TAXPAYER EXHIBIT
B2
June 23, 2015
Noreen B. Schneider Rucinski and Fred Rucinski
789657

TAXABLE YEAR	DO NOT ATTACH PAYMENT TO THIS SCHEDULE	SCHEDULE
2005	**Wage and Withholding Summary**	W-2 CG

Important: Attach this schedule directly behind Page 2 of your return.

Name(s) as shown on return: F. C. RUCINSKI & N. B. SCHNEIDER RUCINSKI

SSN or ITIN: [redacted]

Caution: If your Form(s) W-2 are from multiple states, or this schedule is not filled out, only use this schedule to attach copies of your Form(s) W-2, 592-B, 593-B, 594, and 1099 showing CA tax withheld to it. Attach this schedule directly behind Side 2 of your return.

Taxpayer W-2 information. (Transfer amounts from your Form(s) W-2 to the appropriate boxes below.) Complete a box for each Form W-2 you receive.

	1st W-2	2nd W-2
Social Security Number (box d)	[redacted]	
Employer ID Number (EIN) (box b)	[redacted]	
State & Employer's State ID Number (box 15)	CA 438-9609-1	
Employer Name (box c)	COXCOM INC	
State Wages, Tips, etc. (box 16)	91,708.	
CA State Income Tax (box 17)	1,836.	
Social Security Wages (box 3)	90,000.	
SDI (Local Income Tax) (box 14 or 19)	858.	

	3rd W-2	4th W-2
Social Security Number (box d)		
Employer ID Number (EIN) (box b)		
State & Employer's State ID Number (box 15)		
Employer Name (box c)		
State Wages, Tips, etc. (box 16)		
CA State Income Tax (box 17)		
Social Security Wages (box 3)		
SDI (Local Income Tax) (box 14 or 19)		

Spouse W-2 information. (Transfer amounts from your Form(s) W-2 to the appropriate boxes below.) Complete a box for each Form W-2 you receive.

	1st W-2	2nd W-2
Social Security Number (box d)		
Employer ID Number (EIN) (box b)		
State & Employer's State ID Number (box 15)		
Employer Name (box c)		
State Wages, Tips, etc. (box 16)		
CA State Income Tax (box 17)		
Social Security Wages (box 3)		
SDI (Local Income Tax) (box 14 or 19)		

	3rd W-2	4th W-2
Social Security Number (box d)		
Employer ID Number (EIN) (box b)		
State & Employer's State ID Number (box 15)		
Employer Name (box c)		
State Wages, Tips, etc. (box 16)		
CA State Income Tax (box 17)		
Social Security Wages (box 3)		
SDI (Local Income Tax) (box 14 or 19)		

A Total state wages from your Form(s) W-2 for taxpayer (Add box 16 from all Form(s) W-2 for taxpayer) ..... $ 91,708.
For nonresidents or part-year residents, enter your total California wages from all your Form(s) W-2 for taxpayer (Add box 16 from all Form(s) W-2 for taxpayer).

B Total state wages from your Form(s) W-2 for spouse (Add box 16 from all Form(s) W-2 for spouse) ..... $
For nonresidents or part-year residents, enter your total California wages from all your Form(s) W-2 for spouse (Add box 16 from all Form(s) W-2 for spouse).

C Total California Wages from all Form(s) W-2 (Add line A and line B, and enter on line C.) ..... $ 91,708.

D Transfer the amount on line C to Form 540 2EZ, line 9; Form 540, Form 540NR (Short or Long), line 12; or Form 540X, line 1a, Column B.

STATE BOARD OF EQUALIZATION CG05104051 Schedule W-2 CG (NEW 2005) Side 1

Appeal Name: N. Schneider Rucinski : Fred Rucinski
Case ID: 789657 ITEM #. B2
Date: 6/23/15 Exhibit No: 6.2

TP **FTB DEPT PUBLIC COMMENT**

Your Name: F. C. RUCINSKI & N. B. SCHNEIDER RUCINSKI Your SSN or ITIN: [redacted]

	25	Amount from Side 1, line 24	25	0.
Special Credits and Nonrefundable Renter's Credit	28	Enter credit name _____ code no. _____ & amount ▶ 28		
	29	Enter credit name _____ code no. _____ & amount ▶ 29		
	30	To claim more than two credits, see instructions ● 30		
	31	Nonrefundable renter's credit. See instructions ● 31		
	32	Add line 28 through line 31. These are your total credits	32	
	33	Subtract line 32 from line 25. If less than zero, enter -0-	33	0.
Other Taxes	34	Alternative minimum tax. Attach Schedule P (540) ●	34	0.
	35	Mental Health Services Tax. See instructions ●	35	
	36	Other taxes and credit recapture. See instructions ●	36	
	37	Add line 33 through line 36. This is your total tax ●	37	0.
Payments	38	California income tax withheld. See instructions ■ 38 2,436.		
	39	2005 California estimated tax and other payments. See instructions ■ 39 14,546.		
	40	Real estate withholding. (Form(s) 592-B, 593-B, and 594) See instructions ■ 40		
To view your 2005 estimated payments, go to www.ftb.ca.gov	41	Excess SDI. To see if you qualify, see instructions ■ 41		
		Child and Dependent Care Expenses Credit. See instructions, attach form FTB 3506.		
	● 42	● 43		
	■ 44	■ 45		
	46	Add line 38, line 39, line 40, line 41, and line 45. See instructions	46	16,982.
Overpaid Tax/ Tax Due	47	Overpaid tax. If line 46 is more than line 37, subtract line 37 from line 46	47	16,982.
	48	Amount of line 47 you want applied to your 2006 estimated tax ■	48	16,982.
	49	Overpaid tax available this year. Subtract line 48 from line 47 ■	49	
	50	Tax due. If line 46 is less than line 37, subtract line 46 from line 37. See instructions	50	
Use Tax	51	Use Tax. **This is not a total line.** See instructions ● 51	00	

Contributions

CA Seniors Special Fund. See instructions ●	52		Emergency Food Assistance Program Fund ●	59	
Alzheimer's Disease/Related Disorders Fund ●	53		CA Peace Officer Memorial Foundation Fund ●	60	
CA Fund for Senior Citizens ●	54		CA Military Family Relief Fund ●	63	
Rare and Endangered Species Preservation Program ●	55		CA Prostate Cancer Research Fund ●	64	
State Children's Trust Fund for the Prevention of Child Abuse ●	56		Veterans' Quality of Life Fund ●	65	
CA Breast Cancer Research Fund ●	57		CA Sexual Violence Victim Services Fund ●	66	
CA Firefighters' Memorial Fund ●	58		CA Colorectal Cancer Prev Fund ●	67	

68 Add line 52 through line 67. These are your total contributions ● 68

Refund or Amount You Owe	69	**REFUND OR NO AMOUNT DUE.** See instructions. Mail to: **FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0009** ■	69	0.
	70	**AMOUNT YOU OWE.** See instructions. Mail to: **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0009** ■	70	
Interest and Penalties	71	Interest, late return penalties, and late payment penalties	71	
	72	Underpayment of estimated tax. Check box: ☐ FTB 5805 attached ☐ FTB 5805F attached ■	72	
	73	Total amount due. See instructions. Enclose, but do not staple, any payment	73	
		●	74	4

Direct Deposit (Refund Only)

Do not attach a voided check or a deposit slip. See instructions.
Complete this section to have your refund directly deposited. Routing number ● _____

Account Type:
Checking ● ☐ Savings ● ☐ Account number ● _____

Sign Here

It is unlawful to forge a spouse's signature.

Joint return? See instructions.

IMPORTANT: See the instructions to find out if you should attach a copy of your complete federal return. Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. 6

Your signature: X [signature] Spouse's signature (if filing jointly, both must sign): X Daytime phone number (optional): _____ Date: March 6 2006

Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge): [signature] ● Paid Preparer's SSN/PTIN

Firm's name (or yours if self-employed): ADD UP TAX SOLUTIONS Firm's address: PO BOX 22856 SAN DIEGO CA 92192 ● FEIN: [redacted]

TAXABLE YEAR

2005 California Adjustments — Residents

SCHEDULE

CA (540)

Important: Attach this schedule directly behind Form 540, Side 2.

Name(s) as shown on return

F. C. RUCINSKI & N. B. SCHNEIDER RUCINSKI [redacted]

Part I Income Adjustment Schedule

Section A — Income

			A Federal Amounts (taxable amounts from your federal return)	B Subtractions See instructions	C Additions See instructions
7	Wages, salaries, tips, etc. See instructions before making an entry in column B or C	7	91,708.		
8	Taxable interest income	8	578.		
9	Ordinary dividends. See instructions (b) 28.	(a)	28.		
10	Taxable refunds, credits, offsets of state and local income taxes	10	5,122.	5,122.	
11	Alimony received	11			
12	Business income or (loss)	12	-120,164.		
13	Capital gain or (loss). See instructions	13	-1,600.		
14	Other gains or (losses)	14			
15	Total IRA distributions. See instructions (a)	(b)			
16	Total pensions and annuities. See instructions (a) 26,795.	(b)	26,795.		
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc	17	-13,858.		
18	Farm income or (loss)	18			
19	Unemployment compensation. Enter the same amount in column A and column B	19			
20	Social security benefits (a)	(b)			
21	Other income.				
	a California lottery winnings			a	a
	b Disaster loss carryover from FTB 3805V			b	b
	c Federal NOL (Form 1040, line 21)	21		c	c
	d NOL carryover from FTB 3805V			d	d
	e NOL from FTB 3805D, 3805Z, 3806, 3807, or 3809			e	e
	f Other (describe)			f	f
22	**Total.** Combine line 7 through line 21 in column A. Add line 7 through line 21f in column B and column C. Go to Section B	22	-11,391.	5,122.	

Section B — Adjustments to Income

23	Educator expenses	23			
24	Certain business expenses of reservists, performing artists, and fee-basis government officials	24			
25	Health savings account deduction	25			
26	Moving expenses	26			
27	One-half of self-employment tax	27			
28	Self-employed SEP, SIMPLE, and qualified plans	28			
29	Self-employed health insurance deduction	29			
30	Penalty on early withdrawal of savings	30			
31a	Alimony paid.				
	b Recipient's: SSN				
	Last name	31a			
32	IRA deduction	32			
33	Student loan interest deduction	33			
34	Tuition and fees deduction	34			
35	Domestic production activities deduction	35			
36	Add line 23 through 31a and 32 through 35 in columns A, B, and C. See instrs	36			
37	**Total.** Subtract line 36 from line 22, columns A, B, and C. See instructions	37	-11,391.	5,122.	

F. C. RUCINSKI & N. B. SCHNEIDER RUCINSKI [redacted]

Part II Adjustments to Federal Itemized Deductions

38	Federal itemized deductions. Add the amounts on federal Schedule A (Form 1040), lines 4, 9, 14, 18, 19, 26, and 27	38	25,356.
39	Enter total of federal Schedule A (Form 1040), line 5 (State Disability Insurance and state and local income tax, or General Sales Tax) and line 8 (foreign taxes **only**). See instructions	39	2,436.
40	Subtract line 39 from line 38	40	22,920.
41	Other adjustments including California lottery losses. See instructions. Specify ...	41	
42	Combine line 40 and line 41	42	22,920.

43 Is your federal AGI (Form 540, line 13) more than the amount shown below for your filing status?

Single or married filing separately $143,839
Head of household $215,762
Married filing jointly or qualifying widow(er) $287,682

No. Transfer the amount on line 42 to line 43.

Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540), line 43 ..... 43 22,920.

44 Enter the larger of the amount on line 43 or your standard deduction listed below

Single or married filing separately $3,254
Married filing jointly, head of household, or qualifying widow(er) $6,508

Transfer the amount on line 44 to Form 540, line 18 ..... 44 22,920.

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

2005

Attachment Sequence No. 07

Name(s) shown on Form 1040: FREDERICK C RUCINSKI & NOREEN B SCHNEIDER RUCINSKI

Your social security number: [redacted]

Medical and Dental Expenses		**Caution.** Do not include expenses reimbursed or paid by others.			
	1	Medical and dental expenses (see instructions)	1	3,468.	
	2	Enter amount from Form 1040, line 38 ..... 2 -11,391.			
	3	Multiply line 2 by 7.5% (.075)	3	0.	
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-			4 3,468.
Taxes You Paid (See instructions.)	5	State and local (**check only one box**): a [X] Income taxes, **or** b [ ] General sales taxes (see instructions)	5	2,436.	
	6	Real estate taxes (see instructions)	6	5,669.	
	7	Personal property taxes	7		
	8	Other taxes. List type and amount ►	8		
	9	Add lines 5 through 8			9 8,105.
Interest You Paid (See instructions.)	10	Home mtg interest and points reported to you on Form 1098	10	13,783.	
	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		
Note. Personal interest is not deductible.	12	Points not reported to you on Form 1098. See instrs for spcl rules	12		
	13	Investment interest. Attach Form 4952 if required. (See instrs.)	13		
	14	Add lines 10 through 13			14 13,783.
Gifts to Charity	15a	Total gifts by cash or check. If you made any gift of $250 or more, see instrs	15a	355.	
If you made a gift and got a benefit for it, see instructions.	b	Gifts by cash or check after August 27, 2005, that you elect to treat as qualified contributions (see instructions) 15b			
	16	Other than by cash or check. If any gift of $250 or more, see instructions. You **must** attach Form 8283 if over $500	16		
	17	Carryover from prior year	17		
	18	Add lines 15a, 16, & 17 ..... Limited			18 0.
Casualty and Theft Losses	19	Casualty or theft loss(es). Attach Form 4684. (See instructions.)			19
Job Expenses and Certain Miscellaneous Deductions (See instructions.)	20	Unreimbursed employee expenses – job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ►	20		
	21	Tax preparation fees	21		
	22	Other expenses – investment, safe deposit box, etc. List type and amount ►	22		
	23	Add lines 20 through 22	23		
	24	Enter amount from Form 1040, line 38 24			
	25	Multiply line 24 by 2% (.02)	25		
	26	Subtract line 25 from line 23. If line 25 is more than line 23, enter -0-			26
Other Miscellaneous Deductions	27	Other – from list in the instructions. List type and amount ►			27
Total Itemized Deductions	28	Is Form 1040, line 38, over $145,950 (over $72,975 if MFS)? [X] **No.** Your deduction is not limited. Add the amounts in the far right column for lines 4 through 27. Also, enter this amount on Form 1040, line 40. [ ] **Yes.** Your deduction may be limited. See instructions for the amount to enter.			► 28 25,356.
	29	If you elect to itemize deductions even though they are less than your standard deduction, check here ► [ ]			

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

FDIA0301 11/18/05

Schedule A (Form 1040) 2005

SCHEDULE C
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Business
(Sole Proprietorship)

► Partnerships, joint ventures, etc, must file Form 1065 or 1065-B.
► Attach to Form 1040 or 1041. ► See Instructions for Schedule C (Form 1040).

OMB No. 1545-0074

2005

Attachment Sequence No. 09

Name of proprietor: NOREEN B SCHNEIDER RUCINSKI

Social security number (SSN): [redacted]

A Principal business or profession, including product or service (see instructions): TELECOMMUNICATIONS ENGINEERING & SOLUTIONS PROVIDER

B Enter code from instructions ► 522300

C Business name. If no separate business name, leave blank.: SCHNEIDER & RUCINSKI ENTERPRISES

D Employer ID number (EIN), if any

E Business address (including suite or room no.) ► 3344 NORTH MOUNTAINVIEW DRIVE
City, town or post office, state, and ZIP code: SAN DIEGO, CA 92116

F Accounting method: (1) [X] Cash (2) [ ] Accrual (3) [ ] Other (specify) ►

G Did you 'materially participate' in the operation of this business during 2005? If 'No,' see instructions for limit on losses .... [X] Yes [ ] No

H If you started or acquired this business during 2005, check here ► [ ]

Part I Income

1 Gross receipts or sales. **Caution.** If this income was reported to you on Form W-2 and the 'Statutory employee' box on that form was checked, see the instructions and check here ► [ ]	1	560,902.
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	560,902.
4 Cost of goods sold (from line 42 on page 2)	4	448,375.
5 **Gross profit.** Subtract line 4 from line 3	5	112,527.
6 Other income, including Federal and state gasoline or fuel tax credit or refund	6	37,921.
7 **Gross income.** Add lines 5 and 6 ►	7	150,448.

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

8 Advertising	8	837.	18 Office expense	18	6,964.
9 Car and truck expenses (see instructions)	9	329.	19 Pension and profit-sharing plans	19	
10 Commissions and fees	10		20 Rent or lease (see instructions):		
			a Vehicles, machinery, and equipment	20a	
11 Contract labor (see instructions)	11		b Other business property	20b	
12 Depletion	12		21 Repairs and maintenance	21	
			22 Supplies (not included in Part III)	22	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	220,283.	23 Taxes and licenses	23	
			24 Travel, meals, and entertainment:		
			a Travel	24a	11,087.
14 Employee benefit programs (other than on line 19)	14		b Deductible meals and entertainment	24b	
15 Insurance (other than health)	15		25 Utilities	25	
16 Interest:			26 Wages (less employment credits)	26	
a Mortgage (paid to banks, etc)	16a		27 Other expenses (from line 48 on page 2)	27	9,163.
b Other	16b				
17 Legal & professional services	17	20,285.			

28 **Total expenses** before expenses for business use of home. Add lines 8 through 27 in columns ►	28	268,948.
29 Tentative profit (loss). Subtract line 28 from line 7	29	-118,500.
30 Expenses for business use of your home. Attach **Form 8829**	30	1,664.
31 **Net profit or (loss).** Subtract line 30 from line 29. • If a profit, enter on **Form 1040, line 12,** and **also** on **Schedule SE, line 2** (statutory employees, see instructions). Estates and trusts, enter on Form 1041, line 3. • If a loss, you **must** go to line 32.	31	-120,164.

32 If you have a loss, check the box that describes your investment in this activity (see instructions).

• If you checked 32a, enter the loss on **Form 1040, line 12, and also on Schedule SE, line 2** (statutory employees, see instructions). Estates and trusts, enter on Form 1041, line 3.

• If you checked 32b, you **must** attach **Form 6198.** Your loss may be limited.

32a [X] All investment is at risk.

32b [ ] Some investment is not at risk.

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

Schedule C (Form 1040) 2005

FDIZ0112 11/14/05

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 or Form 1041.
► See Instructions for Schedule E (Form 1040).

OMB No. 1545-0074

2005

Attachment Sequence No. 13

Name(s) shown on return: FREDERICK C RUCINSKI & NOREEN B SCHNEIDER RUCINSKI

Your social security number: [redacted]

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). Report farm rental income or loss from **Form 4835** on page 2, line 40.

1 List the type and location of each rental real estate property:

A SINGLE FAMILY RESIDENCE
5410 DWIGHT STREET

B

C

2 For each rental real estate property 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		X
B		
C		

Income:		Properties A	Properties B	Properties C		Totals (Add columns A, B, and C.)
3 Rents received	3	12,070.			3	12,070.
4 Royalties received	4				4	
Expenses:						
5 Advertising	5					
6 Auto and travel (see instructions)	6					
7 Cleaning and maintenance	7	100.				
8 Commissions	8					
9 Insurance	9	514.				
10 Legal and other professional fees	10	790.				
11 Management fees	11	297.				
12 Mortgage interest paid to banks, etc (see instructions)	12	8,344.			12	8,344.
13 Other interest	13					
14 Repairs	14	11,387.				
15 Supplies	15					
16 Taxes	16	1,677.				
17 Utilities	17					
18 Other (list) ►						
PEST CONTROL	18	209.				
19 Add lines 5 through 18	19	23,318.			19	23,318.
20 Depreciation expense or depletion (see instructions)	20	2,610.			20	2,610.
21 Total expenses. Add lines 19 and 20	21	25,928.				
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	-13,858.				
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	-13,858.				
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	-13,858.
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. Otherwise, include this amount in the total on line 41 on page 2					26	-13,858.

BAA For Paperwork Reduction Act Notice, see instructions.

Schedule E (Form 1040) 2005

FDIZ2301 11/14/05

Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return		2005 OMB No. 1545-0008
a Control number	1 Wages, tips, other comp. 91708.32	2 Federal income tax withheld 8770.78
b Employer ID number [redacted]9	3 Social security wages 90000.00	4 Social security tax withheld 5580.00
	5 Medicare wages and tips 102919.47	6 Medicare tax withheld 1492.33

c Employer's name, address, and ZIP code
COXCOM INC.- CALIFORNIA
1400 LAKE HEARN DRIVE
ATLANTA, GA 30319

d Employee's social security number
[redacted]

[redacted] code
FRED RUCINSKI
[redacted]

[redacted]

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 C 794.30
13 Statutory employee	14 Other CAVDI 857.71	12b Code D 11211.15
Retirement plan X		12c Code
Third-party sick pay		12d Code

CA	436-9609-1	91708.32	1836.10
15 State Employer'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 Dept. of the Treasury — IRS

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STATE OF CALIFORNIA
FRANCHISE TAX BOARD
DATA STORAGE
PO BOX 1570
RANCHO CORDOVA CA 95741-1570

Account No : [redacted]
Date : August 3, 2011

For Privacy Notice, see form FTB 1131.

LETTER ID: EC 11-01139844 MAKER: 790:RD:ZC

RECEIVED
AUG - 8 2011
By

J RYAN JOHNSON ESQ
1125 17TH ST STE 600
DENVER CO 80202

Thank you for contacting us regarding NOREEN SCHNEIDER RUCINSKI.

We have enclosed copies of the California income tax returns that you requested for the year(s) 2005, 2006 and 2007.

Please contact us at the phone number below if you have any questions regarding this notice.

FRANCHISE TAX BOARD
DATA STORAGE
Telephone (916) 845-5375

Enclosure(s)

STATE OF CALIFORNIA
DATA STORAGE
FRANCHISE TAX BOARD
PO BOX 1570
RANCHO CORDOVA CA 95741-1570
TELEPHONE 916.845.5375

ENCLOSED ARE THE DOCUMENT COPIES YOU REQUESTED

NOTICE

This document and all attachments are confidential. Any unwarranted inspection, disclosure or use of any information herein for purposes not authorized by law is illegal and will subject the person or agency making the disclosure to criminal prosecution.

FTB 4415 (REV 11-2008)

For Privacy Act Notice, get form FTB 1131.

California Resident Income Tax Return 2005

62992705 CAIA3912 01/06/06

540 C1 Side 1

APE

FEDERAL RETURN ATTACHMENT REQUIRED: [X] YES [ ] NO

P

[redacted] RUCI ** [redacted] 05 PBA 522300

FREDERICK C RUCINSKI

NOREEN B SCHNEIDERRUCINSKI

[redacted]

AC
A
R
RP

FOR COMPUTERIZED USE ONLY

01	2	36	0	54	0	APE	0
06	0	37	0	55	0	3800	0
09	0	38	2436	56	0	3803	0
10	1	39	14546	57	0	SCHG1	0
12	91708	40	0	58	0	5870A	0
14	5122	41	0	59	0	5805 5805F	0
16	0	42	0	60	0	TPID	
17	-16513	43	0	63	0	FN 330126752	
18	22920	44	0	64	0	PDECD	
20	0	45	0	65	0	SDECD	
23	0	47	16982	66	0		
28	0	48	16982	67	0		
29	0	49	0	68	0		
30	0	50	0	69	0		
31	0	51	0	70	0		
34	0	52	0	72	0		
35	0	53	0				

Filing Status (Check only one.)

1 [ ] Single
2 [X] Married filing jointly (even if only one spouse had income).
3 [ ] Married filing separately. Enter spouse's SSN above and full name here .....
4 [ ] Head of household (with qualifying person). STOP. See instructions. 5 [ ] Qualifying widow(er) with dependent child. Enter year spouse died .....

Exemptions (Enclose, but do not staple, any payment.)

6 If someone can claim you (or your spouse, if married) as a dependent on their tax return, check the box here .... ● 6 [ ]
7 **Personal:** If you checked 1, 3, or 4 above, enter 1 in the box. If you checked 2 or 5, enter 2 in the box. If you checked the box on line 6, see instructions ..... 7 [2] x $87 = $ 174.
8 **Blind:** If you (or if married, your spouse) are visually impaired, enter 1; if both, enter 2 ..... 8 [ ] x $87 = $
9 **Senior:** If you (or if married, your spouse) are 65 or older, enter 1; if both, enter 2 ..... ● 9 [ ] x $87 = $

Dependent Exemptions

10 **Dependents:** Enter name and relationship. **Do not include yourself or your spouse.**
AARON P RUCINSKI - Son

Total dependent exemptions .. ● 10 [1] x $272 = $ 272.

11 Exemption amount: Add line 7 through line 10. Transfer this amount to line 21 ..... 11 $ 446.

Taxable Income

12 State wages from your Form(s) W-2, box 16, or CA Sch. W-2 CG, line C ..... ● 12 91,708.
13 Enter federal adjusted gross income from Form 1040, line 37; Form 1040A, line 21; Form 1040EZ, line 4 ..... 13 -11,391.
14 California adjustments — subtractions. Enter the amount from Schedule CA (540), line 37, column B ..... ● 14 5,122.
15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions ..... 15 -16,513.
16 California adjustments — additions. Enter the amount from Schedule CA (540), line 37, column C ..... ● 16
17 California adjusted gross income. Combine line 15 and line 16 ..... ● 17 -16,513.
18 Enter the larger of your California standard deduction OR your California itemized deductions ..... ● 18 22,920.
19 Subtract line 18 from line 17. This is your taxable income. If less than zero, enter -0- ..... 19 0.

Tax (Do not attach any withholding forms here. See Schedule W-2 CG, Wage and Withholding Summary.)

20 Tax. Check box if from: [X] Tax Table [ ] Tax Rate Schedule [ ] FTB 3800 or [ ] FTB 3803 .... ⊛ 20 0.
21 Exemption credits. Enter the amount from line 11. If your federal AGI is more than $143,839, see instrs ..... 21 446.
22 Subtract line 21 from line 20. If less than zero, enter -0- ..... 22 0.
23 Tax. See instructions. Check box if from: [ ] Schedule G-1 [ ] Form FTB 5870A ..... ⊛ 23
24 Add line 22 and line 23. Continue to Side 2 ..... 24 0.

54005106051

Form **1040** Department of the Treasury — Internal Revenue Service

U.S. Individual Income Tax Return 2005

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

For the year Jan 1 - Dec 31, 2005, or other tax year beginning , 2005, ending , 20

OMB No. 1545-0074

Label (See instructions.)

Your first name: FREDERICK — MI: C — Last name: RUCINSKI

If a joint return, spouse's first name: NOREEN — MI: B — Last name: SCHNEIDER RUCINSKI

Your social security number: [redacted]

Use the IRS label. Otherwise, please print [redacted]

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

[redacted]

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

[redacted]

You **must** enter your [redacted] number(s) above.

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

Checking a box below will not change your tax or refund.

Filing Status

Check only one box.

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)

Exemptions

6a ☒ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a

b ☒ **Spouse**

Boxes checked on 6a and 6b: 2

c **Dependents:**

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if qualifying child for child tax credit (see instrs)
AARON P RUCINSKI	[redacted]	Son	☒
			☐
			☐
			☐

If more than four dependents, see instructions.

No. of children on 6c who: • lived with you: 1 • did not live with you due to divorce or separation (see instrs):

Dependents on 6c not entered above:

d Total number of exemptions claimed ► Add numbers on lines above: 3

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	91,708.
8a	**Taxable** interest. Attach Schedule B if required	8a	578.
b	**Tax-exempt** interest. **Do not** include on line 8a — 8b		
9a	Ordinary dividends. Attach Schedule B if required	9a	28.
b	Qualifd divs (see instrs) — 9b 28.		
10	Taxable refunds, credits, or offsets of state and local income taxes (see instructions)	10	5,122.
11	Alimony received	11	
12	Business income or (loss). Attach Schedule C or C-EZ	12	-120,164.
13	Capital gain or (loss). Att Sch D if reqd. If not reqd, ck here ► ☐	13	-1,600.
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	26,795.
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	-13,858.
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	-11,391.

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 (see instructions)	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	-11,391.

Tax and Credits	38 Amount from line 37 (adjusted gross income)	38	-11,391.
	39a Check if: ☐ You were born before January 2, 1941, ☐ Blind. ☐ Spouse was born before January 2, 1941, ☐ Blind. Total boxes checked ► 39a ☐		
	b If your spouse itemizes on a separate return, or you were a dual-status alien, see instructions and check here ► 39b ☐		
Standard Deduction for — • People who checked any box on line 39a or 39b or who can be claimed as a dependent, see instructions. • All others: Single or Married filing separately, $5,000 Married filing jointly or Qualifying widow(er), $10,000 Head of household, $7,300	40 Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	25,356.
	41 Subtract line 40 from line 38	41	-36,747.
	42 If line 38 is over $109,475, or you provided housing to a person displaced by Hurricane Katrina, see instructions. Otherwise, multiply $3,200 by the total number of exemptions claimed on line 6d	42	9,600.
	43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	0.
	44 Tax (see 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	0.
	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 Adoption credit. Attach Form 8839 — 53		
	54 Credits from: a ☐ Form 8396 b ☐ Form 8859 — 54		
	55 Other credits. Check applicable box(es): a ☐ Form 3800 b ☐ Form 8801 c ☐ Form — 55		
	56 Add lines 47 through 55. These are your **total credits**	56	0.
	57 Subtract line 56 from line 46. If line 56 is more than line 46, enter -0- ►	57	0.
Other Taxes	58 Self-employment tax. Attach Schedule SE	58	
	59 Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	59	
	60 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	60	
	61 Advance earned income credit payments from Form(s) W-2	61	
	62 Household employment taxes. Attach Schedule H	62	
	63 Add lines 57-62. This is your total tax ►	63	0.
Payments If you have a qualifying child, attach Schedule EIC.	64 Federal income tax withheld from Forms W-2 and 1099 — 64 10,780.		
	65 2005 estimated tax payments and amount applied from 2004 return — 65 2,800.		
	66a **Earned income credit (EIC)** — 66a		
	b Nontaxable combat pay election ► 66b		
	67 Excess social security and tier 1 RRTA tax withheld (see instructions) — 67		
	68 Additional child tax credit. Attach Form 8812 — 68		
	69 Amount paid with request for extension to file (see instructions) — 69 4,000.		
	70 Payments from: a ☐ Form 2439 b ☐ Form 4136 c ☐ Form 8885 — 70		
	71 Add lines 64, 65, 66a, and 67 through 70. These are your **total payments** ►	71	17,580.
Refund Direct deposit? See instructions and fill in 73b, 73c, and 73d.	72 If line 71 is more than line 63, subtract line 63 from line 71. This is the amount you **overpaid**	72	17,580.
	73a Amount of line 72 you want **refunded to you** ►	73a	0.
	► b Routing number ► c Type: ☐ Checking ☐ Savings		
	► d Account number		
	74 Amount of line 72 you want applied to your 2006 estimated tax ► 74 17,580.		
Amount You Owe	75 Amount you owe. Subtract line 71 from line 63. 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
	4-27-10	PROJECT MANAGER	
Spouse's signature. If a joint return, both must sign.	**Date**	**Spouse's occupation**	
	April 27 10	SOLUTIONS ENGINEER	

Paid Preparer's Use Only

Preparer's signature	Date	Check if self-employed ☐	Preparer's SSN or PTIN
	4-27-10		P00007385

Firm's name (or yours if self-employed) address, and ZIP code: ADD UP TAX SOLUTIONS, PO BOX 22856, SAN DIEGO CA 92192 — EIN [redacted] — Phone no. (858) 587-8224

STATE OF CALIFORNIA
DATA STORAGE
FRANCHISE TAX BOARD
PO BOX 1570
RANCHO CORDOVA CA 95741-1570
TELEPHONE 916.845.5375

ENCLOSED ARE THE DOCUMENT COPIES YOU REQUESTED

NOTICE

This document and all attachments are confidential. Any unwarranted inspection, disclosure or use of any information herein for purposes not authorized by law is illegal and will subject the person or agency making the disclosure to criminal prosecution.

FTB 4415 (REV 11-2008)

For Privacy Notice, get form FTB 1131.

CAIA3912 02/05/07

California Resident Income Tax Return 2006

540 C1 Side 1

APE

ATTACH FEDERAL RETURN

[redacted] 06 PBA 522300

FREDERICK C RUCINSKI

NOREEN B SCHNEIDERRUCINSKI

[redacted]

P
AC
A
R
RP

01	2	37	32081	58	0	APE	0
06	0	38	0	59	0	3800	0
09	0	39	0	60	0	3803	0
10	1	40	0	61	0	SCHG1	0
12	87802	41	0	62	0	5870A	0
14	0	42	0	63	0	5805 5805F	0
16	230930	43	0	64	0	TPIDP 00348752	
17	-227118	45	35199	65	0	FN 208070419	
18	23907	46	35199	67	0		
20	0	47	0	69	0		
23	0	48	0	70	0		
25	0	49	0	71	0		
26	0	50	0				
27	0	51	0				
28	0	52	0				
31	0	53	0				
32	0	54	0				
33	0	55	0				
34	0	56	0				
36	3118	57	0				

Filing Status

1 [ ] Single
2 [X] Married filing jointly (see instructions).
3 [ ] Married filing separately. Enter spouse's SSN or ITIN above and full name here .....
4 [ ] Head of household (with qualifying person). (See instructions)
5 [ ] Qualifying widow(er) with dependent child. Enter year spouse died _____.

6 If someone can claim you (or your spouse) as a dependent, check the box here (see instructions) ..... ● 6 [ ]

Exemptions

7 Personal: If you checked 1, 3, or 4 above, enter 1 in the box. If you checked 2 or 5, enter 2 in the box. If you checked the box on line 6, do not enter amount on line 7 ..... 7 [2] x $91 = $ 182.

8 Blind: If you (or your spouse) are visually impaired, enter 1; if both, enter 2 ..... 8 [ ] x $91 = $

9 Senior: If you (or your spouse) are 65 or older, enter 1; if both, enter 2 ..... ● 9 [ ] x $91 = $

10 Dependents: Enter name and relationship. Do not include yourself or your spouse.

AARON P RUCINSKI - Son

Total dependent exemptions .. ● 10 [1] x $285 = $ 285.

11 Exemption amount: Add line 7 through line 10. Transfer this amount to line 21 ..... 11 $ 467.

Taxable Income

12 State wages from your Form(s) W-2, box 16, or CA Sch. W-2 CG, line C ..... ● 12 87,802.

13 Enter federal adjusted gross income from Form 1040, line 37; Form 1040A, line 21; Form 1040EZ, line 4 ..... 13 -458,048.

14 California adjustments — subtractions. Enter the amount from Schedule CA (540), line 37, column B ..... ● 14

15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses (see instructions) ..... 15 -458,048.

16 California adjustments — additions. Enter the amount from Schedule CA (540), line 37, column C ..... ● 16 230,930.

17 California adjusted gross income. Combine line 15 and line 16 ..... ● 17 -227,118.

18 Enter the larger of your CA standard deduction OR your CA itemized deductions ..... ● 18 23,907.

19 Subtract line 18 from line 17. This is your taxable income. If less than zero, enter -0- ..... 19 0.

Tax

20 Tax. Check box if from: [X] Tax Table [ ] Tax Rate Schedule [ ] FTB 3800 or [ ] FTB 3803 .... ● 20 0.

21 Exemption credits. Enter the amount from line 11. If your federal AGI is more than $150,743 (see instrs) ..... 21 467.

22 Subtract line 21 from line 20. If less than zero, enter -0- ..... 22 0.

23 Tax. (See instructions) Check box if from: [ ] Schedule G-1 [ ] Form FTB 5870A ..... ● 23

24 Add line 22 and line 23. Continue to Side 2 ..... 24 0.

051 3101066

10 61862109M 05/27/10 10168805263200 00

Your Name: F. C. RUCINSKI & N. B. SCHNEIDER RUCINSKI Your SSN or ITIN: [redacted]

	Amount from Side 1, line 24		0.
Special Credits	25 Credit _____ Code _____ amount ▶ 25		
	26 Credit _____ Code _____ amount ▶ 26		
	27 To claim more than two credits (see instructions) ● 27		
	28 Nonrefundable renter's credit (see instructions) ● 28		
	29 Add line 25 through line 28. These are your total credits	29	
	30 Subtract line 29 from line 24. If less than zero, enter -0-	30	0.
Other Taxes	31 Alternative minimum tax. Attach Schedule P (540) ● 31	0.	
	32 Mental Health Services Tax (see instructions) ● 32		
	33 Other taxes and credit recapture (see instructions) ● 33		
	34 Add line 30, line 31, line 32, and line 33. This is your total tax ●	34	0.
Payments	36 California income tax withheld (see instructions) ■ 36	3,118.	
	37 2006 CA estimated tax and other payments (see instructions) ■ 37	32,081.	
	38 Real estate withholding. (Form(s) 592-B, 593-B, and 594) (See instructions) ■ 38		
	39 Excess SDI (see instructions) ■ 39		
	Child and Dependent Care Expenses Credit (see instructions). Attach form FTB 3506.		
	● 40 _____ ● 41 _____ ■ 42 _____ ■ 43 _____		
	44 Add line 36, line 37, line 38, line 39, and line 43. These are your total payments (see instructions)	44	35,199.
Overpaid Tax/ Tax Due	45 Overpaid tax. If line 44 is more than line 34, subtract line 34 from line 44	45	35,199.
	46 Amount of line 45 applied to 2007 estimated tax ■	46	35,199.
	47 Overpaid. Subtract line 46 from line 45 ■	47	
	48 Tax due. If line 44 is less than line 34, subtract line 44 from line 34	48	
Use Tax	49 Use Tax. This is not a total line (see instructions) ● 49	00	

Contributions

CA Seniors Special Fund (see instructions) ●	50		Emergency Food Assistance Program Fund ●	57	
Alzheimer's Disease/Related Disorders Fund ●	51		CA Peace Officer Memorial Foundation Fund ●	58	
CA Fund for Senior Citizens ●	52		CA Military Family Relief Fund ●	59	
Rare and Endangered Species Preservation Program ●	53		Veterans' Quality of Life Fund ●	60	
State Children's Trust Fund for the Prevention of Child Abuse ●	54		CA Sexual Violence Victim Services Fund ●	61	
CA Breast Cancer Research Fund ●	55		CA Colorectal Cancer Prevention Fund ●	62	
CA Firefighters' Memorial Fund ●	56		CA Sea Otter Fund ●	63	

	64 Add line 50 through line 63. These are your total contributions ●	64	
Amount You Owe	65 AMOUNT YOU OWE. Add line 48, line 49, and line 64 (see instructions). Mail to: FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0009 ■	65	
	66 Interest, late return penalties, and late payment penalties	66	
	67 Underpayment of estimated tax. Check box: ☐ FTB 5805 attached ☐ FTB 5805F attached ■	67	
	68 Total amount due (see instructions). Enclose, but do not staple, any payment	68	
Refund and Direct Deposit	69 REFUND OR NO AMOUNT DUE. Subtract line 48, and line 64 from line 47 (see instructions). Mail to: FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0009 ■	69	0.

Have your refund directly deposited to one or two separate accounts. Do not attach a voided check or a deposit slip (see instructions).

All or portion of total refund (line 69) you want to direct deposit:

☐ Checking
☐ Savings

● Routing number ● Type ● Account number ■ 70 Amount you want to direct deposit

Remaining portion of total refund (line 69) you want to direct deposit:

☐ Checking
☐ Savings

● Routing number ● Type ● Account number ■ 71 Amount you want to direct deposit

Sign Here

It is unlawful to forge a spouse's signature.

Joint return? See instructions.

IMPORTANT: See the instructions to find out if you should attach a copy of your complete federal return. Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Your signature: X [signature] Spouse's signature (if filing jointly, both must sign): [signature] Daytime phone number (optional): _____ Date: May 6-2010

Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge): CHARLES MCDANIEL [signature] Paid Preparer's SSN/PTIN: ● P00348752

Firm's name (or yours if self-employed): MCDANIEL TAX & ADMIN SERVICES Firm's address: 3802 ADAMS AVE SAN DIEGO CA 92116-2226 FEIN: ● [redacted]

TAXABLE YEAR

2006

DO NOT ATTACH PAYMENT TO THIS SCHEDULE

Wage and Withholding Summary

CALIFORNIA SCHEDULE

W-2 CG

Important: Attach this schedule directly behind Page 2 of your return.

Name(s) as shown on return: F. C. RUCINSKI & N. B. SCHNEIDER RUCINSKI

SSN or ITIN: [redacted]

Caution: If your Form(s) W-2 are from multiple states, or this schedule is not filled out, then attach copies of your Form(s) W-2, 592-B, 593-B, 594, and 1099 showing CA tax withheld. Attach this schedule directly behind Side 2 of your return.

Taxpayer W-2 information. (Transfer amounts from your Form(s) W-2 to the appropriate boxes below.) Complete a box for each Form W-2 you receive.

	1st W-2	2nd W-2
Social Security Number (box d)	[redacted]	
Employer ID Number (EIN) (box b)	95-2755479	
State & Employer's State ID Number (box 15)	CA 438-9609-1	
Employer Name (box c)	COXCOM INC	
State Wages, Tips, etc. (box 16)	87,802.	
CA State Income Tax (box 17)	2,518.	
Social Security Wages (box 3)	93,320.	
SDI (Local Income Tax) (box 14 or 19)	635.	

	3rd W-2	4th W-2
Social Security Number (box d)		
Employer ID Number (EIN) (box b)		
State & Employer's State ID Number (box 15)		
Employer Name (box c)		
State Wages, Tips, etc. (box 16)		
CA State Income Tax (box 17)		
Social Security Wages (box 3)		
SDI (Local Income Tax) (box 14 or 19)		

Spouse W-2 information. (Transfer amounts from your Form(s) W-2 to the appropriate boxes below.) Complete a box for each Form W-2 you receive.

	1st W-2	2nd W-2
Social Security Number (box d)		
Employer ID Number (EIN) (box b)		
State & Employer's State ID Number (box 15)		
Employer Name (box c)		
State Wages, Tips, etc. (box 16)		
CA State Income Tax (box 17)		
Social Security Wages (box 3)		
SDI (Local Income Tax) (box 14 or 19)		

	3rd W-2	4th W-2
Social Security Number (box d)		
Employer ID Number (EIN) (box b)		
State & Employer's State ID Number (box 15)		
Employer Name (box c)		
State Wages, Tips, etc. (box 16)		
CA State Income Tax (box 17)		
Social Security Wages (box 3)		
SDI (Local Income Tax) (box 14 or 19)		

A Total state wages from your Form(s) W-2 for taxpayer (Add box 16 from all Form(s) W-2 for taxpayer) ..... $ 87,802.
For nonresidents or part-year residents, enter your total California wages from all your Form(s) W-2 for taxpayer (Add box 16 from all Form(s) W-2 for taxpayer).

B Total state wages from your Form(s) W-2 for spouse (Add box 16 from all Form(s) W-2 for spouse) ..... $
For nonresidents or part-year residents, enter your total California wages from all your Form(s) W-2 for spouse (Add box 16 from all Form(s) W-2 for spouse).

C Total California Wages from all Form(s) W-2 (Add line A and line B, and enter on line C.) ..... $ 87,802.

D Transfer the amount on line C to Form 540 2EZ, line 9; Form 540A, line 12a; Form 540, Form 540NR (Long or Short), line 12. If completing Form 540X, report any W-2 income on line a, Column B, that was not reported on your original tax return.

TAXABLE YEAR 2006

Net Operating Loss (NOL) Computation and NOL and Disaster Loss Limitations – Individuals, Estates, and Trusts

CALIFORNIA FORM 3805V

Attach to your California tax return.

Name(s) as shown on return: F. C. RUCINSKI & N. B. SCHNEIDER RUCINSKI

SSN or ITIN: [redacted]

FEIN:

Part I Computation of Current Year NOL for Individuals, Estates, and Trusts. If you do not have a current year NOL, go to Part II.

Section A – California Residents Only. (Nonresidents go to Section B).

1	Adjusted gross income from 2006 Form 540, line 17. If negative, use brackets. Estates and Trusts, begin on line 3			1	-227,118.
2	Itemized deductions or standard deduction from 2006 Form 540, line 18			2	-23,907.
3a	Combine line 1 and line 2. (Estates and Trusts, enter taxable income, see instructions.) If negative, use brackets. If positive, enter -0- here and on line 27. Do not complete the rest of Section A. You do not have a current year NOL. Complete Part II and Part III if you have a carryover from prior years			3a	-251,025.
b	2006 designated disaster loss included in line 3a. Enter as a positive number			3b	
c	Combine line 3a and line 3b. If negative, use brackets and continue to line 4. If zero or more, do not complete the rest of Part I. Enter the amount from line 3b, if any, in Part III, line 3, column (d) and complete Part II and Part III as instructed			3c	-251,025.

Note: Enter amounts on line 4 through line 26 as if they were all positive numbers. See instructions.

4	Nonbusiness capital losses	4	1,600.				
5	Nonbusiness capital gains. See instructions	5					
6	If line 4 is more than line 5, enter the difference; otherwise, enter -0-			6	1,600.		
7	If line 4 is less than line 5, enter the difference; otherwise, enter -0-			7	0.		
8	Nonbusiness deductions	8	27,907.				
9	Nonbusiness income other than capital gains	9	86,389.				
10	Add line 7 and line 9			10	86,389.		
11	If line 8 is more than line 10, enter the difference; otherwise, enter -0-					11	0.
12	If line 8 is less than line 10, enter the difference; otherwise, enter -0-	12	58,482.				
13	Business capital losses	13					
14	Business capital gains. See instructions	14					
15	Add line 12 and line 14			15	58,482.		
16	If line 13 is more than line 15, enter the difference; otherwise, enter -0-			16	0.		
17	Add line 6 and line 16			17	1,600.		
18	Enter the loss, if any, from line 8 of Schedule D (540). Estates and Trusts, enter the loss, if any, from line 9, column (c), of Schedule D (541). If you do not have a loss on that line (and do not have an R&TC Section 18152.5 exclusion), skip line 18 through line 23 and enter on line 24 the amount from line 17			18	1,600.		
19	R&TC Section 18152.5 exclusion. Enter as a positive number					19	
20	Subtract line 19 from line 18. If zero or less, enter -0-			20	1,600.		
21	Enter the loss, if any, from line 9 of Schedule D (540). Estates and Trusts, enter the loss, if any, from line 10 of Schedule D (541). Enter as a positive number			21	1,600.		
22	If line 20 is more than line 21, enter the difference; otherwise, enter -0-			22	0.		
23	If line 21 is more than line 20, enter the difference; otherwise enter -0-					23	0.
24	Subtract line 22 from line 17. If zero or less, enter -0-					24	1,600.
25	NOL and disaster loss carryovers from prior years. See instructions					25	
26	Add lines 11, 19, 23, 24, and 25					26	1,600.
27	2006 NOL carryover. Combine line 3c and line 26. If more than zero, enter -0-. You do not have a current year NOL to carryover					27	-249,425.

Form **8829**

Department of the Treasury
Internal Revenue Service (99)

California Copy

Expenses for Business Use of Your Home

► File only with Schedule C (Form 1040).
Use a separate Form 8829 for each home you used for business during the year.
► See separate instructions.

OMB No. 1545-0074

2006

Attachment Sequence No. 66

Name(s) of proprietor(s): FREDERICK C. RUCINSKI

Your social security number: [redacted]

Part I Part of Your Home Used for Business

TELECOMMUNICATIOSN ENGINEERING & SOLUTIONS PROVIDER

1	Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions)	1	256
2	Total area of home	2	3,250
3	Divide line 1 by line 2. Enter the result as a percentage	3	7.88 %
	For daycare facilities not used exclusively for business go to line 4. All others go to line 7.		
4	Multiply days used for daycare during year by hours used per day — 4: hr		
5	Total hours available for use during the year (365 days x 24 hours) (see instructions) — 5: 8,760 hr		
6	Divide line 4 by line 5. Enter the result as a decimal amount — 6:		
7	Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3 ►	7	7.88 %

Part II Figure Your Allowable Deduction

8	Enter the amount from Schedule C, line 29, plus any net gain or (loss) derived from the business use of your home and shown on Schedule D or Form 4797. If more than one place of business, see instructions				8	-395,885.
	See instrs for columns (a) and (b) before completing lines 9-20.		(a) Direct expenses	(b) Indirect expenses		
9	Casualty losses (see instructions)	9				
10	Deductible mortgage interest (see instructions)	10		17,842.		
11	Real estate taxes (see instructions)	11		6,254.		
12	Add lines 9, 10, and 11	12		24,096.		
13	Multiply line 12, column (b) by line 7			13: 1,899.		
14	Add line 12, column (a) and line 13				14	1,899.
15	Subtract line 14 from line 8. If zero or less, enter -0-				15	0.
16	Excess mortgage interest (see instructions)	16				
17	Insurance	17				
18	Rent	18				
19	Repairs and maintenance	19				
20	Utilities	20				
21	Other expenses (see instrs)	21				
22	Add lines 16 through 21	22				
23	Multiply line 22, column (b) by line 7			23:		
24	Carryover of operating expenses from 2005 Form 8829, line 41			24:		
25	Add line 22 in column (a), line 23, and line 24				25	
26	Allowable operating expenses. Enter the smaller of line 15 or line 25				26	0.
27	Limit on excess casualty losses and depreciation. Subtract line 26 from line 15				27	0.
28	Excess casualty losses (see instructions)			28:		
29	Depreciation of your home from Part III below			29:		
30	Carryover of excess casualty losses and depreciation from 2005 Form 8829, line 42			30:		
31	Add lines 28 through 30				31	
32	Allowable excess casualty losses and depreciation. Enter the smaller of line 27 or line 31				32	
33	Add lines 14, 26, and 32				33	1,899.
34	Casualty loss portion, if any, from lines 14 and 32. Carry amount to Form 4684, Section B				34	
35	Allowable expenses for business use of your home. Subtract line 34 from line 33. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions ►				35	1,899.

Part III Depreciation of Your Home

36	Enter the smaller of your home's adjusted basis or its fair market value (see instructions)	36	
37	Value of land included on line 36	37	
38	Basis of building. Subtract line 37 from line 36	38	
39	Business basis of building. Multiply line 38 by line 7	39	
40	Depreciation percentage (see instructions)	40	%
41	Depreciation allowable (see instructions). Multiply line 39 by line 40. Enter here and on line 29 above	41	

Part IV Carryover of Unallowed Expenses to 2007

42	Operating expenses. Subtract line 26 from line 25. If less than zero, enter -0-	42	0.
43	Excess casualty losses and depreciation. Subtract line 32 from line 31. If less than zero, enter -0-	43	

BAA For Paperwork Reduction Act Notice, see separate instructions. FDIA6902 10/27/06 Form 8829 (2006)

Department of the Treasury — Internal Revenue Service

Form 1040 U.S. Individual Income Tax Return 2006

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

For the year Jan 1 - Dec 31, 2006, or other tax year beginning , 2006, ending , 20

OMB No. 1545-0074

Label (See instructions.)

Your first name: FREDERICK | MI: C | Last name: RUCINSKI

Your social security number: [redacted]

If a joint return, spouse's first name: NOREEN | MI: B | Last name: SCHNEIDER RUCINSKI

Use the IRS label. Otherwise, please print or type.

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

[redacted]

You must enter your social security [redacted]

Presidential Election Campaign

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

Check only one box.

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)

Exemptions

6a ☒ Yourself. If someone can claim you as a dependent, do not check box 6a

b ☒ Spouse

Boxes checked on 6a and 6b: 2

c Dependents:

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if qualifying child for child tax credit (see instrs)
AARON P RUCINSKI	[redacted]	Son	☒
			☐
			☐
			☐

If more than four dependents, see instructions.

No. of children on 6c who: • lived with you: 1 • did not live with you due to divorce or separation (see instrs):

Dependents on 6c not entered above:

d Total number of exemptions claimed: Add numbers on lines above: 3

Income

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

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

7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	87,802.
8a	Taxable interest. Attach Schedule B if required	8a	54,507.
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	-397,784.
13	Capital gain or (loss). Att Sch D if reqd. If not reqd, ck here ☐	13	-1,600.
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	29,317.
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	2,075.
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 SEE STATEMENT L21	21	-228,365.
22	Add the amounts in the far right column for lines 7 through 21. This is your total income	22	-454,048.

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

Adjusted Gross Income

23	Archer MSA deduction. Attach Form 8853	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	4,000.
33	Student loan interest deduction (see instructions)	33	
34	Jury duty pay you gave to your employer	34	
35	Domestic production activities deduction. Attach Form 8903	35	
36	Add lines 23 - 31a and 32 - 35	36	4,000.
37	Subtract line 36 from line 22. This is your adjusted gross income	37	-458,048.

BAA For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions. FDIA0112 11/07/06 Form 1040 (2006)

Tax and Credits	38 Amount from line 37 (adjusted gross income)	38	-458,048.
	39a Check if: [ ] You were born before January 2, 1942, [ ] Blind. [ ] Spouse was born before January 2, 1942, [ ] Blind. Total boxes checked ► 39a [ ]		
Standard Deduction for — • People who checked any box on line 39a or 39b or who can be claimed as a dependent, see instructions. • All others: Single or Married filing separately, $5,150 Married filing jointly or Qualifying widow(er), $10,300 Head of household, $7,550	b If your spouse itemizes on a separate return, or you were a dual-status alien, see instrs and ck here ► 39b [ ]		
	40 Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	44,642.
	41 Subtract line 40 from line 38	41	-502,690.
	42 If line 38 is over $112,875, or you provided housing to a person displaced by Hurricane Katrina, see instructions. Otherwise, multiply $3,300 by the total number of exemptions claimed on line 6d	42	9,900.
	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	0.
	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 Residential energy credits. Attach Form 5695 — 52		
	53 Child tax credit (see instructions). Attach Form 8901 if required — 53 — 0.		
	54 Credits from: a [ ] Form 8396 b [ ] Form 8839 c [ ] Form 8859 — 54		
	55 Other credits. Check applicable box(es): a [ ] Form 3800 b [ ] Form 8801 c [ ] Form — 55		
	56 Add lines 47 through 55. These are your total credits	56	0.
	57 Subtract line 56 from line 46. If line 56 is more than line 46, enter -0- ►	57	0.
Other Taxes	58 Self-employment tax. Attach Schedule SE	58	
	59 Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	59	
	60 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	60	
	61 Advance earned income credit payments from Form(s) W-2, box 9	61	
	62 Household employment taxes. Attach Schedule H	62	
	63 Add lines 57-62. This is your total tax ►	63	0.
Payments	64 Federal income tax withheld from Forms W-2 and 1099 — 64 — 12,453.		
	65 2006 estimated tax payments and amount applied from 2005 return — 65 — 37,580.		
If you have a qualifying child, attach Schedule EIC.	66a Earned income credit (EIC) — 66a		
	b Nontaxable combat pay election ► 66b		
	67 Excess social security and tier 1 RRTA tax withheld (see instructions) — 67		
	68 Additional child tax credit. Attach Form 8812 — 68		
	69 Amount paid with request for extension to file (see instructions) — 69		
	70 Payments from: a [ ] Form 2439 b [ ] Form 4136 c [ ] Form 8885 — 70		
	71 Credit for federal telephone excise tax paid. Attach Form 8913 if required — 71 — 50.		
	72 Add lines 64, 65, 66a, and 67 through 71. These are your total payments ►	72	50,083.
Refund	73 If line 72 is more than line 63, subtract line 63 from line 72. This is the amount you overpaid	73	50,083.
Direct deposit? See instructions and fill in 74b, 74c, and 74d or Form 8888.	74a Amount of line 73 you want refunded to you. If Form 8888 is attached, check here ► [ ]	74a	0.
	► b Routing number ► c Type: [ ] Checking [ ] Savings		
	► d Account number		
	75 Amount of line 73 you want applied to your 2007 estimated tax ► 75 — 50,083.		
Amount You Owe	76 Amount you owe. Subtract line 72 from line 63. For details on how to pay, see instructions ►	76	
	77 Estimated tax penalty (see instructions) — 77		

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

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

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

Joint return? See instructions. Keep a copy for your records.

Your signature	Date	Your occupation	Daytime phone number
►		PROJECT MANAGER	
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	
►		SOLUTIONS ENGINEER	

Paid Preparer's Use Only

Preparer's signature ► CHARLES MCDANIEL	Date 05/01/2010	Check if self-employed [ ]	Preparer's SSN or PTIN P00348752
Firm's name (or yours if self-employed), address, and ZIP code ► MCDANIEL TAX & ADMIN SERVICES			EIN [redacted]
3802 ADAMS AVE			
SAN DIEGO CA 92116-2226			Phone no. (619) 269-5076

SCHEDULE C
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Business
(Sole Proprietorship)

► Partnerships, joint ventures, etc, must file Form 1065 or 1065-B.
► Attach to Form 1040, 1040NR, or 1041. ► See Instructions for Schedule C (Form 1040).

OMB No. 1545-0074

2006

Attachment Sequence No. 09

Name of proprietor: FREDERICK C RUCINSKI

Social security number (SSN): [redacted]

A Principal business or profession, including product or service (see instructions): TELECOMMUNICATIOSN ENGINEERING & SOLUTIONS PROVIDER

B Enter code from instructions: ► 522300

C Business name. If no separate business name, leave blank.: SCHNEIDER & RUCINSKI ENTERPRISES

D Employer ID number (EIN), if any:

E Business address (including suite or room [redacted] 3344 NORTH MOUNTAINVIEW DRIVE
City, town or post office, state, and ZIP code SAN DIEGO, CA 92116

F Accounting method: (1) [X] Cash (2) [ ] Accrual (3) [ ] Other (specify) ►

G Did you 'materially participate' in the operation of this business during 2006? If 'No,' see instructions for limit on losses .... [X] Yes [ ] No

H If you started or acquired this business during 2006, check here ► [ ]

Part I Income

1	Gross receipts or sales. **Caution.** If this income was reported to you on Form W-2 and the 'Statutory employee' box on that form was checked, see the instructions and check here ► [ ]	1	276,703.
2	Returns and allowances	2	
3	Subtract line 2 from line 1	3	276,703.
4	Cost of goods sold (from line 42 on page 2)	4	75,000.
5	**Gross profit.** Subtract line 4 from line 3	5	201,703.
6	Other income, including federal and state gasoline or fuel tax credit or refund	6	3,000.
7	**Gross income.** Add lines 5 and 6 ►	7	204,703.

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

8	Advertising	8		18	Office expense	18	3,825.
9	Car and truck expenses (see instructions)	9	1,780.	19	Pension and profit-sharing plans	19	
10	Commissions and fees	10		20	Rent or lease (see instructions):		
				a	Vehicles, machinery, and equipment	20a	
				b	Other business property	20b	
11	Contract labor (see instructions)	11		21	Repairs and maintenance	21	
12	Depletion	12		22	Supplies (not included in Part III)	22	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	502,611.	23	Taxes and licenses	23	
				24	Travel, meals, and entertainment:		
				a	Travel	24a	4,665.
14	Employee benefit programs (other than on line 19)	14		b	Deductible meals and entertainment	24b	31.
15	Insurance (other than health)	15		25	Utilities	25	
16	Interest:			26	Wages (less employment credits)	26	
a	Mortgage (paid to banks, etc)	16a		27	Other expenses (from line 48 on page 2)	27	2,264.
b	Other	16b					
17	Legal & professional services	17	85,412.				

28	**Total expenses** before expenses for business use of home. Add lines 8 through 27 in columns ►	28	600,588.
29	Tentative profit (loss). Subtract line 28 from line 7	29	-395,885.
30	Expenses for business use of your home. Attach Form 8829	30	1,899.
31	**Net profit or (loss).** Subtract line 30 from line 29. • If a profit, enter on both Form 1040, line 12, and Schedule SE, line 2 or on Form 1040NR, line 13 (statutory employees, see instructions). Estates and trusts, enter on Form 1041, line 3. • If a loss, you must go to line 32.	31	-397,784.

32 If you have a loss, check the box that describes your investment in this activity (see instructions).

• If you checked 32a, enter the loss on both Form 1040, line 12, and Schedule SE, line 2, or on Form 1040NR, line 13 (statutory employees, see instructions). Estates and trusts, enter on Form 1041, line 3. — 32a [X] All investment is at risk.

• If you checked 32b, you must attach Form 6198. Your loss may be limited. — 32b [ ] Some investment is not at risk.

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

Schedule C (Form 1040) 2006

FDI:20112 11/03/06

Form 4562, line 26
Additional Listed Property Statement

(a) Type of property	(b) Date placed in service	(c) Business/ investmnt use %	(d) Cost or other basis	(e) Basis for depreciation	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
EQUIPMENT SIAM	05/15/05	100.00	246,000.	246,000.	7.00	200DB/HY	60,245.	
EQUIPMENT SIAM	08/18/04	100.00	41,556.	41,556.	7.00	200DB/HY	7,269.	
EQUIPMENT VINICUL	01/01/05	100.00	35,000.	35,000.	7.00	200DB/HY	8,571.	
EQUIPMENT IDS	04/30/04	100.00	110,000.	110,000.	7.00	200DB/HY	19,242.	
EQUIPMENT MUNDETE	01/01/05	100.00	41,000.	41,000.	7.00	200DB/HY	10,041.	
EQUIPMENT PEWHURS	11/14/03	100.00	58,340.	58,340.	7.00	200DB/HY	7,290.	
EQUIPMENT GLOBAL	01/12/04	100.00	120,000.	120,000.	7.00	200DB/HY	20,991.	
EQUIPMENT RUDI	01/26/04	100.00	73,950.	73,950.	7.00	200DB/HY	12,936.	
EQUIPMENT ISTREAM	02/01/04	100.00	20,000.	20,000.	7.00	200DB/HY	3,499.	
EQUIPMENT BARNES	08/12/01	100.00	198,000.	198,000.	7.00	200DB/HY	17,671.	
EQUIPMENT BARNES2	07/15/02	100.00	280,000.	280,000.	7.00	200DB/HY	24,990.	
EQUIPMENT BARNES 3	01/15/02	100.00	280,000.	280,000.	7.00	200DB/HY	24,990.	
EQUIPMENT SCHNURR	05/24/04	100.00	150,000.	150,000.	7.00	200DB/HY	26,239.	
EQUIPMENT WWW	08/10/01	100.00	175,000.	175,000.	7.00	200DB/HY	15,618.	
EQUIPMENT ARDEN	08/15/99	100.00	249,000.	249,000.	7.00	200DB/HY	11,111.	
EQUIPMENT ANDY1	06/16/04	100.00	71,000.	71,000.	7.00	200DB/HY	12,420.	
EQUIPMENT ANDY2	05/01/04	100.00	71,000.	71,000.	7.00	200DB/HY	12,420.	
EQUIPMENT LODI	02/20/00	100.00	135,000.	135,000.	7.00	200DB/HY	12,049.	
EQUIPMENT BARNES4	10/02/02	100.00	224,000.	224,000.	7.00	200DB/HY	19,992.	
EQUIPMENT IDS	10/22/03	100.00	140,000.	140,000.	7.00	200DB/HY	17,493.	
EQUIPMENT VARTEC	04/21/01	100.00	120,000.	120,000.	7.00	200DB/HY	10,710.	
EQUIPMENT CONGOLE	04/14/00	100.00	360,000.	360,000.	7.00	200DB/HY	32,129.	
EQUIPMENT CHINA T	04/15/02	100.00	240,000.	240,000.	7.00	200DB/HY	21,420.	
COMSTORE	03/12/06	100.00	86,095.	86,095.	7.00	200DB/HY	12,299.	
INTERCONNECTS	05/15/06	100.00	65,366.	65,366.	7.00	200DB/HY	9,338.	
EQUIPMENT ALTURA	03/01/06	100.00	153,000.	153,000.	7.00	200DB/HY	21,857.	
Total							452,830.	

Explanation Statement

Form/Line: Form 1040 Line 21, Other Income Statement 7
Explanation of: Net Operating Loss Carryforward

NOL FROM 2005

STATE OF CALIFORNIA
DATA STORAGE
FRANCHISE TAX BOARD
PO BOX 1570
RANCHO CORDOVA CA 95741-1570
TELEPHONE 916.845.5375

ENCLOSED ARE THE DOCUMENT COPIES YOU REQUESTED

NOTICE

This document and all attachments are confidential. Any unwarranted inspection, disclosure or use of any information herein for purposes not authorized by law is illegal and will subject the person or agency making the disclosure to criminal prosecution.

FTB 4415 (REV 11-2008)

For Privacy Notice, get form FTB 1131. BEST POSSIBLE COPY

CAIA3912 03/06/08

California Resident Income Tax Return 2007

540 C1 Side 1

APE

ATTACH FEDERAL RETURN

[redacted] [redacted] [redacted] [redacted] 07 PBA 522300

FREDERICK C RUCINSKI

NOREEN B SCHNEIDERRUCINSKI

P
AC
A
R
RP

[redacted]

01	2	37	45129	58	0	APE	0
06	0	38	0	59	0	FS	0
09	0	39	0	60	0	3800	0
10	1	40	0	61	0	3803	0
12	43205	41	0	62	0	SCHG1	0
14	5850	42	0	63	0	5870A	0
16	501090	43	0	64	0	5805 5805F	0
17	-350000	45	47970	66	0	TPIDP	00348752
18	7032	46	47970	67	0	FN	208070419
20	0	47	0	68	0		
23	0	48	0				
25	0	49	0				
26	0	50	0				
27	0	51	0				
28	0	52	0				
31	0	53	0				
32	0	54	0				
33	0	55	0				
34	0	56	0				
36	2841	57	0				

Filing Status

1 [ ] Single
2 [X] Married/RDP filing jointly (see instructions).
3 [ ] Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here
4 [ ] Head of household (with qualifying person). (see instructions)
5 [ ] Qualifying widow(er) with dependent child. Enter year spouse/RDP died
If your California filing status is different from your federal filing status, check the box here ● [ ]
6 If someone can claim you (or your spouse/RDP) as a dependent, check the box here (see instructions) ● 6 [ ]

Exemptions

7 Personal: If you checked 1, 3, or 4 above, enter 1 in the box. If you checked 2 or 5, enter 2 in the box. If you checked the box on line 6, do not enter amount on line 7 — 7 [2] x $94 = $ 188.
8 Blind: If you (or your spouse/RDP) are visually impaired, enter 1; if both, enter 2 — 8 [ ] x $94 = $
9 Senior: If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2 ● 9 [ ] x $94 = $
10 Dependents: Enter name and relationship. Do not include yourself or your spouse/RDP.
AARON P RUCINSKI - Son
Total dependent exemptions ● 10 [1] x $294 = $ 294.
11 Exemption amount: Add line 7 through line 10. Transfer this amount to line 21 — 11 $ 482.

Taxable Income

12 State wages from your Form(s) W-2, box 16, or CA Sch. W-2 CG, line 3 ● 12 43,205.
13 Enter federal adjusted gross income from Form 1040, line 37; Form 1040A, line 21; Form 1040EZ, line 4 — 13 -845,240.
14 California adjustments – subtractions. Enter the amount from Schedule CA (540), line 37, column B ● 14 5,850.
15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses (see instructions) — 15 -851,090.
16 California adjustments – additions. Enter the amount from Schedule CA (540), line 37, column C ● 16 501,090.
17 California adjusted gross income. Combine line 15 and line 16 ● 17 -350,000.
18 Enter the larger of your CA standard deduction OR your CA itemized deductions ● 18 7,032.
19 Subtract line 18 from line 17. This is your taxable income. If less than zero, enter -0- — 19 0.

Tax

20 Tax. Check box if from: [X] Tax Table [ ] Tax Rate Schedule [ ] FTB 3800 or [ ] FTB 3803 ● 20 0.
21 Exemption credits. Enter the amount from line 11. If your federal AGI is more than $155,416 (see instrs) — 21 482.
22 Subtract line 21 from line 20. If less than zero, enter -0- — 22 0.
23 Tax. (see instructions) Check box if from: [ ] Schedule G-1 [ ] Form FTB 5870A ● 23
24 Add line 22 and line 23. Continue to Side 2 — 24 0.

051 3101076

10 59716927M 05/15/10 10161C0018530000

Your Name: F. C. RUCINSKI & N. B. SCHNEIDER RUCINSKI Your SSN or ITIN: [redacted]

	Amount from Side 1, line 24		0.
Special Credits	25 Credit _____ Code _____ amount ▶ 25		
	26 Credit _____ Code _____ amount ▶ 26		
	27 To claim more than two credits (see instructions) 27		
	28 Nonrefundable renter's credit (see instructions) 28		
	29 Add line 25 through line 28. These are your total credits 29		
	30 Subtract line 29 from line 24. If less than zero, enter -0- 30		0.
Other Taxes	31 Alternative minimum tax. Attach Schedule P (540) 31	0.	
	32 Mental Health Services Tax (see instructions) 32		
	33 Other taxes and credit recapture (see instructions) 33		
	34 Add line 30, line 31, line 32, and line 33. This is your total tax 34		0.
Payments	36 California income tax withheld (see instructions) 36	2,841.	
	37 2007 CA estimated tax and other payments (see instructions) 37	45,129.	
	38 Real estate withholding. (Form(s) 592-B, 593-B, and 594) (see instructions) 38		
	39 Excess SDI (see instructions) 39		
	Child and Dependent Care Expenses Credit (see instructions). Attach form FTB 3506.		
	40 _____ 41 _____ 42 _____ 43 _____		
	44 Add line 36, line 37, line 38, line 39, and line 43. These are your total payments (see instructions) 44		47,970.
Overpaid Tax/ Tax Due	45 Overpaid tax. If line 44 is more than line 34, subtract line 34 from line 44 45		47,970.
	46 Amount of line 45 applied to 2008 estimated tax 46		47,970.
	47 Overpaid tax available this year. Subtract line 46 from line 45 47		
	48 Tax due. If line 44 is less than line 34, subtract line 44 from line 34 48		
Use Tax	49 Use Tax. This is not a total line (see instructions) 49	00	

Contributions

CA Seniors Special Fund (see instructions)	50	CA Firefighters' Memorial Fund	56
Alzheimer's Disease/Related Disorders Fund	51	Emergency Food Assistance Program Fund	57
CA Fund for Senior Citizens	52	CA Peace Officer Memorial Foundation Fund	58
Rare and Endangered Species Preservation Program	53	CA Military Family Relief Fund	59
State Children's Trust Fund for the Prevention of Child Abuse	54	CA Sea Otter Fund	60
CA Breast Cancer Research Fund	55		

	61 Add line 50 through line 60. These are your total contributions 61		
Amount You Owe	62 AMOUNT YOU OWE. Add line 48, line 49, and line 61 (see instructions). Mail to: FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0009 62		
Interest and Penalties	63 Interest, late return penalties, and late payment penalties 63		
	64 Underpayment of estimated tax. Check box: ☐ FTB 5805 attached ☐ FTB 5805F attached 64		
	65 Total amount due (see instructions). Enclose, but do not staple, any payment 65		
Refund and Direct Deposit	66 REFUND OR NO AMOUNT DUE. Subtract line 49 and line 61 from line 47 (see instructions). Mail to: FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0009 66		0.

Fill in the information to authorize direct deposit of your refund into one or two accounts. Do not attach a voided check or a deposit slip (see instructions).
Have you verified the routing and account numbers? Use whole dollars only.

All or the following amount of my refund (line 66) is authorized for direct deposit into the account shown below:

☐ Checking ☐ Savings

Routing number _____ Type _____ Account number _____ 67 Direct deposit amount _____

The remaining amount of my refund (line 66) is authorized for direct deposit into the account shown below:

☐ Checking ☐ Savings

Routing number _____ Type _____ Account number _____ 68 Direct deposit amount _____

Sign Here

IMPORTANT: See the instructions to find out if you should attach a copy of your complete federal return. Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

It is unlawful to forge a spouse's/RDP's signature.

Joint return? (See instructions.)

Your signature: X [signature] Spouse's/RDP's signature (if a joint return, both must sign): [signature] Daytime phone number (optional): _____

Date: May 02 2010

Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge): Charles McDaniel Paid Preparer's SSN/PTIN: P00348752

Firm's name (or yours if self-employed): MCDANIEL TAX & ADMIN SERVICES Firm's address: 3802 ADAMS AVE SAN DIEGO CA 92116-2226 FEIN: [redacted]

TAXABLE YEAR

2007 California Adjustments — Residents

SCHEDULE

CA (540)

Important: Attach this schedule directly behind Form 540, Side 2.

Name(s) as shown on return

F. C. RUCINSKI & N. B. SCHNEIDER RUCINSKI

[redacted]

Part I Income Adjustment Schedule

Section A – Income

			A Federal Amounts (taxable amounts from your federal return)	B Subtractions See instructions	C Additions See instructions
7	Wages, salaries, tips, etc. See instructions before making an entry in column B or C	7	43,205.		
8	Taxable interest income	8	607.		
9	Ordinary dividends. See instructions (b)	9a			
10	Taxable refunds, credits, offsets of state and local income taxes	10			
11	Alimony received	11			
12	Business income or (loss)	12	-425,594.		
13	Capital gain or (loss). See instructions	13	-1,600.		
14	Other gains or (losses)	14			
15	Total IRA distributions. See instructions (a)	15b			
16	Total pensions and annuities. See instructions (a) 66,705.	16b	32,123.		
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc	17	1,259.		
18	Farm income or (loss)	18			
19	Unemployment compensation. Enter the same amount in column A and column B	19	5,850.	5,850.	
20	Social security benefits (a)	20b			
21	Other income. a California lottery winnings; b Disaster loss carryover from FTB 3805V; c Federal NOL (Form 1040, line 21); d NOL carryover from FTB 3805V; e NOL from FTB 3805D, 3805Z, 3806, 3807, or 3809; f Other (describe)	21	-501,090.	a b c d e f	a b c 501,090. d e f
22	Total. Combine line 7 through line 21 in column A. Add line 7 through line 21f in column B and column C. Go to Section B	22	-845,240.	5,850.	501,090.

Section B – Adjustments to Income

23	Educator Expense	23			
24	Certain business expenses of reservists, performing artists, and fee-basis government officials	24			
25	Health savings account deduction	25			
26	Moving expenses	26			
27	One-half of self-employment tax	27			
28	Self-employed SEP, SIMPLE, and qualified plans	28			
29	Self-employed health insurance deduction	29			
30	Penalty on early withdrawal of savings	30			
31a	Alimony paid. b Recipient's: SSN ____ Last name ____	31a			
32	IRA deduction	32			
33	Student loan interest deduction	33			
34	Tuition and fees deduction	34			
35	Domestic production activities deduction	35			
36	Add line 23 through line 31a and line 32 through line 35 in columns A, B, and C. See instrs	36			
37	Total. Subtract line 36 from line 22 in columns A, B, and C. See instructions	37	-845,240.	5,850.	501,090.

F. C. RUCINSKI & N. B. SCHNEIDER RUCINSKI [redacted]

Part II Adjustments to Federal Itemized Deductions

38	Federal itemized deductions. Add the amounts on federal Schedule A (Form 1040), lines 4, 9, 15, 19, 20, 27, and 28	38	44,132.
39	Enter total of federal Schedule A (Form 1040), line 5 (State Disability Insurance, and state and local income tax, or General Sales Tax) and line 8 (foreign taxes only). See instructions	39	38,321.
40	Subtract line 39 from line 38	40	5,811.
41	Other adjustments including California lottery losses. See instructions. Specify ...	41	
42	Combine line 40 and line 41	42	5,811.
43	**Is your federal AGI (Form 540, line 13) more than the amount shown below for your filing status?**		
	Single or married/RDP filing separately $155,416		
	Head of household $233,129		
	Married/RDP filing jointly or qualifying widow(er) $310,837		
	No. Transfer the amount on line 42 to line 43.		
	Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540), line 43	43	5,811.
44	**Enter the larger of the amount on line 43 or your standard deduction listed below**		
	Single or married/RDP filing separately $3,516		
	Married/RDP filing jointly, head of household, or qualifying widow(er) . $7,032		
	Transfer the amount on line 44 to Form 540, line 18	44	7,032.

Form **1040** Department of the Treasury — Internal Revenue Service

U.S. Individual Income Tax Return 2007

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

For the year Jan 1 - Dec 31, 2007, or other tax year beginning , 2007, ending , 20

OMB No. 1545-0074

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

Your first name	MI	Last name	Your social security number
FREDERICK	C	RUCINSKI	[redacted]
If a joint return, spouse's first name	MI	Last name	
NOREEN	B	SCHNEIDER RUCINSKI	
Home address (number and street). If you have a P.O. box, see instructions.		Apartment no.	You must enter your social security number(s) above.
[redacted]			
City, town or post office. [redacted]			Checking a box below will not change your tax or refund.
SAN DIEGO		CA 92116	

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 ☐ 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)

Exemptions

6a ☒ Yourself. If someone can claim you as a dependent, do not check box 6a
b ☒ Spouse

Boxes checked on 6a and 6b: 2

c Dependents:

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if qualifying child for child tax credit (see instrs)
AARON P RUCINSKI	[redacted]	Son	☒
			☐
			☐
			☐

If more than four dependents, see instructions.

No. of children on 6c who: • lived with you: 1 • did not live with you due to divorce or separation (see instrs):

Dependents on 6c not entered above:

Add numbers on lines above ▶ 3

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.

ROLLOVER

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

7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	43,205.
8a	Taxable interest. Attach Schedule B if required	8a	607.
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	-425,594.
13	Capital gain or (loss). Att Sch D if reqd. If not reqd, ck here ▶ ☐	13	-1,600.
14	Other gains or (losses). Attach Form 4797	14	
15a	IRA distributions — 15a — b Taxable amount (see instrs)	15b	
16a	Pensions and annuities — 16a 66,705. — b Taxable amount (see instrs)	16b	32,123.
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	1,259.
18	Farm income or (loss). Attach Schedule F	18	
19	Unemployment compensation	19	5,850.
20a	Social security benefits — 20a — b Taxable amount (see instrs)	20b	
21	Other income NET OPERATING LOSS - SEE STMT	21	-501,090.
22	Add the amounts in the far right column for lines 7 through 21. This is your total income ▶	22	-845,240.

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	-845,240.

BAA For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions. FDIA0112 12/06/07 Form 1040 (2007)

Tax and Credits	38 Amount from line 37 (adjusted gross income)	38	-845,240.
	39a Check if: [ ] You were born before January 2, 1943, [ ] Blind. [ ] Spouse was born before January 2, 1943, [ ] Blind. Total boxes checked ► 39a [ ]		
	b If your spouse itemizes on a separate return, or you were a dual-status alien, see instrs and ck here ► 39b [ ]		
Standard Deduction for — • People who checked any box on line 39a or 39b or who can be claimed as a dependent, see instructions. • All others: Single or Married filing separately, $5,350 Married filing jointly or Qualifying widow(er), $10,700 Head of household, $7,850	40 Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	44,132.
	41 Subtract line 40 from line 38	41	-889,372.
	42 If line 38 is $117,300 or less, multiply $3,400 by the total number of exemptions claimed on line 6d. If line 38 is over $117,300, see the instructions	42	10,200.
	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 c [ ] Form(s) 8889	44	0.
	45 Alternative minimum tax (see instructions). Attach Form 6251	45	0.
	46 Add lines 44 and 45 ►	46	0.
	47 Credit for child and dependent care expenses. Attach Form 2441 — 47		
	48 Credit for the elderly or the disabled. Attach Schedule R — 48		
	49 Education credits. Attach Form 8863 — 49		
	50 Residential energy credits. Attach Form 5695 — 50		
	51 Foreign tax credit. Attach Form 1116 if required — 51		
	52 Child tax credit (see instructions). Attach Form 8901 if required — 52 — 0.		
	53 Retirement savings contributions credit. Attach Form 8880 — 53		
	54 Credits from: a [ ] Form 8396 b [ ] Form 8859 c [ ] Form 8839 — 54		
	55 Other credits: a [ ] Form 3800 b [ ] Form 8801 c [ ] Form — 55		
	56 Add lines 47 through 55. These are your total credits	56	0.
	57 Subtract line 56 from line 46. If line 56 is more than line 46, enter -0- ►	57	0.
Other Taxes	58 Self-employment tax. Attach Schedule SE	58	
	59 Unreported social security and Medicare tax from: a [ ] Form 4137 b [ ] Form 8919	59	
	60 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	60	
	61 Advance earned income credit payments from Form(s) W-2, box 9	61	
	62 Household employment taxes. Attach Schedule H	62	
	63 Add lines 57-62. This is your total tax ►	63	0.
Payments	64 Federal income tax withheld from Forms W-2 and 1099 — 64 — 10,757.		
	65 2007 estimated tax payments and amount applied from 2006 return — 65 — 52,083.		
If you have a qualifying child, attach Schedule EIC.	66a Earned income credit (EIC) — 66a		
	b Nontaxable combat pay election ► 66b		
	67 Excess social security and tier 1 RRTA tax withheld (see instructions) — 67		
	68 Additional child tax credit. Attach Form 8812 — 68		
	69 Amount paid with request for extension to file (see instructions) — 69		
	70 Payments from: a [ ] Form 2439 b [ ] Form 4136 c [ ] Form 8885 — 70		
	71 Refundable credit for prior year minimum tax from Form 8801, line 27 — 71		
	72 Add lines 64, 65, 66a, and 67 through 71. These are your total payments ►	72	62,840.
Refund	73 If line 72 is more than line 63, subtract line 63 from line 72. This is the amount you overpaid	73	62,840.
Direct deposit? See instructions and fill in 74b, 74c, and 74d or Form 8888.	74a Amount of line 73 you want refunded to you. If Form 8888 is attached, check here ► [ ]	74a	0.
	► b Routing number XXXXXXXXX ► c Type: [ ] Checking [ ] Savings		
	► d Account number XXXXXXXXXXXXXXXXX		
	75 Amount of line 73 you want applied to your 2008 estimated tax ► 75 — 62,840.		
Amount You Owe	76 Amount you owe. Subtract line 72 from line 63. For details on how to pay, see instructions ►	76	
	77 Estimated tax penalty (see instructions) — 77		

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

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

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

Joint return? See instructions. Keep a copy for your records.

Your signature	Date	Your occupation	Daytime phone number
	5/02/10	PROJECT MANAGER	
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	
	5/02/10	SOLUTIONS ENGINEER	

Paid Preparer's Use Only

Preparer's signature ► CHARLES MCDANIEL	Date 05/03/2010	Check if self-employed [ ]	[redacted]
Firm's name (or yours if self-employed), address, and ZIP code ► MCDANIEL TAX & ADMIN SERVICES, 3802 ADAMS AVE, SAN DIEGO CA 92116-2226		EIN	[redacted]
		Phone [redacted]	(619) 269-5076

SCHEDULE A (Form 1040)

Department of the Treasury Internal Revenue Service

Itemized Deductions

► Attach to Form 1040.
► See Instructions for Schedule A (Form 1040).

OMB No. 1545-0074

2007

Attachment Sequence No. 07

Name(s) shown on Form 1040: FREDERICK C RUCINSKI & NOREEN B SCHNEIDER RUCINSKI

Your social security number: [redacted]

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 [X] Income taxes, or b [ ] General sales taxes.	5	38,321.	
	6	Real estate taxes (see instructions)	6	5,811.	
(See instructions.)	7	Personal property taxes	7		
	8	Other taxes. List type and amount ►	8		
	9	Add lines 5 through 8		9	44,132.
Interest You Paid	10	Home mtg interest and points reported to you on Form 1098	10		
	11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying number, and address ►	11		
Note. Personal interest is not deductible.	12	Points not reported to you on Form 1098. See instrs for spcl rules	12		
	13	Qualified mortgage insurance premiums (see instructions)	13		
	14	Investment interest. Attach Form 4952 if required. (See instrs.)	14		
	15	Add lines 10 through 14		15	
Gifts to Charity	16	Gifts by cash or check. If you made any gift of $250 or more, see instrs	16	170.	
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	720.	
	19	Add lines 16 through 18 ..... Limited		19	0.
Casualty and Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See instructions.)		20	
(See instructions.)	21	Unreimbursed employee expenses – job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ►	21		
	22	Tax preparation fees	22		
	23	Other expenses – investment, safe deposit box, etc. List type and amount ►	23		
	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 $156,400 (over $78,200 if married filing separately)? [X] 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. [ ] Yes. Your deduction may be limited. See instructions for the amount to enter. ►		29	44,132.
	30	If you elect to itemize deductions even though they are less than your standard deduction, check here ► [ ]			

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

F01A0301 11/07/07

Schedule A (Form 1040) 2007

SCHEDULE C
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Business
(Sole Proprietorship)

► Partnerships, joint ventures, etc, must file Form 1065 or 1065-B.
► Attach to Form 1040, 1040NR, or 1041. ► See Instructions for Schedule C (Form 1040).

OMB No. 1545-0074

2007

Attachment Sequence No. 09

Name of proprietor: FREDERICK C RUCINSKI

Social security number (SSN): [redacted]

A Principal business or profession, including product or service (see instructions): TELECOMMUNICATIOSN ENGINEERING & SOLUTIONS PROVIDER

B Enter code from instructions: ► 522300

C Business name. If no separate business name, leave blank.: SCHNEIDER & RUCINSKI ENTERPRISES

D Employer ID number (EIN), if any:

E Business address (including suite or room no.) ► 3344 NORTH MOUNTAINVIEW DRIVE
City, town or post office, state, and ZIP code: SAN DIEGO, CA 92116

F Accounting method: (1) [X] Cash (2) [ ] Accrual (3) [ ] Other (specify) ►

G Did you 'materially participate' in the operation of this business during 2007? If 'No,' see instructions for limit on losses .... [X] Yes [ ] No

H If you started or acquired this business during 2007, check here ► [ ]

Part I Income

1 Gross receipts or sales. **Caution.** If this income was reported to you on Form W-2 and the 'Statutory employee' box on that form was checked, see the instructions and check here ► [ ]	1	164,076.
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	164,076.
4 Cost of goods sold (from line 42 on page 2)	4	125,000.
5 **Gross profit.** Subtract line 4 from line 3	5	39,076.
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	39,076.

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

8 Advertising	8		18 Office expense	18	2,476.
9 Car and truck expenses (see instructions)	9	1,940.	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 section 179 expense deduction (not included in Part III) (see instructions)	13	423,782.	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	2,476.
b Other	16b		b Deductible meals and entertainment (see instructions)	24b	246.
17 Legal & professional services	17	26,623.	25 Utilities	25	
			26 Wages (less employment credits)	26	
			27 Other expenses (from line 48 on page 2)	27	6,630.

28 **Total expenses** before expenses for business use of home. Add lines 8 through 27 in columns ►	28	464,173.
29 Tentative profit (loss). Subtract line 28 from line 7	29	-425,097.
30 Expenses for business use of your home. Attach Form 8829	30	497.
31 **Net profit or (loss).** Subtract line 30 from line 29. • If a profit, enter on both **Form 1040, line 12, and Schedule SE, line 2** or on **Form 1040NR, line 13** (statutory employees, see instructions). Estates and trusts, enter on Form 1041, line 3. • If a loss, you must go to line 32.	31	-425,594.

32 If you have a loss, check the box that describes your investment in this activity (see instructions).

• If you checked 32a, enter the loss on both **Form 1040, line 12, and Schedule SE, line 2,** or on **Form 1040NR, line 13** (statutory employees, see instructions). Estates and trusts, enter on Form 1041, line 3. — 32a [X] All investment is at risk.

• If you checked 32b, you must attach Form 6198. Your loss may be limited. — 32b [ ] Some investment is not at risk.

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

Schedule C (Form 1040) 2007

FDIZ0112 05/15/07

Part III **Cost of Goods Sold** (see instructions)

33 Method(s) used to value closing inventory: a [X] Cost b [ ] Lower of cost or market c [ ] Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If 'Yes,' attach explanation ..... [ ] Yes [X] No

35 Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	75,677.
36 Purchases less cost of items withdrawn for personal use	36	125,000.
37 Cost of labor. Do not include any amounts paid to yourself	37	
38 Materials and supplies	38	
39 Other costs	39	
40 Add lines 35 through 39	40	200,677.
41 Inventory at end of year	41	75,677.
42 **Cost of goods sold.** Subtract line 41 from line 40. Enter the result here and on page 1, line 4	42	125,000.

Part IV **Information on Your Vehicle.** Complete this part only if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month, day, year) ► _____

44 Of the total number of miles you drove your vehicle during 2007, enter the number of miles you used your vehicle for:
a Business _____ b Commuting (see instructions) _____ c Other _____

45 Do you (or your spouse) have another vehicle available for personal use? ..... [ ] Yes [ ] No

46 Was your vehicle available for personal use during off-duty hours? ..... [ ] Yes [ ] No

47 a Do you have evidence to support your deduction? ..... [ ] Yes [ ] No

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

Part V **Other Expenses.** List below business expenses not included on lines 8-26 or line 30.

BANK CHARGES	275.
CONFERENCE FEES	445.
TELECOMMUNICATIONS	910.
CONSULTANT	5,000.

48 Total other expenses. Enter here and on page 1, line 27	48	6,630.

Form 1040
Line 10

State and Local Income Tax Refund Worksheet

2007

State and local taxes paid in 2006 or prior years and refunded in 2007
Keep for your records

Name(s) Shown on Return	Social Security Number
FREDERICK C RUCINSKI & NOREEN B SCHNEIDER RUCINSKI	[redacted]

Part I State and Local Income Tax Refunds from 2006 Tax Returns

1 (a) State or Local Code	(b) Refund Amount	(c) Estimated Tax Paid After 12/31/2006	(d) Extension Payments	(e) Total Payments and Withholding	(f) Refund Allocated to Column (c)	(g) Refund Allocated to Column (d)
CA	35,199.	15,099.		35,199.	15,099.	
Totals ..	35,199.	15,099.		35,199.	15,099.	

2	Total state and local refunds. Total line 1 column (b).	35,199.
3	Refund allocated to tax paid after 12/31/2006. Total line 1 columns (f) and (g). (Include net tax paid after 12/31/2006 on Schedule A, line 5.)	15,099.
4	Net refund. Line 2 less line 3.	20,100.

Part II Recovery Amount

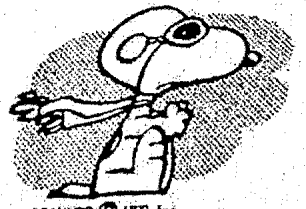
The recovery amount is the amount of the state and local income tax deducted in 2006 refunded in 2007.

5	Total state and local income tax deduction from line 5 of your 2006 Schedule A	20,735.
6	Recovery amount. Lesser of line 4 or line 5.	20,100.

Part III Tax Benefit Amount and Taxable Refund

The tax benefit amount is the part of the recovery amount which reduced tax in 2006.
You must include the tax benefit amount as a taxable refund on Form 1040, Line 10.

7	**Reduction for negative taxable income.** If 2006 taxable income was negative, enter here as a positive, else enter zero.	512,590.
8	Line 6 less line 7.	0.
9	**Reduction for unused tax credits.** If no unused credits in 2006, enter zero. If there were unused credits in 2006, line 28 amount	0.
10	Line 8 less line 9.	0.
11	**Reduction for alternative minimum tax.** If no alternative minimum tax (AMT) in 2006 enter zero. If did pay AMT in 2006, line 36 amount	0.
12	Line 10 less line 11.	0.
13	Allowable itemized deductions, from 2006 Schedule A, line 28	44,642.
14	2006 standard deduction based on 2006 filing status	10,300.
15	2006 allowable itemized deductions, refigured by excluding line 12	44,642.
16	Larger of lines 14 or 15	44,642.
17	**Tax benefit amount.** Line 13 less line 16.	0.
18	Total taxable refunds for 2005 or prior tax returns. Total line 37 column (d).	
19	**Taxable refund.** Add lines 17 and 18. Enter here and on Form 1040, line 10	0.



SCHNEIDER RUCINSKI CONSUL[redacted]

[redacted]

March 6-2010

BAL. FOR'D	
THIS PAYMENT	1,000-00
BALANCE	
OTHER	
BAL. FOR'D	1,000.00

Mr Davis tax
on tuesday dlemond

Union Bank

Hillcrest Office
3900 Fifth Avenue, Suite 100
San Diego, CA 92103
619-230-3800

(deposit)

2012 - 2013 TAXES

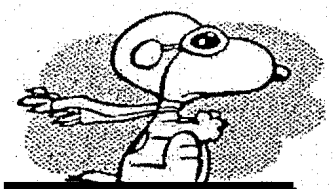
[redacted]

[redacted]T NEGOTIABLE

[redacted]

D

53



SCH[redacted]

TAX OFFICE [redacted]

[redacted]

[redacted] of taxes

[redacted] dollar

THIS PAYMENT 250 00

BALANCE

OTHER

BAL. FOR'D 250.00

Union Bank

Union Bank

Hillcrest Office
3900 Fifth Avenue, Suite 100
San Diego, CA 92103
619-230-3800

[redacted]

NOT NEGOTIABL

[redacted]

EXHIBIT A

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