encourage attendance at Oaksterdam University sponsored events and other professional organizations.

Specialized Patient Service Training – The Dispensary Manager, John Parisi, has met with great success deploying T. Scott Gross’s principles of great customer service. These principles focus on:

- How to deliver “positively outrageous service”
- How to attract and retain top talent employees and keep them happy
- Focus on the Millennial generation impact to train employees to deliver superb customer service

Work & Break Room Environment - There will be a comfortable, casual room available for employees to take breaks and enjoy meals during their workday. A brand-new basic kitchen (refrigerator, microwave, plates, utensils, glasses, dishwasher, etc) will be provided for their use.

All mandated Federal and State Labor posters (such as those here:

http://www.ctdol.state.ct.us/gendocs/labor_posters.htm) will be clearly posted in the break room.

Safety Training - CT Wellness Group intends to create an extremely safe and secure environment.

- Quarterly safety and security training, including fire drills, will be provided to all employees to ensure everyone feels confident that safety isn't a concern in their workplace.
- Other important training will be conducted under the Workplace Answers solution (see details of Diversity Training below).

Diversity Training (Harassment, Ethics, Sensitivity, Privacy) – CT Wellness plans to deploy Workplace Answers (<http://www.workplaceanswers.com>) to execute and manage its staff training protocols. Workplace Answers training, used by companies like Procter & Gamble, provides employee training in areas such as:



- Harassment, Discrimination & Prevention
- Diversity & Inclusion (both for employee peers and patients/customers)
- Ethics in the Workplace
- Workplace Safety (beyond site training listed in previous section)
- Codes of Conduct training

See Employee Handbook – Exhibit 2

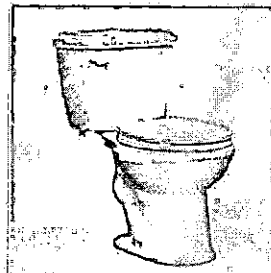
Environmentally Green Workplace Efforts

Aside from living a healthy lifestyle, CT Wellness Group wants to provide a work environment that supports an energy efficient, "green" work place. In this ongoing effort, CT Wellness Group commits to executing the following best efforts in order to accomplish this goal:

1. Water Reduction -- Ultra Efficient low flow toilets in all bathrooms – most water efficient possible



RF 1.0 GPF Easy Height™ toilet



- | Features | Dimensions |
|---|------------|
| • Round front, Easy-height bowl | |
| • Ultra efficient 1.0 GPF flush - Uses 40% less water than other "water saving" toilets | |
| • Sani-Glazed™ trapway provides years of trouble-free service | |
| • Full size water surface and trap seal for a clean and sanitary bowl | |
| • Quick-install™ tank-to-bowl fittings saves time and reduces potential leaks | |
| • 12 in. rough-in | |
| • Seat not included | |

2. Office recycling and recovery efforts starting on Day One

- 100% recycled paper products (encourage double sided printed wherever possible)
- Keep computer files in the cloud rather than unnecessary printing (safer and eco-friendly)
- Recycling bins for: Plastic/Cans/Paper
- Encourage staff to use washable coffee mugs & glasses
- Eco-friendly solvents and cleaners only
- Recycled paper bags for customer purchases

3. Reusable Water bottles (with CT Wellness Logo) given to each employee on date of hire to encourage hydration and reduction of waste.

F2. Compassionate Need Plan: Describe any compassionate need program you intend to offer. Include in your response:

All patients expressing need for discounted products and services will fill out our Compassionate Need Application (see following page) and will automatically be eligible if they meet the following:

1. Veterans - Discounted services and products (must show Veteran Services Card) – 10% discount on all purchases
2. State Disability Program – 20% discount on all purchases
3. Social Security Disability - 20% discount on all purchases
4. Discretionary Fund – at the discretion of CT Wellness Group, Compassionate Need Applications will be reviewed and additional discounts awarded on a case-by-case basis.

Discretionary Fund Criteria:

CT Wellness Group will utilize a system of reviewing applications for assistance based upon four separate factors, on a case-by-case basis:

- Income Verification; Income levels based upon CT state poverty levels as well as the size of the patient's family
- Medicaid Verification
- Working with various social service agencies, such as "Families in Need" to pinpoint patients who are struggling financially
- Verifying patient's existing medical expenses to determine if their co-pays exceed more than 10% of income



Connecticut WELLNESS GROUP

Compassionate Need Program Membership Agreement and Application

Please take the time to adequately and completely fill out this form so that we may have a better understanding of your situation. Note that this form requires two signatures.

| | |
|--|---|
| Name: | CT MMP Certification Number: |
| CT MMJ Number: | Qualifying Condition: |
| Applying For: <input type="checkbox"/> Partial Assistance <input type="checkbox"/> Full Assistance <input type="checkbox"/> Either as Deemed Necessary | Current Work Status: <input type="checkbox"/> Employed <input type="checkbox"/> Unemployed <input type="checkbox"/> Full Disability |
| Physician | Monthly Household Income: |

Application Provisions:

As an applicant to the Compassionate Need Program, you certify that the following is true:

- I am currently a certified medical marijuana patient in the State of Connecticut who has designated Connecticut Wellness Group as my dispensary
- I am in a financial position that makes me unable to pay for my own medication
- I have had success with my treatment using medicinal cannabis thus far, for a length of greater than one month (please describe below in the section provided)

Agreement:

Patients who are enrolled or applying to enroll in the Compassionate Need Program agree to the following terms and conditions, please initial beside each statement certifying you understand, agree to and will abide to the requirements. Failure to abide by these terms throughout your initial three month period of enrollment may result in your exclusion from the program.

Members will maintain their Medical Marijuana Certification while enrolled _____

Members will update Connecticut Wellness Group if their financial situation improves _____

Members will provide Connecticut Wellness Group with updates regarding their condition regularly _____

Members acknowledge that Connecticut Wellness Group may deny their continued enrollment in the program at any time _____

This document is provided to Connecticut Wellness Group patients as a courtesy to assist their application process to enroll in a program of financial assistance. Connecticut Wellness Group makes no assurance that this document will be kept in a confidential manner compliant with HIPAA regulations.
↑ Physician who is currently treating your qualifying condition, please note if different than your certifying physician



Connecticut WELLNESS GROUP

Compassionate Need Program Membership Agreement and Application

My Story:

Use this area to provide us with a brief overview of your current situation and why it qualifies you for the Compassionate Need Program. Continue on the blank paper provided if necessary.

Experience with Medicinal Cannabis:

Use this area to provide us with the current benefits you have received from treatment with medicinal cannabis.

I, _____, declare that all information provided has been accurately represented and is truthful to the best of my knowledge.

Signature of Applicant:

F3. Research Plan:

The CT Wellness Group is committed to full collaboration with the *Connecticut Pharmacists Association* (CPA) research study, in partnership with Yale University School of Medicine, to monitor the medical marijuana growers and dispensaries that receive licenses with the State of Connecticut. This will be an estimated 2 year study whose results and data will be used to inform policy-makers and regulatory agencies about safety aspects of medical cannabis.

CT Wellness Group will assist with data collection efforts necessary to achieve the research study's objective:

- to ensure the safety and efficacy of the product that patients use
- track all cannabinoid strengths in regard to patient benefits, effectiveness, and adverse events (AEs)
- differentiate benefits across the therapeutic disease states
- quantify doses and modes of cannabis administration as well as documenting any noted drug interactions
- inform medical cannabis Producers on the efficacy of their products in real world situations

Most importantly, due to how the Connecticut regulations are written, the pharmacists, who are an integral piece to both the data collection and dispensing activities, will have a comprehensive and data driven approach when educating patients about their medical use of cannabis. All information will be uploaded into a highly-secure electronic database designed exclusively to support data capture for research studies.



August 25, 2015

To Whom It May Concern:

The purpose of this letter is to inform the State of Connecticut Department of Consumer Protection (DCP) that the **Connecticut Pharmacists Association (CPA)**, a 501(c)6 professional organization representing pharmacists in the State of Connecticut since 1876, will be conducting a Research Monitoring Program in the State of Connecticut related to the medicinal use of cannabis.

It is the intent of the CPA to partner with the **Yale University School of Medicine** in order to conduct this proposed research monitoring program with the marijuana growers and dispensaries that receive licenses from the State of Connecticut. In addition, CPA will continue to collaborate with the Canadian Consortium on (CCIC), a federally registered Canadian nonprofit organization of basic and clinical researchers and health care professionals established to promote evidence-based research and education concerning the endocannabinoid system and therapeutic applications of endocannabinoid and cannabinoid agents.

Please note that **CT Wellness Group, LLC**, the applicant, has committed to the CPA that it fully supports and will cooperate in the data collection efforts that are needed to support this Research Plan, the accompanying financial commitment, and the study initiative if their company is selected by the State of Connecticut to dispense medical cannabis.

The Research Plan will be designed independently by CPA and Yale University School of Medicine. The main objective of the research is to ensure the safety and efficacy of the product that patients use. In this study we will track all cannabinoid strengths in regard to patient benefits, effectiveness, and adverse events (AEs) as well as to differentiate benefits across the therapeutic disease states. We will also look to quantify doses and modes of cannabis administration as well as documenting any noted drug interactions. All information will be uploaded into a highly-secure electronic database - **Research Electronic Data Capture (REDCap)** which has been designed exclusively to support data capture for research studies.

It is our estimation that the results and data gleaned from the estimated 2 year study period will be used to inform policy-makers and regulatory agencies about safety aspects of medical cannabis; clinicians will be better informed about best practice guidelines and safety issues, and the medical cannabis producers will receive beneficial information about the efficacy of their products in real world situations. Most importantly, due to how the Connecticut regulations are written, the pharmacists, who are an integral



F4. Community Benefits Plan: United Way of Milford

#1 -- CT Wellness Group will donate 1% of its annual net profits to the Milford chapter. We believe the United Way is the best charity to align with because of their close ties to the community and the ability to identify specific areas of need. The mission statement for United Way is "to strengthen and enhance community and family life".

#2 – Professional Community Outreach Program

Educating the consumer about the "risks to benefits" of medical marijuana is a key to the outreach program to be provided by the pharmacists at CT Wellness Group. Reaching out to the community by being available for speaking engagements to local service clubs, senior centers, etc. and preparing educational handouts is part of the plan. One type of community Managing Pharmacist, John Parisi, R.Ph plans on reaching out to is the professional community. Mr. Parisi has been active in state and national continuing education programs in many areas and the proper and rational use of medical marijuana would be the focus of these new presentations. Pharmacy, medicine, and other allied health professionals must become knowledgeable about the proper use of medical marijuana so that if they have a patient who may benefit from its use, they will be able to make a knowledgeable and confident decision. The plan to be the regional professional expert is key to the success of this outreach. If the pharmacist is respected and has a history of providing unbiased and informative presentations, the results can lead to better patient care. Health care students such as pharmacy, nursing, medicine, etc. will also benefit from this knowledge. Speaking engagements at the state Universities and Colleges that offer medical education would be offered. Mr.Parisi's experience in the academic world will encourage access to the health providers in training.

Information is always the key to success. Offering a list of substance abuse programs in the area would be available on the website and in a brochure at the facility. It would also be part of any community presentation. Below is a list provided by the United Way of Connecticut®.

SUBSTANCE ABUSE RESOURCES AND INFORMATION: (FOR CONNECTICUT RESIDENTS)

211/United Way of Connecticut

Call 2-1-1, 24 hours/7days for information and referrals, or go to the [2-1-1 website](#) for substance abuse related service listings.

2-1-1 maintains information on substance abuse treatment providers in Connecticut:

- Inpatient / Outpatient Detox
- Inpatient Treatment
- Day/Evening (Partial Hospital) Treatment
- Methadone Maintenance
- Residential Treatment
- Outpatient Counseling
- Sober Living Centers
- Supportive Recovery Homes (half way houses)
- Smoking Cessation Programs

Substance Abuse Support Groups

Information on substance abuse support groups in Connecticut is available by calling 2-1-1, 24 hours/7 days a week, or by going to the [2-1-1 website](#). 2-1-1 caseworkers can refer callers to meeting times and locations for: AA, Al Anon, CA, NA, NarAnon, Nicotine Anonymous, and many other related support groups.

The Connecticut Clearinghouse

Fact sheets and lending library of printed materials and videos about individual drugs and related issues affecting mental health and wellness. The Clearinghouse is Connecticut's resource center for information about alcohol, tobacco, other drugs, and related issues affecting mental health and wellness. <http://www.ctclearinghouse.org/>

Links to Connecticut Clearinghouse Drug Fact Sheets

Fact sheets on specific drugs, drug testing, prescribed drugs, etc.
<http://www.ctclearinghouse.org/Topics/default.asp>

SAMHSA - Substance Abuse and Mental Health Services Administration, United States Department of Health and Human Services

Nationwide treatment locator on the Web that lists treatment facilities, services, and programs in any state. Go to: <http://www.findtreatment.samhsa.gov/>

Connecticut Department of Mental Health and Addiction Services (DMHAS)

State government agency funds comprehensive mental health and substance abuse services throughout Connecticut. DMHAS is the state's lead agency for the prevention and treatment of alcohol and other drug abuse. <http://www.dmhas.state.ct.us/>

Regional Substance Abuse Action Councils (RACs)

Regional planning and service-coordinating organizations in Connecticut assess and coordinate needed services in the field of substance abuse, and plan/sponsor community wide prevention initiatives. RACS do not provide direct treatment or referral. <http://www.ct.gov/dmhas/cwp/view.asp?a=2908&q=334690>

Governor's Prevention Partnership

Public/private partnership co-chaired by the Governor and by business CEOs works with schools, colleges, workplace settings, the police, communities, parents, and youth to prevent youth substance abuse and violence. <http://www.preventionworksct.org/>

Managing Pharmacist, John Parisi, R.Ph, is a leading expert in patient communication. He was recently awarded the Volunteer of the Year by the Bloomfield CT Senior Center for his monthly column on medication safety. This award led to recognition by the State of Connecticut legislature and a Presidential Award signed by President Barack Obama. His direct work with pharmacy students over the past 3 years (after 35+ years of working with students in a community pharmacy setting), has focused on actual, practical work at multiple settings. Key to his program is instructing students in the art of interviewing patients and developing clear and understandable patient education documents. His passion for patient education has led to state and national "Pharmacist of the Year" awards and a Distinguished Alumni Award from his alma mater. Many can talk about what should be done but Mr. Parisi has put ideas into action.

F5. Substance Abuse Prevention Plan:

Generation RX® Program--

Drug abuse comes in many "colors" and the leading path to illegal drug use is prescription medication. Drug overdose is the leading cause of accidental death in the U.S. and over 6 million Americans over the age of 12 have used a prescription drug non-medically in the past month. One of the goals of the dispensary pharmacist is to monitor their patients to be sure that the medical marijuana is being used for its intended purposes.

CT Wellness Group pharmacists, during their consultations with each patient, will monitor the patient for not only their usage of marijuana products but also all their prescription and non-prescription medications. Their medication list will be reviewed by the Dispensary Pharmacist using the current literature to minimize the risk of marijuana interacting with their current therapies and life choices. There will be times when it will be necessary to say "no" to a patient at the dispensary when it is to the benefit of the patient. Viewing the Connecticut Prescription Monitoring and Reporting System (CPMRS) will be a key to the monitoring system. Working closely with the prescriber will ensure that the drug being dispensed, no matter what form, will be used for the correct reasons.

There are more than 4 billion prescriptions filled each year in this country and nearly half of the U.S. population has taken a prescription medication in the last 30 days. We are bombarded with the ideas of the quick solution, magic results and perfect health all in the guise of a drug. Also, although the U.S. population is 5% of the world, its citizens use 80% of the world's supply of pain medications. About two thirds of those reporting misusing drugs state that they obtained them from a family member or friends. Many people believe that because it is a prescription it is not dangerous and addicting and assume only "street" drugs meet those criteria.

Generation RX® is a program developed by Ohio State University Foundation and Cardinal Health Foundation for the sole purpose to educate the public and professionals about the dangers of prescription use, both traditional and alternative. CT Wellness Group will utilize the programs developed by Generation RX® to educate elementary, teen, college, adult, senior, patient and worker about the proper use and dangers of improper use of prescription medication. Using free materials from Generation RX® and the expertise of the pharmacist, presentations and informational packets will be presented from elementary schools to adult workplaces.

For example, the teen education program will include presentations and printed literature. A Power-Point® presentation entitled "Prescription for Danger" talks about the dangers of prescription drug abuse. A handout that requires participants to write answers to probing questions will ensure that the message is reaching its audience. In addition, a "skit" which shows the effects of drug abuse is available to be used. Students learn by different methods and utilizing different teaching styles and methods will help reach the different types of learners. Another source is the National Institute on Drug Abuse (NIDA), part of the National Institutes of Health, which offers an online initiative called PEERx® to educate 13-15 year olds on the dangers of prescription drug abuse. An innovative video tool, "Choose your path" empowers teens to assume the role of the main character and select which path to take at certain points in the drama and then watch the consequences play out onscreen. Free downloads that can be made into iron-on decals for T-shirts, or posters, wallpaper or stickers; relevant posts from NIDA's Sara Bellum Blog; and fact sheets. Links to all of these programs will be a central part of our website.

Acting as an expert to the community, CT Wellness Group Dispensary Pharmacists will be the experts in medical marijuana that the public and health professionals will seek out. Concerns by parents and employers will be addressed in public forums and on our website via blogs specifically about misuse of all medications. An important part of this discussion is the use of marijuana and its perception as a totally safe drug. The concern of many health professionals is that legal use of medical marijuana legitimizes the use of the drug in a recreational manner. It is the responsibility of the Dispensary Pharmacists to differentiate medical use from recreational use through various types of education.

The Generation RX[®] program provides videos, lectures, brochures, posters, billboards, etc.

Offering a list of substance abuse programs in the area will be available on our website and in a brochure at the Dispensary Facility. It would also be part of any community presentation.

CT Wellness Group is committed to educating all our citizens of the dangers of prescription medication, traditional and non-traditional.

We will also post and distribute handouts on recognizing and preventing drug abuse such as the handout below.

Modus Operandi Often Used by the Drug-Abusing Patient Include:

- Must be seen right away;
- Wants an appointment toward end of office hours;
- Calls or comes in after regular business hours;
- Traveling through town, visiting friends or relatives (not a permanent resident);
- Feigning physical problems, such as abdominal or back pain, kidney stone, or migraine headache in an effort to obtain narcotic drugs;
- Feigning psychological problems, such as anxiety, insomnia, fatigue or depression in an effort to obtain stimulants or depressants;
- States that specific non-narcotic analgesics do not work or that he/she is allergic to them;
- Contends to be a patient of a practitioner who is currently unavailable or will not give the name of a primary or reference physician;
- States that a prescription has been lost or stolen and needs replacing;
- Deceives the practitioner, such as by requesting refills more often than originally prescribed;

Pressures the practitioner by eliciting sympathy or guilt or by direct threats;

Utilizes a child or an elderly person when seeking methylphenidate or pain medication.

What You Should Do When Confronted by a Suspected Drug Abuser

DO:

- Perform a thorough examination appropriate to the condition.
- Document examination results and questions you asked the patient.
- Request picture I.D. or other I.D. and Social Security number. Photocopy these documents and include in the patient's record.
- Call a previous practitioner, pharmacist or hospital to confirm the patient's story.
- Confirm a telephone number, if provided by the patient.
- Confirm the current address at each visit.
- Write prescriptions for limited quantities.

DON'T:

- "Take their word for it" when you are suspicious.
- Dispense drugs just to get rid of drug-seeking patients.
- Prescribe, dispense or administer controlled substances outside the scope of your professional practice or in the absence of a formal practitioner-patient relationship.

Sections of this document were adapted from A Guide to Prescribing, Administering and Dispensing Controlled Substances in Missouri, January 1999. Printed with permission. All rights reserved.



Recognizing the Drug Abuser



Office of Diversion Control
Liaison and Policy Section

Additional information on DEA's Diversion Control Program
is available at: www.DEADiversion.usdoj.gov

The purpose of this guide is to inform and educate you, the healthcare practitioner, to ensure that controlled substances continue to be available for legitimate medical and scientific purposes while preventing their diversion into the illicit market. It is not the intent of this publication to reduce or deny the use of controlled substances where medically indicated. Nothing in this guide should be construed as authorizing or permitting any person to conduct any act that is not authorized or permitted under federal or state laws.

Your Responsibilities

The abuse of prescription drugs—especially controlled substances—is a serious social and health problem in the United States today. As a healthcare professional, you share responsibility for solving the prescription drug abuse and diversion problem.

- You have a legal and ethical responsibility to uphold the law and to help protect society from drug abuse.

- You have a professional responsibility to prescribe controlled substances appropriately, guarding against abuse while ensuring that your patients have medication available when they need it.

- You have a personal responsibility to protect your practice from becoming an easy target for drug diversion. You must become aware of the potential situations where drug diversion can occur and safeguards that can be enacted to prevent this diversion.

This guide will help you meet these responsibilities.

Recognizing the Drug Abuser

Telling the difference between a legitimate patient and a drug abuser isn't easy. The drug-seeking individual may be unfamiliar to you. They could be a person who claims to be from out-of-town and has lost or forgotten a prescription or medication. Or the drug seeker may actually be familiar to you such as another practitioner, co-worker, friend or relative. Drug abusers or "doctor shoppers" often possess similar traits and modus operandi. Recognizing these characteristics and modus operandi is the first step to identifying the drug-seeking patient who may be attempting to manipulate you in order to obtain desired medications.

Common Characteristics of the Drug Abuser:

- Unusual behavior in the waiting room;
- Assertive personality, often demanding immediate action;
- Unusual appearance—extremes of either slovenliness or being over-dressed.
- May show unusual knowledge of controlled substances and/or gives medical history with textbook symptoms OR gives

evasive or vague answers to questions regarding medical history;

- Reluctant or unwilling to provide reference information. Usually has no regular doctor and often no health insurance;

- Will often request a specific controlled drug and is reluctant to try a different drug;

- Generally has no interest in diagnosis; fails to keep appointments for further diagnostic tests or refuses to see another practitioner for consultation;

- May exaggerate medical problems and/or simulate symptoms;

- May exhibit mood disturbances, suicidal thoughts, lack of impulse control, thought disorders, and/or sexual dysfunction;

- Cutaneous signs of drug abuse—skin tracks and related scars on the neck, axilla, forearm, wrist, foot and ankle. Such marks are usually multiple, hyper-pigmented and linear. New lesions may be inflamed. Shows signs of "pop scars" from subcutaneous injections.

EXHIBIT 1:
Operations Manual



Connecticut WELLNESS GROUP

OPERATIONS MANUAL

OPERATIONS MANUAL – PATIENT/CAREGIVER AND EMPLOYEE ACCIDENTS AND INJURIES

OBJECTIVE: To make the comfort and well being of our patients and employees our first priority in cases of accident and/or injury and to respond to all injury claims promptly and courteously.

STANDARDS AND EXPECTATIONS:

The injured is the first priority in instances of accidents or injuries.

Management responds courteously and promptly.

The injured decides if he/she wants to seek medical treatment.

If necessary, call for medical help immediately.

Do NOT make any commitment regarding medical payment.

Do NOT mention insurance forms, claims forms, or accident forms to the patient/caregiver.

All conversations should be documented in writing, and signed and dated by the employee and/or patient.

Facts and witness's names, address, and phone numbers are gathered quickly. This should include cause of incident, a detailed description of the incident, and exact location of the incident.

The accident scene is inspected with another employee with results documented in writing, again to be signed and dated by the injured. Photos and video should be obtained whenever possible.

Contact the Manager of any defects.

All accidents and/or injuries should be reported to Dispensary Manager immediately.

If an employee or patient incurs a loss to personal property, the Manager is notified.

Payment should be arranged through the Manager. All employees are responsible for their personal property kept in their vehicles.

If product tampering is suspected, the product will be quarantined and management notified.

Manager is notified of all shoplifting or security breach instances.

Work Related Employee Specific:

If necessary, call an ambulance. Managers and coworkers should NOT transport the injured employee.

Manager will process request for workers compensation or leave of absence if out of work for more than seven days.

Manager will pay the employee for the entire shift on the day of the injury.

Manager will make every attempt to accommodate the employee's medical restrictions as outlined by the treating physician.

When an injured employee returns to work following a workers compensation leave of absence, the Manager will terminate the leave of absence status.

Manager will follow up with injured employee for disability updates.

Manager will make every attempt to provide transitional duty to accommodate the employee's medical restrictions. The injured employee should report a work related injury to his/her supervisor immediately following the incident.

The injured employee should NOT use their personal group healthcare coverage.

The injured employee will have the physician complete an injury treatment form and then return it to his/her Manager.

The injured employee will provide his/her Manager with disability updates.

Refer all bills to the Manager

Refer any workers compensation related questions to Manager

OPERATIONS MANUAL – DEPOSIT OWNERSHIP TRANSPORTATION

Deposits will be managed and properly accounted for by the Office Manager, while bank deposits will be made via a professional armed service at regular intervals.

OPERATIONS MANUAL – EMPLOYEE LOCKERS

OBJECTIVE: To provide locks and lockers for the safekeeping of employee's personal belonging while reserving the right to inspect the contents of lockers at any time.

STANDARDS AND EXPECTATIONS:

Lockers are provided for all employees on their first day of work.

Locks and lockers are CT Wellness Group property.

No weapons, non-prescription drugs, or alcoholic beverages can be stored in a locker at any time.

Items too large to fit in a locker are kept in the locked Manager's office.

Employees are responsible for locking their locks. CT Wellness Group is not responsible for any personal loss incurred.

OPERATIONS MANUAL – OPENING AND CLOSING THE DISPENSARY

OBJECTIVES: To open our doors each day to a well merchandised, clean and comforting environment that is properly staffed and committed to service.

To open our doors promptly at the posted opening time each day.

To complete all housekeeping and terminal functions prior to closing the dispensary in order to maintain a high standard of cleanliness and appearance.

To verify all store funds are intact and all security measures are followed prior to leaving the building.

STANDARDS AND EXPECTATIONS: PRIOR TO OPENING

When approaching the store, the premises are observed for any suspicious circumstances or individuals.

The alarm is deactivated upon entering the facility. The alarm company will notify the Manager of any off time opening or closing. Weekly opening/closing reports will be emailed to Manager and Owners for accurate review.

All doors are kept locked until opening time.

A brief store walk-through is performed to ensure security procedures were followed the previous evening.

The morning operations check is performed and necessary reports are completed.

All limited access areas are secured prior to opening the store.

STANDARDS AND EXPECTATIONS: AT OPENING

The store is opened at the time posted in the entrance.

A morning walk-through is completed.

The priorities of the day are established by the Manager and discussed with employees.

STANDARDS AND EXPECTATIONS: AT CLOSING

All daily maintenance duties are completed prior to leaving the building.

Register drawers are removed at closing and secured in the safe.

Non-employees are prohibited from being in the store after operating hours.

All non-security lights are turned off including the back room, break-room and office lighting.

A final store walk-through is completed to ensure all closing procedures were performed and the overall condition of the store is assessed.

The alarm is set just prior to leaving. The Manager will not leave until the alarm is set.

Any problem is reported to the alarm company.

Two people exit the store together, after the alarm is set, to verify proper security procedures.

OPERATIONS MANUAL – PAPERWORK RETENTION

OBJECTIVE: Provide information regarding retention periods for specific paperwork and reports.

STANDARDS AND EXPECTATIONS:

All patient records will be entered into our secure HIPAA compliant software system. Original paperwork will be shredded.

OPERATIONS MANUAL – PAYROLL

OBJECTIVE: To ensure employees are paid accurately and on time.

STANDARDS AND EXPECTATIONS:

All scheduled hours are maintained by the Manager.

Employees utilize Time In/Out application at POS to record all hours.

The Office Manager is responsible for managing biweekly payroll functions and verifying any discrepancies with the Dispensary Manager.

Payroll adjustments are handled by the Office Manager.

All reports are handled in accordance with CT Wellness Group policy and federal/state law and retained for 7 years by CT Wellness Group.

OPERATIONS MANUAL – PERSONNEL INFORMATION/RECORD KEEPING

OBJECTIVES: To ensure the proper distribution and retention of employment records for all CT Wellness Group employees in compliance with all legal requirements. To use a uniform method for maintaining these records so that personnel information is easily located and no personnel information is lost.

OPERATIONS MANUAL – PHARMACY SUPPORT STAFF TRAINING

OBJECTIVE: To provide pharmacy support staff with the basic information and procedures needed to effectively assist the pharmacist in delivering prescriptions to our patients/caregivers.

STANDARDS AND EXPECTATIONS:

All training shall be performed by Managers in coordination with the pharmacist on duty.

Training will consist of pre – employment interviews and 10 hours of on the job training.

Complete all compliance and HIPAA training and CT WELLNESS GROUP integrity agreement.

All employees who work in the dispensary must complete the appropriate compliance training and sign-offs. The following are some (but not necessarily all) of the sign-offs that must be retained:

- HIPAA confidentiality
- DCP regulations regarding the dispensing of medical marijuana
- Procedures for preparing for dispensing of marijuana
- Professional conduct, ethics, and state and federal statutes and regulations regarding patient confidentiality
- Developments in the field of the medical use of marijuana
- The proper use of security measures and controls that have been adopted for the prevention of diversion, theft or loss of marijuana
- Procedures and instructions for responding to an emergency

OPERATIONS MANUAL – RESTRICTED AREAS

OBJECTIVE: To prohibit any unauthorized person from gaining access to restricted areas of the dispensary.

STANDARDS AND EXPECTATIONS:

Management will notify the DCP ahead of time of any maintenance work that may need to be performed in the facility. If an emergency must be handled, CT Wellness Group will inform the DCP immediately.

Other than waiting rooms and the public bathroom, all areas are considered restricted to any person allowed in the facility.

No person is allowed behind the counter within the Dispensary Retail Area except Dispensary Pharmacists and Technicians.

The Manager's door is kept locked at all times.

Merchandise is not allowed in the restroom.

OPERATIONS MANUAL – ROBBERY: PREVENTION AND REACTION OBJECTIVES

OBJECTIVE: To ensure the safety of our employees and customers, cooperate fully with anyone who initiates a robbery and trigger the silent alarm.

Reduce the likelihood of a robbery taking place by being aware of unusual and suspicious situations.

STANDARDS AND EXPECTATIONS:

No one allowed in the dispensary facility without being verified.

Suspicious persons outside the facility will be reported to the police.

External security is kept in good working condition with all lights and cameras working properly.

An attempt is made to remember what the robber looks like and video is immediately attained.

After the robber leaves, the following steps are taken:

- Help is summoned immediately for anyone who is injured
- The police are contacted immediately
- The store is closed until the police arrive
- Customers are asked if a statement can be made to the police
- The scene of the crime is protected
- The Manager and owners are contacted immediately
- Paperwork is completed as soon as possible
- Cash and product verification procedures are used to determine loss

Any necessary insurance claims procedures are followed by the Manager and/or owner(s).

OPERATIONS MANUAL – SAFE/CASH OFFICE SECURITY

OBJECTIVE: To ensure the safety of all employees by maintaining the security of all store funds.

STANDARDS AND EXPECTATIONS:

All store funds (cash, pulls/deposits, register drawers) are kept in a fully locked safe while not in use in the locked office of the Office Manager.

Doors to the Manager office and safe are kept closed and locked at all times.

Unauthorized personnel are not allowed access to the Managers office.


A management person is to accompany all non-employees in the office at all times.

The safe is not opened nor is cash counted until the office door is locked or if a non-store employee is in the Manager's office.

Employees are not permitted to loan their key to anyone at any time for any reason.

EXHIBIT 2:

Employee Handbook



**Connecticut
WELLNESS GROUP**
Welcome to CT Wellness Group, LLC

Welcome to CT Wellness Group, LLC ("CT Wellness Group").

We hope you are as thrilled to be here as we are to have you and that you will find your employment at CT Wellness Group a rewarding experience. We look forward to the opportunity of working together to create a more successful company. We also want you to feel that your employment with us will be a mutually beneficial and gratifying one.

You have joined an organization that hopes to establish an outstanding reputation for quality. Credit for this goes to everyone and we hope you too will find satisfaction and take pride in your contribution here. As a member of our team, you will be expected to contribute your talents and energies to further improve the environment and quality of the company.

This Employee Manual may provide answers to many of the questions you may have about CT Wellness Group's benefit programs, as well as company policies and procedures. Nothing in this manual is intended or should be construed as an agreement and/or a contract, express or implied. Employment is **AT-WILL**, which means that you may resign at any time without stating your reason or giving notice, or CT Wellness Group may terminate your employment at any time with or without cause or notice. CT Wellness Group reserves the right, at all times, to take action deemed to be in its best interest. Further, except for the policy of AT-WILL employment, which can only be changed by Glen Greenberg or Joshua Erlanger, the Owners of CT Wellness Group, CT Wellness Group reserves the right to revise, delete and/or add to the provisions of this Manual. All such revisions, deletions or additions must be in writing and must be signed by an Owner of CT Wellness Group. No oral statements or representations can change the provisions of this Manual.

This Manual supersedes any previous handbook that may have been issued and/or inconsistent verbal or written statements. If you do not understand any part of this Manual, ask the Dispensary Manager. After you have read the Manual, please sign the Acknowledgement Form and return it to the Dispensary Manager. We extend to you our personal best wishes for your success and happiness at CT Wellness Group.

Sincerely,

Glen Greenberg and Joshua Erlanger
CT Wellness Group

Notice

This Employee Manual has been prepared to inform you of CT Wellness Group's philosophy, employment practices, and policies, as well as the benefits provided to you as a valued employee.

Some Things You Must Understand

As previously noted, the policies in this Employee Manual are to be considered as guidelines.

- CT Wellness Group, at its option, may change, delete, suspend or discontinue any part or parts of the policies in this Employee Manual at any time without prior notice as business, employment legislation, and economic conditions dictate.
- Any such action shall apply to existing as well as to future employees.
- Employees shall not accrue eligibility for any benefits, rights, or privileges beyond the last day worked.
- No one other than Glen Greenberg and Joshua Erlanger, Owners of CT Wellness Group may alter or modify any of the policies in this Employee Manual. Any alteration or modification of the policies in this Employee Manual must be in writing.
- No statement or promise by a supervisor, Manager, or department head, past or present, may be interpreted as a change in policy nor will it constitute an agreement with an employee.

Should any provision in this Employee Manual be found to be unenforceable and invalid, such finding does not invalidate the entire Employee Manual, but only that particular provision.

This Employee Manual replaces (supersedes) any and all other or previous Employee Manuals, or other CT Wellness policies whether written or oral.

Receipt and Acknowledgment of CT Wellness Group Employee Manual

Please read the following statements, sign below and return it to the Dispensary Manager.

Understanding and Acknowledgment

Receipt of CT Wellness Group Employee Manual

I have received and read a copy of CT Wellness Group Employee Manual. I understand that the policies and benefits described in it are subject to change at the sole discretion of CT Wellness Group at any time.

At-Will Employment

I further understand that my employment is **AT-WILL**, and neither CT Wellness Group nor myself has entered into a contract regarding the duration of my employment. I am free to terminate my employment with CT Wellness Group at any time, with or without reason. Likewise, CT Wellness Group has the right to terminate my employment, or otherwise discipline, transfer, or demote me at any time, with or without reason, at the discretion of CT Wellness Group. No employee of CT Wellness Group can enter into an employment contract for a specified period of time, or make any agreement contrary to this policy without the written approval from the Owner.

Confidential Information

I am aware that during the course of my employment confidential information will be made available to me. I understand that this information is completely confidential, proprietary and critical to the success of CT Wellness Group. Some information is protected by HIPAA and is governed by specific regulations which have been shared with you, as well. In the event of termination of employment, whether voluntary or involuntary, I hereby agree not to utilize or exploit this information with any other individual or company.

Employee's Printed Name

Position

Employee's Signature

Date

CT Wellness Group Employee Manual Highlights

1. All employees of CT Wellness Group must be at least 18 years old and registered by the Department of Consumer Protection pursuant to section 21a-408-24 of the regulations of CT state agencies. All employees are considered AT WILL.
2. All Dispensary Technicians must be registered with the Dept of Consumer Protection of CT under the ACT and section 21a-408-24. If you are a candidate for consideration of employment, you must register before any formal hire will be granted.
3. Only registered Dispensary Pharmacists and Pharmacy Technicians are allowed in the Dispensary Retail Area, unless supervised by the Dispensary Pharmacist on duty for a specific purpose.
4. All employees and CT Wellness Group must comply with the federal and state labor laws which will be posted in the Break Room in the form of clear, easy to read posters, some of which are followed by Comply Right Federal Labor Law Postings. Instructions on what to do in case they feel any of these laws have been violated and who to contact will also be posted.
5. These posters will contain information on:
 - a. OSHA Job and Safety Health laws and their contact information at www.OSHA.gov (1-800-321-OSHA)
 - b. Equal opportunity employment
 - c. Employee rights under USERRA
 - d. Employee rights under the Federal Family and Medical Leave Act
 - e. Employee rights under the National Labor Relations Act
 - f. EPPA: Employee Polygraph Protection Act
 - g. Notice to employees of Electronic Monitoring by Employers in Accordance with Public Law 98-142
 - h. Sexual Harassment Policies (illegal and prohibited)
 - i. State Unemployment Insurance Law (written by the State Labor Commissioner Administrator, Unemployment Insurance Act)
 - j. Connecticut Sick Pay Law
6. Employees will have a designated human resources contact in which to ask questions or voice concerns.
7. Employees may not enter into any verbal or written agreement with any vendor or agency for the purchase of any goods on behalf of CT Wellness Group. Failure to follow this policy may result in termination of employment.

8. All hiring of employees will be managed by the Dispensary Manager with final approval from owner(s).
9. All employees will undergo a training period conducted by the Dispensary Manager. He/she will determine when you are proficient with your job's duties (which is usually a few days). After the training period, there will be a 90 day Probationary Period within which the Manager will determine the employees effectiveness and cultural fit as a CT Wellness Group employee, as well as the ability to understand all policies and procedures.
11. If potential CT Wellness Group employees are deemed *unsatisfactory* after the 90 day Probationary Period, they will be given a final interview with the Dispensary Manager to discuss the issues at hand and their employment will be terminated.
12. Employees will work no more than 40 hours under their negotiated rate. If they are asked to exceed 40 hours, they will be compensated in an overtime rate.

An Overview of CT Wellness Group

What You Can Expect From CT Wellness Group

CT Wellness Group believes in creating a harmonious working relationship between all employees. In pursuit of this goal, CT Wellness Group has created the following employee relations objectives:

1. Provide an exciting, challenging, and rewarding workplace and experience
2. Select people on the basis of skill, training, ability, attitude, and character without discrimination with regard to age, sex, color, race, creed, national origin, religious persuasion, marital status, political belief, or a disability that does not prohibit performance of essential job functions
3. Compensate all employees according to their effort and contribution to the success of our business
4. Review wages, employee benefits and working conditions regularly with the objective of being competitive in these areas consistent with sound business practices
6. Provide eligible employees with health and welfare benefits
7. Assure employees of an open door policy to discuss any issue or problem with officers of CT Wellness Group
8. Take prompt and fair action of any complaint in the everyday conduct of our business to the extent that is practicable
9. Respect individual rights and treat all employees with courtesy and consideration
10. Maintain mutual respect in our working relationship
11. Provide a comfortable, orderly and safe workplace
12. Promote an atmosphere in keeping with CT Wellness Group's vision, mission and goals

Open Communication Policy

CT Wellness Group encourages you to discuss any issue you may have with a co-worker directly with that person. If a resolution is not reached, please arrange a meeting with management to discuss any concern, problem, or issue that arises during the course of your employment. Any information discussed in an open communication meeting is considered confidential. Retaliation against any employee for appropriate usage of Open Communication channels is unacceptable. Please remember it is counterproductive to a harmonious workplace for employees

to create or repeat corporate rumors or office gossip. It is more constructive for an employee to consult his/her supervisor immediately with any questions. The spreading of rumors and office gossip will not be tolerated.

Suggestions

We encourage all employees to bring forward their suggestions and good ideas about how our company can be made a better place to work and our service to patients enhanced. When you see an opportunity for improvement, let us know. All suggestions are valued and considered.

Employment

Termination of Your Employment

CT Wellness Group will consider you to have voluntarily terminated your employment if you do any of the following:

1. Resign from CT Wellness Group
2. Fail to return from an approved leave of absence on the date specified by CT Wellness Group
3. Fail to report to work or fail to call out of work for two (2) or more consecutive workdays.

You may be terminated for poor performance, misconduct, excessive absences, tardiness, discrimination, harassment, or other violations of our policies. **However, your employment is AT-WILL, and you and CT Wellness Group have the right to terminate your employment for any or no reason.**

Confidential Information

By accepting employment with CT Wellness Group, you agree not to disclose or use any confidential information, either during or after your employment. We sincerely hope that our relationship will be long-term and mutually rewarding. However, your employment with CT Wellness Group assumes an obligation to maintain confidentiality, even after you leave our employment.

Additionally, our patients and suppliers entrust CT Wellness Group with important information relating to their affairs. The nature of this relationship requires maintenance of confidentiality. If you are questioned by someone outside the company and are concerned about the appropriateness of giving them certain information, you are not required to answer. Instead, as politely as possible, refer the request to the Dispensary Manager.

Client Relations

The success of CT Wellness Group depends upon the quality of the relationships between CT Wellness Group, our employees, suppliers, patients and caregivers. The more goodwill and kindness you promote, the more our clients will respect and appreciate you, CT Wellness Group and CT Wellness Group's services.

Below are several things you can do to help give clients a good impression of CT Wellness Group. These are the building blocks for our continued success.

1. Act competently and deal with patients in a courteous and respectful manner.
2. Communicate pleasantly and respectfully with other employees at all times – always treat people with kindness, regardless of the situation.
3. Follow-up on tasks and questions promptly, provide businesslike replies to inquiries and requests, and perform all duties in an orderly manner.
4. Take great pride in your work and enjoy doing your very best.

These policies apply to all areas of employment, including recruitment, hiring, training and development, promotion, termination, layoff, compensation benefits, social and recreational programs, and all other conditions and privileges of employment in accordance with applicable federal, state, and local laws.

Equal Employment Opportunity

CT Wellness Group is an equal employment opportunity employer. Employment decisions are based on merit and business needs, and not on race, color, citizenship status, national origin, ancestry, gender, sexual orientation, age, religion, creed, physical or mental disability, marital status, veteran status, political affiliation, or any other factor protected by law.

Any employees, including Managers, involved in discriminatory practices will be subject to termination.

Harassment Policy

CT Wellness Group intends to provide a work environment that is pleasant, professional, and free from intimidation, hostility or other offenses that might interfere with work performance. Harassment of any sort - verbal, physical and visual - will not be tolerated, particularly against employees in protected classes. These classes include, but are not necessarily limited to race, color, religion, sex, age, sexual orientation, national origin or ancestry, disability, medical condition, marital status, veteran status, or any other protected status defined by law. This applies to co-workers, Managers, and patients of CT Wellness Group.

What Is Harassment?

Workplace harassment can take many forms. It may be, but is not limited to, words, signs, offensive jokes, cartoons, pictures, posters, e-mail jokes or statements, pranks, intimidation, physical assaults or contact, or violence. Harassment is not necessarily sexual in nature. It may also take the form of other vocal activity including derogatory statements not directed to the targeted individual but taking place within his or her hearing. Other prohibited conduct includes written material such as notes, photographs, cartoons, articles of a harassing or offensive nature, and taking retaliatory action against an employee for discussing or making a harassment complaint. You will receive formal training in this area during the early stages of your employment.

Responsibility

CT Wellness Group employees, and particularly Managers, have a responsibility for keeping our work environment free of harassment. Any employee who becomes aware of an incident of harassment, whether by witnessing the incident or being told of it, must report it to their immediate supervisor or management representative with whom they feel comfortable. When management becomes aware of the existence of harassment, it is obligated by law to take prompt and appropriate action, whether or not the victim wants the company to do so.

Reporting

While CT Wellness Group encourages you to communicate directly with the alleged harasser, and make it clear that the harasser's behavior is unacceptable, offensive or inappropriate, it is not required that you do so. It is essential, however, to notify either your supervisor or a management representative immediately even if you are not sure the offending behavior is considered harassment. Any incidents of harassment must be immediately reported to the Dispensary Manager. Appropriate investigation and disciplinary action will be taken. All reports will be promptly investigated with due regard for the privacy of everyone involved. However, confidentiality cannot be guaranteed. Any employee found to have harassed a fellow employee or subordinate, will be subject to severe disciplinary action up to and including termination. CT Wellness Group will also take any additional action necessary to appropriately remedy the situation. Retaliation of any sort will not be permitted. No adverse employment action will be taken for any employee making a good faith report of alleged harassment.

CT Wellness Group accepts no liability for harassment of one employee by another employee. The individual who makes unwelcome advances, threatens or in any way harasses another employee or client/customer is personally liable for such actions and their consequences. CT Wellness Group may or may not provide legal, financial or any other assistance to an individual accused of harassment if a legal complaint is filed.

Policy Statement on Sexual Harassment

What Is Sexual Harassment?

Sexual harassment may include unwelcome sexual advances, requests for sexual favors, or other verbal or physical contact of a sexual nature when such conduct creates an offensive, hostile and intimidating working environment and prevents an individual from effectively performing the duties of their position. It also encompasses such conduct when it is made a term or condi-

tion of employment or compensation, either implicitly or explicitly and when an employment decision is based on an individual's acceptance or rejection of such conduct.

It is important to note that sexual harassment crosses age and gender boundaries and cannot be stereotyped. Among other perceived unconventional situations, sexual harassment may even involve two women or two men.

Sexual harassment may exist on a continuum of behavior. For instance, one example of sexual harassment may be that of an employee showing offensive pictures to another employee.

Generally, two categories of sexual harassment exist. The first, "quid pro quo," may be defined as an exchange of sexual favors for improvement in your working conditions and/or compensation. The second category, "hostile, intimidating, offensive working environment," can be described as a situation in which unwelcome sexual advances, requests for sexual favors, or other verbal or physical contact of a sexual nature when such conduct creates an intimidating or offensive environment. Examples of a hostile, intimidating, and offensive working environment includes, but is not limited to, pictures, cartoons, symbols, or apparatus found to be offensive and which exist in the workspace of an employee. This behavior does not necessarily link improved working conditions in exchange for sexual favors. It is also against CT Wellness Group policy to download inappropriate pictures or materials from computer systems.

CT Wellness Group prohibits any employee from retaliating in any way against anyone who has raised any concern about sexual harassment or discrimination against another individual.

CT Wellness Group will investigate any complaint of sexual harassment and will take immediate and appropriate disciplinary action if sexual harassment has been found within the workplace. The above definition is also applied to any situation involving an employee, and client/customer and will be addressed in the same manner.

How You Were Selected

CT Wellness Group is confident that as a result of the mutual selection process undertaken, your employment will prove to be beneficial to CT Wellness Group as well as yourself and are thrilled to have you.

We carefully select our employees through written applications, personal interviews and reference checks. After all available information was considered and evaluated, you were selected to become a member of our team.

This selection process helps CT Wellness Group find and employ people who are concerned with their own personal success and the success of CT Wellness Group; people who want to do a job well; people who can carry on their work with skill and ability; and people who are comfortable with CT Wellness Group and who can work well with our team.

Standards of Conduct

Whenever people gather together to achieve goals, some rules of conduct are needed to help everyone work together efficiently, effectively, and harmoniously. By accepting employment with us, you have a responsibility to CT Wellness Group and to your fellow employees to adhere to certain rules of behavior and conduct. The purpose of these rules is not to restrict your rights, but rather to be certain that you understand what conduct is expected and necessary. When each person is aware that she/he can fully depend upon fellow workers to follow the rules of conduct, our organization will be a better place to work for everyone.

Introductory Period

Your first 90 days of employment at CT Wellness Group are considered an Introductory Period, and during that period you will not be eligible for benefits described in this Employee Manual unless otherwise required by law. This Introductory Period will be a time for getting to know your fellow employees, your supervisor and the tasks involved in your job position, as well as becoming familiar with CT Wellness Group's services. Your supervisor or designated representative will work closely with you to help you understand the needs and processes of your job.

This Introductory Period is a "getting acquainted" time for both you, as an employee, and CT Wellness Group, as an employer. During this Introductory Period, CT Wellness Group will evaluate your suitability for employment, and you can evaluate CT Wellness Group as well. Please understand, however, that completion of the Introductory Period does not guarantee continued employment, as employment is always AT-WILL. You are free to terminate your employment at any time, with or without reason, and CT Wellness Group may choose to terminate your employment at any time, with or without reason.

During or at the end of the Introductory Period, your supervisor or designated company representative will discuss your job performance with you.

Anniversary Date

The first day you report to work is your "official" anniversary date. Your anniversary date is used to compute various conditions and benefits described in this Employee Manual.

Immigration Law Compliance

All offers of employment are contingent on verification of your right to work in the United States. On your first day of work you will be asked to provide original documents verifying your right to work and, as required by federal law, to sign Federal Form I-9, Employment Eligibility Verification Form. If you at any time cannot verify your right to work in the United States, CT Wellness Group may be obliged to terminate your employment.

New Employee Orientation

On your first working day, you will be asked to complete employment paperwork. Your supervisor or designated company representative will introduce you to your co-workers and office layout. Please feel free to ask your colleagues any questions not answered during your orientation.

Work Schedule

Business Hours

Mondays: 10:00 a.m. to 4:00 p.m.
Tuesdays: 10:00 a.m. to 6:00 p.m.
Wednesdays: 10:00 a.m. to 7:00 p.m.
Thursdays: 8:00 a.m. to 5:00 p.m.
Fridays: 10:00 a.m. to 6:00 p.m.
Saturdays: 10:00 a.m. to 6:00 p.m.
Sundays: Closed

The above is strictly Business Operating Hours of CT Wellness Group and does not describe the hours of an employee's scheduled shifts. Should you have any questions concerning your work schedule, please ask your supervisor.

Scheduling

Schedules are made based on the needs of the business on a given day and time of day. While scheduled work shifts are always subject to change depending on the needs of the business, we try our best to maintain a similar number of hours worked per shift. You will always be given as much notice as possible when a shift is being altered outside of normal hours.

Attendance

CT Wellness Group expects you to be ready to work at the beginning of your assigned daily work hours, and to complete your side-work duties by the end of your assigned work hours.

From time to time, it may be necessary for you to be absent from work. CT Wellness Group is aware that emergencies, illnesses, or pressing personal business that cannot be scheduled outside your work hours may arise.

If you are unable to report to work, or if you will arrive late, please contact your supervisor or designated company representative immediately. If you know in advance that you will need to be absent, please request this time off directly from your supervisor or designated company representative.

When you call in to inform CT Wellness Group of an unexpected absence or late arrival, simply ask for your supervisor or designated company representative. If you're arriving to work late, please let your supervisor or designated company representative know when you expect to arrive for work. If you are unable to call in yourself because of an illness, emergency or for some other reason, be sure to have someone call for you and insure that person speaks directly with a supervisor or designated company representative.

Absence from work for two (2) consecutive days without notifying your supervisor or designated company representative or the personnel administrator will be considered a voluntary res-

ignation.

If you are absent because of an illness, your supervisor or designated company representative may request that you submit written documentation from your doctor stating you are able to resume normal work duties before you will be allowed to return to work.

A consistent pattern of questionable absences can be considered excessive, and may be cause for concern. In addition, excessive lateness or leaving early without letting your supervisor or designated company representative know will be considered a "lateness pattern" and may carry the same weight as an absence. Other factors, like the degree and reason for the lateness, will be taken into consideration.

Your supervisor or designated company representative will make a note of any absence or lateness, and their reasons, in your personnel file. Be aware that excessive absences, lateness or leaving early may lead to disciplinary action, including possible dismissal.

Severe Weather and Emergency Conditions

In the event of severe weather conditions or other emergencies, your supervisor or designated company representative may decide to close CT Wellness Group for the remainder of the day. As such, you will be notified as soon as possible.

Employment Classifications

At the time you are hired, you are classified as full-time, part-time or temporary. In addition, you are classified as either non-exempt or exempt. All other policies described in this Employee Manual and communicated by CT Wellness Group apply to all employees, with the exception of certain wage, salary and time off limitations applying only to "non-exempt" employees. If you are unsure of which job classification your position fits into, please ask your supervisor or designated company representative.

Full-Time Employees

An employee who has successfully completed their 90 day probationary period and who works 40 hours per week is considered a full-time employee.

Unless otherwise specified, the benefits described in this Employee Manual apply only to full-time employees.

If you were a full-time employee and were laid off, you will be considered a full-time employee upon return to work, provided that you were not laid off for longer than one (1) year.

If you were a full-time employee and have been on an approved leave of absence, upon return you will be considered a full-time employee, provided you return to work as agreed in the provisions of your leave.

Part-Time Employees

An employee who works less than 40 hours per week is considered a part-time employee. If you are a part-time employee, please understand that you are not eligible for benefits described in this Employee Manual, except as granted on occasion, or to the extent required by provision of state and federal laws.

Non-Exempt and Exempt Employees

At the time you are hired, you will be classified as either "exempt" or "non-exempt." This is necessary because, by law, employees in certain types of jobs are entitled to overtime pay for hours worked in excess of 40 hours per workweek. These employees are referred to as "non-exempt" in this Employee Manual. This means that they are not exempt from (and therefore should receive) overtime pay.

Personnel Records and Administration

The task of handling personnel records and related personnel administration functions at CT Wellness Group is assigned to the Office Manager. Questions regarding insurance, wages, and interpretation of policies may be directed to the Office Manager.

Your Personnel File

Keeping your personnel file up-to-date can be important to you with regard to pay, deductions, benefits and other matters. If you have a change in any of the items listed below, please be sure to notify the Office Manager as soon as possible.

1. Legal name
2. Home address
3. Home telephone number
4. Person to call in case of emergency
5. Number of dependents
6. Marital status
7. Change of beneficiary
8. Driving record or status of driver's license
9. Military or draft status
10. Exemptions on your W-4 tax form

Upon experiencing a family status change, you must notify the Office Manager within 31 days for benefit modifications, if necessary.

You may see information that is kept in your own personnel file if you wish, and you may request and receive copies of all documents you have signed. Please make arrangements with the Dispensary Manager.

Your Medical Records File

All medical records, if any, will be kept in a separate confidential file. CT Wellness Group maintains this information in the strictest confidence and may not use or disclose medical information about an employee without the employee first having signed an authorization form

permitting such use or disclosure.

Compensation

The goal of CT Wellness Group's compensation program is to attract potential employees, meet the needs of all current employees and encourage well-performing employees to stay with our organization. With this in mind, our compensation program is built to balance both employee and CT Wellness Group needs.

Pay Cycle

Bi-Weekly Pay Cycle

Payday is normally bi-weekly on Fridays for services performed during the previous two (2) weeks via direct bank deposit only.

Changes will be made and announced in advance whenever CT Wellness Group, holidays or closings interfere with the normal pay schedule.

Paycheck Distribution

Our payroll service will have checks deposited weekly into your banking account. Inform a Manager immediately if your bank account information changes.

Mandatory Deductions From Paycheck

CT Wellness Group is required by law to make certain deductions from your paycheck each time one is prepared. Among these are your federal, state and local income taxes and your contribution to Social Security, as required by law. These deductions will be itemized on your check stub. The amount of the deductions will depend on your earnings and on the information you furnish on your W-4 form regarding the number of exemptions you claim. If you wish to modify this number, please request a new W-4 Form to a Manager immediately. Only you may modify your W-4 Form. Verbal or written instructions are not sufficient to modify withholding allowances. We advise you to check your paystub to ensure that it reflects the proper number of withholdings.

The W-2 Form you receive annually reflects how much of your earnings were deducted for these purposes.

Any other mandatory deductions to be made from your paycheck, such as court-ordered garnishments, will be explained whenever CT Wellness Group is ordered to make such deductions.

Note: Please see "Wage Garnishments" later in this section for further information.

Error in Pay

Every effort is made to avoid errors in your paycheck. If you believe an error has been made, inform the Office Manager immediately. He/she will take the necessary steps to research the problem and to assure that any necessary correction is made promptly.

Overtime Pay

If you are a non-exempt employee, you will be eligible to receive overtime pay of one and one-half (1 1/2) times your regular hourly wage for approved hours worked over 40 hours in 1 week. If, during that week, you were away from the job because of a job-related injury, paid holiday, jury duty, vacation day, or paid sick time, those hours not worked will not be counted as hours worked for the purpose of computing eligibility for overtime pay.

Please note if you are a non-exempt employee on an approved flexible work arrangement, overtime hours will be computed only on those hours worked in excess of a 40 hour workweek.

All overtime must be approved in advance by your Manager or designated company representative.

Wage Garnishments

We hope you will manage your financial affairs so that we will not be obligated to execute any court-ordered wage garnishments. However, when court-ordered deductions are to be taken from your paycheck, you will be notified.

CT Wellness Group acts in accordance with the federal Consumer Credit Protection Act, which places restrictions on the total amount that may be garnished from your paycheck.

Note: Please see the Mandatory Deductions From Paycheck Policy earlier in this section for further information.

Performance Reviews

Because we want you to grow and succeed in your job, CT Wellness Group may conduct a formal review 1 time per year for each employee. New employees may be reviewed near the end of their Introductory Period. A review may also be conducted in the event of a promotion or change in duties and responsibilities.

During a formal performance review your Manager and/or designated company representative may cover the following areas:

- The quality and quantity of your work and your technical skills
- Strengths and areas for improvement
- Attitude and willingness to work
- Initiative and teamwork
- Attendance
- Client service orientation

- Problem solving skills
- Ongoing professional growth and development

Additional areas may also be reviewed as they relate to your specific job.

Your review provides a golden opportunity for collaborative, two-way communication between you and your Manager and/or designated company representative. This is a good time to discuss your interests and future goals. We are interested in helping you to progress and grow in order to achieve personal as well as work-related goals - perhaps he/she can recommend further training or additional opportunities for you. The performance review provides an opportunity to suggest ways for you to advance and make your job at CT Wellness Group more fulfilling.

Your Manager or designated company representative can answer any questions you may have about the performance review process.

Benefits

CT Wellness Group is committed to sponsoring a comprehensive benefits program for all eligible employees. In addition to receiving an equitable salary and having an equal opportunity for professional development and advancement, you may be eligible to enjoy other benefits that will enhance your job satisfaction. We are certain you will agree the benefits program described in this Employee Manual represents a very large investment by CT Wellness Group.

A good benefits program is a solid investment in CT Wellness Group's employees. CT Wellness Group will periodically review the benefits program and will make modifications as appropriate to the company's condition. CT Wellness Group reserves the right to modify, add or delete the benefits it offers.

Eligibility for Benefits

If you are a full-time employee, you will enjoy certain benefits described in this Employee Manual as soon as you meet the eligibility requirements for each particular benefit. Coverage's are available to you and your dependents as defined in the benefit summary plan descriptions.

If you are a part-time employee, you will enjoy only those benefits specifically required by law, provided that you meet the minimum requirements set forth by law and in the benefit plan(s).

Temporary employees are not eligible for benefits.

No benefits are available to you during your Introductory Period (90 days), except as otherwise provided by law.

Note: Please see "Introductory Period" in the Employment section of this Employee Manual for further information.

Insurance Coverage

Group Insurance

CT Wellness Group is dedicated to the health and well being of both you and your family. A comprehensive, quality insurance program is available to you and your family. You become eligible for coverage after the completion of your Introductory Period (first 90 days).

The following benefits may be provided, as defined and limited in the literature provided by our insurance company:

- Medical Care Coverage with option dental plan
- Long Term Disability Insurance
- Short Term Disability Insurance

Upon enrolling, you will obtain summary plan descriptions describing your benefits in detail.

Government Required Coverage

Workers' Compensation

All employees are entitled to Workers' Compensation benefits. This coverage is automatic and immediate and protects you from an on-the-job injury. An on-the-job injury is defined as an accidental injury suffered in the course of your work, or an illness that is directly related to performing your assigned job duties. This job-injury insurance is paid for by CT Wellness Group. If you cannot work due to a job-related injury or illness, Workers' Compensation insurance pays your medical bills and provides a portion of your income until you can return to work.

All injuries or illnesses arising out of the scope of your employment must be reported to your Manager or designated company representative immediately. Prompt reporting is the key to prompt benefits. Benefits are automatic, but nothing can happen until your employer knows about the injury. Insure your right to benefits by reporting every injury, no matter how slight. Note: Please see "Reporting Safety Issues" in the "Safety" section of this Employee Manual for further information.

Employees returning to work after being absent due to a work-related injury must report to their Manager or designated company representative prior to beginning work and must bring a doctor's clearance for returning to work.

Unemployment Compensation

Depending upon the circumstances, employees may be eligible for Unemployment Compensation upon termination of employment with CT Wellness Group. The Division of Unemployment

Insurance of the State Department of Labor determines eligibility for Unemployment Compensation.

Social Security

The United States Government operates a system of mandated insurance known as Social Security. As a wage earner, you are required by law to contribute a set amount of your weekly wages to the trust fund from which benefits are paid. As your employer, CT Wellness Group is required to deduct this amount from each paycheck you receive.

Profit Sharing Plan

According to CT Wellness Group Profit Sharing Plan, CT Wellness Group may, at its discretion, grant a profit sharing award determined by CT Wellness Group 's profitability. The amount of any award represents a fixed percentage of your eligible base earnings (all eligible employees receive awards based on the same fixed percentage of their eligible base earnings). Please contact the Office Manager for complete details of this plan.

Retirement Plan

CT Wellness Group provides a 401k Plan to support your retirement goals. The details regarding contributions, vesting, administration, and investments will be provided upon your successful completion of the Introductory Period.

Leaves

Both paid and unpaid time off may be granted to eligible employees, according to the following leave policies. Please consult your Manager or designated company representative for further information.

Paid Leaves

In the interest of maintaining a healthy balance between work and home, CT Wellness Group offers eligible regular full-time employees paid time off.

Holidays

Recognized Holidays

CT Wellness Group recognizes the following holidays, which are subject to change at anytime:

New Year's Day: Closed

Thanksgiving Day: Closed

Christmas Eve: Close Early

Christmas Day: Closed

Independence Day: Closed

Other closures will be subject to management approval and employees will be given proper notice.

Holiday Policies

You may take time off to observe your religious holidays. Please schedule the time off in advance with your Manager or designated company representative.

All national holidays are scheduled on the day designated by common business practice.

PTO (Paid Time Off)

Both part time and full time employees are eligible to accrue vacation.

Eligibility

A regular full-time employee is eligible to take vacation after (s)he completes three (3) continuous months of employment, unless approved in advance from the Dispensary Manager. Full time employees are eligible to receive their 21 (PTO) Paid Time Off Days throughout the year, vesting at 1.75 days per month. Part-time employees will receive PTO based on their part-time hours. The Dispensary Manager will inform you of your exact benefits at your hire date.

Unused vacation is not reimbursable and may be carried over to the next year, however no employee can accrue more than 30 days of PTO, so unless these days are used, they will be forfeited. Any exceptions will be grants by the Dispensary Manager.

Vacation Policies

CT Wellness Group will always try to let you use your vacation time as desired, but vacations cannot interfere with your department's operation. Therefore, your vacation must be approved by the Dispensary Manager or designated company representative at least four weeks in advance. If any conflicts arise in vacation requests, preference will be given to the employee with the longest length of continuous service.

All vacation time must be taken in full day increments, unless otherwise authorized in writing. Your Manager or designated company representative must approve specific vacation dates. Your Manager or designated company representative has the responsibility to maintain adequate staffing levels and has the authority to limit the approval of vacation requests in order to meet operational needs. Requests will normally be granted as long as your absence will not seriously affect CT Wellness Group's operations.

Other Paid Leaves***Funeral (Bereavement) Leave***

Up to three 3 working days of leave with pay (not charged to other leave time) shall be granted to regular, full-time employees upon request to make arrangements for and attend funeral services of the employee's spouse, child, parent, parent-in-law, grandparent, granddaughter, grandson, daughter-in-law, son-in-law, step-parent, brother, sister, brother-in-law, sister-in-law, daughter or son of the employee's spouse, and any relative living in the household of the

employee.

With your Manager or designated company representative's approval, you may take up to 1 full day without pay to attend funerals of other relatives and friends. If you prefer, PTO may be used for this purpose.

Jury Duty

CT Wellness Group will provide leave for jury duty in accordance with applicable state and/or federal law. You must give ample notice to the Dispensary Manager. You must report for work if you are released from jury duty before the end of our work-day or if you are temporarily released from jury duty.

Unpaid Leaves

Occasionally, for medical, personal, or other reasons, you may need to be temporarily released from the duties of your job with CT Wellness Group. It is the policy of CT Wellness Group to allow its eligible employees to apply for and be considered for certain specific leaves of absence.

Time off for any reason during a working day will count first against your allotted PTO. Failure to return to work as scheduled from an approved leave of absence or to inform your Manager or designated company representative of an acceptable reason for not returning as scheduled will be considered a voluntary resignation of employment.

All requests for leaves of absence shall be submitted in writing to your Manager or designated company representative. Each request shall provide sufficient detail such as the reason for the leave, the expected duration of the leave, and the relationship of family members, if applicable.

There are several types of unpaid leaves for which you may be eligible.

Disability (Including Pregnancy) Leave of Absence

CT Wellness Group may grant an unpaid leave of absence for illness or disability. CT Wellness Group strictly adheres to the Family Medical Leave Act (FMLA) and will grant up to sixteen (16) weeks unpaid leave of absence for pregnancy. To request an illness, disability or pregnancy leave of absence from your Manager or designated company representative, you should submit, or have someone submit for you, a statement of ill health or disability from your doctor. An approved disability leave may be granted for up to six (6) weeks. If necessary, you may request extensions in 30 day increments, which may be granted in the sole discretion of CT Wellness Group, for a maximum period of six (6) months. Whenever possible, you are required to give as much notice as possible of your pending need for a disability leave of absence.

In the case of pregnancy, please inform your Manager or designated company representative as soon as possible of the date you and your doctor anticipate you will begin your leave. Your job status and if applicable, health benefits will be protected in that we will return you to the same position. CT Wellness Group provides a an extra month of time to enjoy your new family mem-

ber – employees will have their job secure for 4 months

At the time the disability leave begins, any accrued sick/personal leave and accrued vacation time must be used. These benefits do not continue to accrue during a leave of more than 30 days. This policy applies to all employees.

Employees who must remain away from work for more than the period of time allowed above will be considered terminated from employment. They are welcome to re-apply subject to CT Wellness Group's usual hiring policies.

Employees who develop an illness or physical condition which requires medical treatment or restrictions and precautions will be required to submit a physician's statement. This statement must give approval that continued full-time employment in his/her present position would not jeopardize his/her health or the safety of others, in the event (s)he continues to work. A similar statement is required upon return from a disability leave.

Military Leave of Absence

Military leave will be provided in accordance with applicable state and/or federal law.

Accepting Other Employment or Going Into Business While on Leave of Absence

If you accept any employment or go into business while on a leave of absence from CT Wellness Group, you will be considered to have voluntarily resigned from employment with CT Wellness Group as of the day on which you began your leave of absence.

Insurance Premium Payment During Leaves of Absence

CT Wellness Group will continue to pay its share of insurance premiums for employee coverage and dependent coverage only as required by applicable state and/or federal law.

Safety

General Employee Safety

CT Wellness Group is committed to the safety and health of all employees and recognizes the need to comply with regulations governing injury and accident prevention and employee safety. Maintaining a safe work environment, however, requires the continuous cooperation of all employees.

CT Wellness Group will maintain safety and health practices consistent with the needs of our industry. If you are ever in doubt about how to safely perform a job, it is your responsibility to ask your Manager or designated company representative for assistance. Any suspected unsafe conditions and all injuries that occur on the job must be reported immediately. Compliance with these safety rules is considered a condition of employment. Therefore, it is a requirement that each Manager or designated company representative make the safety of employees an integral part of her/his regular management functions. It is the responsibility of each employee

to accept and follow established safety regulations and procedures.

CT Wellness Group strongly encourages you to communicate with your Manager or designated company representative regarding safety issues.

Reporting Safety Issues

All accidents, injuries, potential safety hazards, safety suggestions and health and safety related issues must be reported immediately to your Manager or designated company representative. If you or another employee is injured, you should contact outside emergency response agencies, if needed. If an injury does not require medical attention, a written explanation of the accident must still be completed and given to a Manager in case medical treatment is later needed and to insure that any existing safety hazards are corrected.

Security Checks

CT Wellness Group may exercise its right to inspect all packages and parcels entering and leaving the premises.

Fire Prevention

Know the location of the fire extinguisher(s) in your area and make sure they are kept clear at all times. Notify your Manager or designated company representative if an extinguisher is used or if the seal is broken.

Separation of Employment

Termination

As noted throughout this Manual, CT Wellness Group operates under the principle of AT-WILL employment. This means that neither you nor CT Wellness Group has entered into a contract regarding the duration of your employment. You are free to terminate your employment with CT Wellness Group at any time, with or without reason. Likewise, CT Wellness Group has the right to terminate your employment, or otherwise discipline, transfer, or demote you at any time, with or without reason, at the discretion of CT Wellness Group.

CT Wellness Group hopes that you will give at least 2 weeks notice in the event of your resignation. Any accrued but unused Vacation Time/Paid Time Off will not be paid out at the time of employment termination.

Insurance Conversion Privileges

According to the Federal Consolidated Omnibus Budget Reconciliated Act (COBRA) of 1985, in the event of your termination of employment with CT Wellness Group or loss of eligibility to remain covered under our group health insurance program, you and your eligible dependents may have the right to continued coverage under our health insurance program for a limited period of time at your own expense.

Exit Interviews

In a termination situation, CT Wellness Group management may like to conduct an exit interview to discuss your reasons for leaving and any other impressions you may have about CT Wellness Group. During the exit interview, you can provide insights into areas for improvement that CT Wellness Group can make.

Return of Company Property

Any CT Wellness Group property issued to you, such as fob keys must be returned to CT Wellness Group at the time of your termination. You will be responsible for any lost or damaged items.

Employment Inquiries

As an employee of CT Wellness Group, do not under any circumstances respond to any requests for information regarding another employee unless it is part of your assigned job responsibilities. Please forward the information request to your Manager or designated company representative.

Workplace Policies

This Employee Manual is designed to answer many of your questions about the practices and policies of CT Wellness Group feel free to consult with your Manager or designated company representative for help concerning anything you don't understand.

Communications

Successful working conditions and relationships depend upon successful communication. Not only do you need to stay aware of changes in procedures, policies and general information, you also need to communicate your ideas, suggestions, personal goals or problems as they affect your work.

Dress Code and Personal Appearance

Please understand that you are expected to dress and groom yourself in accordance with accepted social and business standards, particularly since your job involves dealing with patients.

A neat, tasteful appearance contributes to the positive impression you make on our customers. You are expected to be suitably attired and groomed during working hours or when representing CT Wellness Group. A good, clean appearance bolsters your own poise and self-confidence and greatly enhances our company image.

Drug-Free Workplace Policy

CT Wellness Group is a community in which responsibilities and freedoms are governed by policies and codes of behavior, including penalties for violations of these standards as stated in your Employee Manual. CT Wellness Group has a standard of conduct that prohibits the unlaw-

ful possession, use, or distribution of illicit drugs and alcohol by employees on CT Wellness Group's site and/or client sites or as a part of CT Wellness Group's activities. CT Wellness Group will impose disciplinary sanctions on employees ranging from educational and rehabilitation efforts up to and including expulsion or termination of employment and referral for prosecution for violations of the standards of conduct. Each situation will be looked at on a case-by-case basis.

It is the goal of CT Wellness Group to maintain a drug-free workplace. To that end, and in the spirit of the Drug-Free Workplace Act of 1988, CT Wellness Group has adopted the following policies:

1. The unlawful manufacture, possession, distribution, or use of controlled substances is prohibited in the workplace.
2. Employees who violate this prohibition are subject to corrective or disciplinary action as deemed appropriate, up to and including termination.
3. As an on-going condition of employment, employees are required to abide by this prohibition and to notify, in writing and within 3 days of the violation, her/his Manager or designated company representative of any criminal drug statute conviction they receive.
4. If an employee receives such a conviction, CT Wellness Group shall take appropriate personnel action against the employee, up to and including termination.
6. CT Wellness Group reserves the right to search and inspect for the maintenance of a safe workplace.

Health Risks of Alcohol and Other Drug Use

Even though specific physical and mental responses to alcohol and drug use differ, the consequences for using either are usually similar. Negative health reactions can result from both abusive and moderate use of any substance. While on-going health problems are often associated with long-term misuse and abuse, acute and traumatic instances can occur from one-time or moderate use.

Where to Get Help

A number of community resources are available to help you, including:

Community Resources

Employee Assistance Program

Alcoholics Anonymous

Narcotics Anonymous

National Council on Alcoholism and Drug Dependence

County Bureau of Alcohol and Drug Services

This document is intended solely as a resource. CT Wellness Group does not endorse programs and/or agencies listed on this document, and accepts no responsibility for treatment provided by these agencies/programs, nor does it guarantee insurance coverage of treatment.

This document is not a comprehensive listing of alcohol/chemical dependency treatment programs. Other sources for both in-patient and out-patient alcohol/chemical dependency treatment programs may be located by consulting your family physician, local telephone directory under the heading "Drug Treatment Programs," or through the National Council on Alcoholism and Drug Dependence at 212-206-6770.

Expense Reimbursement

You must have your Manager or designated company representative's authorization to incur an expense on behalf of CT Wellness Group. To be reimbursed for all authorized expenses, you must submit an expense report or voucher accompanied by receipts, and it must be approved by your Manager or designated company representative. Please submit your expense report or voucher each week. In order for CT Wellness Group to keep records and accounting accurate and current, expense reports or vouchers older than 1 month old may not be honored.

EMPLOYEE ACKNOWLEDGEMENT FORM

This Employee Handbook has been designed to use as your personal reference in answering questions that you may have about your job or about CT Wellness Group's policies and benefits programs.

This Handbook is not a contract of employment nor is it intended to be a contract of employment or a warranty of benefits. Its sole purpose is to inform you of some of our policies, programs, and rules. Additionally, we reserve the right to change this Handbook at any time we determine a need to do so.

Finally, so that we can all be clear about the importance of these company policies, all previous verbal and written policies or practices that are contrary to what is presented herein are null and void.

If at any time you are unclear as to any of CT Wellness Group's policies or any other aspect of your employment, please talk to a Manager.

I ACKNOWLEDGE THAT I HAVE RECEIVED A COPY OF CT WELLNESS GROUP'S EMPLOYEE HANDBOOK AND UNDERSTAND MY OBLIGATION TO FAMILIARIZE MYSELF WITH ITS CONTENTS AND ABIDE BY THE POLICIES AND PROCEDURES SET FORTH HEREIN.

Employee (Printed Name) _____ Date: _____

Employee Signature _____ Date: _____

Management Signature _____ Date: _____