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IN THE SUPREME COURT OF THE STATE OF NEVADA

WILLIAM POREMBA)
)
Petitioner,)
)
vs.)
)
SOUTHERN NEVADA PAVING;)
S&C CLAIMS SERVICE and)
DEPARTMENT OF ADMINISTRATION,)
APPEALS OFFICER,)
)
Respondent.)
)

Electronically Filed
Mar 27 2015 08:57 a.m.
Tracie K. Lindeman
Clerk of Supreme Court
Case No.: 66888

APPENDIX

VOLUME V

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MARK G. LOSEE, ESQ.
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Attorneys for Appellant William Poremba

APPENDIX TO APPELLANT'S OPENING BRIEF

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Claimant's Opposition to Insurer's Motion for Summary Judgment	APP143-184
Insurer's Reply Brief in Support of Its Motion for Summary Judgment	APP185-190
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NEVADA DEPARTMENT OF ADMINISTRATION

BEFORE THE APPEALS OFFICER

JAN 28 PM 4:20

RECEIVED
AND
FILED

In the Matter of the Contested
Industrial Insurance Claim

Claim No.: 739255

Hearing No.: 1305062-TH

Appeal No.: 1306201-SL

WILLIAM POREMBA
168 RED ARCHES COURT
HENDERSON, NV 89012

Employer:
SOUTHERN NEVADA PAVING
3101 CRAIG ROAD
N. LAS VEGAS, NV 89030

Claimant.

INSURER'S SUPPLEMENTAL INDEX OF DOCUMENTS

COMES NOW the Insurer, BUILDERS' INSURANCE COMPANY, by and
through its counsel, ALYSSA M. FISCHER, ESQ., and LEWIS BRISBOIS BISGAARD &
SMITH LLP, and submits the attached Supplemental Index of Documents relating to the above-
referenced matter.

AFFIRMATION PURSUANT TO NRS 239B.030

The undersigned does hereby affirm that the attached exhibits do not contain the
personal information number of any person.

DATED this 28 day of January, 2014.

Respectfully submitted,

LEWIS BRISBOIS BISGAARD & SMITH LLP

By:

ALYSSA M. FISCHER, ESQ.

Nevada Bar No. 5709

2300 W. Sahara Avenue, Ste. 300, Box 28
Las Vegas, NV 89102

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Attorneys for Insurer

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1 **CERTIFICATE OF MAILING**


2 Pursuant to Nevada Rules of Civil Procedure 5(b), I hereby certify that service of
3 the foregoing **INSURER'S SUPPLEMENTAL INDEX OF DOCUMENTS** was made this
4 date by depositing a true and correct copy of the same for mailing, postage prepaid thereon, in an
5 envelope to the following:

6 Matthew S. Dunkley, Esq.
7 2450 St. Rose Pkwy., Ste. 210
8 Henderson, NV 89074

9 Southern Nevada Paving
10 3101 E. Craig Road
11 N. Las Vegas, NV 89030

12 Jennifer Strafella
13 S&C Claims Services
14 9075 W. Diablo Drive, Ste. 140
15 Las Vegas, NV 89148

16 DATED this 28th day of January, 2014.

17 
18 An employee of LEWIS BRISBOIS
19 BISGAARD & SMITH LLP
20
21
22
23
24
25
26
27
28

1 NEVADA DEPARTMENT OF ADMINISTRATION
2 BEFORE THE APPEALS OFFICER

FILED
JAN 27 2014
APPEALS OFFICE

3 In the Matter of the Contested
4 Industrial Insurance Claim

Claim No.: 801146

Hearing No.: 1302330-MB

Appeal No.: 1307206-GK

5 of
6 NEIL JACKSON
7 809 CRABAPPLE DRIVE
8 HENDERSON, NV 89002,

Employer:
REYBURN LAWN & LANDSCAPE
91 CORPORATE PARK DRIVE, STE. 120
HENDERSON, NV 89074

Claimant.

9
10 DECISION AND ORDER

11 The above captioned matter came on for hearing before Appeals Officer GREGORY
12 A. KROHN, on December 2, 2013. The Claimant, NEIL JACKSON ("Claimant"), was represented
13 by his counsel, H. DOUGLAS CLARK, ESQ., of CLARK & RICHARDS LLP. The Insurer,
14 BUILDERS INSURANCE COMPANY ("Insurer"), was represented by ALYSSA M. FISCHER,
15 ESQ., of LEWIS BRISBOIS BISGAARD & SMITH LLP.

16 On August 13, 2012, the Claimant was informed in writing that his permanent partial
17 disability ("PPD") installment payments were suspended pending verification of his subrogation
18 offset. The Claimant appealed this determination. The Hearing Officer issued a Decision and Order,
19 dated February 14, 2013, which affirmed suspension of PPD installment payments pending
20 verification of Claimant's subrogation offset. The Claimant appealed to generate the instant appeal.

21 After reviewing the documentary evidence and considering the arguments of counsel,
22 the Appeals Officer finds and decides as follows:

23
24 FINDINGS OF FACT

25 1. Claimant sustained an industrial injury on October 27, 2006. The claim was
26 litigated because the Claimant had surgery outside of worker's compensation with a doctor who is
27 not on the provider's panel (Dr. Muir).
28

2. An Appeals Officer in her Decision and Order in July 2008 expressly found that "the surgery, however, was not authorized, was not an emergency, and is not covered" by worker's compensation. (Insurer's Exhibit A at 9.)

3. There was subsequent litigation over another surgery and again in January 2009 the Insurer was affirmed in denying surgery. (Insurer's Exhibit A at 1.)

4. The industrial claim closed on November 18, 2009. Claimant received a twenty-eight percent (28%) whole person impairment. (Insurer's Exhibit A at 4.)

5. The Claimant filed a third-party claim against the party responsible for causing his injuries. A letter dated November 8, 2010 from the Claimant's counsel at that time, stated that the third party claim settled for \$665,000.00. (Insurer's Exhibit A at 5.) Legal counsel was paid \$290,955.90 for a balance left of \$374,044.10.

6. This letter asserted that the Insurer was responsible for paying for the surgery that the legal system had previously determined was not the responsibility of the worker's compensation insured. (Insurer's Exhibit A at 5.)

7. In April 2011 the Insurer issued a letter regarding Claimant's former legal counsel not providing disbursement documents and timely payment of the Insurer's lien after several requests. (Insurer's Exhibit A at 12.)

8. It was made clear to Claimant's prior legal counsel that the Insurer had no intention of reducing its lien due to the unauthorized lumbar surgery. (Insurer's Exhibit A at 14.)

9. Claimant's personal injury counsel again asserted his own personal belief that the Insurer was responsible for paying for the lumbar surgery that the proper forum (the Appeals Officer over the worker's compensation claim) ruled it did not have to pay. (Insurer's Exhibit A at 17.)

10. The Claimant's prior legal counsel continued to delay in paying its lien to the Insurer (Insurer's Exhibit A at 21-22.)

11. On September 19, 2011, the Insurer informed the Claimant in writing that he would have to exhaust his portion of the settlement before any further payments could be made

/// -

1 to him, including but not limited to his PPD installment of \$740.52 per month. This letter was not
2 appealed. The deadline to appeal this letter has expired.

3 12. Almost a full year later, in August 2012, Claimant's prior legal counsel
4 wrote to the Insurer purporting to represent that the Claimant had fulfilled his offset. (Insurer's
5 Exhibit A at 25-29.) This is the letter that the Insurer responded to on August 13, 2012 and which
6 forms the basis of the underlying appeal.

7 13. The Appeal Officer finds that the Claimant has not met his offset.
8 Furthermore, the Claimant's payment of personal loans does not go towards his offset of his
9 worker's compensation lien.

10 14. There is insufficient documentation to support the proposition that the
11 Claimant has completely satisfied the third party lien.

12 15. The Claimant and the responsible Insurer had notice of the worker's
13 compensation lien long before settlement took place. The worker's compensation lien holder was
14 not notified of the settlement within fifteen days of settlement.

15 16. The Claimant, upon information and belief, has received in excess of
16 \$370,000.00 in settlement proceeds for the underlying motor vehicle accident from the third-party
17 insurer.

18 17. The Claimant appealed from the Insurer's August 13, 2012 determination.
19 The Hearing Officer ruled in the Insurer's favor. Claimant appealed to generate the instant appeal.

20 18. Claimant changed legal counsel during the course of this appeal.

21 19. This hearing followed.

22 20. During this appeal hearing, the Insurer's counsel challenged this Court's
23 jurisdiction to reach the merits of this appeal. This Appeals Officer finds that he does have
24 jurisdiction to reach the merits of this appeal.

25 21. However, when reaching the merits, the preponderance of the evidence
26 demonstrates that the Claimant has not proven that he has spent all of the monetary proceeds he
27 received personally from the third party settlement. In spite of there being inconsistencies in the
28 figures of what he received, the evidence is clear that the Claimant has not shown that he expended

1 said money on future medical benefits or treatment. Additionally, he has not verified the Insurer's
2 subrogation offset. The documentation in the record on appeal does not prove an accurate accounting
3 of the subrogation offset to which the Insurer is rightly entitled to recover. Furthermore, the
4 Claimant's argument that he may spend his third party proceeds on personal loans is not accurate and
5 he is not entitled to an offset for spending his proceeds in such a fashion.

6 22. Additionally, the offset amount is based upon the money received by the
7 Claimant after the offset amounts that were actually paid to his medical providers. Thus, if a medical
8 provider asserted a lien and the Claimant was able, through counsel, to negotiate the lien down and
9 pay only a portion of what was charged, the offset amount is the amount paid not the higher amount
10 that was charged initially.

11 23. The Claimant's argument that his personal loans correspond to his TTD benefits
12 is not persuasive and is not supported by the evidence in the record on appeal.

13 24. The preponderance of the credible evidence shows that the Claimant received a
14 substantial recovery from his third party lawsuit. He has not sufficiently proven that he has spent all
15 of those proceeds that he personally received on medical treatment and/or benefits that would
16 otherwise be the responsibility of the worker's compensation Insurer. Furthermore, he must spend the
17 proceeds on his own medical treatment/care after he receives the third party settlement. The Claimant
18 has failed to prove that he is entitled to the reinstatement of his PPD installment payment. The
19 determination of the Insurer is proper and is affirmed.

20 25. These findings of fact are based upon substantial evidence within the record.

21 26. Any Finding of Fact more appropriately deemed a Conclusion of Law shall be
22 so deemed, and vice versa.

23 27. Any Finding of Fact more appropriately deemed a Conclusion of Law shall be
24 so deemed, and vice versa.

25 CONCLUSIONS OF LAW

26 1. It is the Claimant, not the Insurer, who has the burden of proving his case, and
27 that is by a preponderance of all the evidence. State Industrial Insurance System v. Hicks, 100 Nev.
28 567, 688 P.2d 324 (1984); Holley v. State ex rel. Wyoming Worker's Compensation Div., 798 P.2d

1 323 (1990); Hagler v. Micron Technology, Inc., 118 Idaho 596, 798 P.2d 55 (1990). The issue here is
2 the Claimant's right to receive PPD installment payments when he has not yet proven verification of
3 the Insurer's subrogation offset.

4 2. The Claimant has failed to prove that he has expended the money he
5 received from his third party settlement on medical care, which he must do before he asks for any
6 further compensation from the Insurer. He may not spend said proceeds on personal loans and
7 expect said moneys to be credited toward the Insurer's subrogation offset.

8 3. The case of EICON v. Chandler, 23 P.3d 255 (Nev. 2001) case clearly
9 stands for this proposition. The Nevada Supreme Court held in Chandler that: "An insurer is
10 entitled to withhold payment of medical benefits for a work-related injury until an employee has
11 exhausted any third-party settlement proceeds..." Id. at 258.

12 4. In this case, the Claimant received in excess of \$370,000 in settlement
13 proceeds which he has not proven that he has spent on his own future medical treatment. In
14 Chandler the lien was paid back and still benefits were denied until he exhausted the money he
15 received from his third party case. Thus, the withholding of the PPD award is completely proper.

16 5. The Claimant erroneously asserts that that the Insurer is responsible for
17 paying for an unauthorized surgery which the Court has repeatedly indicated the Insurer was not
18 responsible to pay.

19 6. Furthermore, NRS 616C.215 provides the following, in pertinent part:

20 2. When an employee receives an injury for which
21 compensation is payable pursuant to the provisions of
22 chapters 616A to 616D, inclusive, or chapter 617 of
23 NRS and which was caused under circumstances
24 creating a legal liability in some person, other than
25 the employer or a person in the same employ, to pay
26 damages in respect thereof:

27 (a) The injured employee, or in case of death the
28 dependents of the employee, may take proceedings
against that person to recover damages, but **the
amount of the compensation the injured employee
or the dependents of the employee are entitled to
receive pursuant to the provisions of chapters
616A to 616D, inclusive, or chapter 617 of NRS,
including any future compensation, must be
reduced by the amount of the damages recovered,**

1 notwithstanding any act or omission of the employer
2 or a person in the same employ which was a direct or
proximate cause of the employee's injury.

3 (b) If the injured employee, or in case of death the
4 dependents of the employee, receive compensation
pursuant to the provisions of chapters 616A to 616D,
5 inclusive, or chapter 617 of NRS, the insurer, or in
6 case of claims involving the Uninsured Employers'
Claim Account or a subsequent injury account the
7 Administrator, has a right of action against the person
so liable to pay damages and is subrogated to the
8 rights of the injured employee or of the employee's
dependents to recover therefor.

9

10 5. In any case where the insurer or the Administrator
is subrogated to the rights of the injured employee or
11 of the employee's dependents as provided in
subsection 2 or 3, the insurer or the Administrator has
12 a lien upon the total proceeds of any recovery from
some person other than the employer, whether the
13 proceeds of such recovery are by way of judgment,
settlement or otherwise. The injured employee, or in
14 the case of his or her death the dependents of the
employee, **are not entitled to double recovery for**
15 **the same injury...**

16 (Emphasis added).

17 7. The future offset identified in subsection (2) can be asserted against the entirety of
18 a Claimant's settlement, including a pain and suffering award, pursuant to *Breen v. Caesars Palace*,
19 715 P.2d 1070, 102 Nev. 79 (1986).

20 8. The language of the NRS 616C.215 is crystal clear that all future workers'
21 compensation benefits must be reduced by the amount of money a claimant receives from a third-party
22 settlement. Until the point at which Claimant has accumulated \$370,000.00 in benefit entitlement
23 incurred since his third-party settlement, Claimant cannot receive any payments under the workers'
24 compensation system.

25 9. The Claimant's position is that he simply must exhaust his settlement proceeds on his
26 living expenses and personal loans rather than exhausting \$370,000.00 solely on expenses related to
27 his industrial injury. The notion is not supported by any case law in the Ninth Circuit.
28

10. In *Tobin v. The Dept. of Labor and Industries*, 145 Wn. App. 607, 613, 187 P.3d 780, 783 (Wn. Ct. App. 2008), the Washington Court of Appeals held that where the remaining balance of a settlement is paid to an employee, “the employee or beneficiary is not entitled to receive additional workers’ compensation benefits until the additional benefits equal the remaining balance of the recovery paid to the employee or beneficiary.” (Emphasis added). The policy underlying future credits is that they shift responsibility for compensating injured employees from the no-fault employer to those who are legally and factually liable for the injury. *See id.* The Court clarified that the claimant cannot be paid compensation and damages by the employer and “yet retain the portion of damages which would include those same elements.” *See id.*

11. In *Associated Steel Workers, Ltd. v. Mullen*, 2005 Haw. LEXIS 46 (Sup. Ct. Haw. 2005), the Hawaii Supreme Court held that the claimant’s receipt of the remainder of the settlement was “subject to the requirement that [the claimant] **first exhaust all necessary future workers’ compensation payments from that remainder** prior to requesting future compensatory payments from the [insurer]...for the compensable injuries arising out of the same accident.” (Emphasis added).

12. The Arizona Court of Appeals, in *Polito v. Industrial Commission of Arizona*, 171 Ariz. 46, 47, 828 P.2d 182, 183 (Ariz. Ct. App. 1992), held that a workers’ compensation carrier is only responsible for paying the deficiency between the amount actually collected by the claimant from a third-party settlement and any medical benefits which are due under the industrial insurance statutes.

13. California is also in agreement, holding the following: “after payment of the employer’s [or the insurance carrier’s] lien, [it] shall be relieved from the obligation to pay further compensation to or on behalf of the employee...*up to the amount of the balance of the judgment*, if satisfied, *without any deduction.*” *See Dodds v. Stellar*, 30 Cal 2d 496, 505, 183 P.2d 658, 664 (1947).

14. Similarly, in *Employers Ins. Co of Nevada v. Chandler*, 23 P.3d 255, 117 Nev. 421 (2001), the Nevada Supreme Court did not allow Claimant to simply present evidence that he had

1 spent his settlement proceeds on whatever he felt like spending it on. Rather, the Court held that
2 Claimant could not undergo medical treatment within the workers' compensation system until he had
3 spent his entire third-party settlement on industrially-related expenditures.

4
5 15. The entire point of the future offset provision is to prevent a double recovery. *See*
6 *id.* Double recovery means allowing an injured worker to be paid for his injury by a third party and
7 also recover the same amount from the worker's compensation insurer.

8
9 16. In the case presented to this Court, Claimant received in excess of \$370,000 from
10 the third party to compensate him for the injury he sustained at work. Although that money may be
11 "gone", it is clear that it was not spent on medical care, disability benefits, or any other accident
12 benefit that would have been covered under his workers' compensation claim. Rather, the Claimant
13 used it to pay off his personal loans. He now argues that since the money is exhausted, he is entitled
14 to receive accident benefits under his worker's compensation claim. This is definition of a double
15 recovery.

16
17 17. Mr. Jackson wants to be paid benefits under his workers' compensation claim for
18 the amounts that he should have spent his third party settlement upon. Obviously, if an individual is
19 provided with medical care under a worker's compensation claim, that individual is not going to pay
20 the same doctor for the bills paid under the worker's compensation claim. That would be double
21 payment. Double recovery is when an individual is provided money for the accident benefits and then
22 asks that the same accident benefits be paid under the worker's compensation claim. (i.e. the worker
23 gets the money for the accident benefits and asks the worker's compensation carrier to pay for the
24 accident benefits – double recovery). That is exactly what the Claimant is asking this Court to order
25 and exactly what every Court mentioned above has rejected.

26 ///

27 ///

1 18. The money received from the third party wrongdoer was compensation for
2 Claimant's medical expenses and disability status (accident benefits), both of which were the
3 responsibility of the wrongdoer, not the workers' compensation insurer. The money was not intended
4 to be used to pay for a loan or other voluntary purchases. Claimant cannot accept disability payments
5 from the third-party tortfeasor and also accept them from the workers' compensation insurer. This is
6 double recovery.
7

8 19. The idea that the Claimant spent the money equates to exhaustion of the offset
9 under NRS 616C.215 is not supported by law. There would be no purpose in having the offset if all an
10 injured worker had to prove was that they 'spent' the money. The money must be used on items /
11 treatment or accident benefits that would be covered under the workers' compensation claim. Any
12 other interpretation of this law makes no logical sense.
13

14 20. All of the foregoing proves that the Claimant falls short of his legal burden and
15 therefore the withholding of his PPD installments is completely proper and required by law. For
16 all of these reasons, the Insurer's August 13, 2012 determination and the ruling of the Hearing
17 Officer are both affirmed.

18 **DECISION AND ORDER**

19 The Claimant, NEIL JACKSON, has failed to prove by a preponderance of the
20 evidence that his PPD installment payments should not be suspended as he has yet to properly verify
21 the subrogation offset. He has not yet proven that he has spent all of the third party proceeds that he
22 personally received on items / treatment or accident benefits that would be covered under the workers'
23 compensation claim.

24 IT IS HEREBY ORDERED that the Hearing Officer's February 14, 2013 Decision and
25 Order, which affirmed the August 13, 2012 determination denying payment of the PPD installment, is
26 AFFIRMED.

27 ///

28 ///

1 Decision and Order
2 Claimant: Neil Jackson
3 Appeal No. 1307206-GK

4 IT IS FURTHER HEREBY ORDERED that the August 13, 2012 determination
5 denying payment of the PPD installment payment, is AFFIRMED.

6 IT IS SO ORDERED.

7 DATED this 27th day of February, 2014.

8
9
10
11 GREGORY A. KROHN, ESQ.
12 APPEALS OFFICER
13
14
15
16
17

18 **NOTICE:** Pursuant to NRS 233B.130, should any party desire to appeal this final decision of
19 the Appeals Officer, a Petition for Judicial Review must be filed with the District Court within
20 thirty (30) days after service by mail of this decision.

21 Submitted by:

22 LEWIS BRISBOIS BISGAARD & SMITH LLP

23 By: ALYSSA M. FISCHER
24 ALYSSA M. FISCHER, ESQ.
25 2300 W. Sahara Avenue, Ste. 300, Box 28
26 Las Vegas, Nevada 89102
27 Attorney for Insurer
28 BUILDERS INSURANCE COMPANY

CERTIFICATE OF MAILING

The undersigned, an employee of the State of Nevada, Department of Administration, Appeals Division, does hereby certify that on the date shown below, a true and correct copy of the foregoing **DECISION AND ORDER** was duly mailed, postage prepaid OR placed in the appropriate addressee file maintained by the Division, 2200 South Rancho Drive, Second Floor, Las Vegas, Nevada, to the following:

Neil Jackson
809 Crabapple Drive
Henderson, NV 89002

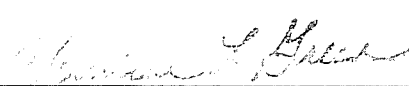
H. Douglas Clark, Esq.
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Las Vegas, NV 89102

DATED this 17th day of January, 2014.



An employee of the State of Nevada

MATTHEW S. DUNKLEY, ESQ.
 Nevada Bar No. 6627
 MARK G. LOSEE, ESQ.
 Nevada Bar No. 12996
 DUNKLEY LAW
 2450 St. Rose Parkway, Suite 210
 Henderson, NV 89074
 Tel. (702) 413-6565
 Fax (702) 570-5940
 Attorney for Claimant

STATE OF NEVADA
 DEPARTMENT OF ADMINISTRATION
 HEARINGS DIVISION

*In the matter of the Contested
 Industrial Insurance Claim of:*

Appeal Number: 13050620
 Claim Number: 739255

WILLIAM POREMBA

Hearing Date: January 29, 2014
 Hearing Time: 1:00 p.m.

Claimant.

CLAIMANT'S APPEAL MEMORANDUM

Comes now Claimant, WILLIAM POREMBA, an individual, by and through his attorney's Matthew S. Dunkley, Esq. and Mark G. Losee, Esq., of Dunkley Law, and submits his Appeal Memorandum, for the hearing regarding this matter set to be heard January 29, 2014 at 1:00 p.m., in support of his position and to address concerns raised by the Insurer, BUILDERS INSURANCE COMPANY.

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ARGUMENT

A. Claimant Has the Required Medical Evidence to Reopen His Claim.

If a work injury or industrial disease condition changes, the worker may request that the workers' compensation insurer reopen the claim for further medical treatment and benefits. NRS 616C.390.

In this case, the Insurer was first notified of competent medical evidence showing a change in Mr. Poremba's condition when first presented with Dr. Khanka's Letter, which appears to have been sufficient enough for this claim to have survived a motion for summary judgment decided by this Appeals Officer. Dr. Khanka's Letter asked the Insurer to reopen Mr. Poremba's claim ("we are asking on behalf of Mr. Poremba that you review his case for reopening) based on a showing of increased pain and a worsening condition of Mr. Poremba's work related injuries found by comparing prior MRI's to new ("But new MRI's show that...the patient's pain has progressed...has worsened since the last MRI"). Dr. Khanka's Letter also identified specific changes to Mr. Poremba's injuries (e.g., "his MRI's then stated...that his Thoracic spine had no bulging or herniation at any level...[b]ut new MRI's show that...patient has disc dehydration and bulging with foraminal stenosis"). It is naturally inferred that when a condition which requires treatment worsens treatment is still needed, i.e., there is a need for treatment. It is also inferred by a request from a claimant's medical provider to reopen his workers compensation claim based on his condition changing and worsening, when comparing new medical evidence to prior, that there is a direct relationship between the work injury and the worsened condition and it is the primary cause for the need to reopen the claim.

///

///

///

1 However, to better meet the requirements of NRS 616C.390 Claimant supplements Dr.
2 Khanka's Letter with Dr. Lipshutz' Letter. The new Doctor's Letter by Dr. Lipshutz clearly states the
3 following:

4 1. William Poremba's condition has changed since claim closure ("His pain has worsened
5 over the last two years").

6
7 2. William Poremba needs treatment ("He will need new cervical, thoracic and lumbar
8 imaging to determine the extent of his physical incapacity as well as...nerve conduction
9 study with electromyography").

10 3. A description of the treatment ("Cervical and lumbar medial branch blocks are warranted
11 at this time as well as initiation of physical therapy 3x weekly for 12 weeks").

12 4. That there is a direct relationship between William Poremba's worsened condition at the
13 time he asked for reopening and his original injury ("These new symptoms are directly
14 attributable to his 2005 work injury").

15 5. William Poremba's work injury is the primary cause for his need to reopen his claim
16 ("William Poremba who has been a patient for several years following an accident which
17 occurred at his workplace...resulting in neck, left leg/knee and low back pain...[h]is pain
18 has worsened...and has not been addressed").

19 6. Any specified time period William Poremba is not to work at his job ("Mr. Poremba is
20 currently unable to work in any capacity").

21 Both of the Doctor's Letter's together, from actual treating doctors who know the Claimant's
22 work accident and subsequent treatment history, clearly show Mr. Poremba's work accident injury has
23 gotten worse since his claim was closed, and that he needs more medical care.

24 **G. Claimant Has Exhausted the Third Party Settlement Funds.**

25 The Insurer is relying on *Employers Ins. Co. of Nevada v. Chandler*, 23 P.3d 255 (Nev. 2001)
26 ("EICON") for the argument that a claimant must exhaust third party settlement funds *solely* on
27 medical care and treatment before the insurer is responsible for reopening the case. However, this is
28 not the holding in EICON. EICON is case law interpreting the term "compensation" in workers

1 compensation statutes (particularly NRS 616C.215(2)(a)) to include medical benefits. *Id.*; and *Valdez*
2 *v. Employers Ins. Co. of Nevada*, 162 P.3d 148, 123 Nev. 21 (Nev. 2007). The definition provided to
3 the term “compensation” in EICON broadened the term, not limited it, to include medical benefits, i.e.,
4 the addition of medical benefits to the term “compensation” was not all inclusive. *See generally,*
5 *EICON*. Meaning the term “compensation” can be achieved in a variety of permissible ways that do
6 not necessarily include medical benefits—but can.

8 Admittedly, EICON goes on to explain a scenario in which an insurer may withhold payment
9 of medical benefits until an employee has exhausted any third-party settlement proceeds. *Id.* at 258.
10 But this is still under the assumption of the facts of the EICON case where the claimant still tacitly had
11 remaining settlement funds. *See generally, Id.* at 257. In this case, Mr. Poremba has no third-party
12 settlement funds remaining.

14 Furthermore, EICON only indicates that claimant would have to exhaust any third-party
15 settlement proceeds, but it does not direct how or when. *See, Id.* at 258. So, Insurer’s argument that Mr.
16 Poremba has to show that he spent all his third-party settlement solely on medical treatment after he
17 got it, reads solitary requirements into the cited statute and case law that do not exist. Mr. Poremba
18 need only show that his settlement funds have indeed been exhausted.

19 Moreover, EICON stated that “the contemplated purpose of NRS 616C.215 is to make the
20 insurer whole and to prevent an employee from receiving an impermissible double recovery.” *Id.* at
21 258. Not only does Mr. Poremba no longer have any settlement proceeds left but also any personal
22 funds he has had at any time. Additionally, Mr. Poremba, as a result of the accident, has no longer been
23 able to work, and despite liquidizing many assets in a struggle to stay afloat has drowned in medical
24 and other debt, despite liquidizing many assets and practically having to live from handout to handout;
25 making it clear that he has exhausted the third party settlement proceeds and is not receiving a double
26
27
28

1 recovery. Mr. Poremba will testify to the change of his financial condition since the time of the
2 accident and also attaches his most recent tax returns.

3 **CONCLUSION**

4 Based upon the argument above it is clear that Mr. Poremba's will be able to meet the
5 requirements of reopening his workers compensation claim.

6 Wherefore, the Claimant, William Poremba, respectfully requests that the Appeals Officer
7 provide the following relief:

8 That the Appeals Officer concludes that William Poremba is entitled to have his workers
9 compensation claim reopened.

10 Dated this 27 day of January, 2014.

11
12 DUNKLEY LAW

13
14 By: 

15 MATTHEW S. DUNKLEY, ESQ.

16 Nevada Bar No. 6627

17 MARK G. LOSEE, ESQ.

18 Nevada Bar No. 12996

19 2450 St. Rose Parkway, Suite 210

20 Henderson, Nevada 89074

21 Attorneys for Claimant

1 **CERTIFICATE OF SERVICE**

2 I certify that on this 28th day of January, 2014, the foregoing **CLAIMANT'S APPEAL**

3 **MEMORANDUM** was served on the following by

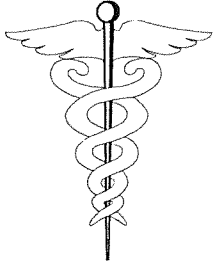
- 4 [] hand delivery
5 [] Facsimile
6 [X] Facsimile and U.S. Mail first class postage prepaid
7 [] U.S. Mail first class postage prepaid

8 addressed as follows:

9 Aylssa M. Fischer, Esq.
10 LEWIS BRISBOIS BISGAARD & SMITH LLP
11 400 South Fourth Street, suite 500
12 Las Vegas, Nevada 890101
13 Attorneys for Insurer
14 *Facsimile (702) 366-9563*

15 
AN EMPLOYEE OF DUNKLEY LAW

EXHIBIT 1



LAS VEGAS PAIN INSTITUTE & MEDICAL CENTER, L.L.C.

3835 S. Jones Blvd., #104
Las Vegas, NV 89103
Fax (702) 880-4197

2705 W. Horizon Ridge Pkwy
Henderson, NV 89052
Fax (702) 492-4719

Phone (702) 880-4193

www.lasvegaspaininstitute.com

Godwin O.
Maduka, MD,
PharmD

To Whom This May Concern:

Date: Oct 22, 2010

Dante Famy,
MSN, RN, FNP-
BC

Sudhir Khemka,
M.D.

Brandon Nguyen
D.O.

George Tsao D.O.

Ho Dzung, M.D.

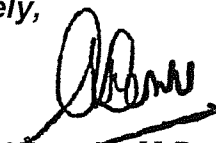
Lynda Le, P.A.

Jennifer Kawi,
NP-BC

This letter is in regards to patient William Poremba patient has been treating at our office since April 17, 2009 when Mr. Poremba first came to us as a patient with Cervical, Thoracic, Lumbar, Left Knee Pain his MRI's then stated that the patient had a Cervical posterior annular tear and disc protrusion at the C5-C6. It also states that his Thoracic spine had no bulging or herniation at any level. Patient's Lumbar exhibited a 2mm posterior disc bulge with annular tear at his L4-5 and his MRI of the knee has mild joint effusion with a grade I anterior ligament and posterior ligament strain, But new MRI's show that the patient's Cervical, Thoracic, Lumbar and Left Knee show that the patient's pain has progressed cervical spine has and anterior fusion that has worsened since the last MRI, patient's lumbar spine show that the diffuse signal intensity has increased and that patient has disc dehydration and bulging with bilateral foraminal stenosis and the pain in his knee has worsened his new MRI shows that the knee's effusion has increased comparing to the MRI that was done prior, our patient states that he has been in pain for that last couple of months we are asking on behalf of Mr. Poremba that you review his case for reopening.

Please call my office with any questions that you may have at the number listed above

Sincerely,


Sudhir Khemka M.D.

APP225

EXHIBIT 2

MONOS HEALTH INSTITUTE

PAIN MANAGEMENT AND ADDICTION MEDICINE

Jeremy M. Lipshutz, M.D., M.H.S. • Heath Wills, M.D.

January 21, 2014

Re: William Poremba 06/30/1964

Dear Sir or Madam:

This letter is in regards to William Poremba who has been my patient for several years following an accident which occurred at his workplace. The accident occurred July 22, 2005 resulting in neck, left leg/knee and low back pain. He has undergone left knee arthroscopy for meniscus repair as well as a cervical spine fusion. His pain has worsened over the last two years and his low back pain has not been addressed. Mr. Poremba reports pain now involving the thoracic region as well as a bilateral upper extremity and hand weakness. He has difficulty holding a full cup and cannot exercise without severe pain. Most of his activities of daily living require modifications or help to complete. These new symptoms are directly attributable to his 2005 work injury.

Due to his worsening symptoms, Mr. Poremba is currently unable to work in any capacity. He will need new cervical, thoracic and lumbar imaging to determine the extent of his physical incapacity as well as a bilateral upper extremity nerve conduction study with electromyography (please see prior imaging reports revealing steady worsening of his spinal degeneration). Cervical and lumbar bilateral medial branch blocks are warranted at this time as well as initiation of physical therapy 3 x weekly for 12 weeks.

If you have any questions or require further information regarding Mr. Poremba's worsening condition, please do not hesitate to contact me.

Sincerely,



Jeremy Lipshutz M.D.

EXHIBIT 3

Prepared For
WILLIAM M POREMBA
and CAROL L POREMBA
2011

MASON TAX SERVICE
2560 E SUNSET RD SUITE 103
LAS VEGAS NV 89120
Telephone: 702-616-2828

For the year Jan. 1-Dec. 31, 2011, or other tax year beginning 2011, ending 20 See separate instructions.
Your first name and initial Last name
WILLIAM M POREMBA

If a joint return, spouse's first name and initial Last name
CAROL L POREMBA
Your social security number
Spouse's social security no.

Home address (number and street). If you have a P.O. box, see instructions. Apt. no.
HENDERSON NV 89012
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).
HENDERSON NV 89012
Foreign country name Foreign province/county Foreign postal code
Presidential Election Campaign
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.
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.)
5 Qualifying widow(er) with dependent child
If the qualifying person is a child but not your dependent, enter this child's name here.

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 no. (3) Dependent's relationship to you (4) If child under age 17 qualifying for child tax credit (see instr.)
WILLIAM POREMBA SON
Boxes checked on 6a and 6b No. of children on 6c who:
lived with you
did not live with you due to divorce or separation (see instr.)
Dependents on 6c not entered above
Add numbers on lines above

Income
7 Wages, salaries, tips, etc. Attach Form(s) W-2
8a Taxable interest. Attach Schedule B if required
b Tax-exempt interest. Do not include on line 8a
9a Ordinary dividends. Attach Schedule B if required
b 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
b Taxable amount
16a Pensions and annuities
b 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
b Taxable amount
21 Other income. List type and amount (see instr.)
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 gov. officials. Attach Form 2106 or 2106-EZ
25 Health savings account deduction. Attach Form 8889
26 Moving expenses. Attach Form 3903
27 Deductible part of self-employment tax. Attach Schedule SE
28 Self-employed SEP, SIMPLE, and qualified plans
29 Self-employed health insurance deduction
30 Penalty on early withdrawal of savings
31a Alimony paid b Recipient's SSN
32 IRA deduction
33 Student loan interest deduction
34 Tuition and fees. Attach Form 8917
35 Domestic production activities deduction. Attach Form 8903
36 Add lines 23 through 35
37 Subtract line 36 from line 22. This is your adjusted gross income

Tax and Credits

38	Amount from line 37 (adjusted gross income)	38	21,778.
39a	Check <input type="checkbox"/> You were born before Jan. 2, 1947, <input type="checkbox"/> Blind. <input type="checkbox"/> Total boxes <input type="checkbox"/> checked <input type="checkbox"/> 39a		
	if: <input type="checkbox"/> Spouse was born before Jan. 2, 1947, <input type="checkbox"/> Blind. <input type="checkbox"/> 39b		
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here <input type="checkbox"/> 39b		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	11,600.
41	Subtract line 40 from line 38	41	10,178.
42	Exemptions. Multiply \$3,700 by the number on line 6d	42	11,100.
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	0
44	Tax (see instructions). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/> 962 election	44	
45	Alternative minimum tax (see instructions). Attach Form 6251	45	
46	Add lines 44 and 45	46	
47	Foreign tax credit. Attach Form 1116 if required	47	
48	Credit for child and dependent care expenses. Attach Form 2441	48	
49	Education credits from Form 8863, line 23	49	
50	Retirement savings contributions credit. Attach Form 8880	50	
51	Child tax credit (see instructions)	51	
52	Residential energy credits. Attach Form 5695	52	
53	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	53	
54	Add lines 47 through 53. These are your total credits	54	
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	55	

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, \$5,800

Married filing jointly or Qualifying widow(er), \$11,600

Head of household, \$8,500

Other Taxes

56	Self-employment tax. Attach Schedule SE	56	711.
57	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	57	
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	
59a	Household employment taxes from Schedule H	59a	
b	First-time homebuyer credit repayment. Attach Form 5405 if required	59b	
60	Other taxes. Enter code(s) from instructions	60	
61	Add lines 55 through 60. This is your total tax	61	711.

Payments

If you have a qualifying child, attach Schedule EIC.

62	Federal income tax withheld from Forms W-2 and 1099	62	1,404.	FORM 1099
63	2011 estimated tax payments and amount applied from 2010 return	63		
64a	Earned income credit (EIC)	64a	1,828.	
b	Nontaxable combat pay election <input type="checkbox"/> 64b			
65	Additional child tax credit. Attach Form 8812	65	357.	
66	American opportunity credit from Form 8863, line 14	66		
67	First-time homebuyer credit from Form 5405, line 10	67		
68	Amount paid with request for extension to file	68		
69	Excess social security and tier 1 RRTA tax withheld	69		
70	Credit for federal tax on fuels. Attach Form 4136	70		
71	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> 8839 c <input type="checkbox"/> 8801 d <input type="checkbox"/> 8885	71		
72	Add lines 62, 63, 64a, and 65 through 71. These are your total payments	72	3,589.	

Refund

73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid	73	2,878.
74a	Amount of line 73 you want refunded to you. If Form 8888 is attached, check here <input checked="" type="checkbox"/>	74a	2,878.
b	Routing number <input type="text"/>	c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
d	Account number <input type="text"/>		
75	Amount of line 73 you want applied to your 2012 estimated tax	75	

Amount You Owe

76	Amount you owe. Subtract line 72 from line 61. For details on how to pay, see inst.	76	
77	Estimated tax penalty (see instructions)	77	

Third Party Designee

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

Designee's name **GREGG BARNES** Phone no. **702-616-2828** Personal identification number (PIN) **22222**

Sign Here

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

Your signature <i>William M. Poremba</i>	Date	Your occupation UNEMPLOYED	Daytime phone number 702-263-2936
Spouse's signature. If a joint return, both must sign. <i>Carol L. Poremba</i>	Date	Spouse's occupation HOUSEWIFE	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Paid Preparer's Use Only

Print/Type preparer's name GREGG BARNES	Preparer's signature	Date 01/25/2012	Check <input type="checkbox"/> if self-employed	PTIN P00179379
Firm's name MASON TAX SERVICE	Firm's EIN 20-2840188	Phone no. 702-616-2828		
Firm's address 2560 E SUNSET RD SUITE 103 LAS VEGAS NV 89120-				

Schedule C
(Form 1040)Department of the Treasury
Internal Revenue Service (99)Profit or Loss From Business
(Sole Proprietorship)► For information on Schedule C and its instructions, go to www.irs.gov/schedulec
► Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074

2011

Attachment
Sequence No. 09

Name of proprietor CAROL L POREMBA	Social security number (SSN) [REDACTED]
A Principal business or profession, including product or service (see instructions) PA/CHILD CARE	B Enter code from instructions 624410
C Business name. If no separate business name, leave blank.	D Employer ID no. (EIN), (see instr.)
E Business address (including suite or room no.) ► [REDACTED] City, town or post office, state, and ZIP code HENDERSON NV 89012	
F Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ►	
G Did you "materially participate" in the operation of this business during 2011? If "No," see instructions for limit on losses	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
H If you started or acquired this business during 2011, check here	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
I Did you make any payments in 2011 that would require you to file Form(s) 1099? (see instructions)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
J If "Yes," did you or will you file all required Forms 1099?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

Part I Income

1a Merchant card and third party payments. For 2011, enter -0-	1a	
b Gross receipts or sales not entered on line 1a (see instructions)	1b	5,786.
c Income reported to you on Form W-2 if the "Statutory Employee" box on that form was checked. Caution. See instr. before completing this line	1c	
d Total gross receipts. Add lines 1a through 1c	1d	5,786.
2 Returns and allowances plus any other adjustments (see instructions)	2	
3 Subtract line 2 from line 1	3	5,786.
4 Cost of goods sold (from line 42)	4	
5 Gross profit. Subtract line 4 from line 3	5	5,786.
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7 Gross income. Add lines 5 and 6	7	5,786.

Part II Expenses.

Enter expenses for business use of your home only on line 30.

8 Advertising	8		18 Office expense (see instructions)	18	
9 Car and truck expenses (see instructions)	9		19 Pension and profit-sharing plans	19	
10 Commissions and fees	10		20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11		a Vehicles, machinery, and equipment	20a	
12 Depletion	12		b Other business property	20b	
13 Depreciation and sect. 179 expense deduction (not including Part III) (see instructions)	13		21 Repairs and maintenance	21	
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	22	
15 Insurance (other than health)	15		23 Taxes and licenses	23	
16 Interest:			24 Travel, meals, and entertainment:		
a Mortgage (paid to banks, etc.)	16a		a Travel	24a	
b Other	16b		b Deductible meals and entertainment (see instructions)	24b	
17 Legal and professional services	17		25 Utilities	25	
18 Total expenses before expenses for business use of home. Add lines 8 through 27a	18		26 Wages (less employment credits)	26	
29 Tentative profit or (loss). Subtract line 28 from line 7	29	5,786.	27a Other expenses (from line 48)	27a	
30 Expenses for business use of your home. Attach Form 8829. Do not report such expenses elsewhere.	30		b Reserved for future use	27b	
31 Net profit or (loss). Subtract line 30 from line 29.	31	5,786.			
<ul style="list-style-type: none">• If a profit, enter on both Form 1040, line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2. If you entered an amount on line 1c, see instr. 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).					
<ul style="list-style-type: none">• 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 entered an amount on line 1c, see the instructions for line 31. Estates and trusts, enter on Form 1041, line 3.• If you checked 32b, you must attach Form 6198. Your loss may be limited.					
32a <input type="checkbox"/> All investment is at risk.					
32b <input type="checkbox"/> Some investment is not at risk.					

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

Schedule C (Form 1040) 2011

BCA

USSCHC\$1

APP232

**SCHEDULE D
(Form 1040)**Department of the Treasury
Internal Revenue Service (99)**Capital Gains and Losses**▶ Attach to Form 1040 or Form 1040NR. ▶ See Instructions for Schedule D (Form 1040).
▶ Use Form 8949 to list your transactions for lines 1, 2, 3, 8, 9, and 10.

OMB No. 1545-0074

2011Attachment
Sequence No. **12**

Name(s) shown on return

WILLIAM M & CAROL L POREMBA

Your social security number

[REDACTED]

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

Complete Form 8949 before completing line 1, 2, or 3.

This form may be easier to complete if
you round off cents to whole dollars.

	(e) Sales price from Form(s) 8949, line 2, column (e)	(f) Cost or other basis from Form(s) 8949, line 2, column (f)	(g) Adjustments to gain or loss from Form(s) 8949, line 2, column (g)	(h) Gain or (loss) Combine columns (e) (f), and (g)
1 Short-term totals from all Forms 8949 with box A checked on Part I	*	()		
2 Short-term totals from all Forms 8949 with box B checked on Part I		()		
3 Short-term totals from all Forms 8949 with box C checked on Part I		()		
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions				6 ()
7 Net short-term capital gain or (loss). Combine lines 1 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**

Complete Form 8949 before completing line 8, 9, or 10.

This form may be easier to complete if
you round off cents to whole dollars.

	(e) Sales price from Form(s) 8949, line 4, column (e)	(f) Cost or other basis from Form(s) 8949, line 4, column (f)	(g) Adjustments to gain or loss from Form(s) 8949, line 4, column (g)	(h) Gain or (loss) Combine columns (e) (f), and (g)
8 Long-term totals from all Forms 8949 with box A checked on Part II		()		
9 Long-term totals from all Forms 8949 with box B checked on Part II		()		
10 Long-term totals from all Forms 8949 with box C checked on Part II		()		
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12
13 Capital gain distributions. See the instructions				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 (840)
15 Net long-term capital gain or (loss). Combine lines 8 through 14 in column (h). Then go to Part III on page 2				15 -840

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

Schedule D (Form 1040) 2011

BCA

Part III Summary

16 Combine lines 7 and 15 and enter the result	16	(840.)
<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. 		
17 Are lines 15 and 16 both gains? <input type="checkbox"/> Yes. Go to line 18. <input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.		
18 Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet in the instructions	18	
19 Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet in the instructions	19	
20 Are lines 18 and 19 both zero or blank? <input type="checkbox"/> Yes. Complete Form 1040 through line 43, or Form 1040NR through line 41. Then 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. <input type="checkbox"/> No. Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the Schedule D Tax Worksheet in the instructions. Do not complete lines 21 and 22 below.		
21 If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of: <ul style="list-style-type: none"> • The loss on line 16 or • (\$3,000), or if married filing separately, (\$1,500) Note. When figuring which amount is smaller, treat both amounts as positive numbers.	21	(840.)
22 Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b? <input type="checkbox"/> Yes. Complete Form 1040 through line 43, or Form 1040NR through line 41. Then 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). <input checked="" type="checkbox"/> No. Complete the rest of Form 1040 or Form 1040NR.		

SCHEDULE EIC
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Earned Income Credit
Qualifying Child Information

Complete and attach to Form 1040A or 1040
only if you have a qualifying child.

1040A
1040

EIC

OMB No. 1545-0074

2011

Attachment
Sequence No. **43**

Name(s) shown on return

WILLIAM M & CAROL L POREMBA

Your social security number

Before you begin:

- See the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, to make sure that (a) you can take the EIC, and (b) you have a qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.

CAUTION

- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See instructions for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

Qualifying Child Information

	Child 1	Child 2	Child 3
1 Child's name If you have more than three qualifying children, you only have to list three to get the maximum credit.	First name Last name WILLIAM POREMBA	First name Last name	First name Last name
2 Child's SSN The child must have an SSN as defined in the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, unless the child was born and died in 2011. If your child was born and died in 2011 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records.			
3 Child's year of birth	Year <u>1998</u> If born after 1992 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.	Year _____ If born after 1992 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.	Year _____ If born after 1992 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.
4 a Was the child under age 24 at the end of 2011, a student, and younger than you (or your spouse, if filing jointly)?	<input type="checkbox"/> Yes. <input type="checkbox"/> No. Go to line 5. Go to line 4b.	<input type="checkbox"/> Yes. <input type="checkbox"/> No. Go to line 5. Go to line 4b.	<input type="checkbox"/> Yes. <input type="checkbox"/> No. Go to line 5. Go to line 4b.
b Was the child permanently and totally disabled during any part of 2011?	<input type="checkbox"/> Yes. <input type="checkbox"/> No. The child is not a qualifying child. Go to line 5.	<input type="checkbox"/> Yes. <input type="checkbox"/> No. The child is not a qualifying child. Go to line 5.	<input type="checkbox"/> Yes. <input type="checkbox"/> No. The child is not a qualifying child. Go to line 5.
5 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)	SON		
6 Number of months child lived with you in the United States during 2011 <ul style="list-style-type: none"> If the child lived with you for more than half of 2011 but less than 7 months, enter "7." If the child was born or died in 2011 and your home was the child's home for the entire time he or she was alive during 2011, enter "12." 	<u>12</u> months Do not enter more than 12 months.	_____ months Do not enter more than 12 months.	_____ months Do not enter more than 12 months.

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

Schedule EIC (Form 1040A or 1040) 2011

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

CAROL L POREMBA

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. <input type="checkbox"/>	
1 a Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. Note. Skip lines 1a and 1b if you use the farm optional method (see instructions)	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 Y	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 5,786.
3 Combine lines 1a, 1b, and 2	3 5,786.
4 a If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3. Note. If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.	4a 5,343.
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 5,343.
5 a 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 5,343.
7 Maximum amount of combined wages and self-employment earnings subject to social security tax or the 4.2% portion of the 5.65% railroad retirement (tier 1) tax for 2011	7 106,800 00
8 a Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$106,800 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.	9 106,800.
10 Multiply the smaller of line 6 or line 9 by 10.4% (.104).	10 556.
11 Multiply line 6 by 2.9% (.029)	11 155.
12 Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 56, or Form 1040NR, line 54	12 711.
13 Deduction for employer-equivalent portion of self-employment tax. Add the two following amounts. • 59.6% (.596) of line 10. • One-half of line 11. Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27	13 409.

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

Farm Optional Method. You may use this method only if (a) your gross farm income ¹ was not more than \$6,720 or (b) your net farm profits ² were less than \$4,851.	
14 Maximum income for optional methods	14 4,480 00
15 Enter the smaller of: two-thirds (2/3) of gross farm income ¹ (not less than zero) or \$4,480. Also include this amount on line 4b above	15
Nonfarm Optional Method. You may use this method only if (a) your net nonfarm profits ³ were less than \$4,851 and also less than 72.189% of your gross nonfarm income ⁴ , and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years.	
Caution. You may use this method no more than five times.	
16 Subtract line 15 from line 14	16
17 Enter the smaller of: two-thirds (2/3) of gross nonfarm income ⁴ (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. 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 1d; Sch. K-1 (Form 1065), box 14, code C; and Sch. K-1 (Form 1065-B), box 9, code J2.

1099G DETAIL REPORT - 2011

Payer	T S	Unemployment Received	Repaid	Withholding Federal	State
-----	---	-----	-----	-----	-----
STATE OF NEVADA	X	17241		1404	
		-----		-----	
		17241		1404	

Depreciation and Amortization
(Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

2011Attachment
Sequence No. 179

Name(s) shown on return

WILLIAM M & CAROL L POREMBA

Business or activity to which this form relates

SHE E RENTAL PROPERTY

Identifying number

[REDACTED]

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 (see instructions)	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
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 2010 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	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 2012. Add lines 9 and 10, less line 12. ▶	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)**

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

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

17	MACRS deductions for assets placed in service in tax years beginning before 2011	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B-Assets Placed in Service During 2011 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depr. (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			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	

Section C-Assets Placed in Service During 2011 Tax Year Using the Alternative Depreciation System

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

Part IV Summary (See instructions)

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

For Paperwork Reduction Act Notice, see separate instructions.

Form 4562 (2011)

Passive Activity Loss Limitations

OMB No. 1545-1008

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1041.

2011Attachment
Sequence No. **88**

Name(s) shown on return

WILLIAM M & CAROL L POREMBA

Identifying number

Part I 2011 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	(13,661.)	
3d Combine lines 3a, 3b, and 3c	3d		(13,661.)

4 Combine lines 1d, 2c, and 3d. If the result is net income or zero, all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Do not complete Form 8582. Report the losses on the forms and schedules normally used	4		(13,661.)
---	---	--	-------------

- If line 4 is a loss and :
- Line 1d is a loss, go to Part II.
 - Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
 - Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, do not complete Part II or Part III. Instead, go to line 15.

Part II Special Allowance for Rental Real Estate Activities With Active Participation

Note: Enter all numbers in Part II as positive amounts. See instructions for an example.

5 Enter the smaller of the loss on line 1d or the loss on line 4	5	
6 Enter \$150,000. If married filing separately, see instructions	6	
7 Enter modified adjusted gross income, but not less than zero (see instructions)	7	
Note: If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.		
8 Subtract line 7 from line 6	8	
9 Multiply line 8 by 50% (.5). Do not enter more than \$25,000. If married filing separately, see instructions.	9	
10 Enter the smaller of line 5 or line 9	10	

If line 2c is a loss, go to Part III. Otherwise, go to line 15.

Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities

Note: Enter all numbers in Part III as positive amounts. See the example for Part II in the instructions.

11 Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions.	11	
12 Enter the loss from line 4	12	
13 Reduce line 12 by the amount on line 10	13	
14 Enter the smallest of line 2c (treated as a positive amount), line 11, or line 13	14	

Part IV Total Losses Allowed

15 Add the income, if any, on lines 1a and 3a and enter the total	15	
16 Total losses allowed from all passive activities for 2011. 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.

Form **8582** (2011)

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

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

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

Worksheet 2 - For Form 8582, Line 2a and 2b (See instructions.)

Name of activity	(a) Current year deductions (line 2a)	(b) Prior year unallowed deductions (line 2b)	(b) 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
SCH E RENTAL			13,661.		13,661.
Total. Enter on Form 8582, lines 3a, 3b, and 3c			13,661.		

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 col. (c) from col. (a)
Total			1.00		

Worksheet 5 - Allocation of Unallowed Losses (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
SCH E RENTAL	SCH E 23	13,661.	1.0000	13,661.
Total		13,661.	1.00	13,661.

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
SCH E RENTAL	SCH E 23	13,661.	13,661.	
Total		13,661.	13,661.	

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			1.00		

US

Carryover Detail - Rental, Schedules C and F, Estate and Trusts

2011

Name: WILLIAM M & CAROL L POREMBA¹

EIN: [REDACTED] 2

[illegible]

2011

Name: WILLIAM M & CAROL L POREMBA

EIN: [REDACTED]

[illegible]

Additional Child Tax Credit

1040
1040A
1040NR

8812

OMB No. 1545-0074

2011

Attachment
Sequence No. 47Department of the Treasury
Internal Revenue Service (99)

Complete and attach to Form 1040, Form 1040A, or Form 1040NR.

Name(s) shown on return

WILLIAM M & CAROL L POREMBA

Your social security number

Part I All Filers

1	1040 filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040, line 51).		
	1040A filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040A, line 33).		
	1040NR filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040NR, line 48).		
If you used Pub. 972, enter the amount from line 8 of the Child Tax Credit Worksheet in the publication.			
2	Enter the amount from Form 1040, line 51, Form 1040A, line 33, or Form 1040NR, line 48.	2	1,000.
3	Subtract line 2 from line 1. If zero, stop ; you cannot take this credit.	3	1,000.
4 a	Earned income (see instructions)	4a	5,377.
b	Nontaxable combat pay (see instructions)	4b	
5	Is the amount on line 4a more than \$3,000?		
<input type="checkbox"/>	No. Leave line 5 blank and enter -0- on line 6.		
<input checked="" type="checkbox"/>	Yes. Subtract \$3,000 from the amount on line 4a. Enter the result	5	2,377.
6	Multiply the amount on line 5 by 15% (.15) and enter the result	6	357.
Next. Do you have three or more qualifying children?			
<input checked="" type="checkbox"/>	No. If line 6 is zero, stop; you cannot take this credit. Otherwise, skip Part II and enter the smaller of line 3 or line 6 on line 13.		
<input type="checkbox"/>	Yes. If line 6 is equal to or more than line 3, skip Part II and enter the amount from line 3 on line 13. Otherwise, go to line 7.		

Part II Certain Filers Who Have Three or More Qualifying Children

7	Withheld social security and Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If you worked for a railroad, see the instructions	7	
8	1040 filers: Enter the total of the amounts from Form 1040, lines 27 and 57, plus any taxes that you identified using code "UT" and entered on line 60.	8	
	1040A filers: Enter -0-.		
	1040NR filers: Enter the total of the amounts from Form 1040NR, lines 27 and 55, plus any taxes that you identified using code "UT" and entered on line 59.	9	
9	Add lines 7 and 8		
10	1040 filers: Enter the total of the amounts from Form 1040, lines 64a and 69.	10	
	1040A filers: Enter the total of the amount from Form 1040A, line 38a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 41 (see the instructions).		
	1040NR filers: Enter the amount from Form 1040NR, line 65.		
11	Subtract line 10 from line 9. If zero or less, enter -0-	11	
12	Enter the larger of line 6 or line 11.	12	
Next, enter the smaller of line 3 or line 12 on line 13.			

Part III Additional Child Tax Credit

13	This is your additional child tax credit	13	357.
-----------	--	-----------	------

1040
1040A
1040NREnter this amount on
Form 1040, line 65,
Form 1040A, line 39, or
Form 1040NR, line 63.

Allocation of Refund (Including Bond Purchases)

OMB No. 1545-0074

2011

Attachment
Sequence No. 56Department of the Treasury
Internal Revenue Service

- ▶ See separate instructions
▶ Attach your income tax return.

Name(s) shown on return

WILLIAM M & CAROL L POREMBA

Your social security number

Part I Direct Deposit

Complete this part if you want us to directly deposit a portion of your refund to one or more accounts.

1a	Amount to be deposited in first account	1a	2,635.
b	Routing number	c	<input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number		
2a	Amount to be deposited in second account	2a	243.
b	Routing number	c	<input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number		
3a	Amount to be deposited in third account	3a	
b	Routing number	c	<input type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number		

Part II U.S. Series I Savings Bond Purchases

Complete this part if you want to buy bonds with a portion of your refund.

CAUTION If a name is entered on line 5c or 6c below, co-ownership will be assumed unless the beneficiary box is checked.
See the instructions for more details.

4	Amount to be used for bond purchases for yourself (and your spouse, if filing jointly)	4	
5a	Amount to be used to buy bonds for yourself, your spouse, or someone else	5a	
b	Enter the owner's name (First then Last) for the bond registration		
c	If you would like to add a co-owner or beneficiary, enter their name here (First then Last). If beneficiary, also check here		<input type="checkbox"/>
6a	Amount to be used to buy bonds for yourself, your spouse, or someone else	6a	
b	Enter the owner's name (First Last) for the bond registration		
c	If you would like to add a co-owner or beneficiary, enter their name here (First then Last). If beneficiary, also check here		<input type="checkbox"/>

Part III Paper Check

Complete this part if you want a portion of your refund to be sent to you as a check.

7	Amount to be refunded by check	7	
---	--------------------------------	---	--

Part IV Total Allocation of Refund

8	Add lines 1a, 2a, 3a, 4, 5a, 6a, and 7. The total must equal the overpayment shown on your tax return	8	2,878.
---	---	---	--------

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

Form 8888 (2011)

Name: WILLIAM M & CAROL L POREMBA

SSN: [REDACTED]

Gross Income	2009	2010	2011
Wages and salaries	15,777.		
Interest and dividends			
Business income			5,786.
Sale of assets - gain or loss	(3,000.)	(3,000.)	(840.)
Pension and IRA distributions			
Rents, royalties, etc			
Unemployment and social security		14,289.	17,241.
Other income			
Total gross income	12,777.	11,289.	22,187.
Adjustments to Income			409.
Adjusted gross income	12,777.	11,289.	21,778.
Itemized or Standard Deductions			
Medical expense deduction			
Taxes			
Interest			
Contributions			
Miscellaneous deductions			
Other itemized deductions			
Total deductions	11,400.	11,400.	11,600.
Exemptions	14,600.	10,950.	11,100.
Taxable Income	(13,223.)	(11,061.)	(922.)
Tax (2011 - 1040, line 44)	0	0	0
Alternative minimum tax			
Other taxes			711.
Credits and Payments			
Credits			
Withholding	1,612.	1,006.	1,404.
EIC and Additional Child Tax Credit	6,028.		2,185.
Estimated tax payments			
Other payments	800.		
Total credits and payments	8,440.	1,006.	3,589.
Tax liability after credits			711.
Estimated tax penalty			
Refund or (Balance Due)	8,440.	1,006.	2,878.
Federal marginal tax bracket	10.0 %	10.0 %	10.0 %
State refund or (balance due)			
1st resident state refund (balance due)			
2nd resident state refund (balance due)			
1st part-year state refund (balance due)			
2nd part-year state refund (balance due)			
1st nonresident state refund (balance due)			
2nd nonresident state refund (balance due)			
3rd nonresident state refund (balance due)			
4th nonresident state refund (balance due)			
5th nonresident state refund (balance due)			

NOTES FOR 2011:

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. See instructions.

2011

Declaration Control Number (DCN) 8815392012025B000091

Taxpayer's name
WILLIAM M POREMBASocial security number
[REDACTED]Spouse's name
CAROL L POREMBASpouse's social security number
[REDACTED]**Part I Tax Return Information-Tax Year Ending December 31, 2011** (Whole Dollars Only)

1	Adjusted gross income (Form 1040, line 38; Form 1040A, line 22; Form 1040EZ, line 4)	1	21,778.
2	Total tax (Form 1040, line 61; Form 1040A, line 35; Form 1040EZ, line 10)	2	711.
3	Federal income tax withheld (Form 1040, line 62; Form 1040A, line 36; Form 1040EZ, line 7)	3	1,404.
4	Refund (Form 1040, line 74a; Form 1040A, line 43a; Form 1040EZ, line 11; Form 1040-SS, Part I, line 12a)	4	2,878.
5	Amount you owe (Form 1040, line 76; Form 1040A, line 45; Form 1040EZ, line 12)	5	

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

Under penalties of perjury, I declare that I have examined a copy of my electronic individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2011, 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 acknowledgment 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. 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). In order for me to initiate future payments, I request that the IRS send 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 revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 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 MASON TAX SERVICE

to enter or generate my PIN

89012

ERO firm name

Enter five numbers, but
do not enter all zeros

as my signature on my tax year 2011 electronically filed income tax return.

☐ I will enter my PIN as my signature on my tax year 2011 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 ▶ 01/25/2012

Spouse's PIN: check one box only

☒ I authorize MASON TAX SERVICE

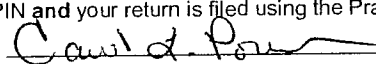
to enter or generate my PIN

89012

ERO firm name

Enter five numbers, but
do not enter all zeros

as my signature on my tax year 2011 electronically filed income tax return.

☐ I will enter my PIN as my signature on my tax year 2011 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 ▶ 01/25/2012

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.

8815392222

do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the tax year 2011 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 ▶ 01/25/2012

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 (2011)

Prepared For
WILLIAM M POREMBA
and CAROL L POREMBA
2010

MASON TAX SERVICE
2560 E SUNSET RD SUITE 103
LAS VEGAS NV 89120
Telephone: 702-616-2828

Label (See instructions) Use the IRS label. Otherwise, please print or type.	For the year Jan. 1-Dec. 31, 2010, or other tax year beginning	,2010, ending	,20	OMB No. 1545-0074
	Name	Spouse's Name (if Joint Return)	Home Address	City, State, and ZIP Code
	WILLIAM M POREMBA CAROL L POREMBA [REDACTED] HENDERSON NV 89012			
	Your social security number [REDACTED] Spouse's social security no. [REDACTED] You must enter your SSN(s) above. Checking a box below will not change your tax or refund.			

Presidential

Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see instructions) ☐ You ☐ Spouse

Filing Status

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

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 no. (3) Dependent's relationship to you (4) ☒ if qualifying child for child tax credit (see instr.)
 If more than four dependents, see instr. and check here ☐
 Boxes checked on 6a and 6b 2
 No. of children on 6c who:
 • lived with you 1
 • did not live with you due to divorce or separation (see instr.) 0
 Dependents on 6c not entered above 0
 Add numbers on lines above 3
 d Total number of exemptions claimed

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2 7
 8a Taxable interest. Attach Schedule B if required 8a
 b Tax-exempt interest. Do not include on line 8a 8b
 9a Ordinary dividends. Attach Schedule B if required 9a
 b Qualified dividends (see instructions) 9b
 10 Taxable refunds, credits, or offsets of state and local income taxes (see instructions) 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 (3,000.)
 14 Other gains or (losses). Attach Form 4797 14
 15a IRA distributions 15a b Taxable amount (see instr.) 15b
 16a Pensions and annuities 16a b Taxable amount (see instr.) 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 (see instructions) 19 14,289.
 20a Social security benefits 20a b Taxable amount (see instr.) 20b
 21 Other income. List type and amount (see instr.) 21
 22 Combine the amounts in the far right column for lines 7 through 21. This is your total income 22 11,289.
Adjusted Gross Income
 23 Educator expenses 23
 24 Certain business expenses of reservists, performing artists, and fee-basis gov. 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 One-half of self-employment tax. Attach Schedule SE 27
 28 Self-employed SEP, SIMPLE, and qualified plans 28
 29 Self-employed health insurance deduction (see instr.) 29
 30 Penalty on early withdrawal of savings 30
 31a Alimony paid b Recipient's SSN 31a
 32 IRA deduction (see instructions) 32
 33 Student loan interest deduction (see instructions) 33
 34 Tuition and fees. Attach Form 8917 34
 35 Domestic production activities deduction. Attach Form 8903 35
 36 Add lines 23 through 31a and 32 through 35 36
 37 Subtract line 36 from line 22. This is your adjusted gross income 37 11,289.

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

Form 1040 (2010)

Tax and Credits

38	Amount from line 37 (adjusted gross income)	38	11,289.
39a	Check <input type="checkbox"/> You were born before Jan. 2, 1946, <input type="checkbox"/> Blind. <input type="checkbox"/> Total boxes checked <input type="checkbox"/> 39a <input type="checkbox"/>		
	if: <input type="checkbox"/> Spouse was born before Jan. 2, 1946, <input type="checkbox"/> Blind.		
b	If your spouse itemizes on a separate return or you were a dual-status alien, see instructions and check here <input type="checkbox"/> 39b <input type="checkbox"/>		
40	Itemized deductions (from Schedule A) or your standard deduction (see instructions)	40a	11,400.
41	Subtract line 40a from line 38	41	(111.)
42	Exemptions. Multiply \$3,650 by the number on line 6d	42	10,950.
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	0
44	Tax (see instructions). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	44	
45	Alternative minimum tax (see instructions). Attach Form 6251	45	
46	Add lines 44 and 45	46	
47	Foreign tax credit. Attach Form 1116 if required	47	
48	Credit for child and dependent care expenses. Attach Form 2441	48	
49	Education credits from Form 8863, line 23	49	
50	Retirement savings contributions credit. Attach Form 8880	50	
51	Child tax credit (see instructions)	51	
52	Residential energy credits. Attach Form 5695	52	
53	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	53	
54	Add lines 47 through 53. These are your total credits	54	
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	55	

Other Taxes

56	Self-employment tax. Attach Schedule SE	56	
57	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	57	
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	
59	a <input type="checkbox"/> Form(s) W-2, box 9 b <input type="checkbox"/> Schedule H c <input type="checkbox"/> Form 5405, line 16	59	
60	Add lines 55 through 59. This is your total tax	60	

Payments

If you have a qualifying child, attach Schedule EIC.

61	Federal income tax withheld from Forms W-2 and 1099	61	1,006.	FORM 1099
62	2010 estimated tax payments and amount applied from 2009 return	62		
63	Making work pay and government retiree credits. Attach Schedule M	63		
64a	Earned income credit (EIC)	64a		
b	Nontaxable combat pay election <input type="checkbox"/> 64b <input type="checkbox"/>			
65	Additional child tax credit. Attach Form 8812	65		
66	American opportunity credit from Form 8863, line 14	66		
67	First-time homebuyer credit from Form 5405, line 10	67		
68	Amount paid with request for extension to file (see inst.)	68		
69	Excess social security and tier 1 RRTA tax withheld (see inst.)	69		
70	Credit for federal tax on fuels. Attach Form 4136	70		
71	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> 8839 c <input type="checkbox"/> 8801 d <input type="checkbox"/> 8885	71		
72	Add lines 61, 62, 63, 64a and 65 through 71. These are your total payments	72	1,006.	

Refund

Direct deposit? See instructions and fill in 74b, 74c, and 74d, or Form 8888.

73	If line 72 is more than line 60, subtract line 60 from line 72. This is the amount you overpaid	73	1,006.
74a	Amount of line 73 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>	74a	1,006.
b	Routing number <input type="checkbox"/>		
c	Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
d	Account number <input type="checkbox"/>		
	Amount of line 73 you want applied to your 2011 estimated tax <input type="checkbox"/> 75		

Amount You Owe

76	Amount you owe. Subtract line 72 from line 60. For details on how to pay, see inst.	76	
77	Estimated tax penalty (see instructions)	77	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☒ Yes. Complete the following. ☐ No

Designee's name ☐ GREGG BARNES Phone no. ☐ 702-616-2828 Personal identification number (PIN) ☐ 22222

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	Date	Your occupation	Daytime phone number
<input type="checkbox"/>	<input type="checkbox"/>	UNEMPLOYED	702-263-2936
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	
<input type="checkbox"/>	<input type="checkbox"/>	HOUSEWIFE	

Paid Preparer's Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	GREGG BARNES		02/26/2011		P00179379
	Firm's name <input type="checkbox"/> MASON TAX SERVICE	Firm's EIN <input type="checkbox"/> 20-2840188			
	Firm's address <input type="checkbox"/> 2560 E SUNSET RD SUITE 103	Phone no. <input type="checkbox"/> 702-616-2828			
	LAS VEGAS NV 89120-				

Name: WILLIAM M & CAROL L POREMBA

SSN: [REDACTED]

Capital Loss Carryovers from This Year to Next Year

1	Amount from Form 1040, line 41, or Form 1040NR, line 38	(111.)
2	Loss shown on Schedule D, line 21 as a positive amount	3,000.
3	Combine lines 1 and 2. If -0- or less, enter -0-	2,889.
4	Smaller line 2 or line 3	2,889.
5	Loss shown on Schedule D, line 7 as a positive amount	205.
6	Gain, if any, shown on Schedule D, line 15	
7	Add lines 4 and 6	2,889.
8	Short-term capital loss carryover.	
	Subtract line 7 from line 5. If -0- or less, enter -0-	
9	Loss shown on Schedule D, line 15 as a positive amount	3,524.
10	Gain, if any, shown on Schedule D, line 7	
11	Subtract line 5 from line 4. If -0- or less, enter -0-	2,684.
12	Add lines 10 and 11	2,684.
13	Long-term capital loss carryover. Subtract line 12 from line 9. If -0- or less, enter -0-	840.

Sale of Your Home

1	Date main home was sold: _____ Acquisition date: _____
2	If Form 8828 is also needed for this sale, check here <input type="checkbox"/>
3	If any part of the main home was ever rented out or used for business, see instructions.
If part of the sale is a sale of business property, report the business portion using a depreciation wkst, and report personal portion below and skip line 9.	
4	Selling price of home
5	Selling expenses
6	Amount realized
7	Adjusted basis of home sold
8	Gain on the sale. If -0- or less, enter -0-
9	Depreciation claimed on property after 05/06/1997
10	Subtract line 9 from line 8. If -0- or less, enter -0-
11	Aggregate number of days of nonqualified use after 12/31/2008
12	Number of days the taxpayer owned the property
13	Divide the amount on line 11 by the amount on line 12
14	Gain allocated to nonqualified use
15	Gain eligible for exclusion
16a	Did you (and your spouse if filing a joint return) own and occupy the property as your main home for a total of at least 2 years of the 5 year period before the sale? <input type="checkbox"/> Yes <input type="checkbox"/> No
b	If "No", did you sell the home due to a change in place of employment, health or other unforeseen circumstances? <input type="checkbox"/> Yes <input type="checkbox"/> No
c	If you are an unmarried surviving spouse, the sale occurred no later than 2 years after the date of the other spouse's death, the ownership and use requirements for joint filers were met immediately before the date of such death, and there was no sale or exchange of a main home by either spouse which qualified for the exclusion during the 2-year period ending on the date of the other spouse's death, check here <input type="checkbox"/> Yes
17	Maximum exclusion
18	Smaller of line 15 or line 17. If you are reporting the sale on the installment method, enter this amount on Form 6252, line 15
19	Taxable gain.
a	You must enter this amount on Schedule D or Form 6252
	This gain is to be considered: <input type="checkbox"/> short-term <input type="checkbox"/> long-term.
b	Transferred to Form 4797, Part III

Information for Separate State Returns - Default is to the Taxpayer.

	Federal	Taxpayer	Spouse
1 Short term	(205.)	(205.)	
2 Short term loss based on joint return	205.	205.	
3 Long term	(3,524.)	(3,524.)	
4 Long term loss based on joint return	2,795.	2,795.	
5 Schedule D result (line 16 or line 21)	(3,000.)	(3,000.)	
6 Short term loss carryover			
7 Long term loss carryover	840.	840.	

**SCHEDULE D
(Form 1040)**Department of the Treasury
Internal Revenue Service (99)**Capital Gains and Losses**

- ▶ Attach to Form 1040 or Form 1040NR. ▶ See Instructions for Schedule D (Form 1040).
▶ Use Schedule D-1 to list additional transactions for lines 1 and 8.

OMB No. 1545-0074

2010Attachment
Sequence No. **12**

Name(s) shown on return

WILLIAM M & CAROL L POREMBA

Your social security number

[REDACTED]

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

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
1					
2 Enter your short-term totals, if any, from Schedule D-1, line 2		2			
3 Total short-term sales price amounts. Add lines 1 and 2 in column (d)		3			
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				4	
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5	
6 Short-term capital loss carryover. Enter the amount, if any, from line 10 of your Capital Loss Carryover Worksheet in the instructions				6	(205.)
7 Net short-term capital gain or (loss). Combine lines 1 through 6 in column (f)				7	-205.

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

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
8					
9 Enter your long-term totals, if any, from Schedule D-1, line 9		9			
10 Total long-term sales price amounts. Add lines 8 and 9 in column (d)		10			
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				11	
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12	
13 Capital gain distributions. See the instructions				13	
14 Long-term capital loss carryover. Enter the amount, if any, from line 15 of your Capital Loss Carryover Worksheet in the instructions				14	(3524.)
15 Net long-term capital gain or (loss). Combine lines 8 through 14 in column (f). Then go to Part III on page 2				15	-3524.

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

Schedule D (Form 1040) 2010

Part III Summary

16 Combine lines 7 and 15 and enter the result	16	(3,729.)
<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. 		
17 Are lines 15 and 16 both gains? <input type="checkbox"/> Yes. Go to line 18. <input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.		
18 Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet in the instructions	18	
19 Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet in the instructions	19	
20 Are lines 18 and 19 both zero or blank? <input type="checkbox"/> Yes. Complete Form 1040 through line 43, or Form 1040NR through line 41. Then 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. <input type="checkbox"/> No. Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the Schedule D Tax Worksheet in the instructions. Do not complete lines 21 and 22 below.		
21 If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of: <ul style="list-style-type: none"> • The loss on line 16 or • (\$3,000), or if married filing separately, (\$1,500) 	21	(3,000.)
Note. When figuring which amount is smaller, treat both amounts as positive numbers.		
22 Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b? <input type="checkbox"/> Yes. Complete Form 1040 through line 43, or Form 1040NR through line 41. Then 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). <input checked="" type="checkbox"/> No. Complete the rest of Form 1040 or Form 1040NR.		

Schedule D (Form 1040) 2010

**Reduction of Tax Attributes Due to Discharge of
Indebtedness (and Section 1082 Basis Adjustment)**

OMB No. 1545-0046

Attachment

Sequence No. 94

► Attach this form to your income tax return.

Name shown on return

WILLIAM M & CAROL L POREMBA

Identifying number

Part I General Information (see instructions)

- 1 Amount excluded is due to (check applicable box(es)):
- | | |
|---|-------------------------------------|
| a Discharge of indebtedness in a title 11 case | <input type="checkbox"/> |
| b Discharge of indebtedness to the extent insolvent (not in a title 11 case) | <input checked="" type="checkbox"/> |
| c Discharge of qualified farm indebtedness | <input type="checkbox"/> |
| d Discharge of qualified real property business indebtedness | <input type="checkbox"/> |
| e Discharge of qualified principal residence indebtedness | <input type="checkbox"/> |
| f Discharge of certain indebtedness of qualified individual because of Midwestern disasters | <input type="checkbox"/> |
- 2 Total amount of discharged indebtedness excluded from gross income **2** 454,817.
- 3 Do you elect to treat all real property described in section 1221(a)(1), relating to property held for sale to customers in the ordinary course of a trade or business, as if it were depreciable property? ☐ Yes ☐ No

Part II Reduction of Tax Attributes You must attach a description of any transactions resulting in the reduction in basis under section 1017. See Regulations section 1.1017-1 for basis reduction ordering rules, and, if applicable, required partnership consent statements. (For additional information, see the instructions for Part II.)

Enter amount excluded from gross income:

- | | | |
|---|------------|--|
| 4 For a discharge of qualified real property business indebtedness, applied to reduce the basis of depreciable real property | 4 | |
| 5 That you elect under section 108(b)(5) to apply first to reduce the basis (under section 1017) of depreciable property | 5 | |
| 6 Applied to reduce any net operating loss that occurred in the tax year of the discharge or carried over to the tax year of the discharge | 6 | |
| 7 Applied to reduce any general business credit carryover to or from the tax year of the discharge | 7 | |
| 8 Applied to reduce any minimum tax credit as of the beginning of the tax year immediately after the tax year of the discharge | 8 | |
| 9 Applied to reduce any net capital loss for the tax year of the discharge including any capital loss carryovers to the tax year of the discharge | 9 | |
| 10a Applied to reduce the basis of nondepreciable and depreciable property if not reduced on line 5. DO NOT use in the case of discharge of qualified farm indebtedness | 10a | |
| b Applied to reduce the basis of your principal residence. Enter amount here ONLY if line 1e is checked | 10b | |
| 11 For a discharge of qualified farm indebtedness, applied to reduce the basis of: | | |
| a Depreciable property used or held for use in a trade or business, or for the production of income, if not reduced on line 5 | 11a | |
| b Land used or held for use in a trade or business of farming | 11b | |
| c Other property used or held for use in a trade or business, or for the production of income | 11c | |
| 12 Applied to reduce any passive activity loss and credit carryovers from the tax year of the discharge | 12 | |
| 13 Applied to reduce any foreign tax credit carryover to or from the tax year of the discharge | 13 | |

Part III Consent of Corporation to Adjustment of Basis of Its Property Under Section 1082(a)(2)

Under section 1081(b), the corporation named above has excluded \$ _____ from its gross income for the tax year beginning _____, and ending _____.

Under that section, the corporation consents to have the basis of its property adjusted in accordance with the regulations prescribed under section 1082(a)(2) in effect at the time of filing its income tax return for that year. The corporation is organized under the laws of _____.

(State of incorporation)

Note. You must attach a description of the transactions resulting in the nonrecognition of gain under section 1081.

For Paperwork Reduction Act Notice, see instructions.

Form **982** (Rev. 3-2009)

1099G DETAIL REPORT - 2010

Payer	T S	Unemployment Received	Repaid	Withholding Federal	State
-----	---	-----	-----	-----	-----
STATE OR NEVADA	X	14289		1006	
		-----		-----	
		14289		1006	

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. ▶ See instr. for Schedule E (Form 1040).

OMB No. 1545-0074

2010

Attachment
Sequence No. 13

Name(s) shown on return

WILLIAM M & CAROL L POREMBA

Your social security no.

Part I Income or Loss From Rental Real Estate and RoyaltiesNote. 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.

1	List the type and address of each rental real estate property:	2	For each rental real estate prop. listed on line 1, did you or your family use it during the tax year for personal purposes for more than the greater of:	Yes	No
A	SINGLE FAMILY RESIDE 1605 SILVER KNOLL AVE LAS VEGAS NV		• 14 days or • 10% of the total days rented at fair rental value? (See instructions)	A	X
B	SINGLE FAMILY RESIDE 2552 E SWAN LN LAS VEGAS NV 89121			B	X
C				C	

Income:		Properties			Totals (Add columns A, B, and C.)
		A	B	C	
3	Rents received	3			3
4	Royalties received	4			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			12
13	Other interest	13			
14	Repairs	14			
15	Supplies	15			
16	Taxes	16	1,735.		
17	Utilities	17			
18	Other (list) ▶ HOA FEE SEWER FEE/ WATER RECLAM CK FEE APPRAISAL	18			
19	Add lines 5 through 18	19	1,735.		19 1,735.
20	Depreciation expense or depletion (see instructions)	20		32.	20 32.
21	Total expenses. Add lines 19 and 20.	21	1,735.	32.	
22	Income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see instructions to find out if you must file Form 6198.	22	(1,735.)	(32.)	
23	Deductible rental real estate loss. Caution. Your rental real estate loss on line 22 may be limited. See instructions to find out if you must file Form 8582. Real estate professionals must complete line 43 on page 2	23	()	()	
24	Income. Add positive amounts shown on line 22. Do not include any losses	24			
25	Losses. Add royalty losses from line 22 and rental real estate losses from line 23. 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			0

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

Schedule E (Form 1040) 2010

BCA

USSCHE\$1

APP256

Depreciation and Amortization
(Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

2010Attachment
Sequence No. 67

Name(s) shown on return

WILLIAM M & CAROL L POREMBA

Business or activity to which this form relates

SHE E RENTAL PROPERTY

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	500,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,000,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8.	9	
10	Carryover of disallowed deduction from line 13 of your 2009 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	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 2011. Add lines 9 and 10, less line 12.	13	

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

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

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

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

17	MACRS deductions for assets placed in service in tax years beginning before 2010	17	32.
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 2010 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depr. (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			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	

Section C-Assets Placed in Service During 2010 Tax Year Using the Alternative Depreciation System

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

Part IV Summary (See instructions)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions	22	32.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form 4562 (2010)

2010 ASSET DETAIL REPORT

Description	Date Acqd	Cost	Bus. Use	Spec.	Basis	Method	Rec. Per.	Cv	Prior Depr.	Current Depr.	Next Year	Prior AMT	Current AMT	Gain/Price	Sales Price	Date Sold
Form: SHE E RENTAL PROPERTY																
Rental Property: (B) SINGLE FAMILY RESIDE																
Depreciation Class: Appliances - Rental																
In Service Year: 2007																
DISHWASHER	06/07	209	100		209	MACRS	5.0	HY	149	12		121	18			STOP
STOVE	07/07	344	100		344	MACRS	5.0	HY	245	20		201	29			STOP
		---			---				---			---				
		553			553				394	32		322	47			
		---			---				---			---				
Form Totals:		553			553				394	32		322	47			

Passive Activity Loss Limitations

- ▶ See separate instructions.
▶ Attach to Form 1040 or Form 1041.

2010Attachment
Sequence No. **88**

Name(s) shown on return

WILLIAM M & CAROL L POREMBA

Identifying number

Part I 2010 Passive Activity Loss

Caution: Complete Worksheets 1, 2, and 3 on page 2 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** of 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	(1,767.)
c Prior years unallowed losses (enter the amount from Worksheet 3, column (c))	3c	(11,894.)
d Combine lines 3a, 3b, and 3c	3d	(13,661.)

4 Combine lines 1d, 2c, and 3d. If the result is net income or zero, all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Do not complete Form 8582. Report the losses on the forms and schedules normally used	4	(13,661.)
---	----------	-------------

- 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 page 9)	7	
Note: If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.		
8 Subtract line 7 from line 6	8	
9 Multiply line 8 by 50% (.5). Do not enter more than \$25,000. If married filing separately, see page 9	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 on page 9 of 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 2010. Add lines 10, 14, and 15. See page 11 of the instructions to find out how to report the losses on your tax return	16	

For Paperwork Reduction Act Notice, see page 13 of the instructions.

Form **8582** (2010)

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 page 8 of the instructions.)

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

Worksheet 2 - For Form 8582, Line 2a and 2b (See page 8 of the instructions.)

Name of activity	(a) Current year unallowed deductions (line 2a)	(b) Prior year unallowed deductions (line 2b)	(b) Overall loss
Total. Enter on Form 8582, lines 2a and 2b			

Worksheet 3 - For Form 8582, Lines 3a, 3b, and 3c (See page 9 of the 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
SCH E RENTAL		1,767.	11,894.		13,661.
Total. Enter on Form 8582, lines 3a, 3b, and 3c		1,767.	11,894.		

Worksheet 4 - Use this worksheet if an amount is shown on Form 8582, line 10 or 14 (See page 9 of the 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 col. (c) from col. (a)
Total			1.00		

Worksheet 5 - Allocation of Unallowed Losses (See page 10 of the instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
SCH E RENTAL	SCH E 23	13,661.	1.0000	13,661.
Total		13,661.	1.00	13,661.

Worksheet 6 - Allowed Losses (See page 10 of the instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
SCH E RENTAL	SCH E 23	13,661.	13,661.	
Total		13,661.	13,661.	

Worksheet 7 - Activities With Losses Reported on Two or More Forms or Schedules (See page 10 of the 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			1.00						

Form 8582 (2010)

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. See instructions.

2010

Declaration Control Number (DCN) 00881539003011

Taxpayer's name
WILLIAM M POREMBASocial security number
[REDACTED]Spouse's name
CAROL L POREMBASpouse's social security number
[REDACTED]**Part I Tax Return Information-Tax Year Ending December 31, 2010** (Whole Dollars Only)

1	Adjusted gross income (Form 1040, line 38; Form 1040A, line 22; Form 1040EZ, line 4)	1	11,289.
2	Total tax (Form 1040, line 60; Form 1040A, line 37; Form 1040EZ, line 11)	2	
3	Federal income tax withheld (Form 1040, line 61; Form 1040A, line 38; Form 1040EZ, line 7)	3	1,006.
4	Refund (Form 1040, line 74a; Form 1040A, line 46a; Form 1040EZ, line 12a; Form 1040-SS, Part I, line 12a)	4	1,006.
5	Amount you owe (Form 1040, line 76; Form 1040A, line 48; Form 1040EZ, line 13)	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, 2010, 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 acknowledgment 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. 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). In order for me to initiate future payments, I request that the IRS send 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 revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 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 MASON TAX SERVICE

to enter or generate my PIN

89012

ERO firm name

as my signature on my tax year 2010 electronically filed income tax return.

Enter five numbers, but
do not enter all zeros

☐ I will enter my PIN as my signature on my tax year 2010 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 ▶ William M. Porem

Date ▶ 02/26/2011

Spouse's PIN: check one box only

☒ I authorize MASON TAX SERVICE

to enter or generate my PIN

89012

ERO firm name

as my signature on my tax year 2010 electronically filed income tax return.

Enter five numbers, but
do not enter all zeros

☐ I will enter my PIN as my signature on my tax year 2010 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 ▶ Carol L. Porem

Date ▶ 02/26/2011

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.

8815392222

do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the tax year 2010 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 ▶ [Signature]

Date ▶ 02/26/2011

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 (2010)

US 1040

Three - Year Tax Summary

2010

Name: WILLIAM M & CAROL L POREMBA

SSN: [REDACTED]

Gross Income	2008	2009	2010
Wages and salaries		15,777.	
Interest and dividends			
Business income			
Sale of assets - gain or loss	(3,000.)	(3,000.)	(3,000.)
Pension and IRA distributions			
Rents, royalties, etc			
Unemployment and social security			14,289.
Other income			
Total gross income	(3,000.)	12,777.	11,289.
Adjustments to Income			
Adjusted gross income	(3,000.)	12,777.	11,289.
Itemized or Standard Deductions			
Medical expense deduction			
Taxes			
Interest			
Contributions			
Miscellaneous deductions			
Other itemized deductions			
Total deductions	10,900.	11,400.	11,400.
Exemptions	3,500.	14,600.	10,950.
Taxable Income	(17,400.)	(13,223.)	(11,061.)
Tax (2010 - 1040, line 44)	0	0	0
Alternative minimum tax			
Other taxes			
Credits and Payments			
Credits			
Withholding		1,612.	1,006.
EIC and Additional Child Tax Credit		6,028.	
Estimated tax payments			
Other payments		800.	
Total credits and payments		8,440.	1,006.
Tax liability after credits			
Estimated tax penalty			
Refund or (Balance Due)		8,440.	1,006.
Federal marginal tax bracket	10.0 %	10.0 %	10.0 %
State refund or (balance due)			
1st resident state refund (balance due)			
2nd resident state refund (balance due)			
1st part-year state refund (balance due)			
2nd part-year state refund (balance due)			
1st nonresident state refund (balance due)			
2nd nonresident state refund (balance due)			
3rd nonresident state refund (balance due)			
4th nonresident state refund (balance due)			
5th nonresident state refund (balance due)			

NOTES FOR 2010:

19

Prepared For
WILLIAM M POREMBA
and CAROL L POREMBA
2009

MASON TAX SERVICE
2560 E SUNSET RD SUITE 103
LAS VEGAS NV 89120
Telephone: 702-616-2828

Label (See instructions) Use the IRS label. Otherwise, please print or type.	For the year Jan. 1-Dec. 31, 2009, or other tax year beginning	2009, ending	20	OMB No. 1545-0074
	Name	Spouse's Name (if Joint Return)	Home Address	City, State, and ZIP Code
	WILLIAM M POREMBA		CAROL L POREMBA	
	[REDACTED]		[REDACTED]	
[REDACTED]				HENDERSON NV 89012
Your social security number				[REDACTED]
Spouse's social security no.				[REDACTED]
You must enter your SSN(s) above.				▲
Checking a box below will not change your tax or refund.				

Presidential**Election Campaign** ▶ Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see instructions) ▶ ☐ You ☐ Spouse**Filing Status**

Check only one box.

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

ExemptionsIf more than four dependents, see instr. and check here ▶ ☐6a ☒ Yourself. If someone can claim you as a dependent, do not check box 6ab ☒ Spouse

c Dependents:

(1) First name Last name

NICOLE POREMBA

WILLIAM POREMBA

(2) Dependent's social security no.

(3) Dependent's relationship to you

DAUGHTER

SON

(4) ☒ if qualifying child for child tax credit (see instr.)**Boxes checked on**

6a and 6b

No. of children on 6c who:

• lived with you

• did not live with you due to divorce or separation (see instr.)

Dependents on 6c not entered above

Add numbers on lines above ▶

d Total number of exemptions claimed

Income

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

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

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

Adjusted Gross Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2

8a Taxable interest. Attach Schedule B if required

b Tax-exempt interest. Do not include on line 8a

9a Ordinary dividends. Attach Schedule B if required

b Qualified dividends (see instructions)

10 Taxable refunds, credits, or offsets of state and local income taxes (see instructions)

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

16a Pensions and annuities

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E

18 Farm income or (loss). Attach Schedule F

19 Unemployment compensation in excess of \$2,400 per recipient (see instructions)

20a Social security benefits

21 Other income. List type and amount (see instr.)

22 Add the amounts in the far right column for lines 7 through 21. This is your total income ▶

23 Educator expenses (see instructions)

24 Certain business expenses of reservists, performing artists, and fee-basis gov. officials. Attach Form 2106 or 2106-EZ

25 Health savings account deduction. Attach Form 8889

26 Moving expenses. Attach Form 3903

27 One-half of self-employment tax. Attach Schedule SE

28 Self-employed SEP, SIMPLE, and qualified plans

29 Self-employed health insurance deduction (see instr.)

30 Penalty on early withdrawal of savings

31a Alimony paid b Recipient's SSN ▶

32 IRA deduction (see instructions)

33 Student loan interest deduction (see instructions)

34 Tuition and fees deduction. Attach Form 8917

35 Domestic production activities deduction. Attach Form 8903

36 Add lines 23 through 31a and 32 through 35

37 Subtract line 36 from line 22. This is your adjusted gross income ▶

7 15,777.

8a

8b

9a

9b

10

11

12

13 (3,000.)

14

15a

15b

16a

16b

17

18

19

20a

20b

21

22 12,777.

23

24

25

26

27

28

29

30

31a

32

33

34

35

36

37 12,777.

Tax and Credits**Standard Deduction for -**

• People who check any box on line 39a, 39b, or 40b or who can be claimed as a dependent, see instr.

• All others: Single or Married filing separately, \$5,700

Married filing jointly or Qualifying widow(er), \$11,400

Head of household, \$8,350

38	Amount from line 37 (adjusted gross income)	38	12,777.
39a	Check <input type="checkbox"/> You were born before Jan. 2, 1945, <input type="checkbox"/> Blind. <input type="checkbox"/> Total boxes checked <input type="checkbox"/> 39a		
	if: <input type="checkbox"/> Spouse was born before Jan. 2, 1945, <input type="checkbox"/> Blind.		
b	If your spouse itemizes on a separate return or you were a dual-status alien, see instructions and check here <input type="checkbox"/> 39b		
40a	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40a	11,400.
b	If you are increasing your standard deduction by certain real estate taxes, new motor vehicle taxes, or a net disaster loss, attach Schedule L and check here (see instructions) <input type="checkbox"/> 40b		
41	Subtract line 40a from line 38	41	1,377.
42	Exemptions. If line 38 is \$125,100 or less and you did not provide housing to a Midwestern displaced individual, multiply \$3,650 by the number on line 6d. Otherwise, see instructions	42	14,600.
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	0
44	Tax (see instructions). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	44	
45	Alternative minimum tax (see instructions). Attach Form 6251	45	
46	Add lines 44 and 45	46	
47	Foreign tax credit. Attach Form 1116 if required	47	
48	Credit for child and dependent care expenses. Attach Form 2441	48	
49	Education credits from Form 8863, line 29	49	
50	Retirement savings contributions credit. Attach Form 8880	50	
51	Child tax credit (see instructions)	51	
52	Credits from Form: a <input type="checkbox"/> 8396 b <input type="checkbox"/> 8839 c <input type="checkbox"/> 5695	52	
53	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	53	
54	Add lines 47 through 53. These are your total credits	54	
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	55	

Other Taxes

56	Self-employment tax. Attach Schedule SE	56	
57	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	57	
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	
59	Additional taxes: a <input type="checkbox"/> AEIC payments b <input type="checkbox"/> Household employment taxes. Attach Sch. H	59	
60	Add lines 55 through 59. This is your total tax	60	

Payments

If you have a qualifying child, attach Schedule EIC.

61	Federal income tax withheld from Forms W-2 and 1099	61	1,612.
62	2009 estimated tax payments and amount applied from 2008 return	62	
63	Making work pay and government retiree credits. Attach Schedule M	63	800.
64a	Earned income credit (EIC)	64a	5,028.
b	Nontaxable combat pay election <input type="checkbox"/> 64b		
65	Additional child tax credit. Attach Form 8812	65	1,000.
66	Refundable education credit from Form 8863, line 16	66	
67	First-time homebuyer credit. Attach Form 5405	67	
68	Amount paid with request for extension to file (see inst.)	68	
69	Excess social security and tier 1 RRTA tax withheld (see inst.)	69	
70	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> 4136 c <input type="checkbox"/> 8801 d <input type="checkbox"/> 8885	70	
71	Add lines 61, 62, 63, 64a and 65 through 70. These are your total payments	71	8,440.

Refund

Direct deposit? See instructions and fill in 73b, 73c, and 73d, or Form 8888.

72	If line 71 is more than line 60, subtract line 60 from line 71. This is the amount you overpaid	72	8,440.
73a	Amount of line 72 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/> 73a	73a	8,440.
b	Routing number <input type="checkbox"/>		
c	Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
d	Account number <input type="checkbox"/>		
74	Amount of line 72 you want applied to your 2010 estimated tax	74	

Amount You Owe

75	Amount you owe. Subtract line 71 from line 60. For details on how to pay, see inst.	75	
76	Estimated tax penalty (see instructions)	76	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☒ Yes. Complete the following. ☐ No

Designee's name **GREGG BARNES** Phone no. **702-616-2828** Personal identification number (PIN) **22222**

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 *William M. Poremba* Date **2/1/10** Your occupation **TRUCK DRIVER** Daytime phone number **702- [REDACTED]**

Spouse's signature *Carol L. Poremba* Date **2-1-10** Spouse's occupation **HOUSEWIFE**

Paid**Preparer's Use Only**

Preparer's signature *[Signature]* Date **02/01/2010** Check if self-employed ☐ Preparer's SSN or PTIN **P00179379**

Firm's name (or yours if self-employed), address, and ZIP code **MASON TAX SERVICE**
2560 E SUNSET RD SUITE 103
LAS VEGAS NV 89120-

EIN **20-2840188**
 Phone no. **702-616-2828**

**SCHEDULE D
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Capital Gains and Losses

- ▶ **Attach to Form 1040 or Form 1040NR.** ▶ **See Instructions for Schedule D (Form 1040).**
▶ **Use Schedule D-1 to list additional transactions for lines 1 and 8.**

OMB No. 1545-0074

2009

Attachment
Sequence No. **12**

Name(s) shown on return

WILLIAM M & CAROL L POREMBA

Your social security number

[REDACTED]

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

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
1					
2 Enter your short-term totals, if any, from Schedule D-1, line 2		2			
3 Total short-term sales price amounts. Add lines 1 and 2 in column (d)		3			
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				4	
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5	
6 Short-term capital loss carryover. Enter the amount, if any, from line 10 of your Capital Loss Carryover Worksheet in the instructions				6	(3205 .)
7 Net short-term capital gain or (loss). Combine lines 1 through 6 in column (f)				7	-3205 .

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

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
8					
9 Enter your long-term totals, if any, from Schedule D-1, line 9		9			
10 Total long-term sales price amounts. Add lines 8 and 9 in column (d)		10			
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				11	
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12	
13 Capital gain distributions. See the instructions				13	
14 Long-term capital loss carryover. Enter the amount, if any, from line 15 of your Capital Loss Carryover Worksheet in the instructions				14	(3524 .)
15 Net long-term capital gain or (loss). Combine lines 8 through 14 in column (f). Then go to Part III on page 2				15	-3524 .

For Paperwork Reduction Act Notice, see Form 1040 or Form 1040NR instructions.

Schedule D (Form 1040) 2009

Part III**Summary**

16 Combine lines 7 and 15 and enter the result	16	(6,729.)
<p>If line 16 is:</p> <ul style="list-style-type: none"> • A gain, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below. • A loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. • 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 type="checkbox"/> Yes. Go to line 18.</p> <p><input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.</p>		
18 Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet in the instructions	18	
19 Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet in the instructions	19	
<p>20 Are lines 18 and 19 both zero or blank?</p> <p><input type="checkbox"/> Yes. Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the Qualified Dividends and Capital Gain Tax Worksheet in the Instructions for Form 1040 (or in the Instructions for Form 1040NR). Do not complete lines 21 and 22 below.</p> <p><input type="checkbox"/> No. Complete Form 1040 through line 43, or Form 1040NR through line 40. Then 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) 	21	(3,000.)
<p>Note. When figuring which amount is smaller, treat both amounts as positive numbers.</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 Form 1040 through line 43, or Form 1040NR through line 40. Then complete the Qualified Dividends and Capital Gain Tax Worksheet in the Instructions for Form 1040 (or in the Instructions for Form 1040NR).</p> <p><input checked="" type="checkbox"/> No. Complete the rest of Form 1040 or Form 1040NR.</p>		

Schedule D (Form 1040) 2009

Name: WILLIAM M & CAROL L POREMBA

SSN: [REDACTED]

Capital Loss Carryovers from This Year to Next Year

1	Amount from Form 1040, line 41, or Form 1040NR, line 38	1,377.
2	Loss shown on Schedule D, line 21 as a positive amount	3,000.
3	Combine lines 1 and 2. If -0- or less, enter -0-	4,377.
4	Smaller line 2 or line 3	3,000.
5	Loss shown on Schedule D, line 7 as a positive amount	3,205.
6	Gain, if any, shown on Schedule D, line 15	
7	Add lines 4 and 6	3,000.
8	Short-term capital loss carryover.	
	Subtract line 7 from line 5. If -0- or less, enter -0-	205.
9	Loss shown on Schedule D, line 15 as a positive amount	3,524.
10	Gain, if any, shown on Schedule D, line 7	
11	Subtract line 5 from line 4. If -0- or less, enter -0-	
12	Add lines 10 and 11	
13	Long-term capital loss carryover.	
	Subtract line 12 from line 9. If -0- or less, enter -0-	3,524.

Sale of Your Home

1 Date main home was sold: _____ Acquisition date: _____

2 If Form 8828 is also needed for this sale, check here ☐

3 If any part of the main home was ever rented out or used for business, see instructions.

If part of the sale is a sale of business property, report the business portion using a depreciation wkst, and report personal portion below and skip line 9.

4 Selling price of home _____

5 Selling expenses _____

6 Amount realized _____

7 Adjusted basis of home sold _____

8 **Gain on the sale.** If -0- or less, enter -0- _____

9 Depreciation claimed on property after 05/06/1997 _____

10 Subtract line 9 from line 8. If -0- or less, enter -0- _____

11a Did you (and your spouse if filing a joint return) own and occupy the property as your main home for a total of a least 2 years of the 5 year period before the sale? ☐ Yes ☐ No

b If "No", did you sell the home due to a change in place of employment, health or other unforeseen circumstances? ☐ Yes ☐ No

c If you are an unmarried surviving spouse, the sale occurred no later than 2 years after the date of the other spouse's death, the ownership and use requirements for joint filers were met immediately before the date of such death, and there was no sale or exchange of a main home by either spouse which qualified for the exclusion during the 2-year period ending on the date of the other spouse's death, check here ☐ Yes

12 Maximum exclusion _____

13 Smaller of line 10 or line 12. If you are reporting the sale on the installment method, enter this amount on Form 6252, line 15 _____

14 **Taxable gain.**

a You must enter this amount on Schedule D or Form 6252 _____

This gain is to be considered: ☐ short-term ☐ long-term.

b Transferred to Form 4797, Part I _____

Information for Separate State Returns - Default is to the Taxpayer.

	Federal	Taxpayer	Spouse
1 Short term	(3,205.)	(3,205.)	
2 Short term loss based on joint return	3,000.	3,000.	
3 Long term	(3,524.)	(3,524.)	
4 Long term loss based on joint return			
5 Schedule D result (line 16 or line 21)	(3,000.)	(3,000.)	
6 Short term loss carryover	205.	205.	
7 Long term loss carryover	3,524.	3,524.	

SCHEDULE E
(Form 1040)

Department of the Treasury
Internal Revenue Service

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

OMB No. 1545-0074

2009

Attachment
Sequence No. **13**

(99) ▶ Attach to Form 1040, 1040NR, or Form 1041. ▶ See instr. for Schedule E (Form 1040).

Name(s) shown on return

WILLIAM M & CAROL L POREMBA

Your social security no.

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.

1	List the type and address of each rental real estate property:	2	For each rental real estate prop. listed on line 1, did you or your family use it during the tax year for personal purposes for more than the greater of: • 14 days or • 10% of the total days rented at fair rental value? (See instructions)	Yes	No
A	SINGLE FAMILY RESIDE 1605 SILVER KNOLL AVE LAS VEGAS NV				X
B	SINGLE FAMILY RESIDE 2552 E SWAN LN LAS VEGAS NV 89121				X
C					

Income:		Properties			Totals (Add columns A, B, and C.)
		A	B	C	
3	Rents received	12,050.	5,800.		17,850.
4	Royalties received				
Expenses:					
5	Advertising				
6	Auto and travel (see instructions)				
7	Cleaning and maintenance				
8	Commissions				
9	Insurance	127.	243.		
10	Legal and other professional fees				
11	Management fees				
12	Mortgage interest paid to banks, etc. (see instructions)	3,349.	2,623.		5,972.
13	Other interest				
14	Repairs				
15	Supplies				
16	Taxes	2,218.	1,590.		
17	Utilities				
18	Other (list) ▶ HOA FEE SEWER FEE/ WATER RECLAM CK FEE APPRAISAL	145.	540.		
19	Add lines 5 through 18	5,839.	4,996.		10,835.
20	Depreciation expense or depletion (see instructions)		106.		106.
21	Total expenses. Add lines 19 and 20	5,839.	5,102.		
22	Income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see instructions to find out if you must file Form 6198	6,211.	698.		
23	Deductible rental real estate loss. Caution. Your rental real estate loss on line 22 may be limited. See instructions to find out if you must file Form 8582. Real estate professionals must complete line 43 on page 2	(6,732.)	(177.)		
24	Income. Add positive amounts shown on line 22. Do not include any losses				6,909.
25	Losses. Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here				(6,909.)
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 PAL 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2				0

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule E (Form 1040) 2009

SCHEDULE EIC
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Earned Income Credit

Qualifying Child Information

Complete and attach to Form 1040A or 1040
only if you have a qualifying child.

1040A
1040

EIC

OMB No. 1545-0074

2009

Attachment
Sequence No. **43**

Name(s) shown on return

WILLIAM M & CAROL L POREMBA

Your social security number

Before you begin:

- See the instructions for Form 1040A, lines 41a and 41b, or Form 1040, lines 64a and 64b, to make sure that (a) you can take the EIC, and (b) you have a qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.



- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See instructions for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

Qualifying Child Information

Child 1

Child 2

Child 3

	First name	Last name	First name	Last name	First name	Last name
1 Child's name If you have more than three qualifying children, you only have to list three to get the maximum credit.	NICOLE POREMBA		WILLIAM POREMBA			
2 Child's SSN The child must have an SSN as defined in the Form 1040A instructions or the Form 1040 instructions unless the child was born and died in 2009. If your child was born and died in 2009 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records.	[REDACTED]		[REDACTED]			
3 Child's year of birth	Year <u>1990</u> <small>If born after 1990 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</small>		Year <u>1998</u> <small>If born after 1990 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</small>		Year _____ <small>If born after 1990 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</small>	
4 a Was the child under age 24 at the end of 2009, a student, and younger than you (or your spouse, if filing jointly)?	<input checked="" type="checkbox"/> Yes. <input type="checkbox"/> No. Go to line 5. Continue.		<input type="checkbox"/> Yes. <input type="checkbox"/> No. Go to line 5. Continue.		<input type="checkbox"/> Yes. <input type="checkbox"/> No. Go to line 5. Continue.	
b Was the child permanently and totally disabled during any part of 2009?	<input type="checkbox"/> Yes. <input type="checkbox"/> No. Continue. The child is not a qualifying child.		<input type="checkbox"/> Yes. <input type="checkbox"/> No. Continue. The child is not a qualifying child.		<input type="checkbox"/> Yes. <input type="checkbox"/> No. Continue. The child is not a qualifying child.	
5 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)	DAUGHTER		SON			
6 Number of months child lived with you in the United States during 2009 <ul style="list-style-type: none"> If the child lived with you for more than half of 2009 but less than 7 months, enter "7." If the child was born or died in 2009 and your home was the child's home for the entire time he or she was alive during 2009, enter "12". 	<u>12</u> months Do not enter more than 12 months.		<u>12</u> months Do not enter more than 12 months.		_____ months Do not enter more than 12 months.	

For Paperwork Reduction Act Notice, see Form 1040A or 1040 instructions.

Schedule EIC (Form 1040A or 1040) 2009

SCHEDULE M
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

**Making Work Pay and Government
Retiree Credits**

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

▶ **See separate instructions.**

OMB No. 1545-0074

2009

Attachment
Sequence No. **166**

Name(s) shown on return

WILLIAM M & CAROL L POREMBA

Your social security number

[REDACTED]

- 1 a Important:** See the instructions if you can be claimed as someone else's dependent or are filing Form 1040NR. Check the "No" box below and see the instructions if (a) you have a net loss from a business, (b) you received a taxable scholarship or fellowship grant not reported on a Form W-2 (c) your wages include pay for work performed while an inmate in a penal institution, (d) you received a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan, or (e) you are filing Form 2555 or 2555-EZ.

Do you (and your spouse if filing jointly) have 2009 wages of more than \$6,451 (\$12,903 if married filing jointly)?

- ☒ **Yes.** Skip lines 1a through 3. Enter \$400 (\$800 if married filing jointly) on line 4 and go to line 5.
☐ **No.** Enter your earned income (see instructions) **1a**

b Nontaxable combat pay included on
line 1a (see instructions) **1b**

2 Multiply line 1a by 6.2% (.062) **2**

3 Enter \$400 (\$800 if married filing jointly) **3**

4 Enter the **smaller** of line 2 or line 3 (unless you checked "Yes" on line 1a) **4**

800.

5 Enter the amount from Form 1040, line 38*, or Form 1040A, line 22 **5**

12,777.

6 Enter \$75,000 (\$150,000 if married filing jointly) **6**

150,000.

7 Is the amount on line 5 more than the amount on line 6?

- ☒ **No.** Skip line 8. Enter the amount from line 4 on line 9 below.
☐ **Yes.** Subtract line 6 from line 5 **7**

8 Multiply line 7 by 2% (.02) **8**

9 Subtract line 8 from line 4. If zero or less, enter -0- **9**

800.

10 Did you (or your spouse, if filing jointly) receive an economic recovery payment in 2009? You may have received this payment if you received social security benefits, supplemental security income, railroad retirement benefits, or veterans disability compensation or pension benefits (see instructions).

- ☒ **No.** Enter -0- on line 10 and go to line 11.
☐ **Yes.** Enter the total of the payments received by you (and your spouse, if filing jointly).
Do not enter more than \$250 (\$500 if married filing jointly) } **10**

11 Did you (or your spouse, if filing jointly) receive a pension or annuity in 2009 for services performed as an employee of the U.S. Government or any U.S. state or local government from work not covered by social security? Do not include any pension or annuity reported on Form W-2.

- ☒ **No.** Enter -0- on line 11 and go to line 12.
☐ **Yes.** • If you checked "No" on line 10, enter \$250 (\$500 if married filing jointly and the answer on line 11 is "Yes" for both spouses)
• If you checked "Yes" on line 10, enter -0- (exception: enter \$250 if filing jointly and the spouse who received the pension or annuity did not receive an economic recovery payment described on line 10) } **11**

12 Add lines 10 and 11 **12**

13 Subtract line 12 from line 9. If zero or less, enter -0- **13**

800.

14 Making work pay and government retiree credits. Add lines 11 and 13. Enter the result here and on Form 1040, line 63; Form 1040A, line 40; or Form 1040NR, line 60 **14**

800.

*If you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico, see instructions.

For Paperwork Reduction Act Notice, see Form 1040A, 1040, or 1040NR instructions.

Schedule M (Form 1040A or 1040) 2009



W-2 DETAIL REPORT - 2009

Employer	EIN	TP SP	Gross Wages	Federal With.	FICA	Medicare	St	State Wages	State With.	Locality	Local With.
LAS VEGAS PAVING CORPORA	88-0072823	X	15777	1612	978	229					
			15777	1612	978	229					

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization (Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

OMB No. 1545-0172

2009

Attachment
Sequence No. **67**

Name(s) shown on return

WILLIAM M & CAROL L POREMBA

Business or activity to which this form relates

SHE E RENTAL PROPERTY

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 the instructions for a higher limit for certain businesses	1	250,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	800,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8.	9	
10	Carryover of disallowed deduction from line 13 of your 2008 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	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 2010. Add lines 9 and 10, less line 12	13	

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

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

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

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

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2009	17	106.
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		<input type="checkbox"/>

Section B-Assets Placed in Service During 2009 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depr. (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			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

Section C-Assets Placed in Service During 2009 Tax Year Using the Alternative Depreciation System

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

Part IV Summary (See instructions)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions	22	106.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2009)

2009 ASSET DETAIL REPORT

Description	Date Acqd	Cost	Bus. Use	Spec.	Basis	Method	Rec. Per.	Cv	Prior Depr.	Current Depr.	Next Year	Prior AMT	Current AMT	Gain/Price	Sales Price	Date Sold
Form: SHE E RENTAL PROPERTY																
Rental Property: (B) SINGLE FAMILY RESIDE																
Depreciation Class: Appliances - Rental																
In Service Year: 2007																
DISHWASHER	06/07	209	100		209	MACRS	5.0	HY	109	40	24	84	37			
STOVE	07/07	344	100		344	MACRS	5.0	HY	179	66	40	140	61			
		---			---				---	---	---	---	---			
		553			553				288	106	64	224	98			
		---			---				---	---	---	---	---			
Form Totals:		553			553				288	106	64	224	98			

Passive Activity Loss Limitations

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1041.

OMB No. 1545-1008

2009Attachment
Sequence No. **88**

Name(s) shown on return

WILLIAM M & CAROL L POREMBA

Identifying number

Part I 2009 Passive Activity Loss

Caution: Complete Worksheets 1, 2, and 3 on page 2 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 of 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	6,909.
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	(18,803.)
d Combine lines 3a, 3b, and 3c	3d	(11,894.)

4 Combine lines 1d, 2c, and 3d. If the result is net income or zero, all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Do not complete Form 8582. Report the losses on the forms and schedules normally used	4	(11,894.)
---	---	-----------

- 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 instr.)	7	
Note: If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.		
8 Subtract line 7 from line 6	8	
9 Multiply line 8 by 50% (.5). Do not enter more than \$25,000. If married filing separately, see instructions	9	
10 Enter the smaller of line 5 or line 9	10	

If line 2c is a loss, go to Part III. Otherwise, go to line 15.

Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities

Note: Enter all numbers in Part III as positive amounts. See instructions for an example.

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	6,909.
16 Total losses allowed from all passive activities for 2009. Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return	16	6,909.

For Paperwork Reduction Act Notice, see the instructions.

Form **8582** (2009)

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

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

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

Worksheet 2 - For Form 8582, Lines 2a and 2b (See instructions.)

Name of activity	(a) Current year deductions (line 2a)	(b) Prior year unallowed deductions (line 2b)	(c) Overall loss
Total. Enter on Form 8582, lines 2a and 2b			

Worksheet 3 - For Form 8582, Lines 3a, 3b, and 3c (See instructions.)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 3a)	(b) Net loss (line 3b)	(c) Unallowed loss (line 3c)	(d) Gain	(e) Loss
SCH E RENTAL	6,909.		18,803.		11,894.
Total. Enter on Form 8582, lines 3a, 3b, and 3c.	6,909.		18,803.		

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 col. (c) from col. (a)
Total			1.00		

Worksheet 5 - Allocation of Unallowed Losses (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
SCH E RENTAL	SCH E 23	18,803.	1.0000	11,894.
Total		18,803.	1.00	11,894.

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
SCH E RENTAL	SCH E 23	18,803.	11,894.	6,909.
Total		18,803.	11,894.	6,909.

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▶			1.00						

Form **8582** (2009)

Name: WILLIAM M & CAROL L POREMBA

EIN: [REDACTED]

[illegible]

Additional Child Tax Credit

Department of the Treasury
Internal Revenue Service (99)

Complete and attach to Form 1040, Form 1040A, or Form 1040NR.

1040
1040A
1040NR
8812

OMB No. 1545-0074

2009

Attachment
Sequence No. 47

Name(s) shown on return

WILLIAM M & CAROL L POREMBA

Your social security number

Part I All Filers

- 1 1040 filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet on page 43 of the Form 1040 instructions.
- 1040A filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet on page 38 of the Form 1040 instructions.
- 1040NR filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet on page 19 of the Form 1040 instructions.

If you used Pub. 972, enter the amount from line 8 of the worksheet on page 4 of the publication.

- 2** Enter the amount from Form 1040, line 51, Form 1040A, line 33, or Form 1040NR, line 47 **2** 1,000.
- 3** Subtract line 2 from line 1. If zero, **stop**; you cannot take this credit **3** 1,000.
- 4 a** Earned income (see instructions) **4a** 15,777.
- b** Nontaxable combat pay (see instructions) **4b**
- 5** Is the amount on line 4a more than \$3,000?
☐ **No.** Leave line 5 blank and enter -0- on line 6.
☒ **Yes.** Subtract \$3,000 from the amount on line 4a. Enter the result **5** 12,777.
- 6** Multiply the amount on line 5 by 15% (.15) and enter the result **6** 1,917.
- Next.** Do you have three or more qualifying children?
☒ **No.** If line 6 is zero, **stop**; you cannot take this credit. Otherwise, skip Part II and enter the **smaller** of line 3 or line 6 on line 13.
☐ **Yes.** If line 6 is equal to or more than line 3, skip Part II and enter the amount from line 3 on line 13. Otherwise, go to line 7.

Part II Certain Filers Who Have Three or More Qualifying Children

- 7** Withheld social security and Medicare taxes from Form(s) W-2, boxes 4 and 6.
If married filing jointly, include your spouse's amounts with yours. If you worked for a railroad, see the instructions **7**
- 8 1040 filers:** Enter the total of the amounts from Form 1040, lines 27 and 57, plus any taxes that you identified using code "UT" and entered on the dotted line next to line 60. **8**
- 1040A filers:** Enter -0-.
- 1040NR filers:** Enter the total of the amounts from Form 1040NR, line 53, plus any taxes that you identified using code "UT" and entered on the dotted line next to line 57. **9**
- 9** Add lines 7 and 8 **9**
- 10 1040 filers:** Enter the total of the amounts from Form 1040, lines 64a and 69. **10**
- 1040A filers:** Enter the total of the amount from Form 1040A, line 41a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 44 (see the instructions).
- 1040NR filers:** Enter the amount from Form 1040NR, line 63. **11**
- 11** Subtract line 10 from line 9. If zero or less, enter -0- **11**
- 12** Enter the **larger** of line 6 or line 11 **12**
- Next,** enter the **smaller** of line 3 or line 12 on line 13.

Part III Additional Child Tax Credit

- 13** This is your additional child tax credit **13** 1,000.

1040
1040A
1040NREnter this amount on
Form 1040, line 65,
Form 1040A, line 42, or
Form 1040NR, line 61.

US 1040

Three - Year Tax Summary

2009

Name: WILLIAM M & CAROL L POREMBA

SSN: [REDACTED]

Gross Income	2007	2008	2009
Wages and salaries			15,777.
Interest and dividends	2,492.		
Business income			
Sale of assets - gain or loss	(3,000.)	(3,000.)	(3,000.)
Pension and IRA distributions			
Rents, royalties, etc	(25,000.)		
Unemployment and social security			
Other income	1,300.		
Total gross income	(24,208.)	(3,000.)	12,777.
Adjustments to Income			
Adjusted gross income	(24,208.)	(3,000.)	12,777.
Itemized or Standard Deductions			
Medical expense deduction			
Taxes	3,319.		
Interest	24,384.		
Contributions			
Miscellaneous deductions			
Other itemized deductions			
Total deductions	27,703.	10,900.	11,400.
Exemptions	13,600.	3,500.	14,600.
Taxable Income	(65,511.)	(17,400.)	(13,223.)
Tax (2009 - 1040, line 44)	0	0	0
Alternative minimum tax			
Other taxes			
Credits and Payments			
Credits			
Withholding			1,612.
EIC and Additional Child Tax Credit			6,028.
Estimated tax payments			
Other payments			800.
Total credits and payments			8,440.
Tax liability after credits			
Estimated tax penalty			
Refund or (Balance Due)			8,440.
Federal marginal tax bracket	10.0 %	10.0 %	10.0 %
Tax preparation fee	284.	433.	374.
State refund or (balance due)			
1st resident state refund (balance due)			
2nd resident state refund (balance due)			
1st part-year state refund (balance due)			
2nd part-year state refund (balance due)			
1st nonresident state refund (balance due)			
2nd nonresident state refund (balance due)			
3rd nonresident state refund (balance due)			
4th nonresident state refund (balance due)			
5th nonresident state refund (balance due)			

NOTES FOR 2009:

IRS e-file Signature Authorization

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service

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

2009

Declaration Control Number (DCN) 00881539000960

Taxpayer's name
WILLIAM M POREMBASocial security number
[REDACTED]Spouse's name
CAROL L POREMBASpouse's social security number
[REDACTED]**Part I Tax Return Information-Tax Year Ending December 31, 2009**

(Whole Dollars Only)

1	Adjusted gross income (Form 1040, line 38; Form 1040A, line 22; Form 1040EZ, line 4)	1	12,777.
2	Total tax (Form 1040, line 60; Form 1040A, line 37; Form 1040EZ, line 11)	2	
3	Federal income tax withheld (Form 1040, line 61; Form 1040A, line 38; Form 1040EZ, line 7)	3	1,612.
4	Refund (Form 1040, line 73a; Form 1040A, line 46a; Form 1040EZ, line 12a; Form 1040-SS, Part I, line 13a)	4	8,440.
5	Amount you owe (Form 1040, line 75; Form 1040A, line 48; Form 1040EZ, line 13)	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, 2009, 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) an indication of any refund offset, (c) the reason for any delay in processing the return or refund, and (d) 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. 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). In order for me to initiate future payments, I request that the IRS send 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 revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 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 MASON TAX SERVICE to enter or generate my PIN
ERO firm name

89012

Enter five numbers, but
do not enter all zeros

as my signature on my tax year 2009 electronically filed income tax return.

☐ I will enter my PIN as my signature on my tax year 2009 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 ► William Foremba Date ► 02/01/2010

Spouse's PIN: check one box only

☒ I authorize MASON TAX SERVICE to enter or generate my PIN
ERO firm name

89012

Enter five numbers, but
do not enter all zeros

as my signature on my tax year 2009 electronically filed income tax return.

☐ I will enter my PIN as my signature on my tax year 2009 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 ► Carol Foremba Date ► 02/01/2010**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.

8815392222

do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the tax year 2009 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 ► [Signature] Date ► 02/01/2010**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 the instructions.

39

INVOICE DATE: 02/01/2010

HENDERSON NV 89012

SS NUMBER: [REDACTED]

TELEPHONE: [REDACTED]

INVOICE NO.: 125

2009 INVOICE

Description		
1	FORM 1040	99.00
1	SCHEDULE D, CAPITAL GAINS AND LOSSES	55.00
2	SCHEDULE E, SUPPLEMENTAL INCOME AND LOSS	130.00
1	SCHEDULE EIC, EARNED INCOME CREDIT	20.00
1	SCHEDULE M, MAKING WORK PAY AND RETIREE CREDITS	20.00
1	FORM W-2 AND W-2PR, WAGE AND TAX STATEMENT	
1	FORM 4562, DEPRECIATION AND AMORTIZATION	25.00
1	FORM 8582, PASSIVE ACTIVITY LOSS LIMITATIONS	
1	FORM 8812, ADDITIONAL CHILD TAX CREDIT	25.00
1	FORM 8867, EARNED INCOME CREDIT CHECKLIST	
1	CHILD TAX CREDIT WORKSHEET	
2	DEPRECIATION WORKSHEETS	
1	ELECTRONIC FILING FEE	
Remarks: PAID CK NO 3973		Total Charges Discount Sales Tax Payments Amount Due
		374.00 374.00
		APP286

Electronic Filing Instructions for your 2008 Federal Tax Return

Important: Your taxes are not finished until all required steps are completed.



william M & carol L Poremba

HENDERSON, NV 89012-6004

Balance Due/Refund	Your federal tax return (Form 1040) shows a refund due to you in the amount of \$5,783.00. Your tax refund should be direct deposited into your account within 8 to 14 days after your return is accepted: Account Number: 000274037761 Routing Transit Number: 122400724.		
Where's My Refund?	Before you call the Internal Revenue Service with questions about your refund, give them 8 to 14 days processing time from the date your return is accepted. If then you have not received your refund, or the amount is not what you expected, contact the Internal Revenue Service directly at 1-800-829-4477. You can also check www.irs.gov and select the "Where's my refund?" link.		
No Signature Document Needed	No signature form is required since you signed your return electronically.		
What You Need to Keep	Your Electronic Filing Instructions (this form) Printed copy of your federal return		
2008 Federal Tax Return Summary	Adjusted Gross Income	\$	9,090.00
	Taxable Income	\$	0.00
	Total Tax	\$	0.00
	Total Payments/Credits	\$	5,783.00
	Amount to be Refunded	\$	5,783.00
	Effective Tax Rate		-39.93%

2008

Form **1040**

Department of the Treasury — Internal Revenue Service

U.S. Individual Income Tax Return 2008

(99) IRS Use Only — Do not write or staple in this space.

Label
(See instructions.)**Use the
IRS label.**
Otherwise,
please print
or type.**Presidential
Election
Campaign**

For the year Jan 1 - Dec 31, 2008, or other tax year beginning , 2008, ending , 20

OMB No. 1545-0074

Your first name MI Last name
william M Porembe

Your social security number

If a joint return, spouse's first name MI Last name
carol L Porembe

Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions.

Apartment no.

168 Red Arches ct.

You **must** enter your
social security
number(s) above.

City, town or post office. If you have a foreign address, see instructions.

State ZIP code

HENDERSON

NV 89012-6004

Checking a box below will not
change your tax or refund.Check here if you, or your spouse if filing jointly, want \$3 to go to this fund? (see instructions) ☐ You ☐ Spouse**Filing Status**

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

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) <input checked="" type="checkbox"/> if
qualifying
child for child
tax credit
(see instrs) |
|----------------|-----------|--|---|---|
| William C | Porembe | | Son | <input checked="" type="checkbox"/> |
| Nicole L | Porembe | | Daughter | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> |
- No. of children on 6c who:
• lived with you 2
• did not live with you due to divorce or separation (see instrs)
Dependents on 6c not entered above
Add numbers on lines above 4
- d Total number of exemptions claimed 4

If more than
four dependents,
see instructions.**Income****Attach Form(s)
W-2 here. Also
attach Forms
W-2G and 1099-R
if tax was withheld.**If you did not
get a W-2,
see instructions.Enclose, but do
not attach, any
payment. Also,
please use
Form 1040-V.

- 7 Wages, salaries, tips, etc. Attach Form(s) W-2 7 9,090.
- 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 (see instrs) 9b
- 10 Taxable refunds, credits, or offsets of state and local income taxes (see instructions) 10
- 11 Alimony received. 11
- 12 Business income or (loss). Attach Schedule C or C-EZ 12
- 13 Capital gain or (loss). Att Sch D if reqd. If not reqd, ck here ☐ 13
- 14 Other gains or (losses). Attach Form 4797 14
- 15a IRA distributions 15a b Taxable amount (see instrs) 15b
- 16a Pensions and annuities 16a b Taxable amount (see instrs) 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 (see instrs) 20b
- 21 Other income 21
- 22 Add the amounts in the far right column for lines 7 through 21. This is your **total income** 22 9,090.

**Adjusted
Gross
Income**

- 23 Educator expenses (see instructions) 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 One-half of self-employment tax. Attach Schedule SE 27
- 28 Self-employed SEP, SIMPLE, and qualified plans 28
- 29 Self-employed health insurance deduction (see instructions) 29
- 30 Penalty on early withdrawal of savings 30
- 31a Alimony paid b Recipient's SSN. 31a
- 32 IRA deduction (see instructions) 32
- 33 Student loan interest deduction (see instructions) 33
- 34 Tuition and fees deduction. Attach Form 8917 34
- 35 Domestic production activities deduction. Attach Form 8903 35
- 36 Add lines 23 - 31a and 32 - 35 36
- 37 Subtract line 36 from line 22. This is your **adjusted gross income** 37 9,090.

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

FDIA0112 10/13/08

Form 1040 (2008)

APP288

Tax and Credits

38 Amount from line 37 (adjusted gross income) 38 9,090.

39 a Check ☐ You were born before January 2, 1944, ☐ Blind. Total boxes checked ▶ 39 a ☐

if: ☐ Spouse was born before January 2, 1944, ☐ Blind. 39 b ☐

b If your spouse itemizes on a separate return, or you were a dual-status alien, see instrs and ck here ▶ 39 b ☐

c Check if standard deduction includes real estate taxes or disaster loss (see instructions) ▶ 39 c ☐

Standard Deduction for —

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

• All others:

Single or Married filing separately, \$5,450

Married filing jointly or Qualifying widow(er), \$10,900

Head of household, \$8,000

40 Itemized deductions (from Schedule A) or your standard deduction (see left margin) 40 72,752.

41 Subtract line 40 from line 38 41 -63,662.

42 If line 38 is over \$119,975, or you provided housing to a Midwestern displaced individual, see instructions. Otherwise, multiply \$3,500 by the total number of exemptions claimed on line 6d 42 14,000.

43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- 43 0.

44 Tax (see instrs). Check if any tax is from: a ☐ Form(s) 8814 b ☐ Form 4972 44 0.

45 Alternative minimum tax (see instructions). Attach Form 6251 45

46 Add lines 44 and 45 46 0.

47 Foreign tax credit. Attach Form 1116 if required 47

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

49 Credit for the elderly or the disabled. Attach Schedule R 49

50 Education credits. Attach Form 8863 50

51 Retirement savings contributions credit. Attach Form 8880 51

52 Child tax credit (see instructions). Attach Form 8901 if required 52 0.

53 Credits from Form: a ☐ 8396 b ☐ 8839 c ☐ 5695 53

54 Other crs from Form: a ☐ 3800 b ☐ 8801 c ☐ 54

55 Add lines 47 through 54. These are your total credits 55 0.

56 Subtract line 55 from line 46. If line 55 is more than line 46, enter -0- 56 0.

57 Self-employment tax. Attach Schedule SE 57

58 Unreported social security and Medicare tax from Form: a ☐ 4137 b ☐ 8919 58

59 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required 59

60 Additional taxes: a ☐ AEIC payments b ☐ Household employment taxes. Attach Schedule H 60

61 Add lines 56-60. This is your total tax 61 0.

Other Taxes**Payments**

If you have a qualifying child, attach Schedule EIC.

62 Federal income tax withheld from Forms W-2 and 1099 62 1,164.

63 2008 estimated tax payments and amount applied from 2007 return 63

64 a Earned income credit (EIC) 64 a 3,630.

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

65 Excess social security and tier 1 RRTA tax withheld (see instructions) 65

66 Additional child tax credit. Attach Form 8812 66 89.

67 Amount paid with request for extension to file (see instructions) 67

68 Credits from Form: a ☐ 2439 b ☐ 4136 c ☐ 8801 d ☐ 8885 68

69 First-time homebuyer credit. Attach Form 5405 69

70 Recovery rebate credit (see worksheet) 70 900.

71 Add lines 62 through 70. These are your total payments 71 5,783.

Refund

Direct deposit? See instructions and fill in 73b, 73c, and 73d or Form 8888.

72 If line 71 is more than line 61, subtract line 61 from line 71. This is the amount you overpaid 72 5,783.

73 a Amount of line 72 you want refunded to you. If Form 8888 is attached, check here . . ▶ ☐ 73 a 5,783.

▶ b Routing number ▶ c Type: ☒ Checking ☐ Savings

▶ d Account number

74 Amount of line 72 you want applied to your 2009 estimated tax 74

Amount You Owe

75 Amount you owe. Subtract line 71 from line 61. For details on how to pay, see instructions 75

76 Estimated tax penalty (see instructions) 76

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ Yes. Complete the following. ☒ No

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

Sign Here

Joint return? See instructions.

Keep a copy for your records.

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

Your signature Date Your occupation Daytime phone number

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

Preparer's signature

Date

Check if self-employed ☐

Preparer's SSN or PTIN

Paid Preparer's Use Only

Firm's name (or yours if self-employed), address, and ZIP code

Self-Prepared

EIN

Phone no.

SCHEDULE A
(Form 1040)Department of the Treasury
Internal Revenue Service (99)**Itemized Deductions**▶ Attach to Form 1040.
▶ See Instructions for Schedule A (Form 1040).

OMB No. 1545-0074

2008Attachment
Sequence No. 07

Name(s) shown on Form 1040

Your social security number

william M & carol L Poremba

Medical and Dental Expenses	Caution. Do not include expenses reimbursed or paid by others.			
1	Medical and dental expenses (see instructions)	1		
2	Enter amount from Form 1040, line 38	2		
3	Multiply line 2 by 7.5% (.075)	3		
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-		4	
Taxes You Paid	5 State and local (check only one box):			
	a <input type="checkbox"/> Income taxes, or			
	b <input type="checkbox"/> General sales taxes	5		
	6 Real estate taxes (see instructions)	6	5,618.	
(See instructions.)	7 Personal property taxes	7		
	8 Other taxes. List type and amount ▶	8		
	9 Add lines 5 through 8		9	5,618.
Interest You Paid	10 Home mtg interest and points reported to you on Form 1098	10	66,309.	
	11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying number, and address ▶	11		
	12 Points not reported to you on Form 1098. See instrs for spcl rules	12		
	13 Qualified mortgage insurance premiums (see instructions)	13	825.	
	14 Investment interest. Attach Form 4952 if required. (See instrs.)	14		
Note. Personal interest is not deductible.	15 Add lines 10 through 14		15	67,134.
Gifts to Charity	16 Gifts by cash or check. If you made any gift of \$250 or more, see instrs	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	
	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		
(See instructions.)	23 Other expenses — investment, safe deposit box, etc. List type and amount ▶	23		
	24 Add lines 21 through 23	24		
	25 Enter amount from Form 1040, line 38	25		
	26 Multiply line 25 by 2% (.02)	26		
	27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-		27	
Other Miscellaneous Deductions	28 Other — from list in the instructions. List type and amount ▶		28	
Total Itemized Deductions	29 Is Form 1040, line 38, over \$159,950 (over \$79,975 if married filing separately)? <input checked="" type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40. <input type="checkbox"/> Yes. Your deduction may be limited. See instructions for the amount to enter.		29	72,752.
	30 If you elect to itemize deductions even though they are less than your standard deduction, check here ▶ <input type="checkbox"/>			

SCHEDULE EIC
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service

Name(s) shown on return

Earned Income Credit
Qualifying Child Information

Complete and attach to Form 1040A or 1040
only if you have a qualifying child.

OMB No. 1545-0074

2008

Attachment
Sequence No. **43**

Your social security number

william M & carol L Poremba

Before you begin:

- See the instructions for Form 1040A, lines 40a and 40b, or Form 1040, lines 64a and 64b, to make sure that (a) you can take the EIC and (b) you have a qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.

CAUTION!

- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See the instructions for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

Qualifying Child Information

Child 1

Child 2

1 Child's name	First name	Last name	First name	Last name
If you have more than two qualifying children, you only have to list two to get the maximum credit	William	C Poremba	Nicole	L Poremba
2 Child's SSN The child must have an SSN as defined in the Form 1040A or Form 1040 instructions unless the child was born and died in 2008. If your child was born and died in 2008 and did not have an SSN, enter 'Died' on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records.				
3 Child's year of birth	Year <u>1998</u> If born after 1989, skip lines 4a and 4b; go to line 5.		Year <u>1990</u> If born after 1989 skip lines 4a and 4b; go to line 5.	
4 If the child was born before 1990 —				
a Was the child under age 24 at the end of 2008 and a student?	<input type="checkbox"/> Yes. Go to line 5.	<input type="checkbox"/> No. Continue.	<input type="checkbox"/> Yes. Go to line 5.	<input type="checkbox"/> No. Continue.
b Was the child permanently and totally disabled during any part of 2008?	<input type="checkbox"/> Yes. Continue.	<input type="checkbox"/> No. The child is not a qualifying child.	<input type="checkbox"/> Yes. Continue.	<input type="checkbox"/> No. The child is not a qualifying child.
5 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, foster child, etc)	Son		Daughter	
6 Number of months child lived with you in the United States during 2008 • If the child lived with you for more than half of 2008 but less than 7 months, enter '7'. • If the child was born or died in 2008 and your home was the child's home for the entire time he or she was alive during 2008, enter '12'	<u>12</u> months Do not enter more than 12 months.		<u>12</u> months Do not enter more than 12 months.	

TIP

You may also be able to take the additional child tax credit if your child (a) was under age 17 at the end of 2008, and (b) is a U.S. citizen, U.S. National, or U.S. resident alien. For more details, see the instructions for line 41 of Form 1040A or line 66 of Form 1040.

BAA For Paperwork Reduction Act Notice, see Form 1040A or 1040 instructions.

Schedule EIC (Form 1040A or 1040) 2008

Form **8812****Additional Child Tax Credit**

OMB No. 1545-0074

2008Department of the Treasury
Internal Revenue Service (99)

Complete and attach to Form 1040, Form 1040A, or Form 1040NR.

Attachment
Sequence No. **47**

Name(s) shown on return

Your social security number

william M & carol L Poremba

Part I All Filers

1	Enter the amount from line 1 of your Child Tax Credit Worksheet in the Form 1040, Form 1040A or Form 1040NR instructions. If you used Publication 972, enter the amount from line 8 of the worksheet on page 4 of the publication	1	1,000.
2	Enter the amount from Form 1040, line 52, Form 1040A, line 33, or Form 1040NR, line 47	2	0.
3	Subtract line 2 from line 1. If zero, stop ; you cannot take this credit	3	1,000.
4a	Earned income (see instructions). If your main home was in a Midwestern disaster area when the disaster occurred, and you are electing to use your 2007 earned income, check here <input type="checkbox"/>	4a	9,090.
b	Nontaxable combat pay (see instructions)	4b	
5	Is the amount on line 4a more than \$8,500? <input type="checkbox"/> No. Leave line 5 blank and enter -0- on line 6. <input checked="" type="checkbox"/> Yes. Subtract \$8,500 from the amount on line 4a. Enter the result	5	590.
6	Multiply the amount on line 5 by 15% (.15) and enter the result Next. Do you have three or more qualifying children? <input checked="" type="checkbox"/> No. If line 6 is zero, stop ; you cannot take this credit. Otherwise, skip Part II and enter the smaller of line 3 or line 6 on line 13. <input type="checkbox"/> Yes. If line 6 is equal to or more than line 3, skip Part II and enter the amount from line 3 on line 13. Otherwise, go to line 7.	6	89.

Part II Certain Filers Who Have Three or More Qualifying Children

7	Withheld social security and Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If you worked for a railroad, see the instructions.	7	
8	1040 filers: Enter the total of the amounts from Form 1040, lines 27 and 58, plus any taxes that you identified using code 'UT' and entered on the dotted line next to line 61. 1040A filers: Enter -0-. 1040NR filers: Enter the total of the amounts from Form 1040NR, line 53, plus any taxes that you identified using code 'UT' and entered on the dotted line next to line 57.	8	
9	Add lines 7 and 8	9	
10	1040 filers: Enter the total of the amounts from Form 1040, lines 64a and 65. 1040A filers: Enter the total of the amount from Form 1040A, line 40a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 43 (see instructions). 1040NR filers: Enter the amount from Form 1040NR, line 60.	10	
11	Subtract line 10 from line 9. If zero or less, enter -0-	11	
12	Enter the larger of line 6 or line 11 Next, enter the smaller of line 3 or line 12 on line 13.	12	

Part III Additional Child Tax Credit

13	This is your additional child tax credit	13	89.
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Enter this amount on
Form 1040, line 66, or
Form 1040A, line 41, or
Form 1040NR, line 61.

Recovery Rebate Credit Worksheet

2008

► Keep for your records

Name(s) Shown on Return

william M & carol L Poremba

Social Security Number

Before you begin:

- See the printed instructions for Form 1040, line 70 to find out if you can take this credit.
- If you received Notice 1378, have it available. The notice shows the amount of your economic stimulus payment, which you will need to fill in line 28 below. If you do not have Notice 1378, you can find the amount of your economic stimulus payment on www.irs.gov.

- Can you, or your spouse if filing a joint return, be claimed as a dependent on another person's return?
☒ **No.** Go to line 2.
☐ **Yes.** You cannot take the credit. **Stop here.**
- Does your tax return include a valid social security number for you and, if filing a joint return, your spouse?
☒ **Yes.** Skip lines 3 and 4 and go to line 5.
☐ **No.** Go to line 3.
- Are you filing a joint return for 2008?
☐ **Yes.** Go to line 4.
☐ **No.** You cannot take the credit. **Stop here.**
- Were either you or your spouse a member of the U.S. Armed Forces at any time during 2008?
☐ **Yes.** Go to line 5.
☐ **No.** You cannot take the credit. **Stop here.**
- Enter the amount from Form 1040, line 56 0.
- Enter the amount from Form 1040, line 52 0.
- Add lines 5 and 6 0.
- Enter \$600 (\$1,200 if married filing jointly) 1,200.
- Enter the smaller of line 7 or line 8 0.
- Is the amount on line 9 at least \$300 (\$600 if married filing jointly)?
☐ **Yes.** If you have at least one qualifying child for whom you entered a valid social security number* on Form 1040, line 6c, column (2), and checked the box in column (4), or have at least one qualifying child with a valid social security number* for whom you completed Form 8901, go to line 11. Otherwise, skip lines 11 through 21 and enter the amount from line 9 on line 22.
☒ **No.** If line 7 is more than zero, go to line 11. Otherwise, skip line 11 and go to line 12.
- Is your gross income** more than the amount shown below for your filing status?
 a Program calculated gross income
 b Adjustment to gross income
 c Gross income
 • Single or married filing separately – \$8,950
 • Married filing jointly – \$17,900
 • Head of household – \$11,500
 • Qualifying widow(er) – \$14,400
☐ **No.** Go to line 12.
☐ **Yes.** Skip lines 12 through 18 and go to line 19.
- Enter the amount from Form 1040, line 20a
- Enter the amount of any nontaxable veterans' disability or death benefits you received in 2008
- Are you filing Form 8812?
☒ **Yes.** Skip line 15. Enter on line 16 the amount from Form 8812, line 4a.
☐ **No.** Go to line 15.
- Are you filing Form 2555 or 2555-EZ to exclude foreign earned income, or using one of the optional methods to figure your net earnings from self-employment on Schedule SE, or are you a church employee or member of the clergy?
☐ **Yes.** Fill out the Eamed Income Worksheet in Pub. 972 and enter on line 16 the amount from line 8 of that worksheet.
☐ **No.** Go to line 16.

- 16 Earned income.** If you did not already enter an amount on this line as instructed on lines 14 or 15, complete Worksheet B on page 51 in the printed instructions and enter the amount from Worksheet B, line 4b. (If you (or your spouse, if filing jointly) had nontaxable combat pay, did not file Form 8812, and did not enter an amount on Form 1040, line 64b, add your (and your spouse's) nontaxable combat pay to the amount on this line.)
- a Program calculated earned income. 9,090.
- b Adjustment to earned income.
- c Earned income. 9,090.
- 17 Qualifying income.** Add lines 12, 13 and 16. 9,090.
- 18** Is line 17 at least \$3,000?
- ☐ **No.** Skip lines 19 through 21 and enter the amount from line 9 on line 22.
- ☒ **Yes.** Go to line 19.
- 19** Enter \$300 (\$600 if married filing jointly) 600.
- 20** Enter the larger of line 9 or line 19 600.
- 21** Multiply \$300 by the number of qualifying children for whom you entered a valid social security number* on:
- Form 1040, line 6c, column (2), and checked the box in column (4), or
 - Form 8901, column (b) 300.
- 22** Add lines 20 and 21 900.
- 23** Enter the amount from Form 1040, line 38 9,090.
- 24** Enter \$75,000 (\$150,000 if married filing jointly) 150,000.
- 25** Is the amount on line 23 more than the amount on line 24?
- ☒ **No.** Skip line 26. Enter the amount from line 22 on line 27 below.
- ☐ **Yes.** Subtract line 24 from line 23
- 26** Multiply line 25 by 5% (.05)
- 27** Subtract line 26 from line 22. If zero or less, enter 0 (zero) 900.
- 28** Enter the amount, if any, of the economic stimulus payment you received (before offset) as shown on Notice 1378 or www.irs.gov. If you received more than one payment, enter the total of all payments you received as shown on all Notices 1378 or on www.irs.gov. If filing a joint return, include your spouse's payment as shown on your spouse's Notice 1378 or on www.irs.gov. If you filed a joint return for 2007 and received an economic stimulus payment, you and your spouse are each treated as having received half of the payment 0.
- 29 Recovery rebate credit.** Subtract line 28 from line 27. If zero or less, enter -0- (zero). Enter the result here and, if more than zero, on Form 1040, line 70. If you entered an amount on line 13 above, enter "VA" on the dotted line to the left of Form 1040, line 70. If you (or your spouse, if filing jointly) had nontaxable combat pay, did not file Form 8812, and did not enter an amount on Form 1040, line 64b, enter "NCP" to the left of Form 1040, line 70. If line 28 is more than line 27, you do not have to pay back the difference. 900.

* A valid social security number is not required for a qualifying child if you filed a joint return AND either you or your spouse was a member of the U.S. Armed Forces at any time during 2008.

** Your gross income includes the total of the following amounts: Form 1040, lines 7, 8a, 9a, 10, 11, 13 (if you were not required to file Schedule D), 15b, 16b, 19, 20b, and 21 (excluding any negative amounts); Schedule C, line 7; Schedule C-EZ, line 1; Schedule E, lines 3 and 4; Schedule F, line 11; Form 4835, line 7; Schedule K-1 (Form 1065), box 14, codes B and C; Schedule K-1 (Form 1065-B), box 9, code K-2; Schedule K-1 (Form 1120S), box 14, code B. But **do not** include on this line any amount for which you claimed the foreign earned income exclusion or the housing exclusion on Form 2555 or 2555-EZ.

Your gross income also includes the total of all gains from Schedule D, lines 1, 8, and 13; Schedule D-1, lines 1 and 8; Form 4684, line 14, and column (c) of lines 35 and 40; Form 4797, lines 2, 10, and 30; Form 6252, lines 24 and 35; Form 6781, lines 1 and 12; Form 8824, lines 14, 23, 35, and 36; and Form 2439, line 1a. But subtract from this total any section 1202 exclusion, any section 1045 or section 1397B rollover, any exclusion of gain from DC Zone assets or qualified community assets, and any section 121 exclusion shown on Schedule D or Form 4797.

2008

16

Social Security Number



	Federal		State			Local		
	Date	Amount	Date	Amount	ID	Date	Amount	ID
1	04/15/08		04/15/08			04/15/08		
2	06/16/08		06/16/08			06/16/08		
3	09/15/08		09/15/08			09/15/08		
4	01/15/09		01/15/09			01/15/09		
5								
Tot Estimated Payments . . .								

Tax Payments Other Than Withholding (If multiple states, see Tax Help)		Federal	State	ID	Local	ID
6	Overpayments applied to 2008					
7	Credited by estates and trusts					
8	Totals Lines 1 through 7					
9	2008 extensions					

Taxes Withheld From:					Federal	State	Local
10	Forms W-2				1,164.		
11	Forms W-2G						
12	Forms 1099-R						
13	Forms 1099-MISC and 1099-G						
14	Schedules K-1						
15	Forms 1099-INT, DIV and OID						
16	Social Security and Railroad Benefits						
17	Form 1099-B	St		Loc			
18 a	Other withholding	St		Loc			
b	Other withholding	St		Loc			
c	Other withholding	St		Loc			
19	Total Withholding Lines 10 through 18c				1,164.		
20	Total Tax Payments for 2008				1,164.		

Prior Year Taxes Paid In 2008 (If multiple states or localities, see Tax Help)		State	ID	Local	ID
21	Tax paid with 2007 extensions				
22	2007 estimated tax paid after 12/31/07				
23	Balance due paid with 2007 return				
24	Other (amended returns, installment payments, etc) . .				

Federal Carryover Worksheet

2008

► Keep for your records

Name(s) Shown on Return

william M & carol L Poremba

Social Security Number

[REDACTED]

2007 State and Local Income Tax Information (See Tax Help)

(a) State or Local ID	(b) Paid With Extension	(c) Estimates Pd After 12/31	(d) Total With- held/Pmts	(e) Paid With Return	(f) Total Over- payment	(g) Applied Amount
Totals . .						

Other Tax and Income Information

			2007	2008
1	Filing status	1		2 MFJ
2	Number of exemptions for blind or over 65 (0 - 4).	2		
3	Itemized deductions after limitation.	3		72,752.
4	Check box if required to itemize deductions	4	<input type="checkbox"/>	<input type="checkbox"/>
5	Adjusted gross income	5		9,090.
6	Tax liability for Form 2210 or Form 2210-F	6		0.
7	Alternative minimum tax.	7		
8	Federal overpayment applied to next year estimated tax.	8		

QuickZoom to the IRA Information Worksheet for IRA information (see Tax Help) ►

Excess Contributions

			2007	2008
9 a	Taxpayer's excess Archer MSA contributions as of 12/31	9 a		
b	Spouse's excess Archer MSA contributions as of 12/31	b		
10 a	Taxpayer's excess Coverdell ESA contributions as of 12/31.	10 a		
b	Spouse's excess Coverdell ESA contributions as of 12/31.	b		
11 a	Taxpayer's excess HSA contributions as of 12/31	11 a		
b	Spouse's excess HSA contributions as of 12/31	b		

Loss and Expense Carryovers

			2007	2008
12 a	Short-term capital loss.	12 a		
b	AMT Short-term capital loss	b		
13 a	Long-term capital loss	13 a		
b	AMT Long-term capital loss	b		
14 a	Net operating loss available to carry forward	14 a		
b	AMT Net operating loss available to carry forward	b		
15 a	Investment interest expense disallowed	15 a		
b	AMT Investment interest expense disallowed	b		
16	Nonrecaptured net Section 1231 losses from:	16 a		
	a 2008.	b		
	b 2007.	c		
	c 2006.	d		
	d 2005.	e		
	e 2004.	f		
	f 2003.			

Copy B To Be Filed With Employee's Federal Tax Return		38-2099803 OMB No. 1545-0008	
a Employee's soc. sec. no.	1 Wages, tips, other comp.	2 Federal income tax withheld	
	9090.83	1164.78	
b Employer ID number 88-0072823	3 Social security wages	4 Social security tax withheld	
	9090.83	563.63	
	5 Medicare wages and tips	6 Medicare tax withheld	
	9090.83	131.82	
c Employer's name, address, and ZIP code			
Las Vegas Paving Corporation 4420 S Decatur Blvd Las Vegas, NV 89103			
d Control Number 9782			
e Employee's name, address, and ZIP code			
William M. Poremba [REDACTED] Henderson, NV 89012			
7 Social security tips	8 Allocated tips	9 Advance EIC payment	
10 Dependent care benefits	11 Nonqualified plans	12a Code See inst. for box 12	
13 Statutory employee	14 Other	12b Code	
Retirement plan		12c Code	
Third-party sick pay		12d Code	
15 State Emplr.'s state I.D. #	16 State wages, tips, etc.	17 State income tax	
18 Local wages, tips, etc.	19 Local income tax	20 Locality name	

Form W-2 Wage and Tax Statement **2008** Dept. of the Treasury - IRS
This information is being furnished to the Internal Revenue Service

Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return		38-2099803 OMB No. 1545-0008	
a Employee's soc. sec. no.	1 Wages, tips, other comp.	2 Federal income tax withheld	
	9090.83	1164.7	
b Employer ID number 88-0072823	3 Social security wages	4 Social security tax withheld	
	9090.83	563.6	
	5 Medicare wages and tips	6 Medicare tax withheld	
	9090.83	131.8	
c Employer's name, address, and ZIP code			
Las Vegas Paving Corporation 4420 S Decatur Blvd Las Vegas, NV 89103			
d Control Number 9782			
e Employee's name, address, and ZIP code			
William M. Poremba [REDACTED] Henderson, NV 89012			
7 Social security tips	8 Allocated tips	9 Advance EIC payment	
10 Dependent care benefits	11 Nonqualified plans	12a Code See inst. for box 12	
13 Statutory employee	14 Other	12b Code	
Retirement plan		12c Code	
Third-party sick pay		12d Code	
15 State Emplr.'s state I.D. #	16 State wages, tips, etc.	17 State income tax	
18 Local wages, tips, etc.	19 Local income tax	20 Locality name	

Form W-2 Wage and Tax Statement **2008** Dept. of the Treasury - IRS