

Exhibit 33

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
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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
 beginning , 2013, and ending , 20

OMB No. 1545-0074
2013

Please print or type

Your first name and initial ANDREA ROSSI	Last name	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

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 <u>1</u>																									
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.																										
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 25%;">c Dependents: (see instructions)</th> <th style="width: 15%;">(2) Dependent's identifying number</th> <th style="width: 15%;">(3) Dependent's relationship to you</th> <th style="width: 10%;">(4) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see ins.)</th> <th style="width: 35%;">No. of children on 7c who:</th> </tr> <tr> <td>(1) First name Last name</td> <td></td> <td></td> <td></td> <td> <input type="checkbox"/> lived with you <input type="checkbox"/> did not live with you due to divorce or separation (see instructions) </td> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </tbody> </table>		c Dependents: (see instructions)	(2) Dependent's identifying number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see ins.)	No. of children on 7c who:	(1) First name Last name				<input type="checkbox"/> lived with you <input type="checkbox"/> did not live with you due to divorce or separation (see instructions)															
c Dependents: (see instructions)	(2) Dependent's identifying number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see ins.)	No. of children on 7c who:																						
(1) First name Last name				<input type="checkbox"/> lived with you <input type="checkbox"/> did not live with you due to divorce or separation (see instructions)																						
d Total number of exemptions claimed <u>1</u>																										

If more than four dependents, see instructions.

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.)
17a Pensions and annuities	17a	17b Taxable amount (see inst.)
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	
	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.	
Other Taxes	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	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:		
	a	Form(s) W-2 or 1099	61a	65,450.
	b	Form(s) 8805	61b	
	c	Form(s) 8288-A	61c	
	d	Form(s) 1042-S	61d	
	62	2013 est. tax payments and amount applied from 2012 return	62	
	63	Additional child tax credit. Attach Form 8812	63	
	64	Amount paid with request for extension to file (see instructions)	64	
	65	Excess social security and tier 1 RRTA tax withheld (see inst.)	65	
	66	Credit for federal tax paid on fuels. Attach Form 4136	66	
67	Credits from Form: a <input type="checkbox"/> 2439 b <input checked="" type="checkbox"/> Resvd c <input type="checkbox"/> 8885 d <input type="checkbox"/>	67		
68	Credit for amount paid with Form 1040-C	68		
69	Add lines 61a through 68. These are your total payments	69	65,450.	
Refund <small>Direct deposit? See instructions.</small>	70	If line 69 is more than line 60, subtract line 60 from line 69. This is the amount you overpaid	70	646.
	71a	Amount of line 70 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>	71a	646.
	b	Routing number <input type="text"/>	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
	d	Account number <input type="text"/>		
	e	If you want your refund check mailed to an address outside the United States not shown on page 1, enter it here.		
	72	Amount of line 70 you want applied to your 2014 est. tax	72	
Amount You Owe	73	Amount you owe. Subtract line 69 from line 60. For details on how to pay, see instructions	73	
	74	Estimated tax penalty (see instructions)	74	
Third Party Designee	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			
	Designee's name	JAMES R TRAVIS	Phone no.	603-487-5192
Sign Here <small>Keep a copy of this return for your records.</small>	Your signature	Date	Your occupation in the US	Personal identification number (PIN)
			SCIENTIST	01010
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input checked="" type="checkbox"/> if self-employed
	JAMES R TRAVIS		01/17/2014	PTIN P00133909
	Firm's name	Firm's EIN		
SOUTHERN NH FINANCIAL ASSOCIATES	02-0365140			
Firm's address	Phone no.			
PO BOX 268 NEW BOSTON NH 03070-	603-487-5192			

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Form 1040NR (2013)

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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
	14 Other - see instructions for expenses to deduct here. List type and amount		
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 No
 2. 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 12
 2. Were you subject to tax in a foreign country on any of the income shown in 1(d) above? Yes No

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**SCHEDULE D
(Form 1040)**

Capital Gains and Losses

OMB No. 1545-0074

2013

Attachment
Sequence No. **12**

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040 or Form 1040NR.
▶ Information about Schedule D and its separate instructions is at www.irs.gov/form1040.
▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

Name(s) shown on return
ANDREA ROSSI

Your 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

BCA

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Part III Summary

<p>16 Combine lines 7 and 15 and enter the result</p>	<p>16</p>	<p>(148,170.)</p>
<ul style="list-style-type: none"> • If line 16 is a gain, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22. 		
<p>17 Are lines 15 and 16 both gains?</p> <p><input type="checkbox"/> Yes. Go to line 18.</p> <p><input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.</p>		
<p>18 Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet in the instructions ▶</p>	<p>18</p>	
<p>19 Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet in the instructions ▶</p>	<p>19</p>	
<p>20 Are lines 18 and 19 both zero or blank?</p> <p><input type="checkbox"/> 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.</p> <p><input type="checkbox"/> No. Complete the Schedule D Tax Worksheet in the instructions. Do not complete lines 21 and 22 below.</p>		
<p>21 If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of:</p> <ul style="list-style-type: none"> • The loss on line 16 or • (\$3,000), or if married filing separately, (\$1,500) <input type="checkbox"/> <p>Note. When figuring which amount is smaller, treat both amounts as positive numbers.</p>	<p>21</p>	<p>(3,000.)</p>
<p>22 Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?</p> <p><input type="checkbox"/> Yes. Complete 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).</p> <p><input checked="" type="checkbox"/> No. Complete the rest of Form 1040 or Form 1040NR.</p>		

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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.

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Form **8959**

Additional Medicare Tax

OMB No. 1545-XXXX

2013

Department of the Treasury
Internal Revenue Service

▶ 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.

Attachment
Sequence No. **71**

Name(s) shown on Form 1040
ANDREA ROSSI

Your 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.
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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.

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

Form **8959** (2013)



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.	

13
 CLIENT'S COPY

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				



Form 8948

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

Preparer Explanation for Not Filing Electronically

OMB No. 1545-2200

Attachment Sequence No. **173**

▶ Attach to taxpayer's Form 1040, 1040A, 1040EZ, or Form 1041.

▶ Information about Form 8948 and its instructions is available at www.irs.gov/form8948.

Name(s) on tax return ANDREA ROSSI	Tax year of return 2013	Taxpayer's identifying Number 001-92-4109
Preparer's name JAMES R TRAVIS	Preparer Tax Identification Number (PTIN) P00133909	

Three out of four taxpayers now use IRS e-file. Go to www.irs.gov/efile for details on using IRS e-file. The benefits of electronic filing include the following:

- Faster refunds
- Secure transmissions
- E-payment options
- More accurate returns
- Easier filing method
- Receipt acknowledged

Check the applicable box to indicate the reason this return is not being filed electronically. Do not check more than one box.

1 Taxpayer chose to file this return on paper.

2 The preparer received a waiver from the requirement to electronically file the tax return.

Waiver Reference Number _____ Approval Letter Date _____

3 The preparer is a member of a recognized religious group that is conscientiously opposed to filing electronically.

4 This return was rejected by IRS e-file and the reject condition could not be resolved.

Reject code: _____ Numbers of attempts to resolve reject: _____

5 The preparer's e-file software package does not support Form _____ or Schedule _____ attached to this return.

6 Check the box that applies and provide additional information if requested.

a The preparer is ineligible to file electronically because IRS e-file does not accept foreign preparers without social security numbers who live and work abroad.

b The preparer is ineligible to participate in IRS e-file.

c Other: Describe below the circumstances that prevented the preparer from filing this return electronically.

For Paperwork Reduction Act Notice, see the instructions.

Form **8948** (Rev. 9-2012)

BCA

US994681