

For the year Jan. 1-Dec. 31, 2014, or other tax year beginning , 2014, ending , 20 See separate instructions.

Your first name and initial Last name Your social security number ROBERT F O'ROURKE

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

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

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). EL PASO TX 79902

Foreign country name Foreign province/state/county Foreign postal code Presidential Election Campaign

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

Exemptions 6a Yourself. If someone can claim you as a dependent, do not check box 6a. 6b Spouse. Dependents: (1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) if child under age 17 qualifying for child tax credit (see instructions) ULYSSES F O'ROURKE SON MOLLY H O'ROURKE DAUGHTER HENRY J O'ROURKE SON

d Total number of exemptions claimed 5

Income 7 Wages, salaries, tips, etc. Attach Form(s) W-2. STMT. 1. 7 199,066. 8a Taxable interest. Attach Schedule B if required. 8a 38,970. 8b Tax-exempt interest. Do not include on line 8a. 8b 9a Ordinary dividends. Attach Schedule B if required. 9a 13,838. 9b Qualified dividends. STMT. 1. 9b 9,930. 10 Taxable refunds, credits, or offsets of state and local income taxes. 10 11 Alimony received. 11 12 Business income or (loss). Attach Schedule C or C-EZ. 12 13 Capital gain or (loss). Attach Schedule D if required. If not required, check here. 13 -3,000. 14 Other gains or (losses). Attach Form 4797. 14 -97. 15a IRA distributions. 15a 15b Taxable amount. 15b 16a Pensions and annuities. 16a 16b Taxable amount. 16b 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E. 17 89,046. 18 Farm income or (loss). Attach Schedule F. 18 19 Unemployment compensation. 19 20a Social security benefits. 20a 20b Taxable amount. 20b 21 Other income. List type and amount. 21 22 Combine the amounts in the far right column for lines 7 through 21. This is your total income. 22 337,823.

Adjusted Gross Income 23 Educator expenses. 23 24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ. 24 25 Health savings account deduction. Attach Form 8889. 25 26 Moving expenses. Attach Form 3903. 26 27 Deductible part of self-employment tax. Attach Schedule SE. 27 28 Self-employed SEP, SIMPLE, and qualified plans. 28 29 Self-employed health insurance deduction. 29 30 Penalty on early withdrawal of savings. 30 31a Alimony paid b Recipient's SSN. 31a 32 IRA deduction. 32 33 Student loan interest deduction. 33 34 Tuition and fees. Attach Form 8917. 34 35 Domestic production activities deduction. Attach Form 8903. 35 36 Add lines 23 through 35. 36 37 Subtract line 36 from line 22. This is your adjusted gross income. 37 337,823.

Tax and Credits

Table with 3 columns: Line number, Description, and Amount. Includes lines 38-56 covering income, deductions, and credits.

Other Taxes

Table with 3 columns: Line number, Description, and Amount. Includes lines 57-63 covering self-employment tax, unreported social security, and other taxes.

Payments

If you have a qualifying child, attach Schedule EIC.

Table with 3 columns: Line number, Description, and Amount. Includes lines 64-74 covering federal income tax withheld, estimated tax payments, and earned income credit.

Refund

Direct deposit? See instructions.

Table with 3 columns: Line number, Description, and Amount. Includes lines 75-77 covering overpaid amount and estimated tax applied.

Amount You Owe

Table with 3 columns: Line number, Description, and Amount. Includes lines 78-79 covering amount owed and estimated tax penalty.

Third Party Designee

Form section for Third Party Designee with fields for name, phone, and identification number.

Sign Here

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

Form section for Sign Here with fields for signatures, dates, occupations, and phone numbers.

Paid Preparer Use Only

Form section for Paid Preparer Use Only with fields for name, signature, date, and firm information.

**SCHEDULE A  
(Form 1040)**

**Itemized Deductions**

OMB No. 1545-0074

**2014**  
Attachment  
Sequence No. **07**

Department of the Treasury  
Internal Revenue Service (99)

► Information about Schedule A and its separate instructions is at [www.irs.gov/schedulea](http://www.irs.gov/schedulea).

► Attach to Form 1040.

Name(s) shown on Form 1040: **ROBERT F O'ROURKE & AMY S O'ROURKE**  
Your social security number: **[REDACTED]**

<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) <b>STMT 2</b>	1	7,684.
	2 Enter amount from Form 1040, line 38	2	337,823.
	3 Multiply line 2 by 10% (.10). But if either you or your spouse was born before January 2, 1950, multiply line 2 by 7.5% (.075) instead	3	
4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4		7,684.

<b>Taxes You Paid</b>	5 State and local (check only one box):		
	a <input type="checkbox"/> Income taxes, or	5	2,979.
	b <input checked="" type="checkbox"/> General sales taxes		
	6 Real estate taxes (see instructions)	6	3,894.
	7 Personal property taxes	7	
8 Other taxes. List type and amount	8		
9 Add lines 5 through 8	9		6,873.

<b>Interest You Paid</b>	10 Home mortgage interest and points reported to you on Form 1098	10	5,202.
	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	34,079.
15 Add lines 10 through 14	15		39,281.

Note: Your mortgage interest deduction may be limited (see instructions).

<b>Gifts to Charity</b>	16 Gifts by cash or check. If you made any gift of \$250 or more, see instructions	16	1,743.
	17 Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500	17	
	18 Carryover from prior year	18	
	19 Add lines 16 through 18	19	

If you made a gift and got a benefit for it, see instructions.

<b>Casualty and Theft Losses</b>	20 Casualty or theft loss(es). Attach Form 4684. (See instructions.)	20	
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<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	3,000.
	22 Tax preparation fees	22	
	23 Other expenses - investment, safe deposit box, etc. List type and amount	23	12,240.
	24 Add lines 21 through 23	24	15,240.
	25 Enter amount from Form 1040, line 38	25	337,823.
26 Multiply line 25 by 2% (.02)	26	6,756.	
27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-	27		8,484.

<b>Other Miscellaneous Deductions</b>	28 Other - from list in instructions. List type and amount	28	
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<b>Total Itemized Deductions</b>	29 Is Form 1040, line 38, over \$152,525? <b>SEE STMT 4</b>		
	<input type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40.	29	63,082.
	<input checked="" type="checkbox"/> Yes. Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.		
	30 If you elect to itemize deductions even though they are less than your standard deduction, check here		

For Paperwork Reduction Act Notice, see Form 1040 instructions. Schedule A (Form 1040) 2014

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

**Interest and Ordinary Dividends**

OMB No. 1545-0074

**2014**

Attachment  
Sequence No. **08**

Department of the Treasury  
Internal Revenue Service (99)

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

Name(s) shown on return

Your social security number

ROBERT F O'ROURKE & AMY S O'ROURKE

**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 ▶

CAPITAL BANK  
CAMPR II LIMITED  
PEPPERTREE SQUARE, LTD

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

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

2 Add the amounts on line 1 . . . . . 2 38,970.  
3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815 . . . . . 3  
4 Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a . . . . . ▶ 4 38,970.

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

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

5 List name of payer ▶  
MORGAN STANLEY & CO. INCORPORATED  
CAMPR INVESTMENT PARTNERSHIP  
CAMPR II LIMITED

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

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

6 Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a . . . . . ▶ 6 13,838.

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

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

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

(See instructions on back.)

7a At any time during 2014, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions. . . . . X

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

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

8 During 2014, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions on back . . . . . X

Yes	No
	X
	X

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

Schedule B (Form 1040A or 1040) 2014

**SCHEDULE D  
(Form 1040)**

**Capital Gains and Losses**

OMB No. 1545-0074

**2014**

Attachment  
Sequence No. **12**

Department of the Treasury  
Internal Revenue Service (99)

▶ **Attach to Form 1040 or Form 1040NR.**  
▶ **Information about Schedule D and its separate instructions is at [www.irs.gov/scheduled](http://www.irs.gov/scheduled).**  
▶ **Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.**

Name(s) shown on return

Your social security number

ROBERT F O'ROURKE & AMY S O'ROURKE

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>1a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b . . . . .				
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked . . . . .	2,957.	2,909.		48.
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked . . . . .	122.			122.
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked . . . . .				
<b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .				<b>4</b>
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .				<b>5</b> SEE STATEMENT 5 -41.
<b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .				<b>6</b> ( )
<b>7</b> <b>Net short-term capital gain or (loss).</b> Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back . . . . .				<b>7</b> 129.

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>8a</b> Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b . . . . .				
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked . . . . .	428.	433.		-5.
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked . . . . .	1,686.	1,818.		-132.
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked . . . . .				
<b>11</b> Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .				<b>11</b> STMT 6
<b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .				<b>12</b> 2,424.
<b>13</b> Capital gain distributions. See the instructions . . . . .				<b>13</b> STMT 7 3,213.
<b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .				<b>14</b> ( 1,629,145.)
<b>15</b> <b>Net long-term capital gain or (loss).</b> Combine lines 8a through 14 in column (h). Then go to Part III on the back . . . . .				<b>15</b> -1,623,645.

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

Schedule D (Form 1040) 2014

**Part III Summary**

<p><b>16</b> Combine lines 7 and 15 and enter the result . . . . .</p> <ul style="list-style-type: none"> <li>• If line 16 is a <b>gain</b>, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below.</li> <li>• If line 16 is a <b>loss</b>, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.</li> <li>• If line 16 is <b>zero</b>, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.</li> </ul> <p><b>17</b> Are lines 15 and 16 <b>both</b> gains?</p> <p><input type="checkbox"/> <b>Yes.</b> Go to line 18.</p> <p><input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.</p> <p><b>18</b> Enter the amount, if any, from line 7 of the <b>28% Rate Gain Worksheet</b> in the instructions . . . . . ▶</p> <p><b>19</b> Enter the amount, if any, from line 18 of the <b>Unrecaptured Section 1250 Gain Worksheet</b> in the instructions . . . . . ▶</p> <p><b>20</b> Are lines 18 and 19 <b>both</b> zero or blank?</p> <p><input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). <b>Do not</b> complete lines 21 and 22 below.</p> <p><input type="checkbox"/> <b>No.</b> Complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Do not</b> complete lines 21 and 22 below.</p> <p><b>21</b> If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the <b>smaller</b> of:</p> <ul style="list-style-type: none"> <li>• The loss on line 16 or</li> <li>• (\$3,000), or if married filing separately, (\$1,500) } . . . . .</li> </ul> <p><b>Note.</b> When figuring which amount is smaller, treat both amounts as positive numbers.</p> <p><b>22</b> Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?</p> <p><input checked="" type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42).</p> <p><input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040 or Form 1040NR.</p>	<p><b>16</b> -1,623,516.</p> <p><b>18</b></p> <p><b>19</b></p> <p><b>21</b> ( 3,000.)</p>
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Qualified Dividends and Capital Gain Tax Worksheet - Line 44

Keep for Your Records

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

1. Enter the amount from Form 1040, line 43. However, if you are filing Form 2555 or 2555-EZ (relating to foreign earned income), enter the amount from line 3 of the Foreign Earned Income Tax Worksheet . . . . . 1. 260,521.
2. Enter the amount from Form 1040, line 9b\* . . . . . 2. 9,930.
3. Are you filing Schedule D?\*
[X] Yes. Enter the smaller of line 15 or 16 of Schedule D. If either line 15 or line 16 is blank or a loss, enter -0-
[ ] No. Enter the amount from Form 1040, line 13 } 3.
4. Add lines 2 and 3 . . . . . 4. 9,930.
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. NONE
6. Subtract line 5 from line 4. If zero or less, enter -0- . . . . . 6. 9,930.
7. Subtract line 6 from line 1. If zero or less, enter -0- . . . . . 7. 250,591.
8. Enter:
\$36,900 if single or married filing separately,
\$73,800 if married filing jointly or qualifying widow(er),
\$49,400 if head of household. } . . . . . 8. 73,800.
9. Enter the smaller of line 1 or line 8 . . . . . 9. 73,800.
10. Enter the smaller of line 7 or line 9 . . . . . 10. 73,800.
11. Subtract line 10 from line 9. This amount is taxed at 0% . . . . . 11.
12. Enter the smaller of line 1 or line 6 . . . . . 12. 9,930.
13. Enter the amount from line 11 . . . . . 13.
14. Subtract line 13 from line 12 . . . . . 14. 9,930.
15. Enter:
\$406,750 if single,
\$228,800 if married filing separately,
\$457,600 if married filing jointly or qualifying widow(er),
\$432,200 if head of household. } . . . . . 15. 457,600.
16. Enter the smaller of line 1 or line 15, . . . . . 16. 260,521.
17. Add lines 7 and 11 . . . . . 17. 250,591.
18. Subtract line 17 from line 16. If zero or less, enter -0- . . . . . 18. 9,930.
19. Enter the smaller of line 14 or line 18 . . . . . 19. 9,930.
20. Multiply line 19 by 15% (.15) . . . . . 20. 1,490.
21. Add lines 11 and 19 . . . . . 21. 9,930.
22. Subtract line 21 from line 12 . . . . . 22.
23. Multiply line 22 by 20% (.20) . . . . . 23.
24. Figure the tax on the amount on line 7. If the amount on line 7 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 7 is \$100,000 or more, use the Tax Computation Worksheet . . . . . 24. 58,600.
25. Add lines 20, 23, and 24 . . . . . 25. 60,090.
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 this tax. If the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet . . . . . 26. 61,876.
27. Tax on all taxable income. Enter the smaller of line 25 or line 26. Also include this amount on Form 1040, line 44. If you are filing Form 2555 or 2555-EZ, do not enter this amount on Form 1040, line 44. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet . . . . . 27. 60,090.

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

Sales and Other Dispositions of Capital Assets

Information about Form 8949 and its separate instructions is at www.irs.gov/form8949.

2014

Department of the Treasury Internal Revenue Service

File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

Attachment Sequence No. 12A

Name(s) shown on return

Social security number or taxpayer identification number

ROBERT F O'ROURKE & AMY S O'ROURKE

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

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

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

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

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

Table with 8 columns: (a) Description of property, (b) Date acquired, (c) Date sold or disposed, (d) Proceeds (sales price), (e) Cost or other basis, (f) Code(s) from instructions, (g) Amount of adjustment, (h) Gain or (loss). Includes entry for MORGAN STANLEY & CO. INCORPORATE.

2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 1b (if Box A above is checked), line 2 (if Box B above is checked), or line 3 (if Box C above is checked).

2,957. 2,909. 48.

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

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



# Sales and Other Dispositions of Capital Assets

► Information about Form 8949 and its separate instructions is at [www.irs.gov/form8949](http://www.irs.gov/form8949).

Department of the Treasury  
Internal Revenue Service

► File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

Name(s) shown on return: **ROBERT F O'ROURKE & AMY S O'ROURKE**  
Social security number or taxpayer identification number: [REDACTED]

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

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

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

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

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

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the <b>Note</b> below and see <i>Column (e)</i> in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). <b>See the separate instructions.</b>		(h) <b>Gain or (loss).</b> Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	GEORGESON SECURITIES CORPORATION	VARIOUS	12/31/2014	122.				122.
<b>2 Totals.</b>	Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, <b>line 1b</b> (if <b>Box A</b> above is checked), <b>line 2</b> (if <b>Box B</b> above is checked), or <b>line 3</b> (if <b>Box C</b> above is checked) ►				122.			122.

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

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side

Social security number or taxpayer identification number

**ROBERT F O'ROURKE & AMY S O'ROURKE**

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

**Part II Long-Term.** Transactions involving capital assets you held more than 1 year are long term. For short-term transactions, see page 1.

**Note.** You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the total directly on Schedule D, line 8a; you are not required to report these transactions on Form 8949 (see instructions).

**You must check Box D, E, or F below. Check only one box.** If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- (D)** Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- (E)** Long-term transactions reported on Form(s) 1099-B showing basis was **not** reported to the IRS
- (F)** Long-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the <b>Note</b> below and see <i>Column (e)</i> in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). <b>See the separate instructions.</b>		(h) <b>Gain or (loss).</b> Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	MORGAN STANLEY & CO. INCORPORATE D [REDACTED]	VARIOUS	12/31/2014	428.	433.			-5.
<b>2 Totals.</b> Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, <b>line 8b</b> (if <b>Box D</b> above is checked), <b>line 9</b> (if <b>Box E</b> above is checked), or <b>line 10</b> (if <b>Box F</b> above is checked) ▶				428.	433.			-5.

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

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side

Social security number or taxpayer identification number

**ROBERT F O'ROURKE & AMY S O'ROURKE**

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

**Part II Long-Term.** Transactions involving capital assets you held more than 1 year are long term. For short-term transactions, see page 1.

**Note.** You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the total directly on Schedule D, line 8a; you are not required to report these transactions on Form 8949 (see instructions).

**You must check Box D, E, or F below. Check only one box.** If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- (D) Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- (E) Long-term transactions reported on Form(s) 1099-B showing basis was **not** reported to the IRS
- (F) Long-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the <b>Note</b> below and see <i>Column (e)</i> in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). <b>See the separate instructions.</b>		(h) <b>Gain or (loss).</b> Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	MORGAN STANLEY & CO. INCORPORATE D [REDACTED]	VARIOUS	12/31/2014	1,686.	1,818.			-132.
<b>2 Totals.</b> Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, <b>line 8b</b> (if <b>Box D</b> above is checked), <b>line 9</b> (if <b>Box E</b> above is checked), or <b>line 10</b> (if <b>Box F</b> above is checked) ▶								
				1,686.	1,818.			-132.

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

**SCHEDULE E  
(Form 1040)**

**Supplemental Income and Loss**

OMB No. 1545-0074

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

**2014**

Department of the Treasury  
Internal Revenue Service (99)

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

Attachment  
Sequence No. **13**

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

Name(s) shown on return

Your social security number

ROBERT F O'ROURKE & AMY S O'ROURKE

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

**A** Did you make any payments in 2014 that would require you to file Form(s) 1099? (see instructions)  Yes  No

**B** If "Yes," did you or will you file required Forms 1099?  Yes  No

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

**Type of Property:**

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

Income:	Properties:	A	B	C
<b>3</b> Rents received . . . . .	<b>3</b>			
<b>4</b> Royalties received. . . . .	<b>4</b>			
<b>Expenses:</b>				
<b>5</b> Advertising . . . . .	<b>5</b>			
<b>6</b> Auto and travel (see instructions) . . . . .	<b>6</b>			
<b>7</b> Cleaning and maintenance . . . . .	<b>7</b>			
<b>8</b> Commissions . . . . .	<b>8</b>			
<b>9</b> Insurance . . . . .	<b>9</b>			
<b>10</b> Legal and other professional fees . . . . .	<b>10</b>			
<b>11</b> Management fees, . . . . .	<b>11</b>			
<b>12</b> Mortgage interest paid to banks, etc. (see instructions), . . . . .	<b>12</b>			
<b>13</b> Other interest . . . . .	<b>13</b>			
<b>14</b> Repairs . . . . .	<b>14</b>			
<b>15</b> Supplies . . . . .	<b>15</b>			
<b>16</b> Taxes . . . . .	<b>16</b>			
<b>17</b> Utilities . . . . .	<b>17</b>			
<b>18</b> Depreciation expense or depletion, . . . . .	<b>18</b>			
<b>19</b> Other (list) ▶ . . . . .	<b>19</b>			
<b>20</b> Total expenses. Add lines 5 through 19 . . . . .	<b>20</b>			
<b>21</b> 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 . . . . .	<b>21</b>			
<b>22</b> Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions). . . . .	<b>22</b>	( )	( )	( )
<b>23a</b> Total of all amounts reported on line 3 for all rental properties . . . . .	<b>23a</b>			
<b>b</b> Total of all amounts reported on line 4 for all royalty properties . . . . .	<b>23b</b>			
<b>c</b> Total of all amounts reported on line 12 for all properties . . . . .	<b>23c</b>			
<b>d</b> Total of all amounts reported on line 18 for all properties . . . . .	<b>23d</b>			
<b>e</b> Total of all amounts reported on line 20 for all properties . . . . .	<b>23e</b>			
<b>24</b> <b>Income.</b> Add positive amounts shown on line 21. <b>Do not</b> include any losses . . . . .	<b>24</b>			
<b>25</b> <b>Losses.</b> Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here, . . . . .	<b>25</b>	( )		
<b>26</b> <b>Total rental real estate and royalty income or (loss).</b> 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 . . . . .	<b>26</b>			

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule E (Form 1040) 2014

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

Your social security number

ROBERT F O'ROURKE & AMY S O'ROURKE

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

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

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

Table with 5 columns: (a) Name, (b) Enter P for partnership; S for S corporation, (c) Check if foreign partnership, (d) Employer identification number, (e) Check if any amount is not at risk. Row A: SEE STATEMENT 8

Table with 5 columns: (f) Passive loss allowed, (g) Passive income from Schedule K-1, (h) Nonpassive loss from Schedule K-1, (i) Section 179 expense deduction from Form 4562, (j) Nonpassive income from Schedule K-1. Includes sub-totals and line 32 Total partnership and S corporation income or (loss).

Part III Income or Loss From Estates and Trusts

Table with 2 columns: (a) Name, (b) Employer identification number. Rows A and B.

Table with 4 columns: (c) Passive deduction or loss allowed, (d) Passive income from Schedule K-1, (e) Deduction or loss from Schedule K-1, (f) Other income from Schedule K-1. Includes sub-totals and line 37 Total estate and trust income or (loss).

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

Table with 5 columns: (a) Name, (b) Employer identification number, (c) Excess inclusion from Schedules Q, line 2c, (d) Taxable income (net loss) from Schedules Q, line 1b, (e) Income from Schedules Q, line 3b. Includes line 39 Combine columns (d) and (e) only.

Part V Summary

Summary table with 2 columns: Description, Amount. Includes lines 40 Net farm rental income or (loss), 41 Total income or (loss), 42 Reconciliation of farming and fishing income, 43 Reconciliation for real estate professionals.

**Child and Dependent Care Expenses**  
 Attach to Form 1040, Form 1040A, or Form 1040NR.  
 Information about Form 2441 and its separate instructions is at  
[www.irs.gov/form2441](http://www.irs.gov/form2441).

1040  
 1040A  
 1040NR

2441

**2014**  
 Attachment  
 Sequence No. **21**

Name(s) shown on return: **ROBERT F O'ROURKE & AMY S O'ROURKE**  
 Your social security number: [REDACTED]

**Part I** **Persons or Organizations Who Provided the Care - You must complete this part.**  
 (If you have more than two care providers, see the instructions.)

1	(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)
	[REDACTED]	[REDACTED]	[REDACTED]	16,979.
	[REDACTED]	[REDACTED]	[REDACTED]	2,582.

Did you receive dependent care benefits?  
 No → Complete only Part II below.  
 Yes → Complete Part III on the back next.

**Caution.** If the care was provided in your home, you may owe employment taxes. If you do, you cannot file Form 1040A. For details, see the instructions for Form 1040, line 60a, or Form 1040NR, line 59a.

**Part II** **Credit for Child and Dependent Care Expenses**

**2** Information about your **qualifying person(s)**. If you have more than two qualifying persons, see the instructions.

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2014 for the person listed in column (a)
First	Last		
MOLLY	O'ROURKE	[REDACTED]	16,979.
HENRY	O'ROURKE	[REDACTED]	2,582.

<b>3</b>	Add the amounts in column (c) of line 2. <b>Do not</b> enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 31 . . . . .	<b>3</b>	6,000.																																																												
<b>4</b>	Enter your <b>earned income</b> . See instructions . . . . .	<b>4</b>	165,300.																																																												
<b>5</b>	If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions); <b>all others</b> , enter the amount from line 4 . . . . .	<b>5</b>	33,766.																																																												
<b>6</b>	Enter the <b>smallest</b> of line 3, 4, or 5 . . . . .	<b>6</b>	6,000.																																																												
<b>7</b>	Enter the amount from Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37 . . . . .	<b>7</b>	337,823.																																																												
<b>8</b>	Enter on line 8 the decimal amount shown below that applies to the amount on line 7	<b>8</b>	X .20																																																												
<table border="0"> <thead> <tr> <th colspan="3">If line 7 is:</th> <th colspan="3">If line 7 is:</th> </tr> <tr> <th>Over</th> <th>But not over</th> <th>Decimal amount is</th> <th>Over</th> <th>But not over</th> <th>Decimal amount is</th> </tr> </thead> <tbody> <tr> <td>\$0</td> <td>- 15,000</td> <td>.35</td> <td>\$29,000</td> <td>- 31,000</td> <td>.27</td> </tr> <tr> <td>15,000</td> <td>- 17,000</td> <td>.34</td> <td>31,000</td> <td>- 33,000</td> <td>.26</td> </tr> <tr> <td>17,000</td> <td>- 19,000</td> <td>.33</td> <td>33,000</td> <td>- 35,000</td> <td>.25</td> </tr> <tr> <td>19,000</td> <td>- 21,000</td> <td>.32</td> <td>35,000</td> <td>- 37,000</td> <td>.24</td> </tr> <tr> <td>21,000</td> <td>- 23,000</td> <td>.31</td> <td>37,000</td> <td>- 39,000</td> <td>.23</td> </tr> <tr> <td>23,000</td> <td>- 25,000</td> <td>.30</td> <td>39,000</td> <td>- 41,000</td> <td>.22</td> </tr> <tr> <td>25,000</td> <td>- 27,000</td> <td>.29</td> <td>41,000</td> <td>- 43,000</td> <td>.21</td> </tr> <tr> <td>27,000</td> <td>- 29,000</td> <td>.28</td> <td>43,000</td> <td>- No limit</td> <td>.20</td> </tr> </tbody> </table>		If line 7 is:			If line 7 is:			Over	But not over	Decimal amount is	Over	But not over	Decimal amount is	\$0	- 15,000	.35	\$29,000	- 31,000	.27	15,000	- 17,000	.34	31,000	- 33,000	.26	17,000	- 19,000	.33	33,000	- 35,000	.25	19,000	- 21,000	.32	35,000	- 37,000	.24	21,000	- 23,000	.31	37,000	- 39,000	.23	23,000	- 25,000	.30	39,000	- 41,000	.22	25,000	- 27,000	.29	41,000	- 43,000	.21	27,000	- 29,000	.28	43,000	- No limit	.20		
If line 7 is:			If line 7 is:																																																												
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27,000	- 29,000	.28	43,000	- No limit	.20																																																										
<b>9</b>	Multiply line 6 by the decimal amount on line 8. If you paid 2013 expenses in 2014, see the instructions . . . . .	<b>9</b>	1,200.																																																												
<b>10</b>	Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions . . . . .	<b>10</b>	61,810.																																																												
<b>11</b>	<b>Credit for child and dependent care expenses.</b> Enter the <b>smaller</b> of line 9 or line 10 here and on Form 1040, line 49; Form 1040A, line 31; or Form 1040NR, line 47 . . . . .	<b>11</b>	1,200.																																																												

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

Name(s) shown on return

Identifying number

ROBERT F O'ROURKE & AMY S O'ROURKE

**Part I Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (TMT)**  
(See instructions and complete Part(s) III before Parts I and II)

1	General business credit from line 2 of all Parts III with box A checked . . . . .	1	
2	Passive activity credits from line 2 of all Parts III with box B checked <b>2</b> . . . . .		
3	Enter the applicable passive activity credits allowed for 2014 (see instructions) . . . . .	3	
4	Carryforward of general business credit to 2014. Enter the amount from line 2 of Part III with box C checked. See instructions for statement to attach . . . . .	4	
5	Carryback of general business credit from 2015. Enter the amount from line 2 of Part III with box D checked (see instructions) . . . . .	5	
6	Add lines 1, 3, 4, and 5 . . . . .	6	

**Part II Allowable Credit**

7	Regular tax before credits:		
	<ul style="list-style-type: none"> <li>Individuals. Enter the sum of the amounts from Form 1040, lines 44 and 46, or the sum of the amounts from Form 1040NR, lines 42 and 44. . . . .</li> <li>Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 2; or the applicable line of your return . . . . .</li> <li>Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b; or the amount from the applicable line of your return . . . . .</li> </ul>	7	60,090.
8	Alternative minimum tax:		
	<ul style="list-style-type: none"> <li>Individuals. Enter the amount from Form 6251, line 35. . . . .</li> <li>Corporations. Enter the amount from Form 4626, line 14. . . . .</li> <li>Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56 . . . . .</li> </ul>	8	1,762.
9	Add lines 7 and 8 . . . . .	9	61,852.
10a	Foreign tax credit . . . . .	10a	42.
b	Certain allowable credits (see instructions) . . . . .	10b	1,200.
c	Add lines 10a and 10b . . . . .	10c	1,242.
11	<b>Net income tax.</b> Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16	11	60,610.
12	<b>Net regular tax.</b> Subtract line 10c from line 7. If zero or less, enter -0-	12	58,848.
13	Enter 25% (.25) of the excess, if any, of line 12 over \$25,000 (see instructions) . . . . .	13	8,462.
14	Tentative minimum tax:		
	<ul style="list-style-type: none"> <li>Individuals. Enter the amount from Form 6251, line 33. . . . .</li> <li>Corporations. Enter the amount from Form 4626, line 12. . . . .</li> <li>Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54 . . . . .</li> </ul>	14	61,810.
15	Enter the greater of line 13 or line 14 . . . . .	15	61,810.
16	Subtract line 15 from line 11. If zero or less, enter -0- . . . . .	16	
17	Enter the <b>smaller</b> of line 6 or line 16 . . . . .	17	
	<b>C corporations:</b> See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.		

For Paperwork Reduction Act Notice, see separate instructions.

Form **3800** (2014)

**Part II Allowable Credit (Continued)**

**Note.** If you are not required to report any amounts on lines 22 or 24 below, skip lines 18 through 25 and enter -0- on line 26.

18	Multiply line 14 by 75% (.75) (see instructions) . . . . .	18	
19	Enter the greater of line 13 or line 18 . . . . .	19	
20	Subtract line 19 from line 11. If zero or less, enter -0- . . . . .	20	
21	Subtract line 17 from line 20. If zero or less, enter -0- . . . . .	21	
22	Combine the amounts from line 3 of all Parts III with box A, C, or D checked . . . . .	22	
23	Passive activity credit from line 3 of all Parts III with box B checked   23		
24	Enter the applicable passive activity credit allowed for 2014 (see instructions) . . . . .	24	
25	Add lines 22 and 24 . . . . .	25	
26	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25 . . . . .	26	
27	Subtract line 13 from line 11. If zero or less, enter -0- . . . . .	27	52,148.
28	Add lines 17 and 26 . . . . .	28	
29	Subtract line 28 from line 27. If zero or less, enter -0- . . . . .	29	52,148.
30	Enter the general business credit from line 5 of all Parts III with box A checked. . . . .	30	
31	Reserved . . . . .	31	
32	Passive activity credits from line 5 of all Parts III with box B checked   32   2,947.		
33	Enter the applicable passive activity credits allowed for 2014 (see instructions). . . . .	33	4,503.
34	Carryforward of business credit to 2014. Enter the amount from line 5 of Part III with box C checked and line 6 of Part III with box G checked. See instructions for statement to attach . . . . .	34	
35	Carryback of business credit from 2015. Enter the amount from line 5 of Part III with box D checked (see instructions) . . . . .	35	
36	Add lines 30, 33, 34, and 35. . . . .	36	4,503.
37	Enter the <b>smaller</b> of line 29 or line 36 . . . . .	37	4,503.
38	<b>Credit allowed for the current year.</b> Add lines 28 and 37. Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36, see instructions) as indicated below or on the applicable line of your return: <ul style="list-style-type: none"> <li>• Individuals. Form 1040, line 54, or Form 1040NR, line 51 . . . . .</li> <li>• Corporations. Form 1120, Schedule J, Part I, line 5c . . . . .</li> <li>• Estates and trusts. Form 1041, Schedule G, line 2b . . . . .</li> </ul>	38	4,503.



Name(s) shown on return

Identifying number

ROBERT F O'ROURKE & AMY S O'ROURKE

Part III General Business Credits or Eligible Small Business Credits (see instructions)

Complete a separate Part III for each box checked below. (see instructions)

- A General Business Credit From a Non-Passive Activity
B [X] General Business Credit From a Passive Activity
C General Business Credit Carryforwards
D General Business Credit Carrybacks
E Reserved
F Reserved
G Eligible Small Business Credit Carryforwards
H Reserved

I If you are filing more than one Part III with box A or B checked, complete and attach first an additional Part III combining amounts from all Parts III with box A or B checked. Check here if this is the consolidated Part III

Table with 3 columns: (a) Description of credit, (b) If claiming the credit from a pass-through entity, enter the EIN, (c) Enter the appropriate amount. Rows include 1a-1zz, 2, 3, 4a-4z, 5, 6.

**Sales of Business Property**  
(Also Involuntary Conversions and Recapture Amounts  
Under Sections 179 and 280F(b)(2))

Department of the Treasury  
Internal Revenue Service

▶ Attach to your tax return.

▶ Information about Form 4797 and its separate instructions is at [www.irs.gov/form4797](http://www.irs.gov/form4797).

Attachment  
Sequence No. **27**

Name(s) shown on return

Identifying number

ROBERT F O'ROURKE & AMY S O'ROURKE

1 Enter the gross proceeds from sales or exchanges reported to you for 2014 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions) . . . . .

1

**Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft - Most Property Held More Than 1 Year** (see instructions)

2	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
	SEE STATEMENT 12						-97.

3 Gain, if any, from Form 4684, line 39 . . . . . **3**

4 Section 1231 gain from installment sales from Form 6252, line 26 or 37 . . . . . **4**

5 Section 1231 gain or (loss) from like-kind exchanges from Form 8824 . . . . . **5**

6 Gain, if any, from line 32, from other than casualty or theft . . . . . **6**

7 Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows: . . . . . **7** -97.

**Partnerships (except electing large partnerships) and S corporations.** Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.

**Individuals, partners, S corporation shareholders, and all others.** If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.

8 Nonrecaptured net section 1231 losses from prior years (see instructions), . . . . . **8**

9 Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return (see instructions) . . . . . **9**

**Part II Ordinary Gains and Losses** (see instructions)

10 Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):



11 Loss, if any, from line 7 . . . . . **11** ( 97 )

12 Gain, if any, from line 7 or amount from line 8, if applicable . . . . . **12**

13 Gain, if any, from line 31 . . . . . **13**

14 Net gain or (loss) from Form 4684, lines 31 and 38a . . . . . **14**

15 Ordinary gain from installment sales from Form 6252, line 25 or 36 . . . . . **15**

16 Ordinary gain or (loss) from like-kind exchanges from Form 8824 . . . . . **16**

17 Combine lines 10 through 16 . . . . . **17** -97.

18 For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below:

a If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from "Form 4797, line 18a." See instructions . . . . . **18a**

b Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14 . . . . . **18b** -97.

For Paperwork Reduction Act Notice, see separate instructions.

**Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255**  
(see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:		(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A			
B			
C			
D			
These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B
20	Gross sales price (Note: See line 1 before completing.)	20	
21	Cost or other basis plus expense of sale . . . . .	21	
22	Depreciation (or depletion) allowed or allowable . . . . .	22	
23	Adjusted basis. Subtract line 22 from line 21 . . . . .	23	
24	Total gain. Subtract line 23 from line 20 . . . . .	24	
25	<b>If section 1245 property:</b>		
a	Depreciation allowed or allowable from line 22 . . . . .	25a	
b	Enter the smaller of line 24 or 25a . . . . .	25b	
26	<b>If section 1250 property:</b> If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.		
a	Additional depreciation after 1975 (see instructions) . . . . .	26a	
b	Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions) . . . . .	26b	
c	Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e . . . . .	26c	
d	Additional depreciation after 1969 and before 1976 . . . . .	26d	
e	Enter the smaller of line 26c or 26d . . . . .	26e	
f	Section 291 amount (corporations only) . . . . .	26f	
g	Add lines 26b, 26e, and 26f . . . . .	26g	
27	<b>If section 1252 property:</b> Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).		
a	Soil, water, and land clearing expenses . . . . .	27a	
b	Line 27a multiplied by applicable percentage (see instructions) . . . . .	27b	
c	Enter the smaller of line 24 or 27b . . . . .	27c	
28	<b>If section 1254 property:</b>		
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions) . . . . .	28a	
b	Enter the smaller of line 24 or 28a . . . . .	28b	
29	<b>If section 1255 property:</b>		
a	Applicable percentage of payments excluded from income under section 126 (see instructions) . . . . .	29a	
b	Enter the smaller of line 24 or 29a (see instructions) . . . . .	29b	

**Summary of Part III Gains.** Complete property columns A through D through line 29b before going to line 30.

30	Total gains for all properties. Add property columns A through D, line 24 . . . . .	30
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13 . . . . .	31
32	Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6 . . . . .	32

**Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less**  
(see instructions)

		(a) Section 179	(b) Section 280F(b)(2)
33	Section 179 expense deduction or depreciation allowable in prior years . . . . .	33	
34	Recomputed depreciation (see instructions) . . . . .	34	
35	Recapture amount. Subtract line 34 from line 33. See the instructions for where to report . . . . .	35	

Sales of Business Property (Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2))

Department of the Treasury Internal Revenue Service

Attach to your tax return.

Information about Form 4797 and its separate instructions is at www.irs.gov/form4797.

Attachment Sequence No. 27

Name(s) shown on return ALTERNATIVE MINIMUM TAX Identifying number ROBERT F O'ROURKE & AMY S O'ROURKE

1 Enter the gross proceeds from sales or exchanges reported to you for 2014 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions) 1

Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft - Most Property Held More Than 1 Year (see instructions)

Table with 7 columns: (a) Description of property, (b) Date acquired, (c) Date sold, (d) Gross sales price, (e) Depreciation allowed or allowable since acquisition, (f) Cost or other basis, plus improvements and expense of sale, (g) Gain or (loss) Subtract (f) from the sum of (d) and (e). Row 1: SEE STATEMENT 13, -97.

3 Gain, if any, from Form 4684, line 39 3
4 Section 1231 gain from installment sales from Form 6252, line 26 or 37 4
5 Section 1231 gain or (loss) from like-kind exchanges from Form 8824 5
6 Gain, if any, from line 32, from other than casualty or theft 6
7 Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows: 7 -97.

Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.

Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.

8 Nonrecaptured net section 1231 losses from prior years (see instructions) 8
9 Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return (see instructions) 9

Part II Ordinary Gains and Losses (see instructions)

10 Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):

11 Loss, if any, from line 7 11 ( 97 )
12 Gain, if any, from line 7 or amount from line 8, if applicable 12
13 Gain, if any, from line 31 13
14 Net gain or (loss) from Form 4684, lines 31 and 38a 14
15 Ordinary gain from installment sales from Form 6252, line 25 or 36 15
16 Ordinary gain or (loss) from like-kind exchanges from Form 8824 16
17 Combine lines 10 through 16 17 -97.

18 For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below:

a If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from "Form 4797, line 18a." See instructions 18a
b Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14 18b -97.

For Paperwork Reduction Act Notice, see separate instructions.

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

Table with 3 columns: (a) Description of section 1245, 1250, 1252, 1254, or 1255 property; (b) Date acquired (mo., day, yr.); (c) Date sold (mo., day, yr.). Rows A, B, C, D.

Main table with 5 columns: Property A, Property B, Property C, Property D. Rows 20-29b detailing depreciation and gain calculations for various property types.

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

Summary table with 3 columns: Description, 30, 31, 32. Rows 30-32 for total gains and adjustments.

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less (see instructions)

Table with 3 columns: (a) Section 179, (b) Section 280F(b)(2). Rows 33-35 for recapture amounts.

Name(s) shown on Form 1040 or Form 1040NR

Your social security number

ROBERT F O'ROURKE & AMY S O'ROURKE

Part I Alternative Minimum Taxable Income (See instructions for how to complete each line.)

Table with 28 rows for Alternative Minimum Taxable Income. Line 1: 274,741. Line 3: 6,873. Line 5: 8,484. Line 6: (983). Line 7: (.). Line 8: -23. Line 19: -1,277. Line 28: 287,815.

Part II Alternative Minimum Tax (AMT)

Table with 15 rows for Alternative Minimum Tax. Line 29: 49,271. Line 30: 238,544. Line 31: 61,852. Line 32: 42. Line 33: 61,810. Line 34: 60,048. Line 35: 1,762.

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

Part III Tax Computation Using Maximum Capital Gains Rates

Complete Part III only if you are required to do so by line 31 or by the Foreign Earned Income Tax Worksheet in the instructions.

Table with 2 columns: Line number and Amount. Rows include calculations for capital gains tax, such as 'Enter the amount from Form 6251, line 30', 'Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet', and 'Subtract line 40 from line 36'. Final result on line 64 is 61,852.

**SCHEDULE H  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Household Employment Taxes**

(For Social Security, Medicare, Withheld Income, and Federal Unemployment (FUTA) Taxes)

▶ **Attach to Form 1040, 1040NR, 1040-SS, or 1041.**

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

OMB No. 1545-1971

**2014**

Attachment  
Sequence No. **44**

Name of employer

Social security number

ROBERT F O'ROURKE

Employer identification number

Calendar year taxpayers having no household employees in 2014 do not have to complete this form for 2014.

**A** Did you pay **any one** household employee cash wages of \$1,900 or more in 2014? (If any household employee was your spouse, your child under age 21, your parent, or anyone under age 18, see the line A instructions before you answer this question.)

- Yes.** Skip lines B and C and go to line 1.
- No.** Go to line B.

**B** Did you withhold federal income tax during 2014 for any household employee?

- Yes.** Skip line C and go to line 7.
- No.** Go to line C.

**C** Did you pay **total** cash wages of \$1,000 or more in **any** calendar **quarter** of 2013 or 2014 to **all** household employees? (**Do not** count cash wages paid in 2013 or 2014 to your spouse, your child under age 21, or your parent.)

- No. Stop.** Do not file this schedule.
- Yes.** Skip lines 1-9 and go to line 10.

**Part I Social Security, Medicare, and Federal Income Taxes**

1	Total cash wages subject to social security tax . . . . .	1	16,979.		STMT 17
2	Social security tax. Multiply line 1 by 12.4% (.124) . . . . .	2			2,105.
3	Total cash wages subject to Medicare tax . . . . .	3	16,979.		
4	Medicare tax. Multiply line 3 by 2.9% (.029) . . . . .	4			492.
5	Total cash wages subject to Additional Medicare Tax withholding . . . . .	5			
6	Additional Medicare Tax withholding. Multiply line 5 by 0.9% (.009) . . . . .	6			
7	Federal income tax withheld, if any . . . . .	7			
8	<b>Total social security, Medicare, and federal income taxes.</b> Add lines 2, 4, 6, and 7, . . . . .	8			2,597.

**9** Did you pay **total** cash wages of \$1,000 or more in **any** calendar **quarter** of 2013 or 2014 to **all** household employees? (**Do not** count cash wages paid in 2013 or 2014 to your spouse, your child under age 21, or your parent.)

- No. Stop.** Include the amount from line 8 above on Form 1040, line 60a. If you are not required to file Form 1040, see the line 9 instructions.
- Yes.** Go to line 10.



**Part II Federal Unemployment (FUTA) Tax**

	Yes	No
10 Did you pay unemployment contributions to only one state? (If you paid contributions to a credit reduction state, see instructions and check "No.") . . . . .	X	
11 Did you pay all state unemployment contributions for 2014 by April 15, 2015? Fiscal year filers see instructions . . . . .		X
12 Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax? . . . . .		X

**Next:** If you checked the "Yes" box on **all** the lines above, complete Section A.  
If you checked the "No" box on **any** of the lines above, skip Section A and complete Section B.

**Section A**

13 Name of the state where you paid unemployment contributions ▶ -----	
14 Contributions paid to your state unemployment fund . . . . .	14
15 Total cash wages subject to FUTA tax . . . . .	15
16 FUTA tax. Multiply line 15 by .6% (.006). Enter the result here, skip Section B, and go to line 25 . . . . .	16

**Section B**

17 Complete all columns below that apply (if you need more space, see instructions):								
(a) Name of state	(b) Taxable wages (as defined in state act)	(c) State experience rate period		(d) State experience rate	(e) Multiply col. (b) by .054	(f) Multiply col. (b) by col. (d)	(g) Subtract col. (f) from col. (e). If zero or less, enter -0-.	(h) Contributions paid to state unemployment fund
		From	To					
18 Totals . . . . .							18	
19 Add columns (g) and (h) of line 18. . . . .							19	
20 Total cash wages subject to FUTA tax (see the line 15 instructions) . . . . .							20	7,000.
21 Multiply line 20 by 6.0% (.060). . . . .							21	420.
22 Multiply line 20 by 5.4% (.054). . . . .							22	340.
23 Enter the <b>smaller</b> of line 19 or line 22. . . . . (Employers in a credit reduction state must use the worksheet on page H-7 and check here), . . . . .							23	
24 FUTA tax. Subtract line 23 from line 21. Enter the result here and go to line 25 . . . . .							24	420.

**Part III Total Household Employment Taxes**

25 Enter the amount from line 8. If you checked the "Yes" box on line C of page 1, enter -0- . . . . .	25	2,597.
26 Add line 16 (or line 24) and line 25 . . . . .	26	3,017.

27 Are you required to file Form 1040?  
 **Yes. Stop.** Include the amount from line 26 above on Form 1040, line 60a. **Do not** complete Part IV below.  
 **No.** You may have to complete Part IV. See instructions for details.

**Part IV Address and Signature - Complete this part only if required. See the line 27 instructions.**

Address (number and street) or P.O. box if mail is not delivered to street address	Apt., room, or suite no.
--	--------------------------

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

Under penalties of perjury, I declare that I have examined this schedule, including accompanying statements, and to the best of my knowledge and belief, it is true, correct, and complete. No part of any payment made to a state unemployment fund claimed as a credit was, or is to be, deducted from the payments to employees. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Employer's signature		Date	
Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed PTIN
Firm's name ▶	Firm's EIN ▶		
Firm's address ▶	Phone no.		

# Investment Interest Expense Deduction

Department of the Treasury  
Internal Revenue Service (99)

▶ Information about Form 4952 and its instructions is at [www.irs.gov/form4952](http://www.irs.gov/form4952).

**2014**  
Attachment  
Sequence No. **51**

▶ Attach to your tax return.

Name(s) shown on return

Identifying number

ROBERT F O'ROURKE & AMY S O'ROURKE

**Part I Total Investment Interest Expense**

1 Investment interest expense paid or accrued in 2014 (see instructions). SEE STATEMENT 18 . . . . .	<b>1</b>	34,102.
2 Disallowed investment interest expense from 2013 Form 4952, line 7 . . . . .	<b>2</b>	
<b>3 Total investment interest expense.</b> Add lines 1 and 2 . . . . .	<b>3</b>	34,102.

**Part II Net Investment Income**

4a Gross income from property held for investment (excluding any net gain from the disposition of property held for investment) . . . . .	<b>4a</b>	53,107.		
b Qualified dividends included on line 4a . . . . .	<b>4b</b>	9,930.		
c Subtract line 4b from line 4a . . . . .	<b>4c</b>		43,177.	
d Net gain from the disposition of property held for investment . . . . .	<b>4d</b>	NONE		
e Enter the <b>smaller</b> of line 4d or your net capital gain from the disposition of property held for investment (see instructions). . . . .	<b>4e</b>	NONE		
f Subtract line 4e from line 4d . . . . .	<b>4f</b>		NONE	
g Enter the amount from lines 4b and 4e that you elect to include in investment income (see instructions). . . . . SEE STATEMENT 19 . . . . .	<b>4g</b>		NONE	
h Investment income. Add lines 4c, 4f, and 4g . . . . .	<b>4h</b>		43,177.	
5 Investment expenses (see instructions) . . . . .	<b>5</b>		9,098.	
<b>6 Net investment income.</b> Subtract line 5 from line 4h. If zero or less, enter -0- . . SEE STMT 21 . . . . .	<b>6</b>		34,079.	

**Part III Investment Interest Expense Deduction**

7 Disallowed investment interest expense to be carried forward to 2015. Subtract line 6 from line 3. If zero or less, enter -0- . . . . . SEE STATEMENT 22 . . . . .	<b>7</b>	23.
<b>8 Investment interest expense deduction.</b> Enter the <b>smaller</b> of line 3 or 6. See instructions . . . . .	<b>8</b>	34,079.

For Paperwork Reduction Act Notice, see page 4.

Form **4952** (2014)

**Investment Interest Expense Deduction**

Department of the Treasury  
Internal Revenue Service (99)

▶ Information about Form 4952 and its instructions is at [www.irs.gov/form4952](http://www.irs.gov/form4952).

▶ Attach to your tax return.

**2014**  
Attachment  
Sequence No. **51**

Name(s) shown on return

ROBERT F O'ROURKE & AMY S O'ROURKE

Identifying number

**Part I Total Investment Interest Expense**

<b>1</b>	Investment interest expense paid or accrued in 2014 (see instructions) . . . . .	<b>1</b>	34,102.
<b>2</b>	Disallowed investment interest expense from 2013 Form 4952, line 7 . . . . .	<b>2</b>	
<b>3</b>	<b>Total investment interest expense.</b> Add lines 1 and 2 . . . . .	<b>3</b>	34,102.

**Part II Net Investment Income**

<b>4a</b>	Gross income from property held for investment (excluding any net gain from the disposition of property held for investment) . . . . .	<b>4a</b>	53,107.	
<b>4b</b>	Qualified dividends included on line 4a . . . . .	<b>4b</b>	9,930.	
<b>4c</b>	Subtract line 4b from line 4a . . . . .	<b>4c</b>		43,177.
<b>4d</b>	Net gain from the disposition of property held for investment . . . . .	<b>4d</b>	NONE	
<b>4e</b>	Enter the <b>smaller</b> of line 4d or your net capital gain from the disposition of property held for investment (see instructions). . . . .	<b>4e</b>	NONE	
<b>4f</b>	Subtract line 4e from line 4d . . . . .	<b>4f</b>		NONE
<b>4g</b>	Enter the amount from lines 4b and 4e that you elect to include in investment income (see instructions). . . . .	<b>4g</b>	SEE STATEMENT 23.	NONE
<b>4h</b>	Investment income. Add lines 4c, 4f, and 4g . . . . .	<b>4h</b>		43,177.
<b>5</b>	Investment expenses (see instructions) . . . . .	<b>5</b>		614.
<b>6</b>	<b>Net investment income.</b> Subtract line 5 from line 4h. If zero or less, enter -0- . . . . .	<b>6</b>	SEE STMT 25.	42,563.

**Part III Investment Interest Expense Deduction**

<b>7</b>	Disallowed investment interest expense to be carried forward to 2015. Subtract line 6 from line 3. If zero or less, enter -0- . . . . .	<b>7</b>		NONE
<b>8</b>	<b>Investment interest expense deduction.</b> Enter the <b>smaller</b> of line 3 or 6. See instructions . . . . .	<b>8</b>		34,102.

For Paperwork Reduction Act Notice, see page 4.

Form **4952** (2014)

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

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to your tax return.

Attachment  
Sequence No. **72**

▶ 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

Your social security number or EIN

ROBERT F O'ROURKE & AMY S O'ROURKE

**Part I Investment Income**

- Section 6013(g) election (see instructions)
- Section 6013(h) election (see instructions)
- Regulations section 1.1411-10(g) election (see instructions)

1	Taxable interest (see instructions) . . . . .			1	38,970.
2	Ordinary dividends (see instructions). . . . .			2	13,838.
3	Annuities (see instructions). . . . .			3	
4 a	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions). . . . .	4a	89,046.		
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions) . STMT. 26 .	4b	NONE		
c	Combine lines 4a and 4b. . . . .			4c	89,046.
5 a	Net gain or loss from disposition of property (see instructions) . . . . .	5a	-3,097.		
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions) . . . . .	5b			
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions) . . . . .	5c			
d	Combine lines 5a through 5c. . . . .			5d	-3,097.
6	Adjustments to investment income for certain CFCs and PFICs (see instructions) . . . . .			6	
7	Other modifications to investment income (see instructions) . . . . .			7	
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7 . . . . .			8	138,757.

**Part II Investment Expenses Allocable to Investment Income and Modifications**

9 a	Investment interest expenses (see instructions) . . . . . STMT. 27 .	9a	34,079.		
b	State, local, and foreign income tax (see instructions). . . . .	9b			
c	Miscellaneous investment expenses (see instructions) . . STMT. 28 .	9c	8,484.		
d	Add lines 9a, 9b, and 9c . . . . .			9d	42,563.
10	Additional modifications (see instructions) . . . . .			10	
11	Total deductions and modifications. Add lines 9d and 10 . . . . .			11	42,563.

**Part III Tax Computation**

12	Net investment income. Subtract Part II, line 11 from Part I, line 8. Individuals complete lines 13-17. Estates and trusts complete lines 18a-21. If zero or less, enter -0- . . . . .			12	96,194.
<b>Individuals:</b>					
13	Modified adjusted gross income (see instructions) . . . . STMT. 29 .	13	337,823.		
14	Threshold based on filing status (see instructions) . . . . .	14	250,000.		
15	Subtract line 14 from line 13. If zero or less, enter -0- . . . . .	15	87,823.		
16	Enter the smaller of line 12 or line 15 . . . . .			16	87,823.
17	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) . . . . .			17	3,337.
<b>Estates and Trusts:</b>					
18 a	Net investment income (line 12 above) . . . . .	18a			
b	Deductions for distributions of net investment income and deductions under section 642(c) (see instructions) . . . . .	18b			
c	Undistributed net investment income. Subtract line 18b from 18a (see instructions). If zero or less, enter -0- . . . . .	18c			
19 a	Adjusted gross income (see instructions) . . . . .	19a			
b	Highest tax bracket for estates and trusts for the year (see instructions). . . . .	19b			
c	Subtract line 19b from line 19a. If zero or less, enter -0- . . . . .	19c			
20	Enter the smaller of line 18c or line 19c. . . . .			20	
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (.038). <b>Enter here and include on your tax return</b> (see instructions). . . . .			21	

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



Lines 5a-5d - Net Gains and Losses Worksheet

Keep for Your Records

	(A) Capital gains/(losses) Form 1040, line 13; Form 1041, line 4; Form 1041-QFT, line 3; Form 1040NR, statement reflecting US residency portion of Form 1040, line 13	(B) Ordinary gains/(losses) Form 1040, line 14; Form 1041, line 7; Form 1041-QFT, portion of line 4 attributed to ordinary gain/(loss); Form 1040NR, statement reflecting US residency portion of Form 1040, line 14	Total of columns (A)+(B)																								
<b>1. Beginning net gains and losses</b>	-3,000.	-97.	Enter this amount on line 5a -3,097.																								
<b>2. Gains and losses excluded from net investment income. Use current year amounts for lines 2a-2g and 2i.</b>																											
<p><b>(a)</b> Enter net gains from the disposition of property used in a non-section 1411 trade or business (enter as negative amounts):</p> <table border="0"> <tr> <td style="width: 300px;"><u>Name of Trade or Business</u></td> <td style="width: 100px;"><u>Amount</u></td> <td style="width: 100px;">( _____ )</td> <td style="width: 100px;">( _____ )</td> </tr> <tr> <td>_____</td> <td>( _____ )</td> <td></td> <td></td> </tr> <tr> <td>_____</td> <td>( _____ )</td> <td></td> <td></td> </tr> </table> <p><b>(b)</b> Enter net losses from the disposition of property used in a non-section 1411 trade or business (enter as positive amounts):</p> <table border="0"> <tr> <td style="width: 300px;"><u>Name of Trade or Business</u></td> <td style="width: 100px;"><u>Amount</u></td> <td style="width: 100px;">_____</td> <td style="width: 100px;">_____</td> </tr> <tr> <td>_____</td> <td>_____</td> <td></td> <td></td> </tr> <tr> <td>_____</td> <td>_____</td> <td></td> <td></td> </tr> </table> <p><b>(c)</b> Enter net losses from a former passive activity (FPA) allowed by reason of section 469(f)(1)(A) . . . . . _____</p> <p><b>(d)</b> Gains recognized in the current year for payments received on an installment sale obligation or private annuity for the disposition of property used in a non-section 1411 trade or business . . . . . ( _____ )</p> <p><b>(e)</b> Enter the net gain attributable to the net unrealized appreciation (NUA) in employer securities . . . . . ( _____ )</p> <p><b>(f)</b> In the case of a QEF (other than a QEF held in a section 1411 trade or business) for which a section 1.1411-10(g) election is not in effect, enter the amount treated as long-term capital gain for regular income tax purposes under section 1293(a)(1) (B) . . . . . ( _____ )</p> <p><b>(g)</b> Enter any other gains and losses included in net investment income that are not otherwise reported on Form 8960 and any other gains and losses excluded from net investment income reported on line 5a (enter excluded gains as a negative number and excluded losses as a positive number) . . . . . _____</p> <p><b>(h)</b> Enter the amount reported on line 2(i) of this worksheet from your prior tax year return calculations. Enter as a positive number . . . . . _____</p> <p><b>(i)</b> If you do not have a capital loss carryover to next year, then skip this line and go to line 2(j). Otherwise, enter the lesser of (i) (1) or (i)(2) as a negative amount . . . . . ( _____ )</p> <p><b>(i)(1)</b> If the sum of the amounts entered on lines 2(a)-2(h) and line 3(d), column (A), is greater than zero, enter that amount here. Otherwise, enter -0- on line 2(i) and go to line 2(j), . . . . . _____</p> <p style="text-align: center;"><b>OR</b></p> <p><b>(i)(2)</b> The amount of capital loss carried over to next year (Schedule D (Form 1040), line 16, less the amount allowed as a current deduction on Schedule D (Form 1040), line 21) entered as a positive number . . . . . _____</p>	<u>Name of Trade or Business</u>	<u>Amount</u>	( _____ )	( _____ )	_____	( _____ )			_____	( _____ )			<u>Name of Trade or Business</u>	<u>Amount</u>	_____	_____	_____	_____			_____	_____					
<u>Name of Trade or Business</u>	<u>Amount</u>	( _____ )	( _____ )																								
_____	( _____ )																										
_____	( _____ )																										
<u>Name of Trade or Business</u>	<u>Amount</u>	_____	_____																								
_____	_____																										
_____	_____																										
<b>(j) Sum of lines 2(a) through 2(i)</b>			Enter this amount on line 5b _____																								



Lines 5a-5d - Net Gains and Losses Worksheet-continued

Keep for Your Records

	(A) Capital gains/(losses) Form 1040, line 13; Form 1041, line 4; Form 1041-QFT, line 3; Form 1040NR, statement reflecting US residency portion of Form 1040, line 13	(B) Ordinary gains/ (losses) Form 1040, line 14; Form 1041, line 7; Form 1041-QFT, portion of line 4 attributed to ordinary gain/(loss); Form 1040NR, statement reflecting US residency portion of Form 1040, line 14	Total of columns (A)+(B)
<b>3. Adjustment for gains and losses attributable to the disposition of interests in partnerships and S corporations</b>			
<b>(a) Net Gains</b>	(i) Enter the amount of net gain from the disposition of a partnership or S corporation included in line 5a to which section 1411(c)(4)(A) applies . . . . .	_____	_____
	(ii) Enter the amount of net gain included in net investment income after the application of Regulations section 1.1411-7. (The sum of columns A and B of line 3(a)(ii) must be less than, or equal to, the sum of columns A and B of line 3(a)(i).) . . . . .	_____	_____
	(iii) Enter the difference between line 3(a)(i) and line 3(a)(ii) . . . . .	_____	_____
<b>(b) Net Losses</b>	(i) Enter the amount of net loss from the disposition of a partnership or S corporation included in line 5a to which section 1411(c)(4)(B) applies . . . . .	_____	_____
	(ii) Enter the amount of net loss included in net investment income after the application of Regulations section 1.1411-7. (The sum of columns A and B of line 3(b)(ii) must be less than, or equal to, the sum of columns A and B of line 3(b)(i).) . . . . .	_____	_____
	(iii) Enter the difference between line 3(b)(i) and line 3(b)(ii) . . . . .	_____	_____
<b>(c) Deferred Sales</b>	(i) Enter the amount of gain recognized in the current year attributable payments received on an installment sale obligation or private annuity that was attributable to the disposition of an interest in a partnership or an S corporation in a year preceding the current year. Also report any gain or loss associated with section 736(b) payments on this line . . . . .	_____	_____
	(ii) Enter the amount of adjustment attributable to such gain . . . . .	_____	_____
	(iii) Subtract 3(c)(ii) from 3(c)(i) . . . . .	_____	_____
<b>(d) Combine the amounts on lines 3(a)(iii), 3(b)(iii), and 3(c)(iii) . . . . .</b>	_____	_____	Enter this amount on line 5c
<b>4. Sum of items reported on lines 5a-5c</b>			
Add lines 1, 2(j), and 3(d) . . . . .	-3,000.	-97.	Enter this amount on line 5d -3,097.



**TIP** If the amount of gain for NIIT purposes is less than the amount of gain for regular income tax purposes, the entry on lines 3(a)(iii), 3(b)(iii), or 3(c)(iii) should be a negative number.  
 If the amount of loss for NIIT purposes is less than the amount of loss for regular income tax purposes, the entry on lines 3(a)(iii), 3(b)(iii), or 3(c)(iii) should be a positive number.

# Passive Activity Loss Limitations

Department of the Treasury  
Internal Revenue Service (99)

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

▶ Information about Form 8582 and its instructions is available at [www.irs.gov/form8582](http://www.irs.gov/form8582).

**2014**  
Attachment  
Sequence No. **88**

Name(s) shown on return

Identifying number

ROBERT F O'ROURKE & AMY S O'ROURKE

## Part I 2014 Passive Activity Loss

Caution: Complete Worksheets 1, 2, and 3 before completing Part I.

### Rental Real Estate Activities With Active Participation (For the definition of active participation, see Special Allowance for Rental Real Estate Activities in the instructions.)

1a	Activities with net income (enter the amount from Worksheet 1, column (a))	1a	
1b	Activities with net loss (enter the amount from Worksheet 1, column (b))	1b	( )
1c	Prior years unallowed losses (enter the amount from Worksheet 1, column (c))	1c	( )
1d	Combine lines 1a, 1b, and 1c	1d	

### Commercial Revitalization Deductions From Rental Real Estate Activities

2a	Commercial revitalization deductions from Worksheet 2, column (a)	2a	( )
2b	Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)	2b	( )
2c	Add lines 2a and 2b	2c	( )

### All Other Passive Activities

3a	Activities with net income (enter the amount from Worksheet 3, column (a))	3a	97,874.
3b	Activities with net loss (enter the amount from Worksheet 3, column (b))	3b	( 38,516.)
3c	Prior years unallowed losses (enter the amount from Worksheet 3, column (c))	3c	( 45,713.)
3d	Combine lines 3a, 3b, and 3c	3d	13,645.

4	Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Report the losses on the forms and schedules normally used	4	13,645.
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- If line 4 is a loss and:
- Line 1d is a loss, go to Part II.
  - Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
  - Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

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

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

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

5	Enter the smaller of the loss on line 1d or the loss on line 4	5	
6	Enter \$150,000. If married filing separately, see instructions	6	
7	Enter modified adjusted gross income, but not less than zero (see instructions) Note: If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.	7	
8	Subtract line 7 from line 6	8	
9	Multiply line 8 by 50% (.5). Do not enter more than \$25,000. If married filing separately, see instructions	9	
10	Enter the smaller of line 5 or line 9 If line 2c is a loss, go to Part III. Otherwise, go to line 15.	10	

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

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

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

## Part IV Total Losses Allowed

15	Add the income, if any, on lines 1a and 3a and enter the total	15	97,874.
16	Total losses allowed from all passive activities for 2014. Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return	16	84,229.

For Paperwork Reduction Act Notice, see instructions.

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

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

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

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

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

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

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 3a)	(b) Net loss (line 3b)	(c) Unallowed loss (line 3c)	(d) Gain	(e) Loss
CAMPR II LIMITED	6,242.	97.		6,145.	
IMPERIAL ARMS LLC		38,419.	45,713.		84,132.
PEPPERTREE SQUARE,	91,632.			91,632.	
<b>Total. Enter on Form 8582, lines 3a, 3b, and 3c . . . . . ▶</b>	97,874.	38,516.	45,713.		

**Worksheet 4 - Use this worksheet if an amount is shown on Form 8582, line 10 or 14** (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a)
<b>Total . . . . . ▶</b>			1.00		

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

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
IMPERIAL ARMS LLC	SCH E, 28	84,132.	1.00000000	
<b>Total . . . . . ▶</b>		84,132.	1.00	



**Worksheet 6 - Allowed Losses** (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
IMPERIAL ARMS LLC	SCH E, 28	84,132.		84,132.
<b>Total</b> .....		84,132.		84,132.

**Worksheet 7 - Activities With Losses Reported on Two or More Forms or Schedules** (See instructions.)

Name of activity:	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
Form or schedule and line number to be reported on (see instructions): .....					
<b>1a</b> Net loss plus prior year unallowed loss from form or schedule . . ▶					
<b>b</b> Net income from form or schedule . . . . . ▶					
<b>c</b> Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
Form or schedule and line number to be reported on (see instructions): .....					
<b>1a</b> Net loss plus prior year unallowed loss from form or schedule . . ▶					
<b>b</b> Net income from form or schedule . . . . . ▶					
<b>c</b> Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
Form or schedule and line number to be reported on (see instructions): .....					
<b>1a</b> Net loss plus prior year unallowed loss from form or schedule . . ▶					
<b>b</b> Net income from form or schedule . . . . . ▶					
<b>c</b> Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
<b>Total</b> .....			1.00		

ALTERNATIVE MINIMUM TAX  
**Passive Activity Loss Limitations**

OMB No. 1545-1008

Form **8582**

Department of the Treasury  
 Internal Revenue Service (99)

▶ See separate instructions.  
 ▶ Attach to Form 1040 or Form 1041.  
 ▶ Information about Form 8582 and its instructions is available at [www.irs.gov/form8582](http://www.irs.gov/form8582).

**2014**  
 Attachment  
 Sequence No. **88**

Name(s) shown on return

Identifying number

ROBERT F O'ROURKE & AMY S O'ROURKE

**Part I 2014 Passive Activity Loss**

Caution: Complete Worksheets 1, 2, and 3 before completing Part I.

**Rental Real Estate Activities With Active Participation** (For the definition of active participation, see **Special Allowance for Rental Real Estate Activities** in the instructions.)

1a	Activities with net income (enter the amount from Worksheet 1, column (a))	1a	
b	Activities with net loss (enter the amount from Worksheet 1, column (b))	1b	( )
c	Prior years unallowed losses (enter the amount from Worksheet 1, column (c))	1c	( )
d	Combine lines 1a, 1b, and 1c	1d	

**Commercial Revitalization Deductions From Rental Real Estate Activities**

2a	Commercial revitalization deductions from Worksheet 2, column (a)	2a	( )
b	Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)	2b	( )
c	Add lines 2a and 2b	2c	( )

**All Other Passive Activities**

3a	Activities with net income (enter the amount from Worksheet 3, column (a))	3a	97,279.
b	Activities with net loss (enter the amount from Worksheet 3, column (b))	3b	( 38,516.)
c	Prior years unallowed losses (enter the amount from Worksheet 3, column (c))	3c	( 46,395.)
d	Combine lines 3a, 3b, and 3c	3d	12,368.

4	Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Report the losses on the forms and schedules normally used	4	12,368.
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- If line 4 is a loss and:
- Line 1d is a loss, go to Part II.
  - Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
  - Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

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

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

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

5	Enter the <b>smaller</b> of the loss on line 1d or the loss on line 4	5	
6	Enter \$150,000. If married filing separately, see instructions	6	
7	Enter modified adjusted gross income, but not less than zero (see instructions) Note: If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.	7	
8	Subtract line 7 from line 6	8	
9	Multiply line 8 by 50% (.5). Do not enter more than \$25,000. If married filing separately, see instructions	9	
10	Enter the <b>smaller</b> of line 5 or line 9 If line 2c is a loss, go to Part III. Otherwise, go to line 15.	10	

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

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

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

**Part IV Total Losses Allowed**

15	Add the income, if any, on lines 1a and 3a and enter the total	15	97,279.
16	<b>Total losses allowed from all passive activities for 2014.</b> Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return	16	84,911.

For Paperwork Reduction Act Notice, see instructions.

Form **8582** (2014)

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

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

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

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

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

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

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 3a)	(b) Net loss (line 3b)	(c) Unallowed loss (line 3c)	(d) Gain	(e) Loss
CAMPR II LIMITED	6,242.	97.		6,145.	
IMPERIAL ARMS LLC		38,419.	46,395.		84,814.
PEPPERTREE SQUARE,	91,037.			91,037.	
<b>Total. Enter on Form 8582, lines 3a, 3b, and 3c . . . . . ▶</b>	97,279.	38,516.	46,395.		

**Worksheet 4 - Use this worksheet if an amount is shown on Form 8582, line 10 or 14** (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a)
<b>Total . . . . . ▶</b>			1.00		

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

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
IMPERIAL ARMS LLC	SCH E, 28	84,814.	1.0000000	
<b>Total . . . . . ▶</b>		84,814.	1.00	

**Worksheet 6 - Allowed Losses** (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
IMPERIAL ARMS LLC	SCH E, 28	84,814.		84,814.
<b>Total</b> .....		84,814.		84,814.

**Worksheet 7 - Activities With Losses Reported on Two or More Forms or Schedules** (See instructions.)

Name of activity:	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
<b>Form or schedule and line number to be reported on (see instructions):</b> .....					
<b>1a</b> Net loss plus prior year unallowed loss from form or schedule . . ▶					
<b>b</b> Net income from form or schedule . . . . . ▶					
<b>c</b> Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
<b>Form or schedule and line number to be reported on (see instructions):</b> .....					
<b>1a</b> Net loss plus prior year unallowed loss from form or schedule . . ▶					
<b>b</b> Net income from form or schedule . . . . . ▶					
<b>c</b> Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
<b>Form or schedule and line number to be reported on (see instructions):</b> .....					
<b>1a</b> Net loss plus prior year unallowed loss from form or schedule . . ▶					
<b>b</b> Net income from form or schedule . . . . . ▶					
<b>c</b> Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
<b>Total</b> .....			1.00		

(Rev. January 2012)  
Department of the Treasury  
Internal Revenue Service

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

Attachment  
Sequence No. **89**

Name(s) shown on return

Identifying number

ROBERT F O'ROURKE & AMY S O'ROURKE

**Part I** **Passive Activity Credits**

**Caution:** If you have credits from a publicly traded partnership, see **Publicly Traded Partnerships (PTPs)** in the instructions.

Credits From Rental Real Estate Activities With Active Participation (Other Than Rehabilitation Credits and Low-Income Housing Credits) (See Lines 1a through 1c in the instructions.)			
1a	Credits from Worksheet 1, column (a) . . . . .	1a	
b	Prior year unallowed credits from Worksheet 1, column (b) . . . . .	1b	
c	Add lines 1a and 1b . . . . .	1c	
Rehabilitation Credits From Rental Real Estate Activities and Low-Income Housing Credits for Property Placed in Service Before 1990 (or From Pass-Through Interests Acquired Before 1990) (See Lines 2a through 2c in the instructions.)			
2a	Credits from Worksheet 2, column (a) . . . . .	2a	
b	Prior year unallowed credits from Worksheet 2, column (b) . . . . .	2b	
c	Add lines 2a and 2b . . . . .	2c	
Low-Income Housing Credits for Property Placed in Service After 1989 (See Lines 3a through 3c in the instructions.)			
3a	Credits from Worksheet 3, column (a) . . . . .	3a	
b	Prior year unallowed credits from Worksheet 3, column (b) . . . . .	3b	
c	Add lines 3a and 3b . . . . .	3c	
All Other Passive Activity Credits (See Lines 4a through 4c in the instructions.)			
4a	Credits from Worksheet 4, column (a) . . . . .	4a	2,947.
b	Prior year unallowed credits from Worksheet 4, column (b) . . . . .	4b	4,128.
c	Add lines 4a and 4b . . . . .	4c	7,075.
5	Add lines 1c, 2c, 3c, and 4c . . . . .	5	7,075.
6	Enter the tax attributable to net passive income (see instructions) . . . . .	6	SEE STMT 30 4,503.
7	Subtract line 6 from line 5. If line 6 is more than or equal to line 5, enter -0- and see instructions . . . . .	7	2,572.

**Note:** If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II, III, or IV. Instead, go to line 37.

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

**Note:** Complete this part only if you have an amount on line 1c. Otherwise, go to Part III.

8	Enter the smaller of line 1c or line 7 . . . . .	8	
9	Enter \$150,000. If married filing separately, see instructions . . . . .	9	
10	Enter modified adjusted gross income, but not less than zero (see instructions). If line 10 is equal to or more than line 9, skip lines 11 through 15 and enter -0- on line 16 . . . . .	10	
11	Subtract line 10 from line 9 . . . . .	11	
12	Multiply line 11 by 50% (.50). <b>Do not</b> enter more than \$25,000. If married filing separately, see instructions . . . . .	12	
13a	Enter the amount, if any, from line 10 of Form 8582 . . . . .	13a	
b	Enter the amount, if any, from line 14 of Form 8582 . . . . .	13b	
c	Add lines 13a and 13b . . . . .	13c	
14	Subtract line 13c from line 12 . . . . .	14	
15	Enter the tax attributable to the amount on line 14 (see instructions) . . . . .	15	
16	Enter the <b>smaller</b> of line 8 or line 15 . . . . .	16	

For Paperwork Reduction Act Notice, see instructions.

**Part III Special Allowance for Rehabilitation Credits From Rental Real Estate Activities and Low-Income Housing Credits for Property Placed in Service Before 1990 (or From Pass-Through Interests Acquired Before 1990)**

Note: Complete this part only if you have an amount on line 2c. Otherwise, go to Part IV.

17	Enter the amount from line 7		17
18	Enter the amount from line 16		18
19	Subtract line 18 from line 17. If zero, enter -0- here and on lines 30 and 36, and then go to Part V		19
20	Enter the <b>smaller</b> of line 2c or line 19		20
21	Enter \$250,000. If married filing separately, see instructions to find out if you can skip lines 21 through 26	21	
22	Enter modified adjusted gross income, but not less than zero. (See instructions for line 10.) If line 22 is equal to or more than line 21, skip lines 23 through 29 and enter -0- on line 30	22	
23	Subtract line 22 from line 21	23	
24	Multiply line 23 by 50% (.50). Do not enter more than \$25,000. If married filing separately, see instructions	24	
25a	Enter the amount, if any, from line 10 of Form 8582	25a	
b	Enter the amount, if any, from line 14 of Form 8582	25b	
c	Add lines 25a and 25b	25c	
26	Subtract line 25c from line 24	26	
27	Enter the tax attributable to the amount on line 26 (see instructions)	27	
28	Enter the amount, if any, from line 18	28	
29	Subtract line 28 from line 27		29
30	Enter the <b>smaller</b> of line 20 or line 29		30

**Part IV Special Allowance for Low-Income Housing Credits for Property Placed in Service After 1989**

Note: Complete this part only if you have an amount on line 3c. Otherwise, go to Part V.

31	If you completed Part III, enter the amount from line 19. Otherwise, subtract line 16 from line 7	31
32	Enter the amount from line 30	32
33	Subtract line 32 from line 31. If zero, enter -0- here and on line 36	33
34	Enter the <b>smaller</b> of line 3c or line 33	34
35	Tax attributable to the remaining special allowance (see instructions)	35
36	Enter the <b>smaller</b> of line 34 or line 35	36

**Part V Passive Activity Credit Allowed**

37	<b>Passive Activity Credit Allowed.</b> Add lines 6, 16, 30, and 36. See instructions to find out how to report the allowed credit on your tax return and how to allocate allowed and unallowed credits if you have more than one credit or credits from more than one activity. If you have any credits from a publicly traded partnership, see <b>Publicly Traded Partnerships (PTPs)</b> in the instructions	37	4,503.
----	---	----	--------

**Part VI Election To Increase Basis of Credit Property**

38	If you disposed of your entire interest in a passive activity or former passive activity in a fully taxable transaction, and you elect to increase your basis in credit property used in that activity by the unallowed credit that reduced your basis in the property, check this box. See instructions	<input type="checkbox"/>
39	Name of passive activity disposed of	▶
40	Description of the credit property for which the election is being made	▶
41	Amount of unallowed credit that reduced your basis in the property	▶ \$

Form **8846**

# Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips

OMB No. 1545-1414

Department of the Treasury  
Internal Revenue Service

▶ Attach to your tax return.

▶ Information about Form 8846 and its instructions is at [www.irs.gov/form8846](http://www.irs.gov/form8846).

# 2014

Attachment  
Sequence No. **98**

Name(s) shown on return

Identifying number

ROBERT F O'ROURKE & AMY S O'ROURKE

**Note.** Claim this credit **only** for employer social security and Medicare taxes paid by a food or beverage establishment where tipping is customary for providing food or beverages. See the instructions for line 1.

1	Tips received by employees for services on which you paid or incurred employer social security and Medicare taxes during the tax year (see instructions) . . . . .	1	
2	Tips not subject to the credit provisions (see instructions) . . . . .	2	
3	Creditable tips. Subtract line 2 from line 1. . . . .	3	
4	Multiply line 3 by 7.65% (.0765). If you had any tipped employees whose wages (including tips) exceeded \$117,000, see instructions and check here . . . . . ▶ <input type="checkbox"/>	4	
5	Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations . . . . . <u>STMT 31</u> . . . . .	5	2,947.
6	Add lines 4 and 5. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 4f. . . . .	6	2,947.

For Paperwork Reduction Act Notice, see instructions.

Form **8846** (2014)

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to Form 1040 or Form 1040NR.

▶ Information about Form 2106 and its separate instructions is available at [www.irs.gov/form2106](http://www.irs.gov/form2106).

**2014**  
Attachment  
Sequence No. **129**

Your name <b>ROBERT F O'ROURKE</b>	Occupation in which you incurred expenses <b>MEMB OF US CONGRESS</b>	Social security number <b>[REDACTED]</b>
---------------------------------------	---	---

**Part I Employee Business Expenses and Reimbursements**

	Column A Other Than Meals and Entertainment	Column B Meals and Entertainment
<b>Step 1 Enter Your Expenses</b>		
1 Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.) . . . . .	1	
2 Parking fees, tolls, and transportation, including train, bus, etc., that <b>did not</b> involve overnight travel or commuting to and from work. . . . .	2	
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. <b>Do not</b> include meals and entertainment . . . . .	3	
4 Business expenses not included on lines 1 through 3. <b>Do not</b> include meals and entertainment. . . . . <b>SEE STATEMENT 32.</b>	4	3,000.
5 Meals and entertainment expenses (see instructions). . . . .	5	
6 <b>Total expenses.</b> In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5 . . . . .	6	3,000.

**Note.** If you were not reimbursed for any expenses in Step 1, skip line 7 and enter the amount from line 6 on line 8.

**Step 2 Enter Reimbursements Received From Your Employer for Expenses Listed in Step 1**

7 Enter reimbursements received from your employer that were <b>not</b> reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 of your Form W-2 (see instructions). . . . .	7	
---	---	--

**Step 3 Figure Expenses To Deduct on Schedule A (Form 1040 or Form 1040NR)**

8 Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040, line 7 (or on Form 1040NR, line 8). . . . .	8	3,000.
<b>Note.</b> If <b>both columns</b> of line 8 are zero, you cannot deduct employee business expenses. Stop here and attach Form 2106 to your return.		
9 In Column A, enter the amount from line 8. In Column B, multiply line 8 by 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.) . . . . .	9	3,000.
10 Add the amounts on line 9 of both columns and enter the total here. <b>Also, enter the total on Schedule A (Form 1040), line 21</b> (or on <b>Schedule A (Form 1040NR), line 7</b> ). (Armed Forces reservists, qualified performing artists, fee-basis state or local government officials, and individuals with disabilities: See the instructions for special rules on where to enter the total.) . . . . . ▶	10	3,000.

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



**Part II Vehicle Expenses**

<b>Section A - General Information</b> (You must complete this section if you are claiming vehicle expenses.)		(a) Vehicle 1	(b) Vehicle 2
11	Enter the date the vehicle was placed in service . . . . .	11	
12	Total miles the vehicle was driven during 2014 . . . . .	12	miles miles
13	Business miles included on line 12 . . . . .	13	miles miles
14	Percent of business use. Divide line 13 by line 12 . . . . .	14	% %
15	Average daily roundtrip commuting distance . . . . .	15	miles miles
16	Commuting miles included on line 12. . . . .	16	miles miles
17	Other miles. Add lines 13 and 16 and subtract the total from line 12 . . . . .	17	miles miles
18	Was your vehicle available for personal use during off-duty hours? . . . . .	<input type="checkbox"/>	Yes <input type="checkbox"/> No
19	Do you (or your spouse) have another vehicle available for personal use? . . . . .	<input type="checkbox"/>	Yes <input type="checkbox"/> No
20	Do you have evidence to support your deduction? . . . . .	<input type="checkbox"/>	Yes <input type="checkbox"/> No
21	If "Yes," is the evidence written? . . . . .	<input type="checkbox"/>	Yes <input type="checkbox"/> No

**Section B - Standard Mileage Rate** (See the instructions for Part II to find out whether to complete this section or Section C.)

22	Multiply line 13 by 56¢ (.56). Enter the result here and on line 1 . . . . .	22	
----	--	----	--

<b>Section C - Actual Expenses</b>		(a) Vehicle 1	(b) Vehicle 2
23	Gasoline, oil, repairs, vehicle insurance, etc. . . . .	23	
24a	Vehicle rentals . . . . .	24a	
24b	b Inclusion amount (see instructions)	24b	
24c	c Subtract line 24b from line 24a . . . . .	24c	
25	Value of employer-provided vehicle (applies only if 100% of annual lease value was included on Form W-2 - see instructions) . . . . .	25	
26	Add lines 23, 24c, and 25 . . . . .	26	
27	Multiply line 26 by the percentage on line 14. . . . .	27	
28	Depreciation (see instructions). . . . .	28	
29	Add lines 27 and 28. Enter total here and on line 1 . . . . .	29	

<b>Section D - Depreciation of Vehicles</b> (Use this section only if you owned the vehicle and are completing Section C for the vehicle.)		(a) Vehicle 1	(b) Vehicle 2
30	Enter cost or other basis (see instructions). . . . .	30	
31	Enter section 179 deduction (see instructions). . . . .	31	
32	Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction). . . . .	32	
33	Enter depreciation method and percentage (see instructions). . . . .	33	
34	Multiply line 32 by the percentage on line 33 (see instructions) . . . . .	34	
35	Add lines 31 and 34 . . . . .	35	
36	Enter the applicable limit explained in the line 36 instructions . . . . .	36	
37	Multiply line 36 by the percentage on line 14. . . . .	37	
38	Enter the <b>smaller</b> of line 35 or line 37. If you skipped lines 36 and 37, enter the amount from line 35. Also enter this amount on line 28 above . . . . .	38	



SUPPLEMENT TO FORM 1040

SOURCES OF COMPENSATION

OWNER- SHIP	DESCRIPTION	TOTAL WAGES	FEDERAL WITHHELD	SOC. SEC. WITHHELD	MEDICARE WITHHELD
WAGES					
S	STANTON STREET TECHNOLOGY	33,766.		1,673.	391.
T	HOUSE OF REP -MEMBER SERV	165,300.	25,988.	7,254.	2,523.
TOTAL - WAGES		199,066.	25,988.	8,927.	2,914.
GRAND TOTAL		199,066.	25,988.	8,927.	2,914.

QUALIFIED DIVIDENDS

QUALIFIED DIVIDENDS FROM FORM 1099

MORGAN STANLEY & CO. INCORPORATED [974 0	669.
TOTAL FORM 1099 QUALIFIED DIVIDENDS	669.
PSHIP, S CORP. & ESTATE/TRUST QUALIFIED DIVIDENDS	
CAMPR II LIMITED	9,261.
TOTAL PASS THROUGH QUALIFIED DIVIDENDS	9,261.
TOTAL TO 1040, LINE 9B	9,930.



SUPPLEMENT TO SCHEDULE A

=====

MEDICAL AND DENTAL EXPENSES

-----	
SELF EMPLOYED HEALTH INSURANCE PREMIUMS	7,684.
	-----
TOTAL TO SCHEDULE A, LINE 1	7,684.
	=====

INVESTMENT INTEREST EXPENSE

-----	
CAMPR II LIMITED	34,102.
	-----
SUBTOTAL OF INVESTMENT INTEREST EXPENSE	34,102.
LESS: DISALLOWED INVESTMENT INTEREST EXP./FORM 4952	23.
	-----
TOTAL TO SCHEDULE A, LINE 14	34,079.
	=====

CASH CONTRIBUTIONS

-----	
PARTNERSHIP/S CORPORATION/ESTATE AND TRUST	
-----	
50% ORGANIZATION(S)	
CAMPR II LIMITED	8.
OTHER CASH CONTRIBUTIONS	
-----	
50% ORGANIZATION(S)	
ANNUNCIATION HOUSE	100.
EL PASO CHILDREN'S HOSPITAL	500.
THE UNIVERSITY OF TEXAS AT EL PASO	900.
SANTA FE PREP	100.
FOOD BANK	100.
ALZHEIMER'S ASSOCIATION	35.
	-----
TOTAL CASH CONTRIBUTIONS BEFORE LIMITATION	1,743.
CASH CONTRIBUTION LIMITATION	NONE
	-----
TOTAL TO SCHEDULE A, LINE 16	1,743.
	=====



SUPPLEMENT TO SCHEDULE A

=====

OTHER MISC. DEDUCTIONS SUBJECT TO 2% LIMIT

-----

PARTNERSHIP, S CORPORATION AND ESTATE AND TRUST	10,723.
MORGAN STANLEY ADVISORY FEES	1,517.

TOTAL TO SCHEDULE A, LINE 23	-----	12,240.
	=====	



SUPPLEMENT TO SCHEDULE A

=====

ITEMIZED DEDUCTION WORKSHEET

-----

1.	SCHEDULE A, LINES 4, 9, 15, 19, 20, 27, AND 28 .....	64,065.
2.	SCHEDULE A, LINES 4, 14, 20, PLUS ANY GAMBLING AND CASUALTY OR THEFT LOSSES INCLUDED ON LINE 28 .....	41,763.
3.	IS THE AMOUNT ON LINE 2 LESS THAN THE AMOUNT ON LINE 1? NO.	-----
	X YES. SUBTRACT LINE 2 FROM LINE 1 .....	22,302.
		=====
4.	LINE 3 MULTIPLIED BY 80% (.80).....	17,842.
		=====
5.	ENTER THE AMOUNT FROM FORM 1040, LINE 38	337,823.
6.	ENTER LIMIT BASED ON FILING STATUS.....	305,050.
7.	IS THE AMOUNT ON LINE 6 LESS THAN THE AMOUNT ON LINE 5? NO.	-----
	X YES. SUBTRACT LINE 6 FROM LINE 5..	32,773.
		=====
8.	LINE 7 MULTIPLIED BY 3% (.03) .....	983.
		=====
9.	ENTER THE SMALLER OF LINE 4 OR LINE 8 .....	983.
		=====
10.	TOTAL ITEMIZED DEDUCTIONS (LINE 1 LESS LINE 9) .....	63,082.
		=====



SUPPLEMENT TO SCHEDULE D

PART I SHORT-TERM CAPITAL GAINS AND LOSSES - ASSETS HELD ONE YEAR OR LESS  
LINE 5 - SHORT-TERM GAIN (LOSS) FROM PARTNERSHIPS, S CORPORATIONS, AND FIDUCIARIES

ACTIVITY NAME	GAIN/LOSS
CAMPR II LIMITED	-41.
TOTAL SHORT-TERM GAINS AND LOSSES FROM K-1'S	-41.
TOTAL TO SCHEDULE D, LINE 5	-41.



SUPPLEMENT TO SCHEDULE D

=====

PART II LONG-TERM CAPITAL GAINS AND LOSSES - ASSETS HELD MORE THAN ONE YEAR  
LINE 12 - LONG-TERM GAIN (LOSS) FROM PARTNERSHIPS, S CORPORATIONS, AND FIDUCIARIES

ACTIVITY NAME GAIN/LOSS

-----  
CAMPR II LIMITED 2,424.  
-----

TOTAL LONG-TERM GAINS AND LOSSES FROM K-1'S

2,424.  
-----


TOTAL TO SCHEDULE D, LINE 12

-----  
2,424.  
=====



SUPPLEMENT TO SCHEDULE D

=====  
PART II LONG-TERM CAPITAL GAINS AND LOSSES  
LINE 13 CAPITAL GAIN DISTRIBUTIONS  
-----

NAME OF PAYER	CAPITAL GAINS
----- MORGAN STANLEY & CO. INCORPORATED 	----- 3,213.
SUBTOTAL FROM CONSOLIDATED-1099	----- 3,213.
TOTAL TO SCHEDULE D, LINE 13	----- 3,213. =====



ROBERT F O'ROURKE & AMY S O'ROURKE  
 EL PASO, TX 79902

SUPPLEMENT TO SCHEDULE E

INCOME OR LOSS FROM PARTNERSHIPS AND S CORPORATIONS

(A) NAME	(B) (C) P OR S P	(D) EIN	(E) NOT AT-RISK N	(F) PASSIVE LOSS FROM 8582	(G) PASSIVE INCOME FROM K-1	(H) NONPASSIVE LOSS FROM K-1	(I) SEC 179 DEDUCTION	(J) NONPASSIVE INCOME FROM K-1
CAMPR INVESTMENT PARTNERS	P							NONE
CAMPR II LIMITED	P				6,242.			
STANTON STREET TECHNOLOGY	S							75,304.
CAMPR II LIMITED	P							NONE
IMPERIAL ARMS LLC	P			38,419.				
IMPERIAL ARMS LLC - PYA	P			45,713.				
PEPPERTREE SQUARE, LTD	P				99,212.			
PEPPERTREE SQUAR - OTHER	P			7,580.				
TOTALS				91,712.	105,454.			75,304.



SUPPLEMENT TO SCHEDULE E

=====  
 PART II, INCOME OR LOSS FROM PARTNERSHIPS AND S CORPORATIONS  
 =====  
 COLUMNS (F) & (G) - PASSIVE INCOME OR LOSS

K-1 NAME: CAMPR II LIMITED  
 ID NUMBER: [REDACTED]

DESCRIPTION	INCOME/LOSS
-----	-----
ORDINARY INCOME OR LOSS	14,490.
RENTAL REAL ESTATE INCOME OR LOSS	-59.
OTHER RENTAL INCOME OR LOSS	2.
PLUS:	
OTHER PORTFOLIO INCOME/LOSS	299.
OTHER INCOME/LOSS	-8,490.
	-----
ALLOWABLE INCOME/LOSS	6,242.
	=====

K-1 NAME: IMPERIAL ARMS LLC  
 ID NUMBER: [REDACTED]

DESCRIPTION	INCOME/LOSS
-----	-----
RENTAL REAL ESTATE INCOME OR LOSS	-38,419.
	-----
ALLOWABLE INCOME/LOSS	-38,419.
	=====

K-1 NAME: PEPPERTREE SQUARE, LTD  
 ID NUMBER: [REDACTED]

DESCRIPTION	INCOME/LOSS
-----	-----
RENTAL REAL ESTATE INCOME OR LOSS	99,212.
LESS:	
OTHER DEDUCTIONS	7,580.
	-----
ALLOWABLE INCOME/LOSS	91,632.
	=====



SUPPLEMENT TO SCHEDULE E

=====

PART II, INCOME OR LOSS FROM PARTNERSHIPS AND S CORPORATIONS

=====

COLUMNS (H) & (J) - NONPASSIVE INCOME OR LOSS

K-1 NAME: STANTON STREET TECHNOLOGY GROUP INC

ID NUMBER: [REDACTED]

DESCRIPTION	INCOME/LOSS
-----	-----
ORDINARY INCOME OR LOSS	75,304.
	-----
INCOME/LOSS AFTER AT-RISK ADJ.	75,304.
	-----
ALLOWABLE INCOME/LOSS	75,304.
	=====



SUPPLEMENT TO SCHEDULE E

=====

PART II, INCOME OR LOSS FROM PARTNERSHIPS AND S CORPORATIONS

=====

COLUMNS (F) & (G) - PASSIVE INCOME OR LOSS

K-1 NAME: IMPERIAL ARMS LLC - PYA

ID NUMBER:

DESCRIPTION	INCOME/LOSS
-----	-----
SUSPENDED LOSS CARRYOVER	45,713.
	-----
ALLOWABLE INCOME/LOSS	45,713.
	=====



FORM 4797 - PART I: SALES OR EXCHANGES OF PROPERTY USED IN A TRADE OR BUSINESS AND INVOLUNTARY  
 CONVERSIONS FROM OTHER THAN CASUALTY OR THEFTS

(A) DESCRIP. OF PROPERTY	(B) DATE ACQUIRED	(C) DATE SOLD	(D) GROSS SALES PRICE	(E) DEPRECIATION ALLOWED	(F) COST OR OTHER BASIS PLUS IMPROVEMENTS & EXPENSE OF SALE	(G) LOSS/GAIN
CAMPR II LIMITED						-97.
PART I SEC. 1231 GAIN AND LOSS						-97.



FORM 4797 - PART I: SALES OR EXCHANGES OF PROPERTY USED IN A TRADE OR BUSINESS AND INVOLUNTARY  
 CONVERSIONS FROM OTHER THAN CASUALTY OR THEFTS - ALT. MINIMUM TAX

(A) DESCRIP. OF PROPERTY	(B) DATE ACQUIRED	(C) DATE SOLD	(D) GROSS SALES PRICE	(E) DEPRECIATION ALLOWED	(F) COST OR OTHER BASIS PLUS IMPROVEMENTS & EXPENSE OF SALE	(G) LOSS/GAIN
CAMPR II LIMITED						-97.
PART I SEC. 1231 GAIN AND LOSS						-97.



SUPPLEMENT TO FORM 6251

PASSIVE ACTIVITY LOSS

DESCRIPTION	REGULAR INC./LOSS	AMT INC./LOSS	PASSIVE ADJUSTMENT
IMPERIAL ARMS LLC	-84,132.	-84,814.	-682.
PEPPERTREE SQUARE, LTD	91,632.	91,037.	-595.
TOTAL TO FORM 6251, LINE 19			-1,277.

PASSIVE ACTIVITY - INCOME AND LOSS DETAIL

	REGULAR INC./LOSS	AMT INC./LOSS
ACTIVITY - IMPERIAL ARMS LLC		
RENTAL REAL ESTATE INCOME OR LOSS	-38,419.	
REGULAR INCOME OR LOSS BEFORE LIMITATIONS	-38,419.	-38,419.
LESS: PRIOR YEAR SUSPENDED LOSS	45,713.	46,395.
INCOME OR LOSS AFTER PASSIVE	-84,132.	-84,814.
ALLOWABLE INCOME OR LOSS	-84,132.	-84,814.



SUPPLEMENT TO FORM 6251

PASSIVE ACTIVITY - INCOME AND LOSS DETAIL (CONT'D)

	REGULAR INC./LOSS	AMT INC./LOSS
ACTIVITY - PEPPERTREE SQUARE, LTD		
RENTAL REAL ESTATE INCOME OR LOSS	99,212.	
LESS: OTHER DEDUCTIONS	7,580.	
REGULAR INCOME OR LOSS BEFORE LIMITATIONS	91,632.	99,212.
PLUS: POST-86 DEPRECIATION ADJUSTMENT		-595.
LESS: OTHER DEDUCTIONS		7,580.
AMT INCOME OR LOSS BEFORE LIMITATIONS		91,037.
ALLOWABLE INCOME OR LOSS	91,632.	91,037.

LINE 29 - EXEMPTION WORKSHEET

1.	\$52,800. IF SINGLE OR HEAD OF HOUSEHOLD		
	\$82,100. IF MARRIED FILING JT. OR QUAL. WIDOW(ER)		82,100.
	\$41,050. IF MARRIED FILING SEPARATELY		
2.	ALTERNATIVE MINIMUM TAXABLE INCOME, LINE 28	287,815.	
3.	\$117,300. IF SINGLE OR HEAD OF HOUSEHOLD		
	\$156,500. IF MFJ OR QUAL. WIDOW(ER)	156,500.	
	\$ 78,250. IF MARRIED FILING SEPARATELY		
4.	LINE 2 LESS LINE 3	131,315.	
5.	MULTIPLY LINE 4 BY 25%		32,829.
6.	EXEMPTION AMOUNT (LINE 1 LESS LINE 5)		49,271.





SUPPLEMENT TO FORM 6251

=====

LINE 42 - WORKSHEET

=====

1. AMOUNT FROM FORM 6251, LINE 41	228,614.
2. LINE 1 MULTIPLIED BY 28%	64,012.
3. \$3,650 OR \$1,825 IF MARRIED FILING SEPARATELY	3,650.
	-----
4. TOTAL TO FORM 6251, LINE 42 (LINE 2 LESS LINE 3)	60,362.
	=====

LINE 63 - WORKSHEET

=====

1. AMOUNT FROM FORM 6251, LINE 36	238,544.
2. LINE 1 MULTIPLIED BY 28%	66,792.
3. \$3,650 OR \$1,825 IF MARRIED FILING SEPARATELY	3,650.
	-----
4. TOTAL TO FORM 6251, LINE 63 (LINE 2 LESS LINE 3)	63,142.
	=====



SUPPLEMENT TO SCHEDULE H

=====

NAME OF EMPLOYEE	SOC. SEC. TAX	CASH WAGES SUBJECT TO MEDICARE TAX	FUTA TAX	FEDERAL INCOME TAX W/H	ADVANCE EIC PAYMENTS
[REDACTED]	16,979.	16,979.	7,000.		
TOTAL	16,979.	16,979.	7,000.		

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SUPPLEMENT TO FORM 4952

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DETAIL OF INVESTMENT INTEREST EXPENSE

DESCRIPTION	CURRENT YEAR INV. INT.	PRIOR YEAR DISALLOWED INV. INT.
CAMPR II LIMITED	34,102.	
TOTAL INVESTMENT INTEREST EXPENSE	34,102.	



SUPPLEMENT TO FORM 4952

GAIN FROM INVESTMENT PROPERTIES

	ORDINARY GAIN	SHORT TERM LOSS	SHORT TERM GAIN	LONG TERM LOSS	LONG TERM GAIN
CAP. GAIN DIST SCHEDULE D LOSS CARRYOVER		41.	170.	137. 8,629.	3,213. 2,424.
TOTAL		41.	170.	8,766.	5,637.

NET GAIN - PROPERTY HELD FOR INVESTMENT - FORM 4952 LINE 4D NONE  
=====

ELECTION TO INCLUDE QUAL.DIV.& NET CAP.GAIN AS INV.INCOME

GROSS INCOME EXCLUDING QUAL. DIV. - FORM 4952 LINE 4C	43,177.
ORDINARY GAIN - PROPERTY HELD FOR INVESTMENT	
TOTAL INCOME BEFORE CAPITAL GAIN	43,177.
TOTAL INVESTMENT INTEREST EXPENSES - FORM 4952 LN. 3	34,102.
INVESTMENT EXPENSES - FORM 4952 LINE 5	9,098.
TOTAL EXPENSES	43,200.
EXCESS TOTAL EXPENSES OVER TOTAL INCOME	23.
QUALIFIED DIVIDENDS	9,930.
NET LONG-TERM CAPITAL GAIN - INVESTMENT PROPERTY	NONE
NET SHORT-TERM CAPITAL LOSS - INVESTMENT PROPERTY	NONE
NET CAPITAL GAIN	NONE
NET CAPITAL GAIN YOU MAY ELECT TO REPORT AS ORDINARY	NONE

CONTINUED...

STATEMENT 19



SUPPLEMENT TO FORM 4952

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ELECTION TO INCLUDE QUAL.DIV.& NET CAP.GAIN AS INV.INCOME (CONT'D)

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QUALIFIED DIVIDENDS YOU MAY ELECT TO INCLUDE IN INV. INC.	23.
	-----
NET CAPITAL GAIN ELECTED TO BE REPORTED AS ORDINARY	NONE
QUALIFIED DIVIDENDS ELECTED TO BE INCLUDED IN INV. INC.	NONE
	-----
TOTAL ELECTION TO BE INCLUDED IN INVESTMENT INCOME	
- FORM 4952 LINE 4G	NONE
	=====



SUPPLEMENT TO FORM 4952

=====

DETAIL OF INVESTMENT INCOME MINUS EXPENSES

-----

1. CHILD'S INCOME FROM FORM 8814 .....		
2. INTEREST INCOME .....	14.	
3. DIVIDEND INCOME .....	2,314.	
4. ANNUITIES .....		
5. ROYALTY INCOME.....		
6. K-1 SOURCES INVESTMENT INCOME .....	50,779.	
	-----	
7. GROSS INVESTMENT INCOME .....		53,107.
8. QUALIFIED DIVIDENDS .....		9,930.
		-----
9. GROSS INVESTMENT INCOME EXCLUDING QUALIFIED DIV.		43,177.
10. ORDINARY SECTION 1245, 1250 & 1254 INCOME .....		NONE
11. NET CAPITAL GAIN FROM INVESTMENT PROPERTY .....	NONE	
12. NET GAIN FROM INVESTMENT PROPERTY .....		
13. LINE 12 LESS LINE 11 .....		
14. INVESTMENT INCOME ELECTION .....		NONE
		-----
15. TOTAL INVESTMENT INCOME .....		43,177.
16. ROYALTY EXPENSES .....		
17. INVESTMENT EXPENSES .....	9,098.	
	-----	
18. TOTAL INVESTMENT EXPENSES .....		9,098.
		-----
19. TOTAL NET INVESTMENT INCOME .....		34,079.
		=====



SUPPLEMENT TO FORM 4952

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DETAIL OF DISALLOWED INVESTMENT INTEREST EXPENSE

DESCRIPTION	DISALLOWED INT. EXP.	TOTAL INT. EXP.
CAMPR II LIMITED	23.	34,102.
TOTALS	23.	34,102.



SUPPLEMENT TO FORM 4952 - AMT

GAIN FROM INVESTMENT PROPERTIES - AMT

	ORDINARY GAIN	SHORT TERM LOSS	SHORT TERM GAIN	LONG TERM LOSS	LONG TERM GAIN
CAP. GAIN DIST SCHEDULE D LOSS CARRYOVER		41.	170.	137. 8,629.	3,213. 2,424.
TOTAL		41.	170.	8,766.	5,637.

NET GAIN - PROPERTY HELD FOR INVESTMENT - FORM 4952 LINE 4D NONE  
=====

ELEC. TO INCLUDE QUAL. DIV. & NET CAP. GAIN AS INV. INC. - AMT

GROSS INCOME EXCLUDING QUAL. DIV. - FORM 4952 LINE 4C	43,177.
ORDINARY GAIN - PROPERTY HELD FOR INVESTMENT	
TOTAL INCOME BEFORE CAPITAL GAIN	43,177.
TOTAL INVESTMENT INTEREST EXPENSES - FORM 4952 LINE 3	34,102.
INVESTMENT EXPENSES - FORM 4952 LINE 5	614.
TOTAL EXPENSES	34,716.
EXCESS TOTAL EXPENSES OVER TOTAL INCOME	NONE
QUALIFIED DIVIDENDS	9,930.
NET LONG-TERM CAPITAL GAIN - INVESTMENT PROPERTY	NONE
NET SHORT-TERM CAPITAL LOSS - INVESTMENT PROPERTY	NONE
NET CAPITAL GAIN	NONE
NET CAPITAL GAIN YOU MAY ELECT TO REPORT AS ORDINARY QUALIFIED DIVIDENDS YOU MAY ELECT TO INCLUDE IN INV. INC.	NONE NONE
NET CAPITAL GAIN ELECTED TO BE REPORTED AS ORDINARY QUALIFIED DIVIDENDS ELECTED TO BE INCLUDED IN INV. INC.	NONE NONE





SUPPLEMENT TO FORM 4952 - AMT

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ELEC.TO INCLUDE QUAL.DIV.& NET CAP.GAIN AS INV.INC.- AMT (CONT'D)

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TOTAL ELECTION TO BE INCLUDED IN INVESTMENT INCOME  
- FORM 4952 AMT LINE 4G

NONE

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SUPPLEMENT TO FORM 4952 - AMT

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DETAIL OF INVESTMENT INCOME MINUS EXPENSES FOR ALT. MIN. TAX

-----

1. CHILD'S INCOME FROM FORM 8814 .....		
2. INTEREST INCOME .....	14.	
3. PRIVATE ACTIVITY BONDS .....		
4. DIVIDEND INCOME .....	2,314.	
5. ANNUITIES .....		
6. ROYALTY INCOME .....		
7. K-1 SOURCES INVESTMENT INCOME .....	50,779.	
	-----	
8. GROSS INVESTMENT INCOME .....		53,107.
9. QUALIFIED DIVIDENDS .....		9,930.
		-----
10. GROSS INVESTMENT INCOME EXCLUDING QUALIFIED DIV		43,177.
11. ORDINARY SECTION 1245, 1250, & 1254 INCOME ....		NONE
12. NET CAPITAL GAIN FROM INVESTMENT PROPERTY .....	NONE	
13. NET GAIN FROM INVESTMENT PROPERTY .....	NONE	
14. LINE 13 LESS LINE 12 .....		NONE
15. INVESTMENT INCOME ELECTION		NONE
		-----
16. TOTAL INVESTMENT INCOME .....		43,177.
17. ROYALTY EXPENSES .....		
18. INVESTMENT EXPENSES .....	614.	
19. PRIVATE ACTIVITY BONDS .....		
	-----	
20. TOTAL INVESTMENT EXPENSES .....		614.
		-----
21. TOTAL NET INVESTMENT INCOME .....		42,563.
		=====



SUPPLEMENT TO FORM 8960

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PART I INVESTMENT INCOME

LINE 4B ADJUSTMENT FOR NET INCOME OR LOSS DERIVED IN THE ORDINARY  
COURSE OF A NON-SECTION 1411 TRADE OR BUSINESS

-----

ACTIVITY NAME	AMOUNT
-----	-----
CAMPR II LIMITED	NONE
	-----
SUBTOTAL K-1 PARTNERS AND SHAREHOLDERS	NONE
	-----
	-----
TOTAL TO FORM 8960, LINE 4B	NONE
	=====



SUPPLEMENT TO FORM 8960

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PART II INVESTMENT EXPENSES ALLOCABLE TO INVESTMENT INCOME AND  
MODIFICATIONS

LINE 9A INVESTMENT INTEREST EXPENSES

-----

1. SCHEDULE A (FORM 1040), LINE 14	34,079.
2. ADJUSTMENT FROM ORGANIZER	
3. TOTAL. ADD LINE 1 AND LINE 2	34,079.

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SUPPLEMENT TO FORM 8960

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 PART II INVESTMENT EXPENSES ALLOCABLE TO INVESTMENT INCOME AND  
 MODIFICATIONS  
 LINE 9C MISCELLANEOUS INVESTMENT EXPENSES  
 -----

1. AMOUNT OF MISCELLANEOUS ITEMIZED DEDUCTIONS BEFORE THE APPLICATION OF SECTION 67 LIMITATION	12,854.
2. AMOUNT OF ALL MISCELLANEOUS ITEMIZED DEDUCTIONS AFTER THE APPLICATION OF SECTION 67 LIMITATION (SCHEDULE A (FORM 1040), LINE 27)	8,484.
3. SMALLER OF LINE 1 OR LINE 2	8,484.
4. DIVIDE LINE 2 BY LINE 1	0.66002801
5. FORM 4952 LINE 5 RECALCULATED FOR NII BEFORE SECTION 67 LIMITATION	12,854.
6. MULTIPLY LINE 4 TIMES LINE 5	8,484.
7. FORM 4952 LINE 5 RECALCULATED FOR NII AFTER APPLICATION OF SECTION 67 LIMITATION AND SUBJECT TO THE SECTION 68 LIMITATION	8,484.
8. TOTAL DEDUCTIONS PROPERLY ALLOCABLE TO INVESTMENT INCOME SUBJECT TO THE SECTION 68 LIMITATION	8,484.
9. ITEMIZED DEDUCTION LIMITATION FOR NII	21,319.
10. SMALLER OF LINE 8 OR LINE 9	8,484.
11. DIVIDE LINE 10 BY LINE 8	1.00000000
12. MULTIPLY LINE 7 TIMES LINE 11	8,484.
13. ADJUSTMENT FROM ORGANIZER	
14. MISCELLANEOUS INVESTMENT EXPENSES FOR NII AFTER APPLICATION OF SECTION 67 AND SECTION 68 LIMITATIONS. ADD LINE 12 AND LINE 13	8,484.

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SUPPLEMENT TO FORM 8960

=====  
PART III TAX COMPUTATION  
LINE 13 MODIFIED ADJUSTED GROSS INCOME  
-----

1. ENTER YOUR ADJUSTED GROSS INCOME	337,823.
2. FOREIGN EARNED INCOME EXCLUSION:	
(A) ENTER YOUR FOREIGN EARNED INCOME EXCLUSION (FROM LINE 42 OF FORM 2555)	
(B) ENTER THE DEDUCTIONS REPORTED ON LINE 44 OF FORM 2555 ALLOCABLE TO YOUR FOREIGN EARNED INCOME EXCLUSION	
(C) COMBINE LINES 2(A) AND 2(B)	
3. ADJUSTMENTS FOR CERTAIN CFCS AND CERTAIN PFICS	
4. ENTER THE SUM OF LINE 1, LINE 2(C), AND LINE 3. (ENTER THIS AMOUNT ON FORM 8960, LINE 13.)	337,823.

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SUPPLEMENT TO FORM 8582-CR

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TAX ATTRIBUTABLE TO PASSIVE INCOME - LINE 6

TOTAL TAX LIABILITY		60,090.
TAXABLE INCOME INCLUDING PASSIVE INCOME	260,521.	
LESS: NET PASSIVE INCOME FROM FORM 8582	13,645.	
PLUS: LOSSES FROM DISPOSITION		
INCOME WITHOUT PASSIVE INCOME	246,876.	
LESS: TAX ON NON-PASSIVE INCOME		55,587.
		-----
TAX ATTRIBUTABLE TO PASSIVE INCOME, LINE 6		4,503.
		=====



SUPPLEMENT TO FORM 8846

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FLOW-THROUGH TIP CREDIT

=====

CAMPR II LIMITED

2,947.

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TOTAL TO LINE 5, FORM 8846

2,947.

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SUPPLEMENT TO FORM 2106 - EMPLOYEE BUSINESS EXPENSES

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NAME: ROBERT F O'ROURKE  
OCCUPATION: MEMB OF US CONGRESS

BUSINESS EXPENSES	AMOUNT
-----	-----
TREAS REG 5E.274-8 TRAVEL EXPENSES	3,000.
	-----
TOTAL BUSINESS EXPENSES TO FORM 2106, LINE 4	3,000.
	=====