

EXHIBIT 14

Form **1120**

U.S. Corporation Income Tax Return

OMB No. 1545-0123

For calendar year 2012 or tax year beginning _____, 2012, end. _____, 20

2012Department of the Treasury
Internal Revenue ServiceInformation about Form 1120 and its separate instructions is at www.irs.gov/form1120.

A Check if:		Use IRS label. Otherwise, print or type. Name Number, street, room/suite no. City/town, state, & ZIP code LEONARDO CORPORATION C/O ANDREA ROSSI 1331 LINCOLN ROAD UNIT 601 MIAMI BEACH FL 33139-	B Employer identification number 90-0780933	
1a Consolidated return (attach Form 851) <input type="checkbox"/>	C Date incorporated 11/08/2010			
b Life/nonlife consolidated return <input type="checkbox"/>	D Total assets (see instructions) \$ 2,396.			
2 Personal holding co. (attach Sch. PH) <input type="checkbox"/>				
3 Personal service corp. (see instructions) <input type="checkbox"/>				
4 Sch. M-3 attached <input type="checkbox"/>				

E Check if: (1) Initial return (2) Final return (3) Name change (4) Address change

Income	1a Gross receipts or sales	1a 1,352,842.	
	b Returns and allowances	1b	
	c Balance. Subtract line 1b from line 1a		1c 1,352,842.
	2 Cost of goods sold (attach Form 1125-A)		2 1,789.
	3 Gross profit. Subtract line 2 from line 1c		3 1,351,053.
	4 Dividends (Schedule C, line 19)		4
	5 Interest		5 1,201.
	6 Gross rents		6
	7 Gross royalties		7
	8 Capital gain net income (attach Schedule D (Form 1120))		8
	9 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)		9
10 Other income (see instructions - attach statement)		10 3,838.	
11 Total income. Add lines 3 through 10		11 1,356,092.	
Deductions (See inst. for limitations on deductions.)	12 Compensation of officers (see instructions - attach Form 1125-E)		12 50,000.
	13 Salaries and wages (less employment credits)		13
	14 Repairs and maintenance		14 400.
	15 Bad debts		15
	16 Rents		16
	17 Taxes and licenses		17 3,867.
	18 Interest		18
	19 Charitable contributions		19
	20 Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)		20 958.
	21 Depletion		21
	22 Advertising		22 5,585.
	23 Pension, profit-sharing, etc., plans		23
	24 Employee benefit programs		24
	25 Domestic production activities deduction (attach Form 8903)		25
	26 Other deductions (attach statement)		26 1,009,283.
	27 Total deductions. Add lines 12 through 26		27 1,070,093.
	28 Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11.		28 285,999.
29a Net operating loss deduction (see instructions)	29a 23,752.		
b Special deductions (Schedule C, line 20)	29b		
c Add lines 29a and 29b		29c 23,752.	
30 Taxable income. Subtract line 29c from line 28 (see instructions)		30 262,247.	
31 Total tax (Schedule J, Part I, line 11)		31 85,526.	
32 Total payments and refundable credits (Schedule J, Part II, line 21)		32	
33 Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>		33	
34 Amount owed. If line 32 is smaller than the total of lines 31 and 33, enter amount owed		34 85,526.	
35 Overpayment. If line 32 is larger than the total of lines 31 and 33, enter amount overpaid		35	
36 Enter amount from line 35 you want: Credited to 2013 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/>		36	

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

Sign Here	Signature of officer	Date	Title	May the IRS discuss this return with the preparer shown below (see instructions)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Check <input checked="" type="checkbox"/> if self-employed <input type="checkbox"/> if PTIN
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	PTIN
	Firm's name			
	Firm's address			Firm's EIN
				Phone no.

BCA For Paperwork Reduction Act Notice, see Instructions.

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Form 1120 (2012) LEONARDO CORPORATION

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Schedule C Dividends and Special Deductions (see instructions)		(a) Dividends received	(b) %	(c) Special deductions (a) x (b)
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)		70	
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		80	
3	Dividends on debt-financed stock of domestic and foreign corporations		see instr.	
4	Dividends on certain preferred stock of less-than-20%-owned public utilities		42	
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities		48	
6	Dividends from less-than-20%-owned foreign corporations and certain FSCs		70	
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs		80	
8	Dividends from wholly owned foreign subsidiaries		100	
9	Total. Add lines 1 through 8. See instructions for limitation			
10	Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958		100	
11	Dividends from affiliated group members		100	
12	Dividends from certain FSCs		100	
13	Dividends from foreign corporations not included on lines 3, 6, 7, 8, 11, or 12			
14	Income from controlled foreign corporations under subpart F (attach Form(s) 5471)			
15	Foreign dividend gross-up			
16	IC-DISC and former DISC dividends not included on lines 1, 2, or 3			
17	Other dividends			
18	Deduction for dividends paid on certain preferred stock of public utilities			
19	Total dividends. Add lines 1 through 17. Enter here and on page 1, line 4 .. ▶			
20	Total special deductions. Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 29b .. ▶			

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Schedule J Tax Computation and Payment (see instructions)**Part I-Tax Computation**

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120))		
2	Income tax. Check if a qualified personal service corporation (see instructions)	2	85,526.
3	Alternative minimum tax (attach Form 4626)	3	
4	Add lines 2 and 3	4	85,526.
5a	Foreign tax credit (attach Form 1118)	5a	
b	Credits from Form 8834, line 30 (attach Form 8834)	5b	
c	General business credit (attach Form 3800)	5c	
d	Credit for prior year minimum tax (attach Form 8827)	5d	
e	Bond credits from Form 8912	5e	
6	Total credits. Add lines 5a through 5e	6	
7	Subtract line 6 from line 4	7	85,526.
8	Personal holding company tax (attach Schedule PH (Form 1120))	8	
9a	Recapture of investment credit (attach Form 4255)	9a	
b	Recapture of low-income housing credit (attach Form 8611)	9b	
c	Interest due under the look-back method-completed long-term contracts (attach Form 8897)	9c	
d	Interest due under the look-back method-income forecast method (attach Form 8866)	9d	
e	Alternative tax on qualifying shipping activities (attach Form 8902)	9e	
f	Other (see instructions-attach statement)	9f	
10	Total. Add lines 9a through 9f	10	
11	Total tax. Add lines 7 through 10. Enter here and on page 1, line 31	11	85,526.

Part II-Payments and Refundable Credits

12	2011 overpayment credited to 2012	12	
13	2012 estimated tax payments	13	
14	2012 refund applied for on Form 4466	14	()
15	Combine lines 12, 13, and 14	15	
16	Tax deposited with Form 7004	16	
17	Withholding (see instructions)	17	
18	Total payments. Add lines 15, 16 and 17	18	
19	Refundable credits from:		
a	Form 2439	19a	
b	Form 4136	19b	
c	Form 8827, line 8c	19c	
d	Other (attach schedule-see instructions)	19d	
20	Total credits. Add lines 19a through 19d	20	
21	Total payments and credits. Add lines 18 and 20. Enter here and on page 1, line 32	21	

Schedule K Other Information (see instructions)

1	Check accounting method: a <input checked="" type="checkbox"/> Cash b <input type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) ▶	Yes	No
2	See the instructions and enter the:		
a	Business activity code no. ▶ 541700		
b	Business activity ▶ MFR/SERVICE		
c	Product or service ▶ ENERGY		
3	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? If "Yes," enter name and EIN of the parent corporation ▶		X
4	At the end of the tax year:		
a	Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G)	X	
b	Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part II of Schedule G (Form 1120) (attach Schedule G)		X

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Schedule K Other Information continued (see instructions)

				Yes	No
5 At the end of the tax year, did the corporation:					
a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on Form 851, Affiliations Schedule? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below.					X
(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock		
			0.000		
			0.000		
			0.000		
b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below.					X
(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Country of Organization	(iv) Maximum Percentage Owned in Profit, Loss, or Capital		
			0.000		
			0.000		
			0.000		
6 During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? (See sections 301 and 316.) If "Yes," file Form 5452, Corporate Report of Nondividend Distributions. If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.					X
7 At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of (a) the total voting power of all classes of the corporation's stock entitled to vote or (b) the total value of all classes of the corporation's stock? For rules of attribution, see section 318. If "Yes," enter: (i) Percentage owned ▶ 0.000 and (ii) Owner's country ▶ (c) The corporation may have to file Form 5472, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached ▶					X
8 Check this box if the corporation issued publicly offered debt instruments with original issue discount ▶ <input type="checkbox"/> If checked, the corporation may have to file Form 8281, Info. Return for Publicly Offered Original Issue Discount Instruments.					
9 Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$					
10 Enter the number of shareholders at the end of the tax year (if 100 or fewer) ▶ 1					
11 If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here ▶ <input type="checkbox"/> If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.					
12 Enter the available NOL carryover from prior tax years (do not reduce it by any deduction on line 29a.) ▶ \$ 23,752.					
13 Are the corporation's total receipts (line 1c plus lines 4 through 10 on page 1) for the tax year and its total assets at the end of the tax year less than \$250,000? If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2 on page 5. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year. ▶ \$					X
14 Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)? If "Yes," complete and attach Schedule UTP.					X
15a Did the corporation make any payments in 2012 that would require it to file Form(s) 1099?					X
b If "Yes," did or will the corporation file required Form(s) 1099?					
16 During this tax year, did the corporation have an 80% or more change in ownership, including a change due to redemption of its own stock?					X
17 During or subsequent to this tax year, but before the filing of this return, did the corporation dispose of more than 65% (by value) of its assets in a taxable, non-taxable, or tax deferred transaction?					X
18 Did the corporation receive assets in a section 351 transfer in which any of the transferred assets had a fair market basis or fair market value of more than \$1 million?					X

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Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1 Cash					18,499.
2a Trade notes and accounts receivable					
b Less allowance for bad debts	()			()	
3 Inventories					
4 U.S. government obligations					
5 Tax-exempt securities (see instructions)					
6 Other current assets (attach statement)					3,622.
7 Loans to shareholders					
8 Mortgage and real estate loans					
9 Other investments (attach statement)	SEE STMT				1,248,617.
10a Buildings and other depreciable assets	5,478.			5,478.	
b Less accumulated depreciation	(2,124.)	3,354.		(3,082.)	2,396.
11a Depletable assets					
b Less accumulated depletion	()			()	
12 Land (net of any amortization)					
13a Intangible assets (amortizable only)					
b Less accumulated amortization	()			()	
14 Other assets (attach statement)					
15 Total assets		3,354.			1,273,134.
Liabilities and Shareholders' Equity					
16 Accounts payable					
17 Mortgages, notes, bonds payable in less than 1 year					753,867.
18 Other current liabilities (attach statement)	SEE STMT				239,223.
19 Loans from shareholders					
20 Mortgages, notes, bonds payable in 1 year or more					
21 Other liabilities (attach statement)					
22 Capital stock: a Preferred stock				100.	100.
b Common stock					
23 Additional paid-in capital					
24 Retained earnings-Appropriated (attach statement)					
25 Retained earnings-Unappropriated		(27,040.)			279,944.
26 Adjustments to shareholders' equity (attach statement)					
27 Less cost of treasury stock		()		()	
28 Total liabilities and shareholders' equity		(27,040.)			1,273,134.

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return

Note: Schedule M-3 required instead of Schedule M-1 if total assets are \$10 million or more - see instructions

1 Net income (loss) per books	306,984.	7 Income recorded on books this year not included on this return (itemize): Tax-exempt interest \$	
2 Federal income tax per books			
3 Excess of capital losses over capital gains			
4 Income subject to tax not recorded on books this year (itemize):		8 Deductions on this return not charged against book income this year (itemize):	
5 Expenses recorded on books this year not deducted on this return (itemize):		a Depreciation \$	
a Depreciation	\$	b Charitable contributions	\$
b Charitable contributions	\$	NOL	20,985.
c Travel and entertainment	\$		
			20,985.
6 Add lines 1 through 5	306,984.	9 Add lines 7 and 8	20,985.
		10 Income (page 1, line 28)-line 6 less line 9	285,999.

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)

1 Balance at beginning of year	(27,040.)	5 Distributions: a Cash	
2 Net income (loss) per books	306,984.	b Stock	
3 Other increases (itemize):		c Property	
		6 Other decreases (itemize):	
		7 Add lines 5 and 6	
4 Add lines 1, 2, and 3	279,944.	8 Balance at end of year (line 4 less line 7)	279,944.

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Form 1120 (2012)

Form **7004**

(Rev. December 2012)

Department of the Treasury
Internal Revenue Service**Application for Automatic Extension of Time To File
Certain Business Income Tax, Information, and Other Returns**

► File a separate application for each return.

► Information about Form 7004 and its separate instructions is at www.irs.gov/form7004.

OMB No. 1545-0233

**Print
or
Type**

Name

LEONARDO CORPORATION

Identifying number

90-0780933

Number, street, and room or suite no. (If P.O. box, see instructions.)

1331 LINCOLN ROAD UNIT 601

City, town, state, and ZIP code (If a foreign address, enter city, province or state, and country (follow the country's practice for entering postal code)).

MIAMI BEACH FL 33139-

Note. File request for extension by the due date of the return for which the extension is granted. See instructions before completing this form.

Part I Automatic 5-Month Extension

1a Enter the form code for the return that this application is for (see below)

Application is For:	Form Code	Application is For:	Form Code
Form 1065	09	Form 1041 (estate other than a bankruptcy estate)	04
Form 8804	31	Form 1041 (trust)	05

Part II Automatic 6-Month Extension

b Enter the form code for the return that this application is for (see below)

Application is For:	Form Code	Application is For:	Form Code
Form 706-GS(D)	01	Form 1120-ND (section 4951 taxes)	20
Form 706-GS(T)	02	Form 1120-PC	21
Form 1041 (bankruptcy estate only)	03	Form 1120-POL	22
Form 1041-N	06	Form 1120-REIT	23
Form 1041-QFT	07	Form 1120-RIC	24
Form 1042	08	Form 1120S	25
Form 1065-B	10	Form 1120-SF	26
Form 1066	11	Form 3520-A	27
Form 1120	12	Form 8612	28
Form 1120-C	34	Form 8613	29
Form 1120-F	15	Form 8725	30
Form 1120-FSC	16	Form 8831	32
Form 1120-H	17	Form 8876	33
Form 1120-L	18	Form 8924	35
Form 1120-ND	19	Form 8928	36

2 If the organization is a foreign corporation that does not have an office or place of business in the United States, check here

3 If the organization is a corporation and is the common parent of a group that intends to file a consolidated return, check here

If checked, attach a schedule, listing the name, address, and Employer Identification Number (EIN) for each member covered by this application.

Part III All Filers Must Complete This Part

4 If the organization is a corporation or partnership that qualifies under Regulations section 1.6081-5, check here

5a This application is for calendar year 2012, or tax year beginning _____, 20____, and ending _____, 20____

b Short tax year. If this tax year is less than 12 months, check the reason:

☐ Initial return ☐ Final return ☐ Change in accounting period ☐ Consolidated return to be filed☐ Other (see instructions-attach explanation)

6 Tentative total tax

6 0

7 Total payments and credits (see instructions)

7

8 Balance due. Subtract line 7 from line 6 (see instructions)

8 0

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

Form 7004 (Rev. 12-2012)

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US 1120

Page 1, Line 26 - Other Deductions

2012

Name: LEONARDO CORPORATION

EIN: 90-0780933

Type:

Accounting.....	
Amortization.....	
Answering service.....	
Auto and truck expenses.....	
Bank charges.....	105.
Commissions.....	
Computer expense.....	
Delivery and freight.....	135.
Dues and subscriptions.....	
Entertainment and promotion.....	
Gifts.....	
Insurance.....	
Janitorial.....	
Laundry and cleaning.....	
Legal and professional fees.....	43,395.
Licenses and permits.....	
Meals: _____ at 50%	
_____ at 80% - DOT hours of service	
_____ at 100% - See instructions.....	
Miscellaneous.....	749.
Office expense.....	800,000.
Outside service.....	
Parking fees and tolls.....	95.
Postage.....	
Printing.....	
Sales expense.....	
Security.....	5,026.
Supplies.....	
Telephone.....	
Temporary help.....	
Tools.....	
Trade show expense.....	
Training and seminars.....	46,052.
Travel.....	
Uniforms.....	4,813.
Utilities.....	1,991.
CAFETERIA EXPENSES.....	423.
COMPUTER & INTERNET.....	4,900.
CONDO FEES.....	2,816.
CONDO REAL ESTATE TAXES.....	49,568.
FEES.....	45,182.
PATENT FEES.....	3,608.
RECORDING FEES.....	425.
WIRE FEES.....	
.....	
.....	
.....	
.....	
Total.....	1,009,283.

Form **1125-A****Cost of Goods Sold**

OMB No. 1545-2225

(December 2012)

▶ Attach to Form 1120, 1120-C, 1120-F, 1120-S, 1065, and 1065-B.

▶ Information about Form 1125-A and its instructions is at www.irs.gov/form1125a.Department of the Treasury
Internal Revenue Service

Name

LEONARDO CORPORATION

Employer identification number
90-0780933

1	Inventory at beginning of year	1	
2	Purchases	2	1,789.
3	Cost of labor	3	
4	Additional section 263A costs (attach schedule)	4	
5	Other costs (attach schedule)	5	
6	Total. Add lines 1 through 5	6	1,789.
7	Inventory at end of year	7	
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return (see instructions)	8	1,789.

9a Check all methods used for valuing closing inventory:

(i) ☒ Cost

(ii) ☐ Lower of cost or market

(iii) ☐ Other (Specify method used and attach explanation.) ▶

b Check if there was a writedown of subnormal goods ▶ ☐

c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ▶ ☐

d If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO **9d** ☐

e If property is produced or acquired for resale, do the rules of section 263A apply to the entity (see instructions)? ☐ Yes ☒ No

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation ☐ Yes ☒ No

For Paperwork Reduction Act Notice, see separate instructions.

Form **1125-A** (12-2012)

BCA

US1125A1

OMB No. 1545-2225

▶ Attach to Form 1120, 1120-C, 1120-F, 1120-RIC, or 1120-REIT.

► Information about Form 1125-E and its separate instructions is at www.irs.gov/form1125e.

Employer identification number
90-0780933

90-0780933

[illegible]

2	Total compensation of officers	2	50,000.
3	Compensation of officers claimed on Form 1125-A or elsewhere on return	3	
4	Subtract line 3 from line 2. Enter the result here and on Form 1120, page 1, line 12 or the appropriate line of your tax return	4	50,000.

Form 1125-E (Rev. 12-2012)

US1125E1

Form **2220****Underpayment of Estimated Tax by Corporations**

OMB No. 1545-0142

2012Department of the Treasury
Internal Revenue Service

▶ Attach to the corporation's tax return.

▶ Information about Form 2220 and its separate instructions is at www.irs.gov/form2220.

Name

LEONARDO CORPORATION

Employer identification number

90-0780933

Note: Generally, the corporation is not required to file Form 2220 (see Part II below for exceptions) because the IRS will figure any penalty owed and bill the corporation. However, the corporation may still use Form 2220 to figure the penalty. If so, enter the amount from page 2, line 38 on the estimated tax penalty line of the corporation's income tax return, but do not attach Form 2220.

Part I Required Annual Payment

1	Total tax (see instructions)	1	85,526.
2a	Personal holding company tax (Schedule PH (Form 1120), line 26) included on line 1	2a	
b	Look-back interest included on line 1 under section 460(b)(2) for completed long-term contracts or section 167(g) for depreciation under the income forecast method	2b	
c	Credit for federal tax paid on fuels (see instructions)	2c	
d	Total. Add lines 2a through 2c	2d	
3	Subtract line 2d from line 1. If the result is less than \$500, do not complete or file this form. The corporation does not owe the penalty	3	85,526.
4	Enter the tax shown on the corporation's 2011 income tax return (see instructions). Caution: If the tax is zero or the tax year was for less than 12 months, skip this line and enter the amount from line 3 on line 5	4	0
5	Required annual payment. Enter the smaller of line 3 or line 4. If the corporation is required to skip line 4, enter the amount from line 3	5	

Part II Reasons for Filing - Check the boxes below that apply. If any boxes are checked, the corporation must file Form 2220 even if it does not owe a penalty (see instructions).

- 6 ☐ The corporation is using the adjusted seasonal installment method.
- 7 ☐ The corporation is using the annualized income installment method.
- 8 ☐ The corporation is a "large corporation" figuring its first required installment based on the prior year's tax.

Part III Figuring the Underpayment

	(a)	(b)	(c)	(d)
9 Installment due dates. Enter in columns (a) through (d) the 15th day of the 4th (Form 990-PF filers: Use 5th month), 6th, 9th, and 12th months of the corporation's tax year	04/15/2012	06/15/2012	09/15/2012	12/15/2012
10 Required installments. If the box on line 6 and/or line 7 above is checked, enter the amounts from Schedule A, line 38. If the box on line 8 (but not 6 or 7) is checked, see instructions for the amounts to enter. If none of these boxes are checked, enter 25% of line 5 above in each column				
11 Estimated tax paid or credited for each period (see instr.). For column (a) only, enter the amt. from line 11 on line 15. Complete lines 12 through 18 of one column before going to the next column.				
12 Enter amount, if any, from line 18 of the preceding column				
13 Add lines 11 and 12				
14 Add amounts on lines 16 and 17 of the preceding column				
15 Subtract line 14 from line 13. If zero or less, enter -0-				
16 If the amount on line 15 is zero, subtract line 13 from line 14. Otherwise, enter -0-				
17 Underpayment. If line 15 is less than or equal to line 10, subtract line 15 from line 10. Then go to line 12 of the next column. Otherwise, go to line 18				
18 Overpayment. If line 10 is less than line 15, subtract line 10 from line 15. Then go to line 12 of the next column				

Go to Part IV on page 2 to figure the penalty. Do not go to Part IV if there are no entries on line 17 - no penalty is owed.

For Paperwork Reduction Act Notice, see separate instructions.

Form 2220 (2012)

BCA

US2220S1

Form **4562**Department of the Treasury
Internal Revenue Service (99)**Depreciation and Amortization**
(Including Information on Listed Property)

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

OMB No. 1545-0172

2012Attachment
Sequence No. **179**

Name(s) shown on return

LEONARDO CORPORATION

Business or activity to which this form relates

ENERGY

Identifying number
90-0780933**Part I Election To Expense Certain Property Under Section 179**

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	500,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,000,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8.	9	
10	Carryover of disallowed deduction from line 13 of your 2010 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2012. Add lines 9 and 10, less line 12.	13	

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

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

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

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

17	MACRS deductions for assets placed in service in tax years beginning before 2012	17	958.
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B-Assets Placed in Service During 2012 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depr. (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
			0.0	MM	S/L	

Section C-Assets Placed in Service During 2012 Tax Year Using the Alternative Depreciation System

20a Class life	(b) Month and year placed in service	(c) Basis for depr. (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions)

21	Listed property. Enter amount from line 28.	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions	22	958.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2012)

BCA

US4562\$1

**SCHEDULE G
(Form 1120)**(Rev. December 2011)
Department of the Treasury
Internal Revenue Service**Information on Certain Persons Owning the
Corporation's Voting Stock**▶ Attach to Form 1120.
▶ See instructions on page 2.

OMB No. 1545-0123

Name

LEONARDO CORPORATION

Employer identification number (EIN)

90-0780933

Part I Certain Entities Owning the Corporation's Voting Stock. (Form 1120, Schedule K, Question 4a).

Complete columns (i) through (v) below for any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization that owns, directly 20% or more, or owns, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote (see instructions).

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Percentage Owned in Voting Stock
FLORIDA ENERGY TRUST		TRUST	US	100.000
				0.000
				0.000
				0.000
				0.000
				0.000
				0.000
				0.000
				0.000
				0.000

Part II Certain Individuals and Estates Owning the Corporation's Voting Stock. (Form 1120, Schedule K, Question 4b).

Complete columns (i) through (iv) below for any individual or estate that owns directly 20% or more, or owns, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote (see instructions).

(i) Name of Individual or Estate	(ii) Identifying Number (if any)	(iii) Country of Citizenship (see instructions)	(v) Percentage Owned in Voting Stock
			0.000
			0.000
			0.000
			0.000
			0.000
			0.000
			0.000
			0.000
			0.000
			0.000

For Paperwork Reduction Act Notice, see the instructions for Form 1120.

Schedule G (Form 1120) (Rev. 12-2011)

BCA

US1120G1

US 1120**Corporation's NOL Carryover****2012**Name: **LEONARDO CORPORATION**EIN: **90-0780933****Part I**

A	Year to which NOL is being carried.....	12/2012	
B	Year in which NOL occurred.....	12/2011	
C	NOL amount for Year B		23,752.
D	If more than one NOL was carried to year A, enter the total of all NOLs		
	1 Carryovers of NOLs that preceded both years A and B		
	2 Carrybacks of NOLs that preceded year B		

Part II

1	Taxable income for year A before NOL and special deductions	285,999.	
2	Amount from D1 Part I		
3	Subtract		285,999.
4	If year A is a carryforward year, enter the deductions for charitable contributions figured by using the amount on line 3 as taxable income		
5	Amount from D2 Part I		
6	Dividends received deduction:		
a	Subtract line 4 from line 1	285,999.	
b	Dividends received deductions figured by using the amount on line 6a as taxable income		
7	Add lines 4, 5 and 6b		
8	Modified taxable income		285,999.
9	Carryover		

Worksheet for line 6b

1	Line 6a above without any adjustment under section 1059 and without any capital loss carryback to the tax year		
2	1120, page 2, lines 10, 11 and 12c		
3	Subtract		
4	Line 3 times 80%		
5	1120, page 2, lines 2, 5, 7 and 8, column c, and part of the deduction on line 3c that is attributable to dividends from 20% or more corporations		
6	Smaller of lines 4 or 5. If line 5 is greater than line 4, stop here and enter 1120, page 2, line 6c or line 9c on line 6b above		
7	1120, page 2, lines 2, 5, 7 and 8, column a and part of the deduction on line 3a that 20% or more owned corporations		
8	Subtract line 7 from line 3		
9	Line 8 times 70%		
10	Subtract line 5 above from 1120, page 2, line 9c		
11	Smaller of lines 9 or 10		
12	Add lines 6 and 11		

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USW11391

Page: 1

90-0780933

2012 ASSET DETAIL REPORT

Description	Date Acqd	Cost	Bus. Use	Spec.	Basis	Method	Rec. Per.	Cv	Prior Depr.	Current Depr.	Next Year	Prior AMT	Current AMT	Gain/Price	Sales Price	Date Sold
Form: ENERGY																
Rental Property: N/A																
Depreciation Class: Office equipment																
In Service Year: 2010																
OFFICE EQUIP	07/10	2978	100		2978	MACRS	7.0	HY	1155	521	372	889	448			
		2978				MACRS	7.0		426							
AIR CONDITIO	07/10	2500	100		2500	MACRS	7.0	HY	969	437	312	746	376			
		2500				MACRS	7.0		357							
		5478			5478				2124	958	684	1635	824			
		5478			5478				2124	958	684	1635	824			
Form Totals:																

Detail Sheet

2012

Name: LEONARDO CORPORATION

ID: 90-0780933

Description: OTHER INCOME

[illegible]

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USWDET\$1

Detail Sheet

2012

Name: LEONARDO CORPORATION

ID: 90-0780933

Description: GROSS INCOME

[illegible]

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USWDET\$1

US 1120		State Information and 2012 Estimated Tax Payments					2012
Name: LEONARDO CORPORATION		EIN: 90-0780933					
	State return is needed	Overpayment credited from 2010	First quarter 04/15/2012	Second quarter 06/15/2012	Third quarter 09/15/2012	Fourth quarter 12/15/2012	Total
Federal	Not applicable						
Alabama							
Alaska							
Arizona							
Arkansas							
California							
Colorado							
Connecticut							
Delaware							
DC							
Florida	X						
Georgia							
Hawaii							
Idaho							
Illinois							
Indiana							
Iowa							
Kansas							
Kentucky							
Louisiana							
Maine							
Maryland							
Massachusetts							
Michigan							
Minnesota							
Mississippi							
Missouri							
Montana							
Nebraska							
New Hampshire							
New Jersey							
New Mexico							
New York							
North Carolina							
North Dakota							
Ohio							
Oklahoma							
Oregon							
Pennsylvania							
Rhode Island							
South Carolina							
Tennessee							
Texas							
Utah							
Vermont							
Virginia							
West Virginia							
Wisconsin							

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USCSTINF

Form **4626****Alternative Minimum Tax - Corporations**

OMB No. 1545-0175

Department of the Treasury
Internal Revenue Service

▶ Attach to the corporation's tax return.

2012▶ Information about Form 4626 and its separate instructions is at www.irs.gov/form4626.Name
LEONARDO CORPORATIONEmployer identification number
90-0780933**Note:** See the instructions to find out if the corporation is a small corporation exempt from the alternative minimum tax (AMT) under section 55(e).

1	Taxable income or (loss) before net operating loss deduction	1	285,999.
2	Adjustments and preferences:		
a	Depreciation of post-1986 property	2a	134.
b	Amortization of certified pollution control facilities	2b	
c	Amortization of mining exploration and development costs	2c	
d	Amortization of circulation expenditures (personal holding companies only)	2d	
e	Adjusted gain or loss	2e	
f	Long-term contracts	2f	
g	Merchant marine capital construction funds	2g	
h	Section 833(b) deduction (Blue Cross, Blue Shield, and similar type organizations only)	2h	
i	Tax shelter farm activities (personal service corporations only)	2i	
j	Passive activities (closely held corporations and personal service corporations only)	2j	
k	Loss limitations	2k	
l	Depletion	2l	
m	Tax-exempt interest income from specified private activity bonds	2m	
n	Intangible drilling costs	2n	
o	Other adjustments and preferences	2o	
3	Pre-adjustment alternative minimum taxable income (AMTI). Combine lines 1 through 2o	3	286,133.
4	Adjusted current earnings (ACE) adjustment:		
a	ACE from line 10 of the ACE worksheet in the instructions	4a	286,133.
b	Subtract line 3 from line 4a. If line 3 exceeds line 4a, enter the difference as a negative amount (see instructions)	4b	
c	Multiply line 4b by 75% (.75). Enter the result as a positive amount.	4c	
d	Enter the excess, if any, of the corporation's total increases in AMTI from prior year ACE adjustments over its total reductions in AMTI from prior year ACE adjustments (see instructions). Note: You must enter an amount on line 4d (even if line 4b is positive)	4d	
e	ACE adjustment. • If line 4b is zero or more, enter the amount from line 4c • If line 4b is less than zero, enter the smaller of line 4c or line 4d as a negative amount	4e	
5	Combine lines 3 and 4e. If zero or less, stop here; the corporation does not owe any AMT	5	286,133.
6	Alternative tax net operating loss deduction (see instructions)	6	
7	Alternative minimum taxable income. Subtract line 6 from line 5. If the corporation held a residual interest in a REMIC, see instructions	7	286,133.
8	Exemption phase-out (if line 7 is \$310,000 or more, skip lines 8a and 8b and enter -0- on line 8c):		
a	Subtract \$150,000 from line 7 (if completing this line for a member of a controlled group, see instructions). If zero or less, enter -0-	8a	136,133.
b	Multiply line 8a by 25% (.25)	8b	34,033.
c	Exemption. Subtract line 8b from \$40,000 (if completing this line for a member of a controlled group, see instructions). If zero or less, enter -0-	8c	5,967.
9	Subtract line 8c from line 7. If zero or less, enter -0-	9	280,166.
10	Multiply line 9 by 20% (.20)	10	56,033.
11	Alternative minimum tax foreign tax credit (AMTFTC) (see instructions)	11	
12	Tentative minimum tax. Subtract line 11 from line 10	12	56,033.
13	Regular tax liability before applying all credits except the foreign tax credit	13	85,526.
14	Alternative minimum tax. Subtract line 13 from line 12. If zero or less, enter -0-. Enter here and on Form 1120, Schedule J, line 3, or the appropriate line of the corporation's income tax return	14	0

For Paperwork Reduction Act Notice, see the instructions.

Form **4626** (2012)

BCA

US4626\$1

US 1120 Adjusted Current Earnings Worksheet for Form 4626**2012**Name: **LEONARDO CORPORATION**EIN: **90-0780933**

1	Pre-adjustment AMT, line 3 of Form 4626		286,133.
2	ACE depreciation adjustment:		
a	AMT depreciation	824.	
b	ACE depreciation:		
1	Post-1993 property	824.	
2	Post-1989, pre-1994 property		
3	Pre-1990 MACRS property		
4	Pre-1990 original ACRS property		
5	Property described in sections 168(f)(1) through (4)		
6	Other property		
7	Total ACE depreciation	824.	
c	ACE depreciation adjustment		
3	Inclusion in ACE of items included in earnings and profits (E&P):		
a	Tax-exempt interest income		
b	Death benefits from life insurance contracts		
c	All other distributions from life insurance contracts (including surrenders)		
d	Inside buildup of undistributed income in life insurance contracts		
e	Other items (See Regs. 1.56(g)-1(c)(6)(iii)-(ix))		
f	Total increase to ACE from inclusion of ACE of items in E&P		
4	Disallowance of items not deductible from E&P:		
a	Certain dividends received		
b	Dividends paid on certain preferred stock of public utilities that are deductible under section 247		
c	Dividends paid to an ESOP that are deductible under section 404(k)		
d	Nonpatronage dividends that are paid and deductible under section 1382(c)		
e	Other items (See Regs. 1.56(g)-1(d)(3)(i) and (ii))		
f	Total increase to ACE because of disallowance of items not deductible from E&P		
5	Other adjustments based on rules for figuring E&P:		
a	Intangible drilling costs		
b	Circulation expenditures		
c	Organizational expenditures		
d	LIFO inventory adjustments		
e	Installment sales		
f	Total other E&P adjustments		
6	Disallowance of loss on exchange of debt pools		
7	Acquisition expenses of life insurance companies for qualified foreign contracts		
8	Depletion		
9	Basis adjustments in determining gain or loss from sale or exchange of pre-1994 property		
10	Adjusted current earnings		286,133.

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USW46261

Form 1120X (Rev. January 2011) Department of the Treasury Internal Revenue Service	Amended U.S. Corporation Income Tax Return		OMB No. 1545-0132
Please Type or Print	Name	For tax year ending December 2013 (Enter month and year.)	
	Leonardo Corporation C/O Andrea Rossi	Employer identification number 90-0780933	
	Number, street, and room or suite no. (If a P.O. box, see instructions.) 1331 Lincoln Road Unit 601		
	City or town, state, and ZIP code Miami Beach, FL 33139	Telephone number (optional) 305-504-4067	
Enter name and address used on original return (If same as above, write "Same.")			

Same

Internal Revenue Service Center
where original return was filed **Cincinnati, OH**

Fill in applicable items and use Part II to explain any changes

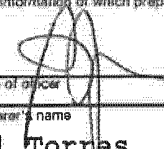

Part I Income and Deductions		(a) As originally reported or as previously adjusted	(b) Net change - increase or (decrease) - explain in Part II	(c) Correct amount
1	Total income	3,848,280.	-2,974,317.	873,963.
2	Total deductions	3,815,905.	-2,941,942.	873,963.
3	Taxable income. Subtract line 2 from line 1	32,375.	-32,375.	0.
4	Total Tax	4,856.	-4,856.	0.

Payments and Credits

5a	Overpayment in prior year allowed as a credit	5a		
b	Estimated tax payments	5b		
c	Refund applied for on Form 4466	5c		
d	Subtract line 5c from the sum of lines 5a and 5b	5d		
e	Tax deposited with Form 7004	5e		
f	Credit from Form 2439	5f		
g	Credit for federal tax on fuels and other refundable credits	5g		
6	Tax deposited or paid with (or after) the filing of the original return	6		4,856.
7	Add lines 5d through 6, column (c)	7		4,856.
8	Overpayment, if any, as shown on original return or as later adjusted	8		
9	Subtract line 8 from line 7	9		4,856.

Tax Due or Overpayment

10	Tax due. Subtract line 9 from line 4, column (c). If paying by check, make it payable to the "United States Treasury."	10	
11	Overpayment. Subtract line 4, column (c), from line 9	11	4,856.
12	Enter the amount of line 11 you want: Credited to 2014 estimated tax Refunded	12	4,856.

Sign Here	Under penalties of perjury, I declare that I have filed an original return and that I have examined this amended return, including accompanying schedules and statements, and to the best of my knowledge and belief, this amended return is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	Signature of officer 		Date 10-23-16	Title PRESIDENT
	Print/Type preparer's name Michael Torres	Preparer's signature 	Date 10/7/16	Check if self-employed <input type="checkbox"/> PTIN P00515197
	Firm's name PAAST, P.L.	Firm's EIN 65-0942623	Phone no. 305-567-0150	
Paid Preparer's Use Only	Firm's address 2121 Ponce de Leon Blvd., Suite 650 Coral Gables, FL 33134			

JWA For Paperwork Reduction Act Notice, see Instructions on page 4.

Form 1120X (Rev. 1-2011)

310711
05-01-13

Form 1120X (Rev. 1-2011)

Page 2

Part II **Explanation of Changes to Items in Part I** (Enter the line number from page 1 for the items you are changing, and give the reason for each change. Show any computation in detail. Also, see **What To Attach** in the instructions.)

If the change is due to a net operating loss carryback, a capital loss carryback, or a general business credit carryback, see **Carryback Claims** in the instructions, and check here ☐

RETURN IS BEING AMENDED TO CORRECTLY STATE BALANCES.

SIGNIFICANT CHANGES INCLUDE:

- TO RECLASSIFY \$3,299,000 OF REPORTED INCOME TO LOAN PAYABLES.
- TO RECLASSIFY \$3,509,169 FROM EXPENSES TO LOANS RECEIVABLE FROM REFC.
- TO RECORD INCOME ON IMPUTED INTEREST ON THE LOAN RECEIVABLE FROM REFC.
- TO RECOGNIZE \$700,000 OF PREPAID ADVANCES AS INCOME.
- TO CORRECTLY STATE INVENTORY.
- TO CORRECTLY STATE FIXED ASSETS AND DEPRECIATION.
- TO APPLY CARRYBACK NOL FROM 2014.

310721
05-01-13 JWA

Form 1120X (Rev. 1-2011)

Form 1120	U.S. Corporation Income Tax Return For calendar year 2013 or tax year		OMB No. 1545-0123																																																												
Department of the Treasury Internal Revenue Service		2013																																																													
beginning _____, ending _____																																																															
Information about Form 1120 and its separate instructions is at www.irs.gov/form1120 .																																																															
A Check if: 1a Consolidated return (attach Form 990) <input type="checkbox"/> b Life/nonlife consolidated return <input type="checkbox"/> 2 Personal holding co. (attach Sch. PH) <input type="checkbox"/> 3 Personal service corp. (see instructions) <input type="checkbox"/> 4 Schedule M-3 attached <input type="checkbox"/>	TYPE OR PRINT	Name Leonardo Corporation C/O Andrea Rossi Number, street, and room or suite no. If a P.O. box, see instructions. 1331 Lincoln Road Unit 601 City or town, state, or province, country and ZIP or foreign postal code Miami Beach, FL 33139	B Employer identification number 90-0780933 C Date incorporated 11/08/2010 D Total assets (see instructions) \$ 4,326,023.																																																												
E Check if: (1) <input type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change																																																															
Income	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%;">1a</td> <td style="width: 75%;">Gross receipts or sales</td> <td style="width: 15%;">851,827.</td> </tr> <tr> <td>1b</td> <td>Returns and allowances</td> <td></td> </tr> <tr> <td>1c</td> <td>Balance. Subtract line 1b from line 1a</td> <td>851,827.</td> </tr> <tr> <td>2</td> <td>Cost of goods sold (attach Form 1125-A)</td> <td>17,160.</td> </tr> <tr> <td>3</td> <td>Gross profit. Subtract line 2 from line 1c</td> <td>834,667.</td> </tr> <tr> <td>4</td> <td>Dividends (Schedule C, line 19)</td> <td></td> </tr> <tr> <td>5</td> <td>Interest</td> <td>See Statement 1</td> </tr> <tr> <td>6</td> <td>Gross rents</td> <td></td> </tr> <tr> <td>7</td> <td>Gross royalties</td> <td></td> </tr> <tr> <td>8</td> <td>Capital gain net income (attach Schedule D (Form 1120))</td> <td></td> </tr> <tr> <td>9</td> <td>Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)</td> <td></td> </tr> <tr> <td>10</td> <td>Other income (attach statement)</td> <td></td> </tr> <tr> <td>11</td> <td>Total income. Add lines 3 through 10</td> <td>873,963.</td> </tr> </table>			1a	Gross receipts or sales	851,827.	1b	Returns and allowances		1c	Balance. Subtract line 1b from line 1a	851,827.	2	Cost of goods sold (attach Form 1125-A)	17,160.	3	Gross profit. Subtract line 2 from line 1c	834,667.	4	Dividends (Schedule C, line 19)		5	Interest	See Statement 1	6	Gross rents		7	Gross royalties		8	Capital gain net income (attach Schedule D (Form 1120))		9	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)		10	Other income (attach statement)		11	Total income. Add lines 3 through 10	873,963.																					
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Deductions (See instructions for limitations on deductions.)	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%;">12</td> <td style="width: 75%;">Compensation of officers (attach Form 1125-E)</td> <td style="width: 15%;">250,000.</td> </tr> <tr> <td>13</td> <td>Salaries and wages (less employment credits)</td> <td></td> </tr> <tr> <td>14</td> <td>Repairs and maintenance</td> <td>17,119.</td> </tr> <tr> <td>15</td> <td>Bad debts</td> <td></td> </tr> <tr> <td>16</td> <td>Rents</td> <td></td> </tr> <tr> <td>17</td> <td>Taxes and licenses</td> <td>See Statement 2</td> </tr> <tr> <td>18</td> <td>Interest</td> <td>1,207.</td> </tr> <tr> <td>19</td> <td>Charitable contributions</td> <td></td> </tr> <tr> <td>20</td> <td>Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)</td> <td>10,296.</td> </tr> <tr> <td>21</td> <td>Depletion</td> <td></td> </tr> <tr> <td>22</td> <td>Advertising</td> <td></td> </tr> <tr> <td>23</td> <td>Pension, profit-sharing, etc., plans</td> <td></td> </tr> <tr> <td>24</td> <td>Employee benefit programs</td> <td></td> </tr> <tr> <td>25</td> <td>Domestic production activities deduction (attach Form 8903)</td> <td></td> </tr> <tr> <td>26</td> <td>Other deductions (attach statement)</td> <td>See Statement 3</td> </tr> <tr> <td>27</td> <td>Total deductions. Add lines 12 through 26</td> <td>744,040.</td> </tr> <tr> <td>28</td> <td>Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11</td> <td>129,923.</td> </tr> <tr> <td>29a</td> <td>Net operating loss deduction (see instructions)</td> <td>Statement 4</td> </tr> <tr> <td>29b</td> <td>Special deductions (Schedule C, line 20)</td> <td></td> </tr> <tr> <td>29c</td> <td>Add lines 29a and 29b</td> <td>129,923.</td> </tr> </table>			12	Compensation of officers (attach Form 1125-E)	250,000.	13	Salaries and wages (less employment credits)		14	Repairs and maintenance	17,119.	15	Bad debts		16	Rents		17	Taxes and licenses	See Statement 2	18	Interest	1,207.	19	Charitable contributions		20	Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)	10,296.	21	Depletion		22	Advertising		23	Pension, profit-sharing, etc., plans		24	Employee benefit programs		25	Domestic production activities deduction (attach Form 8903)		26	Other deductions (attach statement)	See Statement 3	27	Total deductions. Add lines 12 through 26	744,040.	28	Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11	129,923.	29a	Net operating loss deduction (see instructions)	Statement 4	29b	Special deductions (Schedule C, line 20)		29c	Add lines 29a and 29b	129,923.
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36	Enter amount from line 35 you want: Credited to 2014 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/>																																																														
Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.																																																														
Paid	Signature of officer Date 10-23-16 PRESIDENT																																																														
Preparer	Print/Type preparer's name Michael Torres Preparer's signature Date 10/17/16 Check if self-employed <input type="checkbox"/> PTIN P00515197																																																														
Use Only	Firm's name PAAST, P.L. Firm's EIN 65-0942623																																																														
Use Only	Firm's address 2121 Ponce de Leon Blvd., Suite 650 Phone no. 305-567-0150 Coral Gables, FL 33134																																																														

Form 1120 (2013) **Leonardo Corporation C/O Andrea Rossi****90-0780933** Page **2**

Schedule C	Dividends and Special Deductions (see instructions)	(a) Dividends received	(b) %	(c) Special deductions (a) x (b)
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)		70	
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		80	
3	Dividends on debt-financed stock of domestic and foreign corporations		see instructions	
4	Dividends on certain preferred stock of less-than-20%-owned public utilities		42	
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities		48	
6	Dividends from less-than-20%-owned foreign corporations and certain FSCs		70	
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs		80	
8	Dividends from wholly owned foreign subsidiaries		100	
9	Total. Add lines 1 through 8			
10	Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958		100	
11	Dividends from affiliated group members		100	
12	Dividends from certain FSCs		100	
13	Dividends from foreign corporations not included on lines 3, 6, 7, 8, 11, or 12			
14	Income from controlled foreign corporations under subpart F (attach Form(s) 5471)			
15	Foreign dividend gross-up			
16	IC -DISC and former DISC dividends not included on lines 1, 2, or 3			
17	Other dividends			
18	Deduction for dividends paid on certain preferred stock of public utilities			
19	Total dividends. Add lines 1 through 17. Enter here and on page 1, line 4			
20	Total special deductions. Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 29b			

Form **1120** (2013)

Form 1120 (2013) **Leonardo Corporation C/O Andrea Rossi**

90-0780933 Page 3

Schedule J Tax Computation and Payment (see instructions)**Part I - Tax Computation**

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120))		
2	Income tax. Check if a qualified personal service corporation (see instructions)		
3	Alternative minimum tax (attach Form 4626)	2	0.
4	Add lines 2 and 3	3	
5a	Foreign tax credit (attach Form 1118)	4	0.
5b	Credit from Form 8834 (see instructions)		
5c	General business credit (attach Form 3800)		
5d	Credit for prior year minimum tax (attach Form 8827)		
5e	Bond credits from Form 8912		
6	Total credits. Add lines 5a through 5e	5a	
7	Subtract line 6 from line 4	5b	
8	Personal holding company tax (attach Schedule PH (Form 1120))	5c	
9a	Recapture of investment credit (attach Form 4255)	5d	
9b	Recapture of low-income housing credit (attach Form 8611)	5e	
9c	Interest due under the look-back method-completed long-term contracts (attach Form 8697)	6	
9d	Interest due under the look-back method-income forecast method (attach Form 8866)	7	0.
9e	Alternative tax on qualifying shipping activities (attach Form 8902)	8	
9f	Other (see instructions - attach statement)	9a	
10	Total. Add lines 9a through 9f	9b	
11	Total tax. Add lines 7, 8, and 10. Enter here and on page 1, line 31	9c	
		9d	
		9e	
		9f	
		10	
		11	0.

Part II - Payments and Refundable Credits

12	2012 overpayment credited to 2013	12	
13	2013 estimated tax payments	13	
14	2013 refund applied for on Form 4466	14	()
15	Combine lines 12, 13, and 14	15	
16	Tax deposited with Form 7004	16	
17	Withholding (see instructions)	17	
18	Total payments. Add lines 15, 16, and 17	18	
19	Refundable credits from:		
a	Form 2439	19a	
b	Form 4136	19b	
c	Form 8827, line 8c	19c	
d	Other (attach statement - see instructions)	19d	
20	Total credits. Add lines 19a through 19d	20	
21	Total payments and credits. Add lines 18 and 20. Enter here and on page 1, line 32	21	

Schedule K Other Information (see instructions)

1	Check accounting method: a <input checked="" type="checkbox"/> Cash b <input type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) _____	Yes	No
2	See the instructions and enter the:		
a	Business activity code no. <u>541700</u>		
b	Business activity <u>Manufacturing/Serv</u>		
c	Product or service <u>Energy</u>		
3	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? If "Yes," enter name and EIN of the parent corporation _____		X
4	At the end of the tax year:		
a	Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G)	X	
b	Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part II of Schedule G (Form 1120) (attach Schedule G)		X

Form 1120 (2013)

Form 1120 (2013) **Leonardo Corporation C/O Andrea Rossi****90-0780933** Page 4**Schedule K Other Information** continued (see instructions)

				Yes	No
5 At the end of the tax year, did the corporation:					
a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on Form 851 , Affiliations Schedule? For rules of constructive ownership, see instructions					X
If "Yes," complete (i) through (iv) below.					
(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock		
b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions					X
If "Yes," complete (i) through (iv) below.					
(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Country of Organization	(iv) Maximum Percentage Owned in Profit, Loss, or Capital		
6 During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? (See sections 301 and 316.)					X
If "Yes," file Form 5452 , Corporate Report of Nondividend Distributions.					
If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.					
7 At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of (a) the total voting power of all classes of the corporation's stock entitled to vote or (b) the total value of all classes of the corporation's stock?					X
For rules of attribution, see section 318. If "Yes," enter:					
(i) Percentage owned ▶ _____ and (ii) Owner's country ▶ _____					
(c) The corporation may have to file Form 5472 , Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached ▶ _____					
8 Check this box if the corporation issued publicly offered debt instruments with original issue discount ▶ <input type="checkbox"/>					
If checked, the corporation may have to file Form 8281 , Information Return for Publicly Offered Original Issue Discount Instruments.					
9 Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$ _____					
10 Enter the number of shareholders at the end of the tax year (if 100 or fewer) ▶ 1					
11 If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here ▶ <input type="checkbox"/>					
If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.					
12 Enter the available NOL carryover from prior tax years (do not reduce it by any deduction on line 29a.) ▶ \$ 276,774.					
13 Are the corporation's total receipts (page 1, line 1a, plus lines 4 through 10) for the tax year and its total assets at the end of the tax year less than \$250,000?					X
If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year. ▶ \$ _____					
14 Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)?					X
If "Yes," complete and attach Schedule UTP.					
15a Did the corporation make any payments in 2013 that would require it to file Form(s) 1099?					X
b If "Yes," did or will the corporation file required Forms 1099? ▶ <input type="checkbox"/>					
16 During this tax year, did the corporation have an 80% or more change in ownership, including a change due to redemption of its own stock?					X
17 During or subsequent to this tax year, but before the filing of this return, did the corporation dispose of more than 65% (by value) of its assets in a taxable, non-taxable, or tax deferred transaction?					X
18 Did the corporation receive assets in a section 351 transfer in which any of the transferred assets had a fair market basis or fair market value of more than \$1 million?					X

12-18-13 JWA

Form **1120** (2013)

Form 1120 (2013) **Leonardo Corporation C/O Andrea Rossi**

90-0780933 Page 6

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1 Cash			18,499.		172,131.
2a Trade notes and accounts receivable					
b Less allowance for bad debts	()			()	
3 Inventories					
4 U.S. government obligations					
5 Tax-exempt securities					
6 Other current assets (att. stmt.) Stmt 5			0.		35,000.
7 Loans to shareholders			3,622.		0.
8 Mortgage and real estate loans					
9 Other investments (att. stmt.) Stmt 6			1,248,617.		0.
10a Buildings and other depreciable assets	5,478.			42,979.	
b Less accumulated depreciation	(3,082.)		2,396.	(13,377.)	29,602.
11a Depletable assets					
b Less accumulated depletion	()			()	
12 Land (net of any amortization)					
13a Intangible assets (amortizable only)					
b Less accumulated amortization	()			()	
14 Other assets (att. stmt.) Stmt 7			0.		4,089,290.
15 Total assets			1,273,134.		4,326,023.
Liabilities and Shareholders' Equity					
16 Accounts payable					
17 Mortgages, notes, bonds payable in less than 1 year					
18 Other current liabilities (att. stmt.) Stmt 8			753,867.		86,851.
19 Loans from shareholders			239,223.		0.
20 Mortgages, notes, bonds payable in 1 year or more			0.		3,299,000.
21 Other liabilities (att. stmt.)					
22 Capital stock: a Preferred stock					
b Common stock	100.		100.	100.	100.
23 Additional paid-in capital			0.		631,388.
24 Retained earnings - Appropriated (attach statement)					
25 Retained earnings - Unappropriated			279,944.		308,684.
26 Adjustments to shareholders' equity (attach statement)					
27 Less cost of treasury stock			()		()
28 Total liabilities and shareholders' equity			1,273,134.		4,326,023.

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return

Note: Schedule M-3 required instead of Schedule M-1 if total assets are \$10 million or more - see instructions

1 Net income (loss) per books	28,740.	7 Income recorded on books this year not included on this return (itemize):	
2 Federal income tax per books	85,526.	Tax-exempt interest \$	
3 Excess of capital losses over capital gains			
4 Income subject to tax not recorded on books this year (itemize):			
5 Expenses recorded on books this year not deducted on this return (itemize):		8 Deductions on this return not charged against book income this year (itemize):	
a Depreciation \$		a Depreciation \$	
b Charitable contributions \$		b Charitable contributions \$	
c Travel and entertainment \$	9,566.		
Stmt 9	6,091.		
6 Add lines 1 through 5	15,657.	9 Add lines 7 and 8	
	129,923.	10 Income (page 1, line 28) - line 6 less line 9	129,923.

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)

1 Balance at beginning of year	279,944.	5 Distributions: a Cash	
2 Net income (loss) per books	28,740.	b Stock	
3 Other increases (itemize):		c Property	
		6 Other decreases (itemize):	
4 Add lines 1, 2, and 3	308,684.	7 Add lines 5 and 6	
		8 Balance at end of year (line 4 less line 7)	308,684.

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12-18-13 JWA

Form 1120 (2013)

Form **1125-A****Cost of Goods Sold**

(Rev. December 2012)

▶ Attach to Form 1120, 1120-C, 1120-F, 1120S, 1065, or 1065-B.

OMB No. 1545-2225

Department of the Treasury
Internal Revenue Service▶ Information about Form 1125-A and its instructions is at www.irs.gov/form1125a.

Name Leonardo Corporation C/O Andrea Rossi		Employer identification number 90-0780933
1	Inventory at beginning of year	1
2	Purchases	2
3	Cost of labor	3
4	Additional section 263A costs (attach schedule) See Statement 10	4 17,160.
5	Other costs (attach schedule)	5
6	Total. Add lines 1 through 5	6 17,160.
7	Inventory at end of year	7
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return (see instructions)	8 17,160.

9 a Check all methods used for valuing closing inventory:

(i) ☐ Cost

(ii) ☐ Lower of cost or market

(iii) ☐ Other (Specify method used and attach explanation) ▶

b Check if there was a writedown of subnormal goods ☐

c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ☐

d If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO **9d** ☐

e If property is produced or acquired for resale, do the rules of Section 263A apply to the corporation? ☐ Yes ☒ No

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? ☐ Yes ☒ No

If "Yes," attach explanation.

For Paperwork Reduction Act Notice, see separate instructions.

Form 1125-A (Rev. 12-2012)

Form 4562 Department of the Treasury Internal Revenue Service (99)	Depreciation and Amortization (Including Information on Listed Property) OTHER ▶ See separate instructions. ▶ Attach to your tax return.	OMB No. 1545-0172 2013 Attachment Sequence No. 179
Name(s) shown on return: Leonardo Corporation C/O Andrea Rossi		Identifying number: 90-0780933

Part I Election To Expense Certain Property Under Section 179 Note: If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount (see instructions)	1	
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation	3	
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost
7 Listed property. Enter the amount from line 29	7	
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9 Tentative deduction. Enter the smaller of line 5 or line 8	9	
10 Carryover of disallowed deduction from line 13 of your 2012 Form 4562	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13 Carryover of disallowed deduction to 2014. Add lines 9 and 10, less line 12	13	

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

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

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

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

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2013	17	685.
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B - Assets Placed in Service During 2013 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property		4,912.	7 Yrs.	HY	200DB	702.
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property	/		27.5 yrs.	MM	S/L	
	/		27.5 yrs.	MM	S/L	
i Nonresidential real property	/		39 yrs.	MM	S/L	
	/			MM	S/L	

Section C - Assets Placed in Service During 2013 Tax Year Using the Alternative Depreciation System

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

Part IV Summary (See instructions.)

21 Listed property. Enter amount from line 28	21	8,909.
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	22	10,296.
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Form 4562 (2013)

Leonardo Corporation C/O Andrea Rossi

90-0780933 Page 2

Part V	Listed Property (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.) Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.
---------------	--

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		24b If "Yes," is the evidence written? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No						
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use							25	8,909.
26 Property used more than 50% in a qualified business use:								
Cadillac	070113	79.83 %	32,589.	17,107.500	200DB-HY			
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%			S/L -			
		%			S/L -			
		%			S/L -			
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							28	8,909.
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							29	

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle	(b) Vehicle	(c) Vehicle	(d) Vehicle	(e) Vehicle	(f) Vehicle
30 Total business/investment miles driven during the year (do not include commuting miles)	1					
31 Total commuting miles driven during the year						
32 Total other personal (noncommuting) miles driven						
33 Total miles driven during the year. Add lines 30 through 32	7,105					
	1,795					
	8,900					
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No
	X					
35 Was the vehicle used primarily by a more than 5% owner or related person?	X					
36 Is another vehicle available for personal use?	X					

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons.

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
		X
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		X
39 Do you treat all use of vehicles by employees as personal use?		X
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		X
41 Do you meet the requirements concerning qualified automobile demonstration use?		X

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

Part VI Amortization					
(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2013 tax year:					
43 Amortization of costs that began before your 2013 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44

316252 12-19-13

Form 4562 (2013)

Election Not to Claim the Additional First Year
Depreciation Allowable Under IRC Sec. 168(k)

Leonardo Corporation C/O Andrea Rossi
1331 Lincoln Road Unit 601
Miami Beach, FL 33139

Employer Identification Number: 90-0780933

For the Year Ending December 31, 2013

Leonardo Corporation C/O Andrea Rossi, hereby elects, pursuant to IRC Sec. 168(k)(2)(D)(iii), not to claim the additional depreciation allowable under IRC Sec. 168(k) for the following qualifying property placed in service during the tax year ending December 31, 2013.

All property in the 7 year class.

See attached Form 4562.

Leonardo Corporation C/O Andrea Rossi

90-0780933

Form 1120	Interest Income	Statement	1
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Description	US	Other
Interest Income		39,296.
Total to Form 1120, Line 5		39,296.

Form 1120	Taxes and Licenses	Statement	2
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Description	Amount
License & Taxes	8,652.
Payroll Taxes	11,328.
Florida Taxes - Based on Income	11,674.
Total to Form 1120, Line 17	31,654.

Form 1120	Other Deductions	Statement	3
-----------	------------------	-----------	---

Description	Amount
Accounting	6,501.
Auto & Truck	1,249.
Bank Charges	1,472.
Business Gifts	190.
Computer	5,170.
Dues/Subscriptions	109.
Equipment Lease	2,899.
Insurance	8,809.
Legal & Professional	351,566.
Meals and Entertainment	9,566.
Office	450.
Office Condo Dues	4,228.
Parking & Tolls	873.
Postage	344.
Supplies	9.
Travel	40,329.
Total to Form 1120, Line 26	433,764.

Leonardo Corporation C/O Andrea Rossi

90-0780933

Net Operating Loss Deduction				Statement	4
Tax Year	Loss Sustained	Loss Previously Applied	Loss Remaining	Available This Year	
12/31/14	276,774.		276,774.	276,774.	
NOL Available This Year			276,774.	276,774.	

Schedule L		Other Current Assets	Statement	5
Description		Beginning of Tax Year	End of Tax Year	
Loan Receivable USQL		0.	35,000.	
Total to Schedule L, Line 6		0.	35,000.	

Schedule L		Other Investments	Statement	6
Description		Beginning of Tax Year	End of Tax Year	
Megawatt Plant		1,248,617.	0.	
Total to Schedule L, Line 9		1,248,617.	0.	

Schedule L		Other Assets	Statement	7
Description		Beginning of Tax Year	End of Tax Year	
D/F REFC Capitalized Interest		0.	38,121.	
Loan Receivable EFA		0.	542,000.	
Loan Receivable REFC		0.	3,509,169.	
Total to Schedule L, Line 14		0.	4,089,290.	

Leonardo Corporation C/O Andrea Rossi

90-0780933

Schedule L	Other Current Liabilities	Statement	8
------------	---------------------------	-----------	---

Description	Beginning of Tax Year	End of Tax Year
Payroll Taxes Payable	0.	86,799.
Prepaid Advance	700,000.	0.
Unemployment Tax	0.	52.
Wages Payable	53,867.	0.
Total to Schedule L, Line 18	753,867.	86,851.

Schedule M-1	Other Expenses Recorded on Books not Deducted in this Return	Statement	9
--------------	---	-----------	---

Description	Amount
Penalties	6,091.
Total to Schedule M-1, Line 5	6,091.

Form 1125-A	Additional Section 263A Costs	Statement	10
-------------	-------------------------------	-----------	----

Description	Amount
Freight & Customs	17,160.
Total, to Line 4	17,160.

AS ORIGINALLY FILED

1120 Form Department of the Treasury Internal Revenue Service		U.S. Corporation Income Tax Return For calendar year 2013 or tax year beginning _____, 2013, end, _____, 20____		OMB No. 1545-0123 2013	
▶ Information about Form 1120 and its separate instructions is at www.irs.gov/form1120 .					
A Check if: 1a Consolidated return (attach Form 951) b Life/nonlife consolidated return 2 Personal holding co. (attach Sch. PH) 3 Personal service corp. (see instructions) 4 Sch. M-3 attached		Use IRS label. Otherwise, print or type. Name, Number, street, room/suite no., City/town, state/province & ZIP/foreign postal code LEONARDO CORPORATION C/O ANDREA ROSSI 1331 LINCOLN ROAD UNIT 601 MIAMI BEACH FL 33139		B Employer identification number 90-0780933 C Date incorporated 11/08/2010 D Total assets (see instructions) \$ 2,776,843.	
E Check if: (1) Initial return (2) Final return (3) Name change (4) Address change					
Income 1a Gross receipts or sales b Returns and allowances c Balance. Subtract line 1b from line 1a 2 Cost of goods sold (attach Form 1125-A) 3 Gross profit. Subtract line 2 from line 1c 4 Dividends (Schedule C, line 19) 5 Interest 6 Gross rents 7 Gross royalties 8 Capital gain net income (attach Schedule D (Form 1120)) 9 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797) 10 Other income (see instructions - attach statement) 11 Total income. Add lines 3 through 10		1a 3,395,161. 1b 1c 3,395,161. 2 1,881. 3 3,393,280. 4 5 6 7 8 9 10 455,000. 11 3,848,280.		12 Compensation of officers (see instructions - attach Form 1125-E) 13 Salaries and wages (less employment credits) 14 Repairs and maintenance 15 Bad debts 16 Rents 17 Taxes and licenses 18 Interest 19 Charitable contributions 20 Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562) 21 Depletion 22 Advertising 23 Pension, profit-sharing, etc., plans 24 Employee benefit programs 25 Domestic production activities deduction (attach Form 8903) 26 Other deductions (attach statement) 27 Total deductions. Add lines 12 through 26 28 Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11. 29a Net operating loss deduction (see instructions) b Special deductions (Schedule C, line 20) c Add lines 29a and 29b 30 Taxable income. Subtract line 29c from line 28 (see instructions) 31 Total tax (Schedule J, Part I, line 11) 32 Total payments and refundable credits (Schedule J, Part II, line 21) 33 Estimated tax penalty (see instructions). Check if Form 2220 is attached 34 Amount owed. If line 32 is smaller than the total of lines 31 and 33, enter amount owed 35 Overpayment. If line 32 is larger than the total of lines 31 and 33, enter amount overpaid 36 Enter amount from line 35 you want: Credited to 2014 estimated tax ▶ Refunded ▶	
Deductions (See inst. for limitations on deductions.) 12 Compensation of officers (see instructions - attach Form 1125-E) 13 Salaries and wages (less employment credits) 14 Repairs and maintenance 15 Bad debts 16 Rents 17 Taxes and licenses 18 Interest 19 Charitable contributions 20 Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562) 21 Depletion 22 Advertising 23 Pension, profit-sharing, etc., plans 24 Employee benefit programs 25 Domestic production activities deduction (attach Form 8903) 26 Other deductions (attach statement) 27 Total deductions. Add lines 12 through 26 28 Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11. 29a Net operating loss deduction (see instructions) b Special deductions (Schedule C, line 20) c Add lines 29a and 29b 30 Taxable income. Subtract line 29c from line 28 (see instructions) 31 Total tax (Schedule J, Part I, line 11) 32 Total payments and refundable credits (Schedule J, Part II, line 21) 33 Estimated tax penalty (see instructions). Check if Form 2220 is attached 34 Amount owed. If line 32 is smaller than the total of lines 31 and 33, enter amount owed 35 Overpayment. If line 32 is larger than the total of lines 31 and 33, enter amount overpaid 36 Enter amount from line 35 you want: Credited to 2014 estimated tax ▶ Refunded ▶		12 250,000. 13 14 907. 15 16 17 30,759. 18 19 20 7,472. 21 22 23 24 25 26 3,526,767. 27 3,815,905. 28 32,375. 29a 29b 29c 30 32,375. 31 4,856. 32 33 85. 34 4,941. 35 36		33 <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No 34 35 36	
Tax, Refundable Credits, and Payments 33 Estimated tax penalty (see instructions). Check if Form 2220 is attached 34 Amount owed. If line 32 is smaller than the total of lines 31 and 33, enter amount owed 35 Overpayment. If line 32 is larger than the total of lines 31 and 33, enter amount overpaid 36 Enter amount from line 35 you want: Credited to 2014 estimated tax ▶ Refunded ▶					
Sign Here Signature of officer Date Title		Signature of officer Date Title May the IRS discuss this return with the preparer shown below (see instructions)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
Paid Preparer Use Only Print/Type preparer's name Preparer's signature Date Firm's name Firm's address		JAMES R TRAVIS 10/14/2014 SOUTHERN NH FINANCIAL ASSOCIATES PO BOX 268 NEW BOSTON NH 03070- Firm's EIN▶ 02-0365140 Phone no. 603-487-5192			
For Paperwork Reduction Act Notice, see instructions. Form 1120 (2013)					

Form 1120 (2013) LEONARDO CORPORATION

90-0780933 Page 2

Schedule C Dividends and Special Deductions
(see instructions)

	(a) Dividends received	(b) %	(c) Special deductions (a) x (b)
1 Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)		70	
2 Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		80	
3 Dividends on debt-financed stock of domestic and foreign corporations		see instructions	
4 Dividends on certain preferred stock of less-than-20%-owned public utilities		42	
5 Dividends on certain preferred stock of 20%-or-more-owned public utilities		48	
6 Dividends from less-than-20%-owned foreign corporations and certain FSCs		70	
7 Dividends from 20%-or-more-owned foreign corporations and certain FSCs		80	
8 Dividends from wholly owned foreign subsidiaries		100	
9 Total. Add lines 1 through 8. See instructions for limitation			
10 Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958		100	
11 Dividends from affiliated group members		100	
12 Dividends from certain FSCs		100	
13 Dividends from foreign corporations not included on lines 3, 6, 7, 8, 11, or 12			
14 Income from controlled foreign corporations under subpart F (attach Form(s) 5471)			
15 Foreign dividend gross-up			
16 IC-DISC and former DISC dividends not included on lines 1, 2, or 3			
17 Other dividends			
18 Deduction for dividends paid on certain preferred stock of public utilities			
19 Total dividends. Add lines 1 through 17. Enter here and on page 1, line 4			
20 Total special deductions. Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 29b			

Form 1120 (2013)

Form 1120 (2013) LEONARDO CORPORATION

90-0780933 Page 3

Schedule J Tax Computation and Payment (see instructions)**Part I-Tax Computation**

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120))		
2	Income tax. Check if a qualified personal service corporation (see instructions)	2	4,856.
3	Alternative minimum tax (attach Form 4626)	3	
4	Add lines 2 and 3	4	4,856.
5a	Foreign tax credit (attach Form 1118)	5a	
b	Credits from Form 8834 (see instructions)	5b	
c	General business credit (attach Form 3800)	5c	
d	Credit for prior year minimum tax (attach Form 8827)	5d	
e	Bond credits from Form 8912	5e	
6	Total credits. Add lines 5a through 5e	6	
7	Subtract line 6 from line 4	7	4,856.
8	Personal holding company tax (attach Schedule PH (Form 1120))	8	
9a	Recapture of investment credit (attach Form 4255)	9a	
b	Recapture of low-income housing credit (attach Form 8611)	9b	
c	Interest due under the look-back method-completed long-term contracts (attach Form 8897)	9c	
d	Interest due under the look-back method-income forecast method (attach form 8886)	9d	
e	Alternative tax on qualifying shipping activities (attach Form 8902)	9e	
f	Other (see instructions-attach statement)	9f	
10	Total. Add lines 9a through 9f	10	
11	Total tax. Add lines 7, 8, and 10. Enter here and on page 1, line 31	11	4,856.

Part II-Payments and Refundable Credits

12	2012 overpayment credited to 2013	12	
13	2013 estimated tax payments	13	
14	2013 refund applied for on Form 4466	14	()
15	Combine lines 12, 13, and 14	15	
16	Tax deposited with Form 7004	16	
17	Withholding (see instructions)	17	
18	Total payments. Add lines 15, 16, and 17	18	
19	Refundable credits from:		
a	Form 2439	19a	
b	Form 4136	19b	
c	Form 8827, line 8c	19c	
d	Other (attach schedule-see instructions)	19d	
20	Total credits. Add lines 19a through 19d	20	
21	Total payments and credits. Add lines 18 and 20. Enter here and on page 1, line 32	21	

Schedule K Other Information (see instructions)

1	Check accounting method: a <input checked="" type="checkbox"/> Cash b <input type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) ▶	Yes	No
2	See the instructions and enter the:		
a	Business activity code no. ▶ 541700		
b	Business activity ▶ MFR/SERVICE		
c	Product or service ▶ ENERGY		
3	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? If "Yes," enter name and EIN of the parent corporation ▶		X
4	At the end of the tax year:		
a	Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G)	X	
b	Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part II of Schedule G (Form 1120) (attach Schedule G)		X

BCA

Form 1120 (2013)

AS ORIGINALLY FILED

Form 1120 (2013) LEONARDO CORPORATION

90-0780933

Page 4

Schedule K Other Information continued (see instructions)

				Yes	No
5 At the end of the tax year, did the corporation:					
a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on Form 8871, Affiliations Schedule?					X
For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below.					
(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock		
			0.000		
			0.000		
			0.000		
b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust?					X
For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below.					
(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Country of Organization	(iv) Maximum Percentage Owned in Profit, Loss, or Capital		
			0.000		
			0.000		
			0.000		
6 During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? (See sections 301 and 316.)					X
If "Yes," file Form 5452, Corporate Report of Nondividend Distributions.					
If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.					
7 At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of (a) the total voting power of all classes of the corporation's stock entitled to vote or (b) the total value of all classes of the corporation's stock?					X
For rules of attribution, see section 318. If "Yes," enter:					
(i) Percentage owned ▶ 0.000 and (ii) Owner's country ▶					
(c) The corporation may have to file Form 5472, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached ▶					
8 Check this box if the corporation issued publicly offered debt instruments with original issue discount					<input type="checkbox"/>
If checked, the corporation may have to file Form 8281, Info. Return for Publicly Offered Original Issue Discount Instruments.					
9 Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$					
10 Enter the number of shareholders at the end of the tax year (if 100 or fewer) ▶ 1					
11 If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here					<input type="checkbox"/>
If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.					
12 Enter the available NOL carryover from prior tax years (do not reduce it by any deduction on line 29a.) ▶ \$					
13 Are the corporation's total receipts (page 1, line 1a, plus lines 4 through 10) for the tax year and its total assets at the end of the tax year less than \$250,000?					X
If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year ▶ \$					
14 Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)?					X
If "Yes," complete and attach Schedule UTP.					
15a Did the corporation make any payments in 2013 that would require it to file Form(s) 1099?					X
b If "Yes," did or will the corporation file required Form(s) 1099?					
16 During this tax year, did the corporation have an 80% or more change in ownership, including a change due to redemption of its own stock?					X
17 During or subsequent to this tax year, but before the filing of this return, did the corporation dispose of more than 85% (by value) of its assets in a taxable, non-taxable, or tax deferred transaction?					X
18 Did the corporation receive assets in a section 351 transfer in which any of the transferred assets had a fair market basis or fair market value of more than \$1 million?					X

80A

Form 1120 (2013)

Form 1120X (Rev. January 2011) Department of the Treasury Internal Revenue Service	Amended U.S. Corporation Income Tax Return		OMB No. 1545-0132
Please Type or Print	Name Leonardo Corporation C/O Andrea Rossi		For tax year ending December 2013 (Enter month and year.)
	Number, street, and room or suite no. (If a P.O. box, see instructions.) 1331 Lincoln Road Unit 601		Employer identification number 90-0780933
	City or town, state, and ZIP code Miami Beach, FL 33139		Telephone number (optional) 305-504-4067
Enter name and address used on original return (If same as above, write "Same.")			

Same

Internal Revenue Service Center
where original return was filed

Cincinnati, OH

Fill in applicable items and use Part II to explain any changes

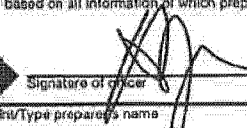
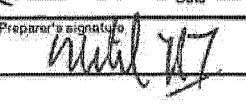
Part I Income and Deductions		(a) As originally reported or as previously adjusted	(b) Net change - increase or (decrease) - explain in Part II	(c) Correct amount
1	Total income	3,848,280.	-2,974,317.	873,963.
2	Total deductions	3,815,905.	-3,071,865.	744,040.
3	Taxable income. Subtract line 2 from line 1	32,375.	97,548.	129,923.
4	Total tax	4,856.	29,064.	33,920.

Payments and Credits

5a	Overpayment in prior year allowed as a credit	5a		
b	Estimated tax payments	5b		
c	Refund applied for on Form 4466	5c		
d	Subtract line 5c from the sum of lines 5a and 5b	5d		
e	Tax deposited with Form 7004	5e		
f	Credit from Form 2439	5f		
g	Credit for federal tax on fuels and other refundable credits	5g		
6	Tax deposited or paid with (or after) the filing of the original return	6		4,856.
7	Add lines 5d through 6, column (c)	7		4,856.
8	Overpayment, if any, as shown on original return or as later adjusted	8		
9	Subtract line 8 from line 7	9		4,856.

Tax Due or Overpayment

10	Tax due. Subtract line 9 from line 4, column (c). If paying by check, make it payable to the "United States Treasury."	10		29,064.
11	Overpayment. Subtract line 4, column (c), from line 9	11		
12	Enter the amount of line 11 you want: Credited to 2014 estimated tax	12		

Sign Here	Under penalties of perjury, I declare that I have filed an original return and that I have examined this amended return, including accompanying schedules and statements, and to the best of my knowledge and belief, this amended return is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	Signature of officer 		Date 3-14-17	Title PRESIDENT
	Print/Type preparer's name Michael Torres	Preparer's signature 	Date 3/14/17	Check if self-employed <input type="checkbox"/> PTIN P00515197
Paid Preparer's Use Only	Firm's name PAAST, P.L.		Firm's EIN 65-0942623	
	Firm's address 2121 Ponce de Leon Blvd., Suite 650 Coral Gables, FL 33134		Phone no. 305-567-0150	

JWA For Paperwork Reduction Act Notice, see instructions on page 4.

Form 1120X (Rev. 1-2011)

310711
08-01-13

Leonardo Corporation C/O Andrea Rossi

90-0780933

Form 1120X (Rev. 1-2011)

Page 2


Part II **Explanation of Changes to Items in Part I** (Enter the line number from page 1 for the items you are changing, and give the reason for each change. Show any computation in detail. Also, see **What To Attach** in the instructions.)

If the change is due to a net operating loss carryback, a capital loss carryback, or a general business credit carryback, see **Carryback Claims** in the instructions, and check here ☐

RETURN IS BEING AMENDED TO CORRECTLY STATE BALANCES.

SIGNIFICANT CHANGES INCLUDE:

- TO RECLASSIFY \$3,299,000 OF REPORTED INCOME TO LOAN PAYABLES.
- TO RECLASSIFY \$3,509,169 FROM EXPENSES TO LOANS RECEIVABLE FROM REFC.
- TO RECORD INCOME ON IMPUTED INTEREST ON THE LOAN RECEIVABLE FROM REFC.
- TO RECOGNIZE \$700,000 OF PREPAID ADVANCES AS INCOME.
- TO CORRECTLY STATE INVENTORY.
- TO CORRECTLY STATE FIXED ASSETS AND DEPRECIATION.

Form 1120	U.S. Corporation Income Tax Return For calendar year 2013 or tax year beginning _____, ending _____		OMB No. 1545-0123
Department of the Treasury Internal Revenue Service		2013	
Information about Form 1120 and its separate instructions is at www.irs.gov/form1120 .			
A Check if: <input type="checkbox"/> 1a Consolidated return (attach Form 951) <input type="checkbox"/> 1b Nonconsolidated return (attach Schedule M-3) <input type="checkbox"/> 2 Personal holding company (attach Schedule M-3) <input type="checkbox"/> 3 Personal service corporation (attach Schedule M-3) <input type="checkbox"/> 4 Schedule M-3 attached	TYPE OR PRINT	Name Leonardo Corporation C/O Andrea Rossi Number, street, and room or suite no. If a P.O. box, see instructions. 1331 Lincoln Road Unit 601 City or town, state, or province, country and ZIP or foreign postal code Miami Beach, FL 33139	B Employer identification number 90-0780933 C Date incorporated 11/08/2010 D Total assets (see instructions) \$ 4,326,023.
		E Check if: (1) Initial return (2) Final return (3) Name change (4) Address change	
Income	1a Gross receipts or sales	1a 851,827.	
	1b Returns and allowances	1b	
	2 Balance. Subtract line 1b from line 1a		1c 851,827.
	3 Cost of goods sold (attach Form 1125-A)		2 17,160.
	4 Gross profit. Subtract line 3 from line 2		3 834,667.
	5 Dividends (Schedule C, line 19)		4
	6 Interest	See Statement 1	5 39,296.
	7 Gross rents		6
	8 Gross royalties		7
	9 Capital gain net income (attach Schedule D (Form 1120))		8
	10 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)		9
11 Other income (attach statement)		10	
11 Total income. Add lines 3 through 10		11 873,963.	
Deductions (See instructions for limitations on deductions.)	12 Compensation of officers (attach Form 1125-E)		12 250,000.
	13 Salaries and wages (less employment credits)		13
	14 Repairs and maintenance		14 17,119.
	15 Bad debts		15
	16 Rents		16
	17 Taxes and licenses	See Statement 2	17 31,654.
	18 Interest		18 1,207.
	19 Charitable contributions		19
	20 Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)		20 10,296.
	21 Depletion		21
	22 Advertising		22
23 Pension, profit-sharing, etc., plans		23	
24 Employee benefit programs		24	
25 Domestic production activities deduction (attach Form 8903)		25	
26 Other deductions (attach statement)	See Statement 3	26 433,764.	
27 Total deductions. Add lines 12 through 26		27 744,040.	
28 Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11		28 129,923.	
29a Net operating loss deduction (see instructions)	29a		
29b Special deductions (Schedule C, line 20)	29b		
29c Add lines 29a and 29b		29c	
30 Taxable income. Subtract line 29c from line 28 (see instructions)		30 129,923.	
31 Total tax (Schedule J, Part I, line 11)		31 33,920.	
32 Total payments and refundable credits (Schedule J, Part II, line 21)		32	
33 Estimated tax penalty (see instructions). Check if Form 2220 is attached	<input checked="" type="checkbox"/>	33 77.	
34 Amount owed. If line 32 is smaller than the total of lines 31 and 33, enter amount owed		34 33,997.	
35 Overpayment. If line 32 is larger than the total of lines 31 and 33, enter amount overpaid		35	
36 Enter amount from line 35 you want: Credited to 2014 estimated tax <input type="checkbox"/> Refunded <input checked="" type="checkbox"/>		36	
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
Sign Here Signature of officer  Date 3-14-17 Title PRESIDENT	May the IRS discuss this return with the preparer shown below? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
Paid Preparer Use Only	Print/type preparer's name Michael Torres Firm's name PAAST, P.L. Firm's address 2121 Ponce de Leon Blvd., Suite 650 Coral Gables, FL 33134 Phone no. 305-567-0150		

AT 16001 12-18-13 JWA For Paperwork Reduction Act Notice, see separate instructions.

Form 1120 (2013)

Form 1120 (2013) **Leonardo Corporation C/O Andrea Rossi**

90-0780933 Page **2**

Schedule C Dividends and Special Deductions (see instructions)	(a) Dividends received	(b) %	(c) Special deductions (a) x (b)
1 Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)		70	
2 Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		80	
3 Dividends on debt-financed stock of domestic and foreign corporations		see instructions	
4 Dividends on certain preferred stock of less-than-20%-owned public utilities		42	
5 Dividends on certain preferred stock of 20%-or-more-owned public utilities		48	
6 Dividends from less-than-20%-owned foreign corporations and certain FSCs		70	
7 Dividends from 20%-or-more-owned foreign corporations and certain FSCs		80	
8 Dividends from wholly owned foreign subsidiaries		100	
9 Total. Add lines 1 through 8			
10 Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958		100	
11 Dividends from affiliated group members		100	
12 Dividends from certain FSCs		100	
13 Dividends from foreign corporations not included on lines 3, 6, 7, 8, 11, or 12			
14 Income from controlled foreign corporations under subpart F (attach Form(s) 5471)			
15 Foreign dividend gross-up			
16 IC-DISC and former DISC dividends not included on lines 1, 2, or 3			
17 Other dividends			
18 Deduction for dividends paid on certain preferred stock of public utilities			
19 Total dividends. Add lines 1 through 17. Enter here and on page 1, line 4			
20 Total special deductions. Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 29b			

Form **1120** (2013)

Schedule J Tax Computation and Payment (see instructions)

Part I - Tax Computation

Part IV Tax computation		Form 990-BE, 2013	
1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120))	Form 990-BE, 2013	
2	Income tax. Check if a qualified personal service corporation (see instructions)	Stmt 4	2 33,920.
3	Alternative minimum tax (attach Form 4626)		3
4	Add lines 2 and 3		4 33,920.
5a	Foreign tax credit (attach Form 1118)	5a	
b	Credit from Form 8834 (see instructions)	5b	
c	General business credit (attach Form 3800)	5c	
d	Credit for prior year minimum tax (attach Form 8827)	5d	
e	Bond credits from Form 8912	5e	
6	Total credits. Add lines 5a through 5e		6
7	Subtract line 6 from line 4		7 33,920.
8	Personal holding company tax (attach Schedule PH (Form 1120))		8
9a	Recapture of investment credit (attach Form 4255)	9a	
b	Recapture of low-income housing credit (attach Form 8611)	9b	
c	Interest due under the look-back method-completed long-term contracts (attach Form 8697)	9c	
d	Interest due under the look-back method-income forecast method (attach Form 8866)	9d	
e	Alternative tax on qualifying shipping activities (attach Form 8902)	9e	
f	Other (see instructions - attach statement)	9f	
10	Total. Add lines 9a through 9f		10
11	Total tax. Add lines 7, 8, and 10. Enter here and on page 1, line 31		11 33,920.

Part II - Payments and Refundable Credits

12	2012 overpayment credited to 2013	12	
13	2013 estimated tax payments	13	
14	2013 refund applied for on Form 4466	14	
15	Combine lines 12, 13, and 14	15	
16	Tax deposited with Form 7004	16	
17	Withholding (see instructions)	17	
18	Total payments. Add lines 15, 16, and 17	18	
19	Refundable credits from:		
a	Form 2439	19a	
b	Form 4136	19b	
c	Form 8827, line 8c	19c	
d	Other (attach statement - see instructions)	19d	
20	Total credits. Add lines 19a through 19d	20	
21	Total payments and credits. Add lines 18 and 20. Enter here and on page 1, line 32	21	

Schedule K	Other Information (see instructions)
-------------------	---

			Yes	No
1	Check accounting method:	a <input checked="" type="checkbox"/> Cash b <input type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) ▶ _____		
2	See the instructions and enter the:			
	a Business activity code no. ▶	541700		
	b Business activity ▶	Manufacturing/Serv		
	c Product or service ▶	Energy		
3	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? If "Yes," enter name and EIN of the parent corporation ▶ _____			X
4	At the end of the tax year:			
	a Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G)		X	
	b Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part II of Schedule G (Form 1120) (attach Schedule G)			X

Form 1120 (2013)

Form 1120 (2013) Leonardo Corporation C/O Andrea Rossi

90-0780933 Page 4

Schedule K Other Information continued (see instructions)

5 At the end of the tax year, did the corporation:

- a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on Form 851, Affiliations Schedule? For rules of constructive ownership, see instructions

If "Yes," complete (i) through (iv) below.

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock

- b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions

If "Yes," complete (i) through (iv) below.

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Country of Organization	(iv) Maximum Percentage Owned in Profit, Loss, or Capital

- 6 During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? (See sections 301 and 316.)

If "Yes," file Form 5452, Corporate Report of Nondividend Distributions.

If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.

- 7 At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of (a) the total voting power of all classes of the corporation's stock entitled to vote or (b) the total value of all classes of the corporation's stock?

For rules of attribution, see section 318. If "Yes," enter:

(i) Percentage owned and (ii) Owner's country (c) The corporation may have to file Form 5472, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached

- 8 Check this box if the corporation issued publicly offered debt instruments with original issue discount ☐

If checked, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments.

- 9 Enter the amount of tax-exempt interest received or accrued during the tax year \$

- 10 Enter the number of shareholders at the end of the tax year (if 100 or fewer) 1

- 11 If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here ☐

If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.

- 12 Enter the available NOL carryover from prior tax years (do not reduce it by any deduction on line 29a.) \$

- 13 Are the corporation's total receipts (page 1, line 1a, plus lines 4 through 10) for the tax year and its total assets at the end of the tax year less than \$250,000? ☒

If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year. \$

- 14 Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)? ☒

If "Yes," complete and attach Schedule UTP.

- 15a Did the corporation make any payments in 2013 that would require it to file Form(s) 1099? ☒

- b If "Yes," did or will the corporation file required Forms 1099? ☒

- 16 During this tax year, did the corporation have an 80% or more change in ownership, including a change due to redemption of its own stock? ☒

- 17 During or subsequent to this tax year, but before the filing of this return, did the corporation dispose of more than 65% (by value) ☒

of its assets in a taxable, non-taxable, or tax deferred transaction?

- 18 Did the corporation receive assets in a section 351 transfer in which any of the transferred assets had a fair market basis or fair ☒

market value of more than \$1 million?

12-18-13 JWA

Form 1120 (2013)

Form 1120 (2013) Leonardo Corporation C/O Andrea Rossi

90-0780933 Page 5

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1 Cash			18,499.		172,131.
2a Trade notes and accounts receivable					
b Less allowance for bad debts		()		()	
3 Inventories					
4 U.S. government obligations					
5 Tax-exempt securities					
6 Other current assets (att. stmt.) Stmt 5			0.		35,000.
7 Loans to shareholders			3,622.		0.
8 Mortgage and real estate loans					
9 Other investments (att. stmt.) Stmt 6			1,248,617.		0.
10a Buildings and other depreciable assets		5,478.		42,979.	
b Less accumulated depreciation		(3,082.)	2,396.	(13,377.)	29,602.
11a Depletable assets					
b Less accumulated depletion		()		()	
12 Land (net of any amortization)					
13a Intangible assets (amortizable only)					
b Less accumulated amortization		()		()	
14 Other assets (att. stmt.) Stmt 7			0.		4,089,290.
15 Total assets			1,273,134.		4,326,023.
Liabilities and Shareholders' Equity					
16 Accounts payable					
17 Mortgages, notes, bonds payable in less than 1 year					
18 Other current liabilities (att. stmt.) Stmt 8			753,867.		86,851.
19 Loans from shareholders			239,223.		0.
20 Mortgages, notes, bonds payable in 1 year or more			0.		3,299,000.
21 Other liabilities (att. stmt.)					
22 Capital stock: a Preferred stock					
b Common stock		100.	100.	100.	100.
23 Additional paid-in capital			0.		631,388.
24 Retained earnings - Appropriated (attach statement)					
25 Retained earnings - Unappropriated			279,944.		308,684.
26 Adjustments to shareholders' equity (attach statement)					
27 Less cost of treasury stock			()		()
28 Total liabilities and shareholders' equity			1,273,134.		4,326,023.

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return
 Note: Schedule M-3 required instead of Schedule M-1 if total assets are \$10 million or more - see instructions

1 Net income (loss) per books	28,740.	7 Income recorded on books this year not included on this return (itemize):	
2 Federal income tax per books	85,526.	Tax-exempt interest \$	
3 Excess of capital losses over capital gains			
4 Income subject to tax not recorded on books this year (itemize):			
5 Expenses recorded on books this year not deducted on this return (itemize):		8 Deductions on this return not charged against book income this year (itemize):	
a Depreciation \$		a Depreciation \$	
b Charitable contributions \$		b Charitable contributions \$	
c Travel and entertainment \$	9,566.		
Stmt 9 6,091.	15,657.	9 Add lines 7 and 8	
6 Add lines 1 through 5	129,923.	10 Income (page 1, line 28) - line 6 less line 9	129,923.

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)

1 Balance at beginning of year	279,944.	5 Distributions: a Cash	
2 Net income (loss) per books	28,740.	b Stock	
3 Other increases (itemize):		c Property	
		6 Other decreases (itemize):	
4 Add lines 1, 2, and 3	308,684.	7 Add lines 5 and 6	
		8 Balance at end of year (line 4 less line 7)	308,684.

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12-18-13 JWA

Form 1120 (2013)

Form 4626
Department of the Treasury
Internal Revenue Service

Alternative Minimum Tax - Corporations

▶ Attach to the corporation's tax return.

▶ Information about Form 4626 and its separate instructions is at www.irs.gov/form4626.

OMB No. 1545-0175

2013

Name Leonardo Corporation C/O Andrea Rossi		Employer identification number 90-0780933
Note: See the instructions to find out if the corporation is a small corporation exempt from the alternative minimum tax (AMT) under section 55(e).		
1	Taxable income or (loss) before net operating loss deduction	129,923.
2	Adjustments and preferences:	
a	Depreciation of post-1986 property	-2.
b	Amortization of certified pollution control facilities	
c	Amortization of mining exploration and development costs	
d	Amortization of circulation expenditures (personal holding companies only)	
e	Adjusted gain or loss	
f	Long-term contracts	
g	Merchant marine capital construction funds	
h	Section 833(b) deduction (Blue Cross, Blue Shield, and similar type organizations only)	
i	Tax shelter farm activities (personal service corporations only)	
j	Passive activities (closely held corporations and personal service corporations only)	
k	Loss limitations	
l	Depletion	
m	Tax-exempt interest income from specified private activity bonds	
n	Intangible drilling costs	
o	Other adjustments and preferences	
3	Pre-adjustment alternative minimum taxable income (AMTI). Combine lines 1 through 2o	129,921.
4	Adjusted current earnings (ACE) adjustment:	
a	ACE from line 10 of the ACE worksheet in the instructions	129,921.
b	Subtract line 3 from line 4a. If line 3 exceeds line 4a, enter the difference as a negative amount (see instructions)	0.
c	Multiply line 4b by 75% (.75). Enter the result as a positive amount	
d	Enter the excess, if any, of the corporation's total increases in AMTI from prior year ACE adjustments over its total reductions in AMTI from prior year ACE adjustments (see instructions). Note: You must enter an amount on line 4d (even if line 4b is positive)	
e	ACE adjustment.	
	• If line 4b is zero or more, enter the amount from line 4c	
	• If line 4b is less than zero, enter the smaller of line 4c or line 4d as a negative amount	
5	Combine lines 3 and 4e. If zero or less, stop here; the corporation does not owe any AMT	129,921.
6	Alternative tax net operating loss deduction (see instructions)	
7	Alternative minimum taxable income. Subtract line 6 from line 5. If the corporation held a residual interest in a REMIC, see instructions	129,921.
8	Exemption phase-out (if line 7 is \$310,000 or more, skip lines 8a and 8b and enter -0- on line 8c):	
a	Subtract \$150,000 from line 7 (if completing this line for a member of a controlled group, see instructions). If zero or less, enter -0-	0.
b	Multiply line 8a by 25% (.25)	0.
c	Exemption. Subtract line 8b from \$40,000 (if completing this line for a member of a controlled group, see instructions). If zero or less, enter -0-	40,000.
9	Subtract line 8c from line 7. If zero or less, enter -0-	89,921.
10	Multiply line 9 by 20% (.20)	17,984.
11	Alternative minimum tax foreign tax credit (AMTFTC) (see instructions)	
12	Tentative minimum tax. Subtract line 11 from line 10	17,984.
13	Regular tax liability before applying all credits except the foreign tax credit	33,920.
14	Alternative minimum tax. Subtract line 13 from line 12. If zero or less, enter -0-. Enter here and on Form 1120, Schedule J, line 3, or the appropriate line of the corporation's income tax return	0.

JWA For Paperwork Reduction Act Notice, see separate instructions.

Form 4626 (2013)

Leonardo Corporation C/O Andrea Rossi

90-0780933

Adjusted Current Earnings (ACE) Worksheet

▶ See ACE Worksheet Instructions.

1	Pre-adjustment AMTI. Enter the amount from line 3 of Form 4626	1	129,921.
2	ACE depreciation adjustment:		
a	AMT depreciation	2a	10,107.
b	ACE depreciation:		
(1)	Post-1993 property	2b(1)	10,107.
(2)	Post-1989, pre-1994 property	2b(2)	
(3)	Pre-1990 MACRS property	2b(3)	
(4)	Pre-1990 original ACRS property	2b(4)	
(5)	Property described in sections 168(f)(1) through (4)	2b(5)	
(6)	Other property	2b(6)	
(7)	Total ACE depreciation. Add lines 2b(1) through 2b(6)	2b(7)	10,107.
c	ACE depreciation adjustment. Subtract line 2b(7) from line 2a	2c	
3	Inclusion in ACE of items included in earnings and profits (E&P):		
a	Tax-exempt interest income	3a	
b	Death benefits from life insurance contracts	3b	
c	All other distributions from life insurance contracts (including surrenders)	3c	
d	Inside buildup of undistributed income in life insurance contracts	3d	
e	Other items (see Regulations sections 1.56(g)-1(c)(6)(iii) through (ix) for a partial list)	3e	
f	Total increase to ACE from inclusion in ACE of items included in E&P. Add lines 3a through 3e	3f	
4	Disallowance of items not deductible from E&P:		
a	Certain dividends received	4a	
b	Dividends paid on certain preferred stock of public utilities that are deductible under section 247	4b	
c	Dividends paid to an ESOP that are deductible under section 404(k)	4c	
d	Nonpatronage dividends that are paid and deductible under section 1382(c)	4d	
e	Other items (see Regulations sections 1.56(g)-1(d)(3)(i) and (ii) for a partial list)	4e	
f	Total increase to ACE because of disallowance of items not deductible from E&P. Add lines 4a through 4e	4f	
5	Other adjustments based on rules for figuring E&P:		
a	Intangible drilling costs	5a	
b	Circulation expenditures	5b	
c	Organizational expenditures	5c	
d	LIFO inventory adjustments	5d	
e	Installment sales	5e	
f	Total other E&P adjustments. Combine lines 5a through 5e	5f	
6	Disallowance of loss on exchange of debt pools	6	
7	Acquisition expenses of life insurance companies for qualified foreign contracts	7	
8	Depletion	8	
9	Basis adjustments in determining gain or loss from sale or exchange of pre-1994 property	9	
10	Adjusted current earnings. Combine lines 1, 2c, 3f, 4f, and 5f through 9. Enter the result here and on line 4a of Form 4626	10	129,921.

Form **1125-A****Cost of Goods Sold**

(Rev. December 2012)

▶ Attach to Form 1120, 1120-C, 1120-F, 1120S, 1065, or 1065-B.

OMB No. 1545-2225

Department of the Treasury
Internal Revenue Service▶ Information about Form 1125-A and its instructions is at www.irs.gov/form1125a.

Name	Employer identification number
Leonardo Corporation C/O Andrea Rossi	90-0780933

1	Inventory at beginning of year	1	
2	Purchases	2	
3	Cost of labor	3	
4	Additional section 263A costs (attach schedule)	4	17,160.
5	Other costs (attach schedule)	5	
6	Total. Add lines 1 through 5	6	17,160.
7	Inventory at end of year	7	
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return (see instructions)	8	17,160.

9 a Check all methods used for valuing closing inventory:

- (i) ☐ Cost
- (ii) ☐ Lower of cost or market
- (iii) ☐ Other (Specify method used and attach explanation) ▶

b Check if there was a writedown of subnormal goods▶ ☐**c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970)**▶ ☐**d If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO**

9d

e If property is produced or acquired for resale, do the rules of Section 263A apply to the corporation?☐ Yes ☒ No**f Was there any change in determining quantities, cost, or valuations between opening and closing inventory?**☐ Yes ☒ No

If "Yes," attach explanation.

For Paperwork Reduction Act Notice, see separate instructions.

Form 1125-A (Rev. 12-2012)

SCHEDULE G
(Form 1120)
 (Rev. December 2011)
 Department of the Treasury
 Internal Revenue Service

Information on Certain Persons Owning the Corporation's Voting Stock

OMB No. 1545-0123

▶ Attach to Form 1120.

Name

Employer identification number (EIN)

Leonardo Corporation C/O Andrea Rossi

90-0780933

Part I **Certain Entities Owning the Corporation's Voting Stock.** (Form 1120, Schedule K, Question 4a). Complete columns (i) through (v) below for any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization that owns directly 20% or more, or owns, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote (see instructions).

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Percentage Owned in Voting Stock
Florida Energy Trust	46-6880103	Trust	United States	100.00%

Part II **Certain Individuals and Estates Owning the Corporation's Voting Stock.** (Form 1120, Schedule K, Question 4b). Complete columns (i) through (iv) below for any individual or estate that owns directly 20% or more, or owns, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote (see instructions).

(i) Name of Individual or Estate	(ii) Identifying Number (if any)	(iii) Country of Citizenship (see instructions)	(iv) Percentage Owned in Voting Stock

For Paperwork Reduction Act Notice, see the Instructions for Form 1120.
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 05-01-13 JWA

Schedule G (Form 1120) (Rev. 12-2011)

Form **2220****Underpayment of Estimated Tax by Corporations**

OMB No. 1545-0142

Department of the Treasury
Internal Revenue Service

▶ Attach to the corporation's tax return.

▶ Information about Form 2220 and its separate instructions is at www.irs.gov/form2220.**2013**

Name

Leonardo Corporation C/O Andrea Rossi

Employer identification number

90-0780933

Note: Generally, the corporation is not required to file Form 2220 (see Part II below for exceptions) because the IRS will figure any penalty owed and bill the corporation. However, the corporation may still use Form 2220 to figure the penalty. If so, enter the amount from page 2, line 38 on the estimated tax penalty line of the corporation's income tax return, but do not attach Form 2220.

Part I Required Annual Payment

1 Total tax (see instructions)	1	33,920.
2 a Personal holding company tax (Schedule PH (Form 1120), line 26) included on line 1	2a	
b Look-back interest included on line 1 under section 460(b)(2) for completed long-term contracts or section 167(g) for depreciation under the income forecast method	2b	
c Credit for federal tax paid on fuels (see instructions)	2c	
d Total. Add lines 2a through 2c	2d	
3 Subtract line 2d from line 1. If the result is less than \$500, do not complete or file this form. The corporation does not owe the penalty	3	33,920.
4 Enter the tax shown on the corporation's 2012 income tax return (see instructions). Caution: If the tax is zero or the tax year was for less than 12 months, skip this line and enter the amount from line 3 on line 5	4	4,280.
5 Required annual payment. Enter the smaller of line 3 or line 4. If the corporation is required to skip line 4, enter the amount from line 3	5	4,280.

Part II Reasons for Filing - Check the boxes below that apply. If any boxes are checked, the corporation must file Form 2220 even if it does not owe a penalty (see instructions).

- 6 ☐ The corporation is using the adjusted seasonal installment method.
- 7 ☐ The corporation is using the annualized income installment method.
- 8 ☐ The corporation is a "large corporation" figuring its first required installment based on the prior year's tax.

Part III Figuring the Underpayment

	(a)	(b)	(c)	(d)
9 Installment due dates. Enter in columns (a) through (d) the 15th day of the 4th (Form 990-PF filers: Use 5th month), 6th, 9th, and 12th months of the corporation's tax year	04/15/2013	06/17/2013	09/16/2013	12/16/2013
10 Required installments. If the box on line 6 and/or line 7 above is checked, enter the amounts from Sch A, line 38. If the box on line 8 (but not 6 or 7) is checked, see instructions for the amounts to enter. If none of these boxes are checked, enter 25% of line 5 above in each column.	1,070.	1,070.	1,070.	1,070.
11 Estimated tax paid or credited for each period (see instructions). For column (a) only, enter the amount from line 11 on line 15. Complete lines 12 through 18 of one column before going to the next column.				
12 Enter amount, if any, from line 18 of the preceding column				
13 Add lines 11 and 12				
14 Add amounts on lines 16 and 17 of the preceding column		1,070.	2,140.	3,210.
15 Subtract line 14 from line 13. If zero or less, enter -0-				
16 If the amount on line 15 is zero, subtract line 13 from line 14. Otherwise, enter -0-		1,070.	2,140.	
17 Underpayment. If line 15 is less than or equal to line 10, subtract line 15 from line 10. Then go to line 12 of the next column. Otherwise, go to line 18	1,070.	1,070.	1,070.	1,070.
18 Overpayment. If line 10 is less than line 15, subtract line 10 from line 15. Then go to line 12 of the next column				

Go to Part IV on page 2 to figure the penalty. Do not go to Part IV if there are no entries on line 17 - no penalty is owed.

JWA For Paperwork Reduction Act Notice, see separate instructions.

Form 2220 (2013)

312801
12-26-13

Leonardo Corporation C/O Andrea Rossi
Form 2220 (2013)90-0780933
Page 2**Part IV Figuring the Penalty**

	(a)	(b)	(c)	(d)
19 Enter the date of payment or the 15th day of the 3rd month after the close of the tax year, whichever is earlier (see instructions). (Form 990-PF and Form 990-T filers: Use 5th month instead of 3rd month.)	Statement	11		
20 Number of days from due date of installment on line 9 to the date shown on line 19				
21 Number of days on line 20 after 4/15/2013 and before 7/1/2013				
22 Underpayment on line 17 x Number of days on line 21 x 3% 365	\$	\$	\$	\$
23 Number of days on line 20 after 08/30/2013 and before 10/1/2013				
24 Underpayment on line 17 x Number of days on line 23 x 3% 365	\$	\$	\$	\$
25 Number of days on line 20 after 9/30/2013 and before 1/1/2014				
26 Underpayment on line 17 x Number of days on line 25 x 3% 365	\$	\$	\$	\$
27 Number of days on line 20 after 12/31/2013 and before 4/1/2014				
28 Underpayment on line 17 x Number of days on line 27 x 3% 365	\$	\$	\$	\$
29 Number of days on line 20 after 3/31/2014 and before 7/1/2014				
30 Underpayment on line 17 x Number of days on line 29 x 3% 365	\$	\$	\$	\$
31 Number of days on line 20 after 6/30/2014 and before 10/01/2014				
32 Underpayment on line 17 x Number of days on line 31 x 3% 365	\$	\$	\$	\$
33 Number of days on line 20 after 9/30/2014 and before 1/1/2015				
34 Underpayment on line 17 x Number of days on line 33 x 3% 365	\$	\$	\$	\$
35 Number of days on line 20 after 12/31/2014 and before 2/16/2015				
36 Underpayment on line 17 x Number of days on line 35 x 3% 365	\$	\$	\$	\$
37 Add lines 22, 24, 26, 28, 30, 32, 34, and 36	\$ 29.	\$ 24.	\$ 16.	\$ 8.
38 Penalty. Add columns (a) through (d) of line 37. Enter the total here and on Form 1120; line 33; or the comparable line for other income tax returns			\$ 77.	

* Use the penalty interest rate for each calendar quarter, which the IRS will determine during the first month in the preceding quarter. These rates are published quarterly in an IRS News Release and in a revenue ruling in the Internal Revenue Bulletin. To obtain this information on the Internet, access the IRS website at www.irs.gov. You can also call 1-800-829-4933 to get interest rate information.

JWA

Form 2220 (2013)

Form 4562 Department of the Treasury Internal Revenue Service (999) Name(s) shown on return	Depreciation and Amortization (Including Information on Listed Property) OTHER ▶ See separate instructions. ▶ Attach to your tax return.	OMB No. 1545-0172 2013 Attachment Sequence No. 179
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Leonardo Corporation C/O Andrea Rossi Other Depreciation 90-0780933

Part I Election To Expense Certain Property Under Section 179 Note: If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount (see instructions)	1	
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation	3	
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)
7	(c) Elected cost	
7 Listed property. Enter the amount from line 29	7	
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9 Tentative deduction. Enter the smaller of line 5 or line 8	9	
10 Carryover of disallowed deduction from line 13 of your 2012 Form 4562	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13 Carryover of disallowed deduction to 2014. Add lines 9 and 10, less line 12	13	

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

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

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

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

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2013	17	685.
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B - Assets Placed in Service During 2013 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property		4,912.	7 Yrs.	HY	200DB	702.
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property	/		27.5 yrs.	MM	S/L	
	/		27.5 yrs.	MM	S/L	
i Nonresidential real property	/		39 yrs.	MM	S/L	
	/			MM	S/L	

Section C - Assets Placed in Service During 2013 Tax Year Using the Alternative Depreciation System

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

Part IV Summary (See instructions.)

21 Listed property. Enter amount from line 28	21	8,909.
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	22	10,296.
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

316251 12-19-13 LHA For Paperwork Reduction Act Notice, see separate instructions.

Form 4562 (2013)

Form 4562 (2013)

Leonardo Corporation C/O Andrea Rossi

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Part V Listed Property (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No									24b If "Yes," is the evidence written? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No								
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost									
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use								25	8,909.								
26 Property used more than 50% in a qualified business use:																	
Cadillac	070113	79.83 %	32,589.	17,107.5.00	200DB-HY												
		%															
		%															
27 Property used 50% or less in a qualified business use:																	
		%				S/L -											
		%				S/L -											
		%				S/L -											
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1								28	8,909.								
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1								29									

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1	(b) Vehicle	(c) Vehicle	(d) Vehicle	(e) Vehicle	(f) Vehicle
30 Total business/investment miles driven during the year (do not include commuting miles)	7,105					
31 Total commuting miles driven during the year						
32 Total other personal (noncommuting) miles driven	1,795					
33 Total miles driven during the year. Add lines 30 through 32	8,900					
34 Was the vehicle available for personal use during off-duty hours?	Yes X	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?	X					
36 Is another vehicle available for personal use?	X					

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons.

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No X
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		X
39 Do you treat all use of vehicles by employees as personal use?		X
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		X
41 Do you meet the requirements concerning qualified automobile demonstration use?		X

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2013 tax year					
43 Amortization of costs that began before your 2013 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44

316252 12-19-13

Election Not to Claim the Additional First Year
Depreciation Allowable Under IRC Sec. 168(k)

Leonardo Corporation C/O Andrea Rossi
1331 Lincoln Road Unit 601
Miami Beach, FL 33139

Employer Identification Number: 90-0780933

For the Year Ending December 31, 2013

Leonardo Corporation C/O Andrea Rossi, hereby elects, pursuant to IRC Sec. 168(k)(2)(D)(iii), not to claim the additional depreciation allowable under IRC Sec. 168(k) for the following qualifying property placed in service during the tax year ending December 31, 2013.

All property in the 7 year class.

See attached Form 4562.

Leonardo Corporation C/O Andrea Rossi

90-0780933

Form 1120	Interest Income	Statement	1
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Description	US	Other
Interest Income		39,296.
Total to Form 1120, Line 5		39,296.

Form 1120	Taxes and Licenses	Statement	2
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Description	Amount
License & Taxes	8,652.
Payroll Taxes	11,328.
Florida Taxes - Based on Income	11,674.
Total to Form 1120, Line 17	31,654.

Form 1120	Other Deductions	Statement	3
-----------	------------------	-----------	---

Description	Amount
Accounting	6,501.
Auto & Truck	1,249.
Bank Charges	1,472.
Business Gifts	190.
Computer	5,170.
Dues/Subscriptions	109.
Equipment Lease	2,899.
Insurance	8,809.
Legal & Professional	351,566.
Meals and Entertainment	9,566.
Office	450.
Office Condo Dues	4,228.
Parking & Tolls	873.
Postage	344.
Supplies	9.
Travel	40,329.
Total to Form 1120, Line 26	433,764.

Leonardo Corporation C/O Andrea Rossi

90-0780933

Tax Computation		Statement	4
1.	Taxable Income	129,923	
2.	Lesser of Line 1 or First Bracket Amount . .	50,000	
3.	Line 1 Less Line 2	79,923	
4.	Lesser of Line 3 or Second Bracket Amount . .	25,000	
5.	Line 3 Less Line 4	54,923	
6.	Income Subject to 34% Tax Rate	54,923	
7.	Income Subject to 35% Tax Rate	0	
8.	15 Percent of Line 2	7,500	
9.	25 Percent of Line 4	6,250	
10.	34 Percent of Line 6	18,674	
11.	35 Percent of Line 7	0	
12.	Additional 5% Surtax.	1,496	
13.	Additional 3% Surtax	0	
14.	Total Income Tax		33,920

Leonardo Corporation C/O Andrea Rossi

90-0780933

Schedule L	Other Current Assets	Statement	5
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Description	Beginning of Tax Year	End of Tax Year
Loan Receivable USQL	0.	35,000.
Total to Schedule L, Line 6	0.	35,000.

Schedule L	Other Investments	Statement	6
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Description	Beginning of Tax Year	End of Tax Year
Megawatt Plant	1,248,617.	0.
Total to Schedule L, Line 9	1,248,617.	0.

Schedule L	Other Assets	Statement	7
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Description	Beginning of Tax Year	End of Tax Year
D/F REFC Capitalized Interest	0.	38,121.
Loan Receivable EFA	0.	542,000.
Loan Receivable REFC	0.	3,509,169.
Total to Schedule L, Line 14	0.	4,089,290.

Schedule L	Other Current Liabilities	Statement	8
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Description	Beginning of Tax Year	End of Tax Year
Payroll Taxes Payable	0.	86,799.
Prepaid Advance	700,000.	0.
Unemployment Tax	0.	52.
Wages Payable	53,867.	0.
Total to Schedule L, Line 18	753,867.	86,851.

Form 1120X (Rev. January 2011) Department of the Treasury Internal Revenue Service	Amended U.S. Corporation Income Tax Return	OMB No. 1545-0132
Please Type or Print	Name Leonardo Corporation C/O Andrea Rossi	For tax year ending December 2013 (Enter month and year.)
	Number, street, and room or suite no. (If a P.O. box, see instructions.) 1331 Lincoln Road Unit 601	Employer identification number 90-0780933
	City or town, state, and ZIP code Miami Beach, FL 33139	Telephone number (optional) 305-504-4067
	Enter name and address used on original return (If same as above, write "Same.")	

Same

Internal Revenue Service Center
where original return was filed

Cincinnati, OH

Fill in applicable items and use Part II to explain any changes

Part I	Income and Deductions	(a) As originally reported or as previously adjusted	(b) Net change - increase or (decrease) - explain in Part II	(c) Correct amount
1	Total income	873,963.		873,963.
2	Total deductions	744,040.	129,923.	873,963.
3	Taxable income. Subtract line 2 from line 1	129,923.	-129,923.	0.
4	Total tax	33,920.	-33,920.	0.

Payments and Credits

5a	Overpayment in prior year allowed as a credit	5a		
b	Estimated tax payments	5b		
c	Refund applied for on Form 4466	5c		
d	Subtract line 5c from the sum of lines 5a and 5b	5d		
e	Tax deposited with Form 7004	5e		
f	Credit from Form 2439	5f		
g	Credit for federal tax on fuels and other refundable credits	5g		
6	Tax deposited or paid with (or after) the filing of the original return	6		33,920.
7	Add lines 5d through 6, column (c)	7		33,920.
8	Overpayment, if any, as shown on original return or as later adjusted	8		
9	Subtract line 8 from line 7	9		33,920.

Tax Due or Overpayment

10	Tax due. Subtract line 9 from line 4, column (c). If paying by check, make it payable to the "United States Treasury."	10	
11	Overpayment. Subtract line 4, column (c), from line 9	11	33,920.
12	Enter the amount of line 11 you want: Credited to 2014 estimated tax Refunded	12	33,920.

Sign Here	Under penalties of perjury, I declare that I have filed an original return and that I have examined this amended return, including accompanying schedules and statements, and to the best of my knowledge and belief, this amended return is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	Signature of officer	Date	Title	
Paid Preparer's Use Only	Print/type preparer's name Michael Torres	Preparer's signature <i>[Signature]</i>	Date 1/11/17	Check if self-employed <input type="checkbox"/> PTIN P00515197
	Firm's name PAAST, P.L.	Firm's EIN 65-0942623		
	Firm's address 2121 Ponce de Leon Blvd., Suite 650 Coral Gables, FL 33134	Phone no. 305-567-0150		

JWA For Paperwork Reduction Act Notice, see instructions on page 4.

Form 1120X (Rev. 1-2011)

310711
05-01-13

Leonardo Corporation C/O Andrea Rossi

90-0780933

Form 1120X (Rev. 1-2011)

Page 2



Part II **Explanation of Changes to Items in Part I** (Enter the line number from page 1 for the items you are changing, and give the reason for each change. Show any computation in detail. Also, see **What To Attach** in the instructions.)

If the change is due to a net operating loss carryback, a capital loss carryback, or a general business credit carryback, see **Carryback Claims** in the instructions, and check here ☐

RETURN IS BEING AMENDED TO CORRECTLY STATE BALANCES.

SIGNIFICANT CHANGES INCLUDE:

- TO APPLY CARRYBACK NOL FROM 2014.

Form 1120 Department of the Treasury Internal Revenue Service	U.S. Corporation Income Tax Return For calendar year 2013 or tax year beginning _____, ending _____	OMB No. 1545-0123 <div style="border: 1px solid black; padding: 5px; font-size: 24pt; font-weight: bold;">2013</div>
Information about Form 1120 and its separate instructions is at www.irs.gov/form1120 .		
A Check if: 1a Consolidated return (attach Form 991) <input type="checkbox"/> b Life/nonlife consolidated return <input type="checkbox"/> 2 Personal holding co. (attach Sch. PH) <input type="checkbox"/> 3 Personal service corp. (see instructions) <input type="checkbox"/> 4 Schedule M-3 attached <input type="checkbox"/>	TYPE OR PRINT Name Leonardo Corporation C/O Andrea Rossi Number, street, and room or suite no. If a P.O. box, see instructions. 1331 Lincoln Road Unit 601 City or town, state, or province, country and ZIP or foreign postal code Miami Beach, FL 33139	B Employer identification number 90-0780933 C Date incorporated 11/08/2010 D Total assets (see instructions) \$ 4,326,023.
E Check if: (1) <input type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change		
Income	1a Gross receipts or sales 851,827. 1b Returns and allowances c Balance. Subtract line 1b from line 1a 2 Cost of goods sold (attach Form 1125-A) 3 Gross profit. Subtract line 2 from line 1c 4 Dividends (Schedule C, line 19) 5 Interest See Statement 1 6 Gross rents 7 Gross royalties 8 Capital gain net income (attach Schedule D (Form 1120)) 9 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797) 10 Other income (attach statement) 11 Total income. Add lines 3 through 10	1c 851,827. 2 17,160. 3 834,667. 4 5 39,296. 6 7 8 9 10 11 873,963.
Deductions (See instructions for limitations on deductions.)	12 Compensation of officers (attach Form 1125-E) 13 Salaries and wages (less employment credits) 14 Repairs and maintenance 15 Bad debts 16 Rents 17 Taxes and licenses See Statement 2 18 Interest 19 Charitable contributions 20 Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562) 21 Depletion 22 Advertising 23 Pension, profit-sharing, etc., plans 24 Employee benefit programs 25 Domestic production activities deduction (attach Form 8903) 26 Other deductions (attach statement) See Statement 3 27 Total deductions. Add lines 12 through 26 28 Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11 29a Net operating loss deduction (see instructions) Statement 4 b Special deductions (Schedule C, line 20) c Add lines 29a and 29b	12 250,000. 13 17,119. 14 15 16 17 31,654. 18 1,207. 19 20 10,296. 21 22 23 24 25 26 433,764. 27 744,040. 28 129,923. 29a 129,923. 29b 29c 129,923.
Tax, Refundable Credits, and Payments	30 Taxable income. Subtract line 29c from line 28 (see instructions) 31 Total tax (Schedule J, Part I, line 11) 32 Total payments and refundable credits (Schedule J, Part II, line 21) 33 Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/> 34 Amount owed. If line 32 is smaller than the total of lines 31 and 33, enter amount owed 35 Overpayment. If line 32 is larger than the total of lines 31 and 33, enter amount overpaid 36 Enter amount from line 35 you want: Credited to 2014 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/>	30 31 32 33 34 0. 35 36
Under penalty of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		
Sign Here Signature of officer  Date: 3-14-17	Title: PRESIDENT Print/type preparer's name: Michael Corres Preparer's signature:  Date: 1/1/17 Firm's name: PAAST, P.L. Firm's EIN: 65-0942623 Firm's address: 2121 Ponce de Leon Blvd., Suite 650 Phone no.: 305-567-0150 Coral Gables, FL 33134	
Form 1120 (2013)		

Form 1120 (2013) **Leonardo Corporation C/O Andrea Rossi****90-0780933** Page 2

Schedule C Dividends and Special Deductions (see instructions)	(a) Dividends received	(b) %	(c) Special deductions (a) x (b)
1 Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)		70	
2 Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		80	
3 Dividends on debt-financed stock of domestic and foreign corporations		see instructions	
4 Dividends on certain preferred stock of less-than-20%-owned public utilities		42	
5 Dividends on certain preferred stock of 20%-or-more-owned public utilities		48	
6 Dividends from less-than-20%-owned foreign corporations and certain FSCs		70	
7 Dividends from 20%-or-more-owned foreign corporations and certain FSCs		80	
8 Dividends from wholly owned foreign subsidiaries		100	
9 Total. Add lines 1 through 8			
10 Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958		100	
11 Dividends from affiliated group members		100	
12 Dividends from certain FSCs		100	
13 Dividends from foreign corporations not included on lines 3, 6, 7, 8, 11, or 12			
14 Income from controlled foreign corporations under subpart F (attach Form(s) 5471)			
15 Foreign dividend gross-up			
16 IC-DISC and former DISC dividends not included on lines 1, 2, or 3			
17 Other dividends			
18 Deduction for dividends paid on certain preferred stock of public utilities			
19 Total dividends. Add lines 1 through 17. Enter here and on page 1, line 4			
20 Total special deductions. Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 29b			

Form 1120 (2013)

Form 1120 (2013) **Leonardo Corporation C/O Andrea Rossi**

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Schedule J Tax Computation and Payment (see instructions)**Part I - Tax Computation**

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120))		
2	Income tax. Check if a qualified personal service corporation (see instructions)		0.
3	Alternative minimum tax (attach Form 4626)		
4	Add lines 2 and 3		0.
5a	Foreign tax credit (attach Form 1118)	5a	
b	Credit from Form 8834 (see instructions)	5b	
c	General business credit (attach Form 3800)	5c	
d	Credit for prior year minimum tax (attach Form 8827)	5d	
e	Bond credits from Form 8912	5e	
6	Total credits. Add lines 5a through 5e	6	
7	Subtract line 6 from line 4	7	0.
8	Personal holding company tax (attach Schedule PH (Form 1120))	8	
9a	Recapture of investment credit (attach Form 4255)	9a	
b	Recapture of low-income housing credit (attach Form 8611)	9b	
c	Interest due under the look-back method-completed long-term contracts (attach Form 8697)	9c	
d	Interest due under the look-back method-income forecast method (attach Form 8866)	9d	
e	Alternative tax on qualifying shipping activities (attach Form 8902)	9e	
f	Other (see instructions - attach statement)	9f	
10	Total. Add lines 9a through 9f	10	
11	Total tax. Add lines 7, 8, and 10. Enter here and on page 1, line 31	11	0.

Part II - Payments and Refundable Credits

12	2012 overpayment credited to 2013	12	
13	2013 estimated tax payments	13	
14	2013 refund applied for on Form 4466	14	()
15	Combine lines 12, 13, and 14	15	
16	Tax deposited with Form 7004	16	
17	Withholding (see instructions)	17	
18	Total payments. Add lines 15, 16, and 17	18	
19	Refundable credits from:		
a	Form 2439	19a	
b	Form 4136	19b	
c	Form 8827, line 8c	19c	
d	Other (attach statement - see instructions)	19d	
20	Total credits. Add lines 19a through 19d	20	
21	Total payments and credits. Add lines 18 and 20. Enter here and on page 1, line 32	21	

Schedule K Other Information (see instructions)

1	Check accounting method: a <input checked="" type="checkbox"/> Cash b <input type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) _____	Yes	No
2	See the instructions and enter the:		
a	Business activity code no. 541700		
b	Business activity Manufacturing/Serv		
c	Product or service Energy		
3	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? If "Yes," enter name and EIN of the parent corporation _____		X
4	At the end of the tax year:		
a	Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G)	X	
b	Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part II of Schedule G (Form 1120) (attach Schedule G)		X

Form 1120 (2013)

Form 1120 (2013) Leonardo Corporation C/O Andrea Rossi

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Schedule K Other Information continued (see instructions)

				Yes	No
5 At the end of the tax year, did the corporation:					
a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on Form 851, Affiliations Schedule? For rules of constructive ownership, see instructions					X
If "Yes," complete (i) through (iv) below.					
(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock		
b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions					X
If "Yes," complete (i) through (iv) below.					
(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Country of Organization	(iv) Maximum Percentage Owned in Profit, Loss, or Capital		
6 During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? (See sections 301 and 316.)					X
If "Yes," file Form 5452, Corporate Report of Nondividend Distributions.					
If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.					
7 At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of (a) the total voting power of all classes of the corporation's stock entitled to vote or (b) the total value of all classes of the corporation's stock?					X
For rules of attribution, see section 318. If "Yes," enter:					
(i) Percentage owned <u> </u> and (ii) Owner's country <u> </u>					
(c) The corporation may have to file Form 5472, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached <u> </u>					
8 Check this box if the corporation issued publicly offered debt instruments with original issue discount <input type="checkbox"/>					
If checked, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments.					
9 Enter the amount of tax-exempt interest received or accrued during the tax year <u> </u> \$					
10 Enter the number of shareholders at the end of the tax year (if 100 or fewer) <u> </u> 1					
11 If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here <input type="checkbox"/>					
If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.					
12 Enter the available NOL carryover from prior tax years (do not reduce it by any deduction on line 29a.) <u> </u> \$ 276,774.					
13 Are the corporation's total receipts (page 1, line 1a, plus lines 4 through 10) for the tax year and its total assets at the end of the tax year less than \$250,000?					X
If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year. <u> </u> \$					
14 Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)?					X
If "Yes," complete and attach Schedule UTP.					
15a Did the corporation make any payments in 2013 that would require it to file Form(s) 1099?					X
b If "Yes," did or will the corporation file required Forms 1099?					
16 During this tax year, did the corporation have an 80% or more change in ownership, including a change due to redemption of its own stock?					X
17 During or subsequent to this tax year, but before the filing of this return, did the corporation dispose of more than 65% (by value) of its assets in a taxable, non-taxable, or tax deferred transaction?					X
18 Did the corporation receive assets in a section 351 transfer in which any of the transferred assets had a fair market basis or fair market value of more than \$1 million?					X

317642
12-18-13 JWA

Form 1120 (2013)

Form 1120 (2013) Leonardo Corporation C/O Andrea Rossi

90-0780933 Page 5

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash		18,499.		172,131.
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts	()		()	
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities				
6	Other current assets (att. stmt.) Stmt 5		0.		35,000.
7	Loans to shareholders		3,622.		0.
8	Mortgage and real estate loans				
9	Other investments (att. stmt.) Stmt 6		1,248,617.		0.
10a	Buildings and other depreciable assets	5,478.		42,979.	
b	Less accumulated depreciation	(3,082.)	2,396.	(13,377.)	29,602.
11a	Depletable assets				
b	Less accumulated depletion	()		()	
12	Land (net of any amortization)				
13a	Intangible assets (amortizable only)				
b	Less accumulated amortization	()		()	
14	Other assets (att. stmt.) Stmt 7		0.		4,089,290.
15	Total assets		1,273,134.		4,326,023.
Liabilities and Shareholders' Equity					
16	Accounts payable				
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (att. stmt.) Stmt 8		753,867.		86,851.
19	Loans from shareholders		239,223.		0.
20	Mortgages, notes, bonds payable in 1 year or more		0.		3,299,000.
21	Other liabilities (att. stmt.)				
22	Capital stock: a Preferred stock				
b	Common stock	100.	100.	100.	100.
23	Additional paid-in capital		0.		631,388.
24	Retained earnings - Appropriated (attach statement)				
25	Retained earnings - Unappropriated		279,944.		308,684.
26	Adjustments to shareholders' equity (attach statement)				
27	Less cost of treasury stock	()		()	
28	Total liabilities and shareholders' equity		1,273,134.		4,326,023.

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return

Note: Schedule M-3 required instead of Schedule M-1 if total assets are \$10 million or more - see instructions

1	Net income (loss) per books	28,740.	7	Income recorded on books this year not included on this return (itemize):	
2	Federal income tax per books	85,526.		Tax-exempt interest \$	
3	Excess of capital losses over capital gains				
4	Income subject to tax not recorded on books this year (itemize):				
5	Expenses recorded on books this year not deducted on this return (itemize):		8	Deductions on this return not charged against book income this year (itemize):	
a	Depreciation \$		a	Depreciation \$	
b	Charitable contributions \$		b	Charitable contributions \$	
c	Travel and entertainment \$	9,566.			
9	Stmt 9	6,091.			
6	Add lines 1 through 5	15,657.	9	Add lines 7 and 8	
		129,923.	10	Income (page 1, line 28) - line 6 less line 9	129,923.

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)

1	Balance at beginning of year	279,944.	5	Distributions: a Cash	
2	Net income (loss) per books	28,740.	b	Stock	
3	Other increases (itemize):		c	Property	
			6	Other decreases (itemize):	
4	Add lines 1, 2, and 3	308,684.	7	Add lines 5 and 6	
			8	Balance at end of year (line 4 less line 7)	308,684.

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12-18-13 JWA

Form 1120 (2013)

Form **1125-A****Cost of Goods Sold**

(Rev. December 2012)

▶ Attach to Form 1120, 1120-C, 1120-F, 1120S, 1065, or 1065-B.

OMB No. 1545-2225

Department of the Treasury
Internal Revenue Service▶ Information about Form 1125-A and its instructions is at www.irs.gov/form1125a.

Name Leonardo Corporation C/O Andrea Rossi		Employer identification number 90-0780933
1	Inventory at beginning of year	1
2	Purchases	2
3	Cost of labor	3
4	Additional section 263A costs (attach schedule) See Statement 10	4 17,160.
5	Other costs (attach schedule)	5
6	Total. Add lines 1 through 5	6 17,160.
7	Inventory at end of year	7
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return (see instructions)	8 17,160.

9 a Check all methods used for valuing closing inventory:

(i) ☐ Cost

(ii) ☐ Lower of cost or market

(iii) ☐ Other (Specify method used and attach explanation) ▶

b Check if there was a writedown of subnormal goods ▶ ☐

c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ▶ ☐

d If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO **9d**

e If property is produced or acquired for resale, do the rules of Section 263A apply to the corporation? ☐ Yes ☒ No

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? ☐ Yes ☒ No

If "Yes," attach explanation.

For Paperwork Reduction Act Notice, see separate instructions.

Form 1125-A (Rev. 12-2012)

**SCHEDULE G
(Form 1120)**
(Rev. December 2011)
Department of the Treasury
Internal Revenue Service

**Information on Certain Persons Owning the
Corporation's Voting Stock**

OMB No. 1545-0123

▶ Attach to Form 1120.

Name

Employer identification number (EIN)

Leonardo Corporation C/O Andrea Rossi

90-0780933

Part I Certain Entities Owning the Corporation's Voting Stock. (Form 1120, Schedule K, Question 4a). Complete columns (i) through (v) below for any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization that owns directly 20% or more, or owns, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote (see instructions).

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Percentage Owned in Voting Stock
Florida Energy Trust	46-6880103	Trust	United States	100.00%

Part II Certain Individuals and Estates Owning the Corporation's Voting Stock. (Form 1120, Schedule K, Question 4b). Complete columns (i) through (iv) below for any individual or estate that owns directly 20% or more, or owns, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote (see instructions).

(i) Name of Individual or Estate	(ii) Identifying Number (if any)	(iii) Country of Citizenship (see instructions)	(iv) Percentage Owned in Voting Stock

For Paperwork Reduction Act Notice, see the Instructions for Form 1120.

Schedule G (Form 1120) (Rev. 12-2011)

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05-01-13 JWA

Form 4562 Department of the Treasury Internal Revenue Service (99)	Depreciation and Amortization (Including Information on Listed Property) OTHER ▶ See separate instructions. ▶ Attach to your tax return.	OMB No. 1545-0172 2013 Attachment Sequence No. 179
Name(s) shown on return: Leonardo Corporation C/O Andrea Rossi		
Business or activity to which this form relates: Other Depreciation		Identifying number: 90-0780933

Part I Election To Expense Certain Property Under Section 179 Note: If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount (see instructions)	1	
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation	3	
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)
7	(c) Elected cost	
7 Listed property. Enter the amount from line 29		
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7		
9 Tentative deduction. Enter the smaller of line 5 or line 8		
10 Carryover of disallowed deduction from line 13 of your 2012 Form 4562		
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5		
12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11		
13 Carryover of disallowed deduction to 2014. Add lines 9 and 10, less line 12		

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

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

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

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

17 MACRS deductions for assets placed in service in tax years beginning before 2013	17	685.
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here: <input type="checkbox"/>		

Section B - Assets Placed in Service During 2013 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property		4,912.	7 Yrs.	HY	200DB	702.
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property	/		27.5 yrs.	MM	S/L	
	/		27.5 yrs.	MM	S/L	
i Nonresidential real property	/		39 yrs.	MM	S/L	
	/			MM	S/L	

Section C - Assets Placed in Service During 2013 Tax Year Using the Alternative Depreciation System

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

Part IV Summary (See instructions.)

21 Listed property. Enter amount from line 28	21	8,909.
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	22	10,296.
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

316251 LHA For Paperwork Reduction Act Notice, see separate instructions.

Form 4562 (2013)

Form 4562 (2013) **Leonardo Corporation C/O Andrea Rossi** 90-0780933 Page 2

Part V Listed Property (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)
Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed?		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		24b If "Yes," is the evidence written?		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use:							25 8,909.
26 Property used more than 50% in a qualified business use:							
Cadillac	070113	79.83 %	32,589.	17,107.5.00	200DB-HY		
		%					
		%					
27 Property used 50% or less in a qualified business use:							
		%				S/L	
		%				S/L	
		%				S/L	
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							28 8,909.
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							29

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1	(b) Vehicle	(c) Vehicle	(d) Vehicle	(e) Vehicle	(f) Vehicle
30 Total business/investment miles driven during the year (do not include commuting miles)	7,105					
31 Total commuting miles driven during the year						
32 Total other personal (noncommuting) miles driven	1,795					
33 Total miles driven during the year. Add lines 30 through 32	8,900					
34 Was the vehicle available for personal use during off-duty hours?	Yes No	Yes No	Yes No	Yes No	Yes No	Yes No
	X					
35 Was the vehicle used primarily by a more than 5% owner or related person?	Yes No	Yes No	Yes No	Yes No	Yes No	Yes No
	X					
36 Is another vehicle available for personal use?	Yes No	Yes No	Yes No	Yes No	Yes No	Yes No
	X					

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons.

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes No
	X
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners	Yes No
	X
39 Do you treat all use of vehicles by employees as personal use?	Yes No
	X
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?	Yes No
	X
41 Do you meet the requirements concerning qualified automobile demonstration use?	Yes No
	X

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2013 tax year:					
43 Amortization of costs that began before your 2013 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44

Election Not to Claim the Additional First Year
Depreciation Allowable Under IRC Sec. 168(k)

Leonardo Corporation C/O Andrea Rossi
1331 Lincoln Road Unit 601
Miami Beach, FL 33139

Employer Identification Number: 90-0780933

For the Year Ending December 31, 2013

Leonardo Corporation C/O Andrea Rossi, hereby elects, pursuant to IRC Sec. 168(k)(2)(D)(iii), not to claim the additional depreciation allowable under IRC Sec. 168(k) for the following qualifying property placed in service during the tax year ending December 31, 2013.

All property in the 7 year class.

See attached Form 4562.

Leonardo Corporation C/O Andrea Rossi

90-0780933

Form 1120	Interest Income	Statement	1
Description	US	Other	
Interest Income		39,296.	
Total to Form 1120, Line 5		39,296.	

Form 1120	Taxes and Licenses	Statement	2
Description	Amount		
License & Taxes	8,652.		
Payroll Taxes	11,328.		
Florida Taxes - Based on Income	11,674.		
Total to Form 1120, Line 17	31,654.		

Form 1120	Other Deductions	Statement	3
Description	Amount		
Accounting	6,501.		
Auto & Truck	1,249.		
Bank Charges	1,472.		
Business Gifts	190.		
Computer	5,170.		
Dues/Subscriptions	109.		
Equipment Lease	2,899.		
Insurance	8,809.		
Legal & Professional	351,566.		
Meals and Entertainment	9,566.		
Office	450.		
Office Condo Dues	4,228.		
Parking & Tolls	873.		
Postage	344.		
Supplies	9.		
Travel	40,329.		
Total to Form 1120, Line 26	433,764.		

Leonardo Corporation C/O Andrea Rossi

90-0780933

Net Operating Loss Deduction				Statement	4
Tax Year	Loss Sustained	Loss Previously Applied	Loss Remaining	Available This Year	
12/31/14	276,774.		276,774.	276,774.	
NOL Available This Year			276,774.	276,774.	

Schedule L		Other Current Assets	Statement	5
Description		Beginning of Tax Year	End of Tax Year	
Loan Receivable USQL		0.	35,000.	
Total to Schedule L, Line 6		0.	35,000.	

Schedule L		Other Investments	Statement	6
Description		Beginning of Tax Year	End of Tax Year	
Megawatt Plant		1,248,617.	0.	
Total to Schedule L, Line 9		1,248,617.	0.	

Schedule L		Other Assets	Statement	7
Description		Beginning of Tax Year	End of Tax Year	
D/F REFC Capitalized Interest		0.	38,121.	
Loan Receivable EFA		0.	542,000.	
Loan Receivable REFC		0.	3,509,169.	
Total to Schedule L, Line 14		0.	4,089,290.	

Leonardo Corporation C/O Andrea Rossi

90-0780933

Schedule L	Other Current Liabilities	Statement	8
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Description	Beginning of Tax Year	End of Tax Year
Payroll Taxes Payable	0.	86,799.
Prepaid Advance	700,000.	0.
Unemployment Tax	0.	52.
Wages Payable	53,867.	0.
Total to Schedule L, Line 18	753,867.	86,851.

Schedule M-1	Other Expenses Recorded on Books not Deducted in this Return	Statement	9
--------------	---	-----------	---

Description	Amount
Penalties	6,091.
Total to Schedule M-1, Line 5	6,091.

Form 1125-A	Additional Section 263A Costs	Statement	10
-------------	-------------------------------	-----------	----

Description	Amount
Freight & Customs	17,160.
Total to Line 4	17,160.

From Michael Shane

Page 1 of 2

From: Michael Shane <mshane@shanelaw.com>
To: Jrtaxx <jrtaxx@aol.com>
Cc: eon333 <eon333@libero.it>
Subject: From Michael Shane
Date: Fri, Mar 21, 2014 4:19 pm

Hello Jim,

I am sitting with Dr. Rossi. I believe you know we need his 1040 and 1120 for 2013 as soon as possible, like today if at all possible.... Please forward these returns to Dr. Rossi right away so he can sign them and so he can bring them to me on Monday, before he returns to Italy on Tuesday.

Thank you for your cooperation.

Best regards,

Michael Shane

Michael Shane, Attorney at Law
Florida Bar Certified Immigration and Nationality Lawyer
Shane, Shane and Brauerman
500 West Cypress Creek Road
Suite 470
Fort Lauderdale, Florida 33309
(954) 772-8782 phone
(954) 772-8783 fax
www.shanelaw.com
mshane@shanelaw.com

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Form 1040NR Department of the Treasury Internal Revenue Service		U.S. Nonresident Alien Income Tax Return Information about Form 1040NR and its separate instructions is at www.irs.gov/form1040nr . For the year January 1 - December 31, 2013, or other tax year		OMB No. 1545-0074 2013	
		beginning , 2013, and ending , 20			
Please print or type	Your first name and initial ANDREA ROSSI			Last name ROSSI	
	Identifying number (see instr.) 001-92-4109				
	Present home address (number, street, and apt. no., or rural route). If you have a P.O. box, see instructions. 1331 LINCOLN ROAD UNIT 601			Check if: <input checked="" type="checkbox"/> Individual <input type="checkbox"/> Estate or Trust	
	City, town or post office, state, and ZIP code. If you have a foreign address, see instructions. MIAMI BEACH FL 33139				
Foreign country name US		Foreign province/state/county		Foreign postal code	
Filing Status Check only one box.	1 <input type="checkbox"/> Single resident of Canada or Mexico or single U.S. national		4 <input type="checkbox"/> Married resident of South Korea		
	2 <input checked="" type="checkbox"/> Other single nonresident alien		5 <input type="checkbox"/> Other married nonresident alien		
	3 <input type="checkbox"/> Married resident of Canada or Mexico or married U.S. national		6 <input type="checkbox"/> Qualifying widow(er) with dependent child (see inst.)		
	If you checked box 3 or 4 above, enter the information below.				
(i) Spouse's first name and initial		(ii) Spouse's last name		(iii) Spouse's identifying number	
Exemptions If more than four dependents, see instructions.	7 a <input checked="" type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 7a				Boxes checked on 7a and 7b 1
	b <input type="checkbox"/> Spouse. Check box 7b only if you checked box 3 or 4 above and your spouse did not have any U.S. gross income.				
	c Dependents: (see instructions)		(2) Dependent's	(3) Dependent's	(4) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see inst.)
	(1) First name	Last name	identifying number	relationship to you	
d Total number of exemptions claimed				Add numbers on lines above 1	
Income Effectively Connected With U.S. Trade/Business Attach Form(s) W-2, 1042-S, SSA-1042S, RRB-1042S, and 8288-A here. Also attach Form(s) 1099-R if tax was withheld.	8 Wages, salaries, tips, etc. Attach Form(s) W-2			8 250,000.	
	9a Taxable interest			9a	
	b Tax-exempt interest. Do not include on line 9a			9b	
	10a Ordinary dividends			10a	
	b Qualified dividends (see instructions)			10b	
	11 Taxable refunds, credits, or offsets of state and local income taxes (see instructions)			11	
	12 Scholarship and fellowship grants. Attach Form(s) 1042-S or required statement (see inst.)			12	
	13 Business income or (loss). Attach Schedule C or C-EZ (Form 1040)			13	
	14 Capital gain or (loss). Attach Schedule D (Form 1040) if required. If not required, check here <input type="checkbox"/>			14 (3,000.)	
	15 Other gains or (losses). Attach Form 4797			15	
	16a IRA distributions	16a	16b Taxable amount (see inst.)	16b	
	17a Pensions and annuities	17a	17b Taxable amount (see inst.)	17b	
	18 Rental real estate, royalties, partnerships, trusts, etc. Attach Schedule E (Form 1040)			18	
	19 Farm income or (loss). Attach Schedule F (Form 1040)			19	
	20 Unemployment compensation			20	
	21 Other income. List type and amount (see instructions)			21	
	22 Total income exempt by a treaty from page 5, Schedule OI, item L(1)(e).			22	
	23 Combine the amounts in the far right column for lines 8 through 21. This is your total effectively connected income			23 247,000.	
Adjusted Gross Income	24 Educator expenses (see instructions)			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 (Form 1040)			27	
	28 Self-employed SEP, SIMPLE, and qualified plans			28	
	29 Self-employed health insurance deduction (see instructions)			29	
	30 Penalty on early withdrawal of savings			30	
	31 Scholarship and fellowship grants excluded			31	
	32 IRA deduction (see instructions)			32	
	33 Student loan interest deduction (see instructions)			33	
	34 Domestic production activities deduction. Attach Form 8903			34	
	35 Add lines 24 through 34			35	
36 Subtract line 35 from line 23. This is your adjusted gross income			36 247,000.		

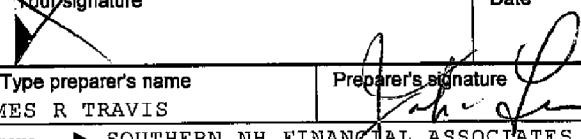

BCA For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions

Form 1040NR (2013)

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Form 1040NR (2013) ANDREA ROSSI

001-92-4109 Page 2

Tax and Credits	37	Amount from line 36 (adjusted gross income)	37	247,000.
	38	Itemized deductions from page 3, Schedule A, line 15	38	
	39	Subtract line 38 from line 37	39	247,000.
	40	Exemptions (see instructions)	40	3,900.
	41	Taxable income. Subtract line 40 from line 39. If line 40 is more than line 39, enter -0-	41	243,100.
	42	Tax (see instr.). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	42	64,354.
	43	Alternative minimum tax (see instructions). Attach Form 6251	43	
	44	Add lines 42 and 43	44	64,354.
	45	Foreign tax credit. Attach Form 1116 if required.	45	
	46	Credit for child and dependent care expenses. Attach Form 2441	46	
	47	Retirement savings contributions credit. Attach Form 8880	47	
	Other Taxes	48	Child tax credit. Attach Schedule 8812, if required	48
49		Residential energy credits. Attach Form 5695	49	
50		Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	50	
51		Add lines 45 through 50. These are your total credits	51	
52		Subtract line 51 from line 44. If line 51 is more than line 44, enter -0-	52	64,354.
53		Tax on income not effectively connected with a U.S. trade or business from page 4, Sch NEC, line 15	53	
54		Self-employment tax. Attach Schedule SE (Form 1040)	54	
55		Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	55	
56		Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	56	
57		Transportation tax (see instructions)	57	
58a		Household employment taxes from Schedule H (Form 1040)	58a	
58b		b First-time homebuyer credit repayment. Attach Form 5405 if required	58b	
59	Taxes from a <input checked="" type="checkbox"/> Form 8959 b <input type="checkbox"/> Instructions; enter code(s)	59	450.	
60	Add lines 52 through 59. This is your total tax	60	64,804.	
Payments	61	Federal income tax withheld from:	61a	65,450.
	a	Form(s) W-2 or 1099	61b	
	b	Form(s) 8805	61c	
	c	Form(s) 8288-A	61d	
	d	Form(s) 1042-S	62	
	62	2013 est. tax payments and amount applied from 2012 return	63	
	63	Additional child tax credit. Attach Form 8812	64	
	64	Amount paid with request for extension to file (see instructions)	65	
	65	Excess social security and tier 1 RRTA tax withheld (see inst.)	66	
	66	Credit for federal tax paid on fuels. Attach Form 4136	67	
	67	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> Resvd c <input type="checkbox"/> 8885 d <input type="checkbox"/>	68	
	68	Credit for amount paid with Form 1040-C	69	65,450.
Refund Direct deposit? See instructions.	69	Add lines 61a through 68. These are your total payments	70	646.
	70	If line 69 is more than line 60, subtract line 60 from line 69. This is the amount you overpaid	71a	646.
	71a	Amount of line 70 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>		
	b	Routing number	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
	d	Account number		
Amount You Owe	72	Amount of line 70 you want applied to your 2014 est. tax	72	
	73	Amount you owe. Subtract line 69 from line 60. For details on how to pay, see instructions	73	
Third Party Designee	74	Estimated tax penalty (see instructions)	74	
	Do you want to allow another person to discuss this return with the IRS (see inst.)? <input checked="" type="checkbox"/> Yes. Complete below. <input type="checkbox"/> No			
Sign Here Keep a copy of this return for your records.	Designee's name JAMES R TRAVIS		Phone no. 603-487-5192	Personal identification number (PIN) 01010
	Your signature 		Your occupation in the US SCIENTIST	
Paid Preparer Use Only	Print/Type preparer's name JAMES R TRAVIS		Date 01/17/2014	Check <input checked="" type="checkbox"/> if self-employed
	Preparer's signature 		PTIN P00133909	
	Firm's name SOUTHERN NH FINANCIAL ASSOCIATES		Firm's EIN 02-0365140	
	Firm's address PO BOX 268 NEW BOSTON NH 03070-		Phone no. 603-487-5192	

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Form 1040NR (2013)

CONFIDENTIAL

AE000360

Form 1040NR (2013) ANDREA ROSSI

001-92-4109 Page 3

Schedule A-Itemized Deductions

(See instructions.)

07

Taxes You Paid		1
1	State and local income taxes	
Gifts to U.S. Charities	Caution: If you made a gift and received a benefit in return, see instructions.	
	2 Gifts by cash or check. If you made any gift of \$250 or more, see instructions	2
	3 Other than by cash or check. If you made any gift of \$250 or more, see instructions. You must attach Form 8283 if the amount of your deduction is over \$500	3
	4 Carryover from prior year	4
5	Add lines 2 through 4	5
Casualty and Theft Losses		6
6	Casualty or theft loss(es). Attach Form 4684. See instructions.	
Job Expenses and Certain Miscellaneous Deductions	7 Unreimbursed employee expenses - job travel, union dues, job education, etc. You must attach Form 2106 or Form 2106-EZ if required. See instructions	7
	8 Tax preparation fees	8
	9 Other expenses. See the instructions for expenses to deduct here. List type and amount	9
10	Add lines 7 through 9	10
11	Enter the amount from Form 1040NR, line 37	11
12	Multiply line 11 by 2% (.02)	12
13	Subtract line 12 from line 10. If line 12 is more than 10, enter -0-	13
Other Miscellaneous Deductions	14 Other - see instructions for expenses to deduct here. List type and amount	
14		
Total Itemized Deductions	15 Is Form 1040NR, line 37, over the amount shown below for the filing status box you checked on page 1 of Form 1040NR: • \$300,000 if you checked box 6, • \$250,000 if you checked box 1 or 2, or • \$150,000 if you checked box 3, 4, or 5? <input checked="" type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 1 through 14. Also enter this amount on Form 1040NR, line 38. <input type="checkbox"/> Yes. Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter here and on Form 1040NR, line 38.	15

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Form 1040NR (2013)

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Form 1040NR (2013) ANDREA ROSSI

001-92-4109 Page 5

Schedule OI - Other Information (see instructions)
Answer all questions**A** Of what country or countries were you a citizen or national during the tax year? ITALY**B** In what country did you claim residence for tax purposes during the tax year? ITALY**C** Have you ever applied to be a green card holder (lawful permanent resident) of the United States? ☒ Yes ☐ No**D** Were you ever:1. A U.S. citizen? ☐ Yes ☒ No2. A green card holder (lawful permanent resident) of the United States? ☒ Yes ☐ No

If you answer "Yes" to (1) or (2), see Pub. 519, chapter 4, to see expatriation rules that apply to you.

E If you had a visa on the last day of the tax year, enter your visa type. If you did not have a visa, enter your U.S. immigration status on the last day of the tax year. E 2 VISA**F** Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status? ☐ Yes ☒ No
If you answered "Yes," indicate the date and nature of the change. ▶ _____**G** List all dates you entered and left the United States during 2013 (see instructions).**Note.** If you are a resident of Canada or Mexico AND commute to work in the United States at frequent intervals, check the box for Canada or Mexico and skip to item H. ☐ Canada ☐ Mexico

Date entered United States mm/dd/yy	Date departed United States mm/dd/yy

Date entered United States mm/dd/yy	Date departed United States mm/dd/yy

H Give number of days (including vacation, nonworkdays, and partial days) you were present in the United States during:
2011 190, 2012 175, and 2013 185**I** Did you file a U.S. income tax return for any prior year? ☒ Yes ☐ No
If "Yes," give the latest year and form number you filed. ▶ FORM 1040NR**J** Are you filing a return for a trust? ☐ Yes ☒ No
If "Yes," did the trust have a U.S. or foreign owner under the grantor trust rules, make a distribution or loan to a U.S. person, or receive a contribution from a U.S. person? ☐ Yes ☐ No**K** Did you receive total compensation of \$250,000 or more during the tax year? ☒ Yes ☐ No
If "Yes," did you use an alternative method to determine the source of this compensation? ☐ Yes ☒ No**L** Income Exempt from Tax - If you are claiming exemption from income tax under a U.S. income tax treaty with a foreign country, complete (1) and (2) below. See Pub. 901 for more information on tax treaties.

1. Enter the name of the country, the applicable tax treaty article, the number of months in prior years you claimed the treaty benefit, and the amount of exempt income in the columns below. Attach Form 8833 if required (see instructions).

(a) Country	(b) Tax treaty article	(c) Number of months claimed in prior tax years	(d) Amount of exempt income in current tax year

(e) Total. Enter this amount on Form 1040NR, line 22. Do not enter it on line 8 or line 122. Were you subject to tax in a foreign country on any of the income shown in 1(d) above? ☐ Yes ☐ No

BCA

Form 1040NR (2013)

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

▶ Attach to Form 1040 or Form 1040NR.

▶ Information about Schedule D and its separate instructions is at www.irs.gov/form1040.

▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

OMB No. 1545-0074

2013Attachment
Sequence No. **12**Name(s) shown on return
ANDREA ROSSIYour social security number
001-92-4109**Part I Short-Term Capital Gains and Losses - Assets Held One Year or Less**

See instructions for how to figure the amounts to enter on the lines below.

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

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

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

See instructions for how to figure the amounts to enter on the lines below.

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

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked		148170.		-148170.
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12
13 Capital gain distributions. See the instructions				13
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions				14 ()
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then go to Part III on the back				15 -148170.

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

Schedule D (Form 1040) 2013

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Schedule D (Form 1040) 2013

ANDREA ROSSI

001-92-4109

Page 2

Part III Summary**16** Combine lines 7 and 15 and enter the result**16**

(148,170.)

- If line 16 is a **gain**, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below.
- If line 16 is a **loss**, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.
- If line 16 is **zero**, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.

17 Are lines 15 and 16 both gains?

- ☐ Yes. Go to line 18.
- ☐ No. Skip lines 18 through 21, and go to line 22.

18 Enter the amount, if any, from line 7 of the **28% Rate Gain Worksheet** in the instructions**18****19** Enter the amount, if any, from line 18 of the **Unrecaptured Section 1250 Gain Worksheet** in the instructions**19****20** Are lines 18 and 19 both zero or blank?

- ☐ Yes. Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). Do not complete lines 21 and 22 below.
- ☐ No. Complete the **Schedule D Tax Worksheet** in the instructions. Do not complete lines 21 and 22 below.

21 If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of:

- The loss on line 16 or
- (\$3,000), or if married filing separately, (\$1,500)

21

(3,000.)

Note. When figuring which amount is smaller, treat both amounts as positive numbers.**22** Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?

- ☐ Yes. Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42).
- ☒ No. Complete the rest of Form 1040 or Form 1040NR.

Schedule D (Form 1040) 2013

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Form 8949 (2013)

Attachment Sequence No. 12A Page 2

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

ANDREA ROSSI

001-92-4109

Most brokers issue their own substitute statement instead of using Form 1099-B. They also may provide basis information (usually your cost) to you on the statement even if it is not reported to the IRS. Before you check Box D, E, or F below, determine whether you received any statement(s) and, if so, the transactions for which basis was reported to the IRS. Brokers are required to report basis to the IRS for most stock you bought in 2011 or later.

Part II

Long-Term. Transactions involving capital assets you held one year or less 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 1, 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 Note below and see Column (e) 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). See the separate instructions.		(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instr.	(g) Amount of adjustment	
	LEONARDO-NH	VA/RI/OUS	12/31/2013		148170.			-148170.
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 8b (if Box D above is checked), line 9 (if Box E above is checked), or line 10 (if Box F above is checked) ▶					148170.			-148170.

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.

BCA

Form 8949 (2013)

Form **8959**
Department of the Treasury
Internal Revenue Service**Additional Medicare Tax**

- If any line does not apply to you, leave it blank. See separate instructions.
 ► Attach to Form 1040, 1040NR, 1040-PR, or 1040-SS.
 ► Information about Form 8959 and its instructions is at www.irs.gov/form8959.

OMB No. 1545-XXXX

2013Attachment
Sequence No. **71**Name(s) shown on Form 1040
ANDREA ROSSIYour social security number
001-92-4109**Part I Additional Medicare Tax on Medicare Wages**

1	Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5	1	250,000.	
2	Unreported tips from Form 4137, line 6	2		
3	Wages from Form 8919, line 6	3		
4	Add lines 1 through 3	4	250,000.	
5	Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying widow(er) \$200,000	5	200,000.	
6	Subtract line 5 from line 4. If the result is zero or less, enter -0-	6		50,000.
7	Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (.009). Enter here and go to Part II	7		450.

Part II Additional Medicare Tax on Self-Employment Income

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

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

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

Part IV Total Additional Medicare Tax

18	Add lines 7, 13, and 17. Also include this amount on Form 1040, line 60, (Form 1040NR, 1040-PR, and 1040-SS filers, see instructions) and go to Part V	18		450.
----	--	----	--	------

Part V Withholding Reconciliation

19	Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6	19	4,075.	
20	Enter the amount from line 1	20	250,000.	
21	Multiply line 20 by 1.45% (.0145). This is your regular Medicare tax withholding on Medicare wages	21	3,625.	
22	Subtract line 21 from line 19. This is your Additional Medicare Tax withholding on Medicare wages	22		450.
23	Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14	23		
24	Total Additional Medicare Tax withholding. Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, line 62 (Form 1040NR, 1040-PR, and 1040-SS filers, see instructions)	24		450.

BGA For Paperwork Reduction Act Notice, see your tax return Instructions.

Form **8959** (2013)

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US Schedule D

Worksheet for Capital Loss Carryovers or Sale of Your Home

2013

Name: ANDREA ROSSI

SSN: 001-92-4109

Capital Loss Carryovers from This Year to Next Year

1	Amount from Form 1040, line 41, or Form 1040NR, line 38	247,000.
2	Loss shown on Schedule D, line 21 as a positive amount	3,000.
3	Combine lines 1 and 2. If -0- or less, enter -0-	250,000.
4	Smaller line 2 or line 3	3,000.
5	Loss shown on Schedule D, line 7 as a positive amount	
6	Gain, if any, shown on Schedule D, line 15	3,000.
7	Add lines 4 and 6	
8	Short-term capital loss carryover.	
	Subtract line 7 from line 5. If -0- or less, enter -0-	
9	Loss shown on Schedule D, line 15 as a positive amount	148,170.
10	Gain, if any, shown on Schedule D, line 7	
11	Subtract line 5 from line 4. If -0- or less, enter -0-	3,000.
12	Add lines 10 and 11	3,000.
13	Long-term capital loss carryover. Subtract line 12 from line 9. If -0- or less, enter -0-	145,170.

Sale of Your Home

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

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

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

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

4 Selling price of home _____

5 Selling expenses _____

6 Amount realized _____

7 Adjusted basis of home sold _____

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

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

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

11 Aggregate number of days of nonqualified use after 12/31/2008 _____

12 Number of days the taxpayer owned the property _____

13 Divide the amount on line 11 by the amount on line 12 _____

14 Gain allocated to nonqualified use _____

15 Gain eligible for exclusion _____

16a Did you (and your spouse if filing a joint return) own and occupy the property as your main home for a total of a least 2 years of the 5 year period before the sale? ☐ Yes ☐ No

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

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

17 Maximum exclusion _____

18 Smaller of line 15 or line 17. If you are reporting the sale on the installment method, enter this amount on Form 6252, line 15 _____

19 Taxable gain.

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

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

b Transferred to Form 4797, Part III _____

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

	Federal	Taxpayer	Spouse
1 Short term			
2 Short term loss based on joint return			
3 Long term	(148,170.)	(148,170.)	
4 Long term loss based on joint return	3,000.	3,000.	
5 Schedule D result (line 16 or line 21)	(3,000.)	(3,000.)	
6 Short term loss carryover			
7 Long term loss carryover	145,170.	145,170.	

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001-92-4109

W-2 DETAIL REPORT - 2013

Employer	EIN	TP SP	Gross Wages	Federal With.	FICA	Medicare	St Wages	State With.	Locality	Local With.
LEONARDO CORPORATION	90-0780933	X	250000	65000	7049	4075				
			250000	65000	7049	4075				

