

Form **8879**

# IRS e-file Signature Authorization

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service

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

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

# 2015

Submission Identification Number (SID) 

Taxpayer's name <b>CAMILLO RICORDI</b>		Social security number <b>492-90-8135</b>
Spouse's name		Spouse's social security number

Part I Tax Return Information – Tax Year Ending December 31, 2015 (Whole Dollars Only)		
1	Adjusted gross income (Form 1040, line 38; Form 1040A, line 22; Form 1040EZ, line 4)	822,719
2	Total tax (Form 1040, line 63; Form 1040A, line 39; Form 1040EZ, line 12)	229,525
3	Federal income tax withheld (Form 1040, line 64; Form 1040A, line 40; Form 1040EZ, line 7)	237,217
4	Refund (Form 1040, line 76a; Form 1040A, line 48a; Form 1040EZ, line 13a; Form 1040-SS, Part I, line 13a)	7,292
5	Amount you owe (Form 1040, line 78; Form 1040A, line 50; Form 1040EZ, line 14)	

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

Under penalties of perjury, I declare that I have examined a copy of my electronic individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2015, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts from my electronic income tax return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

### Taxpayer's PIN: check one box only

I authorize Smith, Buzzi & Associates, LLC to enter or generate my PIN 08135  
ERO firm name Enter five digits, but do not enter all zeros  
 as my signature on my tax year 2015 electronically filed income tax return.

I will enter my PIN as my signature on my tax year 2015 electronically filed income tax return. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature **u** \_\_\_\_\_ Date **u** 10/08/16

### Spouse's PIN: check one box only

I authorize \_\_\_\_\_ to enter or generate my PIN \_\_\_\_\_  
ERO firm name Enter five digits, but do not enter all zeros  
 as my signature on my tax year 2015 electronically filed income tax return.

I will enter my PIN as my signature on my tax year 2015 electronically filed income tax return. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature **u** \_\_\_\_\_ Date **u** \_\_\_\_\_

## Practitioner PIN Method Returns Only—continue below

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

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. 60501233145  
Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the tax year 2015 electronically filed income tax return for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and **Publication 1345**, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature **u** \_\_\_\_\_ Date **u** 10/08/16

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

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

Taxpayer Name CAMILLO RICORDI  
 Spouse Name \_\_\_\_\_

**DO NOT SUBMIT THIS DOCUMENT TO IRS UNLESS REQUESTED TO DO SO**

**ERO Declaration**

I declare that the information contained in this electronic tax return is the information furnished to me by the taxpayer. If the taxpayer furnished me a completed tax return, I declare that the information contained in this electronic tax return is identical to that contained in the return provided by the taxpayer. If the furnished return was signed by a paid preparer, I declare I have entered the paid preparer's identifying information in the appropriate portion of this electronic return. If I am the paid preparer, under the penalties of perjury I declare that I have examined this electronic return, and to the best of my knowledge and belief, it is true, correct, and complete. This declaration is based on all information of which I have any knowledge.

**ERO Signature**

**I am signing this Tax Return by entering my PIN below.**

ERO's PIN 60501233145

**Taxpayer Declarations**

**Perjury Statement**

Under penalties of perjury, I declare that I have examined this return, including any accompanying statements and schedules and, to the best of my knowledge and belief, it is true, correct, and complete.

**Consent to Disclosure**

I consent to allow my Intermediate Service Provider, transmitter, or Electronic Return Originator (ERO) to send my return to IRS and to receive the following information from IRS: a) an acknowledgment of receipt or reason for rejection of transmission; b) the reason for any delay in processing or refund; and, c) the date of any refund.

**Electronic Funds Withdrawal Consent**

If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH Electronic Funds Withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my Federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. I further understand that this authorization may apply to future Federal tax payments that I direct to be debited through the Electronic Federal Tax Payment System (EFTPS). I authorize EFTPS to issue me a personal identification number (PIN) to access EFTPS. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To request that my PIN be mailed to me, or to revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal consent.

**I am signing this Tax Return/Form and Electronic Funds Withdrawal Consent, if applicable, by entering my Self-Select PIN below.**

Date (all numerics) 10/08/16

Taxpayer's PIN (enter five numbers, other than all zeroes)

08135

Spouse's PIN (enter five numbers, other than all zeroes)

**Form 1310 Signature and Verification**

Completion of this section indicates that I am requesting a refund of taxes overpaid by or on behalf of the decedent. Under penalties of perjury, I declare that I have examined this Form 1310 claim, and to the best of my knowledge and belief, it is true, correct and complete.

\_\_\_\_\_  
Signature of person claiming refund

\_\_\_\_\_  
Date

Form 1040 U.S. Individual Income Tax Return 2015

For the year Jan. 1–Dec. 31, 2015, or other tax year beginning , 2015, ending , 20 See separate instructions.

Your first name and initial CAMILLO Last name RICORDI Your social security number 492-90-8135

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

Home address (number and street). If you have a P.O. box, see instructions. 550 BAY POINT RD Apt. no. P Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). MIAMI FL 33137

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

Filing Status 1 [X] Single 2 [ ] Married filing jointly (even if only one had income) 3 [ ] Married filing separately. Enter spouse's SSN above and full name here. u 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. u 5 [ ] Qualifying widow(er) with dependent child

Exemptions 6a [X] Yourself. If someone can claim you as a dependent, do not check box 6a 6b [ ] Spouse Boxes checked on 6a and 6b 1

Table with columns: (1) First name, Last name, (2) Dependent's social security number, (3) Dependent's relationship to you, (4) u if child under age 17 qual. for child tax credit (see instr.).

d Total number of exemptions claimed Add numbers on lines above u 1

Income section table with rows 7-22. Total income 824,178

Adjusted Gross Income section table with rows 23-37. Adjusted gross income 822,719

<b>38</b> Amount from line 37 (adjusted gross income) .....		<b>38</b>	<b>822,719</b>
<b>Tax and Credits</b>	<b>39a</b> Check <input type="checkbox"/> You were born before January 2, 1951, <input type="checkbox"/> Blind. <b>Total boxes checked</b> <input type="checkbox"/> <b>39a</b>		
	if: <input type="checkbox"/> Spouse was born before January 2, 1951, <input type="checkbox"/> Blind. <b>checked</b> <input checked="" type="checkbox"/>		
	<b>b</b> If your spouse itemizes on a separate return or you were a dual-status alien, check here <input type="checkbox"/> <b>39b</b>		
<b>Standard Deduction for—</b> • People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions. • All others: Single or Married filing separately, \$6,300 Married filing jointly or Qualifying widow(er), \$12,600 Head of household, \$9,250	<b>40</b> <b>Itemized deductions</b> (from Schedule A) or your <b>standard deduction</b> (see left margin) .....	<b>40</b>	<b>42,017</b>
	<b>41</b> Subtract line 40 from line 38 .....	<b>41</b>	<b>780,702</b>
	<b>42</b> <b>Exemptions.</b> If line 38 is \$154,950 or less, multiply \$4,000 by the number on line 6d. Otherwise, see instructions .....	<b>42</b>	<b>0</b>
	<b>43</b> Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- .....	<b>43</b>	<b>780,702</b>
	<b>44</b> Tax (see instr.). Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/> .....	<b>44</b>	<b>260,152</b>
	<b>45</b> <b>Alternative minimum tax</b> (see instructions). Attach Form 6251 .....	<b>45</b>	
	<b>46</b> Excess advance premium tax credit repayment. Attach Form 8962 .....	<b>46</b>	
	<b>47</b> Add lines 44, 45, and 46 .....	<b>47</b>	<b>260,152</b>
	<b>48</b> Foreign tax credit. Attach Form 1116 if required .....	<b>48</b>	<b>39,889</b>
	<b>49</b> Credit for child and dependent care expenses. Attach Form 2441 .....	<b>49</b>	
	<b>50</b> Education credits from Form 8863, line 19 .....	<b>50</b>	
	<b>51</b> Retirement savings contributions credit. Attach Form 8880 .....	<b>51</b>	
	<b>52</b> Child tax credit. Attach Schedule 8812, if required .....	<b>52</b>	
	<b>53</b> Residential energy credits. Attach Form 5695 .....	<b>53</b>	
	<b>54</b> Other credits from Form a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/> .....	<b>54</b>	
<b>55</b> Add lines 48 through 54. These are your <b>total credits</b> .....	<b>55</b>	<b>39,889</b>	
<b>56</b> Subtract line 55 from line 47. If line 55 is more than line 47, enter -0- .....	<b>56</b>	<b>220,263</b>	
<b>Other Taxes</b>	<b>57</b> Self-employment tax. Attach Schedule SE .....	<b>57</b>	<b>2,918</b>
	<b>58</b> Unreported social security and Medicare tax from Form a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919 .....	<b>58</b>	
	<b>59</b> Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required .....	<b>59</b>	
	<b>60a</b> Household employment taxes from Schedule H .....	<b>60a</b>	
	<b>b</b> First-time homebuyer credit repayment. Attach Form 5405 if required .....	<b>60b</b>	
	<b>61</b> Health care: individual responsibility (see instructions) Full-year coverage <input checked="" type="checkbox"/> .....	<b>61</b>	
	<b>62</b> Taxes from: a <input checked="" type="checkbox"/> Form 8959 b <input checked="" type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s) .....	<b>62</b>	<b>6,344</b>
	<b>63</b> Add lines 56 through 62. This is your <b>total tax</b> .....	<b>63</b>	<b>229,525</b>
	<b>64</b> Federal income tax withheld from Forms W-2 and 1099 .....	<b>64</b>	<b>237,217</b>
	<b>65</b> 2015 estimated tax payments and amount applied from 2014 return .....	<b>65</b>	<b>14,880</b>
<b>Payments</b>	<b>66a</b> <b>Earned income credit (EIC)</b> .....	<b>66a</b>	
	<b>b</b> Nontaxable combat pay election <b>66b</b> .....		
	<b>67</b> Additional child tax credit. Attach Schedule 8812 .....	<b>67</b>	
	<b>68</b> American opportunity credit from Form 8863, line 8 .....	<b>68</b>	
	<b>69</b> Net premium tax credit. Attach Form 8962 .....	<b>69</b>	
	<b>70</b> Amount paid with request for extension to file .....	<b>70</b>	
	<b>71</b> Excess social security and tier 1 RRTA tax withheld .....	<b>71</b>	
	<b>72</b> Credit for federal tax on fuels. Attach Form 4136 .....	<b>72</b>	
	<b>73</b> Credits from Form a <input type="checkbox"/> 2439 b <input type="checkbox"/> Reserved c <input type="checkbox"/> 8885 d <input type="checkbox"/> .....	<b>73</b>	
	<b>74</b> Add lines 64, 65, 66a, and 67 through 73. These are your <b>total payments</b> .....	<b>74</b>	<b>252,097</b>
<b>Refund</b>	<b>75</b> If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you <b>overpaid</b> .....	<b>75</b>	<b>22,572</b>
	<b>76a</b> Amount of line 75 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/> <b>u</b> <input type="checkbox"/>	<b>76a</b>	<b>7,292</b>
	<b>u b</b> Routing number <b>063107513</b> <b>u c</b> Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
<b>u d</b> Account number <b>6352115122</b>			
<b>77</b> Amount of line 75 you want <b>applied to your 2016 estimated tax</b> <b>u</b> <b>77</b>	<b>77</b>	<b>15,280</b>	
<b>Amount You Owe</b>	<b>78</b> <b>Amount you owe.</b> Subtract line 74 from line 63. For details on how to pay, see instructions. <b>u</b>	<b>78</b>	
	<b>79</b> Estimated tax penalty (see instructions) .....	<b>79</b>	

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

Designee's name **u JOSE E. SMITH** Personal identification number (PIN) **u 33145** Phone no. **u 305-669-4170**

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

Your signature \_\_\_\_\_ Date \_\_\_\_\_ Your occupation **SCIENTIST** Daytime phone number \_\_\_\_\_

Spouse's signature. If a joint return, both must sign. \_\_\_\_\_ Date \_\_\_\_\_ Spouse's occupation \_\_\_\_\_ If the IRS sent you an Identity Protection PIN, enter it here (see instr.) \_\_\_\_\_

Print/Type preparer's name **JOSE E. SMITH** Preparer's signature \_\_\_\_\_ Date **10/11/16** Check  if self-employed  PTIN **P00853457**

**Preparer Use Only** Firm's name **u Smith, Buzzi & Associates, LLC** Firm's EIN **u 80-0631935**

Firm's address **u 5901 SW 74th Street Suite 300 South Miami FL 33143** Phone no. **305-669-4170**

**SCHEDULE A  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Itemized Deductions**

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

OMB No. 1545-0074

**2015**

Attachment Sequence No. **07**

Name(s) shown on Form 1040

Your social security number  
**492-90-8135**

**CAMILLO RICORDI**

<b>Medical and Dental Expenses</b>	<b>Caution:</b> Do not include expenses reimbursed or paid by others.			
	1	Medical and dental expenses (see instructions)		
	2	Enter amount from Form 1040, line 38 <b>2</b>		
	3	Multiply line 2 by 10% (.10). But if either you or your spouse was born before January 2, 1951, multiply line 2 by 7.5% (.075) instead		
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-		<b>4</b>
<b>Taxes You Paid</b>	5 State and local (check only one box):		5	<b>2,458</b>
	a	<input type="checkbox"/> Income taxes, or		
	b	<input checked="" type="checkbox"/> General sales taxes		
	6	Real estate taxes (see instructions)	6	<b>24,850</b>
	7	Personal property taxes	7	
	8	Other taxes. List type and amount ▶	8	
	9	Add lines 5 through 8	9	<b>27,308</b>
<b>Interest You Paid</b>	10	Home mortgage interest and points reported to you on Form 1098	10	<b>31,093</b>
	11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶	11	
	12	Points not reported to you on Form 1098. See instructions for special rules	12	
	13	Mortgage insurance premiums (see instructions)	13	
	14	Investment interest. Attach Form 4952 if required. (See instructions.)	14	
	15	Add lines 10 through 14	15	<b>31,093</b>
<b>Gifts to Charity</b>	16	Gifts by cash or check. If you made any gift of \$250 or more, see instructions	16	<b>550</b>
	17	Other than by cash or check. If any gift of \$250 or more, see instructions. You <b>must</b> attach Form 8283 if over \$500	17	
	18	Carryover from prior year	18	
	19	Add lines 16 through 18	19	<b>550</b>
<b>Casualty and Theft Losses</b>	20	Casualty or theft loss(es). Attach Form 4684. (See instructions.)	20	
<b>Job Expenses and Certain Miscellaneous Deductions</b>	21	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶	21	
	22	Tax preparation fees	22	
	23	Other expenses—investment, safe deposit box, etc. List type and amount ▶	23	
	24	Add lines 21 through 23	24	
	25	Enter amount from Form 1040, line 38 <b>25</b>	25	
	26	Multiply line 25 by 2% (.02)	26	
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-	27	
<b>Other Miscellaneous Deductions</b>	28	Other—from list in instructions. List type and amount ▶	28	
<b>Total Itemized Deductions</b>	29	Is Form 1040, line 38, over \$154,950? <input type="checkbox"/> <b>No.</b> Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40. <input checked="" type="checkbox"/> <b>Yes.</b> Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.	29	<b>42,017</b>
	30	If you elect to itemize deductions even though they are less than your standard deduction, check here <b>* Limited by AGI</b> ▶ <input type="checkbox"/>		

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

Department of the Treasury  
Internal Revenue Service (99)

**Interest and Ordinary Dividends**

▶ **Attach to Form 1040A or 1040.**

▶ **Information about Schedule B and its instructions is at [www.irs.gov/scheduleb](http://www.irs.gov/scheduleb).**

OMB No. 1545-0074

**2015**

Attachment Sequence No. **08**

Name(s) shown on return

**CAMILLO RICORDI**

Your social security number  
**492-90-8135**

**Part I**  
**Interest**

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

(See instructions on back and the instructions for Form 1040A, or Form 1040, line 8a.)

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

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

Amount	
1	163
2	163
3	
4	163

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

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

**5** List name of payer **u**  
**BANCO LEONARDO S.P.A**

(See instructions on back and the instructions for Form 1040A, or Form 1040, line 9a.)

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

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

Amount	
5	27,422
6	27,422

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

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

**7a** At any time during 2015, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions

If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements

(See instructions on back.)

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

**8** During 2015, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions on back

Yes	No
X	
X	
	X

**SCHEDULE C  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Profit or Loss From Business**

(Sole Proprietorship)

Information about Schedule C and its separate instructions is at [www.irs.gov/schedulec](http://www.irs.gov/schedulec).  
Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074

**2015**

Attachment  
Sequence No. **09**

Name of proprietor <b>CAMILLO RICORDI</b>		Social security number (SSN) <b>492-90-8135</b>
A Principal business or profession, including product or service (see instructions) <b>CONSULTING</b>		B Enter code from instructions <b>541990</b>
C Business name. If no separate business name, leave blank. <b>CAMILO RICORDI LLC</b>		D Employer ID number (EIN), (see instr.)
E Business address (including suite or room no.) <b>550 BAY POINT RD</b> City, town or post office, state, and ZIP code <b>MIAMI FL 33137</b>		
F Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) <b>u</b>		
G Did you "materially participate" in the operation of this business during 2015? If "No," see instructions for limit on losses		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
H If you started or acquired this business during 2015, check here <b>u</b>		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
I Did you make any payments in 2015 that would require you to file Form(s) 1099? (see instructions)		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
J If "Yes," did you or will you file required Forms 1099?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

Part I Income		
1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked <b>u</b> <input type="checkbox"/>	1	151,229
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	151,229
4 Cost of goods sold (from line 42)	4	
5 <b>Gross profit.</b> Subtract line 4 from line 3	5	151,229
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7 <b>Gross income.</b> Add lines 5 and 6 <b>u</b>	7	151,229

Part II Expenses. Enter expenses for business use of your home only on line 30.		
8 Advertising	8	3,422
9 Car and truck expenses (see instructions)	9	
10 Commissions and fees	10	
11 Contract labor (see instructions)	11	
12 Depletion	12	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	
14 Employee benefit programs (other than on line 19)	14	
15 Insurance (other than health)	15	
16 Interest:		
a Mortgage (paid to banks, etc.)	16a	
b Other	16b	
17 Legal and professional services	17	
18 Office expense (see instructions)	18	3,190
19 Pension and profit-sharing plans	19	
20 Rent or lease (see instructions):		
a Vehicles, machinery, and equipment	20a	
b Other business property	20b	
21 Repairs and maintenance	21	
22 Supplies (not included in Part III)	22	
23 Taxes and licenses	23	
24 Travel, meals, and entertainment:		
a Travel	24a	21,601
b Deductible meals and entertainment (see instructions)	24b	9,955
25 Utilities	25	
26 Wages (less employment credits)	26	
27a Other expenses (from line 48)	27a	4,104
b Reserved for future use	27b	
28 <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27a <b>u</b>	28	42,272
29 Tentative profit or (loss). Subtract line 28 from line 7	29	108,957
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). <b>Simplified method filers only:</b> enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30	
31 <b>Net profit or (loss).</b> Subtract line 30 from line 29. • If a profit, enter on both <b>Form 1040, line 12</b> (or <b>Form 1040NR, line 13</b> ) and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> . • If a loss, you <b>must</b> go to line 32.	31	108,957
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 <b>Form 1040, line 12</b> , (or <b>Form 1040NR, line 13</b> ) and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> . • If you checked 32b, you <b>must</b> attach <b>Form 6198</b> . Your loss may be limited.	32a 32b	<input type="checkbox"/> All investment is at risk. <input type="checkbox"/> Some investment is not at risk.

**CAMILLO RICORDI**

**492-90-8135**

Schedule C (Form 1040) 2015 **CONSULTING**

Page **2**

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

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

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

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

**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) **u** .....

**44** Of the total number of miles you drove your vehicle during 2015, enter the number of miles you used your vehicle for:

**a** Business ..... **b** Commuting (see instructions) ..... **c** Other .....

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

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

**47a** Do you have evidence to support your deduction?  Yes  No

**b** If "Yes," is the evidence written?  Yes  No

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

<b>PARKING FEES</b> .....	<b>399</b>
<b>PROMOTIONS</b> .....	<b>2,215</b>
<b>TRANSPORTATION</b> .....	<b>1,490</b>
.....	
.....	
.....	
.....	
.....	
.....	
.....	
.....	
<b>48</b> <b>Total other expenses.</b> Enter here and on line 27a .....	<b>48</b> <b>4,104</b>



**SCHEDULE E  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Supplemental Income and Loss**

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

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

OMB No. 1545-0074

**2015**

Attachment  
Sequence No. **13**

Name(s) shown on return

Your social security number

**CAMILLO RICORDI**

**492-90-8135**

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

**A** Did you make any payments in 2015 that would require you to file Form(s) 1099? (see instructions)  Yes  No  
**B** If "Yes," did you or will you file all required Forms 1099?  Yes  No

**1a** Physical address of each property (street, city, state, ZIP code)  
**A**  
**B**  
**C**

1b Type of Property (from list below)	2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days		Personal Use Days		QJV	
		A	B	A	B	A	B
A 6							
B							
C							

**Type of Property:**

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

Income:	Properties:	A	B	C
3 Rents received	3			
4 Royalties received	4	34		
<b>Expenses:</b>				
5 Advertising	5			
6 Auto and travel (see instructions)	6			
7 Cleaning and maintenance	7			
8 Commissions	8			
9 Insurance	9			
10 Legal and other professional fees	10			
11 Management fees	11			
12 Mortgage interest paid to banks, etc. (see instructions)	12			
13 Other interest	13			
14 Repairs	14			
15 Supplies	15			
16 Taxes	16			
17 Utilities	17			
18 Depreciation expense or depletion	18			
19 Other (list) ▶	19			
20 Total expenses. Add lines 5 through 19	20			
21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198	21	34		
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22			
23a Total of all amounts reported on line 3 for all rental properties	23a			
b Total of all amounts reported on line 4 for all royalty properties	23b	34		
c Total of all amounts reported on line 12 for all properties	23c			
d Total of all amounts reported on line 18 for all properties	23d			
e Total of all amounts reported on line 20 for all properties	23e			
24 Income. Add positive amounts shown on line 21. Do not include any losses	24		34	
25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25			
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2	26			34

For Paperwork Reduction Act Notice, see the separate instructions.

Name of person with **self-employment** income (as shown on Form 1040 or Form 1040NR) **CAMILLO RICORDI** Social security number of person with **self-employment** income **u 492-90-8135**

**Section B — Long Schedule SE**

**Part I Self-Employment Tax**

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

<b>A</b>	If you are a minister, member of a religious order, or Christian Science practitioner <b>and</b> you filed Form 4361, but you had \$400 or more of <b>other</b> net earnings from self-employment, check here and continue with Part I <span style="float:right"><b>u</b> <input type="checkbox"/></span>	
<b>1a</b>	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. <b>Note.</b> Skip lines 1a and 1b if you use the farm optional method (see instructions)	<b>1a</b>
<b>b</b>	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Z	<b>1b</b> ( )
<b>2</b>	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report. <b>Note.</b> Skip this line if you use the nonfarm optional method (see instructions)	<b>2</b> <b>108,957</b>
<b>3</b>	Combine lines 1a, 1b, and 2	<b>3</b> <b>108,957</b>
<b>4a</b>	If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3	<b>4a</b> <b>100,622</b>
<b>b</b>	<b>Note.</b> If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.	<b>4b</b>
<b>c</b>	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here	<b>4c</b> <b>100,622</b>
<b>5a</b>	Combine lines 4a and 4b. If less than \$400, <b>stop</b> ; you do not owe self-employment tax. <b>Exception.</b> If less than \$400 and you had <b>church employee income</b> , enter -0- and continue <span style="float:right"><b>u</b></span>	<b>4c</b> <b>100,622</b>
<b>5a</b>	Enter your <b>church employee income</b> from Form W-2. See instructions for definition of church employee income	<b>5a</b>
<b>b</b>	Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0-	<b>5b</b> <b>0</b>
<b>6</b>	Add lines 4c and 5b	<b>6</b> <b>100,622</b>
<b>7</b>	Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2015	<b>7</b> <b>118,500</b>
<b>8a</b>	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$118,500 or more, skip lines 8b through 10, and go to line 11	<b>8a</b> <b>118,500</b>
<b>b</b>	Unreported tips subject to social security tax (from Form 4137, line 10)	<b>8b</b>
<b>c</b>	Wages subject to social security tax (from Form 8919, line 10)	<b>8c</b>
<b>d</b>	Add lines 8a, 8b, and 8c	<b>8d</b>
<b>9</b>	Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 <span style="float:right"><b>u</b></span>	<b>9</b>
<b>10</b>	Multiply the <b>smaller</b> of line 6 or line 9 by 12.4% (.124)	<b>10</b>
<b>11</b>	Multiply line 6 by 2.9% (.029)	<b>11</b> <b>2,918</b>
<b>12</b>	Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 57, or Form 1040NR, line 55	<b>12</b> <b>2,918</b>
<b>13</b>	<b>Deduction for one-half of self-employment tax.</b> Multiply line 12 by 50% (.50). Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27	<b>13</b> <b>1,459</b>

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

<b>Farm Optional Method.</b> You may use this method <b>only</b> if (a) your gross farm income <sup>1</sup> was not more than \$7,320, or (b) your net farm profits <sup>2</sup> were less than \$5,284.	<b>14</b> <b>4,880</b>
<b>14</b> Maximum income for optional methods	<b>14</b> <b>4,880</b>
<b>15</b> Enter the <b>smaller</b> of: two-thirds ( <sup>2</sup> / <sub>3</sub> ) of gross farm income <sup>1</sup> (not less than zero) or \$4,880. Also include this amount on line 4b above	<b>15</b>
<b>Nonfarm Optional Method.</b> You may use this method <b>only</b> if (a) your net nonfarm profits <sup>3</sup> were less than \$5,284 and also less than 72.189% of your gross nonfarm income, <sup>4</sup> and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. <b>Caution.</b> You may use this method no more than five times.	<b>16</b>
<b>16</b> Subtract line 15 from line 14	<b>16</b>
<b>17</b> Enter the <b>smaller</b> of: two-thirds ( <sup>2</sup> / <sub>3</sub> ) of gross nonfarm income <sup>4</sup> (not less than zero) or the amount on line 16. Also include this amount on line 4b above	<b>17</b>

<sup>1</sup> From Sch. F, line 9, and Sch. K-1 (Form 1065), box 14, code B.

<sup>2</sup> From Sch. F, line 34, and Sch. K-1 (Form 1065), box 14, code A — minus the amount you would have entered on line 1b had you not used the optional method.

<sup>3</sup> From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 1065), box 14, code A; and Sch. K-1 (Form 1065-B), box 9, code J1.

<sup>4</sup> From Sch. C, line 7; Sch. C-EZ, line 1; Sch. K-1 (Form 1065), box 14, code C; and Sch. K-1 (Form 1065-B), box 9, code J2.

Form **1116**

**Foreign Tax Credit**  
(Individual, Estate, or Trust)

OMB No. 1545-0121

**2015**

Department of the Treasury  
Internal Revenue Service (99)

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

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

Attachment  
Sequence No. **19**

Name **CAMILLO RICORDI** Identifying number as shown on page 1 of your tax return **492-90-8135**

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

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

f Resident of (name of country) u **US United States**

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

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

g	Enter the name of the foreign country or U.S. possession	Foreign Country or U.S. Possession			Total (Add cols. A, B, and C.)
		A	IT	B	
	Italy				
1a	Gross income from sources within country shown above and of the type checked above (see instructions):				
	<b>FOREIGN INCOME</b>	<b>151,229</b>			<b>151,229</b>
b	Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, & you used an alternative basis to determine its source (see instructions) u <input type="checkbox"/>				
<b>Deductions and losses</b> (Caution: See instructions):					
2	Expenses definitely related to the income on line 1a (attach statement) See Statement 1	<b>26,281</b>			
3	Pro rata share of other deductions not definitely related:				
a	Certain itemized deductions or standard deduction (see instructions)	<b>19,462</b>			
b	Other dedts. (attach stmt.)				
c	Add lines 3a and 3b	<b>19,462</b>			
d	Gross foreign source income (see instructions)	<b>151,229</b>			
e	Gross income from all sources (see instructions)	<b>866,450</b>			
f	Divide line 3d by line 3e (see instructions)	<b>0.1745</b>			
g	Multiply line 3c by line 3f	<b>3,397</b>			
4	Pro rata share of interest expense (see instructions):				
a	Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)	<b>3,868</b>			
b	Other interest expense				
5	Losses from foreign sources				
6	Add lines 2, 3g, 4a, 4b, and 5	<b>33,546</b>			<b>33,546</b>
7	Subtract line 6 from line 1a. Enter the result here and on line 15, page 2 u				<b>117,683</b>

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

Country	Credit is claimed for taxes (you must check one) (h) <input checked="" type="checkbox"/> Paid (i) <input type="checkbox"/> Accrued	Foreign taxes paid or accrued									
		In foreign currency					In U.S. dollars				
		Taxes withheld at source on:					Taxes withheld at source on:			(r) Other foreign taxes paid or accrued	(s) Total foreign taxes paid or accrued (add cols. (o) through (r))
		(j) Date paid or accrued	(k) Dividends	(l) Rents and royalties	(m) Interest	(n) Other foreign taxes paid or accrued	(o) Dividends	(p) Rents and royalties	(q) Interest		
A	12/31/15									<b>37,370</b>	<b>37,370</b>
B											
C											
8	Add lines A through C, column (s). Enter the total here and on line 9, page 2 u										<b>37,370</b>

For Paperwork Reduction Act Notice, see instructions.

Form **1116** (2015)

<b>Part III Figuring the Credit</b>			
<b>9</b>	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I	<b>9</b>	<b>37,370</b>
<b>10</b>	Carryback or carryover (attach detailed computation) <b>See Stmt 2</b>	<b>10</b>	<b>2,519</b>
<b>11</b>	Add lines 9 and 10	<b>11</b>	<b>39,889</b>
<b>12</b>	Reduction in foreign taxes (see instructions)	<b>12</b>	( )
<b>13</b>	Taxes reclassified under high tax kickout (see instructions)	<b>13</b>	
<b>14</b>	Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit	<b>14</b>	<b>39,889</b>
<b>15</b>	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I (see instructions)	<b>15</b>	<b>117,683</b>
<b>16</b>	Adjustments to line 15 (see instructions)	<b>16</b>	
<b>17</b>	Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 22. However, if you are filing more than one Form 1116, you must complete line 20.)	<b>17</b>	<b>117,683</b>
<b>18</b>	<b>Individuals:</b> Enter the amount from Form 1040, line 41, or Form 1040NR, line 39. <b>Estates and trusts:</b> Enter your taxable income without the deduction for your exemption	<b>18</b>	<b>767,131</b>
<b>Caution:</b> If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.			
<b>19</b>	Divide line 17 by line 18. If line 17 is more than line 18, enter "1"	<b>19</b>	<b>0.1534</b>
<b>20</b>	<b>Individuals:</b> Enter the amounts from Form 1040, lines 44 and 46. If you are a nonresident alien, enter the amounts from Form 1040NR, lines 42 and 44. <b>Estates and trusts:</b> Enter the amount from Form 1041, Schedule G, line 1a, or the total of Form 990-T, lines 36 and 37	<b>20</b>	<b>260,152</b>
<b>Caution:</b> If you are completing line 20 for separate category <b>e</b> (lump-sum distributions), see instructions.			
<b>21</b>	Multiply line 20 by line 19 (maximum amount of credit)	<b>21</b>	<b>39,909</b>
<b>22</b>	Enter the <b>smaller</b> of line 14 or line 21. If this is the only Form 1116 you are filing, skip lines 23 through 27 and enter this amount on line 28. Otherwise, complete the appropriate line in Part IV (see instructions)	<b>22</b>	<b>39,889</b>
<b>Part IV Summary of Credits From Separate Parts III (see instructions)</b>			
<b>23</b>	Credit for taxes on passive category income	<b>23</b>	
<b>24</b>	Credit for taxes on general category income	<b>24</b>	
<b>25</b>	Credit for taxes on certain income re-sourced by treaty	<b>25</b>	
<b>26</b>	Credit for taxes on lump-sum distributions	<b>26</b>	
<b>27</b>	Add lines 23 through 26	<b>27</b>	
<b>28</b>	Enter the <b>smaller</b> of line 20 or line 27	<b>28</b>	<b>39,889</b>
<b>29</b>	Reduction of credit for international boycott operations. See instructions for line 12	<b>29</b>	
<b>30</b>	Subtract line 29 from line 28. This is your <b>foreign tax credit</b> . Enter here and on Form 1040, line 48; Form 1040NR, line 46; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a	<b>30</b>	<b>39,889</b>

Form **8959**

Department of the Treasury  
Internal Revenue Service

**Additional Medicare Tax**

u If any line does not apply to you, leave it blank. See separate instructions.

u Attach to Form 1040, 1040NR, 1040-PR, or 1040-SS.

u Information about Form 8959 and its instructions is at [www.irs.gov/form8959](http://www.irs.gov/form8959).

OMB No. 1545-0074

**2015**

Attachment  
Sequence No. **71**

Name(s) shown on return

**CAMILLO RICORDI**

Your social security number

**492-90-8135**

**Part I Additional Medicare Tax on Medicare Wages**

1 Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5	1	687,602	
2 Unreported tips from Form 4137, line 6	2		
3 Wages from Form 8919, line 6	3		
4 Add lines 1 through 3	4	687,602	
5 Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying widow(er) \$200,000	5	200,000	
6 Subtract line 5 from line 4. If zero or less, enter -0-	6		487,602
7 Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (.009). Enter here and go to Part II	7		4,388

**Part II Additional Medicare Tax on Self-Employment Income**

8 Self-employment income from Schedule SE (Form 1040), Section A, line 4, or Section B, line 6. If you had a loss, enter -0- (Form 1040-PR and Form 1040-SS filers, see instructions.)	8	100,622	
9 Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying widow(er) \$200,000	9	200,000	
10 Enter the amount from line 4	10	687,602	
11 Subtract line 10 from line 9. If zero or less, enter -0-	11	0	
12 Subtract line 11 from line 8. If zero or less, enter -0-	12		100,622
13 Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (.009). Enter here and go to Part III	13		906

**Part III Additional Medicare Tax on Railroad Retirement Tax Act (RRTA) Compensation**

14 Railroad retirement (RRTA) compensation and tips from Form(s) W-2, box 14 (see instructions)	14		
15 Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying widow(er) \$200,000	15	200,000	
16 Subtract line 15 from line 14. If zero or less, enter -0-	16		0
17 Additional Medicare Tax on railroad retirement (RRTA) compensation. Multiply line 16 by 0.9% (.009). Enter here and go to Part IV	17		

**Part IV Total Additional Medicare Tax**

18 Add lines 7, 13, and 17. Also include this amount on Form 1040, line 62, (Form 1040NR, 1040-PR, and 1040-SS filers, see instructions) and go to Part V	18		5,294
---	----	--	-------

**Part V Withholding Reconciliation**

19 Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6	19	14,358	
20 Enter the amount from line 1	20	687,602	
21 Multiply line 20 by 1.45% (.0145). This is your regular Medicare tax withholding on Medicare wages	21	9,970	
22 Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages	22		4,388
23 Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions)	23		
24 <b>Total Additional Medicare Tax withholding.</b> Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, line 64 (Form 1040NR, 1040-PR, and 1040-SS filers, see instructions)	24		4,388

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

Form **8960**

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

OMB No. 1545-2227

**2015**

Attachment  
Sequence No. **72**

Department of the Treasury  
Internal Revenue Service (99)

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

Name(s) shown on your tax return

**CAMILLO RICORDI**

Your social security number or EIN

**492-90-8135**

<b>Part I Investment Income</b>		Section 6013(g) election (see instructions)		Section 6013(h) election (see instructions)		Regulations section 1.1411-10(g) election (see instructions)	
<b>1</b>	Taxable interest (see instructions)					<b>1</b>	<b>163</b>
<b>2</b>	Ordinary dividends (see instructions)					<b>2</b>	<b>27,422</b>
<b>3</b>	Annuities (see instructions)					<b>3</b>	
<b>4a</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions)	<b>4a</b>	<b>34</b>				
<b>b</b>	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	<b>4b</b>					
<b>c</b>	Combine lines 4a and 4b			<b>4c</b>			<b>34</b>
<b>5a</b>	Net gain or loss from disposition of property (see instructions)	<b>5a</b>					
<b>b</b>	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	<b>5b</b>					
<b>c</b>	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	<b>5c</b>					
<b>d</b>	Combine lines 5a through 5c			<b>5d</b>			
<b>6</b>	Adjustments to investment income for certain CFCs and PFICs (see instructions)			<b>6</b>			
<b>7</b>	Other modifications to investment income (see instructions)			<b>7</b>			
<b>8</b>	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7			<b>8</b>			<b>27,619</b>
<b>Part II Investment Expenses Allocable to Investment Income and Modifications</b>							
<b>9a</b>	Investment interest expenses (see instructions)	<b>9a</b>					
<b>b</b>	State, local, and foreign income tax (see instructions)	<b>9b</b>					
<b>c</b>	Miscellaneous investment expenses (see instructions)	<b>9c</b>					
<b>d</b>	Add lines 9a, 9b, and 9c			<b>9d</b>			
<b>10</b>	Additional modifications (see instructions)			<b>10</b>			
<b>11</b>	Total deductions and modifications. Add lines 9d and 10			<b>11</b>			
<b>Part III Tax Computation</b>							
<b>12</b>	Net investment income. Subtract Part II, line 11 from Part I, line 8. Individuals complete lines 13–17. Estates and trusts complete lines 18a–21. If zero or less, enter -0-					<b>12</b>	<b>27,619</b>
<b>13</b>	Modified adjusted gross income (see instructions)	<b>13</b>	<b>822,719</b>				
<b>14</b>	Threshold based on filing status (see instructions)	<b>14</b>	<b>200,000</b>				
<b>15</b>	Subtract line 14 from line 13. If zero or less, enter -0-	<b>15</b>	<b>622,719</b>				
<b>16</b>	Enter the smaller of line 12 or line 15			<b>16</b>			<b>27,619</b>
<b>17</b>	Net investment income tax for individuals. Multiply line 16 by 3.8% (.038). <b>Enter here and include on your tax return</b> (see instructions)			<b>17</b>			<b>1,050</b>
<b>18a</b>	Net investment income (line 12 above)	<b>18a</b>					
<b>b</b>	Deductions for distributions of net investment income and deductions under section 642(c) (see instructions)	<b>18b</b>					
<b>c</b>	Undistributed net investment income. Subtract line 18b from 18a (see instructions). If zero or less, enter -0-	<b>18c</b>					
<b>19a</b>	Adjusted gross income (see instructions)	<b>19a</b>					
<b>b</b>	Highest tax bracket for estates and trusts for the year (see instructions)	<b>19b</b>					
<b>c</b>	Subtract line 19b from line 19a. If zero or less, enter -0-	<b>19c</b>					
<b>20</b>	Enter the smaller of line 18c or line 19c			<b>20</b>			
<b>21</b>	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (.038). <b>Enter here and include on your tax return</b> (see instructions)			<b>21</b>			

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

Form **8960** (2015)

Form **5471**  
(Rev. December 2015)

**Information Return of U.S. Persons With Respect  
To Certain Foreign Corporations**

OMB No. 1545-0704

Department of the Treasury  
Internal Revenue Service  
Name of person filing this return

uFor more information about Form 5471, see [www.irs.gov/form5471](http://www.irs.gov/form5471)  
Information furnished for the foreign corporation's annual accounting period (tax year required by section 898) (see instructions) beginning **01/01/15**, and ending **12/31/15**

Attachment  
Sequence No. **121**

Name of person filing this return: **CAMILLO RICORDI**      A Identifying number: **492-90-8135**

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address): **550 BAY POINT RD**      B Category of filer (See instructions. Check applicable box(es)):  
1 (repealed) 2  3  4  5

City or town, state, and ZIP code: **MIAMI FL 33137**      C Enter the total percentage of the foreign corporation's voting stock you owned at the end of its annual accounting period: **22.370 %**

Filer's tax year beginning **01/01/15**, and ending **12/31/15**  
D Check if any excepted specified foreign financial assets are reported on this form (see instructions)

E Person(s) on whose behalf this information return is filed:

(1) Name	(2) Address	(3) Identifying number	(4) Check applicable box(es)		
			Shareholder	Officer	Director

**Important:** Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in U.S. dollars unless otherwise indicated.

1a Name and address of foreign corporation: **LIPOGEMS INTERNATIONAL SPA**  
**VIALE BIANCA MARIA, 24**  
**Italy 20129 MILANO**

b(1) Employer identification number, if any: **ForeignUS**  
b(2) Reference ID number (see instructions): **07093190960**  
c Country under whose laws incorporated: **Italy**

d Date of incorp.: **01/01/13**    e Principal place of business: **ITALY**    f Principal business activity code no.:    g Principal business activity: **MEDICAL DEVICES**    h Functional currency: **EURO**

2 Provide the following information for the foreign corporation's accounting period stated above.

a Name, address, and identifying number of branch office or agent (if any) in the United States: **NONE**

b If a U.S. income tax return was filed, enter:

(i) Taxable income or (loss)	(ii) U.S. income tax paid (after all credits)
<b>0</b>	<b>0</b>

c Name and address of foreign corporation's statutory or resident agent in country of incorporation: **LIPOGEMS INTERNATIONAL SRL**  
**VILLA BIANCA MARIA 24**  
**Italy 20129 MILANO**

d Name and address (including corporate department, if applicable) of person (or persons) with custody of the books and records of the foreign corporation, and the location of such books and records, if different: **LIPEGEMS INTERNATIONAL SRL**  
**VILLA BIANCA MARIA 24**  
**Italy 20129 MILANO**

**Schedule A Stock of the Foreign Corporation**

(a) Description of each class of stock	(b) Number of shares issued and outstanding	
	(i) Beginning of annual accounting period	(ii) End of annual accounting period

**CAMILLO RICORDI**  
**LIPOGEMS INTERNATIONAL SPA**

492-90-8135

Form 5471 (Rev. 12-2015)

**Schedule G Other Information**

- |   |                          |                                     |
|---|--------------------------|-------------------------------------|
|   | <b>Yes</b>               | <b>No</b>                           |
| 1 During the tax year, did the foreign corporation own at least a 10% interest, directly or indirectly, in any foreign partnership?<br>If "Yes," see the instructions for required statement.   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 2 During the tax year, did the foreign corporation own an interest in any trust?  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 3 During the tax year, did the foreign corporation own any foreign entities that were disregarded as entities separate from their owners under Regulations sections 301.7701-2 and 301.7701-3 (see instructions)?<br>If "Yes," you are generally required to attach Form 8858 for each entity (see instructions). | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 4 During the tax year, was the foreign corporation a participant in any cost sharing arrangement?   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 5 During the course of the tax year, did the foreign corporation become a participant in any cost sharing arrangement?  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 6 During the tax year, did the foreign corporation participate in any reportable transaction as defined in Regulations section 1.6011-4?<br>If "Yes," attach Form(s) 8886 if required by Regulations section 1.6011-4(c)(3)(i)(G).  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 7 During the tax year, did the foreign corporation pay or accrue any foreign tax that was disqualified for credit under section 901(m)?   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 8 During the tax year, did the foreign corporation pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended?  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

**Schedule H Current Earnings and Profits** (see instructions)

**Important:** Enter the amounts on lines 1 through 5c in functional currency.

1 Current year net income or (loss) per foreign books of account	<b>1</b>		
2 Net adjustments made to line 1 to determine current earnings and profits according to U.S. financial and tax accounting standards (see instructions): a Capital gains or losses b Depreciation and amortization c Depletion d Investment or incentive allowance e Charges to statutory reserves f Inventory adjustments g Taxes h Other (attach statement)	<b>Net Additions</b>	<b>Net Subtractions</b>	
3 Total net additions			
4 Total net subtractions			
5a Current earnings and profits (line 1 plus line 3 minus line 4)	<b>5a</b>		
b DASTM gain or (loss) for foreign corporations that use DASTM (see instructions)	<b>5b</b>		
c Combine lines 5a and 5b	<b>5c</b>		
d Current earnings and profits in U.S. dollars (line 5c translated at the appropriate exchange rate as defined in section 989(b) and the related regulations (see instructions)) Enter exchange rate used for line 5d ▶	<b>5d</b>	<b>0</b>	

**Schedule I Summary of Shareholder's Income From Foreign Corporation** (see instructions)

If item E on page 1 is completed, a separate Schedule I must be filed for each Category 4 or 5 filer for whom reporting is furnished on this Form 5471. This schedule I is being completed for:

Name of U.S. shareholder <b>u</b>	Identifying number <b>u</b>	
1 Subpart F income (line 38b, Worksheet A in the instructions)	<b>1</b>	<b>0</b>
2 Earnings invested in U.S. property (line 17, Worksheet B in the instructions)	<b>2</b>	
3 Previously excluded subpart F income withdrawn from qualified investments (line 6b, Worksheet C in the instructions)	<b>3</b>	
4 Previously excluded export trade income withdrawn from investment in export trade assets (line 7b, Worksheet D in the instructions)	<b>4</b>	
5 Factoring income	<b>5</b>	
6 Total of lines 1 through 5. Enter here and on your income tax return. See instructions	<b>6</b>	<b>0</b>
7 Dividends received (translated at spot rate on payment date under section 989(b)(1))	<b>7</b>	
8 Exchange gain or (loss) on a distribution of previously taxed income	<b>8</b>	

- |  |                          |                          |
|--|--------------------------|--------------------------|
|  | <b>Yes</b>               | <b>No</b>                |
| • Was any income of the foreign corporation blocked?                             | <input type="checkbox"/> | <input type="checkbox"/> |
| • Did any such income become unblocked during the tax year (see section 964(b))? | <input type="checkbox"/> | <input type="checkbox"/> |
- If the answer to either question is "Yes," attach an explanation.



**SCHEDULE J**  
**(Form 5471)**  
 (Rev. December 2012)  
 Department of the Treasury  
 Internal Revenue Service

**Accumulated Earnings and Profits (E&P)**  
**of Controlled Foreign Corporation**

OMB No. 1545-0704

▶ Information about Schedule J (Form 5471) and its instructions is at [www.irs.gov/form5471](http://www.irs.gov/form5471).  
 ▶ Attach to Form 5471.

Name of person filing Form 5471: **CAMILLO RICORDI** Identifying number: **492-90-8135**

Name of foreign corporation: **LIPOGEMS INTERNATIONAL SPA** EIN (if any): **ForeignUS** Reference ID number (see instructions): **07093190960**

Important: Enter amounts in functional currency.	(a) Post-1986 Undistributed Earnings (post-86 section 959(c)(3) balance)	(b) Pre-1987 E&P Not Previously Taxed (pre-87 sec. 959(c)(3) balance)	(c) Previously Taxed E&P (see instructions) (sections 959(c)(1) and (2) balances)			(d) Total Section 964(a) E&P (combine columns (a), (b), and (c))
			(i) Earnings Invested in U.S. Property	(ii) Earnings Invested in Excess Passive Assets	(iii) Subpart F Income	
<b>1</b> Balance at beginning of year						
<b>2a</b> Current year E&P						
<b>b</b> Current year deficit in E&P						
<b>3</b> Total current and accumulated E&P not previously taxed (line 1 plus line 2a or line 1 minus line 2b)	0	0				
<b>4</b> Amounts included under section 951(a) or reclassified under section 959(c) in current year						
<b>5a</b> Actual distributions or reclassifications of previously taxed E&P						
<b>b</b> Actual distributions of nonpreviously taxed E&P						
<b>6a</b> Balance of previously taxed E&P at end of year (line 1 plus line 4, minus line 5a)						
<b>b</b> Balance of E&P not previously taxed at end of year (line 3 minus line 4, minus line 5b)	0	0				
<b>7</b> Balance at end of year. (Enter amount from line 6a or line 6b, whichever is applicable.)	0	0	0	0	0	0

For Paperwork Reduction Act Notice, see the Instructions for Form 5471.

Schedule J (Form 5471) (Rev. 12-2012)

### Federal Statements

**FOREIGN INCOME - CAMILLO RICORDI LLC**

**Statement 1 - Form 1116, Line 2, Column A - Definitely Related Expenses**

Description	Amount
MEETINGS	\$ 3,190
TRANSPORTATION	1,490
TRAVEL	21,601
Total	\$ <u>26,281</u>

**Federal Statements**

**General Income**

**Statement 2 - Form 1116, Line 10 - Carryback or Carryover**

Year	Fgn Taxes Pd/Accrued	Limit	Available to Carryover
2005	\$	\$	\$
2006			
2007	25	29	
2008	19,758	19,414	
2009	12	49	
2010	26,201	27,297	
2011	27,851	27,175	
2012	21,328	21,223	
2013	36,293	40,733	
2014	54,225	47,371	2,519
Carryback to 2015			
Total			\$ <u>2,519</u>

Form <b>1040</b>	<b>Qualified Dividends and Capital Gain Tax Worksheet</b>	<b>2015</b>
Name <b>CAMILLO RICORDI</b>		Taxpayer Identification Number <b>492-90-8135</b>

1. Enter the amount from Form 1040, line 43. However if you are filing Form 2555 or 2555-EZ (relating to foreign earned income), enter the amount from line 3 of the Foreign Earned Income Tax Worksheets	1.	<u>780,702</u>
2. Enter the amount from Form 1040, line 9b*	2.	<u>27,422</u>
3. Are you filing Schedule D?*		
<input type="checkbox"/> Yes. Enter the smaller of line 15 or 16 of Schedule D. If either line 15 or 16 is a loss, enter -0-	3.	
<input checked="" type="checkbox"/> No. Enter the amount from Form 1040, line 13		
4. Add lines 2 and 3	4.	<u>27,422</u>
5. If filing Form 4952 (used to figure investment interest expense deduction), enter any amount from line 4g of that form. Otherwise, enter -0-	5.	<u>0</u>
6. Subtract line 5 from line 4. If zero or less, enter -0-	6.	<u>27,422</u>
7. Subtract line 6 from line 1. If zero or less, enter -0-	7.	<u>753,280</u>
8. Enter:		
\$37,450 if single or married filing separately		
\$74,900 if married filing jointly or qualifying widow(er)	8.	<u>37,450</u>
\$50,200 if head of household		
9. Enter the smaller of line 1 or line 8	9.	<u>37,450</u>
10. Enter the smaller of line 7 or line 9	10.	<u>37,450</u>
11. Subtract line 10 from line 9. This amount is taxed at 0%	11.	<u>0</u>
12. Enter the smaller of line 1 or line 6	12.	<u>27,422</u>
13. Enter the amount from line 11	13.	<u>0</u>
14. Subtract line 13 from line 12	14.	<u>27,422</u>
15. Enter:		
\$413,200 if single		
\$232,425 if married filing separately		
\$464,850 if married filing jointly or qualifying widow(er)	15.	<u>413,200</u>
\$439,000 if head of household		
16. Enter the smaller of line 1 or line 15	16.	<u>413,200</u>
17. Add lines 7 and 11	17.	<u>753,280</u>
18. Subtract line 17 from line 16. If zero or less, enter -0-	18.	<u>0</u>
19. Enter the smaller of line 14 or line 18	19.	
20. Multiply line 19 by 15% (0.15)	20.	<u>0</u>
21. Add lines 11 and 19	21.	
22. Subtract line 21 from line 12	22.	<u>27,422</u>
23. Multiply line 22 by 20% (0.20)	23.	<u>5,484</u>
24. Figure the tax on the amount on line 7. If the amount on line 7 is less than \$100,000, use the Tax Table to figure tax. If the amount on line 7 is \$100,000 or more, use the Tax Computation Worksheet	24.	<u>254,668</u>
25. Add lines 20, 23, and 24	25.	<u>260,152</u>
26. Figure the tax on the amount on line 1. If the amount on line 1 is less than \$100,000, use the Tax Table to figure tax. If the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet	26.	<u>265,527</u>
27. <b>Tax on all taxable income.</b> Enter the smaller of line 25 or line 26. Also include this amount on Form 1040, line 44. (If you are filing Form 2555 or 2555-EZ, do not enter this amount on Form 1040, line 44. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet)	27.	<u>260,152</u>

\*If you are filing Form 2555 or 2555-EZ, these lines may be reduced (but not below zero) by your capital gain excess. Please refer to Foreign Earned Income Tax Worksheets - Excess Capital Gain for detail if the lines have been reduced.

Form **1040****General Sales Tax Deduction Worksheet****2015**

Name as shown on return

**CAMILLO RICORDI**

Taxpayer Identification Number

**492-90-8135**State of  
**Florida**Locality of  
**MIAMI-DADE****General Sales Tax from IRS Tables**

- |  |    |                |
|--|----|----------------|
| 1. Enter the amount of adjusted gross income (AGI) from Form 1040, Line 38 .....   | 1. | <u>822,719</u> |
| 2. Add the nontaxable amounts from Form 1040, lines 8b, 15a, 16a, 20a (Exclude rollovers and tax-free Sec. 1035 exchanges) .....   | 2. | _____          |
| 3. Add the following nontaxable items: nontaxable combat pay, public assistance, veteran's benefits, and workers' compensation.<br>Also include any amounts which increase spendable income, such as the refundable portion of refundable tax credits received in 2015 ..... | 3. | _____          |
| 4. Add lines 1 through 3, this is income for general sales tax table purposes .....  | 4. | <u>822,719</u> |
| 5. Enter the amount from the sales tax table in the Schedule A instructions. ....<br>Part-year residents, complete lines 6 - 8; Full-year residents skip lines 6 - 8<br>and enter the amount from line 5 on line 9 .....   | 5. | <u>2,106</u>   |
| 6. Enter the number of days of residence in state .....  | 6. | _____          |
| 7. Total days in year .....  | 7. | <u>365</u>     |
| 8. Divide line 6 by line 7 (rounded to at least 3 decimal places) .....  | 8. | _____          |
| 9. Multiply line 5 by line 8, this is the deductible general sales tax using the IRS table. ....   | 9. | <u>2,106</u>   |

**Local Sales Tax Using IRS Tables**

- |  |     |                |
|--|-----|----------------|
| 10. Enter the amount from the sales tax table in the Schedule A instructions. ....   | 10. | <u>2,106</u>   |
| 11. If you are a resident of Alaska, Arizona, Arkansas, Colorado, Georgia, Illinois, Louisiana, Mississippi (city of Jackson or Tupelo only), Missouri, New York State, North Carolina, South Carolina, Tennessee, Utah, or Virginia, enter the amount from the applicable Optional Local Sales Tax Table in the Schedule A instructions. ....   | 11. | _____          |
| 12. Enter the local general sales tax rate (exclude statewide local sales tax rate) .....  | 12. | <u>1.00000</u> |
| 13. Enter the state general sales tax rate (include statewide local sales tax rate) .....  | 13. | <u>6.0000</u>  |
| 14. Divide line 12 by line 13 (rounded to at least 3 decimal places) .....   | 14. | <u>0.167</u>   |
| 15. If you entered an amount on line 11, multiply line 11 by line 12. This is the local sales tax using the optional local sales tax tables.<br>Part-year residents, complete lines 16 - 18; Full-year residents skip lines 16 - 18<br>and enter the amount from line 15 on line 19<br>If you did not enter an amount on line 11, multiply line 10 by line 14. This is the local sales tax using the optional state and certain local sales tax tables.<br>Part-year residents, complete lines 16 - 18; Full-year residents skip lines 16 - 18<br>and enter the amount from line 15 on line 19 ..... | 15. | <u>352</u>     |
| 16. Enter the number of days of residence in locality .....  | 16. | _____          |
| 17. Total days in year .....   | 17. | <u>365</u>     |
| 18. Divide line 16 by line 17 (rounded to at least 3 decimal places) .....   | 18. | _____          |
| 19. Multiply line 15 by line 18. This is the deductible general local sales tax using the IRS tables. ....   | 19. | <u>352</u>     |

**General Sales Tax Summary**

- |   |     |              |
|---|-----|--------------|
| 20. Enter the sum of line 9 from all General Sales Tax Deduction Worksheets .....     | 20. | <u>2,106</u> |
| 21. Enter the sum of line 19 from all General Sales Tax Deduction Worksheets .....    | 21. | <u>352</u>   |
| 22. Add lines 20 and 21, this is the total General Sales taxes using the tables ..... | 22. | <u>2,458</u> |
| 23. Enter the actual state and local general sales taxes paid .....                   | 23. | _____        |
| 24. Enter the greater of line 22 or line 23 .....                                     | 24. | <u>2,458</u> |
| 25. Enter the state and local taxes paid on specified items (major purchases) .....   | 25. | _____        |
| 26. Add lines 24 and 25, this is the deductible General Sales tax .....               | 26. | <u>2,458</u> |
| 27. Enter total state and local income taxes paid .....                               | 27. | _____        |

Enter the greater of line 26 or 27 on Schedule A, line 5. If line 26 is greater, mark Schedule A, line 5b. If line 27 is greater, mark Schedule A, line 5a.

Form <b>1040</b>	<b>Itemized/Standard Deduction &amp; Dependent MAGI Worksheets</b>	<b>2015</b>
------------------	--	-------------

Name <b>CAMILLO RICORDI</b>	Taxpayer Identification Number <b>492-90-8135</b>
--------------------------------	--

**Itemized Deductions Worksheet**

1. Enter the total of the amounts from Schedule A, lines 4, 9, 15, 19, 20, 27, and 28 .....	1.	<b>58,951</b>
2. Enter the total of the amounts from Schedule A, lines 4, 14, and 20, plus any gambling and casualty or theft losses included on line 28. <b>Caution:</b> Be sure your total gambling and casualty/theft losses are identified on line 28. ....	2.	
3. Subtract line 2 from line 1. If the result is zero, <b>stop here</b> ; enter the amount from line 1 above on Schedule A, line 29 .....	3.	<b>58,951</b>
4. Multiply line 3 by 80% (.80) .....	4.	<b>47,161</b>
5. Enter the amount from Form 1040, line 38 .....	5.	<b>822,719</b>
6. Enter \$309,900 if married filing jointly or qualifying widow(er); \$284,050 if head of household; \$258,250 if single; or \$154,950 if married filing separately .....	6.	<b>258,250</b>
7. Subtract line 6 from line 5. If the result is zero or less, <b>stop here</b> ; enter the amount from line 1 above on Schedule A, line 29 .....	7.	<b>564,469</b>
8. Multiply line 7 by 3% (.03) .....	8.	<b>16,934</b>
9. Enter the <b>smaller</b> of line 4 or line 8 .....	9.	<b>16,934</b>
10. <b>Total itemized deductions.</b> Subtract line 9 from line 1. Enter the result here and on Schedule A, line 29 .....	10.	<b>42,017</b>

**Standard Deduction Worksheet**

1. Enter the amount shown below for your filing status. <ul style="list-style-type: none"> <li>• Single or Married filing separately - \$6,300</li> <li>• Married filing jointly or qualifying widow(er) - \$12,600</li> <li>• Head of household - \$9,250</li> </ul>	1.	<b>6,300</b>
2. Can you (or your spouse if married, filing jointly) be claimed as a dependent? <input checked="" type="checkbox"/> <b>No.</b> Skip line 3; enter the amount from line 1 on line 4. <input type="checkbox"/> <b>Yes.</b> Go to line 3.		
3. Is your <b>earned income</b> more than \$700? <input type="checkbox"/> <b>Yes.</b> Add \$350 to your earned income. Enter the total. <input type="checkbox"/> <b>No.</b> Enter \$1,050 .....	3.	
4. Enter the <b>smaller</b> of line 1 or line 3. If under 65 and not blind, continue to line 6. <b>Otherwise</b> , go to line 5. ....	4.	<b>6,300</b>
5. Check if: <input type="checkbox"/> <b>You</b> were 65 or older, <input type="checkbox"/> <b>Blind</b> ; <input type="checkbox"/> <b>Spouse</b> was 65 or older <input type="checkbox"/> <b>Blind</b> . <b>Total boxes checked</b> <input type="checkbox"/> If 65 or older or blind, multiply \$1,250 (\$1,550 if single or head of household) by the number in the box above .....	5.	
6. Add lines 4 and 5. Enter the total here and on Form 1040, line 40 (Form 1040A, line 24) .....	6.	<b>6,300</b>

**Dependent Modified Adjusted Gross Income Worksheet**

1. Are you required to file a tax return? <input type="checkbox"/> <b>No.</b> Do not include Dependent's modified adjusted gross income in Claiming Taxpayer's household income. <input type="checkbox"/> <b>Yes.</b> Include Modified Adjusted Gross Income in claiming taxpayer's household income.		
2. <b>Adjusted Gross Income.</b> Enter the amount from Form 1040, Line 38. ....	2.	
3. Enter tax-exempt interest from Form 1040, line 8b. ....	3.	
4. Enter the amount from your Form 2555, lines 45 and 50, or Form 2555-EZ, line 18. ....	4.	
5. <b>Dependent Modified Adjusted Gross Income for Claiming Taxpayer's Form 8962 and Form 8965.</b> Combine lines 2 through 4 .....	5.	
6. Enter the total Social Security benefits from Form 1040, line 20a. ....	6.	
7. Enter the taxable Social Security benefits from Form 1040, line 20b. ....	7.	
8. Nontaxable Social Security benefits. Subtract line 7 from line 6. ....	8.	
9. <b>Dependent Modified Adjusted Gross Income for Claiming Taxpayer's Individual Responsibility Worksheet.</b> Add lines 5 and 8. ....	9.	

Form <b>1040</b>	<b>Exemption Worksheet</b>	<b>2015</b>
------------------	----------------------------	-------------

Name <b>CAMILLO RICORDI</b>	Taxpayer Identification Number <b>492-90-8135</b>
--------------------------------	--

**Exemptions Worksheet**

- |  |    |                             |
|--|----|-----------------------------|
| 1. Multiply \$4,000 by the total number of exemptions claimed on Form 1040, line 6d .....  | 1. | <u>4,000</u>                |
| 2. Enter the amount from Form 1040, line 38 .....  | 2. | <u>822,719</u>              |
| 3. Enter on line 3 the amount shown below for your filing status:  |    |                             |
| <ul style="list-style-type: none"> <li>● Single - \$258,250</li> <li>● Married filing jointly or Qualifying widow(er) - \$309,900</li> <li>● Married filing separately - \$154,950</li> <li>● Head of household - \$284,050</li> </ul> | 3. | <u>258,250</u>              |
| 4. Subtract line 3 from line 2. If zero or less, <b>stop here</b> ; enter the amount from line 1 above on Form 1040, line 42 .....   | 4. | <u>564,469</u>              |
| <b>Note:</b> If line 4 is more than \$122,500 (more than \$61,250 if married filing separately), <b>stop here</b> ; you <b>cannot</b> take a deduction for exemptions. Enter -0- on Form 1040, line 42.                                |    |                             |
| 5. Divide line 4 by \$2,500 (\$1,250 if married filing separately). If the result is not a whole number, round it up to the next higher whole number (for example, increase 0.0004 to 1) .....   | 5. | <u>                    </u> |
| 6. Multiply line 5 by 2% (.02) and enter the result as a decimal amount .....  | 6. | <u>                    </u> |
| 7. Multiply line 1 by line 6 .....   | 7. | <u>                    </u> |
| 8. <b>Deduction for exemptions.</b> Subtract line 7 from line 1. Enter the result here and on Form 1040, line 42 .....   | 8. | <u>0</u>                    |

Form <b>1116</b>	<b>Foreign Tax Credit Worksheet</b>	<b>2015</b>
Name <b>CAMILLO RICORDI</b>		Taxpayer Identification Number <b>492-90-8135</b>

If you have qualified dividends or capital gains, you may be required to use the worksheet on this page to make adjustments to those qualified dividends and gains before taking them into account on line 18. If you qualify for the adjustment exception as detailed in the Form 1116 instructions, no adjustment is necessary. If you figured your tax using the **Qualified Dividends and Capital Gain Tax Worksheet**, complete the worksheet as follows: Skip lines 2 through 5. On line 6, enter the amount from line 22 of the **Qualified Dividends and Capital Gain Tax Worksheet**. Complete all other lines as instructed on the worksheet.

### Worksheet for Form 1116, Page 2, Line 18

1. Enter the amount from Form 1040, line 41 or Form 1040NR, line 39 .....	1.	<u>780,702</u>
2. Enter your worldwide 28% gains (see instructions) .....	2.	_____
3. Multiply line 2 by .2929 .....	3.	_____
4. Enter your worldwide 25% gains (see instructions) .....	4.	_____
5. Multiply line 4 by .3687 .....	5.	_____
6. Enter your worldwide 20% gains and qualified dividends (see instructions) .....	6.	<u>27,422</u>
7. Multiply line 6 by .4949 .....	7.	<u>13,571</u>
8. Enter your worldwide 15% gains and qualified dividends (see instructions) .....	8.	_____
9. Multiply line 8 by .6212 .....	9.	_____
10. Enter your worldwide 0% gains and qualified dividends (see instructions) .....	10.	_____
11. Add lines 3, 5, 7, 9 and 10 .....	11.	<u>13,571</u>
12. Subtract line 11 from line 1. Enter the result here and on Form 1116, line 18 .....	12.	<u>767,131</u>

Please refer to the Form 6251 instructions for the alternative minimum tax amounts reported on this worksheet

### Worksheet for AMT Form 1116, Page 2, Line 18

1. Enter the amount from Form 6251, line 28 .....	1.	<u>791,076</u>
2. Enter the amount from Form 6251, line 60 .....	2.	_____
3. Multiply line 2 by .1071 .....	3.	_____
4. Enter the amount from Form 6251, line 57 .....	4.	<u>27,422</u>
5. Multiply line 4 by .2857 .....	5.	<u>7,834</u>
6. Enter the amount from Form 6251, line 54 .....	6.	_____
7. Multiply line 6 by .4643 .....	7.	_____
8. Enter the amount from Form 6251, line 47 .....	8.	_____
9. Add lines 3, 5, 7 and 8 .....	9.	<u>7,834</u>
10. Subtract line 9 from line 1. Enter the result here and on the AMT Form 1116, line 18 .....	10.	<u>783,242</u>



Form <b>1040</b>	<b>Foreign Tax Credit Carryover Report</b>	<b>2015</b>
------------------	--	-------------

Name <b>CAMILLO RICORDI</b>	Taxpayer Identification Number <b>492-90-8135</b>
--------------------------------	--

Foreign Income Category ..... General Income

Year	Regular	AMT
2006 .....		
2007 .....		
2008 .....		<b>1,630</b>
2009 .....		
2010 .....		<b>320</b>
2011 .....		<b>2,182</b>
2012 .....		<b>1,193</b>
2013 .....		<b>1,742</b>
2014 .....		<b>14,513</b>
2015 .....		<b>4,041</b>
Carryover to 2016 .....		<b>25,621</b>

See Foreign Tax Credit Carryover Worksheet

Form **1040****Foreign Tax Credit Carryover Worksheet****2015**Name  
**CAMILLO RICORDI**Taxpayer Identification Number  
**492-90-8135**Foreign Income Category ..... General Income**Regular**

	Foreign Taxes Available	Maximum Credit Allowable	Unused (+) or Excess (-)	Carryback Applied from CY	Carryforward Applied to CY	* CY Unused (+) or Excess (-)
2005						
2006						
2007	25	29				
2008	19,758	19,414				
2009	12	49				
2010	26,201	27,297	-117			-117
2011	27,851	27,175				
2012	21,328	21,223				
2013	36,293	40,733				
2014	54,225	47,371	2,519		2,519	
2015	37,370	39,909	-2,539		2,519	-20

\* Amounts flow to the Foreign Tax Credit Carryover Report

**Alternative Minimum Tax**

	Foreign Taxes Available	Maximum Credit Allowable	Unused (+) or Excess (-)	Carryback Applied from CY	Carryforward Applied to CY	* CY Unused (+) or Excess (-)
2005						
2006						
2007	25	27				
2008	19,758	18,089	1,630			1,630
2009	12	49				
2010	26,201	25,881	320			320
2011	27,851	25,669	2,182			2,182
2012	21,328	20,135	1,193			1,193
2013	36,293	34,551	1,742			1,742
2014	54,225	39,712	14,513			14,513
2015	37,370	33,329	4,041			4,041

\* Amounts flow to the Foreign Tax Credit Carryover Report

Form <b>1040</b>	<b>Home Mortgage Limit Worksheet A</b>	<b>2015</b>
------------------	--	-------------

Name <b>CAMILLO RICORDI</b>	Taxpayer Identification Number <b>492-90-8135</b>
--------------------------------	--

**Part I Qualified Loan Limit**

1. Enter the average balance for all your grandfathered debt. See line 1 instructions .....	1.	
2. Enter the average balance for all your home acquisition debt. See line 2 instructions .....	2.	<b>546,436</b>
3. Enter \$1,000,000 (\$500,000 if married filing separately) .....	3.	<b>1,000,000</b>
4. Enter the larger of the amount on line 1 or the amount on line 3 .....	4.	<b>1,000,000</b>
5. Add the amounts on lines 1 and 2. Enter the total here .....	5.	<b>546,436</b>
6. Enter the smaller of the amount on line 4 or the amount on line 5 .....	6.	<b>546,436</b>
7. Enter \$100,000 (\$50,000 if married filing separately). See line 7 instructions for limit that may apply .....	7.	
8. Add the amounts on lines 6 and 7. Enter the total. <b>This is your qualified loan limit</b> .....	8.	<b>546,436</b>

**Part II Deductible Home Mortgage Interest**

9. Enter the total of the average balances for all mortgages on all qualified homes. See line 9 instructions .....	9.	<b>546,436</b>
<ul style="list-style-type: none"> <li>● If line 8 is less than line 9, go on to line 10.</li> <li>● If line 8 is equal to or more than line 9, stop here. All of your interest on all the mortgages included on line 9 is deductible as home mortgage interest on Schedule A (Form 1040), line 10 or 11, whichever applies.</li> </ul>		
10. Enter the total amount of interest that you paid. See line 10 instructions .....	10.	
11. Divide the amount on line 8 by the amount on line 9. Enter the result as a decimal amount (rounded to three places) .....	11.	
12. Multiply the amount on line 10 by the decimal amount on line 11. Enter the result. <b>This is your deductible home mortgage interest.</b> Enter this amount on Schedule A (Form 1040), line 10 or 11, whichever applies .....	12.	
13. Subtract the amount on line 12 from the amount on line 10. Enter the result. <b>This is not home mortgage interest.</b> See line 13 instructions .....	13.	

**Deductible Points**

		Points reported on Form 1098		Points not reported on Form 1098
14. Points paid during current year .....	14.		14.	
15. Decimal amount from Part II, line 11 .....	15.		15.	
16. Points deductible as home mortgage interest .....	16.		16.	
17. Points not deductible as home mortgage interest .....	17.		17.	

Form <b>1040</b>	<b>Mixed Use Mortgage Worksheets</b>	<b>2015</b>
------------------	--------------------------------------	-------------

Name <b>CAMILLO RICORDI</b>	Taxpayer Identification Number <b>492-90-8135</b>
--------------------------------	--

Description of loan/property <b>PRIMARY RESIDENCE</b>	Loan Origination Date	Unit No. <b>1</b>
---	-----------------------	-------------------

1. Enter the total principal amount paid in 2015 .....	1.	
2. Number of months loan was outstanding in 2015 .....	2.	<u>12</u>
3. Home equity debt balance on 12/31/14 (or the first day mortgage was outstanding) .....	3.	
4. Home equity debt balance on 12/31/15 (or the last day mortgage was outstanding) .....	4.	
5. Average balance for 2015 of home equity debt .....	5.	
6. Grandfather debt balance on 12/31/14 (or the first day the mortgage was outstanding) .....	6.	
7. Grandfather debt balance on 12/31/15 (or the last day the mortgage was outstanding) .....	7.	
8. Average balance for 2015 of grandfather debt .....	8.	
9. Home acquisition/improvement debt on 12/31/14 (or the first day mortgage was outstanding) .....	9.	<u>1,092,871</u>
10. Home acquisition/improvement debt on 12/31/15 (or the last day mortgage was outstanding) .....	10.	
11. Average balance for 2015 of home acquisition debt .....	11.	<u>546,436</u>
12. Average balance for 2015 of all types of debt .....	12.	<u>546,436</u>

### Mixed Use Mortgage Summary

Average balance home equity debt for 2015 .....	
Average balance grandfather debt for 2015; enter the result on Home Mortgage Limit Worksheet A, line 1 .....	
Average balance home acquisition/improvement debt for 2015; enter the result on Home Mortgage Limit Wrk A, line 2 .....	<u>546,436</u>
Average balance of all debt types for 2015; enter the result on Home Mortgage Limit Worksheet A, line 9 .....	<u>546,436</u>

Form <b>1040</b>	<b>Rent and Royalty Reconciliation</b>	<b>2015</b>
------------------	--	-------------

Name <b>CAMILLO RICORDI</b>	Taxpayer identification number <b>492-90-8135</b>
--------------------------------	--

Property description <b>ROYALTY</b>	Unit <u>  1  </u>	Ownership Percentage _____
Passive type: <b>Nonpassive</b>	T, S, J <u>  T  </u>	Business Use Percentage _____
	State <u>  FL  </u>	Personal Use Percentage _____

<b>1. Physical address:</b> Street _____ City, state, zip _____ Property type: <u>                    <b>Royalties</b>                    </u>	<b>2. Property Use Information:</b> Fair Rental Days _____ Personal Use Days _____ QJV _____
---	---

	Column A	Column B	Column C	(Column A - B - C)
<b>Income:</b>	<b>Total Income/Expense</b>	<b>Nonbusiness Expenses</b>	<b>Vacation Home / Personal Use Expenses</b>	<b>Income / Expenses Reported on Schedule E</b>
<b>3.</b> Rents received .....				
<b>4.</b> Royalties received .....	<b>34</b>			<b>34</b>
<b>Expenses:</b>				
<b>5.</b> Advertising .....				
Auto .....				
Travel .....				
<b>6.</b> Auto and travel (total) .....				
<b>7.</b> Cleaning and maintenance .....				
<b>8.</b> Commissions .....				
<b>9.</b> Insurance .....				
<b>10.</b> Legal and other professional fees .....				
<b>11.</b> Management fees .....				
Mortgage interest from 1098 .....				
Refinancing points on 1098 .....				
<b>12.</b> Mortgage interest paid to banks, etc. ....				
Other mortgage interest .....				
Other interest .....				
Refinancing points .....				
Qualified mortgage insurance .....				
<b>13.</b> Other interest (total) .....				
<b>14.</b> Repairs .....				
<b>15.</b> Supplies .....				
Real estate taxes .....				
All other taxes .....				
<b>16.</b> Taxes (total) .....				
<b>17.</b> Utilities .....				
<b>18.</b> Depreciation expense or depletion .....				
<b>19.</b> Other (list) .....				
<b>20.</b> Total expenses. Add lines 5 through 19 .....				
<b>21.</b> Income or (loss) from rental or royalty properties .....				<b>34</b>

Form <b>1040</b>	<b>Net Earnings from Self-Employment Worksheet</b>	<b>2015</b>
------------------	--	-------------

Name <b>CAMILLO RICORDI</b>	Taxpayer Identification Number <b>492-90-8135</b>
--------------------------------	--

	Taxpayer	Spouse
<b>Farm profit or (loss)</b>		
Schedule F .....	_____	_____
Farm Partnerships - Schedule K-1, box 14, code A .....	_____	_____
Auto expense from farm partnerships .....	( _____ )	( _____ )
Amortization from farm partnerships .....	( _____ )	( _____ )
Depreciation & Section 179 from farm partnerships .....	( _____ )	( _____ )
Depletion from farm partnerships .....	( _____ )	( _____ )
Other expenses from farm partnerships .....	( _____ )	( _____ )
Home office expenses from farm partnerships .....	( _____ )	( _____ )
Unreimbursed partnership expenses from farm partnerships .....	( _____ )	( _____ )
Debt financed acquisition interest from farm partnerships .....	( _____ )	( _____ )
Farm adjustment to SE Income .....	_____	_____
<b>Net farm profit or (loss) - Schedule SE line 1a</b>	<b>0</b>	<b>0</b>
<b>Conservation Reserve Program payments to social security/disability benefit recipients, included on Sch F, In 4b or listed on Sch K-1 (Form 1065), box 20, code Z - Sch SE line 1b</b>	<b>0</b>	<b>( 0 )</b>
<b>Nonfarm profit or (loss)</b>		
Schedule C (excluding minister Schedule C income reported below) .....	<b>108,957</b>	_____
Nonfarm partnerships - Schedule K-1, box 14, code A .....	( _____ )	( _____ )
Auto expense from nonfarm partnerships .....	( _____ )	( _____ )
Amortization from nonfarm partnerships .....	( _____ )	( _____ )
Depreciation & section 179 from nonfarm partnerships .....	( _____ )	( _____ )
Depletion from nonfarm partnerships .....	( _____ )	( _____ )
Other expenses from nonfarm partnerships .....	( _____ )	( _____ )
Home office expenses from nonfarm partnerships .....	( _____ )	( _____ )
Unreimbursed partnership expenses from nonfarm partnerships .....	( _____ )	( _____ )
Debt financed acquisition interest from nonfarm partnerships .....	( _____ )	( _____ )
Employee business expenses - Form 2106 (excluding minister 2106 expenses reported below) .....	( _____ )	( _____ )
Nonfarm adjustment to SE income .....	_____	_____
Self-employment income reported as other income .....	_____	_____
Self-employment income from contracts and straddles .....	_____	_____
Minister/clergy self-employment income (from Clergy Worksheet Page 4, line 8) .....	_____	_____
<b>Net nonfarm profit or (loss) - Schedule SE line 2</b>	<b>108,957</b>	<b>0</b>
<b>Other income items subject to and/or exempt from self-employment tax</b>		
Fees received for services performed as a notary public .....	( _____ )	( _____ )
Earnings while debtor in a chapter 11 bankruptcy case .....	_____	_____
Taxable community property income/-loss .....	( _____ )	( _____ )
Exempt community property income/-loss .....	( _____ )	( _____ )
<b>Net adjustment included on Schedule SE, line 3</b>	<b>0</b>	<b>0</b>
<b>Net profit (loss) from self-employment activities - Schedule SE line 3</b>	<b>108,957</b>	<b>0</b>
<b>Church employee income - Schedule SE, Page 2 line 5a</b>	_____	_____

### Federal Statements

**UNIVERSITY OF MIAMI**

**Form W-2, Box 12**

<u>Description</u>	<u>Amount</u>
Cost of group term life insurance coverage over 50,000	\$ 2,322
Cost of employer-sponsored health coverage	10,402
Total	<u>\$ 12,724</u>

**Form 1040, Dividend Income**

<u>Payer</u>	<u>Ordinary Dividends</u>	<u>Qualified Dividends</u>
BANCO LEONARDO S.P.A	\$ 27,422	\$ 27,422
Total	<u>\$ 27,422</u>	<u>\$ 27,422</u>

## Federal Statements

### Schedule A, Line 5b - State and Local General Sales Taxes

<u>Description</u>	<u>Amount</u>
General Sales Tax	\$ 2,458
Total	<u>\$ 2,458</u>

### Schedule A, Line 16 - Charitable Contributions by Cash or Check

<u>Description</u>	<u>Amount</u>
Cash Contributions	\$ 550
Total	<u>\$ 550</u>



**Federal Statements**

**FOREIGN INCOME - CAMILLO RICORDI LLC**  
**Form 1116 line 1a - Gross Income From Sources Within Country**

Description	A	B	C
Other foreign gross income	\$ 151,229	\$	\$
1116 Foreign Gross Income	151,229		
- 1116 Foreign Qualified Dividends			
	151,229		
Total	151,229		

**FOREIGN INCOME - CAMILLO RICORDI LLC**  
**Form 1116 line 3e - Gross Income from All Sources**

Description	Amount
1040 lines 7-11, 15b-16b, 19-20b, 21	\$ 715,187
Gross Sch C business income	151,229
Gross Sch E royalty income	34
Total	\$ 866,450

**FOREIGN INCOME - CAMILLO RICORDI LLC**  
**Form 1116 line 4a - Apportioned Home Mortgage Interest**

Description	A	B	C
1116 line 3d gross frgn source income	\$ 151,229	\$	\$
Less apportioned 2555 income, if any			
Gross foreign source income	151,229		
1116 line 3e all sources gross income	866,450		
Less Form 2555 excluded income, if any			
Gross income from all sources	866,450		
Gross foreign inc/gross inc all sources Gross inc apportionment factor A 0.1745			
Schedule A home mortgage interest	22,160		
1116 line 4a home mortgage interest (mort int X apportionment factor)	3,868		

Form <b>1040</b>	<b>Carryover Report</b>	<b>2015</b>
------------------	-------------------------	-------------

Name <b>CAMILLO RICORDI</b>	Taxpayer Identification Number <b>492-90-8135</b>
--------------------------------	--

Carryover Item	Available to 2015	2015 Amounts	2015 Amounts	Carryover to 2016
Excess section 179	_____	_____	_____	_____
Excess section 179 - AMT	_____	_____	_____	_____
Minimum tax credit	_____	_____	_____	_____
Investment interest	_____	_____	_____	_____
Investment interest - AMT	_____	_____	_____	_____
Short-term capital loss	_____	_____	_____	_____
Short-term capital loss - AMT	_____	_____	_____	_____
Long-term capital loss	_____	_____	_____	_____
Long-term capital loss - AMT	_____	_____	_____	_____
Residential energy efficient property	_____	_____	_____	_____
D.C. first-time homebuyer credit	_____	_____	_____	_____
Tax credit bonds	_____	_____	_____	_____

Nonrecaptured Section 1231 Losses - Line 8, Form 4797		
2010 Amounts	_____	_____
2011 Amounts	_____	_____
2012 Amounts	<b><u>Generated</u></b>	<b><u>28</u></b>
2013 Amounts	_____	_____
2014 Amounts	_____	_____
Available to 2015	_____	<b><u>28</u></b>
2015 Amounts	_____	_____
Carryover to 2016	_____	<b><u>28</u></b>

AMT Nonrecaptured Section 1231 Losses - Line 8, Form 4797		
2010 Amounts	_____	_____
2011 Amounts	_____	_____
2012 Amounts	<b><u>Generated</u></b>	<b><u>28</u></b>
2013 Amounts	_____	_____
2014 Amounts	_____	_____
Available to 2015	_____	<b><u>28</u></b>
2015 Amounts	_____	_____
Carryover to 2016	_____	<b><u>28</u></b>

Form **1040** **Salaries & Wages Report** **2015**

Name **CAMILLO RICORDI** Taxpayer Identification Number **492-90-8135**

T/S	Employer	Federal Wages	Federal Withheld	Soc Sec Wages
A	<u>UNIVERSITY OF MIAMI</u>	<u>687,602</u>	<u>232,829</u>	<u>118,500</u>
B				
C				
D				
E				
F				
G				
H				
I				
J				
K				
L				
M				
<b>Taxpayer Spouse Totals</b>		<u>687,602</u>	<u>232,829</u>	<u>118,500</u>

	Soc Sec Withheld	Medicare Wages	Medicare Withheld	Soc Sec Tips	Allocated Tips	Dep Care Ben	Other, Box 14
A	<u>7,347</u>	<u>687,602</u>	<u>14,358</u>				
B							
C							
D							
E							
F							
G							
H							
I							
J							
K							
L							
M							
<b>Taxpayer Spouse Totals</b>	<u>7,347</u>	<u>687,602</u>	<u>14,358</u>				

	State	State Wages	State Withheld	Name of Locality	Local Wages	Local Withheld
A						
B						
C						
D						
E						
F						
G						
H						
I						
J						
K						
L						
M						
<b>Taxpayer Spouse Totals</b>						



Form **1040****Two Year Comparison Report - Page 1****2014 & 2015**

Name

**CAMILLO RICORDI**

Taxpayer Identification Number

**492-90-8135**

		2014	2015	Differences
		SGL	SGL	
<b>Filing Status</b>				
<b>Dependents claimed</b>		0	0	
I n c o m e	1. Salaries and wages	640,040	687,602	47,562
	2. Interest income	264	163	-101
	3. Tax exempt interest income			
	4. Dividend income	32,287	27,422	-4,865
	5. Qualified dividend income	24,340	27,422	3,082
	6. Taxable state/local refunds			
	7. Alimony received			
	8. Business income/loss	126,217	108,957	-17,260
	9. Capital gain/loss			
	10. Other gains/losses			
	11. Taxable IRA distributions			
	12. Taxable pensions			
	13. Rent and royalty income including farm rental	34	34	
	14. Partnership/S corp income			
	15. Estate or trust income			
	16. Farm income/loss			
	17. Unemployment compensation			
	18. Taxable social security			
	19. Other income			
	20. <b>Total income</b>	<b>798,842</b>	<b>824,178</b>	<b>25,336</b>
A d j u s t m e n t s	21. Moving expenses			
	22. Deductible part of self-employment tax	1,690	1,459	-231
	23. SEP/SIMPLE/Qualified plans deductions			
	24. SE health insurance			
	25. Forfeited interest			
	26. Alimony paid			
	27. IRA deductions			
	28. Student loan interest			
	29. Other adjustments			
	30. <b>Adjusted gross income</b>	<b>797,152</b>	<b>822,719</b>	<b>25,567</b>
D e d u c t i o n s	31. Medical			
	32. Taxes	27,718	27,308	-410
	33. Interest	31,799	31,093	-706
	34. Contributions	36	550	514
	35. Casualty losses			
	36. Miscellaneous expenses			
	37. <b>Allowable itemized deductions</b>	<b>43,264</b>	<b>42,017</b>	<b>-1,247</b>
	38. Standard deduction	6,200	6,300	100
	39. Deduction taken	43,264	42,017	-1,247
	40. Subtract line 39 from line 30	753,888	780,702	26,814
41. Exemptions				
42. <b>Taxable income</b>	<b>753,888</b>	<b>780,702</b>	<b>26,814</b>	

Form **1040****Two Year Comparison Report - Page 2****2014 & 2015**Name  
**CAMILLO RICORDI**Taxpayer Identification Number  
**492-90-8135**

		2014	2015	Differences
	43. Taxable income from 2YR page 1, line 42	43. 753,888	780,702	26,814
	44. Tax on taxable income	44. 250,815	260,152	9,337
	45. Alternative minimum tax	45.		
	46. Excess advance premium tax credit	46.		
	47. Child care credit	47.		
	48. Education credits	48.		
T	49. Retirement savings credit	49.		
a	50. Child tax credit	50.		
x	51. General business credit	51.		
	52. Other credits	52. 47,371	39,889	-7,482
C	53. <b>Total credits</b>	53. 47,371	39,889	-7,482
o	54. <b>Net tax liability</b>	54. 203,444	220,263	16,819
m	55. Self-employment taxes	55. 3,380	2,918	-462
p	56. Other taxes	56. 6,247	6,344	97
u	57. <b>Total tax</b>	57. 213,071	229,525	16,454
t	58. Income tax withheld	58. 218,651	237,217	18,566
a	59. Estimated tax payments	59. 9,300	14,880	5,580
t	60. Earned income credit	60.		
i	61. Additional Child tax credit	61.		
o	62. Other refundable tax credits	62.		
n	63. Other payments	63.		
	64. <b>Total payments</b>	64. 227,951	252,097	24,146
	65. <b>Tax due/refund</b>	65. -14,880	-22,572	-7,692
	66. Penalties and interest	66.		
	67. <b>Net tax due/refund</b>	67. -14,880	-22,572	-7,692
	68. Refund applied to estimated tax payments	68. 14,880	15,280	400
	69. Refund received	69.	-7,292	-7,292
	70. <b>Marginal tax rate</b>	70. 39.6%	39.6%	
	71. <b>Effective tax rate</b>	71. 28%	29%	

Form <b>1040</b>	Two Year Comparison Report - Schedule C	2014 & 2015		
Name <b>CAMILLO RICORDI</b>		Taxpayer identification number <b>492-90-8135</b>		
Principal business or profession <b>CONSULTING</b>		Unit <b>1</b>		
<b>Income</b>				
		2014	2015	Differences
1. Gross receipts or sales	1.	170,811	151,229	-19,582
2. Returns and allowances	2.			
3. Cost of goods sold	3.			
4. Gross profit	4.	170,811	151,229	-19,582
5. Other income	5.			
6. Gross income	6.	170,811	151,229	-19,582
<b>Expenses</b>				
7. Advertising	7.		3,422	3,422
8. Car and truck expenses	8.	2,830		-2,830
9. Commissions and fees	9.			
10. Contract labor	10.			
11. Depletion	11.			
12. Depreciation and section 179 expense deduction	12.			
13. Employee benefit programs	13.			
14. Insurance (other than health)	14.			
15. Interest - mortgage (paid to banks, etc.)	15.			
16. Interest - other	16.			
17. Legal and professional services	17.			
18. Office expense	18.	6,822	3,190	-3,632
19. Pension and profit-sharing plans	19.			
20. Rent or lease - vehicles, machinery, and equipment	20.	5,844		-5,844
21. Rent or lease - other business property	21.			
22. Repairs and maintenance	22.			
23. Supplies (not included in cost of goods sold)	23.			
24. Taxes and licenses	24.			
25. Travel	25.	20,437	21,601	1,164
26. Total meals and entertainment	26.	13,840	19,910	6,070
26a. Nondeductible meals and entertainment	26a.	6,920	9,955	3,035
26b. Deductible meals and entertainment	26b.	6,920	9,955	3,035
27. Utilities	27.			
28. Wages (less employment credits)	28.			
29. Other expenses	29.	1,741	4,104	2,363
30. Total expenses	30.	44,594	42,272	-2,322
<b>Profit/ (loss)</b>				
31. Tentative profit (loss)	31.	126,217	108,957	-17,260
32. Expenses for business use of home	32.			
33. Net profit or (loss)	33.	126,217	108,957	-17,260
<b>Cost of Goods Sold</b>				
34. Inventory - Beginning of year	34.			
35. Purchases	35.			
36. Labor	36.			
37. Materials	37.			
38. Other costs	38.			
39. Goods available for sale (sum of lines 34-38)	39.			
40. Inventory - End of year	40.			

Form <b>1040</b>	<b>Two Year Comparison Report - Schedule E Page 1</b>	<b>2014 &amp; 2015</b>
------------------	---	------------------------

Name <b>CAMILLO RICORDI</b>	Taxpayer identification number <b>492-90-8135</b>
--------------------------------	--

Property description <b>ROYALTY</b>	Unit <b>1</b>
--	------------------

		2014	2015	Differences
<b>Income</b>				
1. Total rents and royalties received .....	1.	34	34	
<b>Expenses</b>				
2. Advertising .....	2.			
3. Auto and travel .....	3.			
4. Cleaning and maintenance .....	4.			
5. Commissions .....	5.			
6. Insurance .....	6.			
7. Legal and other professional fees .....	7.			
8. Management fees .....	8.			
9. Mortgage interest paid to banks, etc. ....	9.			
10. Other interest .....	10.			
11. Repairs .....	11.			
12. Supplies .....	12.			
13. Taxes .....	13.			
14. Utilities .....	14.			
15. Depreciation expense or depletion .....	15.			
16. Other expenses .....	16.			
17. <b>Total expenses</b> .....	17.			
<b>Profit/(loss)</b>				
18. <b>Income or (loss) from rental real estate or royalty properties</b> .....	18.	34	34	
19. Deductible rental real estate loss .....	19.			
<b>Carryover</b>				
20. Vacation home operating expenses carryover to next year .....	20.			
21. Vacation home excess casualty and depreciation carryover to next year .....	21.			

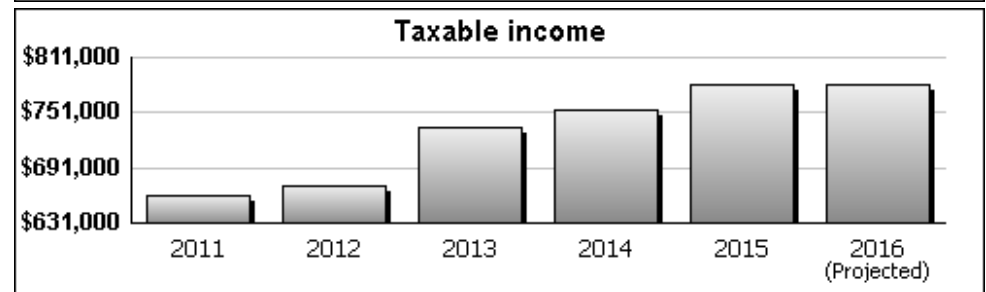
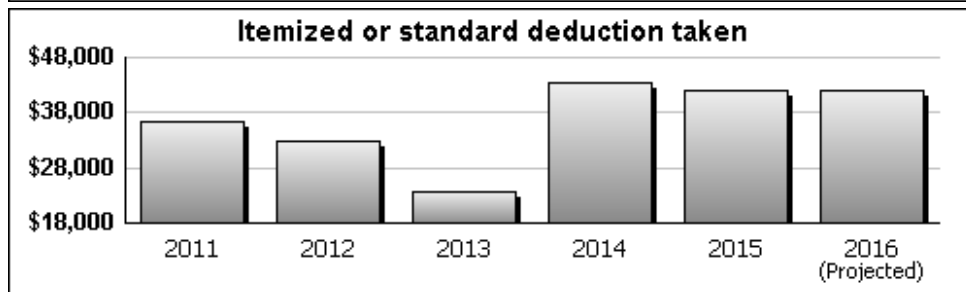
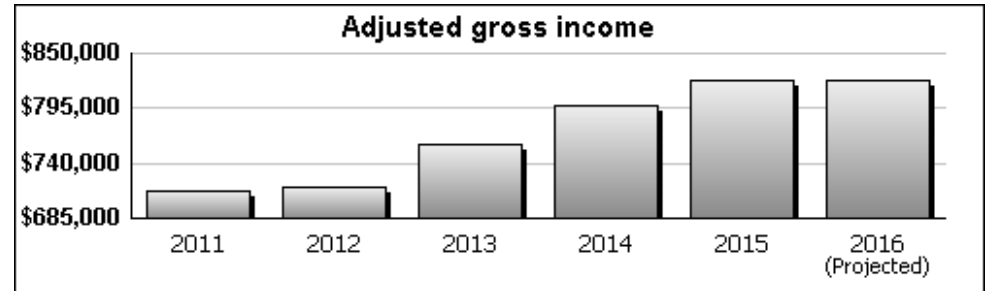
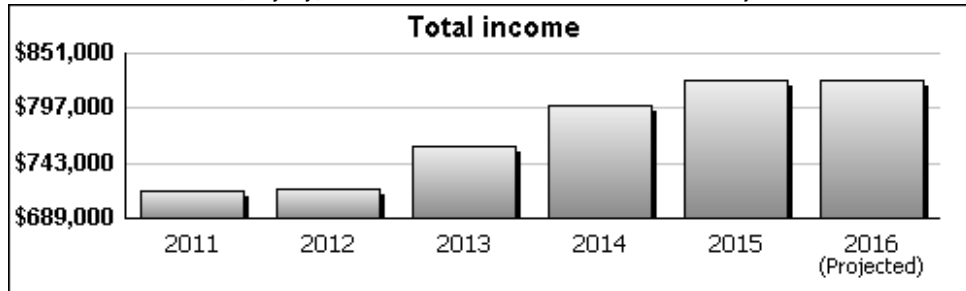


Form <b>1040</b>	<b>Tax Return History Report - Page 1</b>	<b>2015</b>
------------------	---	-------------

Name <b>CAMILLO RICORDI</b>	Taxpayer Identification Number <b>492-90-8135</b>
-----------------------------	---

	2011	2012	2013	2014	2015	2016 Projected
<b>Filing Status</b>	<b>MFJ</b>	<b>MFJ</b>	<b>HH</b>	<b>SGL</b>	<b>SGL</b>	<b>SGL</b>
Salaries and wages .....	612,586	612,223	629,672	640,040	687,602	687,602
Interest income .....	506	179	2,748	264	163	163
Dividend income .....	14,380	15,372	6,397	32,287	27,422	27,422
Business income/loss .....			115,156	126,217	108,957	108,957
Capital gains/losses .....	-3,000	38,171	6,171			
Other gains/losses .....		-28				
IRA distributions, pensions, annuities .....						
Rent, royalty, farm rental income .....		7		34	34	34
Partnership/S corp income .....	92,092	52,512				*
Estate or trust income .....						*
Farm income/loss .....						
Other income/loss .....						
<b>Total income</b> .....	<b>716,564</b>	<b>718,436</b>	<b>760,144</b>	<b>798,842</b>	<b>824,178</b>	<b>824,178</b>
Total adjustments .....	3,896	2,266	1,542	1,690	1,459	1,459
<b>Adjusted gross income</b> .....	<b>712,668</b>	<b>716,170</b>	<b>758,602</b>	<b>797,152</b>	<b>822,719</b>	<b>822,719</b>
<b>Allowable itemized deductions</b> .....	<b>36,421</b>	<b>32,808</b>	<b>23,663</b>	<b>43,264</b>	<b>42,017</b>	<b>42,051</b>
Standard deduction .....	11,600	11,900	8,950	6,200	6,300	6,300
<b>Itemized or standard deduction taken</b> .....	<b>36,421</b>	<b>32,808</b>	<b>23,663</b>	<b>43,264</b>	<b>42,017</b>	<b>42,051</b>
Exemptions .....	14,800	11,400				
<b>Taxable income</b> .....	<b>661,447</b>	<b>671,962</b>	<b>734,939</b>	<b>753,888</b>	<b>780,702</b>	<b>780,668</b>

\* Combined with Rent, royalty, farm rental income on the Federal Tax Projection Worksheet as Schedule E income/loss



Form <b>1040</b>	<b>Tax Return History Report - Page 2</b>	<b>2015</b>
------------------	---	-------------

Name <b>CAMILLO RICORDI</b>	Taxpayer Identification Number <b>492-90-8135</b>
-----------------------------	---

	2011	2012	2013	2014	2015	2016 Projected
<b>Taxable income</b> .....	661,447	671,962	734,939	753,888	780,702	780,668
Tax on taxable income and Form 8962 .....	198,741	193,797	243,058	250,815	260,152	259,939
Alternative minimum tax .....						
Total credits .....	27,175	21,223	36,398	47,371	39,889	39,889
<b>Net tax liability</b> .....	171,566	172,574	206,660	203,444	220,263	220,050
Self-employment taxes .....	6,937	4,034	3,084	3,380	2,918	2,918
Other taxes .....	4,042		5,406	6,247	6,344	6,344
<b>Total tax</b> .....	182,545	176,608	215,150	213,071	229,525	229,312
Income tax withheld .....	186,496	185,013	215,190	218,651	237,217	237,217
Estimated tax payments .....	11,300	14,320	9,260	9,300	14,880	15,280
Other payments .....						
<b>Total payments</b> .....	197,796	199,333	224,450	227,951	252,097	252,497
<b>Total due/-refund</b> .....	-15,251	-22,725	-9,300	-14,880	-22,572	-23,185
Penalties and interest .....						
<b>Net tax due/-refund</b> .....	-15,251	-22,725	-9,300	-14,880	-22,572	-23,185
Refund applied to estimated tax payments .....	14,320	9,260	9,300	14,880	15,280	
Refund received .....	-931	-13,465			-7,292	
<b>Marginal tax rate</b> .....	35.0 %	35.0 %	39.6 %	39.6 %	39.6 %	39.6 %
<b>Effective tax rate</b> .....	28 %	26 %	29 %	28 %	29 %	29 %

