New York State Supreme Court

Appellate Division - Third Department

DOCKET NO. CV-24-0809

THOMAS AMICI,

Plaintiff-Appellant,

-V-

EDWARD A. MAZZA, ESQ., Individually and as Member of MAZZA AND AMICI, LLC, MAZZA AND AMICI, LLC, and for the Judicial Dissolution of MAZZA AND AMICI, LLC,

Defendants-Respondents.

RECORD ON APPEAL

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Tompkins County Index No.: EF2022-0516

STATEMENT PURSUANT TO CPLR 5531

Docket No.: CV-24-0809

STATE OF NEW YORK SUPREME COURT APPELLATE DIVISION THIRD DEPARMENT

THOMAS AMICI,

Plaintiff-Appellant,

v.

EDWARD A. MAZZA, ESQ., Individually and as Member of MAZZA AND AMICI, LLC, MAZZA AND AMICI, LLC, and for the Judicial Dissolution of MAZZA AND AMICI, LLC,

Defendants-Respondents.

STATEMENT PURSUANT TO CPLR 5531

- 1. The Tompkins County Index No. is EF2022-0516.
- 2. The full names of the original parties are as set forth above.
- 3. The action was brought in Supreme Court, Tompkins County.
- 4. The action was commenced by the filing of a Summons and Verified Complaint on January 31, 2024, seeking a judicial dissolution of a limited liability company; an order allowing plaintiff to withdraw from the LLC; an equitable buyout of plaintiff; and judgment against defendant Edward A. Mazza, Esq., Individually and as Member of Mazza and Amici, LLC, for damages caused by breach of fiduciary duty, fraud, breach of contract and breaches of the implied covenant of good faith and fair dealing.
- 5. The appeal is from a Decision and Order of the Supreme Court, Tompkins County (Hon. Christopher P. Baker, J.S.C.) dated March 8, 2024 and entered in the office of the Clerk of Tompkins County on March 9, 2024. The Decision and Order granted Defendants' motion for summary judgment and dismissed the Complaint in its entirety.

6. This appeal is being taken on a full reproduced record.

Dated: July 25, 2024

HANCOCK ESTABROOK, LLP

Attorneys for Plaintiff-Appellant

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NOTICE OF APPEAL DATED APRIL 26, 2024 WITH DECISION AND ORDER WITH NOTICE OF ENTRY DATED APRIL 9, 2024

FILED: TOMPKINS COUNTY CLERK 04/26/2024 10:25 AM

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Index #: EF2022-0516

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NYSCEF DOC. NO. 59

CI2024-08277

CECEIVED INIBOLITY 01/20

STATE OF NEW YORK

SUPREME COURT

COUNTY OF TOMPKINS

THOMAS AMICI,

Plaintiff,

v.

EDWARD A. MAZZA, ESQ., Individually and as Member of MAZZA AND AMICI, LLC, MAZZA AND AMICI, LLC, and for the Judicial Dissolution of MAZZA AND AMICI, LLC,

Defendant.

NOTICE OF APPEAL

Index No.: EF2022-0516

PLEASE TAKE NOTICE that Plaintiff Thomas Amici hereby appeals to the Appellate Division, Third Department, from each and every part of a Decision & Order of the Supreme Court, Tompkins County, Hon. Christopher P. Baker, dated and filed on April 9, 2024 and served with notice of entry on April 11, 2024, a copy of which is attached, which granted Defendants' motion for summary judgment and dismissed Plaintiff's Complaint in its entirety.

DATED: April 26, 2024

HANCOCK ESTABROOK, LLP

Janet D. Callahan, Esq.
Daniel B. Berman, Esq.

Attorneys for Plaintiff

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DECISION AND ORDER WITH NOTICE OF ENTRY DATED APRIL 9, 2024

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INDEX NO. EF2022-0516

NYSCEF DOC. NO. 58 RECEIVED NYSCEF: 04/26/2024

Cl2024-08277 Index #: EF2022-0516

STATE OF NEW YORK SUPREME COURT

COUNTY OF TOMPKINS

THOMAS AMICI,

Plaintiff,

v.

EDWARD A. MAZZA, ESQ., Individually and as Member of MAZZA AND AMICI, LLC, MAZZA AND AMICI, LLC, and for the Judicial Dissolution of MAZZA AND AMICI, LLC,

Defendant.

NOTICE OF ENTRY Index No.: EF2022-0516

PLEASE TAKE NOTICE that attached hereto is a true and correct copy of the April 9, 2024 Decision and Order of the Hon. Christopher P. Baker which was duly entered in the office of the Tompkins County Clerk on April 9, 2024.

DATED: April 11, 2024 HANCOCK ESTABROOK, LLP

By: <u>s/Ryan M. Poplawski, Esq.</u> Ryan M. Poplawski, Esq. Daniel B. Berman, Esq. Attorneys for Plaintiff Thomas Amici 1800 AXA Tower I, 100 Madison Street Syracuse, New York 13202 Tel: (315) 565-4700 FILED: TOMPKINS COUNTY CLERK 04/00/2024 00:28 RM

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RECEIVED NYSCEF: 04/09/2024

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At a Motion Term of The Supreme Court of the State of New York held in and for the Sixth Judicial District, Tompkins County, heard on the 8th day of March, 2024.

PRESENT: HON. CHRISTOPHER P. BAKER SUPREME COURT JUSTICE

STATE OF NEW YORK SUPREME COURT: COUNTY OF TOMPKINS

THOMAS AMICI,

Plaintiff,

DECISION & ORDER

vs.

INDEX #EF2022-0516

EDWARD A. MAZZA, ESQ., Individually and as Member of MAZZA AND AMICI, LLC, MAZZA AND AMICI, LLC, and for the Judicial Dissolution of MAZZA AND AMICI, LLC.

Defend	lant.	

CHRISTOPHER P. BAKER, JSC

FINDINGS OF FACT

In or about 1986, the parties formed a partnership in which they acquired and operated rental properties. According to plaintiff's testimony, they divided responsibilities with plaintiff maintaining and remodeling the properties and the defendant managing the venture's legal and business aspects. Most of the properties were acquired for zero money down, although some required bank financing. The parties acquired many of the properties through leads which the defendant generated, and plaintiff inspected and evaluated the properties prior to purchase. They currently own 19 rental properties. The parties generally agree that the size of the business was by design, such that it would generate sufficient revenue while requiring minimal staffing.

The parties operated for several years as an informal partnership with no written partnership agreement. In January of 2012, they formed an LLC, although the parties disagree as to the circumstances under which the LLC was created. According to the defendant, "Amici presented to me the idea of forming an LLC for this business. I told Amici that I was not sure that

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forming an LLC would be of much benefit to us. However, Amici said that he wanted to form one, so an LLC was formed and filed." Mazza Aff., NYSCEF Doc. 25 at ¶10. He states his father drafted the documents required to form the LLC, together with a proposed operating agreement, which he presented to Amici. The parties never discussed or signed an operating agreement, however.

According to Amici, "I told him that some people on the hill, property owners, are doing LLCs. And I says what's that about? And Ed, you know, briefly told me what it would entail and that was the end of that discussion basically." Amici Dep., NYSCEF Doc. 31 at ¶18. Amici states he played no role in the formation of the LLC, and "Ed presented an LLC to me and said I prepared this for you." Amici states he does not recall saying anything in response. He did not receive any documents, and "I honestly did not know what that entailed." In an affidavit, Amici states that he played no role in forming the LLC and there were no discussions regarding forming an LLC; rather, "Mazza simply had informed me that the Partnership had been converted to an LLC and the properties were transferred into the LLC." Amici Aff., NYSCEF Doc. 44 at ¶¶8-9. It is undisputed that the parties are each 50% shareholders in the LLC.

After the LLC was formed, the parties continued their rental business in the same fashion as before. In 2021, however, Amici approached Mazza about exiting the LLC because his physical health began to decline, and he wanted to retire (he is age 76). He wanted to "withdraw my half of the business from the LLC, which had always been my understanding." Mazza was unwilling to discuss such a plan. Amici states that he has been unable to discuss the future of the business due to their souring relationship, and "[c]ommunications between Mazza and I have nearly ceased" and "is typically not pleasant or ignored by Mazza." Amici cites to "discord, distrust, and animosity" between them.

Nonetheless, the LLC has remained a lucrative enterprise, generating net rental income of approximately \$544,000 in 2020, \$651,000 in 2021, and \$655,000 in 2022. According to Mazza, those figures were closer to \$587,000 in 2020, \$690,000 in 2021, and \$736,000 in 2022.

As a result of the apparent impasse between the parties, plaintiff commenced this action, in which he raises eight causes of action. He first alleges that Mazza, as a general partner of the partnership which preceded the LLC, had a duty to inform Amici as to the consequences of forming an LLC, which he failed to do. Plaintiff alleges Mazza breached the fiduciary duty by inducing him to consent to converting the partnership to an LLC without advising him of those consequences—specifically, his inability to unilaterally withdraw from or dissolve the LLC.

Plaintiff next alleges that, although the parties had no written partnership agreement, they had an implied-in-fact agreement, which defendant breached by failing to explain the consequences of converting the partnership into an LLC. Amici further alleges that he fairly inferred from the parties' conduct that they continued to operate under the terms of the implied agreement which had governed the partnership, and that Mazza breached the agreement by not allowing Amici to dissolve or withdraw from the LLC.

Plaintiff also raises a claim for breach of the implied covenant of good faith and fair dealing. He argues that Mazza owed this duty to Amici as his partner, and that he breached the

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duty by "managing the affairs of the business in a dishonest and irregular fashion, converting the business without informing and advising Plaintiff, failing to create an operating agreement for the LLC, protecting only his own interests, and failing to safeguard the interests of Plaintiff."

Plaintiff raises five additional claims, including one to rescind the transfer of the business into an LLC; common law dissolution; statutory dissolution pursuant to Limited Liability Company Law §702; equitable buyout; and withdrawal.

Defendant now moves for summary judgment to dismiss the complaint in its entirety.

CONCLUSIONS OF LAW

It is well settled that "the proponent of a motion for summary judgment is required to tender sufficient, competent, admissible evidence establishing a prima facie entitlement to judgment as a matter of law so as to demonstrate the absence of any material issue of fact." Holly v. Morgan, 2 A.D.3d 1170 (3d Dept. 2003), citing Guiffrida v. Citibank Corp., 100 N.Y.2d 72, 81 (2003). "Only when this burden is met is the opponent required to produce competent admissible evidence establishing the existence of a material issue of fact which would preclude a grant of summary judgment" Id. at 1171, citing Alvarez v. Prospect Hosp., 68 N.Y.2d 320, 324 (1986); Zuckerman v. City of New York, 49 N.Y.2d 557, 562 (1980).

As explained by the Court in <u>Davidowitz v. Cazes</u>, 157 A.D.2d 1014, 1016 (3d Dept. 1990),

"Summary judgment is a drastic remedy, the procedural equivalent of a trial (Andre v. Pomeroy, 35 N.Y.2d 361, 364 (1974)). Where there is doubt as to the existence of a triable issue or where the issue is arguable, summary judgment should not be granted (Stillman v. Twentieth Century Fox Corp., 3 N.Y.2d 395, 404 (1957). Issue-finding rather than issue-determination is the key to the procedure."

Likewise, "when considering a motion for summary judgment, courts must view the evidence in a light most favorable to the nonmoving party and accord that party the benefit of every favorable inference from the record proof, without making any credibility determinations." Black v. Kohl's Dept. Stores, Inc., 80 A.D.3d 958 (3d Dept. 2011), citing Gadani v. Dormitory Auth. of State of N.Y., 43 A.D.3d 1218, 1219 (3d Dept. 2007); Tenkate v. Tops Mkts., LLC, 38 A.D.3d 987, 989 (3d Dept. 2007).

A claim for breach of fiduciary duty requires proof that (1) a fiduciary relationship exists; (2) the defendant engaged in misconduct; and (3) plaintiff suffered damages directly caused by the misconduct. Testani v. Russell & Russell, LLC, 204 A.D.3d 1260, 1262 (3d Dept. 2022). Here, defendant's submissions establish that, even assuming as partners that Mazza owed Amici a fiduciary duty and accepting plaintiff's allegations as true, there is no evidence that Mazza engaged in any misconduct. He only formed the LLC after Amici raised the possibility of doing so, and there is no evidence that he did so to harm Amici's interests. While Amici argues that Mazza, as

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an attorney, was obligated to explain all of the consequences of forming an LLC as though Mazza was Amici's lawyer, there is no legal support for this position. Similarly, it is worth noting that the formation of the LLC bound both parties to the LLC and limited each party's ability to unilaterally dissolve the business. Defendant's submissions further establish that plaintiff has not suffered any damages, as the business has remained highly profitable. In addition, although plaintiff cannot unilaterally dissolve the business, the record reveals no reason that he cannot sell his interest in the LLC, although doing so would not be without complications. See LLC Law §603; see Behrend v. New Windsor Group, LLC, 180 A.D.3d 636 (2d Dept. 2020) (assignment of interest in LLC only entitles assignee to distributions and allocations of profits and losses, and not membership). Defendant has established his prima facie entitlement to summary judgment, and plaintiff has failed to raise a triable issue of fact.

As to plaintiff's breach of contract claim, there is no dispute that the parties clearly had either a verbal or implied contract to carry on their real estate rental business, and that each of them had distinct roles within the business. An implied-in-fact contract "may result as an inference from the facts and circumstances of the case, although not formally stated in words, and is derived from the presumed intention of the parties as indicated by their conduct." Jemzura v. Jemzura, 36 N.Y.2d 496, 503-04 (1975). However, there is nothing in Amici's deposition testimony or affidavit that establishes that his ability to withdraw from the business or dissolve it, at will, was a term of their verbal agreement or established by their course of conduct. The fact is that the partnership simply ended and was replaced with the LLC, but otherwise their business relationship continued substantially as before. While plaintiff attempts to conflate that change in business form as a breach of contract, the record reveals no contract term to that effect, and there was no breach simply by changing the form of the business after a discussion about doing so. Therefore, summary judgment must be granted as to plaintiff's breach of contract cause of action.

Concerning the good faith and fair dealing claim, it is axiomatic that "implicit in every contract is a covenant of good faith and fair dealing, which encompasses any promise that a reasonable promisee would understand to be included." Michaan v. Gazebo Horticultural, Inc., 117 A.D.3d 692, 693 (2d Dept. 2014) (citations omitted). That covenant is only breached "where one party to a contract seeks to prevent its performance by, or to withhold its benefits from, the other." Id., quoting Collard v. Incorporated Vil. of Flower Hill, 75 A.D.2d 631, 632 (2d Dept. 1980), aff'd 52 N.Y.2d 594; see Aventine Inv. Mgt. v. Canadian Imperial Bank of Commerce, 265 A.D.2d 513, 514 (2d Dept. 1999). Assuming the parties had a contract, and accepting plaintiff's allegations as true, the facts do not establish that Mazza's act of creating the LLC, here, was done to prevent the performance of the contract or to withhold its benefits from the plaintiff. To the contrary, defendant's submissions establish that the parties have continued reaping the same benefits from their initial agreement for 12 years since the LLC was formed. It simply does not constitute a breach of the implied covenant that, because of the change in business form, plaintiff is not able to unilaterally dissolve the LLC or force the liquidation of its assets. Therefore, summary judgment must be granted.

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Concerning the cause of action for rescission, rescission is an equitable remedy available to declare a contract void and to restore parties to the status quo. "As a general rule, rescission of a contract is permitted where there is a breach of contract that is "material and willful, or, i[f] not willful, so substantial and fundamental as to strongly tend to defeat the object of the parties in making the contract."" Lenel Systems Intern., Inc. v. Smith, 106 A.D.3d 1536, 1537-38 (4th Dept. 2013). As phrased by plaintiff, however, he seeks to "rescind the transfer of the business to an LLC." This is an inappropriate use of the equitable remedy of rescission, and in any event, the record makes clear that there was no breach, no willful conduct, and no conduct that strongly defeats the object of the parties in entering their business relationship, as is evidenced by the parties' continued operation of, and financial success in, their business for more than a decade after the LLC was formed. Summary judgment must be granted accordingly.

Summary judgment must also be granted on the cause of action for common law dissolution, as Courts are not permitted to grant common law dissolution in relation to LLCs. <u>See Kassab v. Kassab</u>, 195 A.D.3d 830 (3d Dept. 2021) ("Limited Liability Company Law §702 provides the sole basis for judicial dissolution of a limited liability company...").

Section 702 of the Limited Liability Company Law sets forth the standard for judicial dissolution of LLCs. The statute provides that a member may apply to Supreme Court, which "may decree dissolution of a limited liability company whenever it is not reasonably practicable to carry on the business in conformity with the articles of organization or operating agreement." Dissolution is a "drastic remedy," and carrying on the business is "not reasonably practicable" only where "(1) the management of the entity is unable or unwilling to reasonably permit or promote the stated purpose of the entity to be realized or achieved, or (2) continuing the entity is financially unfeasible." Matter of 1545 Ocean Ave., LLC, 72 A.D.3d 121, 131 (2d Dept. 2010). Here, those standards clearly are not met, as the LLC's business is not only continuing, but thriving, even after the present dispute arose. While plaintiff contends he wants to retire for health reasons, and that he is becoming unable to continue the physical labor which has been his portion of the work of operating the apartment business, this does not render the LLC unable to realize or achieve its business purposes. For example, there is no reason that the business cannot continue with the hiring of an employee to handle maintenance issues. Therefore, summary judgment must be granted on the cause of action for statutory dissolution.

Finally, summary judgment should be granted as to the claims for equitable buyout and withdrawal, as those remedies only arise in the context of the dissolution of the LLC. <u>See PFT Technology, LLC v. Wieser</u>, 181 A.D.3d 836 (2d Dept. 2020); <u>Mizrahi v. Cohen</u>, 104 A.D.3d 917 (3d Dept. 2013); Limited Liability Company Law § 606(a).

¹ Here, the articles of organization set forth no specific business purpose, but the parties agree that the LLC's business purpose is to operate apartment rentals.

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It is therefore,

ORDERED, that the defendant's motion for summary judgment is hereby **granted**; and it is further

ORDERED, that the complaint is hereby dismissed.

This shall constitute the Decision and Order of the Court.

ENTER

Dated: April 9, 2024.

Hon. Christopher P. Baker Supreme Court Justice

Distribution List:

Original:

Janean Cook, Acting Chief Clerk

Tompkins Supreme and County Court

Copy:

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Dirk A. Galbraith, Esq. - dgalbraith@cglawoffices.com

Attorney for Defendant

AFFIDAVIT OF SERVICE OF NOTICE OF APPEAL DATED APRIL 26, 2024



NYSCEF Confirmation Notice

Tompkins County Supreme Court



The NYSCEF website has received an electronic filing on 04/26/2024 10:33 AM. Please keep this notice as a confirmation of this filing.

EF2022-0516

Thomas Amici v. Edward A. Mazza Esq. et al Assigned Judge: Christopher P. Baker

Documents Received on 04/26/2024 10:33 AM

Doc # Document Type

59 NOTICE OF APPEAL, Motion #1

Filing User

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E-mail Service Notifications

An email regarding this filing has been sent to the following on 04/26/2024 10:33 AM:

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INFORMATION STATEMENT PURSUANT TO 22 NYCRR 1250.3[a] - CIVIL FILED APRIL 26, 2024

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CI2024-08271

Index # : EF2022-0516

Supreme Court of the State of New York Appellate Division: Third Indicial Department

Informational Statement (Pursuant to 22 NYCRR 1250.3 [a]) - Civil

Case Title: Set forth the title of the show cause by which the matter was			For Court of Original Instance
Thomias Amici			
- against -			Date Notice of Appeal Filed
Edward A. Mazza, Esq., Individually and as Member of Mazza and Amici, LLC, Mazza and Amici, LLC and for			For Appellate Division
the Judicial Dissolution of I	Mazza and Amici, LLC		
Case Type		Filing Type	
☐ Civil Action ☐ CPLR article 75 Arbitration ☐ Action Commenced under CPLR 2	☐ CPLR article 78 Proceed ☐ Special Proceeding Oth Habeas Corpus Proceed	er Original Proceed	☐ Executive Law § 298 ☐ CPLR 5704 Review 220-b w § 36
Nature of Suit: Check up to	three of the following categor	ories which best reflect	the nature of the case.
☐ Administrative Review	Business Relationships	☐ Commercial	☐ Contracts
☐ Declaratory Judgment	☐ Domestic Relations	☐ Election Law	☐ Estate Matters
☐ Family Court	☐ Mortgage Foreclosure	☐ Miscellaneous	☐ Prisoner Discipline & Parole
☐ Real Property	☐ Statutory	☐ Taxation	☐ Torts
(other than foreclosure)			

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	Appa			
Paper Appealed From (Check one only	Appea		n from more than one order or	
Taper Appealed From Concess one omy).		judgment by the filing of this notice of appeal, please		
			ation for each such order or	
		judgment appealed from o	on a separate sheet of paper.	
☐ Amended Decree	☐ Determination	■ Order	☐ Resettled Order	
☐ Amended Judgement	☐ Finding	☐ Order & Judgment	☐ Ruling	
☐ Amended Order	☐ Interlocutory Decree	☐ Partial Decree	☐ Other (specify):	
☐ Decision	☐ Interlocutory Judgment	☐ Resettled Decree		
☐ Decree	☐ Judgment	Resettled Judgment		
Court: Supreme Cour	t 💌	County: Tompk	kins 🔽	
Dated: 04/09/2024		Entered: April 9, 2024		
Judge (name in full):Christopher P. Bak		Index No.:EF2022-0516		
Stage: 🗆 Interlocutory 🗏 Final 🗆		Trial: ☐ Yes ■ No	If Yes: 🗌 Jury 🗎 Non-Jury	
	Prior Unperfected Appeal	and Related Case Informatio	n	
Are any appeals arising in the same a	ction or proceeding current	y nending in the court?	☐ Yes 🖪 No	
If Yes, please set forth the Appellate [2 /cs 2 //c	
in res, pieuse see form the Appenate s	777151611 Case 174111561 ass.6.			
Where appropriate, indicate whether	there is any related action	or proceeding now in any co	ourt of this or any other	
jurisdiction, and if so, the status of th				
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	Original From	ccumg		
Commenced by:	Cause 🗌 Notice of Petition	☐ Writ of Habeas Corpus	Date Filed:	
Statute authorizing commencement of	of proceeding in the Appella	te Division:		
	Proceeding Transferred Pur	rsuant to CPLR 7804(g)		
Court: Choose Court			e Countv	
Judge (name in full):		der of Transfer Date:		
	CPLR 5704 Review of	Ex Parte Order:		
Court: Choose Court	Co	ounty: Choos	se County	
Judge (name in full):		ated:		
Description of Appeal, Proceeding or Application and Statement of Issues				
Description: If an appeal, briefly describe the paper appealed from. If the appeal is from an order, specify the relief				
requested and whether the motion was granted or denied. If an original proceeding commenced in this court or transferred				
pursuant to CPLR 7804(g), briefly describe the object of proceeding. If an application under CPLR 5704, briefly describe the				
nature of the exparte order to be rev	riewed.			
Plaintiff appeals from a Decision and Order that granted a motion by Defendants for summary judgment				
and dismissed his Complaint in its entirety.				

FILED: TOMPKINS COUNTY CLERK 04/26/2024 10:25 AM

INDEX NO. EF2022-0516

NYSCEF DOC. NO. 60

RECEIVED NYSCEF: 04/26/2024

CI2024-08271

Index #: EF2022-0516

Issues: Specify the issues proposed to be raised on the appeal, proceeding, or application for CPLR 5704 review, the grounds for reversal, or modification to be advanced and the specific relief sought on appeal.

The individual parties were in a partnership. In January of 2012, Defendant Edward A. Mazza, Esq. unilaterally converted the partnership to an LLC and transferred the assets of the partnership into the LLC. No operating agreement was ever signed. The business relationship between the parties soured, as a result of which plaintiff commenced this action alleging breach of fiduciary duty, breach of the partnership agreement, breach of the implied covenant of good faith and fair dealing, rescission, dissolution, equitable buyout and withdrawal.

It is submitted that the lower court's grant of summary judgment dismissing the Complaint was erroneous where the motion papers demonstrated triable issues of material fact, including but not limited to whether Mazza, as an attorney, breached a fiduciary duty to plaintiff; whether Mazza breached the partnership agreement by unilaterally converting the business relationship ino an LLC; and whether plaintiff is entitled to a judicial dissolution of the LLC.

Party Information

Instructions: Fill in the name of each party to the action or proceeding, one name per line. If this form is to be filed for an appeal, indicate the status of the party in the court of original instance and his, her, or its status in this court, if any. If this form is to be filed for a proceeding commenced in this court, fill in only the party's name and his, her, or its status in this court.

No.	Party Name	Original Status	*1	Appellate Division Sta	
1	Thomas Amici	Plaintiff		Appellant	
2	Edward A. Mazza, Esq.	Defendant		Respondent	▼
3	Mazza and Amici, LLC	Defendant		Respondent	~
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	Attorn	ey Information	
notice of petition or only the name of the	order to show cause by which a sp e attorney for the petitioner need ked "Pro Se" must be checked and	pecial proceeding is to be be provided. In the ev	rties. If this form is to be filed with the e commenced in the Appellate Division, rent that a litigant represents herself or nation for that litigant must be supplied
Attorney/Firm Name	e: Janet D. Callahan Hancock Estabr	rook LLP	
	ower 1 100 Madison St.		
City:Syracuse	State:NY	Zip:13202	Telephone No:315-565-4500
E-mail Address:jcalla	han@hancocklaw.com		
Attorney Type:	Retained 🗆 Assigned	☐ Government ☐	Pro Se Pro Hac Vice
Party or Parties Repr	esented (set forth party number(s) from table above):1	
Attorney/Firm Name	: Dirk A. Galbraith Coughlin & Gerha	rt, LLP	
Address: 798 Cascadilla		**************************************	
City:Ithaca	State:NY	Zip:14850	Telephone No: 607-379-6709
E-mail Address:dgalb	raith@cglawoffices.com		
Attorney Type:	■ Retained □ Assigned	☐ Government ☐	Pro Se 🔲 Pro Hac Vice
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Decision and Order with Notice of Entry dated April 9, 2024

(reproduced herein at pp. 2 - 8)

NOTICE OF MOTION DATED JANUARY 31, 2024

INDEX NO. EF2022-0516 TOMPKINS COUNTY CLERK 01/31/2024 04:56 PM FILED: NYSCEF DOC. NO. 22 RECEIVED NYSCEF: 01/31/2024 **CI2024-02144** 'ATE OF NEW YORK Index #: EF2022-0516 SUPREME COURT: COUNTY OF TOMPKINS THOMAS AMICI, Plaintiff, NOTICE OF MOTION VS. EDWARD A. MAZZA, ESQ., Individually Index No. EF2022-0516 and as a Member of MAZZA AND AMICI, LLC, MAZZA AND AMICI, and for the Judicial Dissolution of MAZZA AND AMICI, LLC., Defendant. PLEASE TAKE NOTICE that upon the annexed affidavit of Edward A. Mazza, sworn to the 12th day of January, 2024 and Dirk A. Galbraith, sworn to the 17th day of January, 2024,

the 12th day of January, 2024 and Dirk A. Galbraith, sworn to the 17th day of January, 2024, defendants herein will apply to the Court at a term thereof to be held at the ______ County Courthouse in the City of ______, NY on _____ at ____ o'clock in the _____ noon of said day or as soon thereafter as counsel may be heard for an order pursuant to CPLR 3212 dismissing the complaint herein upon the ground that there is no merit to the causes of action alleged therein, together with such other, further or different relief as to this Court may seem just and proper.

PLEASE TAKE FURTHER NOTICE that answering papers, if any, are required to be served upon the undersigned attorneys at least seven (7) days before the return date of this motion in the event that these papers are served upon you at least sixteen (16) days before such return date pursuant to CPLR 2214(b).

Dated: January 31, 2024

Dirk A. Galbraith Digitally signed by Dirk A. Galbraith

Date: 2024.01.31 16:33:47

-05'00'

DIRK A. GALBRAITH, ESQ. Coughlin & Gerhart, LLP Attorneys for Defendant 798 Cascadilla Street, Suite A P.O. Box 6599 Ithaca, New York 14851-6599

Telephone: (607) 379-6709

MEMORANDUM IN SUPPORT OF MOTION TO DISMISS AND FOR SUMMARY JUDGMENT DATED JANUARY 31, 2024

FILED: TOMPKINS COUNTY CLERK 01/31/2024 04:56 PM

INDEX NO. EF2022-0516

NYSCEF DOC. NO. 23

RECEIVED NYSCEF: 01/31/2024

Index #: EF2022-0516

CI2024-02145 'ATE OF NEW YORK

SUPREME COURT: COUNTY OF TOMPKINS

THOMAS AMICI,

Plaintiff,

MEMORANDUM IN SUPPORT OF MOTION TO DISMISS AND FOR SUMMARY **JUDGMENT**

EDWARD A. MAZZA, ESQ., Individually and as a Member of MAZZA AND AMICI, LLC, MAZZA AND AMICI, and for the Judicial Dissolution of MAZZA AND AMICI, LLC,,

VS.

Index No.

EF2022-0516

Defendant.

PRELIMINARY STATEMENT

This action was commenced by the plaintiff requesting an order pursuant to Limited Liability Law §702 and common law dissolving Mazza and Amici, LLC ("LLC"), the withdrawal of plaintiff, an equitable buyout of the plaintiff, Thomas J. Amici ("Amici") judgment of defendant, Edward A. Mazza ("Mazza"), individually and as member of the LLC for damages caused by defendants' breaches of fiduciary duty, fraud, breach of contract and breaches of the implied covenant of good faith fair dealings.

The defendant has denied the allegations of the complaint and asserts that there have been no such breaches of fiduciary duty, no fraud, no breach of contract or of any covenants of good faith and fair dealing and no damages to the plaintiff. The LLC has been and continues to operate in an immensely profitable manner. The dispute surrounding plaintiff's demand to dissolve the LLC is now, and has been throughout the life of the business, the only dispute between the members and that, during this dispute, the LLC business continues to be extremely profitable.

FILED: TOMPKINS COUNTY CLERK 01/31/2024 04:56 PM

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STATEMENT OF FACTS

MAZZA AND AMICI, LLC ["LLC"] is a New York limited liability company formed in

January 2012 with two members, Thomas J. Amici ["Amici"] and Edward A. Mazza ["Mazza"].

Prior to the formation of the LLC, these two members, Mazza and Amici, were joint owners of real

estate purchased and held by them as residential rentals. They commenced this business in 1986

with the purchase of a few small buildings and the business grew through the acquisition of more

buildings. The last building being purchased in 1998 making a total of 20 different tax parcels

owned. Along the way, only one building has been sold.

The acquisition of the properties, except for one property, was a result of opportunities being

presented to Mazza through his contacts, when he was presented with opportunities, he would

evaluate them. If he felt it might be a viable opportunity, he would present the opportunity to Amici

and Amici would inspect the property and report back to him about the condition thereof. At that

time, a joint decision would be made whether to make an offer or not.

Once properties were acquired, the two members were hands on operators of the business

with Amici being responsible for the maintenance of the buildings and Mazza was responsible for

the business aspects. As the business grew, they found that they needed to hire an employee to help

with the maintenance and retained some independent contractors to also assist in certain parts of the

operation of the business.

When the business was started, Mazza presented a proposed partnership agreement to

Amici. Upon receipt of it, Amici never spoke to Mazza about it and no partnership agreement was

ever signed.

Thereafter, Amici presented to Mazza the idea of forming an LLC for this business. Mazza

told Amici that he was not sure that forming an LLC would be much of a benefit to them. However,

Amici said that he wanted to form one, so an LLC was formed and filed. Attorney Bruno A. Mazza,

Jr., Mazza's father, was the attorney who formed this LLC on or about January 26, 2012.

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At the time of formation, Bruno A. Mazza, Jr. prepared a proposed Operating Agreement. A copy of the proposed Operating Agreement was provided to Mazza, who then provided a copy of it

to Amici. Upon receipt of it, Amici never spoke about it and it was never signed.

Mazza did not act as legal counsel to anyone in the formation of this LLC. He never advised

Amici that he was representing the business or him individually in the formation of the LLC.

ARGUMENT

POINT I

DEFENDANT, MAZZA, HAS NOT BREACHED A FIDUCIARY DUTY

Amici's complaint alleges eight separate causes of action against Mazza. The first four

causes of action, Breach of Fiduciary Duty, Breach of Contract, Breach of Implied Covenant of

Good Faith and Fair Dealing and Rescission allege that Mazza had an implied fiduciary duty to

provide legal advice to Amici and that he failed to do so. These causes of action go to the formation

of the LLC and are ancillary to the Fifth, Sixth, Seventh and Eighth causes of action which seek the

dissolution of the LLC. The first four causes of action are premised upon the incorrect assumption

that Mazza assumed a duty to render legal advice to Amici. Amici has not alleged any other breach

of fiduciary duty by Mazza.

Amici does not allege that he asked Mazza for legal advice and that Mazza gave him

incorrect legal advice, just that Mazza was somehow obligated to provide legal advice to his

business partner without Amici even asking for it. Mazza never represented that he had any

knowledge about LLC's.

Amici's Complaint in this action alleges that Mazza failed to advise him as to the intricacies

of the law restricting a member from dissolving an LLC and that this was a breach of duty. Mazza

has never formed an LLC for himself or any of his clients in his legal practice. He did not form this

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LLC. Since he did not form LLC's as part of his law practice, he did not know, until this action was

commenced, the intricacies of the law restricting a member from dissolving an LLC.

If Amici wanted legal advice with respect to the formation of this business, he could have

retained an attorney himself. Amici is no stranger to hiring attorneys. During the time they have

been in business, he has hired many other attorneys and, in fact at this very time, he is being

represented by aother attorneys in litigation that commenced in 2020 and he just finished a lawsuit

that was commenced in 2019. He could have hired an attorney to provide him with legal advice with

respect to the LLC.

Amici's Complaint alleges that Mazza induced him to form the LLC to gain an advantage

over him. This is not true. It wasn't even Mazza's suggestion to form an LLC (Amici EBT pp 17-

18). Amici was the one who wanted the LLC. Mazza merely agreed to it because Amici wanted it.

Amici alleges that he relied on Mazza's advice, guidance, and counsel when he agreed to the LLC.

In his deposition testimony, he said that they spoke about the formation of an LLC and Mazza told

him briefly what it would entail and he said that was the end of the discussion, Amici did not ask for

any more discussion with or advice from Mazza with respect to the LLC (Amici EBT p 18).

Amici alleges that Mazza created the LLC and protected only his own interests and failed to

safeguard Amici's interests. Amici and Mazza are each 50% owners of the LLC with equal rights

and obligations as members of the LLC. Neither of them is in a minority position. Thus, the effect

of not having an Operating Agreement containing an agreement as to withdrawal of a member,

would have the same effect on Mazza as it does on Amici.

Amici has alleged that Mazza has breached a fiduciary duty to Amici and has been

managing the affairs of the business in a dishonest and irregular fashion protecting only his

interests. This allegation is not true. Amici has not even alleged any facts of such misconduct much

less met his burden of proof to show a single incident where that statement is true. Also, this

business is made up of investments in real estate and all but one of those investments were

investment opportunities offered to Mazza. He was not obligated to offer any share of it to Amici.

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Not only did he offer to share that opportunity with Amici, he did so on a 50/50 basis. This is not consistent with Amici's statement that he was exploiting Amici's trust in him to protect only his own interests.

The first four causes of action should be dismissed because Amici can demonstrate no economic harm to himself as a result of anything he alleges that Mazza may have said or left unsaid. It is apparent from the tax returns filed by the LLC that Amici has become a millionaire as a consequence of his association with Mazza and their joint efforts as members of the LLC. When asked at his examination before trial whether Mazza had done anything that harmed him financially Amici replied "I don't know" (Amici EBT p 32). Absent an allegation of actual damages on the part of Amici the first four causes of action should be dismissed.

POINT II

THERE HAS BEEN NO SHOWING THAT IT IS NOT REASONABLY PRACTICABLE TO CARRY ON THE BUSINESS OF THE LLC

The dissolution of a limited liability company in the State of New York is governed by Article VII of the limited Liability Company Law. Section 702 states that a Court "may decree dissolution of a limited liability company whenever it is not reasonably practicable to carry on the business in conformity with the articles of organization or operating agreement." Judicial dissolution under Section 702 is a drastic remedy. E.g., In The Matter of Dissolution of 1545 Ocean Ave., LLC, 72 A.D.3d 121, 131 (2d Dept. 2010). For this reason, New York courts strictly apply the standard set by Section 702. Matter of Horning v. Horning Constr., LLC, 12 Misc. 3d 402, 413 (Sup. Ct. Monroe Co., 2006). As the Horning court observed: "Where the evidence does not demonstrate that it is not reasonably practicable to carry on the business in the circumstances (Limited Liability Company Law § 702), the court's discretion, conferred by statute only, is not invoked and the petition must be dismissed." Id. at 411

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This LLC does not have an Operating Agreement. However, it is very clear, and there is no

question, that the purpose of the LLC was to purchase residential buildings and to provide the

management of them as they rented them out to tenants. This has been the purpose of this business

since its inception and has not changed.

When a limited liability company is formed without an operating agreement it becomes

subject to the numerous sections in the Limited Liability Company Law that set forth default

provisions applicable to the limited liability company (Matter of Eight of Swords, LLC, 96 AD 3d

839 [2nd Dept 2012]).

Section 702 of the Limited liability Company law provides that the Supreme Court in the

judicial district in which the office of the limited liability company is located, may decree

dissolution of a limited liability company whenever it is not reasonably practicable to carry on the

business in conformity with the articles of organization or operating agreement (Matter of 1545

Ocean Ave., LLC, 72 AD 3d 121, 126 [2nd Dept 2010]; Matter of Kassab v. Kassab, 195 AD 3d 830

[2nd Dept 2021]).

The standard for dissolution under the Limited Liability Company Law is more stringent

than that under either the Business Corporation Law or the Partnership Law. Without more,

disagreements between the members with regard to the accounting of the entity are insufficient to

warrant dissolution (Matter of 1545 Ocean Ave., LLC, 72 AD 3d 121, 126-28 [2nd Dept 2010]).

The announced intention of a member to withdraw does not trigger dissolution of a limited liability

company and dissolution in the absence of an operating agreement can only be had upon

satisfaction of the standard of Section 702, ie whenever it is not reasonably practicable to carry on

the business (Limited Liability Law §701; Matter of Horning v. Horning Constr., LLC, 12 Misc 3d

402, 408 [Sup. Ct. Monroe Co. 2006]). In Horning, the Court dismissed a dissolution proceeding

because the LLC was still turning a profit, despite continued in-fighting and animosity among the

members which resulted in lower profits. In the subject LLC, other than the dispute as to Amici's

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withdrawal and dissolution of the LLC, there has been no in-fighting and profits have continued to

be substantial and increasing in size each year.

An Operating Agreement was proposed to the members, but was not signed. The Operating

Agreement that was proposed did not contain a provision relating to the withdrawal of a member.

Pursuant to Limited Liability Law Section 606, absent a provision in the Operating Agreement with

respect to withdrawal of a member, the member may not withdraw prior to the dissolution of the

LLC.

As alleged in Amici's Complaint, the business was operating well until September 2021.

There had been no disputes. The profitability of the business has grown steadily over the years

including the past few years. This has remained true even though Amici has reduced his workload

in the business.

A few years ago, Amici began discussing the idea that he was getting older and might want

to retire. Then, a couple years ago, he stated that he wanted to retire, Mazza advised him that he did

not want to retire and wanted to continue operating this business in its current business model,

which requires it to remain at current size. At that time, they began discussions of how this could

happen, but they have not been able to come to an agreement on it.

The only "dispute" between these parties has been with regard to Amici's withdrawal from

the LLC. Amici did not want to withdraw from the LLC because they were in a dispute in some

way with the operation of the business. Instead, the only dispute between the parties is Amici's

desire to dissolve the LLC so that he can withdraw and retire.

In the present case Mazza and Amici, LLC continues to thrive despite Amici's stated wish

to exit from the company. Thus, the Court should refuse to grant dissolution. (Matter of Horning v.

Horning Constr., LLC, 12 Misc 3d 402 [Sup. Ct. Monroe Co. 2006]). The plaintiff has alleged no

facts to the contrary and cannot demonstrate that it is not reasonably practicable to carry on the

business.

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CONCLUSION

The complaint herein should be dismissed.

Dated: January 31, 2024

Dirk A. Digitally signed by Dirk A. Galbraith Date: 2024.01.31 15:04:47 -05'00'

DIRK A. GALBRAITH, ESQ. Coughlin & Gerhart, LLP Attorneys for Defendant 798 Cascadilla Street, Suite A P.O. Box 6599 Ithaca, New York 14851-6599 Telephone: (607) 379-6709

STATEMENT OF MATERIAL FACTS DATED JANUARY 27, 2024

FILED: TOMPKINS COUNTY CLERK 01/31/2024 04:56 PM

INDEX NO. EF2022-0516

NYSCEF DOC. NO. 24

RECEIVED NYSCEF: 01/31/2024

CI2024-02146

Index # : EF2022-0516

STATE OF NEW YORK

SUPREME COURT: COUNTY OF TOMPKINS

THOMAS AMICI,

Plaintiff,

STATEMENT OF MATERIAL FACTS

vs.

EDWARD A. MAZZA, ESQ., Individually and as a Member of MAZZA AND AMICI, LLC, MAZZA AND AMICI, and for the Judicial Dissolution of MAZZA AND AMICI, LLC,

Index No.

EF2022-0516

Defendant.

In accordance with Section 202.8-g of the Uniform Ruler for the Supreme Court, defendants state the following as material facts:

- 1. Edward Mazza and Thomas Amici were equal partners and acquired various parcels of rental real property in their joint names (complaint of plaintiff ¶ 33).
- 2. Thomas Amici suggested that the parties form a limited liability company to own and operate their real property (Examination before trial of Thomas Amici pp 17-18).
 - 3. Mazza and Amici, LLC was formed in January 2012 (affidavit of Edward Mazza ¶ 5).
- 4. The members of Mazza and Amici are Edward Mazza and Thomas Amici who each own an equal interest in the limited liability company (affidavit of Edward Mazza ¶ 5, complaint of plaintiff ¶ 7).
- 5. The purpose for which the limited liability company was formed was the ownership and operation of rental real estate (affidavit of Edward Mazza ¶ 6)
- 6. Mazza and Amici, LLC owns twenty (20) parcels of real property (affidavit of Edward Mazza ¶ 6).
- 7. Edward Mazza is chiefly responsible for the executive functions of the limited liability company and Thomas Amici is chiefly responsible for the day to day labor including the leasing and maintenance of the rental properties (complaint of plaintiff ¶ 10).
- 8. No operating agreement for the limited liability company has ever been signed by Edward Mazza and Thomas Amici (affidavit of Edward Mazza ¶ 11).

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9. In 2020 the net income of the limited liability company was \$587,734.62 (amuayu or

Edward Mazza \P 25, Exhibit F to affidavit of Dirk A. Galbraith).

10. In 2021 the net income of the limited liability company was \$690,132.98 (affidavit of Edward Mazza ¶ 25, Exhibit G to affidavit of Dirk A. Galbraith).

11. In 2022 the net income of the limited liability company was \$736,420.55 (affidavit of Edward Mazza ¶ 25, Exhibit H to affidavit of Dirk A. Galbraith).

12. The limited liability company continues to function for the purpose for which it was organized (affidavit of Edward Mazza ¶ 24).

13. Thomas Amici is unable to state that anything Edward Mazza has done in the course of their business relationship has harmed him financially (Examination before trial of Thomas Amici pp 31-32).

Dated: Sanvay 17, 2024

DIRK A GALBRAITH, ESQ.

Coughlin & Gerhart, LLP Attorneys for Defendant

798 Cascadilla Street, Suite A

P.O. Box 6599

Ithaca, New York 14851-6599

Telephone: (607) 379-6709

AFFIDAVIT IN SUPPORT OF MOTION FOR SUMMARY JUDGMENT OF EDWARD MAZZA SWORN TO JANUARY 12, 2024

FILED: TOMPKINS COUNTY CLERK 01/31/2024 04:56 PM

INDEX NO. EF2022-0516

NYSCEF DOC. NO. 25

RECEIVED NYSCEF: 01/31/2024

CI2024-02147

Index # : EF2022-0516

STATE OF NEW YORK SUPREME COURT

COUNTY OF TOMPKINS

THOMAS AMICI

Plaintiff

vs.

AFFIDAVIT IN SUPPORT OF MOTION FOR SUMMARY JUDGMENT

EDWARD A. MAZZA, ESQ. Individually and as Member of MAZZA AND AMICI, LLC, MAZZA AND AMICI, LLC, MAZZA AND AMICI, LLC, And for the Judicial Dissolution of MAZZA AND AMICI, LLC

Defendant

Index #: EF2022-0516

STATE OF NEW YORK) COUNTY OF TOMPKINS). ss:

EDWARD A. MAZZA, being duly sworn, deposes and says:

- 1. I am one of the defendants in the above-entitled action and a member of MAZZA AND AMICI, LLC, the other defendant.
- 2. I am fully familiar with all the facts and circumstances of this matter as set forth herein.
- 3. This affidavit is submitted in support of a motion by the defendants for summary judgment, dismissing all of the causes of action alleged in the plaintiff's complaint against both defendants.
- 4. The above-entitled action was commenced against the defendants seeking an Order dissolving the LLC.
- 5. MAZZA AND AMICI, LLC ["LLC"] is a New York limited liability company formed in January 2012 with two members, Thomas J. Amici ["Amici"] and myself

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["Mazza"]. A copy of the articles of organization is annexed here to and designated Exhibit A.

- 6. Prior to the formation of the LLC, these two members, Mazza and Amici, were joint owners of real estate purchased and held by them as residential rentals. They commenced this business in 1986 with the purchase of a few small buildings and the business grew through the acquisition of more buildings. The last building being purchased in 1998 making a total of 20 different tax parcels owned. Along the way, only one building has been sold.
- 7. The acquisition of the properties, except for one property, was a result of opportunities being presented to me through my personal contacts. When I was presented with opportunities, I would evaluate them. If I felt it might be a viable opportunity, I would present the opportunity to Amici and Amici would then inspect the property and report back to me about the condition thereof. At that time, a joint decision would be made whether to make an offer or not.
- 8. Once properties were acquired, the two members were hands on operators of the business with Amici being responsible for the maintenance of the buildings and I was responsible for the business aspects. The size of our business was created by design. At first we needed to grow to a level that would support Amici working full time for the business. Thereafter, we determined that we needed an additional maintenance person because this type of work often requires two people to do the job and we needed someone in case of illness. So, we purposely grew to the size business we are in order to operate effectively, but did not want to grow any larger since we would need even more staff, which we didn't want. This was the business model that we chose. We also decided to contract with someone we could trust to deposit the rent and write the checks to pay the bills. This would be a part time role and we were able to retain Vicki Mazza to handle that role.
- 9. When the business was started, I presented a proposed partnership agreement to Amici. Upon receipt of it, Amici never spoke to me about it and no partnership agreement was ever signed.
 - 10. Thereafter, Amici presented to me the idea of forming an LLC for this

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business. I told Amici that I was not sure that forming an LLC would be of much benefit to us. However, Amici said that he wanted to form one, so an LLC was formed and filed. Bruno A. Mazza, Jr., my father and law partner, was the attorney in our office that formed LLCs, so he was the one who formed this LLC on or about January 26, 2012.

- 11. At the time of formation, Bruno A. Mazza, Jr. prepared a proposed Operating Agreement. A copy of the proposed Operating Agreement was provided to me. I then provided a copy of it to Amici. Upon receipt of it, Amici never spoke to me about it and it was never signed. A copy of which is annexed here to and designated Exhibit B.
- 12. I did not act as legal counsel to anyone in the formation of this LLC. I never advised Amici that I was representing the business or him individually in the formation of the LLC. Neither the LLC nor Amici paid me or anyone for legal services in the formation of the LLC.
- 13. Amici's Complaint in this action alleges that I failed to advise him as to the intricacies of the law restricting a member from dissolving an LLC and that this was a breach of a fiduciary duty. I have never formed an LLC for himself or any of my clients in my legal practice. I did not form this LLC. Since I did not form LLC's as part of my law practice, I did not know, until this action was commenced, the intricacies of the law restricting a member from dissolving an LLC.
- 14. Amici alleges that I have some implied duty to provide him, individually, with legal services. I have no duty to provide him with legal services. Amici is no stranger to hiring attorneys. During the time we have been in business, he has hired many other attorneys and, in fact at this very time, he is being represented by other attorneys in litigation that commenced in 2020 and he just finished a lawsuit that was commenced in 2019. He could have hired an attorney to provide him with legal advice with respect to the LLC.
- 15. Amici's Complaint against me states that I induced him to form the LLC to gain an advantage over him. This is not true. It wasn't even my suggestion to form an LLC. Amici was the one who wanted the LLC. I merely agreed to it because he wanted it. Amici alleges that he relied on my advice, guidance, and counsel when he agreed to

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the LLC. In his deposition, he said that I told him <u>briefly</u> what it would entail and that was the end of the discussion.

- 16. Amici alleges that I created the LLC and protected only my own interests and failed to safeguard his interests. Amici and I are each 50% owners of the LLC with equal rights and obligations as members of the LLC. Neither of us is in a minority position. Thus, the effect of not having an Operating Agreement containing an agreement as to withdrawal of a member, would have the same effect on me as it does on Amici.
- 17. Amici has alleged that I have been managing the affairs of the business in a dishonest and irregular fashion protecting only my own interests. This allegation is not true and Amici cannot show a single incident where that statement is true. Also, this business is made up of investments in real estate and all but one of those investments were investment opportunities offered to me and I was not obligated to offer any share of it to Amici. Not only did I offer to share that opportunity with Amici, I did so on a 50/50 basis. This is not consistent with the statement that I am exploiting Amici's trust in me to protect only my own interests.
- 18. The LLC does not have an Operating Agreement. However, it is very clear, and there is no question, that the purpose of the LLC was to purchase residential buildings and to provide the management for them as we rented them out to tenants. This purpose has not changed.
- 19. The profitability of the business has grown steadily over the years including the past few years.
- 20. A few years ago, Amici began discussing the idea that he was getting older and might want to retire. Then, a couple years ago, he stated to me that he wanted to retire. I advised him that I did not want to retire and wanted to continue operating this business in its current business model. At that time, we began discussions of how this could happen, but we have not been able to come to an agreement on it. During those discussions, he suggested that we split the properties between us, which is not consistent with the statement that he has health issues and wants to retire.

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21. As alleged in Amici's Complaint, the business was operating well until September 2021. There had been no disputes. Since that time, the only dispute has been with regard to his withdrawal from the LLC. Amici did not want to withdraw from the LLC because we were in a dispute in some way with the operation of the business. Instead, the only dispute we have had is with regards to his desire to withdraw.

- 22. Contrary to Amici's alleged desire to retire, upon information and belief, during the last couple years, he has been working to expand the personal real estate investments owned by himself and his family, which are similar but unrelated to the LLC business.
- 23. Other than our discussions relative to Amici's withdrawal from the business, there have never been any disputes. Until this action was commenced, Amici never stated any objection to the manner in which I have managed the business side of the LLC. There has been no dispute or disagreement regarding the means, methods or finances of the company's operations.
- 24. The LLC has continued to function as originally intended and in the same manner as it has for the past few decades without any disputes, other than the disagreement on whether the LLC should be dissolved.
- 25. The LLC has been and continues to be immensely successful financially. In 2020 the net income of the LLC business was \$587,734.62. In 2021 it was \$690,132.98. In 2022, it was \$736,420.55.

26. No previous application for the relief herein prayed for has been made.

EDWARD A. MAZZA

Sworn to before me this

day of January, 2024.

Notary Public

CHRISTINA M. DuBOUCHET Notary Public-State of New York No. 02DU6290541

Qualified in Tompkins County Commission Expires [24/2026 FILED: TOMPKINS COUNTY CLERK 01/31/2024 04:56 PM

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COUGHLIN & GERHART,LLP Dirk A. Galbraith, Esq. Attorneys for Plaintiff 798 Cascadilla St., Suite A Ithaca, New York 14850

TO: HANCOCK ESTABROOK, LLP

Daniel B. Berman, Esq. Ryan M.Poplawski, Esq. Attorneys for the Plaintiff 1800 AXA Tower I 100 Madison Street

Syracuse, New York 13202

(315) 565-4500

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EXHIBIT "A"

EXHIBIT A - ARTICLES OF ORGANIZATION LETTER DATED JANUARY 12, 2012

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Department of the Treasury Internal Revenue Service Ogden, UT 84201

In reply refer to: 0245874864 Jan 05, 2012

LTR 147C

MAZZA AND AMICI LLC EDWARD A MAZZA MBR 307 N TIOGA ST ITHACA NY 14850 MAZZA AND AMICILLC

Taxpayer Identification Number:

Form(s):

Dear Taxpayer:

This letter is in response to your telephone inquiry of January 5th, 2012.

your permanent records. You should enter your name and your EIN, exactly as shown above, on all business federal tax forms that require its use, and on any related correspondence documents.

If you have any questions regarding this letter, please call our Customer Service Department at 1-800-829-0115 between the hours of 7:00 AM and 10:00 PM. If you prefer, you may write to us at the address shown at the top of the first page of this letter. When you write, please include a telephone number where you may be reached and the best time to call.

Sincerely.

Mr. Wolfer 17-59588 Customer Service Representative

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EXHIBIT B - LIMITED LIABILITY COMPANY OPERATING AGREEMENT DATED JANUARY 1, 2012

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EXHIBIT "B"

EXHIBIT B - LIMITED LIABILITY COMPANY OPERATING AGREEMENT DATED JANUARY 1, 2012

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LIMITED LIABILITY COMPANY OPERATING AGREEMENT



MAZZA AND AMICI, LLC

A New York Limited Liability Company (Member-Managed)

OPERATING AGREEMENT

THIS OPERATING AGREEMENT is made and entered into effective January 1, 2012, by and between **EDWARD A. MAZZA and THOMAS J. AMICI** (collectively referred to in this agreement as the "Members").

SECTION 1. THE LIMITED LIABILITY COMPANY

- 1.1 Formation. Effective January 1, 2012, the Members form a limited liability company under the name MAZZA AND AMICI, LLC (the "Company") on the terms and conditions in this Operating Agreement (the "Agreement") and pursuant to the Limited Liability Company Act of the State of New York (the "Act"). The Members agree to file with the appropriate agency within the State of New York charged with processing and maintaining such records all documentation required for the formation of the Company. The rights and obligations of the parties are as provided in the Act except as otherwise expressly provided in this Agreement.
- 1.2 Name. The business of the Company will be conducted under the name MAZZA AND AMICI, LLC, or such other name upon which the Members may unanimously may agree.
- 1.3 *Purpose*. The purpose of the Company is to engage in any lawful act or activity for which a Limited Liability Company may be formed within the State of New York.
- 1.4 Office. The Company will maintain its principal business office within the State of New York at the following address: 307 North Tioga Street, Ithaca, New York 14850.
- 1.5 Registered Agent. The Secretary of State is designated as agent of the Company upon whom process against the Company may be served. The Secretary of State shall mail a copy of any process against the Company served upon him/her to the Company at 307 N. Tloga St. Ithaca, New York 14850.
- 1.6 *Term.* The term of the Company shall continue perpetually unless sooner terminated as provided in this Agreement.
- 1.7 Names and Addresses of Members. The Members' names and addresses are attached as Schedule 1 to this Agreement.

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1.8 Admission of Additional Members. Except as otherwise expressly provided in this Agreement, no additional members may be admitted to the Company through Issuance by the company of a new interest in the Company without the prior unanimous written consent of the Members.

SECTION 2. CAPITAL CONTRIBUTIONS

- 2.1 Initial Contributions. The company has been in existence for some period of time.
- 2.2 Additional Contributions. No Member shall be obligated to make any additional contribution to the Company's capital without the prior unanimous written consent of the Members.
- 2.3 No Interest on Capital Contributions. Members are not entitled to interest or other compensation for or on account of their capital contributions to the Company except to the extent, if any, expressly provided in this Agreement.

SECTION 3. ALLOCATION OF PROFITS AND LOSSES; DISTRIBUTIONS

- 3.1 Profits/Losses. For financial accounting and tax purposes, the Company's net profits or net losses shall be determined on an annual basis and shall be allocated to the Members in proportion to each Member's relative capital interest in the Company as set forth in Schedule 2 as amended from time to time in accordance with U.S. Department of the Treasury Regulation 1.704-1.
- 3.2 Distributions, The Members shall determine and distribute available funds as they see fit. Available funds, as referred to herein, shall mean the net cash of the Company available after appropriate provision for expenses and liabilities, as determined by the Members. Distributions in liquidation of the Company or in liquidation of a Member's interest shall be made in accordance with the positive capital account balances pursuant to U.S. Department of the Treasury Regulation 1.704.1(b)(2)(ii)(b)(2). To the extent a Member shall have a negative capital account balance, there shall be a qualified income offset, as set forth in U.S. Department of the Treasury Regulation 1.704.1(b)(2)(li)(d).
- 3.3 No Right to Demand Return of Capital. No Member has any right to any return of capital or other distribution except as expressly provided in this Agreement. No Member has any drawing account in the Company.

SECTION 4. INDEMNIFICATION

The Company shall indemnify any person who was or is a party defendant or is threatened to be made a party defendant, pending or completed action, suit or proceeding, whether civil, criminal, administrative, or investigative (other than an action by or in the right of the Company) by reason of the fact that he is or was a Member of the Company, Manager, employee or agent of the Company, or is or was serving at the

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request of the Company, against expenses (including attorney's fees), judgments, fines, and amounts paid in settlement actually and reasonably incurred in connection with such action, sult or proceeding if the Members determine that he acted in good faith and in a manner he reasonably believed to be in or not opposed to the best interest of the Company, and with respect to any criminal action proceeding, has no reasonable cause to believe his/her conduct was unlawful. The termination of any action, suit, or proceeding by judgment, order, settlement, conviction, or upon a plea of "Nolo Contendere" or its equivalent, shall not in itself create a presumption that the person did or did not act in good faith and in a manner which he reasonably believed to be in the best interest of the Company, and, with respect to any criminal action or proceeding, had reasonable cause to believe that his/her conduct was lawful

SECTION 5. POWERS AND DUTIES OF MANAGERS

- 5.1 Management of Company.
- The Members, within the authority granted by the Act and the terms of this Agreement, shall have the complete power and authority to manage and operate the Company and make all decisions affecting its business and affairs.
- Except as otherwise provided in this Agreement, all decisions and 5.1.2 documents relating to the management and operation of the Company shall be made and executed by the Members.
- Third parties dealing with the Company shall be entitled to rely conclusively upon the power and authority of the Members to manage and operate the business and affairs of the Company.
- 5.2 Decisions by Members. Whenever, in this Agreement, reference is made to the decision, consent, approval, judgment, or action of the Members, unless otherwise expressly provided in this Agreement, such decision, consent, approval, judgment, or action shall mean a Majority of the Members.
- 5.3 Withdrawal by a Member. A Member has no power to withdraw from the Company, except as otherwise provided in Section 8.

SECTION 6. SALARIES, REIMBURSEMENT, AND PAYMENT OF EXPENSES

- 6.1 Organization Expenses. All expenses incurred in connection with organization of the Company will be paid by the Company.
- 6.2 Salary. No salary will be paid to a Member for the performance of his or her duties under this Agreement unless the salary has been approved in writing by the Members.
- 6.3 Legal and Accounting Services. The Company may obtain legal and accounting services to the extent reasonably necessary for the conduct of the

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Company's business.

SECTION 7. BOOKS OF ACCOUNT, ACCOUNTING REPORTS, TAX RETURNS, FISCAL YEAR, BANKING

- 7.1 Method of Accounting. The Company will use the method of accounting previously determined by the Members for financial reporting and tax purposes.
- 7.2 Fiscal Year; Taxable Year. The fiscal year and the taxable year of the Company is the calendar year.
- 7.3 Capital Accounts. The Company will maintain a Capital Account for each Member on a cumulative basis in accordance with federal income tax accounting principles.
- 7.4 Banking. All funds of the Company will be deposited in a separate bank account or in an account or accounts of a savings and loan association in the name of the Company as determined by the Members. Company funds will be invested or deposited with an institution, the accounts or deposits of which are insured or guaranteed by an agency of the United States government.
- 7.5 Sale or Encumbrance Prohibited. Except as otherwise permitted in this Agreement, no Member may voluntarily or involuntarily transfer, sell, convey, encumber, pledge, assign, or otherwise dispose of (collectively, "Transfer") an interest in the Company without the prior written consent of the other nontransferring Member.

SECTION 8. DEATH or INCOMPETENCY OF A MEMBER

- 8.1 Death or Incompetence of a Member. On the death or adjudicated incompetence of a Member, unless the Company exercises its rights under Section 8.3, such member's estate or family will receive only the economic right to receive distributions whenever made by the Company and the Member's allocable share of taxable income, gain, loss, deduction, and credit (the "Economic Rights").
 - 8.2 Any transfer of Economic Rights will not include any right to participate in management of the Company, including any right to vote, consent to, and will not include any right to Information on the Company or its operations or financial condition. Following any transfer of only the Economic Rights of a Member's Interest in the Company, the right to vote or consent to any matter will be eliminated.
- 8.3 Death Buy Out. Notwithstanding the foregoing provision of Section 8, the Members covenant and agree that on the death of any Member, the Company, at its option, by providing written notice to the estate of the deceased Member within 180 days of the death of the Member, may purchase, acquire, and redeem the Interest of the deceased Member in the Company pursuant to the provision of Section 8.4.

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- 8.4 The value of each Member's Interest in the Company will be determined on the date this Agreement is signed, and the value will be endorsed on Schedule 3 attached and made a part of this Agreement. The value of each Member's Interest will be redetermined by the Members annually, unless the Members decide to redetermine those values more frequently. The Members will use their best efforts to endorse those values on Schedule 3. The purchase price for a decedent Member's interest conclusively is the value last determined before the death of such Member; provided, however, that if the latest valuation is more than two years before the death of the deceased Member, the provisions of Section 8.4.2 will apply in determining the value of the Member's Interest in the Company.
- 8.4.2If the Members have failed to value the deceased Member's Interest within the prior two-year period, the value of each Member's Interest in the Company on the date of death, in the first instance, will be determined by mutual agreement of the surviving Member and the personal representative of the estate of the deceased Member. If the parties cannot reach an agreement on the value within 30 days after the appointment of the personal representative of the deceased Member, then the surviving Member and the personal representative each must select a qualified appraiser within the next succeeding 30 days. The appraisers so selected must attempt to determine the value of the Company Interest owned by the decedent at the time of death based solely on their appraisal of the total value of the Company's assets and the amount the decedent would have received had the assets of the Company been sold at that time for an amount equal to their fair market value and the proceeds (after payment of all Company obligations) were distributed in the manner contemplated in Section 8. The appraisal may not consider and discount for the sale of a minority interest in the Company. In the event the appraisers cannot agree on the value within 30 days after being selected, the two appraisers must, within 30 days, select a third appraiser. The value of the Interest of the decedent in the Company and the purchase price of it will be the average of the two appraisals nearest in amount to one another. That amount will be final and binding on all parties and their respective successors, assigns, and representatives. The costs and expenses of the third appraiser and any costs and expenses of the appraiser retained but not paid for by the estate of the deceased Member will be offset against the purchase price paid for the deceased Member's Interest in the Company.
- 8.4.3Closing of the sale of the deceased Member's Interest In the Company will be held at the office of the Company on a date designated by the Company, not be later than 90 days after agreement with the personal representative of the deceased Member's estate on the fair market value of the deceased Member's Interest in the Company; provided, however, that if the purchase price are determined by appraisals as set forth in Section 8.4.2, the closing will be 30 days after the final appraisal and purchase price are determined. If no personal representative has been appointed within 60 days after the deceased Member's death, the surviving Member shall have the right to apply for and have a personal representative appointed.
- 8.4.4At closing, the Company will pay the purchase price for the deceased Member's Interest in the Company. If the purchase price is less than \$1,000.00, the

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purchase price will be paid in cash; if the purchase price is \$1,000.00 or more, the purchase price will be paid as follows:

- (1) \$1,000.00 in cash, bank cashier's check, or certified funds;
- (2) The balance of the purchase price by the Company executing and delivering its promissory note for the balance, with interest at the prime interest rate stated by primary banking institution utilized by the Company, its successors and assigns, at the time of the deceased Member's death. Interest will be payable monthly, with the principal sum being due and payable in three equal annual installments. The promissory note will be unsecured and will contain provisions that the principal sum may be paid in whole or in part at any time, without penalty.
- 8.4.5At the closing, the deceased Member's estate or personal representative must assign to the Company all of the deceased Member's Interest in the Company free and clear of all liens, claims, and encumbrances, and, at the request of the Company, the estate or personal representative must execute all other instruments as may reasonably be necessary to vest in the Company all of the deceased Member's right, title, and interest in the Company and its assets. If either the Company or the deceased Member's estate or personal representative falls or refuses to execute any instrument required by this Agreement, the other party is hereby granted the irrevocable power of attorney which, it is agreed, is coupled with an interest, to execute and deliver on behalf of the failing or refusing party all instruments required to be executed and delivered by the falling or refusing party.

SECTION 9. DISSOLUTION AND WINDING UP OF THE COMPANY

- 9.1 Dissolution. The Company will be dissolved on the happening of any of the following events:
- 9.1.1Sale, transfer, or other disposition of all or substantially all of the property of the Company;
 - 9.1.2The agreement of all of the Members;
 - 9.1.3By operation of law; or
- 9.2 Winding Up. On the dissolution of the Company (if the Company is not continued), the Members must take full account of the Company's assets and liabilities, and the assets will be liquidated as promptly as is consistent with obtaining their fair value, and the proceeds, to the extent sufficient to pay the Company's obligations with respect to the liquidation, will be applied and distributed, after any gain or loss realized in connection with the liquidation has been allocated in accordance with Section 3 of this Agreement, and the Members' Capital Accounts have been adjusted to reflect the allocation and all other transactions through the date of the distribution, in the following

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order:

- 9.2.1To payment and discharge of the expenses of liquidation and of all the Company's debts and liabilities to persons or organizations other than Members;
- 9.2.2To the payment and discharge of any Company debts and liabilities owed to Members; and
- 9.2.3To Members in the amount of their respective adjusted Capital Account balances on the date of distribution; provided, however, that any then-outstanding Default Advances (with interest and costs of collection) first must be repaid from distributions otherwise allocable to the Defaulting Member pursuant to Section 9.2.3.

SECTION 10. GENERAL PROVISIONS

- 10.1 Amendments. Amendments to this Agreement may be proposed by any Member. A proposed amendment will be adopted and become effective as an amendment only on the written approval of all of the Members.
- 10.2 Governing Law. This Agreement and the rights and obligations of the parties under it are governed by and interpreted in accordance with the laws of the State of New York (without regard to principles of conflicts of law).
- 10.3 Entire Agreement; Modification. This Agreement constitutes the entire understanding and agreement between the Members with respect to the subject matter of this Agreement. No agreements, understandings, restrictions, representations, or warranties exist between or among the members other than those in this Agreement or referred to or provided for in this Agreement. No modification or amendment of any provision of this Agreement will be binding on any Member unless in writing and signed by all the Members.
- 10.4 Attorney Fees. In the event of any suit or action to enforce or interpret any provision of this Agreement (or that is based on this Agreement), the prevailing party is entitled to recover, in addition to other costs, reasonable attorney fees in connection with the suit, action, or arbitration, and in any appeals. The determination of who is the prevailing party and the amount of reasonable attorney fees to be paid to the prevailing party will be decided by the court or courts, including any appellate courts, in which the matter is tried, heard, or decided.
- 10.5 Further Effect. The parties agree to execute other documents reasonably necessary to further effect and evidence the terms of this Agreement, as long as the terms and provisions of the other documents are fully consistent with the terms of this Agreement.
- 10.6 Severability. If any term or provision of this Agreement is held to be void or unenforceable, that term or provision will be severed from this Agreement, the balance of the Agreement will survive, and the balance of this Agreement will be reasonably

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construed to carry out the intent of the parties as evidenced by the terms of this Agreement.

10.7 Captions. The captions used in this Agreement are for the convenience of the parties only and will not be interpreted to enlarge, contract, or alter the terms and provisions of this Agreement.

10.8 Notices. All notices required to be given by this Agreement will be in writing and will be effective when actually delivered or, if mailed, when deposited as certified mail, postage prepaid, directed to the addresses first shown above for each Member or to such other address as a Member may specify by notice given in conformance with these provisions to the other Members.

IN WITNESS WHEREOF, the parties to this Agreement execute this Operating Agreement as of the date and year first above written.

MEMBERS:	
Printed/Typed Name	Signature
Printed/Typed Name	Signature

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	Listing of Members – Schedule 1			
	LIMITED LIABILITY COMPANY OPERATING AGREEMENT FOR MAZZA AND AMICI, L.L.C.			
	LISTING OF MEMBERS			
	As of the day of Members of the Company:	, 20, the following is a list o		
	NAME:	ADDRESS:		
	Authorized by Member(s) to	provide Member Listing as of this day of		
2	, 20			
	Printed/Typed Name	Signature		
	District Time of Name	Signature		
	Printed/Typed Name	Signature		
		11		

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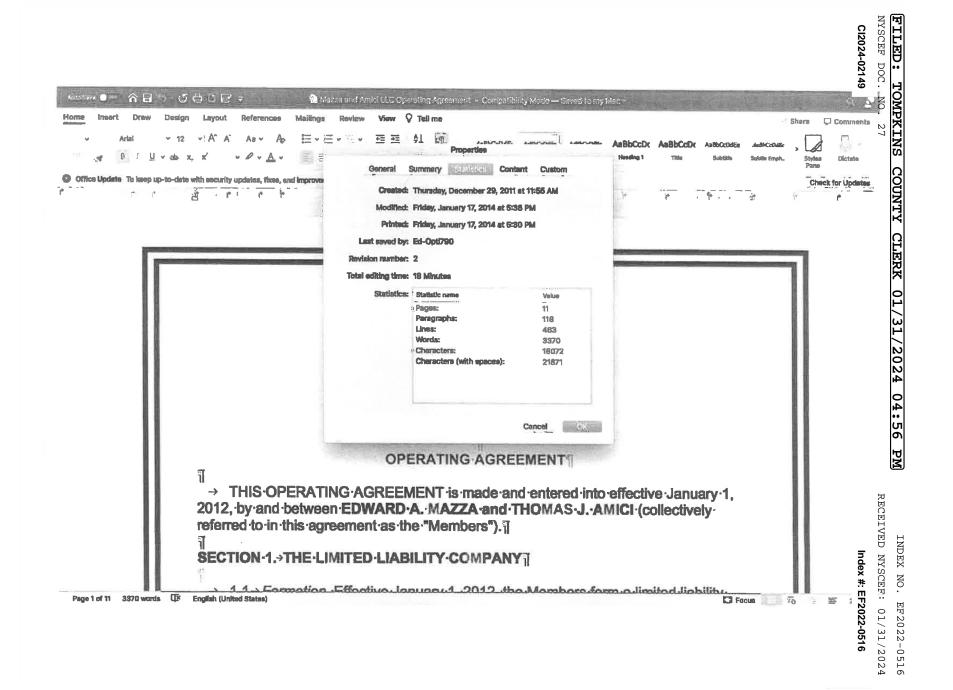
CI2024-02149			Index #: EF2022-0516			
	Listing of Capital Contributions – Schedule 2 LIMITED LIABILITY COMPANY OPERATING AGREEMENT FOR MAZZA AND AMICI, L.L.C. CAPITAL CONTRIBUTIONS Pursuant to ARTICLE 2, the Members' initial contribution to the Company capital is stated to be \$ The description and each individual portion of this initial contribution is as follows:					
	NAME: C	ONTRIBUTION:	% OWNERSHIP:			
	\$		%			
	\$		%			
	SIGNED AND AGREED this day of	., 20				
	Printed/Typed Name	Signature				
	Printed/Typed Name	Signature				
- 11			- 11			

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CI2024-02149 Index #: EF2022-0516 Listing of Valuation of Members Interest - Schedule 3 LIMITED LIABILITY COMPANY OPERATING AGREEMENT FOR MAZZA AND AMICI, L.L.C. **VALUATION OF MEMBERS INTEREST** Pursuant to ARTICLE 8, the value of each Member's interest in the Company is endorsed as follows: VALUATION ENDORSEMENT NAME: SIGNED AND AGREED this _____ day of ______, 20_____. Signature Printed/Typed Name Signature Printed/Typed Name



AFFIDAVIT OF DIRK A. GALBRAITH SWORN TO JANUARY 17, 2024

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CI2024-02150 TATE OF NEW YORK

SUPREME COURT: COUNTY OF TOMPKINS

THOMAS AMICI.

Plaintiff,

AFFIDAVIT

VS.

EDWARD A. MAZZA, ESQ., Individually and as a Member of MAZZA AND AMICI, LLC, MAZZA AND AMICI, and for the Judicial Dissolution of MAZZA AND AMICI, LLC,

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Defendant.

STATE OF NEW YORK
COUNTY OF TOMPKINS
CITY OF ITHACA : ss.:

DIRK A. GALBRAITH, being duly sworn, deposes and says:

- That he is an attorney at law admitted to practice before the courts of the State
 of New York and is of counsel to the law firm of Coughlin & Gerhart LLP, attorneys for the
 defendants in the above-entitled proceeding.
- 2. That he makes this affidavit in support of the motion of defendants for an order granting summary judgment dismissing the complaint herein.
- 3. That annexed hereto and designated Exhibit C is a copy of the complaint herein.
 - 4. That annexed hereto and designated Exhibit D is a copy of the answer herein.
- 5. That annexed hereto and designated Exhibit E is a copy of the deposition transcript of Thomas Amici taken November 6, 2023.
- 6. That annexed hereto and designated Exhibit F is a copy of the 2020 Federal Income Tax return of Mazza & Amici, LLC.
- 7. That annexed hereto and designated Exhibit G is a copy of the 2021 Federal Income Tax return of Mazza & Amici, LLC.

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CI2024-02150 8. That annexed hereto and designated Exhibit H is a copy of the 202 Index #: EF2022-0516 Income Tax return of Mazza & Amici, LLC.

- 9. That annexed hereto and designated Exhibit I is a copy of the Schedule K-1 of Thomas Amici to the 2018 Federal Income Tax return of Mazza & Amici, LLC.
- 10. That plaintiff has failed to allege facts tending to show that it is not reasonably practicable to carry on the business of Mazza & Amici, LLC in conformity with its articles of organization.
- 11. That plaintiff has failed to demonstrate that he has suffered any financial harm as a consequence of the conduct of defendants.

12. That the complaint herein should be dismissed.

DIRK A. GALBRAITH

Sworn to before me this 17TH day of January, 2024.

Notary Public

Condition in Temporals County Commission Expires January 31, 20 26

EXHIBIT C - COMPLAINT DATED AUGUST 18, 2024

FILED: TOMPKINS COUNTY CLERK 01/31/2024 04:56 PM

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EXHIBIT "C"

EXHIBIT C - COMPLAINT DATED AUGUST 18, 2024

FILED: TOMPKINS COUNTY CLERK 01/31/2024 04:56 PM

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STATE OF NEW YORK SUPREME COURT

COUNTY OF TOMPKINS

THOMAS AMICI,

Plaintiff,

V.

VERIFIED COMPLAINT

Index No:

EDWARD A. MAZZA, ESQ., Individually and as Member of MAZZA AND AMICI, LLC, MAZZA AND AMICI, LLC, and for the Judicial Dissolution of MAZZA AND AMICI, LLC.

Defendants.

Plaintiff, Thomas Amici (hereinafter "Plaintiff"), by and through his attorneys, Hancock Estabrook, LLP, Complain of the Defendants, Edward A. Mazza, Esq. (hereinafter "Mazza") individually and as a member of Mazza and Amici, LLC, Mazza and Amici, LLC (hereinafter the "LLC") respectfully state the following:

PARTIES

- 1. Plaintiff is an individual residing at 121 VanDorn Road, Ithaca, New York, 14850.
- 2. Upon information and belief, Defendant Edward A. Mazza, Esq. is a practicing attorney with his office located at 307 N. Tioga Street, Ithaca, New York 14850.
- 3. Defendant Mazza and Amici, LLC, is a limited liability company duly organized and existing under the laws of the State of New York, with its principal place of business in Tompkins County at 307 N. Tioga Street, Ithaca, New York 14850, which, *inter alia*, owns and rents rental properties in Tompkins County.
- 4. The Articles of Organization for the LLC were signed and filed solely by Mazza in January of 2012.
- 5. No proposed filings or entity documents were provided to Amici by Mazza before he formed the LLC.

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6. Prior to the formation of the LLC, Mazza and Amici operated as a general

partnership (the "Partnership").

7. Mazza and Amici each held a fifty percent (50%) interest in the Partnership and

now each holds a fifty percent (50%) membership in the LLC.

8. Mazza, acting as both a Partner and attorney for the Partnership and/or LLC, did

fail to inform Mr. Amici that in the absence of specific provisions in an operating agreement,

his ability to withdraw from and/or dissolve the LLC would be extremely limited, in

comparison with his ability to withdraw from and dissolve a partnership, nor did Mr. Mazza

ever discuss providing a proposed operating agreement, or actually provide Mr. Amici with a

proposed operating agreement, for the LLC.

9. Mr. Amici, through his attorneys, requested Mr. Mazza provide copies of the

organizational documents, including an operating agreement, any resolutions, meeting minutes,

member ledger, membership certificate(s), or any other documentation pursuant to Section

1102 of the New York Limited Liability Company Law ("LLCL"). The only documents

provided were the Articles of Organization with the accompanying filing receipt for the LLC.

10. Since the beginning of their business relationship, Mazza has always performed the

executive functions related to the Partnership, and now, the LLC, while Amici largely took on

the day-to-day labor, including the leasing and maintenance of the rental properties.

11. The LLC maintains a bank account over which Mr. Mazza is the only person with

administrative authority, although Mr. Mazza's wife and Mr. Amici are also authorized to sign

checks.

12. The LLC currently owns the following rental properties:

715 Triphammer Road, Ithaca, New York 14850

719 Triphammer Road, Ithaca, New York 14850

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801 Triphammer Road, Ithaca, New York 14850
807 Triphammer Road, Ithaca, New York 14850
5 Pearl Street, Newfield, New York 14867
3 Pearl Street, Newfield, New York 14867
707 Aurora Street North, Ithaca, New York 14850
708 Aurora Street North, Ithaca, New York 14850
702 Aurora Street North, Ithaca, New York 14850
116-18 Third Street, Ithaca, New York 14850
124 Sears Street, Ithaca, New York 14850
218 Delaware Street, Ithaca, New York 14850
210 Delaware Street, Ithaca, New York 14850
201 Pleasant Street, Ithaca, New York 14850
218 Pleasant Street, Ithaca, New York 14850
115 Prospect Street, Ithaca, New York 14850
117 Prospect Street, Ithaca, New York 14850
116-18 Ferris Place, Ithaca, New York 14850
506 Cayuga Street South, Ithaca, New York 14850

- 13. All documents required to set-up the LLC were prepared and filed solely by Mazza.
- 14. All the properties were placed into one LLC. Separate LLCs were not created to own each property.
 - 15. The business operated well until September 2021.
- 16. In or about September 2021, Amici informed Mazza that due to some health issues and his desire to retire, he wanted to withdraw his half of the business from the LLC.
- 17. Mazza informed Amici that he was unwilling to dissolve the LLC or to discuss any other exit strategy for Mr. Amici which would allow him to recover the value of his interest in the LLC.
- 18. Prior to forming the LLC, Mazza informed and discussed with Amici only that the LLC would protect their personal assets. No other information or implications were discussed and Amici assumed that the Partnership would otherwise be intact.
 - 19. The two members are deadlocked in how they view the future of the business.

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20. Amici has continually pushed for the sale of the properties and has on numerous occasions brought potential buyers of the properties to Mazza, which he has ignored or is

occasions brought potential buyers of the properties to madelia, which he had ignored as a

unwilling to evaluate.

21. The discord, distrust, and animosity between the members have resulted in a

situation wherein it is not reasonably practicable to carry on the business of the LLC in

conformity with its articles of organization, and/or New York Limited Liability Company Law.

AS AND FOR A FIRST CAUSE OF ACTION (Breach of Fiduciary Duty)

22. The Plaintiff repeats and realleges each and every allegation contained in

paragraphs numbered "1" through "21" above, as if more fully set forth at length herein.

23. A partner owes a fiduciary duty to the Partnership and partners.

24. As general partner of the Partnership, Mazza owed a fiduciary duty to the

Partnership and Amici.

25. Mazza acted not only as a partner, but as attorney to the business and Amici as

well.

26. Amici relied on Mazza as a partner and fiduciary.

27. Mazza had a duty to inform Amici as to what it meant to convert to an LLC and an

operating agreement which he failed to do.

28. Furthermore, a fiduciary relationship exists where one-party reposes confidence

and trust in another and reasonably relies on the other's superior expertise or knowledge. As

Mazza controlled and dominated the Partnership and acted as an attorney for same, Amici

relied on his knowledge and expertise to oversee their business, to act in Plaintiff's interest, and

to protect the interests of the Plaintiff.

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to the conversion of the Partnership to an LLC without informing and advising him the effect

29. Mazza breached his fiduciary duties by, inter alia, inducing Mr. Amici to consent

the conversion would have on his rights as a "partner," particularly without an operating

agreement.

30. Mazza failed to fully and fairly inform Amici of the consequences of any action

taken in furtherance of their relationship and further exploited Amici's trust for his own benefit.

31. As a direct and proximate result, Plaintiff has been harmed by the breach of

fiduciary duties by Mazza, in an amount to be determined at trial.

AS AND FOR A SECOND CAUSE OF ACTION (Breach of Contract)

32. The Plaintiff repeats and realleges each and every allegation contained in

paragraphs numbered "1" through "31" above, as if more fully set forth at length herein.

33. Upon information and belief, the parties never had a written partnership agreement,

but it was understood that each party had a 50% interest in the business and operated under

New York's Partnership Laws.

34. Plaintiff has performed all the obligations to be performed on his part.

35. At the time the LLC was formed, Mazza, acting as both a partner and as an

attorney for the Partnership and LLC, only informed Amici that converting to an LLC would

protect their personal assets and did not explain that the conversion from a partnership to an

LLC would otherwise change terms of their business relationship, including, but not limited to

either partner's right with respect to dissolution or withdrawal.

36. Based on the facts and circumstances surrounding the conversion to an LLC, Amici

fairly inferred from their conduct that the parties continued to operate under the terms of the

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agreement which had governed the Partnership, including Mr. Amici's rights with respect to dissolution and/or withdrawal.

- 37. Defendant Mazza breached this implied-in-fact agreement by, inter alia, not allowing Amici the ability to withdraw and/or dissolve the LLC.
- 38. As a direct and proximate result, Plaintiff has been harmed in an amount to be determined at trial.

AS AND FOR A THIRD CAUSE OF ACTION (Breach of Implied Covenant of Good Faith and Fair Dealing)

- 39. The Plaintiff repeats and realleges each and every allegation contained in paragraphs numbered "1" through "38" above, as if more fully set forth at length herein.
- 40. By virtue to their relationship as partners, members of the LLC, and/or attorneyclient relationship, Defendant was bound to discharge his responsibilities in accordance with implied covenants of good faith and fair dealing.
- 41. Mazza has materially breached this relationship and the implied covenants of good faith and fair dealing by, inter alia, managing the affairs of the business in a dishonest and irregular fashion, converting the business without informing and advising Plaintiff, failing to create an operating agreement for the LLC, protecting only is own interests, and failing to safeguard the interests of Plaintiff.
- 42. As a direct and proximate result of Mazza's breach, Plaintiff has been harmed in an amount to be determined at trial.

AS AND FOR A FOURTH CAUSE OF ACTION (Rescission)

43. The Plaintiff repeats and realleges each and every allegation contained in paragraphs numbered "1" through "42" above, as if more fully set forth at length herein.

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44. Plaintiff, being inexperienced in business structure and the law, relied on the

advice, guidance, and counsel of Mazza in the management and structure of their business.

45. Defendant failed to advise, guide, and counsel Plaintiff on the risks of converting to

an LLC and on the intricacies of the laws restricting a member from dissolving an LLC.

Additionally, Defendant failed to advise, guide, and counsel him with respect to the need for an

operating agreement to reflect the parties' understanding of their business relationship.

46. At the time Defendant converted the business, Defendant knew or should have

known that such an LLC without an operating agreement was inappropriate and not suitable for

the Plaintiff. Defendant failed to create separate LLCs for each property to properly protect

each.

47. Notwithstanding the Defendants' knowledge of the inappropriateness and

unsuitability of the conversion, Mazza represented to Plaintiff that the conversion should be

done, all while knowing that Plaintiff, as inexperienced, would rely on him and seek no further

information.

48. Defendant has effectively locked Plaintiff into this business with no ability to

recoup his interest.

49. Plaintiff, having justifiably relied upon the Defendants' representative's advice,

guidance and counsel, ultimately agreed to the LLC in reliance on the Defendants'

representations.

50. However, as a result, Plaintiff has been damaged in an amount to be determined by

a Jury, together with interest, costs, fees, and such other relief as this Court may deem proper.

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51. By reason of the foregoing, plaintiff is entitled rescind the transfer of the business

to an LLC and, inter alia, receive an amount to be determined by a Jury, together with interest,

costs, fees, and such other relief as this Court may deem proper.

AS AND FOR A FIFTH CAUSE OF ACTION (Common Law Dissolution)

52. The Plaintiff repeats and realleges each and every allegation contained in

paragraphs numbered "1" through "51" above, as if more fully set forth at length herein.

53. Common law (equitable) dissolution is warranted because of Defendants'

egregious malfeasance, including inter alia, converting the business without informing and

advising Plaintiff, failing to create an operating agreement for the LLC, protecting only is own

interests, and failing to safeguard the interests of Plaintiff as explained herein.

54. Common law (equitable) dissolution is warranted because of Defendants'

unjustified usurpation of unilateral control over the LLC, as well as Defendants' oppression of

Amici.

55. This Court should make and enter an Order judicially dissolving the LLC.

56. This Court should make and enter an Order decreeing the winding up of the affairs

of the LLC incident to dissolution.

57. This Court should make and enter an Order appointing a receiver or liquidating

trustee over the assets and affairs of the LLC to wind up the affairs of the LLC incident to

dissolution.

58. This Court should make and enter an Order directing that all of the assets of the

LLC, and particularly including the rental properties, be sold in a commercially reasonable

manner and distributed incident to dissolution.

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AS AND FOR A SIXTH CAUSE OF ACTION (Statutory Dissolution)

- 59. The Plaintiff repeats and realleges each and every allegation contained in paragraphs numbered "1" through "58" above, as if more fully set forth at length herein.
- 60. It is not reasonably practicable to carry on the business in conformity with the articles of organization, and without an operating agreement.
- 61. Due to the actions of Defendant as detailed above, the LLC has become dysfunctional and is no longer practicable to operate the business of the LLC.
- 62. The two members have become deadlocked and can no longer agree on a future for the LLC.
 - 63. Amici can no longer trust Mazza in the operation of the LLC.
- 64. The LLC's management is unable or unwilling to reasonably permit or promote the stated purpose of the entity to be realized or achieved.
- 65. This Court should make and enter an Order judicially dissolving the LLC pursuant to LLCL § 702.
- 66. This Court should make and enter an Order decreeing the winding up of the affairs of the LLC incident to dissolution pursuant to LLCL § 703.
- 67. This Court should make and enter an Order appointing a receiver or liquidating trustee over the assets and affairs of the LLC in order to wind up the affairs of the LLC incident to dissolution pursuant to LLCL § 703.
- 68. This Court should make and enter an Order directing that all of the assets of the LLC, and particularly including the Properties, be sold in a commercially reasonable manner and distributed pursuant to LLCL § 704 incident to dissolution.

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AS AND FOR A SEVENTH CAUSE OF ACTION (Equitable Buyout)

69. The Plaintiff repeats and realleges each and every allegation contained in

paragraphs numbered "1" through "68" above, as if more fully set forth at length herein.

70. In lieu of winding up of the affairs of the LLC, sale of the LLC's assets, and

termination of the LLC's juridical existence, this Court should order compulsory buyout of the

Plaintiff's membership interests in the LLC as just and equitable under the circumstances.

71. This Court should, upon a finding of fact, determine and decree the fair market

value of the LLC.

72. This Court should make and enter an Order directing the LLC or their respective

members, jointly and severally, to pay to Plaintiff amounts equal to 50% of the fair values of

the respective LLC, plus prejudgment interest, plus attorney's fees; and should make and enter a

judgment in favor of Plaintiff in the said amounts; and decree that Plaintiff's membership

interests in the LLC is transferred to the LLC's other respective members upon payment to the

Plaintiff of the said amounts.

AS AND FOR AN EIGHTH CAUSE OF ACTION (Withdrawal)

73. The Plaintiff repeats and realleges each and every allegation contained in

paragraphs numbered "1" through "72" above, as if more fully set forth at length herein.

74. Plaintiff may withdraw as a member of the LLC upon the dissolution of the same.

75. Since there is no operating agreement, the statutory default provision for

withdrawal of a member of the LLC states that "a member may not withdraw from a limited

liability company prior to the dissolution and winding up of the limited liability company"

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LLCL § 606(a). This statute explicitly requires dissolution and winding up of the LLC prior to

withdrawal.

76. This Court should make and enter an Order judicially dissolving the LLC.

77. Upon such dissolution, this Court should permit Plaintiff to withdraw as a member

of the LLC.

78. Upon withdrawal, Plaintiff is entitled to receive the fair value of its membership

interest in the LLC pursuant to LLCL § 509.

79. This Court should, upon a finding of fact, determine and decree the fair value of the

LLC.

80. Upon withdrawal of Plaintiff, this Court should make and enter an Order directing

the LLC or their respective remaining members, jointly and severally, to pay to Plaintiff

amounts equal to 50% of the fair values of the respective LLC, plus statutory interest, plus

attorney's fees.

WHEREFORE, the Plaintiff, Thomas Amici, respectfully requests that this Court grant a

final order pursuant to LLCL § 702 and common law dissolving Mazza and Amici, LLC, the

withdrawal of Plaintiff, an equitable buyout of the Plaintiff, and that judgment be entered in

favor of Plaintiff, against Defendant, Edward A Mazza, Esq., Individually and as Member of

Mazza and Amici, LLC for all damages caused by Defendants' breaches of the fiduciary duty,

fraud, breached of contract, and breaches of the implied covenant of good faith and fair dealing

in an amount to be determined by the trier of fact, together with such other and further relief as

the Court may deem appropriate, and together with the costs of this proceeding.

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DATED: August 18, 2022

HANCOCK ESTABROOK, LLP

By:

Daniel B. Berman, Esq. Ryan M. Poplawski, Esq. Attorneys for Plaintiff 1800 AXA Tower I 100 Madison Street Syracuse, New York 13202 (315) 565-4500

To: Edward A. Mazza, Esq. & Mazza and Amici, LLC

307 N. Tioga Street Ithaca, New York 14850

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VERIFICATION

STATE OF NEW YORK) COUNTY OF TOMPKINS)

Thomas Amici, being duly sworn deposes and says: that deponent is the Plaintiff named in the within proceeding; that deponent has read the foregoing Verified Answer and knows the contents thereof; and that the same is true to deponent's own knowledge, except as to the matters herein stated to be alleged on information and belief, and as to those matters deponent believes it to be true.

	Thomas Amici	
Sworn to before me this day of August, 2022		
Notary Public		

EXHIBIT D - ANSWER DATED OCTOBER 31, 2022

FILED: TOMPKINS COUNTY CLERK 01/31/2024 04:56 PM

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EXHIBIT "D"

EXHIBIT D - ANSWER DATED OCTOBER 31, 2022

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STATE OF NEW YORK SUPREME COURT

COUNTY OF TOMPKINS

THOMAS AMICI

Plaintiff

VS.

VERIFIED ANSWER

EDWARD A. MAZZA, ESQ. Individually and as Member of MAZZA AND AMICI, LLC, MAZZA AND AMICI, LLC, MAZZA AND AMICI, LLC, And for the Judicial Dissolution of MAZZA AND AMICI, LLC

Defendant

Index #: EF2022-0516

The Defendants, by their attorneys, Mazza Law Offices, Edward A. Mazza, Esq., of counsel, as and for their Answer to the Verified Complaint herein, respectfully states:

- 1. Defendants admit the allegations contained in paragraph numbered "1", "2", "6", "7", "12", "14", "16", "23" and "33" of the Complaint.
- 2. Defendants deny knowledge sufficient to form a belief as to the truth of the allegations contained in paragraph numbered "19", "24", "26", "36", "44", "62" and "75" of the Complaint.
- 3. Defendants deny the allegations contained in paragraphs numbered "4", "5", "8", "9", "10", "11", "13", "15", "17", "18", "20", "21", "22", "27", "28", "29", "30", "31", "32", "34", "35", "37", "38", "39", "40", "41", "42", "43", "45", "46", "47", "48", "49", "50", "51", "52", "53", "54", "55", "56", "57", "58", "59", "60", "61", "63", "64", "65", "66", "66", "67", "68", "69", "70", "71", "72", "73", "74", "76", "77", "78", "79" and "80" of the Complaint.

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WHEREFORE, Defendants respectfully pray that the Court dismiss this Complaint, together with such other and further relief as to the Court may seem just and proper.

Dated: October 31, 2022

VERIFICATION

STATE OF NEW YORK COUNTY OF TOMPKINS ss:

EDWARD A. MAZZA, being duly sworn, deposes and says: That I am a Defendant and a Member of MAZZA AND AMICI, LLC, a Defendant in the within action; that I have read the foregoing Answer and know the contents thereof; that the contents of the Answer are true to my knowledge, except as to those matters stated to be alleged upon information and belief, and as to those matters, I believe them to be true.

Sworn to before me this 31st day of October, 2022.

Notary Public

CHRISTINA M. DUBOUCHET Notary Public-State of New York No. 02DU6290541 Oualified in Tomokins County

Qualified in Tompkins County Commission Expires 1 2 1 2026 EDWARD A. MAZZA, ESQ. MAZZA LAW OFFICES

Attorneys for the Defendants
Office and P.O. Address

307 North Tioga Street Ithaca, New York 14850

(607) 273-6000

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HANCOCK ESTABROOK, LLP TO:

Daniel B. Berman, Esq. Ryan M.Poplawski, Esq. Attorneys for the Plaintiff 1800 AXA Tower I 100 Madison Street

Syracuse, New York 13202

(315) 565-4500

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EXHIBIT E - DEPOSITION TRANSCRIPT OF THOMAS AMICI TAKEN ON NOVEMBER 6, 2023

FILED: TOMPKINS COUNTY CLERK 01/31/2024 04:56 PM

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EXHIBIT "E"

EXHIBIT E - DEPOSITION TRANSCRIPT OF THOMAS AMICI TAKEN ON NOVEMBER 6, 2023

FILED: TOMPKINS COUNTY CLERK 01/31/2024 04:56 PM

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2 001 112112 000111	3 HANCOCK ESTABROOK, LLP	
4 THOMAS AMICI,	4 ATTORNEYS AT LAW	
5 Plaintiff,	5 1800 AXA Tower 1	
6 vs. Index No: EF2022-0516	6 100 Madison Street	1
RJI 2/1/2023	7 Syracuse, New York 13202	
8 EDWARD A, MAZZA, ESQ., Individually and as a Member of MAZZA AND AMICI, LLC, MAZZA AND AMICI, and for the	8 By: DANIEL BERMAN, ESQ.	
Judicial Dissolution of MAZZA AND AMICI, LLC,	9 RYAN POPLAWSKI, ESQ.	
10 Defendants.	10 rpoplawski@hancocklaw.com	
11	11 Appearing for Mr. Amici	
12 DEPOSITION	13	
13 14 WITNESS: Thomas Amici	14 COUGHLIN & GERHART, LLP	
15 Montage Management	15 ATTORNEYS AT LAW	
DATE: 11/6/23	16 798 Cascadilla Street, Suite A	
17 START TIME: 1:05 p.m.	17 Ithaca, New York 14850	
END TIME: 1:45 p.m.	18 By: DIRK GALBRAITH, ESQ.	
19 LOCATION: COUGHLIN & GERHART, LLP 798 Cascadilla Street, Suite A	19 dgalbraith@cglawoffices.com	
198 Cascadina Street, Suite A 20 Ithaca, New York 14850	20 Appearing for the Defendant	
21 REPORTER: Delores Hauber	21	
22 JOB NO: 20067	22	
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STIPULATIONS IT IS HEREBY STIPULATED, by and between the	1 2		(EXHIBITS A-D WERE MARKED FOR	Page 6
IT IS HEREBY STIPULATED, by and between the		ID	DENTIFICATION.)	
II IS HEREDT STIFULATED, by and between the	3		THOMAS AMICI,	
the control of the co	4	havino	been called as a witness, having been duly sworn	
ttorneys for the respective parties hereto, that:		-	d as follows:	
All rights provided by the CPLR, and Part 221 of	6		INATION BY	
ne Uniform Rules for the Conduct of Depositions,	-		ALBRAITH:	
ncluding the right to object to any question, except as			Mr. Amici, good afternoon.	
o form, or to move to strike any testimony at this	8	Δ.		
		Α .	•	
i de la companya de			Non-this control of the control of t	
		_		
doi motor at and to receive to				
iouon.	13			
Y Control of the Cont	14			
peing examined before a Notary Public other than the	15	take:	•	
Notary Public before whom this examination was begun, but	16	Α		
he failure to do so or to return the original of this	17	Q	What do you take?	
deposition to counsel, shall not be deemed a waiver of the	18	Α	Well, I take a high blood pressure pill. I	
ights provided by Rule 3116 of the CPLR and shall be	19	take	one for pain and cholesterol.	
controlled thereby.	20	Q	Are you married?	
The signing and filing of the original deposition	21	Α	Yes.	
ranscript is waived.	22	Q	And to whom are you married?	
•	23	Α	Joyce Amici.	
	24	Q	And do you have children?	
	25	Α	Yes.	
Page 7		^	Let me give that some thought. Kohler's	Page 8
	1			
	10	_		
			• •	
Amici Vandermark. And she has got to be 36 or 38, I'm		_		
sorry.	5			
Q Did you attend high school?	6	A		
A Yes.	7			
Q Where?	8			
A Ithaca.	2	Q	And after Kohler's what was your next	
Q Did you graduate from high school?	10	emp	loyment?	
A Yes.	13	. A		
Q What year did you graduate?	12	2 C	And what was the nature of your job with Mr.	
A 1966.	13	Fan	e?	
Q Following high school did you pursue further	14	1 A	Maintenance.	
education?	1:	5 C	Do you recall what your rate of pay was with	
A No. Well, yes. I went to school for being a	1	6 Mr.	Fane?	
	1	7 A	I don't remember that, no.	
	1		How long did you work for Mr. Fane?	
·	1			
	1			
		· .		
	1	_	Were you self-employed?	
A No. I was machinist deferred.	2			
Q After high school what was your first	2	_	Yes. Did you have a trade name?	
	This deposition may be sworn to by the witness being examined before a Notary Public other than the Notary Public before whom this examination was begun, but the failure to do so or to return the original of this deposition to counsel, shall not be deemed a waiver of the lights provided by Rule 3116 of the CPLR and shall be controlled thereby. The signing and filing of the original deposition transcript is waived. Q And tell me their names and ages. A You got me on that one. There's Toby Amici. I believe he is 48 I believe. And then there is Heather Amici Vandermark. And she has got to be 36 or 38, I'm sorry. Q Did you attend high school? A Yes. Q Where? A Ithaca. Q Did you graduate from high school? A Yes. Q What year did you graduate? A 1966. Q Following high school did you pursue further education? A No. Well, yes. I went to school for being a machinist. Q Where did you do that? A BOCES. Q Do you remember what year you did that? A It would have been 1965 I started. Q Did you ever serve in the military?	this examination shall not be a bar or waiver to make uch motion at, and is reserved to, the trial of this uction. This deposition may be sworn to by the witness leing examined before a Notary Public other than the Notary Public before whom this examination was begun, but the failure to do so or to return the original of this deposition to counsel, shall not be deemed a waiver of the dights provided by Rule 3116 of the CPLR and shall be controlled thereby. The signing and filing of the original deposition ranscript is waived. Q And tell me their names and ages. A You got me on that one. There's Toby Amici. I believe he is 48 I believe. And then there is Heather Amici Vandermark. And she has got to be 36 or 38, I'm sorry. Q Did you attend high school? A Yes. Q Where? A Ithaca. Q Did you graduate from high school? A Yes. Q What year did you graduate? A 1966. Q Following high school did you pursue further education? A No. Well, yes. I went to school for being a machinist. Q Where did you do that? A BOCES. Q Did you ever serve in the military? 2 Indication of the same to make the same and th	believe the any question or to move to strike any testimony It this examination shall not be a bar or waiver to make unch motion at, and is reserved to, the trial of this unch motion at, and is reserved to the withers unch motion at, and is reserved to the withers unch motion at, and is reserved to the withers unch motion at, and is reserved to the withers unch motion at, and is reserved to the withers unch motion at, and is reserved to the withers unch motion at, and is reserved to the withers unch motion at, and is reserved to the withers unch motion at, and is reserved to the withers unch motion at, and is reserved to the withers unch motion at, and is reserved to the withers unch motion at, and is reserved to the withers unch motion at, and is reserved to the withers unch motion at, and is reserved to the withers unch motion at, and is reserved to the withers unch motion at, and is reserved to the withers unch	bights to any question or to move to strike any testimony it this examination shall not be a bar or waiver to make uch motion at, and is reserved to, the trial of this cition. This deposition may be sworn to by the witness using examined before a Notary Public other than the violary Public before whom this examination was begun, but he failure to do so or to return the original of this tegistion to counsel, shall not be deemed a waiver of the lights provided by Rule 3116 of the CPLR and shall be controlled thereby. The signing and filing of the original deposition ranscript is waived. Q And tell me their names and ages. A You got me on that one. There's Toby Amid. I believe he is 48 I believe. And then there is Heather Amid Vandermark. And she has got to be 36 or 38, i'm sorry. Q Did you attend high school? A Yes. Q Where? A I thaca. Q Idd you graduate from high school? A Yes. Q Where? A I thaca. Q Did you graduate from high school? A Yes. Q Where did you graduate? A 1966. G Following high school did you pursue further education? A No. Well, yes. I went to school for being a machinist. Q Where did you do that? A 1 word and a half years. Q Do you remember what year you did that? A 1 word and a half years. Q And a fair Kohler's what was your next education? A 2 And what's the present state of your ballh? A 1 A Can you have it he of sellon? A No. Well, yes. I went to school for being a machinist. Q Where did you do that? A 1 Let me give that some thought. Kohler's A 2 And what was your job there? A 1 was a machinist. Q Where did you graduate? A 1 was a machinist. Q Where did you graduate? A 1 you are and a half years. Q And what's the present state of your power. A 2 Medication? A 2 Let me give that some thought. Kohler's A 1 was a machinist. A 1 was a machinist. A 1 was a machinist. A 2 Where did you graduate? A 3 Seven and a half years. Q And what's the present state of your yob with Mr. A 2 Machine shop. A 2 And what's the present state of your half of the CPLR and t

INDEX NO. EF2022-0516

NYSCEF DOC. NO. 31

RECEIVED (BYSCEF2) 02/01/2024

CI2024-02264

			Index #: EF20
1	A Tom Amici.	1	Page 10
2	Q What kind of contracting did you do?	2	Q What were they?
3	A Plumbing and carpenter work.	3	A My dad and I bought what used to be Dodd's
4	Q Do you know what your approximate annual		Nursing Home on Elmira Road and we bought it at an
5	earnings were from your business?		auction and we needed an attorney. So my father knew
	A Back then?		Bruno very well and we ended up at Ed's office.
6	Q Yeah.	7	Q And did Ed represent you concerning the
7			purchase of the property?
8	A No, I don't. Q How long did you continue to operate your own	9	A Yes.
9	T -	10	Q Now after that did Mr. Mazza, Ed, continue to
.0	business.	11	perform legal services for you?
1	7		A We turned around to sell the place and Ed
2	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	12	represented us for the seller.
3	77 0111 001011 1101	13	Q Did a time come when you and Edward Mazza
4	Trinat dia you at the min a second	14	
5	,, oams 1g,	15	discussed forming a business relationship?
6	g boyou manyou manyou	16	A Yes.
7	TO THE BUILDING	17	Q And do you remember approximately when that
8	A I do not remember.	18	was?
9	Q Did a time come when you met Edward Mazza?	19	A It would have had to have been 38 years ago.
0	A Yes.	20	Around that neighborhood.
1	Q When did you meet him for the first time?	21	Q What was the nature of the business
2	A Here we go. Many years ago. I would say maybe	22	relationship that you discussed?
3	40 years ago. 39 years ago.	23	A Well, after we sold the property Ed represented
4	Q And do you recall the circumstances under which	24	me and my dad. And he said what are you guys doing and
15	you met him?	25	we told him we bought it, whatever the story. And Ed
	Page 11 said well, that's something I would like to get into.	1	Page 1 A Yes.
1	So one thing led to another and here we are.	2	Q Does he continue to own an interest in that
2		3	property?
3	Q Well, in the course of your discussions with Ed		A No. My father is dead.
4	about forming this business relationship did you discuss	4	Q When your farther passed away did his interest
5	what the division of responsibilities would be between	5	
6	you and him?	6	in the property pass to someone?
7	A Yeah.	7	A No. Much time before that, maybe after a year,
8	Q What were your responsibilities to be?	8	maybe two years at the most that we owned the property
9	A Maintain the houses and remodel whatever needed	9	together my father wanted out so we just bought him out.
0	to be done.	10	Q Was that a mutual decision that you and Ed
.1	Q And what were Ed's responsibilities?	11	made?
.2	A I believe back then, oh, god, he was doing the	12	A Yes.
.3	book work and, you know, the banking and paying the	13	Q As time went on did you purchase other
4	mortgages and stuff like that, insurance.	14	properties with Ed?
.5	Q Now did a time come when you and he purchased a	15	A Yes.
6	parcel of land or real estate together?	16	Q And how were the titles to those properties
.7	A The first one we purchased together was with my	17	taken?
.8	6 11 445 D Otro-t	18	A Edward Mazza and Thomas Amici.
.9		19	Q How did you finance the purchase of those
20		20	properties?
21		21	A Most of them was zero money down.
<u>ь</u> Т		22	and the state of the same transfer and
22		23	
	What is your father's name?		
22 23 24		24	A A few of those we did and I can't recall which

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RECE EVED1 NYSCEF6) 02/01/2024

CI2024-02264

NYSCEF DOC. NO. 31

				Index #: EF202
	Q And on other occasions did you secure owner	Page 13	1	Page 14 A Ed would tell me where the property was and
1			2	what it entailed and then he asked me to go check it out
2	financing? A Yes.		3	to see if, you know, it was fit and sound and what it
3			4	may need to.
4	Q Now did you and Ed as you acquired these		5	Q And did you do that?
5	properties discuss – withdraw that question. Did these		6	A Of course.
6	properties as you acquired them with Ed, did they		7	Q And did you make a recommendation to Ed whether
7	generate income?		8	this was a good property or not?
8	A Yes.			A We discussed it together, yes.
9	Q And did you and Ed discuss whether the income		9	Q And would it be fair to say that any properties
10	should be taken out of the properties by the two of you		10	that you two bought together was on the basis of a
11	or put back into the properties by way of reducing the		11	
12	mortgages or improving the properties?		12	mutual decision?
13	A Yes. Ed handled it, yes.		13	A I would say so, yes.
14	Q Did you have a general philosophy about		14	Q Did the business arrangement that you and Ed
15	handling the income?		15	discussed and implemented, was there ever a written
16	A I don't believe so, no.		16	agreement prepared between the two of you?
17	Q And how were the properties selected that you		17	A No.
18	and Ed purchased together?		18	Q Did Ed ever show you a draft of a partnership
19	A Quite a few of them came to Ed. They were		19	agreement?
20	either clients or friends wanted to get out of the		20	A Not that I'm aware of, no.
21	business and offered it to us. And a couple of them, I		21	Q Did the business relationship that you and Ed
22	think one or two of them I found the people and went		22	had, and I'm going to call it a partnership, did it have
23	from there.		23	an office?
24	Q When a prospect came to Ed with a property,		24	A Yes.
25	what role did you have in selecting the property?		25	Q Where?
1	A 307 North Tioga Street.	Page 15	1	properties, I received a paycheck, a draw, whatever.
2	Q And did it share that office with Ed's law		2	MR. BERMAN: Let me object to the form of
3	practice?		3	the question paid as opposed to taking a draw or
4	MR. BERMAN: Form of the question. You can		4	receiving.
5			5	A Yeah. I was not on any payroll.
6			6	Q Well, how was your draw determined?
			7	A I believe we agreed on it to begin with because
7			8	like I said we were building a business up. We didn't
8			9	have much money. I know what I drew back then.
9			10	Q How much did you draw at first?
10			11	A \$350.
11	A I believe he owned the office, owned the			Q Per week?
12			12	
13			13	A Yes. Q Do you know if Ed took a draw at first?
14			14	
15			15	a a contract of the state of th
16			16	
17			17	A V
18	Q And did you have access to those records?		18	
19	A No, I didn't. I don't go through his desk so		19	
20	no, i don't.		20	
21	Q Well, did you ever ask to see records?		21	
22	A No.		22	Q And as time went on did your draw increase?
23	Q When you and Ed first formed this business		23	
24	relationship were you paid by the partnership?		24	Q And did Ed's draw increase?
11	A At first not and then as we acquired a few more			A Yes.

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RECE 5VED1 MYSCEFT) 02/01/2024

CI2024-02264

NYSCEF DOC. NO. 31

					Index	#: EF20
1	0	Page And as the draws were increased, did you	17 1	Α	I believe I did.	Page 18
1		s this with Ed?	2		And do you recall what you said to Ed about it?	
2		I don't recall.	3		Yes, I do. I told him that some people on the	
3		Well, did you mutually agree on what your draws	4		roperty owners, are doing LLCs. And I says	
4			5		s that about? And Ed, you know, briefly told me	
5	would		6		it would entail and that was the end of that	
6		Yes.	7		ssion basically.	
7	Q	And at the present time do you take a draw?			Did you follow that up with a further	
8	_	Yes.	8		ssion?	
9	Q	How much do you take?			I don't recall.	
L O		I take \$1,200 a week plus \$50 gas	10			
L1		ursement.	11		Well, did a time come when a limited liability	
L2		Do you know what draw Ed takes?	12		any was formed?	
L3	Α	I don't know. I assume it's the same.	13		Yes.	
L 4	Q	In addition to your weekly draw do you take a	14	Q	And is that Mazza and Amici?	
15	quarte	rly draw?	15	Α	Yes.	
16	Α	Yes.	16	Q	What role did you play in the formation of the	
L7	Q	Do you know how much that is?	17	LLC?		
18	Α	This present year \$65,000.	18	Α	None.	
L 9	Q	And do you know if Ed takes the same amount?	19	Q	And did you know that it had been formed?	
20	Α	To my knowledge. I don't have records or	20	Α	To my knowledge Ed presented an LLC to me and	
21	books	i.	21	said	prepared this for you to my knowledge and that's	
22	Q	Did a time come when you and Ed discussed	22	it.		
23	formir	ng a limited liability company?	23	Q	And what did you say, if anything, when he said	
24	Α	Yes.	24	that?		
25	Q	And who initiated that discussion?	25	Α	I don't recall saying anything.	
-	^	And did he give you copies of some documents?	19 1	trans	formed into an LLC, was the business conducted in	Page 20
1	Q		2		way differently than it had been previously?	
2	Α	No.	3		I don't believe so.	
3		At the time that it was formed did you believe	1		Did you seek any other legal advice about the	
4		advantageous to conduct the business as a limited	4		ation of the LLC?	
5		y company?	5			
6		I honestly did not know what that entailed.	6		Do you know if tax returns were filed in the	
7	Q	Were the titles to the properties which you and	7		-	
8	Ed ov	vned transferred to the LLC?	8		e of the LLC after it was formed?	
9	Α	Yes, I believe so.	9		I don't follow what you're saying on that I	
10	Q	I'm going to show you a document we've marked	10			
11	as Ex	thibit A, which is also the same as your counsel's	11	Q	After the LLC was formed did the LLC file tax	
12	Exhib	it 1. Have you seen that before today?	12	retu	rns?	
13	Α	Yes. They gave me a copy of it.	13	Α	1 believe so.	
14		MR. BERMAN: It's actually Exhibit 2,	14	Q	Did you continue to file personal tax returns?	
15	F	Plaintiff's 2.	15	. A	Yes.	
16		MR. GALBRAITH: Plaintiff's 2 is the same	16	Q	And who has been your tax preparer?	
17	a	as Defendant's A.	17	A	David Sprague. Unfortunately he passed away.	
18	Q	When is the first time you saw that document?	18	G	Now do you know if Mr. Sprague got certain tax	
19		These guys presented it to me.	19	mat	erials from the LLC?	
20		MR. BERMAN: That would be after we	20) A	He had a spreadsheet.	
21		received it from Mr. Mazza in discovery.	2		Did you receive annually Forms K1 from the LLC	
1	_	Did Ed ever show you a copy of that document	22		wing distributions of income to you?	
22	- 4					
22	hefer		2.	3 A	No.	
22 23 24		re this lawsuit started? Not to my knowledge.	23		No.	

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NYSCEF DOC. NO. 31

RECEIVED 2NYSCE74)02/01/2024

CI2024-02264

			Index #: EF202
1	be? Page 21	1	Page 22 A I couldn't tell you.
2	A It appears to be what I make and what was taken	2	Q Did you have a discussion in 2017 about taking
3	out. This comes through the income taxes from David	3	some of that cash out of the LLC?
4	Sprague.	4	A I don't recall.
5	MR. BERMAN: For the record I'll also note	5	Q And I'm going to show you Exhibit C that we
6	that K1s don't show distributions of income.	6	marked for identification. Do you recognize what
7	They show apportionment of income for tax		Exhibit C is?
8	purposes.	В	A Yes. Part of the tax return. Not return but.
9	MR. GALBRAITH: Well, this one says	9	Q Is that is a Form K1?
	distributions on it.	10	A Yes.
10	Q Mr. Amici, did you receive net rental income in	11	Q And does that have your name on it?
11		12	A Yes.
L2	2017 in the sum of \$291,536 from the LLC?	13	Q Now did you receive net rental income in 2018
L3	A That's what that says, yes.		in the sum of \$244,991?
L4	Q And did you also receive guaranteed payments in	14	A That's what this says, yes.
L5	the sum of \$31,200?	15	
L 6	A Yes.	16	
17	Q Now in 2017 did you receive a distribution in	17	\$31,200?
8	the sum of \$578,276 from the LLC?	18	A Yes.
L 9	A I don't know. No, not that I know of. It's	19	Q And did you also receive a distribution in 2018
20	there, but I'm not aware of it right now. What would it	20	in the sum of \$538,787?
21	be for?	21	A Yes, but I don't know what that is.
22	MR. BERMAN: You don't get to ask	22	Q Well, in 2017 and 2018 do you recall receiving
23	questions. He asks questions. You answer them.	23	large sums of cash from the LLC?
24	Q By 2017 had you and Ed accumulated a large sum	24	A What do you mean by cash?
25	of cash in the LLC?	25	Q Well, a check probably or checks.
1	Page 23 A Probably, yes.	1	A Yes.
2	Q Did you deposit that money into your personal	2	Q And what other checks do you write other than
3	bank account?	3	your own draw?
4	A Yes.	4	A I draw for Mike, the guy that works for us, I
5	Q I'm going to show you Exhibit D that we've	5	write him a check. Anybody that has done work for us
6	marked for identification and ask you if you recognize	6	at that time I drew a check.
7	what that is?	7	Q At the present time do you have access to all
8	A Same thing, K1.	В	the bank accounts of the LLC?
9	Q And does that have your name on it?	9	A No.
	A Yes, it does.	10	Q What bank account does the LLC have that you do
10	Q Is that a K1 for 2022?	11	not have access to?
11		12	A There are supposedly two other ones and one of
12		13	them is, my understanding is security deposits and I
13	Q In 2022 did you receive that rental income in	1.	don't know what the other one is. There could be more.
14	the sum of \$327,559?	14	I don't know. I only have access to one.
15	A Yes.	15	Q Now have you written checks to your wife, Joyce
16	Q And did you also receive guaranteed payments in	16	
17	the sum of \$31,200?	17	Amici, on the LLC account?
18	A Yes.	18	A Very occasionally.
19	Q And did you receive a distribution of \$261,680?	19	
20	A Yes.	20	
21	Q At the present time when you received your	21	
22	weekly draw from the LLC how is the check transmitted to	22	
23	you?	23	
24	A I write the check every week.	24	prepared. She cleaned around all the houses and then
25	Q Do you write other checks?	25	cleaned when I got done.

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NYSCEF DOC. NO. 31

RECEIWED25YSCE2F8)02/01/2024

CI2024-02264

			Index #: EF20
1	Q And what is her rate of compensation for that	5 1	Page 20 A I'm not sure the last one. \$680 or \$800.
1	work?	2	Q And do you know how many lawns he mowed?
2		3	A There's a list of them and I don't have that
3		4	list with me. Ed has a copy of that. Probably off the
4	the state of the s	5	cuff 50.
5		6	Q And how was John Vandermark's rate of
6	worked ten hours. Q And how was her rate of compensation	7	compensation determined?
7		8	A He is independent and charges per yard.
8	determined?	9	Q And did you discuss his rate of compensation
9	A I just wrote her a check. Q Is that something you discussed with Ed?	10	with Ed?
0		11	MR. BERMAN: Object to the form. He has
1	A No, because it was minimal.	12	already testified he doesn't get compensation.
2	Q Have you employed other family members to	13	He is an independent contractor.
3		1	Q Well, did you discuss his contract rate with
4	A My son-in-law mows the lawns.	14	Ed?
5	Q Is that John Vandermark?	15	
6	A Yes.	16	and the second s
7	Q How long has he been doing that?	17	Q Now you told us that Mike works for you and Eu, is that correct?
8	A At least eight years I would say.	18	
9		19	A Yes.
0	A He does it per lawn and I don't know what his	20	Q And is he an employee of the LLC?
1	rate is.	21	A Yes.
2	Q Who writes his paychecks?	22	Q And what services does Mike provide?
3	A I do.	23	A Well, he works for us. He does the same thing
24	Q Well, the last time you wrote John a paycheck	24	I do. Works on the houses.
25	how much did you write it for?	25	
1	A I believe it's \$25 an hour I believe. That's	27 1	A As many as it takes. I'm always on call. I
2		2	U. J. CAST Net 24/7 Aplean during come
3	a = 1 to 2 consider of the house?	3	
	A No. He is paid 40 hours a week. That's what	4	a a la di successi desse at the segment time?
5		5	
_		6	- m to the country of
6		7	
7		8	
8		9	
9		10	
10	- 1 # 1 - 1 0		u. v. t. t. t Tride, which was November 3rd
11		11	
12		12	AND DEDUKAN From of the superior so to
13		13	
14		14	
15		15	y 16 th land Lenguage it
16		16	
17	Q Was his lease at the same rent rate as other	17	a a st. I a Culturbish was last Edday did you
1.8	tenants in that building?	1.8	
19		19	
20	Q At the present time do you perform services for	20	
21	1 the LLC?	2	
22	A Yes, every day.	22	Q On November 3rd what time did you start work?
23	Q How many days a week do you work?	23	
24	4 A As many as it takes.	24	Q What time did you wake up?
	5 Q Well, there's only seven.	2	5 A 6:30.

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NYSCEF DOC. NO. 31

RECEINED2NYSCEF2)02/01/2024

CI2024-02264

			Index #: EF20
1	Q Friday, November 3rd, what was the first thing	1	Page 30 because I had to pick up some supplies and I had to drop
1	that you did for the LLC?	2	off some stuff for Mike and I went about my business.
2	A Went to town. Paid Mike. Discussed things to	3	Q How long did you stay at Delaware Avenue?
3		4	A 20 minutes.
4	be done. Went and looked at a job over on Pleasant	5	Q After you left Delaware Avenue where did you
5	Street. If you're referring to me going to an auction,		•
6	I did.	6	go?
7	Q That was the Friday before.	7	A I don't recall.
8	A Oh, okay.	8	Q Do you remember what time you quit work that
9	Q You're a week off.	9	day?
10	A Okay.	10	A When I went to bed. I tell you I answer the
11	Q Okay. So what did you do on Pleasant Street?	11	phone constantly.
L2	A What did I do on Pleasant Street?	12	Q Now the phone that you answer, is that your
13	Q Yeah.	13	personal phone?
L4	A Just checked on what Mike's doing and	14	A Unfortunately, yes.
15	suggesting some things.	15	Q Is that a cell phone that you carry with you?
16	Q Now long did that take?	16	A Yes, and I pay for.
.7	A I don't know. Until I left.	17	Q Who called you on November 3rd?
18	Q How long were you at Pleasant Street?	18	A I have no idea.
L 9	A Maybe half an hour.	19	Q How many phone calls did you take?
20	Q And after you left Pleasant Street where did	20	A I have no idea.
21		21	Q You say in your complaint that Edward has
22	A That's my business. I go wherever I want to	22	breached his fiduciary duty to you, do you recall that?
23	go.	23	A I don't know how to say those words, so no. I
24	Q Where did you go?	24	don't recall that.
25	A I believe I went back up to Delaware Avenue	25	Q How do you claim that Ed has breached his
	Page 31	\vdash	Page 3.
1	fiduciary duty to you?	1	
2	A What's that mean?	2	CDs, is it not?
3	Q Well, you're going to have to ask Mr. Berman	3	
4	that question perhaps when we get out of here.	4	Q Oh, okay. Well, as a result of that
5	MR. BERMAN: The complaint pleads a cause	5	transaction did you lose money?
6	of action. The facts are alleged in the	6	MR. BERMAN: If you know.
7	complaint. If you want to ask about the facts,	7	A I don't know.
8	ask about the facts. If you want to ask about	8	Q Has Ed done anything else to you that's harmed
9	the law, you're going to get I don't know which I	9	you financially?
10	got from your client notwithstanding him being a	10	MR. BERMAN: Form of the question as to
11	lawyer.	11	what is meant by financially.
12	Q Well, has Ed done something to you that has	12	MR. GALBRAITH: Well, financially is a
	harmed you financially?	13	number preceded by a dollar sign and followed by
14	A Money has been moved.	14	a decimal point.
	Q What money?	15	AND DECREASE These ships the thet
15		16	
16		17	
17		1	and the standard and th
18	When it was mentioned to me, I went down to put my	18	P
19	wife's name on it and he blew up.	19	
20		20	
21		2	
22		22	
23	Q And the money you're referring to being moved,	23	
24	was that moved from a business account into CDs?	24	MR. BERMAN: And I think he said he doesn't
	A Yes, but not with the LLC name on it.	2!	5 know.

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CI2024-02264

		IIIdex #. Li zu
1	Q I want to make sure that is your answer to the	1 CERTIFICATE OF REPORTER Page 34
2	question.	2
3	A Yeah, I don't know.	3 I, Delores Hauber, hereby certify:
4	Q Fine.	4
5	MR. GALBRAITH: Let me speak with my client	5 That the foregoing proceedings were taken before me
6	for just a second.	6 at the time and place therein set forth;
7	(RECESS TAKEN.)	7
8	MR. GALBRAITH: I don't have any further	8 That the proceedings were taken down stenographically
9	questions. Thank you, Mr. Amici.	9 by me and thereafter formatted into a full, true, and
10	THE REPORTER: As far as orders, are you	10 correct transcript of same;
11	both paying and providing to each other?	11
12	MR. BERMAN: Yep.	12 I further certify that I am neither counsel for nor
13	MR. GALBRAITH: Yes. And you can send mine	13 related to any parties to said action, nor in any way
14	electronically if you want.	14 interested in the outcome thereof,
15		15
16		16 DATED this 6th day of November, 2023.
17		17
18		18 Delone Hewker
19		19
20		20 DELORES HAUBER
21		21 Shorthand Reporter
22		22
23		23
24		24
2.5		25

EXHIBIT F - 2020 FEDERAL INCOME TAX RETURN OF MAZZA & AMICI, LLC

FILED: TOMPKINS COUNTY CLERK 01/31/2024 04:56 PM

INDEX NO. EF2022-0516

NYSCEF DOC. NO. 32

CI2024-02301

RECEIVED NYSCEF: 02/02/2024

Index # : EF2022-0516

EXHIBIT "F"

EXHIBIT F - 2020 FEDERAL INCOME TAX RETURN OF MAZZA & AMICI, LLC

ETTED. TOMPETER COINTY CIEDE 01/31/2024 04.56 DM INDEX NO. EF2022-0516

FILED: TOMPKINS COUNTY CLERK 01/31/2024 04:56 PM NYSCEF DOC. NO. 32 RECEIVED NYSCEF: 02/02/2024 CI2024-02301 Index #: EF2022-0516 U.S. Return of Partnership Income OMB No. 1545-0123 Form 1065 For calendar year 2020, or tax year beginning Department of the Treasury ▶ Go to www.irs.gov/Form1065 for instructions and the latest information. Internal Revenue Service D Employer identification number A Principal business activity Name of partnership 0717 RENTAL MAZZA AND AMICI LLC Type B Principal product or service Number, street, and room or suite no. If a P.O. box, see instructions. E Date business started or Print 01/01/2012 307 N. TIOGA STREET RENTAL Total assets (see instructions) C Business code number City or town, state or province, country, and ZIP or foreign postal code ITHACA NY 14580 ,229,277 531110 G Check applicable boxes: (1) Initial return (2) Final return (3) Name change (4) Address change (5) Amended return (3) Other (specify) H Check accounting method: (1) X Cash (2) Accrual Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year ▶ Check if Schedules C and M-3 are attached K Check if partnership: (1) Aggregated activities for section 465 at-risk purposes (2) Grouped activities for section 469 passive activity purposes Caution: Include only trade or business income and expenses on lines 1a through 22 below. See instructions for more information. 1b c Balance. Subtract line 1b from line 1a 1c 2 Cost of goods sold (attach Form 1125-A) 2 3 Gross profit. Subtract line 2 from line 1c 3 4 Ordinary income (loss) from other partnerships, estates, and trusts (attach statement) 4 5 Net farm profit (loss) (attach Schedule F (Form 1040)) 5 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797) 6 Other income (loss) (attach statement) 8 Total income (loss). Combine lines 3 through 7 9 Salaries and wages (other than to partners) (less employment credits) Guaranteed payments to partners 10 10 11 11 12 12 ठ् 13 13 instructions Taxes and licenses 14 14 15 16a Depreciation (if required, attach Form 4562) 43,548 16a (see 16b 16c b Less depreciation reported on Form 1125-A and elsewhere on return 17 Depletion (Do not deduct oil and gas depletion.) 17 18 18 19 Employee benefit programs 19 20 20 Other deductions (attach statement) 21 Total deductions. Add the amounts shown in the far right column for lines 9 through 20 21 22 Ordinary business income (loss). Subtract line 21 from line 8 ... 23 Interest due under the look-back method—completed long-term contracts (attach Form 8697) 23 Interest due under the look-back method—income forecast method (attach Form 8866) 24 24 25 BBA AAR imputed underpayment (see instructions) 25 Other taxes (see instructions) 26 26 Total balance due. Add lines 23 through 26 27 27 and Payment (see instructions) 28 28 Amount owed. If line 28 is smaller than line 27, enter amount owed 29 29 30 Overpayment. If line 28 is larger than line 27, enter overpayment 30 Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowlet and belief, it is true, correct, and complete. Declaration of preparer (other than partner or limited liability company member) is based on all information of which preparer has any knowledge. Sign May the IRS discuss this return with the preparer shown below? Here Yes Signature of partner or limited liability company member Print/Type preparer's name Preparer's signature P00001133 Paid DAVID W. SPRAGUE DAVID W. SPRAGUE 28840 Firm's name > SPRAGUE & JACKSON Preparer Firm's address > 121 E SENECA ST Use Only 14850-4308 607-273-5322 ITHACA, NY

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	24-02301 MAZZA AND AMICI	LLC			45-4170717	Index #: EF2	022-0	516
Sc	hedule B Other Information		7000				I v]	N.
1	What type of entity is filing this return? Check						Yes	No
a Domestic general partnership b Domestic limited partnership							1,54	
С	X Domestic limited liability company	_		limited liability part	tnership			
е	Foreign partnership	f	Other -			(A)		_
2	At the end of the tax year:					A STATE OF S	11.0	
а	Did any foreign or domestic corporation, part						81.7	
	exempt organization, or any foreign government						T.	NE'
	loss, or capital of the partnership? For rules	of construc	tive owne	rship, see instructi	ons. If "Yes," attach Sche	edule		
	B-1, Information on Partners Owning 50% or							X
b	Did any individual or estate own, directly or in						17	
	the partnership? For rules of constructive ow						6.181	
	on Partners Owning 50% or More of the Part	tnership	000000000000000000000000000000000000000		occurrent en		X	_
3	At the end of the tax year, did the partnership							
а	Own directly 20% or more, or own, directly o						11 15 1	#
	stock entitled to vote of any foreign or dome	estic corpora	ation? For	rules of construct	ive ownership, see instru-	ctions.	11 3	()E#19
	If "Yes," complete (i) through (iv) below	omana ana ang ma	na ere ere ana konsta			ing section than a time to high the		X
	(i) Name of Corporation		(ii) Employ	yer Identification	(iii) Coun	try of Own	Percenta ed in Vol	
	(i) Name of Corporation		Numb	per (if any)	Incorpora	ition	Stock	
							1	
b	Own directly an interest of 20% or more, or o	own, directl	y or indire	ectly, an interest of	50% or more in the profi	t, loss,		, uğu
	or capital in any foreign or domestic partners	ship (includi	ing an ent	ity treated as a pa	rtnership) or in the benef	icial	= 15	
	interest of a trust? For rules of constructive	ownership,	see instru	ctions. If "Yes," co	mplete (i) through (v) be	ow		X
	(i) Name of Entity	(ii) Em Identific		(iii) Type of	(iv		Maximu tage Ow	
	(i) Name of Entity	Number		Entity	C		Loss, or	
4	Does the partnership satisfy all four of the f	following co	onditions?				Yes	No
а	The partnership's total receipts for the tax ye			250,000.				
b	The partnership's total assets at the end of t							110
c	Schedules K-1 are filed with the return and f				ne due date (including		1	1911
-	extensions) for the partnership return.		·					
d	The partnership is not filing and is not require	red to file S	chedule N	<i>I</i> I-3				X
-	If "Yes," the partnership is not required to co				n F on page 1 of Form 1	065;	in s	
	or item L on Schedule K-1.				. •		W. 19	199
5	Is this partnership a publicly traded partnersh	hip as defir	ned in sec	ction 469(k)(2)?				X
6	During the tax year, did the partnership have				iven, or had the terms m	odified	SIR	600
v	so as to reduce the principal amount of the							X
7	Has this partnership filed, or is it required to							
•	information on any reportable transaction?	, mo, 1 om	0010,					X
8	At any time during calendar year 2020, did t	he partners	ship have	an interest in or a	signature or other author	ity over		
o	a financial account in a foreign country (such						100	
	See instructions for exceptions and filing req					, -		
	Financial Accounts (FBAR). If "Yes," enter the				or i oroign bank and			x
	At any time during the tax year, did the parti	ha nama at		gir country P				THE I
0				tribution from or w	as it the grantor of or			
9		nership rec	eive a dis					
9	transferor to, a foreign trust? If "Yes," the pa	nership rec	eive a dis nay have t	to file Form 3520,	Annual Return To Report			x
	transferor to, a foreign trust? If "Yes," the pa Transactions With Foreign Trusts and Recei	nership rec artnership m ipt of Certa	eive a dis nay have t iin Foreigr	to file Form 3520, n Gifts. See instruc	Annual Return To Report	erranga isis malay salah keres		X
	transferor to, a foreign trust? If "Yes," the partransactions With Foreign Trusts and Receipts the partnership making, or had it previous	nership rec artnership m ipt of Certa sly made (a	eive a dis nay have t nin Foreigr nd not rev	to file Form 3520, n Gifts. See instruc	Annual Return To Report			X
10a	transferor to, a foreign trust? If "Yes," the pa Transactions With Foreign Trusts and Recei Is the partnership making, or had it previous See instructions for details regarding a secti	nership rec artnership m ipt of Certa sly made (a ion 754 ele	eive a distinay have to any have to aim Foreign and not revection.	to file Form 3520, and Gifts. See instruction 7 (woked), a section 7	Annual Return To Report ctions 54 election?			
10a	transferor to, a foreign trust? If "Yes," the partransactions With Foreign Trusts and Receipts the partnership making, or had it previous	nership reco artnership m ipt of Certa sly made (a ion 754 ele n optional b	eive a dis nay have t nin Foreigr nd not rev ection. pasis adju	to file Form 3520, n Gifts. See instruction 7 voked), a section 7 stment under secti	Annual Return To Report stions '54 election? on 743(b) or 734(b)? If "			

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CI20	24-02301 MAZZA AND AMICI LLC	45-4170717	Index #: EF20)22-0	516
	hedule B Other Information (continued)				
С	Is the partnership required to adjust the basis of partnership assets under section 743(b) or 734(b) b			Yes	No
	substantial built-in loss (as defined under section 743(d)) or substantial basis reduction (as defined under section 743(d))			E3H)	37
	734(d))? If "Yes," attach a statement showing the computation and allocation of the basis adjustment				X
11	Check this box if, during the current or prior tax year, the partnership distributed any prior tax year.				
	kind exchange or contributed such property to another entity (other than disregarded e		▶ □		
	partnership throughout the tax year)				
12	At any time during the tax year, did the partnership distribute to any partner a tenancy				х
	undivided interest in partnership property?	th Deeper To Foreign			THE STATE OF
13	If the partnership is required to file Form 8858, Information Return of U.S. Persons Wi Disregarded Entities (FDEs) and Foreign Branches (FBs), enter the number of Forms				
			•		
14	Does the partnership have any foreign partners? If "Yes," enter the number of Forms is			= 200	
14	Information Statement of Section 1446 Withholding Tax, filed for this partnership		•		X
15	Enter the number of Forms 8865, Return of U.S. Persons With Respect to Certain Fo		1.1.1	Smy	
13	to this return		▶ 0	1	
16a	Did you make any payments in 2020 that would require you to file Form(s) 1099? See			Х	
b				X	
17	Enter the number of Form(s) 5471, Information Return of U.S. Persons With Respect			E- 1	
	Corporations, attached to this return		• 0	10	
18	Enter the number of partners that are foreign governments under section 892			<u> </u>	
19	During the partnership's tax year, did the partnership make any payments that would r				
	and 1042-S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471		*******		X
20	Was the partnership a specified domestic entity required to file Form 8938 for the tax	year? See the Instructions for Fo	rm 8938		X
21	Is the partnership a section 721(c) partnership, as defined in Regulations section 1.72				X
22	During the tax year, did the partnership pay or accrue any interest or royalty for which	one or more partners are		i in	
	not allowed a deduction under section 267A? See instructions				X
	If "Yes," enter the total amount of the disallowed deductions			- CY III	
23	Did the partnership have an election under section 163(j) for any real property trade of	r business or any farming			15
	business in effect during the tax year? See instructions			_	X
24	Does the partnership satisfy one or more of the following? See instructions		anna anna anna anna anna anna anna ann		X
а	The partnership owns a pass-through entity with current, or prior year carryover, exce			F S	Tur.
b	The partnership's aggregate average annual gross receipts (determined under section				The state of
	preceding the current tax year are more than \$26 million and the partnership has business.				
С	The partnership is a tax shelter (see instructions) and the partnership has business in	iterest expense.			
-	If "Yes" to any, complete and attach Form 8990.			-	х
25	Is the partnership electing out of the centralized partnership audit regime under section			T,U	A
	If "Yes," the partnership must complete Schedule B-2 (Form 1065). Enter the total from			17	
	line 3 If "No," complete Designation of Partnership Representative below.				
	gnation of Partnership Representative (see instructions) r below the information for the partnership representative (PR) for the tax year covered	by this return			
	of PR EDWARD MAZZA	by the rotal			
-	A 307 N. TIOGA STREET	U.S. phone number of			
U.S. a	ddress of PR ITHACA NY 14850	PR	607-273	-60	00
If the	PR is an entity, name of the designated individual for the PR				
	ddress of	U.S. phone number of	X :		
design	ated individual	designaled individual			
26	Is the partnership attaching Form 8996 to certify as a Qualified Opportunity Fund?				X
	If "Yes," enter the amount from Form 8996, line 16			9.5	
27	Enter the number of foreign partners subject to section 864(c)(8) as a result of transfe	erring all or a portion of an			
	interest in the partnership or of receiving a distribution from the partnership			100	
28	At any time during the tax year, were there any transfers between the partnership and	its partners subject to the			
	disclosure requirements of Regulations section 1.707-8?			_	X
29	Since December 22, 2017, did a foreign corporation directly or indirectly acquire subs				
	constituting a trade or business of your partnership, and was the ownership percentage	ge (by vote or value) for		150	
	purposes of section 7874 greater than 50% (for example, the partners held more than	50% of the stock of		100	1100
	the foreign corporation)? If "Yes," list the ownership percentage by vote and by value.	(2)			
	Percentage: By Vote	By Value		106	X

b Distributions of other property 20a Investment income b Investment expenses c Other items and amounts (attach statement) b Distributions of other property 20a 20a 20b SEE STATEMENT 1	FILEI):	TOMPKINS COUNTY CLERK 01/31/2024 04:56 PM		EX NO. EF2022-0516
Partnere Distributive Share Items	NYSCEF	_DO0	MAZZA AND AMICI LLC 717 RECEIVE	VED	NYSCEF: 02/02/2024
2 Net rental real estate income (loss) (latach Form 825) 3a 3a 3a 3a 3a 3a 3a 3	CI2024	-023	Partners' Distributive Share Items	I	ndex #: EF2022-0516
2 Net rental real estate income (loss) (latach Form 825) 3a 3a 3a 3a 3a 3a 3a 3		1	Ordinary business income (loss) (page 1, line 22)	1	
DESpress from other rental activities (internal schollers) (stocks) Subtract in the 36 miles 3s		2	Net rental real estate income (loss) (attach Form 8825)	2	544,674
Separate from the retrial activities (statch statement) Separate from the retrial received (costs). Subtract the 25 from time 3a		3a	Other gross rental income (loss)	- ×	
Cother net irental income (loca), Subtract line 36 from tine 3a		Ь	Expenses from other rental activities (attach statement)		
Comparison Co		٦	Other net rental income (loss) Subtract line 3b from line 3a	3c	
Comparison Co	⊕	٦	Guaranteed nayments: a Services 4a b Capital 4b		
6 Dixidends and dividend equivalents: a Ordinary dividends 5	SS	7		40	
6 Dixidends and dividend equivalents: a Ordinary dividends 5	Ĕ	_	TATOL AND RECEIVED CONTROL RECEIVED AND RECEIVED FOR THE PROPERTY OF THE PROPE	-	
S Not short-term capital gain (loss) (statach Schedule D (Form 1065)) Sa Net long-term capital gain (loss) (statach Schedule D (Form 1065)) Sa	Φ] 3	Interest income	_	
S Not short-term capital gain (loss) (statach Schedule D (Form 1065)) Sa Net long-term capital gain (loss) (statach Schedule D (Form 1065)) Sa	Ĕ	٥	Dividends and dividend equivalents. a Ordinary dividends	Va	
B Net short-term capital gain (cass) (attach Schedule D (Form 1065)) Sa	ည	l _		-	
San Net fong-term capital gain (desa) (attach Schodule D (Form 1065)) 9b	-			-	-
December Collectibles (28%) gain (loss) Section Collectibles (28%) gain (loss) (etatech Form 4797) 10 Net section 1231 gain (loss) (datach Form 4797) 11 Other income (loss) (See instructions) 12 Section 179 deduction (attach Form 4562) 12 13a Contributions 13a 13			Net short-term capital gain (loss) (attach Schedule D (Form 1065))	_	-
C Unrecaptured section 1250 gain (citach susmerce) 10 Net section 1231 gain (citach susmerce) 11 Other income (citach) (see instructions) Type ▶ 11 11 11 11 12 12 13 13				9a	+
11 Other income (loss) (see instructions) Type ▶ 11 12 13 13 13 13 13 13					
11 Other income (loss) (see instructions) Type ▶ 11 12 13 13 13 13 13 13			Unrecaptured section 1250 gain (attach statement)		
11 Other income (loss) (see instructions) Type		10	Net section 1231 gain (loss) (attach Form 4797)	10	
13a		11	Other income (loss) (see instructions) Type ▶		
13a	35	12	Section 179 deduction (attach Form 4562)	12	
14a Net earnings (loss) from self-employment 14a 14b 14	<u>.</u>			13a	
14a Net earnings (loss) from self-employment 14a 14b 14	<u>sc</u>	b		13b	
14a Net earnings (loss) from self-employment 14a 14b 14	反			13c(2)	
14a Net earnings (loss) from self-employment 14a 14b 14b 14b 14c 14b 14c 14b 14c 14	ă		Other deductions (see instructions) Type	13d	
15a Low-income housing credit (section 420(56)) 15b 15c				14a	
15a Low-income housing credit (section 420(56)) 15b 15c	- 6 ±	14a	Gross farming or fishing income	_	
15a Low-income housing credit (section 420(56)) 15b 15c	ing set	٦	Cross partiers income	-	
B Down-income housing credit (other) 15b 15b 15c	ол ш с			_	
C Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable) d Other rental real estate credits (see instructions) Type ▶ 156 156 156 157 157 158 159 159 159 156 156 156 157 157 157 158 159 159 159 159 150 150 150 150					
For the control of	ts t	P	Low-income nousing credit (other)		
For the control of	įξ				
For the control of	ວັ		Other rental real estate credits (see instructions)	-	
Section Sec	•			_	2
B Gross income from all sources c Gross income sourced at partner level Foreign gross income sourced at partnership level d Reserved for future use ▶ e Foreign branch category ▶ 166e f Passive category ▶ g General category ▶ h Other (att. statement) ▶ 166b Deductions allocated and apportioned at partner level i Interest expense ▶ j Other Deductions allocated and apportioned at partnership level to foreign source income k Reserved for future use ▶ I Foreign branch category ▶ 161b m Passive category ▶ n General category ▶ o Other ▶ 160 q Reduction in taxes available for credit (attach statement) r Other foreign tax information (attach statement) r Other foreign tax information (attach statement) 17a				15t	
C Gross income sourced at partner level Foreign gross income sourced at partnership level d Reserved for future use ▶ e Foreign branch category f Passive category ▶ g Ceneral category ▶ h Other (att. statement) ▶ 16h Deductions allocated and apportioned at partnership level to foreign source income i Interest expense ▶ j Other Deductions allocated and apportioned at partnership level to foreign source income k Reserved for future use ▶ I Foreign branch category n General category ▶ o Other p Total foreign taxes (check one): ▶ Paid		16a	Name of country or U.S. possession		1
Foreign gross income sourced at partnership level d Reserved for future use per general category per general		b	Gross income from all sources	-	
Foreign gross income sourced at partnership level d Reserved for future use per general category per general	m	С	Gross income sourced at partner level	16c	
Deductions allocated and apportioned at partnership level to foreign source income k Reserved for future use ▶ I Foreign branch category ▶ 166 m Passive category ▶ n General category ▶ o Other ▶ 166 q Reduction in taxes available for credit (attach statement) 1 To Post-1986 depreciation adjustment b Adjusted gain or loss c Depletion (other than oil and gas) d Oil, gas, and geothermal properties – gross income e Oil, gas, and geothermal properties – deductions f Other AMT items (attach statement) 18a Tax-exempt income b Other tax-exempt income c Nondeductible expenses b Distributions of cash and marketable securities b Distributions of other property 20a Investment expenses c Other items and amounts (attach statement) SEE STATEMENT 1	Ë	-	Foreign gross income sourced at partnership level		
Deductions allocated and apportioned at partnership level to foreign source income k Reserved for future use ▶ I Foreign branch category ▶ 166 m Passive category ▶ n General category ▶ o Other ▶ 166 q Reduction in taxes available for credit (attach statement) 1 To Post-1986 depreciation adjustment b Adjusted gain or loss c Depletion (other than oil and gas) d Oil, gas, and geothermal properties – gross income e Oil, gas, and geothermal properties – deductions f Other AMT items (attach statement) 18a Tax-exempt income b Other tax-exempt income c Nondeductible expenses b Distributions of cash and marketable securities b Distributions of other property 20a Investment expenses c Other items and amounts (attach statement) SEE STATEMENT 1	Ę	d	Reserved for future use e Foreign branch category	16e	
Deductions allocated and apportioned at partnership level to foreign source income k Reserved for future use ▶ I Foreign branch category ▶ 166 m Passive category ▶ n General category ▶ o Other ▶ 166 q Reduction in taxes available for credit (attach statement) 1 To Post-1986 depreciation adjustment b Adjusted gain or loss c Depletion (other than oil and gas) d Oil, gas, and geothermal properties – gross income e Oil, gas, and geothermal properties – deductions f Other AMT items (attach statement) 18a Tax-exempt income b Other tax-exempt income c Nondeductible expenses b Distributions of cash and marketable securities b Distributions of other property 20a Investment expenses c Other items and amounts (attach statement) SEE STATEMENT 1	sac		Passive category ► g General category ► h Other (att. statement) ►	16h	
Deductions allocated and apportioned at partnership level to foreign source income k Reserved for future use ▶ I Foreign branch category ▶ 166 m Passive category ▶ n General category ▶ o Other ▶ 166 q Reduction in taxes available for credit (attach statement) 1 To Post-1986 depreciation adjustment b Adjusted gain or loss c Depletion (other than oil and gas) d Oil, gas, and geothermal properties – gross income e Oil, gas, and geothermal properties – deductions f Other AMT items (attach statement) 18a Tax-exempt income b Other tax-exempt income c Nondeductible expenses b Distributions of cash and marketable securities b Distributions of other property 20a Investment expenses c Other items and amounts (attach statement) SEE STATEMENT 1	ä			- 1	
Deductions allocated and apportioned at partnership level to foreign source income 16	Ë	i	Interest expense ▶ j Other ▶	16j	
p Total foreign taxes (check one): ▶ Paid Accrued q Reduction in taxes available for credit (attach statement) 16q r Other foreign tax information (attach statement) 17a -26,875 The state of the post-1986 depreciation adjustment 17a -26,875 b Adjusted gain or loss c Depletion (other than oil and gas) 17c d Oil, gas, and geothermal properties – gross income 17d e Oil, gas, and geothermal properties – deductions f Other AMT items (attach statement) 17f 18a Tax-exempt interest income 18b b Other tax-exempt income 18b c Nondeductible expenses 18c 19a Distributions of cash and marketable securities 19a Distributions of other property 19b 20a Investment income 20a b Investment expenses 20b c Other items and amounts (attach statement) SEE STATEMENT 1	_			me	
p Total foreign taxes (check one): ▶ Paid Accrued q Reduction in taxes available for credit (attach statement) 16q r Other foreign tax information (attach statement) 17a -26,875 The state of the post-1986 depreciation adjustment 17a -26,875 b Adjusted gain or loss c Depletion (other than oil and gas) 17c d Oil, gas, and geothermal properties – gross income 17d e Oil, gas, and geothermal properties – deductions f Other AMT items (attach statement) 17f 18a Tax-exempt interest income 18b b Other tax-exempt income 18b c Nondeductible expenses 18c 19a Distributions of cash and marketable securities 19a Distributions of other property 19b 20a Investment income 20a b Investment expenses 20b c Other items and amounts (attach statement) SEE STATEMENT 1	<u>.</u>	l k	1,	161	
p Total foreign taxes (check one): ▶ Paid Accrued q Reduction in taxes available for credit (attach statement) 16q r Other foreign tax information (attach statement) 17a -26,875 The state of the post-1986 depreciation adjustment 17a -26,875 b Adjusted gain or loss c Depletion (other than oil and gas) 17c d Oil, gas, and geothermal properties – gross income 17d e Oil, gas, and geothermal properties – deductions f Other AMT items (attach statement) 17f 18a Tax-exempt interest income 18b b Other tax-exempt income 18b c Nondeductible expenses 18c 19a Distributions of cash and marketable securities 19a Distributions of other property 19b 20a Investment income 20a b Investment expenses 20b c Other items and amounts (attach statement) SEE STATEMENT 1	9		Passive category ▶ n General category ▶ o Other ▶	160	
q Reduction in taxes available for credit (attach statement) r Other foreign tax information (attach statement) 17a Post-1986 depreciation adjustment b Adjusted gain or loss c Depletion (other than oil and gas) d Oil, gas, and geothermal properties – gross income e Oil, gas, and geothermal properties – deductions f Other AMT items (attach statement) 18a Tax-exempt income b Other tax-exempt income c Nondeductible expenses 19a Distributions of cash and marketable securities b Distributions of other property 20a Investment income b Investment expenses c Other items and amounts (attach statement) 205 Tax-Exempt income c Other items and amounts (attach statement) 206 Tax-Exempt income c Other items and amounts (attach statement) 207 Tax-Exempt income c Other items and amounts (attach statement) 208 Tax-Exempt income c Other items and amounts (attach statement) 209 Tax-Exempt income c Other items and amounts (attach statement) 200 Tax-Exempt income c Other items and amounts (attach statement) 200 Tax-Exempt income c Other items and amounts (attach statement) 201 Tax-Exempt income c Other items and amounts (attach statement) 202 Tax-Exempt income c Other items and amounts (attach statement) 203 Tax-Exempt income c Other items and amounts (attach statement) 204 Tax-Exempt income c Other items and amounts (attach statement) 205 Tax-Exempt income c Other items and amounts (attach statement) 206 Tax-Exempt income c Other items and amounts (attach statement) 207 Tax-Exempt income c Other items and amounts (attach statement) 208 Tax-Exempt income c Oil, gas, and geothermal properties – gross income c Oil, gas, and geothermal properties – gross income c Oil, gas, and geothermal properties – gross income c Oil, gas, and geothermal properties – gross income c Oil, gas, and geothermal properties – gross income c Oil, gas, and geothermal properties – gross income c Oil, gas, and geothermal properties – gross income c Oil, gas, and geothermal properties – gross income c Oil, gas, and geothermal properties – gross	ш,		Total foreign taxes (check one): ▶ Paid ☐ Accrued ☐	16p	
r Other foreign tax information (attach statement) 17a Post-1986 depreciation adjustment b Adjusted gain or loss c Depletion (other than oil and gas) d Oil, gas, and geothermal properties – gross income e Oil, gas, and geothermal properties – deductions f Other AMT items (attach statement) 18a Tax-exempt interest income b Other tax-exempt income c Nondeductible expenses 19a Distributions of cash and marketable securities b Distributions of other property 20a Investment income b Investment expenses c Other items and amounts (attach statement) SEE STATEMENT 1				_	
17a Post-1986 depreciation adjustment 17a -26,875 b Adjusted gain or loss 17b c Depletion (other than oil and gas) 17c d Oil, gas, and geothermal properties – gross income 17d e Oil, gas, and geothermal properties – deductions 17e f Other AMT items (attach statement) 17f 18a Tax-exempt interest income 18a b Other tax-exempt income 18b c Nondeductible expenses 18c 19a Distributions of cash and marketable securities 19a 411,600 b Distributions of other property 19b 20a Investment expenses 20b c Other items and amounts (attach statement) SEE STATEMENT 1		١ ٢	Other ferging tay information (attach statement)	The second	The state of the s
b Adjusted gain or loss c Depletion (other than oil and gas) d Oil, gas, and geothermal properties – gross income e Oil, gas, and geothermal properties – deductions f Other AMT items (attach statement) 176 18a Tax-exempt interest income b Other tax-exempt income c Nondeductible expenses 19a Distributions of cash and marketable securities b Distributions of other property 20a Investment income b Investment expenses c Other items and amounts (attach statement) SEE STATEMENT 1	-	47.	Otter Dieign tax mornation (autor statement)	170	-26 875
18a Tax-exempt interest income 18a	s ax	1/a	Adjusted pair as less		
18a Tax-exempt interest income 18a	om J	b	Adjusted gail of loss		
18a Tax-exempt interest income 18a	를 들 를	l c	Depletion (other than oil and gas)		
18a Tax-exempt interest income 18a	E.E.E	d	Oii, gas, and geothermal properties – gross income		
18a Tax-exempt interest income 18a	Air te				
b Other tax-exempt income c Nondeductible expenses 19a Distributions of cash and marketable securities b Distributions of other property 20a Investment income c Nondeductible expenses 20a Investment expenses c Other items and amounts (attach statement) SEE STATEMENT 1		-		+	
b Other tax-exempt income c Nondeductible expenses 19a Distributions of cash and marketable securities b Distributions of other property 20a Investment income b Investment expenses c Other items and amounts (attach statement) SEE STATEMENT 1	Ē	18a	Tax-exempt interest income		
C Other items and amounts (attach statement)	ţį	b	Other tax-exempt income	18b	
C Other items and amounts (attach statement)	шa	c	Nondeductible expenses	18c	
C Other items and amounts (attach statement)	<u>.io</u>	19a	Distributions of cash and marketable securities	19a	411,600
C Other items and amounts (attach statement)	重	b	Distributions of other property	19b	
C Other items and amounts (attach statement)	.			20a	
C Other items and amounts (attach statement)	the		19,500 200 200 200 200 200 200 200 200 200	20b	
- 10CE	ō				
	DAA		A A COMMISSION OF THE STATE OF		Form 1065 (2020

		KINS COUNT		1/31/	2024	04:56 P	M INDE	EX NO. EF2022-05
ZSC	EF_DOCNOM	AŽŽA AND AMI	CI LLC			18-137 C	0717 RECEIVED	NYSCEF: 02/02/20
C120	024-02301 <u>et Ir</u>	ncome (Loss)		38 - 1.1 1.1		builds I/ Bees 40 f		ndex #: EF2022-0516
	Analysis by	(i) Corporate	(ii) Individual (active)	(iii) In	ndividual ssive)	(iv) Partnersh	hrough 13d, and 16p 1 (v) Exempt hip Organization	(vi) Nominee/Other
2	partner type: General partners		(active)	(pac	33140/		Organization	
	Limited partners		544,674					
_		Balance Sheets per Boo	oks	Beginning	of tax year		End of ta	ax year
		Assets	(a)			(b)	(c)	(d)
	Cash			The state of		863,949		1,043,344
		accounts receivable				Est II = II volt		
b	Less allowance for	or bad debts						
3	Inventories		***					
		obligations						
5	Other current assets (attach statement)	ırities						
		or persons related to partners)	25.					
D }	Other investments	al estate loans		12 Y 1 1 1				
1-	(attach statement)	er depreciable assets	2.79	4,897			2,794,897	TE CONTRACTOR OF
		d depreciation	4.53	5,416		229,481	2,608,964	185,933
		S	933		FLyer			e e vin et e la men
b	Less accumulated	d depletion						
ı	Land (net of any	amortization)						
2a	Intangible assets	(amortizable only)	2.170		High y A			
		d amortization	navive					
					-	003 430		1,229,277
ŀ		es and Capital			1,	093,430		1,229,211
5		9						
3 7	Mortgages, notes, be Other current liabilities	onds payable in less than 1 y	year					
В	All nonrecourse loans							
		(or persons related to partner						
b)	Mortgages, notes, bond Other liabilities	ds payable in 1 year or more				150 726		161,509
	(attach statement)					158,736 934,694		1,067,768
		ts nd capital			1	093,430		1,229,277
_	chedule M-1	Reconciliation o		per Bo			s) per Return	2/22/211
•		Note: The partnershi	n may be required to	file Sched	lule M-3. Se	e instructions.		
1	Net income (loss)) per books	544,	674 6	Income re	corded on books	this year not included	
2	Income included on	Schedule K, lines 1, 2, 3c,		- 1	on Sched	ule K, lines 1 thro	ough 11 (itemize):	
		and 11, not recorded on		a	Tax-exem	pt interest \$		
	books this year (itemize):							
3	Guaranteed payments (of	other than health insurance)		7		cluded on Schedule K, I	-	
•		on books this year not le K, lines 1 through ze):		а	Depreciat	ion \$	come this year (ilemize):	
a b	Depreciation \$ Travel and		1					
				8	Add lines	6 and 7		
				9	Income (1	oss) (Analysis of	Net Income	
5		gh 4	544,				e 8 from line 5	544,674
_	chedule M-2	Analysis of Part						· · · · · · · · · · · · · · · · · · ·
ı		ning of year	004	694 6	Distributio			411,600
2		ed: a Cash					224222322222222222222222	
		b Property			O+ba= ==			
3) per books		674 ⁷			Cess carposite scales constants	
4	Other increases (itemize):							A11 COC
				360 8	Add lines	6 and 7	where the Office S	411,600 1,067,768
5_	Add lines 1 throu	gh 4	1,479,	308 9	Balance a	at end of year. Su	ubtract line 8 from line 5	1,001,100

INDEX NO. EF2022-0516

NYSCEF DOC. NO. 32

RECEIVED NYSCEF: 02/02/2024

CI2024-02301 5 (Rev November 2018) Department of the Treasury

Rental Real Estate Income and Expenses of a Partnership or an S Corporation Attach to Form 1065 or Form 1120S. Go to want its now/Form 825 for the latest information.

Index #: EF2022-0516 UMB NO: 1545-U123

					Employer identificati	
XA AND AMICI LLC w the type and address of each pro	nerty F	or each rental real estate r	property listed, report the nu	ımber of d		L /
al value and days with personal use	See in	structions. See page 2 to	list additional properties.		1	
Physical address of each property—street, city, state, ZIP code			Type—Enter code 1-8:		Fair Rental Days	Personal Use Days
5 PROSPECT STREET						
5 PROSPECT STREET						
HACA NY	14!	580	Z	DENCE	366	
a program amprem			MULTI-FAM RESI	DENCE	300	
7 PROSPECT STREET 7 PROSPECT STREET						
	14	580	2	*****		
			MULTI-FAM RESI	DENCE	366	
1 PLEASANT STREET						
1 PLEASANT STREET				arearealas na		
HACA NY	14	580	2			
			MULTI-FAM RESI	DENCE	366	
O DELAWARE STREET						1
O DELAWARE STREET HACA NY	14	590	2			***
naca ni	. 14.	560	MULTI-FAM RESI	DENCE	366	
			Prope			*
ntal Real Estate Income		Α	В		С	D
ss rents	2	45,099	24,943		23,693	154,599
ntal Real Estate Expenses						
rertising	3					
o and travel	4	803	5,310		2,624	4,677
aning and maintenance	5	803	5,310		2,024	4,011
mmissions	7	1,198	763		750	5,255
urance al and other professional fees	8	1,150	, 05			-/
rest (see instructions)	9					
pairs	10					
es	11	7,789	4,985		5,630	34,802
ties	12	839	1,377		1,270	6,873
ges and salaries	13		0.5		240	15 077
preciation (see instructions)	14	27	25		348	15,077
er (list)	1.5	6,713	3,713		3,527	23,012
SEE STMT 3,4,5,6	15	0,713	3,713		3,527	25,012
al expenses for each property.	16	17,369	16,173		14,149	89,696
d lines 3 through 15 ome or (loss) from each property.	16				7	
otract line 16 from line 2	17	27,730	8,770		9,544	64,903
al gross rents. Add gross rents from			(C. C. C		18a	1,154,756 610,082
al expenses. Add total expenses from		- 53	anada frances - tal and		18b (010,002
gain (loss) from Form 4797, Part II, ate activities				ii. 19577112	19	
income (loss) from rental real estate partnership or S corporation is a partnership or S.	artner o	r beneficiary (from Schedu	le K-1)	X100000010111	20a	
ntify below the partnerships, estates a. Attach a schedule if more space is						
Name			(2) Em	ployer identific	ation number	
			3 1.010 (Stoteta	

					00000000	544,674
	al estate income (loss). Co		al estate income (loss). Combine lines 18a through 20a. Ent	al estate income (loss). Combine lines 18a through 20a. Enter the result here and on: 5 or 1120S: Schedule K, line 2	al estate income (loss). Combine lines 18a through 20a. Enter the result here and on:	al estate income (loss). Combine lines 18a through 20a. Enter the result here and on:

INDEX NO. EF2022-0516

NYSCEF DOC. NO. 32

RECEIVED NYSCEF: 02/02/2024

1	rental value and days with personal use	. See	instructions.				
	Physical address of each property—stre	et, city	, state,	Type—Enter of see below f		Fair Rental Days	Personal Use Days
	212 LINDEN AVENUE					7	
E	212 LINDEN AVENUE						
-	ITHACA NY	14	580	2			
				MULTI-FAM RE	ESIDENCE	366	
	218 DELAWARE AVENUE						
F	218 DELAWARE AVENUE	1215232					. Carrier Commission
.	ITHACA NY	14	580	2		266	
\dashv	04.0			MULTI-FAM RE	ESIDENCE	366	
	218 PLEASANT STREET						
G	218 PLEASANT STREET	1.4	EOO	2			
	ITHACA NY	14	280	MULTI-FAM RI	さらていながべな	366	
	506 S. CAYUGA STREET			MODIT PAR K	BIDENCE	300	
	506 S. CAYUGA STREET						
н	Carlo adello e teledade ede la esparación ede la lacación de la edecación de la especia de la electrica de la	14	580	2			
	3.5			MULTI-FAM RI	ESIDENCE	366	
				Pr	operties		•
	Rental Real Estate Income		Е	F		G	Н
2	Gross rents	2	123,087	202,08	36	21,207	40,114
	Rental Real Estate Expenses						
3	Advertising	3					
4	Auto and travel	4					
5	Cleaning and maintenance	5	990	9,6	56	84	7.
6	Commissions	6					
7	Insurance	7	3,006	5,6	67	599	78
8	Legal and other professional fees	8			_		
9	Interest (see instructions)	9					
10	Repairs	10	00 530	30 F	60	4,713	6,40
11	Taxes	11	20,530	32,5		824	2,18
12	Utilities	12	7,616	11,7	21	024	2,10
13	Wages and salaries	13	8,374	1,2	08	12	29
14 15	Depreciation (see instructions) Other (list) ▶	14	0,3/4	1,2		12	29
10	SEE STMT 7,8,9,10		19,321	30,0	80	3,157	5,97
		15	15,521	23,0		-,	

16	Total expenses for each property. Add lines 3 through 15	16	59,837	90,9	31	9,389	15,71
17	Income or (loss) from each property.		*	*			
	Subtract line 16 from line 2	17	63,250	111,1	55	11,818	24,40

Allowable Codes for Type of Property

- 1-Single Family Residence
- 2-Multi-Family Residence
- 3-Vacation or Short-Term Rental
- 4-Commercial
- 5-Land
- 6-Royalties
- 7-Self-Rental
- 8-Other (include description with the code on Form 8825 or on a separate statement)

Form 8825 (Rev. 11-2018)

INDEX NO. EF2022-0516

NYSCEF DOC. NO. 32

RECEIVED NYSCEF: 02/02/2024

CI2	024-02301 B) MAZZA AND AND Show the type and address of each property.			property listed, report the number		c #: EF2022-0516
	rental value and days with personal use	See	instructions.			1
	Physical address of each property—stre ZIP code	et, city	, state,	Type—Enter code 1-8; see below for list	Fair Rental Days	Personal Use Days
-	702 N. AURORA STREET					
	702 N. AURORA STREET					
E	ITHACA NY	14	580	2 MULTI-FAM RESIDENC	E 366	
	707 N. AURORA STREET					
_	707 N. AURORA STREET					
F	ITHACA NY	14	580	2		
				MULTI-FAM RESIDENC	E 366	ļ
	708 N. AURORA STREET					
G	708 N. AURORA STREET					
J	ITHACA NY	14	580	2		
				MULTI-FAM RESIDENC	E 366	
	CEDARWOOD					1
н	CEDARWOOD					
	ITHACA NY	14	580	2 MULTI-FAM RESIDENC	E 366	
				Properties		
	Rental Real Estate Income		E	F	G	Н
2	Gross rents	2	49,491	40,887	25,129	132,725
	Rental Real Estate Expenses					
3	Advertising	3				
4	Auto and travel	4				
5	Cleaning and maintenance	5	2,187	3,238	148	15,041
6	Commissions	6				
7	Insurance	7	1,627	1 150	740	4,141
8	Legal and other professional fees	8		1,158		
9	Interest (see instructions)	9				
0	Repairs	10	10 516	0.005	6 500	01 045
1	Taxes	11	10,516	8,095	6,583	21,847
2	Utilities	12	4,028	2,615	1,924	13,308
13	Wages and salaries	13	440	255	371	13,77
4	Depreciation (see instructions)	14	418	255	3/1	13,11
15	Other (list) ► STMT 11,12,13,14	15	7,367	6,086	3,740	19,756
16	Total expenses for each property. Add lines 3 through 15	16	26,143	21,447	13,506	87,870
17	Income or (loss) from each property. Subtract line 16 from line 2	17	23,348	19,440	11,623	44,855

Allowable Codes for Type of Property

- 1-Single Family Residence
- 2-Multi-Family Residence
- 3-Vacation or Short-Term Rental
- 4-Commercial
- 5-Land
- 6-Royalties
- 7-Self-Rental
- 8-Other (include description with the code on Form 8825 or on a separate statement)

Form **8825** (Rev. 11-2018)

INDEX NO. EF2022-0516

NYSCEF DOC. NO. 32

RECEIVED NYSCEF: 02/02/2024

1	Show the type and address of each proprental value and days with personal use			property listed, report th	e number of o	lays rented at tair	
	Physical address of each property—stre ZIP code			Type—Enter co		Fair Rental Days	Personal Use Days
	116-118 FERRIS PLACE						
	116-118 FERRIS PLACE						
Ε	ITHACA NY	145	580	2 MULTI-FAM RE	SIDENCE	366	S. D.C. STAN MACKET IN AN ENGLISHMENT OF STA
	3&5 PEARL STREET						
'_	3&5 PEARL STREET		55945501954941946500000000000				
F	NEWFIELD NY	148	867	2			
				MULTI-FAM RE	SIDENCE	366	ļ
	124 SEARS STREET						
	124 SEARS STREET						1
G	ITHACA NY	14!	580	2			
				MULTI-FAM RE	SIDENCE	366	
	116-118 THIRD STREET						
	116-118 THIRD STREET						
Н	ITHACA NY	14	580	2			
				MULTI-FAM RE		366	
				Pro	perties		
	Rental Real Estate Income		E	F		G	H
2	Gross rents	2	170,983	39,01	.3	42,354	19,346
	Rental Real Estate Expenses				1		
3	Advertising	3					
4	Auto and travel	4					
5	Cleaning and maintenance	5	5,713	16	51	41	21,098
6	Commissions	6			_		
7	Insurance	7	4,773	1,30	02	870	844
8	Legal and other professional fees	8					
9	Interest (see instructions)	9					
10	Repairs	10				E 250	F 0.6F
11	Taxes	11	26,796			7,352	5,965
12	Utilities	12	17,909	1,80)4	1,046	3,382
13	Wages and salaries	13			_	000	20
14	Depreciation (see instructions)	14	818	1,52	25	983	32
15	Other (list) ► STMT 15,16,17,18	15	23,961	5,80)7	6,304	2,880
		"					
16	Total expenses for each property. Add lines 3 through 15	16	79,970	17,09	91	16,596	34,201
17	Income or (loss) from each property. Subtract line 16 from line 2	17	91,013	21,92		25,758	-14,855

Allowable Codes for Type of Property

- 1-Single Family Residence
- 2-Multi-Family Residence
- 3-Vacation or Short-Term Rental
- 4-Commercial
- 5-Land
- 6-Royalties
- 7-Self-Rental
- 8-Other (include description with the code on Form 8825 or on a separate statement)

Form **8825** (Rev. 11-2018)

ILED: TOMPKINS COUNTY CLERK 01/31	./2	024 04:56 PM	DE 25-	INDEX NO. EF2022-05
SCEE_DOCNO_1 32		19 C		EVED NYSCEF: .02/0.2/20
2020		Final K-1 Amended		Index #: EF2022-0516
Form 1065)	LPa	Partner's Share of Deductions, Cree		ent Year Income,
epartment of the Treasury ternal Revenue Service For calendar year 2020, or tax year	1	Ordinary business income (loss)	15	Credits
	,			
artner's Share of Income, Deductions,	2	Net rental real estate income (loss)		
redits, etc.	*	272,335		
Part I Information About the Partnership	3	Other net rental income (loss)	16	Foreign transactions
Partnership's employer identification number	4a	Guaranteed payments for services		
400717				
Partnership's name, address, city, state, and ZIP code	4b	Guaranteed payments for capital		
MAZZA AND AMICI LLC				
07 N. TIOGA STREET	4c	Total guaranteed payments	1 1	
THACA NY 14580				
	5	Interest income		
IRS Center where partnership filed return				
E-FILE	6a	Ordinary dividends	-	
Check if this is a publicly traded partnership (PTP)	6b	Qualified dividends		
Part II Information About the Partner] ⁶⁰	Qualified dividends	17	Alternative minimum tax (AMT) items
Partner's SSN or TIN (Do not use TIN of a disregarded entity. See instructions.)	6c	Dividend equivalents	A	-13,436
7972				
Name, address, city, state, and ZIP code for partner entered in E. See instructions. DWARD MAZZA	7	Royalties		
DWARD MAZZA	8	Not short town posited gain (logg)	- 1	
07 N. TIOGA STREET	ů	Net short-term capital gain (loss)	18	Tax-exempt income and
THACA NY 14850	9a	Net long-term capital gain (loss)		nondeductible expenses
General partner or LLC member-manager Limited partner or other LLC member	9b	Collectibles (28%) gain (loss)		
1 X Domestic partner Foreign partner	9c	Unrecaptured section 1250 gain		
2 If the partner is a disregarded entity (DE), enter the partner's:	"	Officoaptailed Section 1255 gain		
TIN	10	Net section 1231 gain (loss)	19	Distributions
Name			$-$ \mathbf{A}	205,800
What type of entity is this partner? INDIVIDUAL	11	Other income (loss)	A	203,000
2 If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here				
Partner's share of profit, loss, and capital (see instructions): Beginning Ending			20	Other information
Profit 50.000000 % 50.000000 %	12	Section 179 deduction		CITA (II
Loss 50.000000 % 50.000000 %			Z*	STMI
Capital 50.000000 % 50.000000 %	13	Other deductions	AG*	STMI
Check if decrease is due to sale or exchange of partnership interest			1	
Partner's share of liabilities: Beginning Ending Nonrecourse \$			AH*	STM
Qualified nonrecourse				
finencing \$ \$ Recourse \$ 79,368 \$ 80,754			11221	
Recourse \$ /9,368 \$ 80,754 Check this box if Item K includes liability amounts from lower tier partnerships	14	Self-employment earnings (loss)	1.0	
Partner's Capital Account Analysis				
Beginning capital account			D Th	
Capital contributed during the year\$	21	More than one activity for at-risk po	urposes*	
Current year net income (loss) \$ 272,335	22	More than one activity for passive		
Other increase (decrease) (attach explanation) \$		ee attached statement for a	aditional	information.
Withdrawals & distributions \$ (205,800) Ending capital account \$ 531,988	o o			
1 Did the partner contribute property with a built-in gain or loss?	e O			
Yes X No if "Yes," attach statement. See instructions.	S Use			
Partner's Share of Net Unrecognized Section 704(c) Gain or (Loss)	- RS			
Beginning \$	- P			
Ending \$				

ILED: TOMPKINS COUNTY CLERK 01/31	/20	024 04:56 PM		INDEX NO. EF2022-051
YSCEE DOCL NO 32	_		RECEI	VED NYSCEF: 02/402/202
CI2024-02301 2020		Final K-1 Amended k		Index #: EF2022-0516
(Form 1065)	Pa	Partner's Share of Deductions, Cred		ent Year income,
Department of the Treasury Internal Revenue Service For calendar year 2020, or tax year	1	Ordinary business income (loss)	15	Credits
beginning ending				
Partner's Share of Income, Deductions,	2 *	Net rental real estate income (loss) 272,339		
Credits, etc.	3	Other net rental income (loss)	16	Foreign transactions
Part I Information About the Partnership				
A Partnership's employer identification number 45-0717	4a	Guaranteed payments for services		
B Partnership's name, address, city, state, and ZIP code MAZZA AND AMICI LLC	4b	Guaranteed payments for capital		
307 N. TIOGA STREET	4c	Total guaranteed payments		
ITHACA NY 14580				
	5	Interest income		
C IRS Center where partnership filed return				
E-FILE	6a	Ordinary dividends		
D Check if this is a publicly traded partnership (PTP)	6ь	Qualified dividends		
Part II Information About the Partner			17	Alternative minimum tax (AMT) items
E Partner's SSN or TIN (Do not use TIN of a disregarded entity. See instructions.)	6c	Dividend equivalents	A	-13,439
F Name, address, city, state, and ZIP code for partner entered in E. See instructions. THOMAS J. AMICI	7	Royalties		
101 6 1515001 5015	8	Net short-term capital gain (loss)		
121 S. VANDORN ROAD ITHACA NY 14850	9a	Net long-term capital gain (loss)	18	Tax-exempt income and nondeductible expenses
G General partner or LLC X Limited partner or other LLC member member	9b	Collectibles (28%) gain (loss)		
H1 X Domestic partner L Foreign partner H2 If the partner is a disregarded entity (DE), enter the partner's:	9c	Unrecaptured section 1250 gain		
TIN	10	Net section 1231 gain (loss)	19	Distributions
Name	<u> </u>		-	205,800
I1 What type of entity is this partner? INDIVIDUAL	11	Other income (loss)		
12 If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here				
J Partner's share of profit, loss, and capital (see instructions): Beginning Ending	<u></u>	0 " 470 4-4-5-	20	Other information
Profit 50.000000 % 50.000000 %	12	Section 179 deduction	z*	STMT
Loss 50.000000 % 50.000000 % Capital 50.000000 %	13	Other deductions	AG*	STMT
Check if decrease is due to sale or exchange of partnership interest				
K Partner's share of liabilities: Beginning Ending Nonrecourse \$ \$ \$				
Qualified nonrecourse				
financing \$ \$ 79,368 \$ 80,755	14	Self-employment earnings (loss)		
Check this box if Item K includes liability amounts from lower tier partnerships.] "	Self-employment earnings (1033)	10.2	
L Partner's Capital Account Analysis			1911	
Beginning capital account \$ 469,241	-			
Capital contributed during the year \$ Current year net income (loss) \$ 272,339	21 22	More than one activity for at-risk pu More than one activity for passive a		oses*
Other increase (decrease) (attach explanation)	*S	ee attached statement for ac		
Withdrawals & distributions \$ (205,800)	2			
Ending capital account \$ 535,780	- F			
M Did the partner contribute property with a built-in gain or loss?	Use			
Yes X No If "Yes," attach statement. See instructions.	RS			
N Partner's Share of Net Unrecognized Section 704(c) Gain or (Loss) Beginning	- P			
Ending \$	_			

INDEX NO. EF2022-0516

NYSCEF DOC. NO. 32

RECEIVED NYSCEF: 02/02/2024

Cl2024-02301 -1 (Form 1005)

Information on Partners Owning 50% or More of the Partnership

Index #: EF2022-0516

(Rev. August 2019)

Department of the Treasury Internal Revenue Service ➤ Attach to Form 1065.
➤ Go to www.irs.gov/Form1065 for the latest information.

OMB No. 1545-0123

Name of partnership

MAZZA AND AMICI LLC

Employer	identification	number	(EIN)
25-0	071	7	

Part I Entities Owning 50% or More of the Partnership (Form 1065, Schedule B, Question 2a (Question 3a for 2009 through 2017))

Complete columns (i) through (v) below for any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, tax-exempt organization, or any foreign government that owns, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership (see instructions).

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owne in Profit, Loss, or Capital
Contract				
			26	

Part II Individuals or Estates Owning 50% or More of the Partnership (Form 1065, Schedule B, Question 2b (Question 3b for 2009 through 2017))

Complete columns (i) through (iv) below for any individual or estate that owns, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership (see instructions).

(i) Name of Individual or Estate	(ii) Identifying Number (if any)	(iii) Country of Citizenship (see instructions)	(iv) Maximum Percentage Owned in Profit, Loss, or Capital
EDWARD MAZZA	-7972	UNITED STATES	50.000000
THOMAS J. AMICI	-4246	UNITED STATES	50.000000

For Paperwork Reduction Act Notice, see the Instructions for Form 1065.

Schedule B-1 (Form 1065) (Rev. 8-2019)

NYSCEF DOC. NO. 32

Federal Statements RECEIVED NYSCEF: 02/02/2024

_ CI2024-02301 _____

Index #: EF2022-0516

Statement 1 - Form 1065, Schedule K, Line 20c - Other Items and Amounts

	Description						
SEE ATTACHED	SECTION	199A	INFORMATION	WORKSHEET	\$	· Ege:	

DRAWS INCLUDE HEALTH INSURANCE

Statement 2 - Form 1065, Schedule L, Line 20 - Other Liabilities

Description	Beginning of Year	End of Year		
SECURITY DEPOSITS	\$ 158,736	\$ 161,509		
TOTAL	\$ 158,736	\$ 161,509		

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SCEF_DOC. NO. 32 7 	Federal Statements	RECEIVED NYSCEF: 02/02/20
		en esta autoria:
<u>Statement 3 - 115</u>	5 PROSPECT STREET - Form 8825, Li	ne 15 - Other
Description	Amount	
GENERAL EXPENSES	\$ 6,713	
TOTAL	\$6,713	
<u>Statement 4 - 117</u>	PROSPECT STREET - Form 8825, Li	ne 15 - Other
Description	Amount	
GENERAL EXPENSES	\$ 3,713	
TOTAL	\$ 3,713	
<u>Statement 5 - 201</u>	1 PLEASANT STREET - Form 8825, Li	ne 15 - Other
Description	Amount	
GENERAL EXPENSES	\$ 3,527	
TOTAL	\$3,527	
<u>Statement 6 - 210</u>	DELAWARE STREET - Form 8825, Li	ine 15 - Other
Description	Amount	
GENERAL EXPENSES	\$ 23,012	
TOTAL	\$ 23,012	
Statement 7 - 2	12 LINDEN AVENUE - Form 8825, Line	e 15 - Other
Description	Amount	
GENERAL EXPENSES	\$ 19,321	
TOTAL	\$ 19,321	
Statement 8 - 218	DELAWARE AVENUE - Form 8825, L	ine 15 - Other
Description	Amount	
GENERAL EXPENSES	\$	
TOTAL	\$30,080	
<u>Statement 9 - 218</u>	3 PLEASANT STREET - Form 8825, Li	ne 15 - Other
Description	Amount	
GENERAL EXPENSES	\$	
TOTAL	\$3,157	

	52	
TILED: TOMPKINS COUNT	TY CLERK 01/31/2024 04:56 PM	INDEX NO. EF2022-051
YSCEF D@C. NO. 32 Cl2024-02301	Federal Statements	RECEIVED NYSCEF: 02/02/202
C12024-02301		Index #: EF2022-0516
Statement 10 -	506 S. CAYUGA STREET - Form 8825, Li	ne 15 - Other
Description	Amount	
GENERAL EXPENSES	\$ 5,971	
TOTAL	\$ 5,971	

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YSCEF DOC. NO. 32	Federal Statements	RECEIVED NYSCEF: 02/02/202
CI2024-02301		Index #: EF2022-0516
Statement 44 70	2 N. AURORA STREET - Form 8825, L	ing 15 - Other
Statement 11 - 70.		me 13 - Ottler
Description	Amount	
GENERAL EXPENSES	\$ 7,367 \$ 7,367	
TOTAL		
<u>Statement 12 - 70</u>	7 N. AURORA STREET - Form 8825, L	ine 15 - Other
Description	Amount	
GENERAL EXPENSES	\$6,086	
TOTAL	\$ 6,086	
<u>Statement 13 - 70</u>	8 N. AURORA STREET - Form 8825, L	ine 15 - Other
Description	Amount	1
GENERAL EXPENSES	\$3,740	
TOTAL	\$ 3,740	
Statement 1	4 - CEDARWOOD - Form 8825, Line 15	5 - Other
Description	Amount	
GENERAL EXPENSES	\$ 19,756	1
TOTAL	\$ 19,756	
		1
		1

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FILED: TOMPKINS COUNTY CLERK 01/31/2024 04:56 PM INDEX NO. EF2022-0516 RECEIVED NYSCEF: 02/02/2024 NYSCEF DOC. NO. 32 Federal Statements - CI2024-02301 ---- Index #: EF2022-0516 Statement 15 - 116-118 FERRIS PLACE - Form 8825, Line 15 - Other Amount Description 25,451 GENERAL EXPENSES -1,490REDUCTION TO BALANCE CASH 23,961 TOTAL Statement 16 - 3&5 PEARL STREET - Form 8825, Line 15 - Other Amount Description GENERAL EXPENSES 5,807 5,807 TOTAL Statement 17 - 124 SEARS STREET - Form 8825, Line 15 - Other Amount Description 6,304 GENERAL EXPENSES 6,304 TOTAL Statement 18 - 116-118 THIRD STREET - Form 8825, Line 15 - Other Amount Description 2,880 GENERAL EXPENSES 2,880 TOTAL

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NYSCEF DOC. NO. 32

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Federal Statements EDWARD MAZZA 125-38-7972

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Schedule K-1, Line 2 - Net Rental Real Estate Income (Loss)

Description	T	уре	 Amount	Disposed
115 PROSPECT STREET	MULTI-FAM	RESIDENCE	\$ 13,865	
117 PROSPECT STREET	MULTI-FAM	RESIDENCE	4,385	
201 PLEASANT STREET	MULTI-FAM	RESIDENCE	4,772	
210 DELAWARE STREET	MULTI-FAM	RESIDENCE	32,451	
212 LINDEN AVENUE	MULTI-FAM	RESIDENCE	31,625	
218 DELAWARE AVENUE	MULTI-FAM	RESIDENCE	55 , 577	
218 PLEASANT STREET	MULTI-FAM	RESIDENCE	5,909	
506 S. CAYUGA STREET	MULTI-FAM	RESIDENCE	12,200	
702 N. AURORA STREET	MULTI-FAM	RESIDENCE	11,674	
707 N. AURORA STREET	MULTI-FAM	RESIDENCE	9,720	
708 N. AURORA STREET	MULTI-FAM	RESIDENCE	5,811	
CEDARWOOD	MULTI-FAM	RESIDENCE	22,427	
116-118 FERRIS PLACE	MULTI-FAM	RESIDENCE	45,506	
3&5 PEARL STREET	MULTI-FAM	RESIDENCE	10,961	
124 SEARS STREET	MULTI-FAM	RESIDENCE	12,879	
116-118 THIRD STREET	MULTI-FAM	RESIDENCE	-7,427	

Schedule K-1, Line 20 - Other Information

Code				Description	 Amount
AG	GROSS	RECEIPTS	FOR	2019	\$ 579,264
AG	GROSS	RECEIPTS	FOR	2018	549,107
AG	GROSS	RECEIPTS	FOR	2017	579,101

Schedule K-1, Line 20AH - Additional Supplemental Information

Description

DRAWS INCLUDE HEALTH INSURANCE

INDEX NO. EF2022-0516

NYSCEF DOC. NO. 32

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Federal Statements THOMAS J. AMICI 4246

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Index #: EF2022-0516

Schedule K-1, Line 2 - Net Rental Real Estate Income (Loss)

Description	T	уре	Amount	Disposed
115 PROSPECT STREET	MULTI-FAM	RESIDENCE	\$ 13,865	
117 PROSPECT STREET	MULTI-FAM	RESIDENCE	4,385	
201 PLEASANT STREET	MULTI-FAM	RESIDENCE	4,772	
210 DELAWARE STREET	MULTI-FAM	RESIDENCE	32,452	
212 LINDEN AVENUE	MULTI-FAM	RESIDENCE	31,625	
218 DELAWARE AVENUE	MULTI-FAM	RESIDENCE	55,578	
218 PLEASANT STREET	MULTI-FAM	RESIDENCE	5,909	
506 S. CAYUGA STREET	MULTI-FAM	RESIDENCE	12,200	
702 N. AURORA STREET	MULTI-FAM	RESIDENCE	11,674	
707 N. AURORA STREET	MULTI-FAM	RESIDENCE	9,720	
708 N. AURORA STREET	MULTI-FAM	RESIDENCE	5,812	
CEDARWOOD	MULTI-FAM	RESIDENCE	22,428	
116-118 FERRIS PLACE	MULTI-FAM	RESIDENCE	45,507	
3&5 PEARL STREET	MULTI-FAM	RESIDENCE	10,961	
124 SEARS STREET	MULTI-FAM	RESIDENCE	12,879	
116-118 THIRD STREET	MULTI-FAM	RESIDENCE	-7,428	

Schedule K-1, Line 20 - Other Information

Code	Description	Amount
AG	GROSS RECEIPTS FOR 2019	\$ 579,265
AG	GROSS RECEIPTS FOR 2018	549,108
AG	GROSS RECEIPTS FOR 2017	579,101

INDEX NO. EF2022-0516 FILED: TOMPKINS COUNTY CLERK 01/31/2024 04:56 PM NYSCEF DOC. NO. 32 RECEIVED NYSCEF: 02/02/2024 CI2024-02301 Section 199A Information Worksheet Index #: EF2022-0516 2020 Schedule K For calendar year 2020 or tax year beginning Employer Identification Number Partnership Name 0717 MAZZA AND AMICI LLC Aggr. Number SSTB PTP Pass-through Entity EIN **Activity Description** 115 PROSPECT STREET Column A STREET 117 PROSPECT Column B 201 PLEASANT STREET Column C 210 DELAWARE STREET Column D 212 LINDEN AVENUE Column E Column E Column D Column B Column C Column A QBI or Qualified PTP items: Ordinary business income (loss) 9,544 64,903 63,250 8,770 27,730 Net rental real estate income (loss) Other net rental income (loss) Royalties Section 1231 gain (loss) Other income (loss) Section 179 deduction Other deductions W-2 wages 9,554 414,620 230,312 750 684 Qualified property Other Information:

QBI alloc to co-op pmts received W-2 wages alloc to qualified pmts Section 199A(g) deduction

INDEX NO. EF2022-0516 FILED: TOMPKINS COUNTY CLERK 01/31/2024 04:56 PM NYSCEF DOC. NO. 32 RECEIVED NYSCEF: 02/02/2024 CI2024-02301 Index #: EF2022-0516 Section 199A Information Worksheet 2020 Schedule K For calendar year 2020 or tax year beginning Employer Identification Number Partnership Name 0717 MAZZA AND AMICI LLC Aggr. Number SSTB PTP Pass-through Entity EIN **Activity Description** 218 DELAWARE AVENUE Column A 218 PLEASANT STREET Column B 506 S. CAYUGA STREET Column C 702 N. Column D AURORA STREET AURORA STREET 707 N. Column E Column D Column E Column B Column C Column A QBI or Qualified PTP items: Ordinary business income (loss) 24,400 23,348 19,440 11,818 111,155 Net rental real estate income (loss) Other net rental income (loss) Royalties Section 1231 gain (loss) Other income (loss) Section 179 deduction Other deductions W-2 wages 8,204 11,500 7,000 33,218 350 Qualified property

Other Information:

QBI alloc to co-op pmts received W-2 wages alloc to qualified pmts Section 199A(g) deduction

INDEX NO. EF2022-0516 FILED: TOMPKINS COUNTY CLERK 01/31/2024 04:56 PM NYSCEF DOC. NO. 32 RECEIVED NYSCEF: 02/02/2024 CI2024-02301 Index #: EF2022-0516 Section 199A Information Worksheet 2020 Schedule K For calendar year 2020 or tax year beginning Employer Identification Number Partnership Name 0717 MAZZA AND AMICI LLC Aggr. PTP Pass-through Entity EIN Number SSTB **Activity Description** 708 N. AURORA STREET Column A CEDARWOOD Column B 116-118 FERRIS PLACE Column C 3&5 PEARL STREET Column D Column E 124 SEARS STREET Column E Column C Column D Column A Column B QBI or Qualified PTP items: Ordinary business income (loss) 25,758 91,013 21,922 44,855 Net rental real estate income (loss) 11,623 Other net rental income (loss) Royalties Section 1231 gain (loss) Other income (loss) Section 179 deduction Other deductions W-2 wages 27,048 380,341 22,482 16,396 10,322 Qualified property Other Information:

QBI alloc to co-op pmts received W-2 wages alloc to qualified pmts Section 199A(g) deduction

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SCEF DOC. NO. 32				RECEIVE	D NYSCE	F: 02/	02/2
CI2024-02301	Section	1 199A Informa	tion Worksheet		Index #:	EF2022-	0516
Schedule K	E		a nation			2020)
Partnership Name	For calendar year 2020 or	tax year beginning	, ending	Emp	loyer Identifi	cation Nur	nber
Taltioromp Harrie							
MAZZA AND AMIC	I LLC			45	7071	L7	
					Aggr.		
11		y Description	Pass-throug	h Entity EIN	Number	SSTB	PTP
	6-118 THIRD STE						
_ 0000000000000000000000000000000000000							
	Column A	Column B	Column C	Column D		Column I	=
QBI or Qualified PTP items	:						
Ordinary business income	(loss)						
Net rental real estate incon	ne (loss) -14,855						
Other net rental income (lo	ess)						
Royalties							
Section 1231 gain (loss)							
Other income (loss)							
Section 179 deduction							
Other deductions							
W-2 wages	892						
Qualified property	892						
Other Information:							
QBI alloc to co-op pmts re-	ceived						
W-2 wages alloc to qualifie	ed pmts						
Section 199A(g) deduction							

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CEF DOC. NO. 32	RECEIVED NYSCEF: 02/02/
Rent and Royalty Scheo	lule Index #: EF2022-051
Form 1065	2020
For calendar year 2020, or tax year beginning thership Name	Employer Identification Number
ulcionip ranne	
MAZZA AND AMICI LLC	5-4170717
Property Description	Type of Activity
115 PROSPECT STREET	Rental Real Estate
115 PROSPECT STREET	Other Rental Property
ITHACA NY 14580	Royalty Property
Type of property	MULTI-FAM RESIDENCE
Number of days rented at fair rental value	366
Number of personal use days	
Is the net income (loss) from this property included in the computation of self employment in	
Is the net income (loss) from this property included in the computation of section 179 busines	ss income? Yes \(\sum \) No \(\bar{X} \)
Income and Expense	s
Income	
Gross rents	45,099
Gross royalties	
Other income	
Income from sale of property reported on Form 4797, Line 17	
Total areas income	45,099
Total gross income	
Expense	
Advertising	
Auto and travel	
Cleaning and maintenance	803
Commissions	1,198
Insurance	1,198
Legal and professional Interest	
Repairs	
Taxes	7,789
Utilities	839
Wages and salaries	
Depreciation	27
Other expenses	6,713
Total expenses	17,369
Less % personal use	
Net deductible expenses	17,369
Net income or loss from this property	27,730

Net income or loss from this property

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CEF DOC. NO. 32		RECEIVED NYS	SCEF: 02/02/2
024-02301 Rent and Royalty Sch	edule	Inde	x #: EF2022-0516
Form 1065	and ending		2020
For calendar year 2020, or tax year beginning thership Name	, and ending	Employer Id	entification Number
Trains			
MAZZA AND AMICI LLC		05-417	0717
Property Description		Type of A	ctivity
117 PROSPECT STREET		Rental Real Estate	x
117 PROSPECT STREET		Other Rental Propert	у
ITHACA NY 14580		Royalty Property	
Type of property	MU	LTI-FAM RES	IDENCE
Number of days rented at fair rental value	-		366
Number of personal use days			
Is the net income (loss) from this property included in the computation of self employment		Yes	No X
Is the net income (loss) from this property included in the computation of section 179 bus	iness income?	Yes	No X
Income and Expen	ises		
Income			
Gross rents		1,943	
Gross royalties			
Other income			
Income from sale of property reported on Form 4797, Line 17	1-7/ 192	Natura in 1980	
Total gross income		5.155 (4)	24,943
100	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		
Expense			
Advertising Auto and travel			
Auto and travel Cleaning and maintenance		5,310	
Commissions			
Insurance		763	
Legal and professional	-		
Interest			
Repairs	—	1,985	
Taxes	-	L,377	
Utilities			
Wages and salaries		25	
Depreciation Other expenses		3,713	
Total expenses		5,173	
Less % personal use			
Net deductible expenses			16,173
Net income or loss from this property			8,770

Net income or loss from this property

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CEF DOC. NO.			VED NYSCEF: 02/02/
024-02301	Rent and Royalty Schedu	le	Index #: EF2022-051
Form 1065			2020
	For calendar year 2020, or tax year beginning , an	d ending	
nership Name		E	mployer Identification Numbe
D D D D D D D D D D D D D D D D D D D	MICT IIC		5-41-0717
AZZA AND A			
	Property Description		ype of Activity
201 PLEASA	NT STREET	Rental Rea	I Estate X
201 PLEASA	NT STREET	Other Rent	al Property
ITHACA	NY 14580	Royalty Pro	operty
Type of property		MULTI-FAM	1 RESIDENCE
	ed at fair rental value		366
Number of personal			
Is the net income (lo	ss) from this property included in the computation of self employment incom		
Is the net income (lo	ss) from this property included in the computation of section 179 business i	ncome? Yes	No X
Income	Income and Expenses		
Gross rents		23,693	
Gross royalties			
Other income			9
Income from sale	e of property reported on Form 4797, Line 17		THE CONTRACT OF THE PARTY
			23,693
Total gross inco	me		25,095
	10.0		
Expense	100		
A 1 - H-1-			
74.000			State of the state
Cleaning and m	aintenance	2,624	
Insurance		750	
Legal and profes	ssional		
Interest			1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
Repairs		E (20	
		5,630 1,270	temp Strain
7,000		1,210	
Wages and sala	ries	348	
		3,527	
Other expenses		3,521	
Total expenses	INCOMINICAL MARKET CONTROL OF THE CO	14,149	
Less	% personal use	Total Carlo	
Net deductible e	expenses		14,149
			0.545
Net income or lo	oss from this property		9,544

Net income or loss from this property

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CEF DOC. NO. 32	RECEIVED	NYSCEF: 02/02/
2024-02301 Rent and Royalty Sched	dule	ndex #: EF2022-0516
Form 1065 For calendar year 2020, or tax year beginning	and ending	2020
tnership Name		r Identification Number
		-
MAZZA AND AMICI LLC	42 mA	0717
Property Description	Type o	of Activity
210 DELAWARE STREET	Rental Real Estat	
210 DELAWARE STREET TTHACA NY 14580	Other Rental Pro	perty
ITHACA NY 14580	Royalty Property	Ц
Type of property	MULTI-FAM RI	ESIDENCE
Number of days rented at fair rental value	:	366
Number of personal use days		
Is the net income (loss) from this property included in the computation of self employment in		No X
Is the net income (loss) from this property included in the computation of section 179 busines	ss income? Yes	No X
Income and Expense	s	
Income		
Gross rents	154,599	
Gross royalties		
Other income		
Income from sale of property reported on Form 4797, Line 17		
Total gross income		154,599
Total gloss moune		E. F. C. A. F. T.
Expense		
Advertising		
Auto and travel		
Cleaning and maintenance	4,677	
Commissions	5,255	
Insurance	3,233	
Legal and professional Interest	No.	
Repairs	100	
Taxes	34,802	
Utilities	6,873	
Wages and salaries		
Depreciation	15,077	
Other expenses	23,012	
Total expenses	89,696	
Less % personal use		
Net deductible expenses		89,696
Net income or loss from this property		64,903

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CEF DOC. NO. 32	RECEIVEL	NYSCEF: 02/02/2
2024-02301 Rent and Royalty Scheme	dule	Index #: EF2022-0516
Form 1065		2020
	, and ending	yer Identification Number
tnership Name	ЕПРІС	yer identification Number
MAZZA AND AMICI LLC	(5-	0717
Property Description	Туре	of Activity
212 LINDEN AVENUE 212 LINDEN AVENUE ITHACA NY 14580		tate X roperty ty
Type of property	MULTI-FAM	RESIDENCE 366
Number of days rented at fair rental value		300
Number of personal use days Is the net income (loss) from this property included in the computation of self employment in	come? Yes	No X
Is the net income (loss) from this property included in the computation of section 179 busine		No X
to the meetine (1999) went the property would be an expense.		
Income and Expense	es	
Income	123,087	
Gross rents	123,087	
Gross royalties	Tu,	
Other income		
Income from sale of property reported on Form 4797, Line 17		
Total gross income		123,087
_		
Expense		
Advertising Auto and travel		
Cleaning and maintenance	990	
Commissions	=	
Insurance	3,006	
Legal and professional		
Interest		
Repairs	20 F30	
Taxes	20,530 7,616	
Utilities	7,010	
Wages and salaries	8,374	
Depreciation Other eyeness	19,321	
Other expenses	59,837	
Total expenses	33,037	
Less % personal use	n San Division Name	
Net deductible expenses		59,837
Net income or loss from this property		63,250
Net income or loss from this property		63,230

LED: TOMPKINS COUNTY CLERK 01/31/2024 04:5	INDEX NO. EF2022 RECEIVED NYSCEF: 02/02
024-02301 Rent and Royalty Schedu	
Form 1065	2020 2020
For calendar year 2020, or tax year beginning , an	d ending
nership Name	Employer Identification Number
AZZA AND AMICI LLC	15-4170717
Property Description	Type of Activity
	Rental Real Estate
218 DELAWARE AVENUE 218 DELAWARE AVENUE	Other Rental Property
ITHACA NY 14580	Royalty Property
Type of property Number of days rented at fair rental value Number of personal use days	MULTI-FAM RESIDENCE 366
Is the net income (loss) from this property included in the computation of self employment income Is the net income (loss) from this property included in the computation of section 179 business in	
Income and Expenses	
Income	
Gross rents	202,086
Gross royalties	
Other income	
Income from sale of property reported on Form 4797, Line 17	
Total gross income	202,086
Evenera	
Expense Advertising	
Auto and travel	
Cleaning and maintenance	9,656
Commissions	5,667
Insurance Legal and professional	
Legal and professional Interest	
Repairs	
Taxes	32,569
Utilities	11,751
Wages and salaries	1 000
Depreciation	1,208
Other expenses	30,080
Total expenses	90,931
Less % personal use	00.001
Net deductible expenses	90,931
Net income or loss from this property	111,155

LED: TOMPKINS COUNTY CLERK 01/31/2024 04:50	$6 \mathbf{PM}$	EF2022-
CEF DOC. NO. 32	RECEIVED NYSCEF	r: 02/02/2
2024-02301 Rent and Royalty Schedule	Index #: I	EF2022-0516
Form 1065	I	2020
For calendar year 2020, or tax year beginning , and	ending	
rtnership Name	Employer Identific	ation Number
WARRA 33T 33TGT TTG	45-417071	7
MAZZA AND AMICI LLC		
Property Description	Type of Activi	ity
218 PLEASANT STREET	Rental Real Estate	X
218 PLEASANT STREET	Other Rental Property	
ITHACA NY 14580	Royalty Property	
Type of property	MULTI-FAM RESIDE	
Number of days rented at fair rental value		366
Number of personal use days	e? Yes N	lo X
Is the net income (loss) from this property included in the computation of self employment income Is the net income (loss) from this property included in the computation of section 179 business inc	—	lo X
is the net income (loss) from this property included in the computation of section 179 business in	come: res	
Income and Expenses		
Income		
Gross rents	21,207	DOM:
Gross royalties		
Other income		
Income from sale of property reported on Form 4797, Line 17		
Total gross income	2	1,207
Expense		
Auto and travel		
Auto and travel Cleaning and maintenance	84	
Commissions	IX - Tribles	
Insurance	599	
Legal and professional	11.000	
Interest	Gertania i	
Repairs		
Taxes	4,713	
Utilities	824	
Wages and salaries	1100	
Depreciation	12	
Other expenses	3,157	
Total expenses	9,389	
Less % personal use		
Net deductible expenses		9,389
Net income or loss from this property		1,818

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SCEF DOC. NO. 32		RECEIVED NY	SCEF: 02/02/2
12024-02301 Rent and Royalty	Schedule	Inde	x #: EF2022-0516
Form 1065			2020
	, and ending	Employee Id	entification Number
rtnership Name		Employer id	enulication Number
MAZZA AND AMICI LLC		45-413	0717
Property Description		Type of A	ctivity
506 S. CAYUGA STREET		Rental Real Estate	X
506 S. CAYUGA STREET		Other Rental Propert	-
ITHACA NY 14580		Royalty Property	' H
TIMON NI 14500		Royalty 1 Topolty	ب
Type of property	MU	LTI-FAM RESI	DENCE
Number of days rented at fair rental value			<u>366</u>
Number of personal use days			
Is the net income (loss) from this property included in the computation of self employ		Yes	No X
Is the net income (loss) from this property included in the computation of section 175	business income?	Yes 📙	No X
Income and Ex	penses		
Income			
Gross rents		0,114	
Gross royalties			
Other income	E444X		
Income from sale of property reported on Form 4797, Line 17	-2004		
Total gross income			40,114
			#10 ()
_			
Expense			
Advertising		THE NAME OF STREET	
Auto and travel	* 6.7.4	75	
Cleaning and maintenance Commissions			
Insurance		780	
Legal and professional		Y of all	
Interest		New Julian	
Repairs	W-191		
Tayon	2012	6,402	
Utilities		2,188	
Wages and salaries		The state of the s	
Depreciation		298	
Other expenses	2010	5,971	
Total expenses		5,714	
Less % personal use	11.00		
Net deductible expenses	**** THE STATE OF		15,714
Net income or loss from this property		8 W 9 M	24,400

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CEF DOC. NO. 32		NYSCEF: 02/02/
Rent and Royalty Schee	dule	Index #: EF2022-0516
Form 1065	d and Property	2020
	and ending Employ	rer Identification Number
tnership Name		
MAZZA AND AMICI LLC	4600	0717
Property Description	Туре	of Activity
702 N. AURORA STREET		ate X
702 N. AURORA STREET	Other Rental Pr	operty
ITHACA NY 14580	Royalty Property	y L
	MULTI-FAM F	ESTDENCE
Type of property	MODIT-PART P	366
Number of days rented at fair rental value Number of personal use days		
Is the net income (loss) from this property included in the computation of self employment in	come? Yes	No X
Is the net income (loss) from this property included in the computation of section 179 business	ss income? Yes	No X
Income and Expense		
income and Expense	:5	
Income	40 401	
Gross rents	49,491	
Gross royalties		
Other income		
Income from sale of property reported on Form 4797, Line 17		
Total green income		49,491
Total gross income		
Expense		
Advertising		
Auto and travel	N/I	
Cleaning and maintenance	2,187	
Commissions	1 605	
Insurance	1,627	
Legal and professional		
Interest		
Repairs	10,516	
Taxes	4,028	
Utilities	-/020	
Wages and salaries Depreciation	418	
Depreciation Other expenses	7,367	
	26,143	
Total expenses		
Less % personal use		
Not doductible expenses		26,143
Net deductible expenses		
Net income or loss from this property	# # T	23,348

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CEF DOC. NO. 32	RECEIVED NYSCEF: 02/0
2024-02301 Rent and Royalty Schedule	
Form 1065 For calendar year 2020, or tax year beginning , and	2020
tnership Name	Employer Identification Numb
	0717
MAZZA AND AMICI LLC	45347 0717
Property Description	Type of Activity
707 N. AURORA STREET	Rental Real Estate X
707 N. AURORA STREET ITHACA NY 14580	Other Rental Property Royalty Property
	injuly repris
Type of property	MULTI-FAM RESIDENCE
Number of days rented at fair rental value	366
Number of personal use days	, I
Is the net income (loss) from this property included in the computation of self employment income is the net income (loss) from this property included in the computation of section 179 business in	
Income and Expenses	
Income	40,887
Gross rents	40,887
Gross royalties	
Other income Income from sale of property reported on Form 4797, Line 17	
media itali dale di proporti reporte di visio di proporti di propo	PARK PARK
Total gross income	40,887
Expense	
Advertising	
Auto and travel	3,238
Cleaning and maintenance Commissions	
Insurance	
Legal and professional	1,158
Interest	
Repairs	
Taxes	8,095
Utilities	2,615
Wages and salaries	355
Depreciation	255 6,086
Other expenses	6,000
Total expenses	21,447
Less % personal use	
Net deductible expenses	21,447
Net income or loss from this property	19,440

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CEF DOC. NO. 32	RECEIV	VED NYSCEF: 02/02/
2024-02301 Rent and Royalty Sche	dule	Index #: EF2022-051
Form 1065	rene ki mar William	2020
For calendar year 2020, or tax year beginning rtnership Name	, and ending	nployer Identification Number
mership Name		inployer lacitationalistic realistics.
MAZZA AND AMICI LLC	· War	90717
Property Description	Ту	pe of Activity
708 N. AURORA STREET	Rental Real	Estate X
708 N. AURORA STREET	Other Renta	· · · H
ITHACA NY 14580	Royalty Pro	perty
	MIT MT _ FAM	RESIDENCE
Type of property	MOLITERM	366
Number of days rented at fair rental value Number of personal use days		
Is the net income (loss) from this property included in the computation of self employment i	ncome? Yes	No X
Is the net income (loss) from this property included in the computation of section 179 busing	ess income? Yes	No X
Income and Expens	es	
Income		
Gross rents	25,129	
Gross royalties		
Other income		
Income from sale of property reported on Form 4797, Line 17	The first of the second	
Total gross income		25,129
Expense		
Advertising		
Auto and travel	4.40	
Cleaning and maintenance	148	
Commissions	740	
Insurance	7.30	
Legal and professional Interest		
Repairs		
Taxes	6,583	
Utilities	1,924	
Wages and salaries		IN TAILED TO SEE
Depreciation	371	
Other expenses	3,740	
Total expenses	13,506	
Less % personal use		
Net deductible expenses		13,506
Net income or loss from this property		11,623

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CEF DOC. NO. 32	RECEIVE	D NYSCEF: 02/02
Rent and Royalty Sche	dule	Index #: EF2022-051
Form 1065		2020
For calendar year 2020, or tax year beginning thership Name	, and ending Emp	loyer Identification Numbe
		-
MAZZA AND AMICI LLC	45	0717
Property Description	Тур	e of Activity
CEDARWOOD	Rental Real E	state X
CEDARWOOD	Other Rental	· · · —
ITHACA NY 14580	Royalty Prope	erty [_]
Type of property	MULTI-FAM	RESIDENCE
Number of days rented at fair rental value	110211 1121	366
Number of personal use days	<u></u>	
Is the net income (loss) from this property included in the computation of self employment in	come? Yes	No X
Is the net income (loss) from this property included in the computation of section 179 busine	ess income? Yes	No X
Income and Expense	es	
Income	132,725	10° 30 × 10 10 10
Gross rents	132,123	
Gross royalties		
Other income Income from sale of property reported on Form 4797, Line 17		
income nom sale or property reported on Form 4737, Line 17		
Total gross income		132,725
Expense		
Advertising		
Auto and travel		
Cleaning and maintenance	15,041	
Commissions		
Insurance	4,141	
Legal and professional	7	
Interest		
Repairs	01 047	
Taxes	21,847	
Utilities	13,308	
Wages and salaries	13,777	
Depreciation	19,756	
Other expenses	19,130	
Total expenses	87,870	
Less % personal use		
Net deductible expenses		87,870
Net income or loss from this property	12 To 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	44,855
rectification of loss from the property		

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CEF DOC. NO. 32		RECEI	VED NYSCEF: 02/02
2024-02301	Rent and Royalty Schedul	е	Index #: EF2022-051
Form 1065		r csarce	2020
For calendar year tnership Name	2020, or tax year beginning , and	I ending E	mployer Identification Number
distant trains			
MAZZA AND AMICI LLC		14	70717
Property	Description	T;	pe of Activity
116-118 FERRIS PLACE		Rental Rea	Estate X
116-118 FERRIS PLACE		Other Rent	al Property
ITHACA NY	14580	Royalty Pro	pperty
Type of property		MULTI-FAM	I RESIDENCE
Number of days rented at fair rental value			366
Number of personal use days			
	ded in the computation of self employment incom	e? Yes	
, , , , , ,	ded in the computation of section 179 business in		No X
Income Gross rents		170,983	
Gross royalties			
Other income			
Income from sale of property reported on Fo	orm 4797, Line 17		
Total gross income			170,983
Expense			
·			
Auto and travel			
Cleaning and maintenance	The state of the s	5,713	
Commissions		4 772	
Insurance	*************	4,773	
Legal and professional			
Interest	* 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6		
Repairs	***************************************	26,796	
Taxes		17,909	
	\$155.51 V \$1 V	11,303	
Wages and salaries		818	
Depreciation Other expenses		23,961	
Other expenses		23,301	
Total expenses	0.00 (0.00) (0.00) (0.00) (0.00)	79,970	
Less % personal use		No Tuesd	
Net deductible expenses	Pivos supilisada a alcala Viva alderra estre estre est		79,970
Net income or loss from this property	United the second secon		91,013

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CEF DOC. NO. 32	RECEIVE	D NYSCEF: 02/02
2024-02301 Rent and Royalty Schedule	е	 Index #: EF2022-051
Form 1065		2020
For calendar year 2020, or tax year beginning , and	ending	L
rtnership Name	Emp	loyer Identification Number
MAZZA AND AMICI LLC	45	0717
Property Description	Typ	e of Activity
		-
3&5 PEARL STREET 3&5 PEARL STREET	Rental Real E	
NEWFIELD NY 14867	Royalty Prope	
MEMETETTO NI 14001	Royalty Prope	arty [
Type of property	MULTI-FAM	RESIDENCE
Number of days rented at fair rental value	·	366
Number of personal use days		_
Is the net income (loss) from this property included in the computation of self employment income	e? Yes	No X
Is the net income (loss) from this property included in the computation of section 179 business in	come? Yes	No X
Income and Expenses		
Income		
Gross rents	39,013	
Gross royalties		
Other income		
Income from sale of property reported on Form 4797, Line 17		
Total gross income		39,013
Expense		
Advertising		
Auto and travel		
Cleaning and maintenance	161	
Commissions		
Insurance	1,302	
Legal and professional		
Interest		
Repairs		
Taxes	6,492	
Utilities	1,804	
Wages and salaries		
Depreciation	1,525	
Other expenses	5,807	
Total expenses	17,091	
1		
Less % personal use		
Less % personal use Net deductible expenses		17,091

Form 1065 For calendar year 2020, or tax year beginning , and ending artnership Name MAZZA AND AMICI LLC Rent and Royalty Schedule , and ending Employ	NYSCEF: 02/02/
For alendar year 2020, or tax year beginning and ending intership Name MAZZA AND AMICI LLC Property Description 124 SEARS STREET 124 SEARS STREET 1THACA NY 14580 Type of property Number of days rented at fair rental value Number of personal use days Is the net income (loss) from this property included in the computation of self employment income? Employ Apploy A	
Type of property Number of days rented at fair rental value Number of personal use days Is the net income (loss) from this property included in the computation of self employment income? Employ AMAZZA AND AMICI LLC Property Description Type Rental Real Esta Other Rental Property MULTI-FAM Rental Property MULTI-FAM Rental Property Number of days rented at fair rental value Number of personal use days Is the net income (loss) from this property included in the computation of self employment income? Yes	Index #: EF2022-0516
thership Name MAZZA AND AMICI LLC Property Description 124 SEARS STREET 124 SEARS STREET 1THACA NY 14580 Type of property Number of days rented at fair rental value Number of personal use days Is the net income (loss) from this property included in the computation of self employment income? Employ MAZZA AND AMICI LLC Property Description Type Rental Real Esta Other Rental Property MULTI-FAM Rental Property MULTI-FAM Rental Property Number of days rented at fair rental value Number of personal use days Is the net income (loss) from this property included in the computation of self employment income? Yes	2020
Property Description Type 124 SEARS STREET 124 SEARS STREET 174 SEARS STREET 175 Other Rental Property NY 14580 Type of property Number of days rented at fair rental value Number of personal use days Is the net income (loss) from this property included in the computation of self employment income? Yes	
Property Description Type 124 SEARS STREET 124 SEARS STREET ITHACA NY 14580 Type of property Number of days rented at fair rental value Number of personal use days Is the net income (loss) from this property included in the computation of self employment income? Type of property MULTI-FAM R Yes	yer Identification Number
Property Description Type 124 SEARS STREET 124 SEARS STREET ITHACA NY 14580 Type of property Number of days rented at fair rental value Number of personal use days Is the net income (loss) from this property included in the computation of self employment income? Type of property MULTI-FAM R Yes	4130717
124 SEARS STREET 124 SEARS STREET 1THACA NY 14580 Rental Real Esta Other Rental Pro Royalty Property Number of days rented at fair rental value Number of personal use days Is the net income (loss) from this property included in the computation of self employment income? Yes	of Activity
Type of property Ny 14580 Type of property Number of days rented at fair rental value Number of personal use days Is the net income (loss) from this property included in the computation of self employment income? Other Rental Property MULTI-FAM R	-
Type of property Number of days rented at fair rental value Number of personal use days Is the net income (loss) from this property included in the computation of self employment income? Royalty Property MULTI-FAM R	
Type of property Number of days rented at fair rental value Number of personal use days Is the net income (loss) from this property included in the computation of self employment income? Yes	· · · —
Number of days rented at fair rental value Number of personal use days Is the net income (loss) from this property included in the computation of self employment income? Yes	У
Number of days rented at fair rental value Number of personal use days Is the net income (loss) from this property included in the computation of self employment income? Yes	RESIDENCE
Number of personal use days Is the net income (loss) from this property included in the computation of self employment income? Yes	366
Is the net income (loss) from this property included in the computation of self employment income?	
	No X
	No X
Income and Expenses	
moonto una Exponsos	
Income	
Gross rents 42,354	
Gross royalties	
Other income	
Income from sale of property reported on Form 4797, Line 17	
	40.074
Total gross income	42,354
Expense	
Advertising	
Auto and travel	
oleaning and maintains	
Commissions 870	
Insurance Control of the Control o	
Legal and professional	
Interest	
Repairs Taxes 7,352	
1 046	
083	
Other expenses 6,304	
Total expenses 16,596	
Less % personal use	
Net deductible expenses	
Net income or loss from this property	16,596

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SCEF DOC. NO. 32	RECEIVED NYSCEF: 02/02/2
12024-02301 Rent and Royalty Schedu	ule Index #: EF2022-0516
Form 1065	2020
For calendar year 2020, or tax year beginning , a	and ending
artnership Name	Employer Identification Number
MAZZA AND AMICI LLC	70717
Property Description	Type of Activity
116-118 THIRD STREET	Rental Real Estate
116-118 THIRD STREET	Other Rental Property
ITHACA NY 14580	Royalty Property
Type of property	MULTI-FAM RESIDENCE
Number of days rented at fair rental value	<u>366</u>
Number of personal use days	
Is the net income (loss) from this property included in the computation of self employment inco	
Is the net income (loss) from this property included in the computation of section 179 business	s income? Yes No X
Income and Expenses	
Income	
Gross rents	19,346
Gross royalties	
Other income	
Income from sale of property reported on Form 4797, Line 17	
Total gross income	19,346
Expense	
Advertising	
Auto and travel	18 Table 1 11 4 524 14 1
Cleaning and maintenance	21,098
Commissions	
Insurance	844
Legal and professional	
Interest	
Repairs	F OCE
Taxes	5,965
Utilities	3,382
Wages and salaries	32
Depreciation	2,880
Other expenses	2,000
Total expenses	34,201
Less % personal use	
Net deductible expenses	34,201
Net income or loss from this property	-14,855
Het income of 1039 from the property	

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NYSCEF DOC. NO. 32			RECEIVED NYSCEF	: 02/02/202
CI2024-02301 Sc	hedule K Activity	Worksheet	 Index #: I	EF2022-0516
Schedule K				2020
For calendar year 2020, or t	ax year beginning	, and ending		C. N. I
Partnership Name			Employer Identific	ation Number
MAZZA AND AMICI LLC			07	17
	Activity	Scl	nedule K-1 Passthrough	
Activity Description	Disposed	EIN	Entity Type	PTP
A 115 PROSPECT STREET				
B 117 PROSPECT STREET				
c 201 PLEASANT STREET				-
Schedule K		Α	В	С
Line Description K RECOURSE LIABILITIES - AT	RISK - BOY	^	_	
K RECOURSE LIABILITIES - AT				
2 NET RENTAL REAL ESTATE INC	COME (LOSS)	27,730	8,770	9,544
17A DEPRECIATION ADJUSTMENT PO	ST 1986	-716	-1,194	11
				
*				
-				
·				
				/
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<u> </u>				

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	OC. NO. 32		RECEIVED NYSCER	r: 02/02/202
CI2024-02	Schedule K Activity	Worksheet		EF2022-0516
Sched	The state of the s			2020
Schedi	For calendar year 2020, or tax year beginning	, and ending		
Partnership	Name		Employer Identific	cation Number
MAZZ	AND AMICI LLC		4000707	17
	Activity	Sch	edule K-1 Passthrough	
	Activity Description Disposed	EIN	Entity Type	PTP
A 210	DELAWARE STREET			
	LINDEN AVENUE			
<u>c 218</u>	DELAWARE AVENUE			
Schedule	K Description	Α	В	С
Line K	RECOURSE LIABILITIES - AT RISK - BOY		50)	
K	RECOURSE LIABILITIES - AT RISK - EOY			
2	NET RENTAL REAL ESTATE INCOME (LOSS)	64,903	63,250	111,155
17A	DEPRECIATION ADJUSTMENT POST 1986	4,492	2,514	-11,115
				**
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SCEF DOC. NO.					RECEIVED NYSC	EF: 02/02/2
CI2024-02301		Schedule	K Activity	Worksheet	Index #	#: EF2022-0516
Schedule K						2020
	For calendar year 20	020, or tax year beg	jinning	, and ending	Employer Ident	ification Number
Partnership Name					Employer ident	incation Number
MAZZA AND A	AMICI LLC				46#41770	717
			Activity	Sche	edule K-1 Passthrough	
a 218 PLEASA	Activity Description		Disposed	EIN	Entity Type	PTP
	YUGA STREET					
	RORA STREET					
Schedule K Line K RECO	Descript URSE LIABILITIES		воч	Α	В	С
	URSE LIABILITIES					
2 NET	RENTAL REAL ESTAT	E INCOME (L	oss)	11,818	24,400	23,348
17A DEPRI	ECIATION ADJUSTMEN	NT POST 198	6	-1,587	-1,539	-3,328

INDEX NO. EF2022-0516 FILED: TOMPKINS COUNTY CLERK 01/31/2024 04:56 PM NYSCEF DOC. NO. 32 RECEIVED NYSCEF: 02/02/2024 Schedule K Activity Worksheet CI2024-02301 Index #: EF2022-0516 2020 Schedule K For calendar year 2020, or tax year beginning , and ending Employer Identification Number Partnership Name 45-4170717 MAZZA AND AMICI LLC Activity Schedule K-1 Passthrough **Activity Description** Disposed **Entity Type** PTP 707 N. AURORA STREET 708 N. AURORA STREET CEDARWOOD Schedule K С Description В Line K RECOURSE LIABILITIES - AT RISK - BOY RECOURSE LIABILITIES - AT RISK - EOY K 19,440 11,623 44,855 NET RENTAL REAL ESTATE INCOME (LOSS) 2 -2,077 3,818 17A DEPRECIATION ADJUSTMENT POST 1986 -2,426

FILED: TOME	KINS COUNTY CLERK	01/31/2024	04:56 PM	INDEX NO.	EF2022-051
NYSCEF DOC. NO.				RECEIVED NYSCEF	: 02/02/202
CI2024-02301	Sch	edule K Activity	Worksheet	Index #: E	F2022-0516
Schedule K		250			2020
	For calendar year 2020, or tax	year beginning	, and ending	F	ation Number
Partnership Name				Employer Identific	
MAZZA AND	AMICI LLC			45-41707	17
		A attribute	Saha	edule K-1 Passthrough	
	Activity Description	Activity Disposed	EIN	Entity Type	PTP
A 116-118 I	FERRIS PLACE	2.060002			7
B 3&5 PEARI	L STREET				
c 124 SEARS	STREET				
Schedule K					
Line K REC	Description OURSE LIABILITIES - AT F	TSK - BOY	Α	В	С
	OURSE LIABILITIES - AT F				
	RENTAL REAL ESTATE INCO		91,013	21,922	25,758
17A DEP	RECIATION ADJUSTMENT POS	T 1986	-11,152	-1,251	179
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CI2024-0230			Schedule K	Activity	Workshee	t	 Index #:	EF2022-0516
Schedule	1							2020
	For	calendar year 2020,	or tax year beginn	ning	, and endir	ng		
Partnership Na	me						Employer Identific	ation Number
MAZZA	AND AMICI	LLC					45-41707	17
				Activity		Schedule K	-1 Passthrough	
	Activi	ty Description		Disposed	EIN	Ochedule IV	Entity Type	PTP
A 116-1		TREET						
B MISC	AMOUNTS							
С								
Schedule K					•		В	С
Line K	DECOMPSE T.T.	Description ABILITIES - 1	ייי דיפא – ד	SO Y	Α		58,736	C
- K		ABILITIES - 2					61,509	
2		REAL ESTATE			-14,85			*
17A		ADJUSTMENT			-1,50			
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W-2 wages alloc to qualified pmts Section 199A(g) deduction

INDEX NO. EF2022-0516 FILED: TOMPKINS COUNTY CLERK 01/31/2024 04:56 PM NYSCEF DOC NO 32 RECEIVED NYSCEF: 02/02/2024 CI2024-02301 Partner's Section 199A Information Worksheet Index #: EF2022-0516 2020 Schedule K-1 For calendar year 2020 or tax year beginning Employer Identification Number Partnership Name 0717 MAZZA AND AMICI LLC Taxpaver Identification Number Partner's Name 7972 EDWARD MAZZA Schedule K-1, Box 20, Code Z - Section 199A Information Aggr. Pass-through Entity EIN Number SSTB PTP Activity Description 218 DELAWARE AVENUE Column A Column B 218 PLEASANT STREET 506 S. CAYUGA STREET Column C 702 N. AURORA STREET Column D 707 N. AURORA STREET Column E Column E Column C Column D Column A Column B QBI or Qualified PTP items: Ordinary business income (loss) 11,674 9,720 55,577 5,909 12,200 Net rental real estate income (loss) Other net rental income (loss) Royalties Section 1231 gain (loss) Other income (loss) Section 179 deduction Other deductions W-2 wages 5,750 3,500 175 4,102 16,609 Qualified property Other Information: QBI alloc to co-op pmts received W-2 wages alloc to qualified pmts

Section 199A(g) deduction

INDEX NO. EF2022-0516 FILED: TOMPKINS COUNTY CLERK 01/31/2024 04:56 PM NYSCEE DOC NO 32 RECEIVED NYSCEF: 02/02/2024 Partner's Section 199A Information Worksheet CI2024-02301 Index #: EF2022-0516 2020 Schedule K-1 For calendar year 2020 or tax year beginning Employer Identification Number Partnership Name 0717 MAZZA AND AMICI LLC Taxpayer Identification Number Partner's Name EDWARD MAZZA Schedule K-1, Box 20, Code Z - Section 199A Information Aggr. Number SSTB PTP Pass-through Entity EIN **Activity Description** 708 N. AURORA STREET Column A Column B CEDARWOOD 116-118 FERRIS PLACE Column C 3&5 PEARL STREET Column D 124 SEARS STREET Column E Column E Column D Column C Column A Column B QBI or Qualified PTP items: Ordinary business income (loss) 45,506 10,961 12,879 5,811 22,427 Net rental real estate income (loss) Other net rental income (loss) Royalties Section 1231 gain (loss) Other income (loss) Section 179 deduction Other deductions W-2 wages 11,241 8,198 13,524 5,161 190,170 Qualified property Other Information: QBI alloc to co-op pmts received W-2 wages alloc to qualified pmts

Section 199A(g) deduction

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Schedule K-1	or calandar year 2020	O or toy your boginning	ending		2020
	or calendar year 2020	or tax year beginning	rending	Employ	er Identification Number
Partnership Name MAZZA AND AMICI I	T.C			A 5-	10717
Partner's Name	шс			Taxnay	ver Identification Number
EDWARD MAZZA				126	7972
	0-1	(4 D 20 Ondo 7	0 ti 400 A Imfe		
	Schedule I	K-1, Box 20, Code Z -	Section 199A into	ormation	Aggr.
		tivity Description	Pass	through Entity EIN	Number SSTB PTP
Column A 116-1	18 THIRD S	TREET			
Column C					
Column D					
Column E					
0.0000000000000000000000000000000000000					
	Column A	Column B	Column C	Column D	Column E
QBI or Qualified PTP items:	0014111171	001411111			
Ordinary business income (loss)					
Net rental real estate income (los		•			
Other net rental income (loss)	, , ,				
Royalties					
Section 1231 gain (loss)					
Other income (loss)					
Section 179 deduction					
Other deductions					
W-2 wages					
Qualified property	446	5			
Other Information:					
QBI alloc to co-op pmts received	İ				
W-2 wages alloc to qualified pmt					
Section 199A(g) deduction					

INDEX NO. EF2022-0516 FILED: TOMPKINS COUNTY CLERK 01/31/2024 04:56 PM NYSCEE DOC NO 32 RECEIVED NYSCEF: 02/02/2024 CI2024-02301 Partner's Section 199A Information Worksheet Index #: EF2022-0516 2020 Schedule K-1 For calendar year 2020 or tax year beginning Employer Identification Number Partnership Name 5-41 0717 MAZZA AND AMICI LLC Taxpayer Identification Number Partner's Name -4246 THOMAS J. AMICI Schedule K-1, Box 20, Code Z - Section 199A Information Aggr. Number SSTB PTP Activity Description Pass-through Entity EIN 115 PROSPECT STREET Column A Column B 117 PROSPECT STREET STREET Column C 201 PLEASANT 210 DELAWARE STREET Column D 212 LINDEN AVENUE Column E Column E Column D Column A Column B Column C QBI or Qualified PTP items: Ordinary business income (loss) 4,385 4,772 32,452 31,625 13,865 Net rental real estate income (loss) Other net rental income (loss) Royalties Section 1231 gain (loss) Other income (loss) Section 179 deduction Other deductions W-2 wages 4,777 207,310 115,156 375 342 Qualified property Other Information: QBI alloc to co-op pmts received

QBI alloc to co-op pmts received W-2 wages alloc to qualified pmts Section 199A(g) deduction

INDEX NO. EF2022-0516 FILED: TOMPKINS COUNTY CLERK 01/31/2024 04:56 PM NYSCEE DOC. NO, 32 RECEIVED NYSCEF: 02/02/2024 CI2024-02301 Partner's Section 199A Information Worksheet Index #: EF2022-0516 Schedule K-1 2020 For calendar year 2020 or tax year beginning Employer Identification Number Partnership Name -4170717 MAZZA AND AMICI LLC Taxpayer Identification Number Partner's Name 4246 THOMAS J. AMICI Schedule K-1, Box 20, Code Z - Section 199A Information Aggr. Pass-through Entity EIN Number SSTB PTP Activity Description 218 DELAWARE AVENUE Column A Column B 218 PLEASANT STREET Column C 506 S. CAYUGA STREET Column D 702 N. AURORA STREET 707 N. AURORA STREET Column E Column A Column B Column C Column D Column E QBI or Qualified PTP items: Ordinary business income (loss) 5,909 12,200 11,674 9,720 55,578 Net rental real estate income (loss) Other net rental income (loss) Royalties Section 1231 gain (loss) Other income (loss) Section 179 deduction Other deductions W-2 wages 5,750 3,500 16,609 175 4,102 Qualified property Other Information: QBI alloc to co-op pmts received W-2 wages alloc to qualified pmts Section 199A(g) deduction

INDEX NO. EF2022-0516 FILED: TOMPKINS COUNTY CLERK 01/31/2024 04:56 PM NYSCEE DOC NO 32 RECEIVED NYSCEF: 02/02/2024 CI2024-02301 Partner's Section 199A Information Worksheet Index #: EF2022-0516 2020 Schedule K-1 For calendar year 2020 or tax year beginning Employer Identification Number Partnership Name 0717 MAZZA AND AMICI LLC Taxpayer Identification Number Partner's Name THOMAS J. **AMICI** Schedule K-1, Box 20, Code Z - Section 199A Information Aggr. Number SSTB PTP Activity Description Pass-through Entity EIN 708 N. AURORA STREET Column A CEDARWOOD Column B 116-118 FERRIS PLACE Column C 3&5 PEARL STREET Column D Column E 124 SEARS STREET Column E Column A Column B Column C Column D QBI or Qualified PTP items: Ordinary business income (loss) 5,812 22,428 45,507 10,961 12,879 Net rental real estate income (loss) Other net rental income (loss) Royalties Section 1231 gain (loss) Other income (loss) Section 179 deduction Other deductions W-2 wages 190,171 11,241 8,198 13,524 5,161 Qualified property Other Information: QBI alloc to co-op pmts received W-2 wages alloc to qualified pmts

Section 199A(g) deduction

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CI2024-02301	Partner's Se	ction 199A Inf	formation Works	sheet	Index #: EF2022-0516
Schedule K-1					2020
	calendar year 2020 or t	ax year beginning	ending		
Partnership Name	a				ver Identification Number 0717
MAZZA AND AMICI LL	C				mr
Partner's Name THOMAS J. AMICI					er dentification Number
	Schedule K-1,	Box 20, Code Z -	Section 199A Info	rmation	
					Aggr.
116_116	Activity	Description	Pass-f	hrough Entity EIN	Number SSTB PTP
Column A 116-118					
Column B					
Column C					
5.00.02.00.00.00					
Column E					
-	Column A	Column B	Column C	Column D	Column E
QBI or Qualified PTP items:			33,2,,,,,		
Ordinary business income (loss)					
Net rental real estate income (loss)	-7,428				
Other net rental income (loss)					
Royalties					
Section 1231 gain (loss)					
Other income (loss)					
Section 179 deduction					
Other deductions					
W-2 wages					
Qualified property	446				
Other Information:					
QBI alloc to co-op pmts received					
W-2 wages alloc to qualified pmts					
Section 199A(g) deduction					
Section 199A REIT dividends					

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NYSCEE DOC_ NO 32		RECEIVED NYSCER	r: 02/02/202 4
CI2024-02301 Partner's Schedule K-1 Ac	tivity Workshee	t Index #:	EF2022-0516
Schedule K-1			2020
For calendar year 2020, or tax year beginning	, and ending	Employer_Identific	ration Number
Partnership Name MAZZA AND AMICI LLC		45-417071	
Partner's Name EDWARD MAZZA		Taxpaver Identific	
Activity	Sche	dule K-1 Passthrough	
Activity Description Disposed	EIN	Entity Type	PTP
A 115 PROSPECT STREET B 117 PROSPECT STREET			
c 201 PLEASANT STREET			-
Schedule K-1			
Box Code Description K RECOURSE LIABILITIES - AT RISK - BOY	Α	В	С
K RECOURSE LIABILITIES - AT RISK - EOY			
2 NET RENTAL REAL ESTATE INCOME (LOSS)	13,865	4,385	4,772
17 A DEPRECIATION ADJUSTMENT POST 1986	-358	-597	5
20 AG GROSS RECEIPTS FOR 2019 20 AG GROSS RECEIPTS FOR 2018			
20 AG GROSS RECEIPTS FOR 2017			
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CI2024-0230		dule K-1 Ac	tivity Workshee	t Index #: F	F2022-0516
Schedule	· · · · · · · · · · · · · · · · · · ·	4410 11 1 110		lindex #. E	2020
Schedule	For calendar year 2020, or tax year	oeginning	, and ending		
Partnership Na	me AND AMICI LLC			Employer Identific	ation Number 7
Partner's Name				Taxpaver Identific	
		Activity		dule K-1 Passthrough	
	Activity Description ELAWARE STREET	Disposed	EIN	Entity Type	PTP
	INDEN AVENUE ELAWARE AVENUE				
	ELAWARE AVENUE				
Schedule K-1 Box Code	Description		Α	В	С
K	RECOURSE LIABILITIES - AT RISK				
K	RECOURSE LIABILITIES - AT RISK NET RENTAL REAL ESTATE INCOME (20 AE1	31,625	55,577
2 17 A	NET RENTAL REAL ESTATE INCOME (DEPRECIATION ADJUSTMENT POST 19	LOSS) 86	32,451 2,246	1,257	-5,557
20 AG	GROSS RECEIPTS FOR 2019				
20 AG	GROSS RECEIPTS FOR 2018				
20 AG	GROSS RECEIPTS FOR 2017				_
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Schedule K	(-1					1	2020
Partnership Nan	For calendar year	ar 2020, or tax	year beginning	, and er	nding	Employer Identific	cation Number
	ND AMICI LLC					45-417071	.7
Partner's Name	MA 77A					Taxpaver Identific	cation Number
EDWARD	MAZZA		Activit	v	Sched	ule K-1 Passthrough	12
	Activity Description	n	Dispos			Entity Type	PTP
<u>а 218 РІ</u> в 506 S.							
в 506 S. с 702 N.							
Schedule K-1							-
Box Code K	Desci RECOURSE LIABILITIES	ription יים ידער די	.ck - BOA	Α		В	С
	RECOURSE LIABILITIES		SK - EOY				
	NET RENTAL REAL EST			5,9		12,200	11,674
	DEPRECIATION ADJUSTM GROSS RECEIPTS FOR 2		1986	-7	93	-769	-1,664
	GROSS RECEIPTS FOR 2						
20 AG	GROSS RECEIPTS FOR 2	2017					
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CI2024-02301 Partner's Schedule K-1 Act	ivity Workshee	t Index #:	EF2022-0516
Schedule K-1			2020
For calendar year 2020, or tax year beginning	, and ending	Employer Identific	cation Number
Partnership Name MAZZA AND AMICI LLC		45-417071	.7
Partner's Name EDWARD MAZZA		Taxpaver Identific	
Activity	Sche	dule K-1 Passthrough	
Activity Description Disposed A 707 N. AURORA STREET	EIN	Entity Type	PTP
A 707 N. AURORA STREET B 708 N. AURORA STREET			
c CEDARWOOD			
Schedule K-1		_	
Box Code Description K RECOURSE LIABILITIES - AT RISK - BOY	Α	В	С
K RECOURSE LIABILITIES - AT RISK - EOY			
2 NET RENTAL REAL ESTATE INCOME (LOSS)	9,720	5,811	22,427
17 A DEPRECIATION ADJUSTMENT POST 1986	-1,213	-1,038	1,909
20 AG GROSS RECEIPTS FOR 2019			
20 AG GROSS RECEIPTS FOR 2018 20 AG GROSS RECEIPTS FOR 2017			
20 AG GROOD IMCHILLO FOR 2017			
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CI2024-02301 Partner's Schedule K-1 Activity	Norksheet	Index #: EF2022-0516
Schedule K-1	ar a sawa a	2020
For calendar year 2020, or tax year beginning , an	nd ending	Employer Identification Number
Partnership Name MAZZA AND AMICI LLC		45-4170717
Partner's Name		Taxpayer Identification Number
EDWARD MAZZA		26-38-7972
Activity	Schedule K-1	Passthrough
ricerry = see april 1	EIN	Entity Type PTP
A 116-118 FERRIS PLACE		
B 3&5 PEARL STREET		
c 124 SEARS STREET		
Schedule K-1 Box Code Description A	В	C
K RECOURSE LIABILITIES - AT RISK - BOY		
K RECOURSE LIABILITIES - AT RISK - EOY		
2 NET RENTAL REAL ESTATE INCOME (LOSS) 4:	5,506 1	0,961 12,879
	5,576	-625 89
20 AG GROSS RECEIPTS FOR 2019		
20 AG GROSS RECEIPTS FOR 2018		
20 AG GROSS RECEIPTS FOR 2017		

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Schedule	K-1				2020
4	For calendar year 2020, or tax year beginning	and en	ding	Employer Identificat	ion Number
Partnership Na MAZZA	ame AND AMICI LLC			45-4170717	
Partner's Nam	e MAZZA			Taxpayer Identificat	
		Activity	Schedule K-1	l Passthrough	
		isposed EIN		Entity Type	PTP
	18 THIRD STREET AMOUNTS				
C MISC	AMOUNIS				
Schedule K-1					
Box Code	Description	Α	В		С
K	RECOURSE LIABILITIES - AT RISK - BOY RECOURSE LIABILITIES - AT RISK - EOY			79,368 80,754	
	NET RENTAL REAL ESTATE INCOME (LOSS)	-7,42		10,734	
17 A	DEPRECIATION ADJUSTMENT POST 1986	-7!			
20 AG	GROSS RECEIPTS FOR 2019			9,264	
20 AG	GROSS RECEIPTS FOR 2018			19,107	
20 AG	GROSS RECEIPTS FOR 2017		57	9,101	
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CI2024-02301 Partner's Schedule K-1 A	ctivity Workshee	et Index #: E	F2022-0516
Schedule K-1	350		2020
For calendar year 2020, or tax year beginning	, and ending		
Partnership Name		Employer Identific	
MAZZA AND AMICI LLC		45-417071	
Partner's Name		Taxpayer Identific	ation Number
THOMAS J. AMICI	Caha		46
Activity Description Disposed	EIN	edule K-1 Passthrough Entity Type	PTP
A 115 PROSPECT STREET	EIN	Entity Type	PIP
B 117 PROSPECT STREET			
c 201 PLEASANT STREET			
Schedule K-1			
Box Code Description	Α	В	С
K RECOURSE LIABILITIES - AT RISK - BOY			~
K RECOURSE LIABILITIES - AT RISK - EOY			
2 NET RENTAL REAL ESTATE INCOME (LOSS)	13,865	4,385	4,772
17 A DEPRECIATION ADJUSTMENT POST 1986	-358	-597	6
20 AG GROSS RECEIPTS FOR 2019			-
20 AG GROSS RECEIPTS FOR 2018			
20 AG GROSS RECEIPTS FOR 2017			
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	4-0230	~	's Schedule	K-1 Act	tivity Work			EF2022-0516
	nedule	4	0 001100011	, ,, ,,,,,				2020
SUI	ieuui e	For calendar year 2020,	or tax year beginn	ing	, and end	ing		
	ship Na Z ZA .	me AND AMICI LLC					Employer Identification 1071	
	's Name	J. AMICI					Taxpayer Identific	
				Activity		Schedu	le K-1 Passthrough	
		Activity Description ELAWARE STREET		Disposed	EIN		Entity Type	PTP
		INDEN AVENUE ELAWARE AVENUE						
Sched	ule K-1				_			•
Box K	Code	Description RECOURSE LIABILITIES - AT	r risk - bo	Y	Α		В	C
K		RECOURSE LIABILITIES - AT						
2		NET RENTAL REAL ESTATE II		3)	32,452 2,24		31,625 1,257	55,578 -5,558
20	AG	DEPRECIATION ADJUSTMENT I	POST 1986		2,24	0	1,251	-3,338
20	AG	GROSS RECEIPTS FOR 2018						
20	AG	GROSS RECEIPTS FOR 2017						
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Ci2024-02301 Partner's Schedule K-1 Ac	tivity Workshee	Index #:	EF2022-0516
Schedule K-1	and the second	- Index #.	2020
For calendar year 2020, or tax year beginning	, and ending		
Partnership Name MAZZA AND AMICI LLC		Employer Identific	cation Number
Partner's Name THOMAS J. AMICI		Taxpayer Identific	
Activity	Sched	dule K-1 Passthrough	
Activity Description Disposed A 218 PLEASANT STREET	EIN	Entity Type	PTP
B 506 S. CAYUGA STREET			
c 702 N. AURORA STREET			
Schedule K-1 Box Code Description	Α	В	С
K RECOURSE LIABILITIES - AT RISK - BOY			
K RECOURSE LIABILITIES - AT RISK - EOY			
2 NET RENTAL REAL ESTATE INCOME (LOSS)	5,909	12,200	11,674 -1,664
17 A DEPRECIATION ADJUSTMENT POST 1986 20 AG GROSS RECEIPTS FOR 2019	-794	-770	-1,664
20 AG GROSS RECEIPTS FOR 2019 20 AG GROSS RECEIPTS FOR 2018			
20 AG GROSS RECEIPTS FOR 2017			
			
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Schedule K-1				2020
For calendar year 2020, or tax year begin	nning	, and ending	(-ti Novelean
Partnership Name MAZZA AND AMICI LLC			Employer Identification	7
Partner's Name THOMAS J. AMICI			Taxpayer Identifica	
	Activity _	Sch	edule K-1 Passthrough	
Activity Description A 707 N. AURORA STREET B 708 N. AURORA STREET	Disposed	EIN	Entity Type	PTP
B 708 N. AURORA STREET C CEDARWOOD				
Schedule K-1				
Box Code Description		Α	В	С
K RECOURSE LIABILITIES - AT RISK - I			96	÷
K RECOURSE LIABILITIES - AT RISK - I 2 NET RENTAL REAL ESTATE INCOME (LOS		9,720	5,812	22,428
17 A DEPRECIATION ADJUSTMENT POST 1986		-1,213	-1,039	1,909
20 AG GROSS RECEIPTS FOR 2019				
20 AG GROSS RECEIPTS FOR 2018				
20 AG GROSS RECEIPTS FOR 2017				
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NYSCEE DOC NO 32		RECEIVED NYSCEF	: 02/02/202
CI2024-02301 Partner's Schedule K-1 Ac	tivity Worksheet	Index #: I	EF2022-0516
Schedule K-1		1	2020
For calendar year 2020, or tax year beginning	, and ending	Employer Identific	eation Number
Partnership Name MAZZA AND AMICI LLC		4007071	
Partner's Name		Taxpayer Identific	
THOMAS J. AMICI Activity	Sched	ule K-1 Passthrough	40
Activity Description Disposed	EIN	Entity Type	PTP
A 116-118 FERRIS PLACE			
B 3&5 PEARL STREET C 124 SEARS STREET			
Schedule K-1			
Box Code Description	Α	В	С
K RECOURSE LIABILITIES - AT RISK - BOY K RECOURSE LIABILITIES - AT RISK - EOY			
2 NET RENTAL REAL ESTATE INCOME (LOSS)	45,507	10,961	12,879
17 A DEPRECIATION ADJUSTMENT POST 1986	-5,576	-626	90
20 AG GROSS RECEIPTS FOR 2019			
20 AG GROSS RECEIPTS FOR 2018 20 AG GROSS RECEIPTS FOR 2017			
20 AG GROSS RECEIFTS FOR 2017			
			-
			*
			8

FILE	D: '	OMPKINS COUNTY CLERK 01/31/2024 04:56 PM	INDEX NO. EF2022-05
		"NO ₂ 32	RECEIVED NYSCEF: 02/02/20
	4-0230 ⁻		et Index #: EF2022-0516
	nedule	31	2020
		For calendar year 2020, or tax year beginning , and ending	
	ship Na	ne AND AMICI LLC	Employer Identification Number 0717
	's Name OMAS	J. AMICI	Taxpayer Identification Number -4246
-			edule K-1 Passthrough
		Activity Description Disposed EIN 8 THIRD STREET	Entity Type PTP
	ISC .	AMOUNTS	
Cabad			
	ule K-1 Code	Description A	В С
K		RECOURSE LIABILITIES - AT RISK - BOY	79,368
K		RECOURSE LIABILITIES - AT RISK - EOY NET RENTAL REAL ESTATE INCOME (LOSS) -7,428	80,755
17	A	DEPRECIATION ADJUSTMENT POST 1986 -752	1
20	AG	GROSS RECEIPTS FOR 2019	579,265
20	AG	GROSS RECEIPTS FOR 2018	549,108
20	AG	GROSS RECEIPTS FOR 2017	579,101
-			
-			
-			
-			
*			
3			
-			
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-			
5			
,			
-			

024-02301	Partner's Basis Worksheet, Pag	je 1	Inde	x #: EF2022-051
Schedule K-1	For calendar year 2020, or tax year beginning , and er			2020
nership Name IAZZA AND AM			Employer Id	entification Numbe
ner's Name				entification Numbe
DWARD MAZZA		•	126-38	-7972
eginning of year				605,920
		************	C0000000000000000000000000000000000000	
Capital contributions:	**************************************			
	Property (adjusted basis)			
Income items:	Ordinary business income	070 0	0.5	
	Net rental real estate income	272,3	35	
	Other net rental income			
	Interest			
	Dividends			
	Royalties			
	Net short-term capital gain			
	Net long-term capital gain			
	Net section 1231 gain			
	Other portfolio income			
	Other income			
	Tax-exempt interest and other tax-exempt income			272,33
Excess depletion	era		respective.	
	section 179 assets			
Other increases				
Distributions:	Cash	205,8	00	
	Property (adjusted basis)		(205,80
Change in liabilities:	Current year	80,7	54	
	Prior year (79,3		1,38
ubtotal				673,84
and an analysis and an analysi				0,0,0
Distribution in excess				
Noncapital expenses:	Nondeductible expenses		*****	
Deductible losses:	Ordinary business loss			
	Net rental real estate loss			
	Other net rental loss			
	Royalties			
	Net short-term capital loss			
	Net long-term capital loss			
	Net section 1231 loss			
	Other portfolio loss			
	Other losses			
	Section 179 deduction			
	Charitable contributions			
	Section 59(e)(2) expenditures			
	Portfolio income deductions Other deductions			
	Other deductions			
	Foreign taxes			
	Loss on disposition of section 179 assets			
	Depletion			
Other decreases				

024-02301	Partner's Basis Worksheet, Page 1		Index #: EF2022-0516
Schedule K-1			2020
Solicadio 11 1	For calendar year 2020, or tax year beginning , and ending		(£1) (\$1)
nership Name AZZA AND AM	ICI LLC	45=	yer Identification Number
ner's Name HOMAS J. AM	ICI	144	yer Identification Number 4246
ginning of year			609,709
Capital contributions:	Cash Proporty (adjusted basis)		.4
Inner items	Property (adjusted basis)		
Income items:	Ordinary business income	272,339	
	Net rental real estate income	2,2,333	
	Other net rental income		
	Interest		
	Dividends		
	Royalties		
	Net short-term capital gain		
	Net long-term capital gain		
	Net section 1231 gain		
	Other portfolio income		
	Other income		272 220
	Tax-exempt interest and other tax-exempt income		272,339
Excess depletion	THE CONTRACTOR CONTRAC		
Transfer of capital	60.000.000.000.000.000.000.000.000.000.		
Transfer of capital			
Transfer of capital Gain on disposition of	60.000.000.000.000.000.000.000.000.000.		
Transfer of capital Gain on disposition of	of section 179 assets Cash		005 000
Transfer of capital Gain on disposition of Other increases Distributions:	Cash Property (adjusted basis)	205,800	(205,800
Transfer of capital Gain on disposition of Other increases Distributions:	Cash Property (adjusted basis) Current year	205,800	,
Transfer of capital Gain on disposition of Other increases Distributions:	Cash Property (adjusted basis)	205,800	,
Transfer of capital Gain on disposition of Other increases Distributions: Change in liabilities:	Cash Property (adjusted basis) Current year	205,800 80,755 79,368)	1,387
Transfer of capital Gain on disposition of Other increases Distributions: Change in liabilities:	Cash Property (adjusted basis) Current year Prior year	205,800 80,755 79,368)	1,387
Transfer of capital Gain on disposition of Other increases Distributions: Change in liabilities: btotal Distribution in excess	Cash Property (adjusted basis) Current year Prior year	205,800 80,755 79,368)	1,387
Transfer of capital Gain on disposition of Other increases Distributions: Change in liabilities: btotal Distribution in excess	Cash Property (adjusted basis) Current year Prior year s of partner basis Nondeductible expenses	205,800 80,755 79,368)	1,387
Transfer of capital Gain on disposition of Other increases Distributions: Change in liabilities: btotal Distribution in excess Noncapital expenses	Cash Property (adjusted basis) Current year Prior year s of partner basis Nondeductible expenses Ordinary business loss	205,800 80,755 79,368)	1,387
Transfer of capital Gain on disposition of Other increases Distributions: Change in liabilities: btotal Distribution in excess Noncapital expenses	Cash Property (adjusted basis) Current year Prior year s of partner basis Nondeductible expenses Ordinary business loss Net rental real estate loss Other part rental lose	205,800 80,755 79,368)	1,387
Transfer of capital Gain on disposition of Other increases Distributions: Change in liabilities: btotal Distribution in excess Noncapital expenses	Cash Property (adjusted basis) Current year Prior year s of partner basis Nondeductible expenses Ordinary business loss Net rental real estate loss Other net rental loss	205,800 80,755 79,368)	1,387
Transfer of capital Gain on disposition of Other increases Distributions: Change in liabilities: btotal Distribution in excess Noncapital expenses	Cash Property (adjusted basis) Current year Prior year s of partner basis Nondeductible expenses Ordinary business loss Net rental real estate loss Other net rental loss Royalties	205,800 80,755 79,368)	1,387
Transfer of capital Gain on disposition of Other increases Distributions: Change in liabilities: btotal Distribution in excess Noncapital expenses	Cash Property (adjusted basis) Current year Prior year sof partner basis Nondeductible expenses Ordinary business loss Net rental real estate loss Other net rental loss Royalties Net short-term capital loss	205,800 80,755 79,368)	1,387
Transfer of capital Gain on disposition of Other increases Distributions: Change in liabilities: btotal Distribution in excess Noncapital expenses	Cash Property (adjusted basis) Current year Prior year so of partner basis Nondeductible expenses Ordinary business loss Net rental real estate loss Other net rental loss Royalties Net short-term capital loss Net long-term capital loss Net long-term capital loss	205,800 80,755 79,368)	1,387
Transfer of capital Gain on disposition of Other increases Distributions: Change in liabilities: btotal Distribution in excess Noncapital expenses	Cash Property (adjusted basis) Current year Prior year sof partner basis Nondeductible expenses Ordinary business loss Net rental real estate loss Other net rental loss Royalties Net short-term capital loss Net long-term capital loss Net section 1231 loss	205,800 80,755 79,368)	1,387
Transfer of capital Gain on disposition of Other increases Distributions: Change in liabilities: btotal Distribution in excess Noncapital expenses	Cash Property (adjusted basis) Current year Prior year Sof partner basis Nondeductible expenses Ordinary business loss Net rental real estate loss Other net rental loss Royalties Net short-term capital loss Net long-term capital loss Net section 1231 loss Other portfolio loss Other portfolio loss	205,800 80,755 79,368)	1,387
Transfer of capital Gain on disposition of Other increases Distributions: Change in liabilities: btotal Distribution in excess Noncapital expenses	Cash Property (adjusted basis) Current year Prior year Sof partner basis Nondeductible expenses Ordinary business loss Net rental real estate loss Other net rental loss Royalties Net short-term capital loss Net long-term capital loss Net long-term capital loss Net long-term capital loss Other portfolio loss Other portfolio loss Other losses	205,800 80,755 79,368)	1,387
Transfer of capital Gain on disposition of Other increases Distributions: Change in liabilities: btotal Distribution in excess Noncapital expenses	Cash Property (adjusted basis) Current year Prior year Sof partner basis Nondeductible expenses Ordinary business loss Net rental real estate loss Other net rental loss Royalties Net short-term capital loss Net long-term capital loss Net section 1231 loss Other portfolio loss Other losses Section 179 deduction	205,800 80,755 79,368)	1,387
Transfer of capital Gain on disposition of Other increases Distributions: Change in liabilities: btotal Distribution in excess Noncapital expenses	Cash Property (adjusted basis) Current year Prior year Sof partner basis Nondeductible expenses Ordinary business loss Net rental real estate loss Other net rental loss Royalties Net short-term capital loss Net long-term capital loss Net section 1231 loss Other portfolio loss Other losses Section 179 deduction Charitable contributions	205,800 80,755 79,368)	1,387
Transfer of capital Gain on disposition of Other increases Distributions: Change in liabilities: btotal Distribution in excess Noncapital expenses	Cash Property (adjusted basis) Current year Prior year Sof partner basis Nondeductible expenses Ordinary business loss Net rental real estate loss Other net rental loss Royalties Net short-term capital loss Net long-term capital loss Net section 1231 loss Other portfolio loss Other losses Section 179 deduction Charitable contributions Investment interest expense	205,800 80,755 79,368)	1,387
Transfer of capital Gain on disposition of Other increases Distributions: Change in liabilities: btotal Distribution in excess Noncapital expenses	Cash Property (adjusted basis) Current year Prior year Sof partner basis Nondeductible expenses Ordinary business loss Net rental real estate loss Other net rental loss Royalties Net short-term capital loss Net section 1231 loss Other portfolio loss Other losses Section 179 deduction Charitable contributions Investment interest expense Section 59(e)(2) expenditures	205,800 80,755 79,368)	1,387
Transfer of capital Gain on disposition of Other increases Distributions: Change in liabilities: btotal Distribution in excess Noncapital expenses	Cash Property (adjusted basis) Current year Prior year Sof partner basis Cordinary business loss Net rental real estate loss Other net rental loss Royalties Net short-term capital loss Net long-term capital loss Net section 1231 loss Other portfolio loss Other losses Section 179 deduction Charitable contributions Investment interest expense Section 59(e)(2) expenditures Portfolio income deductions	205,800 80,755 79,368)	1,387
Transfer of capital Gain on disposition of Other increases Distributions: Change in liabilities: btotal Distribution in excess Noncapital expenses	Cash Property (adjusted basis) Current year Prior year Sof partner basis Nondeductible expenses Ordinary business loss Net rental real estate loss Other net rental loss Royalties Net short-term capital loss Net long-term capital loss Net long-term capital loss Net long-term capital loss Other portfolio loss Other portfolio loss Other losses Section 179 deduction Charitable contributions Investment interest expense Section 59(e)(2) expenditures Portfolio income deductions Other deductions	205,800 80,755 79,368)	1,387
Transfer of capital Gain on disposition of Other increases Distributions: Change in liabilities: btotal Distribution in excess Noncapital expenses	Cash Property (adjusted basis) Current year Prior year Sof partner basis Sof partne	205,800 80,755 79,368)	1,387
Transfer of capital Gain on disposition of Other increases Distributions: Change in liabilities: btotal Distribution in excess Noncapital expenses	Cash Property (adjusted basis) Current year Prior year s of partner basis Nondeductible expenses Ordinary business loss Net rental real estate loss Other net rental loss Royalties Net short-term capital loss Net long-term capital loss Net section 1231 loss Other portfolio loss Other losses Section 179 deduction Charitable contributions Investment interest expense Section 59(e)(2) expenditures Portfolio income deductions Other deductions Other deductions Foreign taxes Loss on disposition of section 179 assets	205,800 80,755 79,368)	1,387
Transfer of capital Gain on disposition of Other increases Distributions: Change in liabilities: Ibtotal Distribution in excess Noncapital expenses Deductible losses:	Cash Property (adjusted basis) Current year Prior year Sof partner basis Sof partne	205,800 80,755 79,368)	(205,800 1,387 677,635

FILED: TOMPKIN	S COUNTY C	LERK 01/31/	2024 04:56 P	1I M	DEX NO. EF2022-051
NYSCEF DOC. NO. 32					NYSCEF: 02/02/202
CI2024-02301		Schedule K-1 Su	mmary Workshee	et	Index #: EF2022-0516
Form 1065		20, or tax year beginning	, and endin		2020
Partnership Name					yer Identification Number
				45	
MAZZA AND AMIC	I LLC			SSN/EIN **	4170717
Out A ED	WARD MAZZA	Partner Name		126-38-7972	
*********	OMAS J. AMI	TT		2-4246	#I
Column B TH	OTHE O. PHIL	<u> </u>			
Column D					5
Column D spacehostica.					·
Schedule K Items	Column A	Column B	Column C	Column D	SCH K TOTAL
1 Ordinary income					
2 Net income-rent	272,335	272,339			544,674
3c Net inc-oth rent					
4a Guar pmts services					
4b Guar pmts capital					
5 Interest income					
6a Ordinary dividends					
6b Qual dividends					
6c Dividend equivalents					
7 Royalties					
8 Net ST capital gain					
9a Net LT capital gain 9b Collectibles 28% gain					
9c Unrecap sec 1250					-
10 Net sec 1231 gain					
11 Other income					
12 Sec 179 deduction					
13a Contributions					
13b Invest interest exp					
13c Sec 59(e)(2) exp					
13d Other deductions					
14a Net SE earnings					
14b Gross farming inc					
14c Gross nonfarm inc					
15a Low-inc house 42j5					
15b Low-inc house other					
15c Qual rehab exp					
15d Rental RE credits					
15e Other rental credits					
15f Other credits					
16b Gross inc all src 16c-hTot foreign income					
16i-o Tot foreign deds					*
16p-qTotal foreign taxes					
17a Depr adjustment	-13,436	-13,439			-26,875
17b Adj gain or loss					
17c Depletion					
17d Inc-oil/gas/geoth					
17e Ded-oil/gas/geoth					
17f Other AMT items					
18a Tax-exempt int					
18b Other tax-exempt					
18c Nonded expense					
19a Cash distributions	205,800	205,800			411,600
19b Property distributions					
20a Invest income					
20b Invest expense					DACE 1 OF 1

Form 106	65	Schedule K-1 Perce	SE2				2020 2020
For calendar year 2020, or tax year beginning and ending artnership Name Employer Identification Number				ion Number	301		
MAZZA A	ND AMICI LLC				3 41 0717	1	ital Ending
Partner		Pro	fit	Los	ss	Cap	ital
Partner Number	Partner Name	Beginning	Ending	Beginning	Ending	Beginning	Ending
	DWARD MAZZA HOMAS J. AMICI	50.000000 50.000000	50.000000 50.000000	50.000000 50.000000	50.000000 50.000000	50.000000 50.000000	50.000000 50.000000

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Index #: EF2022-0516
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400	`E	Recond	ciliation of Partn	ers' Basis Wor	ksheet		2020
orm 106		For calendar year 2020	, or tax year beginning	, and endi			2020
ership Nam						Identification Number	
Partner Number	ND AMICI LLC Partner Name		Beginning Basis	Increases	Distribution in Excess of Basis	Allowed Decreases	Ending Basis
1	EDWARD MAZZA	<u>-</u>	605,920	67,921	0	0	673,841
2	THOMAS J. AMICI		609,709	67,926	0	0	677,635
		E					
							Index #: EF
							=
							1,351,47 1,351,47 1,351,47
							. 11
		Total this page	1,215,629	135,847	0	0	1,351,47 1,351,47 1,351,47 PAGE 1 0
		Total all pages	1,215,629	<u>135,847</u>	0	0	1,351,47

FILED: TOMPKINS COUNTY CLERK 01/31/2024 04:56 PM NYSCEF DOC. NO. 32 CI2024-02301 Form 1065 Two Year Comparison Worksheet, Page 1 INDEX NO. EF2022-0516 RECEIVED NYSCEF: 02/02/2024 Index #: EF2022-0516

Employer Identification Number Partnership Name 45=4170717 MAZZA AND AMICI LLC 2020 Differences 2019 Gross receipts less returns and allowances Cost of goods sold Gross profit Ordinary income (loss) from other partnerships, etc. Income Net farm profit (loss) Net gain (loss) from Form 4797 Other income (loss) Total income (loss) Salaries and wages (other than to partners) Guaranteed payments to partners Repairs and maintenance Bad debts Rent Taxes and licenses Interest **Deductions** Depreciation Retirement plans, etc. Employee benefit programs Other deductions Total deductions Ordinary business income (loss)... Total balance due Tax and Amount owed **Payment**

Overpayment ...

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Form 1065

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Two Year Comparison Worksheet, Page 2

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Partnership Na			Zinpioyer ia	entification Number
MAZZA	AND AMICI LLC		45-414	0717
		2019	2020	Differences
	Ordinary business income (loss)		544 654	10.05
	Net rental real estate income (loss)	586,741	544,674	-42,06
	Net other rental income (loss)			
*	Guaranteed payments	62,400		-62,40
	Interest income			
Income	Ordinary dividends			
(Loss)	Qualified dividends			
	Dividend equivalents			
	Royalties			
	Net short-term capital gain (loss)			
	Net long-term capital gain (loss)			
	Net section 1231 gain (loss)			
	Other income (loss)			
	Section 179 deduction			
	Contributions			
Deductions	Investment interest expense			
	Section 59(e)(2) expenditures			
	Other deductions			
0.15	Net earnings (loss) from self-employment			
Self-	Gross farm or fishing income			
Employment	Gross nonfarm income			
•	Low-income housing credit (section 42(j)(5))			
	Low-income housing credit (other)			
Credits	Qualified rehab expenditures (rental real estate)			
	Other rental real estate credits			
	Other rental credits			
	Other credits			
	Total foreign gross income			
Foreign	Total foreign deductions			
Transactions	Total foreign taxes paid and accrued			
	Reduction in taxes available for credit			
	Post-1986 depreciation adjustment	-24,411	-26,875	-2,46
Alternative	Adjusted gain or loss			
Minimum	Depletion (other than oil and gas)			
Tax (AMT)	Oil, gas, and geothermal properties - gross income			
Items	Oil, gas, and geothermal properties - deductions			
	Other AMT items			
	Tax-exempt interest income			
	Other tax-exempt income			
	Nondodustible expenses			
Other	Distributions of cash and marketable securities	391,600	411,600	20,00
Information	Distributions of other property	551/555	111/000	20,00
monnauon	Investment income			
	Investment expenses			
I	Investment expenses	649,141	544,674	-104,46
	Net income (loss)	049/141	344,014	104,40

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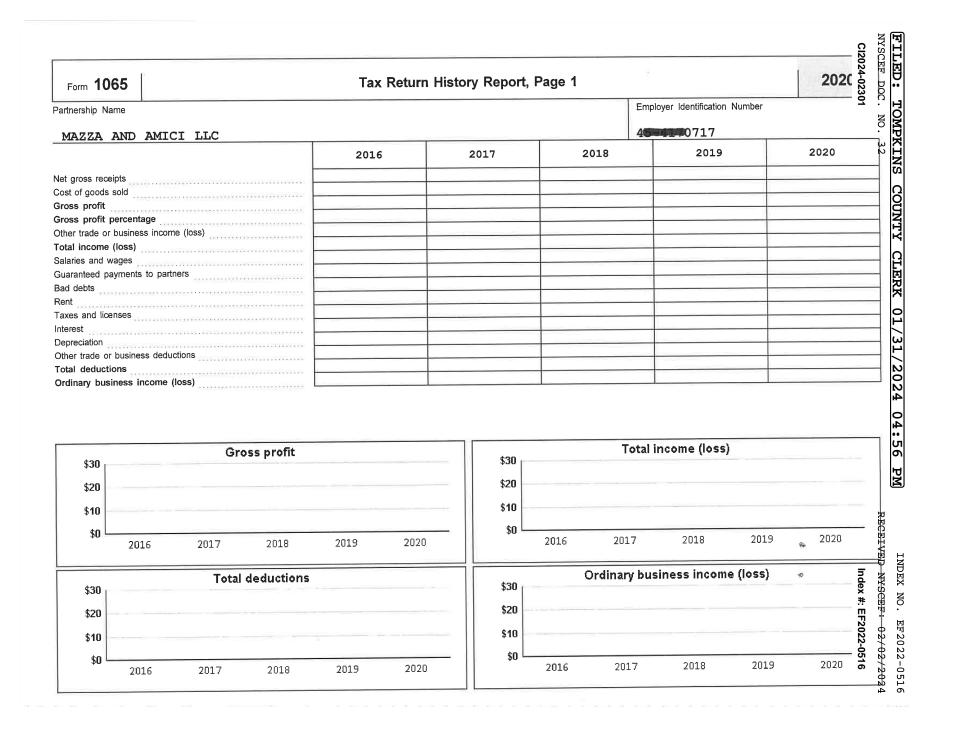
NYSCEF DOC. NO. 32 RECEIVED NYSCEF: 02/02/2024

CI2024-02301 Form **1065**

Two Year Comparison Worksheet, Page 3

Index #: EF2022-0516 2019 & 2020

artnership N	AND AMICI LLC		Employer	Identification Number
MAZZA	AND AMICI LLC	2019	2020	Differences
	Boginning accepts	887,520	1,093,430	205,91
Schedule	Beginning assets	887,520	1,093,430	205,91
L	Beginning liabilities and capital	1,093,430	1,229,277	135,84
	Ending assets	1,093,430	1,229,277	135,84
	Ending liabilities and capital	586,741	544,674	-42,06
	Net income (loss) per books	300,741	311/0/1	
	Taxable income not on books	62,400		-62,40
Schedule	Guaranteed payments (other than health ins)	02,400		02/10
M-1	Book expenses not deducted			
	Income on books not on return			
	Return deductions not on books	649,141	544,674	-104,46
	Income per return		934,694	76,63
	Balance at beginning of year	858,064	934,694	70,00
	Cash contributions			
	Property contributions	EOC 741	E44 674	42 04
Schedule	Net income (loss) per books	586,741	544,674	-42,0
M-2	Other increases	201 (00	411 600	20,00
=	Cash distributions	391,600	411,600	20,00
	Property distributions	110 511		110 E1
	Other decreases	118,511	1 067 760	-118,51
	Balance at end of year	934,694	1,067,768	133,0
	Total income (loss) items:	1 "- 1" 14 - X" 34 H H		
	Income (loss) per income statement			
	Temporary difference			
	Permanent difference			
	Income (loss) per tax return			
	Total expense/deduction items:			
	Expense per income statement			
Schedule	Temporary difference			
M-3	Permanent difference			
	Deduction per tax return			
	Other items with no differences			
	Reconciliation totals:			
	Income (loss) per income statement			
	Temporary difference			
	Permanent difference			
	Income (loss) per tax return			



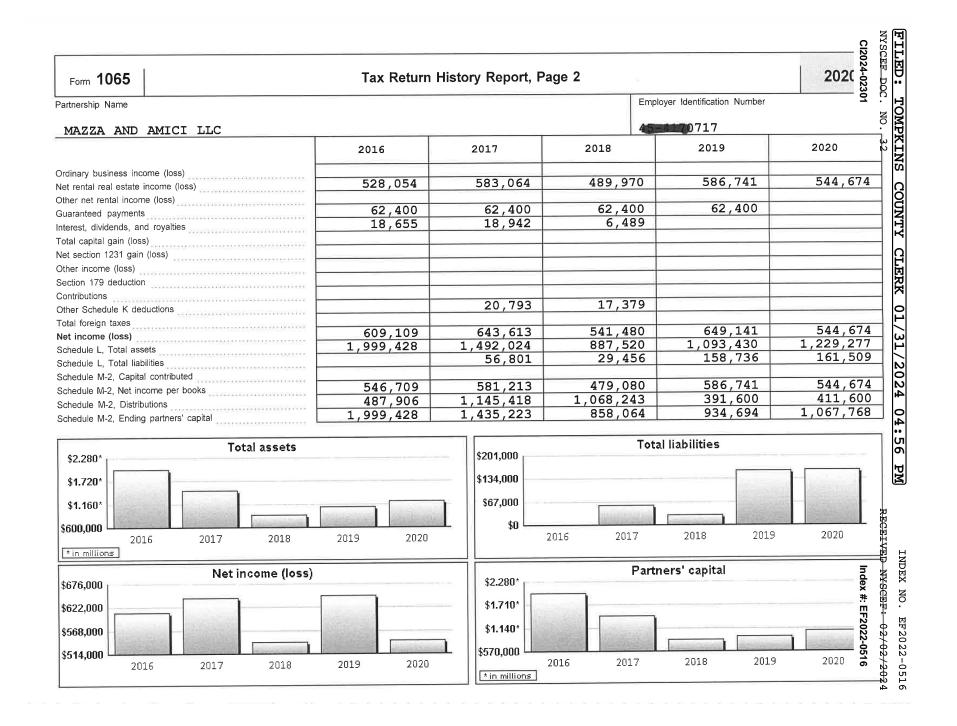


EXHIBIT G - 2021 FEDERAL INCOME TAX RETURN OF MAZZA & AMICI, LLC

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NYSCEF DOC. NO. 33

CI2024-02265

RECEIVED NYSCEF: 02/02/2024

Index # : EF2022-0516

EXHIBIT "G"

EXHIBIT G - 2021 FEDERAL INCOME TAX RETURN OF MAZZA & AMICI, LLC

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NYSC	EF	DOC. NO. 33					RECEIV	ED NYS	SCEF: 02/02/2024
	12.0	02265		U.S. Retu	ırn of Partnersh	nip Income		Inde	x #: EF2022-0516
For		of the Treasury	For	calendar year 2021, or tax year begin		-		//4	2021
		venue Service		► Go to www.irs.gov/Forn	m1065 for instructions	and the latest in	ormation.		2021
Α	Princip	al business activity		Name of partnership			D Em	ployer ident	ification number
F	EN:	FAL		MAZZA AND AMIC	I LLC		Ą	117	0717
		al product or service	Type or	Number, street, and room or suite no.				te business s	
		ral	Print	307 N. TIOGA S				1/01/.	2012
C	Busine	ss code number		City or town, state or province, country ITHACA	v, and ZIP or foreign postal code NY 14		(se	e instructions	1,507,922
-	531	L110							
		k applicable boxes:				change (4)	Address chang	ge (5)	Amended return
Н	Chec	k accounting metho	od: (1) X	Cash (2) Accr		(specify) ▶			
				one for each person who was a			\$100 BURNERS AND \$100 BURNERS		
J	Chec	k if Schedules C an	id M-3 are	attached egated activities for section 46	SE at rick purposes (2)	Crouped activi	tion for conting	460 pass	rive activity purposes
_				s income and expenses on lin	The Court of the C				sive activity purposes
Cat	_			s manne and expenses on im		1a	or more inform	lation.	
		Returns and allow				41.			
			0.00	m line 1a			1000VAF-0533591	1c	
a	2	Cost of goods sold	d (attach F	orm 1125-A)				2	
Income	3	Gross profit. Subtra	act line 2	rom line 1c			***********	3	
ž	4	Ordinary income (loss	s) from othe	r partnerships, estates, and trusts (attach statement)		000000000000000000000000000000000000000	4	
_	5	Net farm profit (los	s) (attach	Schedule F (Form 1040))				5	
	6	Net gain (loss) fror	n Form 47	97, Part II, line 17 (attach For	m 4797)		001000000000000000000000000000000000000	6	
	7			statement)				7	
-	8	The state of the s						8	
(suc	9			an to partners) (less employm				9	
itatio	10	Guaranteed payme	ents to pa	rtners			anamenasa.	10	
<u>.</u>	11	Repairs and maint	enance	TOTAL COLUMN STREET			**********	12	
(see instructions for limitations)	13	Rent	1.101111111				200000000000000000000000000000000000000	13	
gio	14							14	
stru	15	Interest (see instru	uctions)					15	
e,		Depreciation (if red	quired, atta	nch Form 4562)		16a	38,031	-	
(Se	b	Less depreciation	reported o	n Form 1125-A and elsewhere	on return	16b	38,031	16c	0
uctions	17	Depletion (Do not	deduct o	il and gas depletion.)				17	
뜑	18	Retirement plans,	- 4 -					18	
	19	Employee benefit	programs				******	19	
Ded	20	Other deductions	•		60 (CC) (CC) (CC) (CC) (CC)			20	
_	21	7.5		amounts shown in the far right				21	0
_	22			(loss). Subtract line 21 from li		0007\		22	
Ħ	23			pack method—completed long- pack method—income forecast				24	
and Payment	24 25							25	
a A	26	Other taxes (see in	netructions	ment (see instructions)		3.4 0.0 0.0 0.0 0.0 1.1 0.0 0.0 0.0 0.0		26	
<u>Б</u>	27	Total halance due	Add line) s 23 through 26			1000000000000	27	
anc	28							28	
Тах	29	Amount owed. If I	line 28 is s	maller than line 27, enter amo	unt owed			29	
Ë	30							30	
Sig	an	Under penalties of perjui and belief, it is true, con	ry, I declare t rect, and con	orger than line 27, enter overpa nat I have examined this return, including plete. Declaration of preparer (other than	g accompanying schedules and a n partner or limited liability compa	statements, and to the be any member) is based or	est of my knowledge all information	May the IDC	discuss this return
He		of which preparer has a	ny knowledge			N.			arer shown below? See
	_	Signature of partner	er or limited li	ability company member		Date		instructions	X Yes No
		Print/Type preparer's			r's signature		Date	Check	if PTIN
Pai		DAVID W. SPRAC	_		W. SPRAGUE		02/25/22	self-employe	
	parer			GUE & JACKSON			Firm's E	IN P	28840
Use	Only	Firm's address		E SENECA ST CA, NY	14850	-430g	Die	<u>.</u> 60	7-273-5322
	Dana	nwork Peduation		e, see separate instructions.		4200	Phone r	10, 30	Form 1065 (2021)
1-01	rane	TI VE OIR INCUUCION A	MOL NUULO	, our orpaiaid illottuutiolis.					101111 1000 (2021)

INDEX NO. EF2022-0516

Form 1065 (2021)

RECEIVED NYSCEF: 02/02/2024 Cl2024-02265 MAZZA AND AMICI LLC 30717 - Index #: EF2022-0516 Other Information Schedule D No What type of entity is filing this return? Check the applicable box: Yes Domestic general partnership b Domestic limited partnership Domestic limited liability partnership Domestic limited liability company d С Foreign partnership f Other > 高- 河 地 At the end of the tax year: a Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or taxexempt organization, or any foreign government own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule X B-1, Information on Partners Owning 50% or More of the Partnership b Did any individual or estate own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information X on Partners Owning 50% or More of the Partnership At the end of the tax year, did the partnership: 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? For rules of constructive ownership, see instructions. X If "Yes," complete (i) through (iv) below (iv) Percentage (ii) Employer Identification (iii) Country of Owned in Voting (i) Name of Corporation Stock Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial X interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below (v) Maximum (iii) Type of (i) Name of Entity ercentage Owned in Identification Profit, Loss, or Capital Number (if any) No Yes Does the partnership satisfy all four of the following conditions? The partnership's total receipts for the tax year were less than \$250,000. The partnership's total assets at the end of the tax year were less than \$1 million. Schedules K-1 are filed with the return and furnished to the partners on or before the due date (including extensions) for the partnership return. X d The partnership is not filing and is not required to file Schedule M-3 If "Yes," the partnership is not required to complete Schedules L, M-1, and M-2; item F on page 1 of Form 1065; Is this partnership a publicly traded partnership as defined in section 469(k)(2)? X During the tax year, did the partnership have any debt that was canceled, was forgiven, or had the terms modified X so as to reduce the principal amount of the debt? Has this partnership filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide X information on any reportable transaction? At any time during calendar year 2021, did the partnership have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? See instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and X Financial Accounts (FBAR). If "Yes," enter the name of the foreign country ▶ At any time during the tax year, did the partnership receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the partnership may have to file Form 3520, Annual Return To Report X Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts. See instructions 10a Is the partnership making, or had it previously made (and not revoked), a section 754 election? X See instructions for details regarding a section 754 election. b Did the partnership make for this tax year an optional basis adjustment under section 743(b) or 734(b)? If "Yes," X attach a statement showing the computation and allocation of the basis adjustment. See instructions

NYSCEE DOC. NO. 33

INDEX NO. EF2022-0516

RECEIVED NYSCEF: 02/02/2024

CI2024-02265 MAZZA AND AMICI LLC 70717 Index #: EF2022-0516 Other Information (continued) ochequie D No Yes c Is the partnership required to adjust the basis of partnership assets under section 743(b) or 734(b) because of a substantial built-in loss (as defined under section 743(d)) or substantial basis reduction (as defined under section X 734(d))? If "Yes," attach a statement showing the computation and allocation of the basis adjustment. See instructions Check this box if, during the current or prior tax year, the partnership distributed any property received in a likekind exchange or contributed such property to another entity (other than disregarded entities wholly owned by the partnership throughout the tax year) At any time during the tax year, did the partnership distribute to any partner a tenancy-in-common or other X undivided interest in partnership property? If the partnership is required to file Form 8858, Information Return of U.S. Persons With Respect To Foreign 13 Disregarded Entities (FDEs) and Foreign Branches (FBs), enter the number of Forms 8858 attached. See Does the partnership have any foreign partners? If "Yes," enter the number of Forms 8805, Foreign Partner's 14 X Information Statement of Section 1446 Withholding Tax, filed for this partnership Enter the number of Forms 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached 15 0 to this return X Did you make any payments in 2021 that would require you to file Form(s) 1099? See instructions 16a X If "Yes," did you or will you file required Form(s) 1099? b 17 Enter the number of Form 5471, Information Return of U.S. Persons With Respect To Certain Foreign 0 Corporations, attached to this return ... 0 Enter the number of partners that are foreign governments under section 892 18 During the partnership's tax year, did the partnership make any payments that would require it to file Forms 1042 X and 1042-S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471 through 1474)? X Was the partnership a specified domestic entity required to file Form 8938 for the tax year? See the Instructions for Form 8938 20 X Is the partnership a section 721(c) partnership, as defined in Regulations section 1.721(c)-1(b)(14)? 21 During the tax year, did the partnership pay or accrue any interest or royalty for which one or more partners are X not allowed a deduction under section 267A? See instructions **S** If "Yes," enter the total amount of the disallowed deductions Did the partnership have an election under section 163(j) for any real property trade or business or any farming X business in effect during the tax year? See instructions X Does the partnership satisfy one or more of the following? See instructions The partnership owns a pass-through entity with current, or prior year carryover, excess business interest expense. The partnership's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$26 million and the partnership has business interest. The partnership is a tax shelter (see instructions) and the partnership has business interest expense. If "Yes" to any, complete and attach Form 8990. X Is the partnership attaching Form 8996 to certify as a Qualified Opportunity Fund? If "Yes," enter the amount from Form 8996, line 15 Enter the number of foreign partners subject to section 864(c)(8) as a result of transferring all or a portion of an interest in the partnership or of receiving a distribution from the partnership Complete Schedule K-3 (Form 1065), Part XIII, for each foreign partner subject to section 864(c)(8) on a transfer or distribution. At any time during the tax year, were there any transfers between the partnership and its partners subject to the X disclosure requirements of Regulations section 1.707-8? Since December 22, 2017, did a foreign corporation directly or indirectly acquire substantially all of the properties constituting a trade or business of your partnership, and was the ownership percentage (by vote or value) for purposes of section 7874 greater than 50% (for example, the partners held more than 50% of the stock of the foreign corporation)? If "Yes," list the ownership percentage by vote and by value. See instructions. X By Vote X Is the partnership electing out of the centralized partnership audit regime under section 6221(b)? See instructions. If "Yes," the partnership must complete Schedule B-2 (Form 1065). Enter the total from Schedule B-2, Part III, line 3... If "No," complete Designation of Partnership Representative below. Designation of Partnership Representative (see instructions) Enter below the information for the partnership representative (PR) for the tax year covered by this return. EDWARD MAZZA Name of PR 307 N. TIOGA STREET U.S. phone number of U.S. address of PR 607-273-6000 NY 14850 **ITHACA** If the PR is an entity, name of the designated individual for the PR U.S. phone number of U.S. address of designated individual designated individual Form 1065 (2021) DAA

INDEX NO. EF2022-0516

NYSCEF DOC. NO. 33 RECEIVED NYSCEF: 02/02/2024

CI2024	-022	MAZZA AND AMICI LLC		Inc	dex #: EF2022-0516
ocne		Destructed Distribution Observations			TOTAL ALTICULA
	1	Ordinary business income (loss) (page 1, line 22)		1	
	2	Net rental real estate income (loss) (attach Form 8825)		2	651,502
	3a	Other gross rental income (loss) 3a		E LIE	
	b	Expenses from other rental activities (attach statement) 3b		10538	
	С	Other net rental income (loss). Subtract line 3b from line 3a		3c	
ŝ	4	Guaranteed payments: a Services 4a 63,000 b Capital 4b	totee inin	0.341	
SO		c Total. Add lines 4a and 4b	*****	4c	63,000
7		Interest income	nemeros servicios de	5	
ne	6	Dividends and dividend equivalents: a Ordinary dividends		6a	
Income (Loss)		b Qualified dividends 6b c Dividend equivalents 6c		11-11-1	
<u>=</u>	7	Royalties		7	
	8	Net short-term capital gain (loss) (attach Schedule D (Form 1065))	20102020	8	
	9a	Net long-term capital gain (loss) (attach Schedule D (Form 1065))		9a	
	ь	Collectibles (28%) gain (loss)	HARRIBADA	2 4	
	С	Unrecaptured section 1250 gain (attach statement) 9c		1	
	10	Net section 1231 gain (loss) (attach Form 4797)		10	
	11_	Other income (loss) (see instructions) Type	- desendance	11	
<u>0</u>	_	Section 179 deduction (attach Form 4562)		12	
Deductions		Contributions		13a	
달	ь	Investment interest expense		13b	
듗	c	Section 59(e)(2) expenditures:(1) Type ▶ (2)	Amount >	13c(2)	
۵		Other deductions (see instructions) Type		13d	
- <u>'</u>		Net earnings (loss) from self-employment		14a	
Self- Employ- ment	Ь	Gross farming or fishing income	1501019910	14b	
Sel		Gross nonfarm income		14c	
		Low-income housing credit (section 42(j)(5))		15a	
40	b	Low-income housing credit (other)		15b	
Credits	ı	Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)		15c	
ē		Other rental real estate credits (see instructions) Type ▶		15d	
ပ	l e	Other rental credits (see instructions) Type ▶		15e	
	f	Other credits (see instructions) Type ▶	HISTORIAN I	15f	
— ×					
tion	16	Attach Schedule K-2 (Form 1065), Partners' Distributive Share Items-International, and check	(4)		
rna		this box to indicate that you are reporting items of international tax relevance			
International Transactions					
Alternative Minimum Tax (AMT) Items	17a	Post-1986 depreciation adjustment		17a	-32,367
ns Ta	b	Adjusted gain or loss		17b	
ਵੁੱਤ ਵੇਂ	С	Depletion (other than oil and gas)	100110000000000000000000000000000000000	17c	
na nu	d	Oil, gas, and geothermal properties – gross income	Zaucencenticien	17d	
<u>Bi</u> ite	e	Oil, gas, and geothermal properties – deductions		17e	
4 5 5	f			17f	
	18a	Tax-exempt interest income		18a	
ţ	b	Other tax-exempt income		18b	
T.	С	Nondeductible expenses		18c	
Ö	19a	Distributions of cash and marketable securities		19a	385,000
重	b	Distributions of other property		19b	
7	20a	Investment income		20a	
Other Information	b	Investment expenses		20b	
0	С	Other items and amounts (attach statement) SEE STATEMEN	T. 1	3501	Harry Hill.
	21	Total foreign taxes paid or accrued		21	
	-				Form 1065 (2021

		KINS COUNT ŽŽA AND AMI			L/31,	/2024	- Contraction			X NO. EF2022-05 IYSCEF: 02/022/025
	024-02265 et Inc		LCI	тис			49914358 (13) \$1	0111		
CI20	124-02265 et III	mbine Schedule K, lines 1	through	11 From the resi	ilt subtract	the sum of Sc			13d and 21 1 1	dex #: EF2022-0516
2	Analysis by	TIBILE COLLEGATE IV, III CO T		i) Individual	1127/40= 4-12	ndividual	Todalis I q iii oo ii	Luncagn	(v) Exempt	(vi)
2		(i) Corporate	'''	(active)		ssive)	(iv) Partner	rship	Organization	Nominee/Other
	partner type:			(active)	(pa	33140)			Organization	110.11
	General partners			714 502						
-	Limited partners	l D	-1	714,502	Da edia sedia e	-f t			End of to	
S		alance Sheets per Bo	ooks		seginning	of tax year			End of ta	2000
	Α	ssets	-	(a)			(b)		(c)	(d)
1	Cash					1,	043,344	11 11 12		1,360,020
2a	Trade notes and a	ccounts receivable				TENHT				
		bad debts								
3										
4		obligations	22242							
5		ties								
6	Other current assets		- 1						THE STATE OF STREET	
_								100		
		persons related to partner				-		5		
8 8	Other investments	estate loans						1 180 11		
0	(altach stalement)		enne j	MINE WAY				0 8 11		
	Buildings and othe	r depreciable assets 🏢		2,794	1,897			2	794,897	
b	Less accumulated	depreciation		2,608	3,964		185,933	2	2,646,995	147,902
	Depletable assets	2727288								
b	Less accumulated	depletion								
1	Land (net of any a	mortization)	ents (400		
12a	Intangible assets (amortizable only)	111111							- In S 11 - 12 - In e/-
		amortization								
3	Other assets			Jan State I	4 - 91			TEU L.		
	(attach statement)		5000			1	229,277			1,507,922
14	Total assets	recorded and the second	mar.				LLJ,LII			1,001,522
		and Capital				William Co.				
15	Accounts payable	united the same to the same	100.00					0,11		
16 17	Mortgages, notes, bor Other current liabilities	nds payable in less than 1	year			_			James P. J. E. Boy	
EZ:	(attach statement)	121120000000000000000000000000000000000	00000							
18	All nonrecourse loans								et to felixo to	
19a	Loans from partners (or persons related to parti	ners)							
b		payable in 1 year or more .								
20	Other liabilities (attach statement)	SEE STMT 2	2				161,509			141,410
21	Partners' capital accounts					1,	067,768		THE PERSON	1,366,512
22	Total liabilities and	capital				1,	229,277		Em IELANIJA	1,507,922
S	chedule M-1	Reconciliation		ome (Loss)	per Bo	oks With	Income (Lo	oss) pe	r Return	
		Note: The partnersh								
1	Net income (loss)							ks this ve	ear not included	
	, , ,	chedule K, lines 1, 2, 3c,		5527	000		ule K, lines 1 th	-		
2	5, 6a, 7, 8, 9a, 10, and				١,				r (iterriize).	
	books this year				'					
	(itemize):									
				62	000					
3		er than health insurance)		63,	000 7		cluded on Schedule k			
4	Expenses recorded or included on Schedule 13d, and 21 (itemize):	K. lines 1 through					harged against book i			
	13d, and 21 (itemize):	,			6	a Depreciati	on \$			
	Depreciation \$.				4			
b	Travel and sentertainment	reachder are more and the				energy con-				
					8	Add lines	6 and 7		000000000000000000000000000000000000000	
			- 1		9		oss) (Analysis o			
5		1 4		714,	502	(Loss), lin	e 1). Subtract I	ine 8 fror	m line 5	714,502
	chedule M-2	Analysis of Par	rtners							
1		ng of year		1,067,		Distributio	ns: a Cash		ennistietti teet	385,000
	Capital contributed	: a Cash		-, -, -,		Distributio	h Propert	v		332,300
2	Capital Contributed	h Dranadii	-				₽ Flobert	y 10000000	TETRETERES	
		b Property		711	502 7	Other de	creases	CDD	CIMAMI A	
3		(see instructions)		714,	202	(itemize):		ರಿಗೆಗ	STMT 4	63 000
•	(itemize):	SEE STMT 3		30	242	1070201011	grootp <u>a</u> teress		63,000	63,000 448,000
		32,242	,	1 814	242 8	Add lines	b and /	rotostero.	line 8 from line 5	1 366 512
_	Andal liman 4 Alamanian	. 4	- 1	1 × 1/1	コーノーハ	Polones s	t and of year	Suntract	une x trom line 5 1	1 300 312

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Form 1065 (2021)

INDEX NO. EF2022-0516

NYSCEF DOC. NO. 33

33

Rental Real Estate Income and Expenses of a Partnership or an S Corporation

RECEIVED NYSCEF: 02/02/2024 a Index #: EF2022-0516

CI2024-02265 (Key_November 2010) Department of the Treasury Internal Revenue Service

► Attach to Form 1065 or Form 1120S.

Go to www.irs.gov/Form8825 for the latest information.

identification number 0717 MAZZA AND AMICI LLC Show the type and address of each property. For each rental real estate property listed, report the number of days rented at fair rental value and days with personal use. See instructions. See page 2 to list additional properties. Physical address of each property-street, city, state, Type-Enter code 1-8; Fair Rental Days Personal Use Days see page 2 for list ZIP code 115 PROSPECT STREET 115 PROSPECT STREET 2 NY 14580 ITHACA MULTI-FAM RESIDENCE 365 117 PROSPECT STREET 117 PROSPECT STREET В 2 ITHACA NY 14580 365 MULTI-FAM RESIDENCE 201 PLEASANT STREET 201 PLEASANT STREET C 2 ITHACA NY 14580 365 MULTI-FAM RESIDENCE 210 DELAWARE STREET 210 DELAWARE STREET D 2 NY 14580 ITHACA 365 MULTI-FAM RESIDENCE **Properties** D Rental Real Estate Income 209,375 46,532 26,875 37,726 2 Gross rents Rental Real Estate Expenses 3 Advertising 4 Auto and travel 2,029 7,053 1,234 1,098 5 5 Cleaning and maintenance Commissions 6 6 5,457 792 779 1,244 7 Insurance 7 8 8 Legal and other professional fees 9 9 Interest (see instructions) 10 Repairs 10 5,948 36,734 8,587 5,026 11 11 1,527 815 7,932 1,058 12 12 13 Wages and salaries 13 10,884 347 25 14 27 Depreciation (see instructions) 14 Other (list) ▶ 15 2,819 19,363 2,001 4,581 SEE STMT 5,6,7,8 15 16 Total expenses for each property. 9,893 13,449 87,423 16,595 16 Add lines 3 through 15 Income or (loss) from each property, 17 24,277 121,952 16,982 29,937 17 Subtract line 16 from line 2 1,270,663 18a Total gross rents. Add gross rents from line 2, columns A through H 18a 619,161) Total expenses. Add total expenses from line 16, columns A through H 18b Net gain (loss) from Form 4797, Part II, line 17, from the disposition of property from rental real 19 19 estate activities Net income (loss) from rental real estate activities from partnerships, estates, and trusts in which this partnership or S corporation is a partner or beneficiary (from Schedule K-1) 20a Identify below the partnerships, estates, or trusts from which net income (loss) is shown on line 20a. Attach a schedule if more space is needed. (2) Employer identification number Net rental real estate income (loss). Combine lines 18a through 20a. Enter the result here and on:

● Form 1065 or 1120S: Schedule K, line 2 651,502

INDEX NO. EF2022-0516

NYSCEF DOC. NO. 33

RECEIVED NYSCEF: 02/02/2024

CI2	O24-02265 B) MAZZA AND AND Show the type and address of each property.	AICI perty. F	LLC For each rental real estate	property listed, report the nu		ays rented at	c #: EF2022-0516
	ITHACA NY 14580			Type—Enter code see below for lis	1-8;	Fair Rental Days	Personal Use Days
Е				2		365	************************
F	218 DELAWARE AVENUE 218 DELAWARE AVENUE ITHACA NY 14580			2			
G	218 PLEASANT STREET 218 PLEASANT STREET ITHACA NY	B PLEASANT STREET HACA NY 14580 2				365	
н	506 S. CAYUGA STREET 506 S. CAYUGA STREET ITHACA NY	14	580	MULTI-FAM RESI 2 MULTI-FAM RESI		365	
_		Properties					
	Rental Real Estate Income		E	F		G	Н
2	Gross rents Rental Real Estate Expenses	2	119,175	215,870		19,500	42,130
3 4	Advertising Auto and travel	3					
5	Cleaning and maintenance	5	3,725	4,501		860	1,377
6 7	Commissions Insurance	7	3,121	5,884		622	810
8	Legal and other professional fees	8					
9	Interest (see instructions)	9					
0	Repairs	10	21,793	34,466		5,026	7,191
1 2	Taxes Utilities	12	7,346	12,214		1,239	1,813
13	Wages and salaries	13					
14	Depreciation (see instructions)	14	8,375	1,209			273
15	Other (list) ► STMT 9,10,11,12	15	9,311	18,601		1,522	3,757
16	Total expenses for each property. Add lines 3 through 15	16	53,671	76,875		9,269	15,221
17 ——	Income or (loss) from each property. Subtract line 16 from line 2	17	65,504	138,995		10,231	26,909

Allowable Codes for Type of Property

- 1-Single Family Residence
- 2-Multi-Family Residence
- 3-Vacation or Short-Term Rental
- 4-Commercial
- 5-Land
- 6-Royalties
- 7-Self-Rental

8-Other (include description with the code on Form 8825 or on a separate statement)

Form **8825** (Rev. 11-2018)

INDEX NO. EF2022-0516

NYSCEF DOC. NO. 33

RECEIVED NYSCEF: 02/02/2024

CI2	024-02265 B MAZZA AND AN	IIC:	LLC	45-41		Index	#: EF2022-0516
3	Show the type and address of each proprental value and days with personal use.	ertv.	For each rental real estate	property listed, report the n	umber of da	ays rented at	
1	Physical address of each property—stree			Type—Enter code see below for lis		Fair Rental Days	Personal Use Days
	702 N. AURORA STREET						
E	702 N. AURORA STREET	-100+					
	ITHACA NY	14	580	2		265	
				MULTI-FAM RESI	DENCE	365	
	707 N. AURORA STREET						
F	707 N. AURORA STREET ITHACA NY	14	EQA	2			
	ITHACA	7.4	360	MULTI-FAM RESI	DENCE	365	
-	708 N. AURORA STREET						
	708 N. AURORA STREET						
G	ITHACA NY	14	580	2		********************	
				MULTI-FAM RESI	DENCE	365	
	CEDARWOOD						
н	CEDARWOOD			2			
	ITHACA NY	14	580	25%	- D-11/45	265	
_			ŧ	MULTI-FAM RESI		365	
	B. Ad Book Sotote Income		E	F	lues	G	Н
2	Rental Real Estate Income	2	48,550	40,601		29,055	135,555
2	Gross rents Rental Real Estate Expenses		40,550	10/001		20/000	
3	Advertising	3					
4	Auto and travel	4					
5	Cleaning and maintenance	5	2,448	425		783	19,285
6	Commissions	6					
7	Insurance	7	1,689	1,203		768	4,299
8	Legal and other professional fees	8					-
9	Interest (see instructions)	9					
10	Repairs	10	10 (10	0.067		7,191	30,280
11	Taxes	11	10,612	8,267		1,755	13,420
12	Utilities	12	4,835	2,640		1,733	13,420
13	Wages and salaries	14	418	254		300	13,753
14 15	Depreciation (see instructions) Other (list) ▶	14	410	254		500	20/.00
15	STMT 13,14,15,16		4,450	3,409		2,521	11,778
		15		3,			
16	Total expenses for each property.	16	24,452	16,198		13,318	92,815
17	Add lines 3 through 15 Income or (loss) from each property.	16					
17	Subtract line 16 from line 2	17	24,098	24,403		15,737	42,740

Allowable Codes for Type of Property

- 1-Single Family Residence
- 2-Multi-Family Residence
- 3-Vacation or Short-Term Rental
- 4-Commercial
- 5-Land
- 6-Royalties
- 7-Self-Rental

8-Other (include description with the code on Form 8825 or on a separate statement)

Form 8825 (Rev. 11-2018)

INDEX NO. EF2022-0516

NYSCEF DOC. NO. 33

RECEIVED NYSCEF: 02/02/2024

CI2	024-02265 B) MAZZA AND AM	IC:	LLC	45-41		Inde	c #: EF2022-0516		
۱.	rental value and days with personal use	erty. I	For each rental real estate	property listed, report the n	umber of da	ays rented at			
İ	Physical address of each property—stre ZIP code			Type—Enter code see below for lis		Fair Rental Days	Personal Use Days		
	116-118 FERRIS PLACE								
_	116-118 FERRIS PLACE			**********					
E	ITHACA NY	14	580	2 MULTI-FAM RESI	DENCE	365			
\dashv	3&5 PEARL STREET		_	MODIT PRE RESE	DERIOL	303			
	3&5 PEARL STREET								
F	NEWFIELD NY	14	867	2	000000000000000000000000000000000000000				
				MULTI-FAM RESI	DENCE	365			
	124 SEARS STREET 124 SEARS STREET								
G	ITHACA NY	14	580	2	SOLUTION SALV				
				MULTI-FAM RESI	DENCE	365			
	116-118 THIRD STREET								
н	116-118 THIRD STREET	avasa.		arrana arrana arranga arrana					
''	ITHACA NY		THACA NY 14580		580	2		265	
			T	MULTI-FAM RESI		365			
				Prope	rties				
_	Rental Real Estate Income		100 252	F 47,760		42,829	<u>н</u> 28,777		
2	Gross rents	2	180,353	47,760		42,029	20,111		
_	Rental Real Estate Expenses	3							
3 4	Auto and traval	4							
4 5	Auto and travel Cleaning and maintenance	5	4,060	4,927		1,017	4,628		
6		6	1,000	1,52.					
7	Commissions Insurance	7	4,956	1,352		904	876		
8	Insurance Legal and other professional fees	8	-/						
9	Interest (see instructions)	9							
0	Repairs	10							
1	Taxes	11	28,301	6,812		8,238	6,842		
2	Utilities	12	18,286	1,674		845	2,999		
3	Wages and salaries	13							
4	Depreciation (see instructions)	14	817	596		721	32		
5	Other (list) ▶								
	STMT 17,18,19,20	15	79,909	4,830		3,604	2,756		
6	Total expenses for each property. Add lines 3 through 15	16	136,329	20,191		15,329	18,133		
7	Income or (loss) from each property. Subtract line 16 from line 2	17	44,024	27,569		27,500	10,644		

Allowable Codes for Type of Property

- 1-Single Family Residence
- 2-Multi-Family Residence
- 3-Vacation or Short-Term Rental
- 4-Commercial
- 5-Land
- 6-Royalties
- 7-Self-Rental
- 8-Other (include description with the code on Form 8825 or on a separate statement)

Form **8825** (Rev. 11-2018)

INDEX NO. EF2022-0516

NYSCEF DOC. NO. 33

CI2024-02265

RECEIVED NYSCEF: 02/02/2024 Information on Partners Owning 50% or More of the Partnership

Index #: EF2022-0516

(Rev. August 2019)

Name of partnership

Department of the Treasury Internal Revenue Service

► Attach to Form 1065.

▶ Go to www.irs.gov/Form1065 for the latest information.

OMB No. 1545-0123

Employer identification number (EIN) 45-41-70717

MAZZA AND AMICI LLC

Entities Owning 50% or More of the Partnership (Form 1065, Schedule B, Question 2a (Question 3a for Part I 2009 through 2017))

Complete columns (i) through (v) below for any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, tax-exempt organization, or any foreign government that owns, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership (see instructions).

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

Individuals or Estates Owning 50% or More of the Partnership (Form 1065, Schedule B, Question 2b Part II (Question 3b for 2009 through 2017))

Complete columns (i) through (iv) below for any individual or estate that owns, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership (see instructions).

(i) Name of Individual or Estate	(ii) Identifying Number (if any)	(iii) Country of Citizenship (see instructions)	(iv) Maximum Percentage Owned in Profit, Loss, or Capital
EDWARD MAZZA	1988 -7972	UNITED STATES	50.000000
THOMAS J. AMICI	4246	UNITED STATES	50.000000

For Paperwork Reduction Act Notice, see the Instructions for Form 1065.

Schedule B-1 (Form 1065) (Rev. 8-2019)

FILED: TOMPKINS COUNTY CLERK 01/31	./2	024 04:56 PM		INDEX NO. EF2022-051
NY SCRET TRACE HNO1 33		Final K-1 Amended K-	RECE	IVED NYSCEF: 102/02/202
Cl2024-02265 2021				ent Y Index #: EF2022-0516
(Form 1065)		Deductions, Credi	ts, an	d Other Items
Department of the Treasury Internal Revenue Service For calendar year 2021, or tax year	1	Ordinary business income (loss)	14	Self-employment earnings (loss)
Partner's Share of Income, Deductions,	2 *	Net rental real estate income (loss) 325 , 747		
Credits, etc. See back of form and separate instructions.	3	Other net rental income (loss)	15	Credits
A Partnership's employer identification number	4a	Guaranteed payments for services		
B Partnership's name, address, city, state, and ZIP code	4b	31,200 Guaranteed payments for capital	16	Schedule K-3 is attached if
MAZZA AND AMICI LLC	4c	Total guaranteed payments	17	Alternative minimum tax (AMT) Items
307 N. TIOGA STREET ITHACA NY 14580		31,200	A	-16,180
	5	Interest income		
C IRS Center where partnership filed return E-FILE	6a	Ordinary dividends		
D Check if this is a publicly traded partnership (PTP) Part II Information About the Partner	6b	Qualified dividends	18	Tax-exempt income and
E Partner's SSN or TIN (Do not use TIN of a disregarded entity. See instructions.)				nondeductible expenses
F Name, address, city, state, and ZIP code for partner entered in E. See instructions. EDWARD MAZZA	6c	Dividend equivalents		
	7	Royalties		
307 N. TIOGA STREET ITHACA NY 14850	8	Net short-term capital gain (loss)	19	Distributions
G General partner or LLC Kimited partner or other LLC Member-manager	9a	Net long-term capital gain (loss)	A	192,200
H1 X Domestic partner Foreign partner H2 If the partner is a disregarded entity (DE), enter the partner's:	9b	Collectibles (28%) gain (loss)	20	Other information
TINName	9с	Unrecaptured section 1250 gain	Z*	STMT
I1 What type of entity is this partner?	10	Net section 1231 gain (loss)	AG*	STMT
12 If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here J Partner's share of profit, loss, and capital (see instructions): Beginning Ending	11	Other income (loss)	AH*	STMT
Profit 50.000000 % 50.000000 %	40			
Loss 50.000000 % 50.000000 %	12	Section 179 deduction	21	Foreign taxes paid or accrued
K Partner's share of liabilities: Beginning Ending Nonrecourse \$	13	Other deductions	37	
Qualified nonrecourse financing \$ \$				
Recourse \$ 80,754 \$ 70,705 Check this box if Item K includes liability amounts from lower tier partnerships.				
L Partner's Capital Account Analysis	22	More than one activity for at-risk pur	poses*	
Beginning capital account \$ 531,988	23	More than one activity for passive ad		
Current year net income (loss) \$ 325,747	F-8	See attached statement for ad	aitionai	information.
Current year net income (loss) \$ 325,747 Other increase (decrease) (attach explanation) STMT \$ 16,121				
102 200	슬			
Withdrawals & distributions \$ (192,200) Ending capital account \$ 681,656	or IRS Use Only			
M Did the partner contribute property with a built-in gain (loss)?	1 🖔			
Yes X No If "Yes," attach statement. See instructions.	₹			
N Partner's Share of Net Unrecognized Section 704(c) Gain or (Loss)	For			
Beginning \$				
Ending\$				

TILED: TOMPKINS COUNTY CLERK 01/3	1/2	024 04:56 PM		INDEX NO. EF2022-051
YSGEE TROCE #NO2 33	П	Final K-1 Amended H	RECE	IVED NYSCEF: 52/02/202
Cl2024-02265 2021	Pa	art III Partner's Share o	f Curr	ent) Index #: EF2022-0516
(Form 1065)		Deductions, Cred	$\neg \neg$	
Department of the Treasury Internal Revenue Service For calendar year 2021, or tax year	1	Ordinary business income (loss)	14	Self-employment earnings (loss)
beginning ending ending	2	Net rental real estate income (loss)		
Partner's Share of Income, Deductions,	*	325,755		0. 50
Credits, etc. See back of form and separate instructions.	3	Other net rental income (loss)	15	Credils
Part I Information About the Partnership				
A Partnership's employer identification number 45-4370717	4a	Guaranteed payments for services 31,800		
B Partnership's name, address, city, state, and ZIP code MAZZA AND AMICI LLC	4b	Guaranteed payments for capital	16	Schedule K-3 is attached if checked
	4c	Total guaranteed payments	17	Alternative minimum tax (AMT) items
307 N. TIOGA STREET		31,800	A	-16,187
ITHACA NY 14580	5	Interest income		·
	8		1 1	
C IRS Center where partnership filed return	6a	Ordinant dividende	+	
E-FILE	- oa	Ordinary dividends		
D Check if this is a publicly traded partnership (PTP)				
Part II Information About the Partner	6b	Qualified dividends	18	Tax-exempt income and
E Partner's SSN or TIN (Do not use TIN of a disregarded entity, See instructions,)				nondeductible expenses
-4246	6c	Dividend equivalents		
F Name, address, city, state, and ZIP code for partner entered in E, See instructions.				
THOMAS J. AMICI	7	Royalties	1	
	'	Noyalico		
121 S. VANDORN ROAD	8	Net short-term capital gain (loss)		
ITHACA NY 14850			19	Distributions
	9a	Net long-term capital gain (loss)	A	192,800
G General partner or LLC Limited partner or other LLC member-manager				
H1 X Domestic partner Foreign partner	9b	Collectibles (28%) gain (loss)		
H2 If the partner is a disregarded entity (DE), enter the partner's:			20	Other information
TIN	9c	Unrecaptured section 1250 gain	z*	STMT
Name				SIMI
11 What type of entity is this partner? INDIVIDUAL	10	Net section 1231 gain (loss)	704	am an
12 If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here	-		AG*	STMT
J Partner's share of profit, loss, and capital (see instructions):	11	Other income (loss)		
Beginning Ending			_	
Profit 50.000000 % 50.000000 %				
Loss 50.000000 % 50.000000 % Capital 50.000000 %	12	Section 179 deduction	21	Foreign taxes paid or accrued
Check if decrease is due to sale or exchange of partnership interest	13	Other deductions		
K Partner's share of liabilities: Beginning Ending	'3	Other deductions		
Nonrecourse \$				
Qualified nonrecourse financing \$				
Recourse \$ 80,755 \$ 70,705				
Check this box if Item K includes liability amounts from lower tier partnerships.	Ц		N 8	FILE 1.24
L Partner's Capital Account Analysis	22	More than one activity for at-risk pu		
Beginning capital account \$ 535,780	23	More than one activity for passive a		
Capital contributed during the year\$ Current year net income (loss) \$ 325,755	1	See attached statement for ac	idillonal	monnauon.
100 000	o Pie			
Withdrawals & distributions \$ (192,800) Ending capital account \$ 684,856				
	Use			
M Did the partner contribute property with a built-in gain (loss)? Yes X No If "Yes," attach statement. See instructions.	For IRS			
N Partner's Share of Net Unrecognized Section 704(c) Gain or (Loss)	وَّ ا			
Beginning \$\$	"			
Ending S				

INDEX NO. EF2022-0516 FILED: TOMPKINS COUNTY CLERK 01/31/2024 04:56 PM RECEIVED NYSCEF: 02/02/2024 NYSCEF DOG -NO. 33 Federal Statements CI2024-02265 — Index #: EF2022-0516 Statement 1 - Form 1065, Schedule K, Line 20c - Other Items and Amounts Amount Description SEE ATTACHED SECTION 199A INFORMATION WORKSHEET DRAWS INCLUDE HEALTH INSURANCE Statement 2 - Form 1065, Schedule L, Line 20 - Other Liabilities Beginning End Description of Year of Year 161,509 SECURITY DEPOSITS 141,410 161,509 141,410 TOTAL Statement 3 - Form 1065, Schedule M-2, Line 4 - Other Increases Description Amount 32,242 CAPITAL ADJUSTMENTS 32,242 TOTAL Statement 4 - Form 1065, Schedule M-2, Line 7 - Other Decreases Amount Description 63,000 GUARANTEED PAYMENTS 63,000 TOTAL

INDEX NO. EF2022-0516 FILED: TOMPKINS COUNTY CLERK 01/31/2024 04:56 PM Federal Statements RECEIVED NYSCEF: 02/02/2024 NYSCEF BOO: 17NO. 33 CI2024-02265 Index #: EF2022-0516 Statement 5 - 115 PROSPECT STREET - Form 8825, Line 15 - Other Description Amount GENERAL EXPENSES \$ 6,078 G/P REDUCTION -1,4974,581 TOTAL \$ Statement 6 - 117 PROSPECT STREET - Form 8825, Line 15 - Other Amount Description GENERAL EXPENSES \$ 3,409 G/P REDUCTION -1,4082,001 TOTAL Statement 7 - 201 PLEASANT STREET - Form 8825, Line 15 - Other Amount Description GENERAL EXPENSES \$ 5,049 -2,230 G/P REDUCTION 2,819 TOTAL Statement 8 - 210 DELAWARE STREET - Form 8825, Line 15 - Other Description Amount GENERAL EXPENSES 28,994 \$ 400 MISC. EXPENSE G/P REDUCTION -10,031TOTAL 19,363 Statement 9 - 212 LINDEN AVENUE - Form 8825, Line 15 - Other Description Amount GENERAL EXPENSES 16,271 \$ -6,960 G/P REDUCTION 9,311 TOTAL Statement 10 - 218 DELAWARE AVENUE - Form 8825, Line 15 - Other Description Amount 29,741 GENERAL EXPENSES 200 MISC. EXPENSE -11,340G/P REDUCTION 18,601 TOTAL

FILED: TOMPKINS COUNTY CLERK 01/31/2024 04:56 PM INDEX NO. EF2022-0516 RECEIVED NYSCEF: 02/02/2024 NYSCEF DOG NO. 33 Federal Statements - CI2024-02265 -Index #: EF2022-0516 Statement 11 - 218 PLEASANT STREET - Form 8825, Line 15 - Other Description Amount 2,716 GENERAL EXPENSES -1,194G/P REDUCTION 1,522 TOTAL Statement 12 - 506 S. CAYUGA STREET - Form 8825, Line 15 - Other Amount Description GENERAL EXPENSES \$ 5,556 -1,799G/P REDUCTION 3,757 TOTAL

11-12

INDEX NO. EF2022-0516 FILED: TOMPKINS COUNTY CLERK 01/31/2024 04:56 PM RECEIVED NYSCEF: 02/02/2024 NYSCEE DOC _NO. 33 Federal Statements - CI2024-02265 ---Index #: EF2022-0516 Statement 13 - 702 N. AURORA STREET - Form 8825, Line 15 - Other Amount Description 6,762 GENERAL EXPENSES 150 MISC. EXPENSE -2,462 G/P REDUCTION 4,450 TOTAL Statement 14 - 707 N. AURORA STREET - Form 8825, Line 15 - Other Description Amount 5,495 GENERAL EXPENSES G/P REDUCTION -2,086 3,409 TOTAL Statement 15 - 708 N. AURORA STREET - Form 8825, Line 15 - Other Description Amount 3,776 GENERAL EXPENSES \$ -1,255G/P REDUCTION 2,521 TOTAL Statement 16 - CEDARWOOD - Form 8825, Line 15 - Other Amount Description 18,671 GENERAL EXPENSES \$ -6,893 G/P REDUCTION

11,778

TOTAL

FILED: TOMPKINS COUNTY CLERK 01/31/2024 04:56 PM INDEX NO. EF2022-0516

NYSCEF DOG -NO. 33

Federal Statements RECEIVED NYSCEF: 02/02/2024

- CI2024-02265 -

Index #: EF2022-0516

Statement 17 - 116-118 FERRIS PLACE - Form 8825, Line 15 - Other

Description	Amount		
GENERAL EXPENSES G/P REDUCTION GUARANTEED PAYMENTS	\$	24,717 -7,808 63,000	
TOTAL	\$	79,909	

Statement 18 - 3&5 PEARL STREET - Form 8825, Line 15 - Other

Description	 Amount		
GENERAL EXPENSES G/P REDUCTION	\$ 6,652 -1,822		
TOTAL	\$ 4,830		

Statement 19 - 124 SEARS STREET - Form 8825, Line 15 - Other

Description	 Amount
GENERAL EXPENSES G/P REDUCTION	\$ 5,818 -2,214
TOTAL	\$ 3,604

Statement 20 - 116-118 THIRD STREET - Form 8825, Line 15 - Other

Description	 Amount		
GENERAL EXPENSES MISC. EXPENSE	\$ 4,008 150		
G/P REDUCTION	 -1,402		
TOTAL	\$ 2,756		

INDEX NO. EF2022-0516

NYSCEF DOC. NO. 33

RECEIVED NYSCEF: 02/02/2024

Cl2024-02265 |7

Federal Statements EDWARD MAZZA

Index #: EF2022-0516

Schedule K-1, Item L - Other Increases (Decreases)

Description	Amount
CAPITAL ADJUSTMENTS	ş 16,121
TOTAL	\$ 16,121

Schedule K-1, Line 2 - Net Rental Real Estate Income (Loss)

Description	Туре		Amount	Disposed
115 PROSPECT STREET	MULTI-FAM RESIDENC	E \$	14,968	
117 PROSPECT STREET	MULTI-FAM RESIDENC	E	8,491	
201 PLEASANT STREET	MULTI-FAM RESIDENC	Œ	12,138	
210 DELAWARE STREET	MULTI-FAM RESIDENC	E	60,976	
212 LINDEN AVENUE	MULTI-FAM RESIDENC	E	32,752	
218 DELAWARE AVENUE	MULTI-FAM RESIDENC	Έ	69,497	
218 PLEASANT STREET	MULTI-FAM RESIDENC	Έ	5,115	
506 S. CAYUGA STREET	MULTI-FAM RESIDENC	Έ	13,454	
702 N. AURORA STREET	MULTI-FAM RESIDENC	Œ	12,049	
707 N. AURORA STREET	MULTI-FAM RESIDENC	Έ	12,201	
708 N. AURORA STREET	MULTI-FAM RESIDENC	Έ	7,868	
CEDARWOOD	MULTI-FAM RESIDENC	Έ	21,370	
116-118 FERRIS PLACE	MULTI-FAM RESIDENC	E	22,012	
3&5 PEARL STREET	MULTI-FAM RESIDENC	E	13,784	
124 SEARS STREET	MULTI-FAM RESIDENC	Œ	13,750	
116-118 THIRD STREET	MULTI-FAM RESIDENC	Œ	5,322	

Schedule K-1, Line 20 - Other Information

Code	Description	 Amount
AG	GROSS RECEIPTS FOR 2020	\$ 577,378
AG	GROSS RECEIPTS FOR 2019	579,264
AG	GROSS RECEIPTS FOR 2018	549,107

Schedule K-1, Line 20AH - Additional Supplemental Information

Description

DRAWS INCLUDE HEALTH INSURANCE

INDEX NO. EF2022-0516

NYSCEF DOC. NO. 33

RECEIVED NYSCEF: 02/02/2024

CI2024-02265 7

Federal Statements THOMAS J. AMICI

Index #: EF2022-0516

Schedule K-1, Item L - Other Increases (Decreases)

Description	 Amount
CAPITAL ADJUSTMENTS	\$ 16,121
TOTAL	\$ 16,121

Schedule K-1, Line 2 - Net Rental Real Estate Income (Loss)

Description	T	уре	Amount	Disposed
115 PROSPECT STREET	MULTI-FAM	RESIDENCE	\$ 14,969	
117 PROSPECT STREET	MULTI-FAM	RESIDENCE	8,491	
201 PLEASANT STREET	MULTI-FAM	RESIDENCE	12,139	
210 DELAWARE STREET	MULTI-FAM	RESIDENCE	60,976	
212 LINDEN AVENUE	MULTI-FAM	RESIDENCE	32,752	
218 DELAWARE AVENUE	MULTI-FAM	RESIDENCE	69,498	
218 PLEASANT STREET	MULTI-FAM	RESIDENCE	5,116	
506 S. CAYUGA STREET	MULTI-FAM	RESIDENCE	13,455	
702 N. AURORA STREET	MULTI-FAM	RESIDENCE	12,049	
707 N. AURORA STREET	MULTI-FAM	RESIDENCE	12,202	
708 N. AURORA STREET	MULTI-FAM	RESIDENCE	7,869	
CEDARWOOD	MULTI-FAM	RESIDENCE	21,370	
116-118 FERRIS PLACE	MULTI-FAM	RESIDENCE	22,012	
3&5 PEARL STREET	MULTI-FAM	RESIDENCE	13,785	
124 SEARS STREET	MULTI-FAM	RESIDENCE	13,750	
116-118 THIRD STREET	MULTI-FAM	RESIDENCE	5,322	

Schedule K-1, Line 20 - Other Information

Code	Description	 Amount
AG	GROSS RECEIPTS FOR 2020	\$ 577,378
AG	GROSS RECEIPTS FOR 2019	579,265
AG	GROSS RECEIPTS FOR 2018	549,108

INDEX NO. EF2022-0516 FILED: TOMPKINS COUNTY CLERK 01/31/2024 04:56 PM NYSCEF DOC. NO. 33 RECEIVED NYSCEF: 02/02/2024 Section 199A Information Worksheet CI2024-02265 Index #: EF2022-0516 Schedule 1 ZUZ I For calendar year 2021 or tax year beginning Employer Identification Number Partnership Name 0717 MAZZA AND AMICI LLC Aggr. Number SSTB PTP Pass-through Entity ElN **Activity Description** 115 PROSPECT STREET Column A 117 STREET PROSPECT Column B 201 PLEASANT STREET Column C 210 STREET DELAWARE Column D 212 LINDEN AVENUE Column E Column D Column E Column C Column A Column B QBI or Qualified PTP items: Ordinary business income (loss) 65,504 24,277 121,952 16,982 Net rental real estate income (loss) 29,937 Other net rental income (loss) Royalties Section 1231 gain (loss) Other income (loss) Section 179 deduction Other deductions W-2 wages 750 684 9,554 414,620 230,312 Qualified property Other Information: QBI alloc to co-op pmts received W-2 wages alloc to qualified pmts

Section 199A REIT dividends

Section 199A(g) deduction

INDEX NO. EF2022-0516 FILED: TOMPKINS COUNTY CLERK 01/31/2024 04:56 PM NYSCEF DOC. NO. 33 RECEIVED NYSCEF: 02/02/2024 Section 199A Information Worksheet CI2024-02265 Index #: EF2022-0516 Schedule 🔼 ____ For calendar year 2021 or tax year beginning ending Employer Identification Number Partnership Name 45-4170717 MAZZA AND AMICI LLC Aggr. Number SSTB PTP Pass-through Entity EIN **Activity Description** 218 DELAWARE AVENUE Column A 218 PLEASANT STREET Column B 506 S. CAYUGA STREET Column C 702 AURORA STREET N. Column D 707 N. AURORA STREET Column E Column E Column D Column A Column B Column C QBI or Qualified PTP items: Ordinary business income (loss) 24,098 24,403 26,909 10,231 138,995 Net rental real estate income (loss) Other net rental income (loss) Royalties Section 1231 gain (loss) Other income (loss) Section 179 deduction Other deductions W-2 wages 7,504 11,500 7,000 33,218 Qualified property Other Information: QBI alloc to co-op pmts received W-2 wages alloc to qualified pmts Section 199A(g) deduction

Section 199A REIT dividends

INDEX NO. EF2022-0516 FILED: TOMPKINS COUNTY CLERK 01/31/2024 04:56 PM NYSCEF DOC. NO. RECEIVED NYSCEF: 02/02/2024 Section 199A Information Worksheet CI2024-02265 Index #: EF2022-0516 Schedule ZUZ I For calendar year 2021 or tax year beginning Employer Identification Number Partnership Name 43 70717 MAZZA AND AMICI LLC Aggr. Pass-through Entity EIN Number SSTB PTP Activity Description STREET 708 N. AURORA Column A CEDARWOOD Column B 116-118 FERRIS PLACE Column C 3&5 PEARL STREET Column D 124 SEARS STREET Column E Column C Column D Column E Column B Column A QBI or Qualified PTP items: Ordinary business income (loss) 27,500 44,024 27,569 15,737 42,740 Net rental real estate income (loss) Other net rental income (loss) Royalties Section 1231 gain (loss) Other income (loss) Section 179 deduction Other deductions W-2 wages

380,341

22,482

16,396

8,242

Other Information:

Qualified property

QBI alloc to co-op pmts received W-2 wages alloc to qualified pmts Section 199A(g) deduction

Section 199A REIT dividends

27,048

ILED: TOMPKINS C	COUNTY CLERI	X 01/31/202	24 04:56 PM] =	INDEX NO.	EF2022-05
SCEF DOC. NO. 33				RECEIVI	ED NYSCEF	: 02/02/2
CI2024-02265 Schedule K	Section	199A Informat	tion Worksheet			F2022-0516
	r calendar year 2021 or t	ax year beginning	, ending			2021
Partnership Name				Emp	oloyer Identifica	ition Number
MAZZA AND AMICI I	ılc			45	0717	7
116.1		Description	Pass-throu	igh Entity EIN	Aggr. Number	SSTB PTP
	18 THIRD STR					
1010000						
5555555555555						
	Column A	Column B	Column C	Column D	C	Column E
QBI or Qualified PTP items:						
Ordinary business income (loss)	ss) 10,644					
Net rental real estate income (los	(S) 10,644					
Other net rental income (loss) Royalties						
Section 1231 gain (loss)						
Other income (loss)						
Section 179 deduction						
Other deductions						
W-2 wages						
Qualified property	892					
Other Information:						
QBI alloc to co-op pmts received						
W-2 wages alloc to qualified pmt						
Section 199A(g) deduction						

EF DOC. NO. 33 Rent and Royalty Sche	RECE:	Index #: EF2022-0516
Form 1065		
For calendar year 2021, or tax year beginning ership Name	, and ending	Employer Identification Number
ership Name	'	D. Section
AZZA AND AMICI LLC		15-41-0717
Property Description	1	ype of Activity
115 PROSPECT STREET	Rental Re	al Estate X
115 PROSPECT STREET	Other Ren	tal Property
ITHACA NY 14580	Royalty Pi	roperty
	MIII.ጥT – ምል	M RESIDENCE
ype of property Iumber of days rented at fair rental value	HOLLI III	365
Number of personal use days		
s the net income (loss) from this property included in the computation of self employment i	income? Ye	
s the net income (loss) from this property included in the computation of section 179 busin		s No X
Income and Expens	ses	
Income Grees roots	46,532	REVINE NAME OF THE RES
Gross rents Gross royalties		
Other income		
Cure meetic		
Income from sale of property reported on Form 4797, Line 17		
Income from sale of property reported on Form 4797, Line 17		AC 522
Income from sale of property reported on Form 4797, Line 17 Total gross income		46,532
Income from sale of property reported on Form 4797, Line 17		46,532
Income from sale of property reported on Form 4797, Line 17 Total gross income Expense Advertising		46,532
Income from sale of property reported on Form 4797, Line 17 Total gross income Expense Advertising Auto and travel	1.000	46,532
Income from sale of property reported on Form 4797, Line 17 Total gross income Expense Advertising Auto and travel Cleaning and maintenance	1,098	46,532
Income from sale of property reported on Form 4797, Line 17 Total gross income Expense Advertising Auto and travel Cleaning and maintenance Commissions	·	46,532
Income from sale of property reported on Form 4797, Line 17 Total gross income Expense Advertising Auto and travel Cleaning and maintenance Commissions Insurance	1,098	46,532
Income from sale of property reported on Form 4797, Line 17 Total gross income Expense Advertising Auto and travel Cleaning and maintenance Commissions Insurance Legal and professional	·	46,532
Income from sale of property reported on Form 4797, Line 17 Total gross income Expense Advertising Auto and travel Cleaning and maintenance Commissions Insurance Legal and professional Interest	·	46,532
Income from sale of property reported on Form 4797, Line 17 Total gross income Expense Advertising Auto and travel Cleaning and maintenance Commissions Insurance Legal and professional Interest Repairs	1,244	46,532
Income from sale of property reported on Form 4797, Line 17 Total gross income Expense Advertising Auto and travel Cleaning and maintenance Commissions Insurance Legal and professional Interest Repairs Taxes	·	46,532
Income from sale of property reported on Form 4797, Line 17 Total gross income Expense Advertising Auto and travel Cleaning and maintenance Commissions Insurance Legal and professional Interest Repairs Taxes Utilities	1,244 8,587	46,532
Income from sale of property reported on Form 4797, Line 17 Total gross income Expense Advertising Auto and travel Cleaning and maintenance Commissions Insurance Legal and professional Interest Repairs Taxes Utilities Wages and salaries	1,244 8,587 1,058	46,532
Income from sale of property reported on Form 4797, Line 17 Total gross income Expense Advertising Auto and travel Cleaning and maintenance Commissions Insurance Legal and professional Interest Repairs Taxes Utilities	1,244 8,587 1,058	46,532
Income from sale of property reported on Form 4797, Line 17 Total gross income Expense Advertising Auto and travel Cleaning and maintenance Commissions Insurance Legal and professional Interest Repairs Taxes Utilities Wages and salaries Depreciation	1,244 8,587 1,058	46,532
Income from sale of property reported on Form 4797, Line 17 Total gross income Expense Advertising Auto and travel Cleaning and maintenance Commissions Insurance Legal and professional Interest Repairs Taxes Utilities Wages and salaries Depreciation Other expenses	1,244 8,587 1,058 27 4,581	46,532
Income from sale of property reported on Form 4797, Line 17 Total gross income Expense Advertising Auto and travel Cleaning and maintenance Commissions Insurance Legal and professional Interest Repairs Taxes Utilities Wages and salaries Depreciation Other expenses Total expenses	1,244 8,587 1,058 27 4,581	16,595

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YSCEF DOC. NO. 33	RECEIVED NYSCEF: 02/02/
CI2024-02265 Rent and Royalty Sched	lule Index #: EF2022-0510
For calendar year 2021, or tax year beginning	and ending
Partnership Name	Employer Identification Number
	400000000000000000000000000000000000000
MAZZA AND AMICI LLC	45 4170717
Property Description	Type of Activity
117 PROSPECT STREET	Rental Real Estate
117 PROSPECT STREET	Other Rental Property
ITHACA NY 14580	Royalty Property
Type of property	MULTI-FAM RESIDENCE
Number of days rented at fair rental value	<u>365</u>
Number of personal use days	come? Yes No X
Is the net income (loss) from this property included in the computation of self employment included in the computation of section 179 business	
is the flet income (loss) from this property included in the comparation of session from business.	
Income and Expense	s
Income	06.075
Gross rents	26,875
Gross royalties	
Other income	
Income from sale of property reported on Form 4797, Line 17	
Total gross income	26,875
Total gloss income	
Expense	
Advertising	Harris Carly State
Auto and travel	
Cleaning and maintenance	1,234
Commissions	792
Insurance	192
Legal and professional	
Interest	
Repairs	5,026
Taxes	815
Utilities	
Wages and salaries	25
Depreciation	2,001
Other expenses	
Total expenses	9,893
Less % personal use	
Net deductible expenses	9,893
Net income or loss from this property	16,982
THE INCOME OF 1000 HOM this property	

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SCEF DOC. NO. 33	RECEIVED NYSCEF: 02/02/
Cl2024-02265 Rent and Royalty Sched	lule Index #: EF2022-0516
Form 1065	and anding
	and ending Employer Identification Number
Partnership Name	
MAZZA AND AMICI LLC	45-41-0717
Property Description	Type of Activity
201 PLEASANT STREET	Rental Real Estate
201 PLEASANT STREET	Other Rental Property
ITHACA NY 14580	Royalty Property
Type of property	MULTI-FAM RESIDENCE
Number of days rented at fair rental value	365
Number of personal use days	come? Yes No X
Is the net income (loss) from this property included in the computation of self employment in	Series:
Is the net income (loss) from this property included in the computation of section 179 busines	ss income?
Income and Expense	es
Income	
Gross rents	37,726
Gross royalties	
Other income	
Income from sale of property reported on Form 4797, Line 17	
Total gross income	37,726
Total gross income	
Expense	
Advertising	
Auto and travel	
Cleaning and maintenance	2,029
Commissions	779
Insurance	
Legal and professional	25g 17 6 LL 17 17 E L
Interest	
Repairs	5,948
Taxes	1,527
Utilities	
Wages and salaries	347
Depreciation Other expenses	2,819
Other expenses	13,449
Total expenses	13,449
Less % personal use	probability which was a second
Net deductible expenses	13,449
Net income or loss from this property	24,277

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SCEF DOC. NO. 33	RECEIVED NYS	CEF: 02/02/2
2024-02265 Rent and Royalty Sche	dule Index	#: EF2022-0516
Form 1005 For calendar year 2021, or tax year beginning	, and ending	ZUZ 1
rtnership Name		ntification Number
meranp warre	, ,	
MAZZA AND AMICI LLC	45=4070	717
Property Description	Type of Ac	tivity
210 DELAWARE STREET	Rental Real Estate	X
210 DELAWARE STREET	Other Rental Property	
ITHACA NY 14580	Royalty Property	
Type of property	MULTI-FAM RESI	DENCE
Number of days rented at fair rental value		365
Number of personal use days	0==-2	
Is the net income (loss) from this property included in the computation of self employment in	ncome? Yes	No X
Is the net income (loss) from this property included in the computation of section 179 business	ess income? Yes	No X
Income and Expense	es	
Income	200 275	
Gross rents	209,375	
Gross royalties	Mile III	
Other income		
Income from sale of property reported on Form 4797, Line 17	Discrete South Control	
Total gross income		209,375
Total gross income		
Expense		
Advertising		
Auto and travel		
Cleaning and maintenance	7,053	
Commissions	- AFE	
Insurance	5,457	
Legal and professional		
Interest	1225	
Repairs	26 724	
Taxes	36,734 7,932	
Utilities	1,332	
Wages and salaries	10,884	
Depreciation	19,363	
Other expenses	19,505	
Total expenses	87,423	
Less % personal use		505 100
Net deductible expenses		87,423
Net income or loss from this property		121,952
Net income or loss from this property		

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SCEF DOC. NO. 33	RECE	IVED NYSCEF: 02/02/2	
Rent and Royalty Sche	dule	Index #: EF2022-0516	
Form 1065	. Sefective and	ZUZ I	
For calendar year 2021, or tax year beginning		Employer Identification Number	
tnership Name		Employer Identification Number	
MAZZA AND AMICI LLC		0717	
Property Description	1	ype of Activity	
212 LINDEN AVENUE	Rental Re	al Estate X	
212 LINDEN AVENUE	Other Ren	tal Property	
ITHACA NY 14580	Royalty P	roperty	
Type of property	MULTI-FA	M RESIDENCE	
Number of days rented at fair rental value		<u> 365</u>	
Number of personal use days			
Is the net income (loss) from this property included in the computation of self employment in			
Is the net income (loss) from this property included in the computation of section 179 business	ess income? Ye	s No X	
Income and Expense	es		
Income		·	
Gross rents	119,175		
Gross royalties			
Other income			
Income from sale of property reported on Form 4797, Line 17		activities in a relation	
		119,175	
Total gross income		119,175	
Expense			
Advertising			
Auto and travel		MINKS STATE	
Cleaning and maintenance	3,725		
Commissions			
Insurance	3,121		
Legal and professional			
Interest			
Repairs	01 702		
Taxes	21,793 7,346		
Utilities	1,340		
Wages and salaries	8,375		
Depreciation	9,311		
Other expenses	9,311		
Total expenses	53,671		
Less % personal use	(15Wg 15,000)		
Net deductible expenses		53,671	
Net income or loss from this property		65,504	
of lood from the property			

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SCEF DOC. NO. 33	RECEIVED	NYSCEF: 02/02/2
Cl2024-02265 Rent and Royalty Sche	dule	Index #: EF2022-0516
Form 1065	TOTAL STATE OF THE	ZUZ I
, , , , , , , , , , , , , , , , , , , ,	, and ending	/er Identification Number
artnership Name	Employ	er identification Number
MAZZA AND AMICI LLC	45=	70717
Property Description	Туре	of Activity
218 DELAWARE AVENUE	Rental Real Est	ate X
218 DELAWARE AVENUE	Other Rental Pr	operty
ITHACA NY 14580	Royalty Propert	y
Type of property	MULTI-FAM F	
Number of days rented at fair rental value		<u>365</u>
Number of personal use days		No X
Is the net income (loss) from this property included in the computation of self employment in Is the net income (loss) from this property included in the computation of section 179 busine		No X
is the net income (loss) from this property included in the computation of section 175 business	ass moone:	
Income and Expense	es	
Income		
Gross rents	215,870	
Gross royalties		
Other income		
Income from sale of property reported on Form 4797, Line 17		
		215,870
Total gross income		213,670
Expense		
Advertising	3	
Auto and travel		
Cleaning and maintenance	4,501	
Commissions	The state of the s	
Insurance	5,884	
Legal and professional		
Interest		
Repairs	En l	
Taxes	34,466	
Utilities	12,214	
Wages and salaries		
Depreciation	1,209	
Other expenses	18,601	
Total expenses	76,875	
Less % personal use		
Net deductible expenses		76,875
Net income or loss from this property		138,995

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VYSCEF DOC. NO. 33	RECEIVED NYSCEF: 02/02/2
CI2024-02265 Rent and Royalty Schedule	Index #: EF2022-0516
Form 1065	ZUZʻI
For calendar year 2021, or tax year beginning , and er Partnership Name	Employer Identification Number
Tuttletanp Tuttle	
MAZZA AND AMICI LLC	45-0717
Property Description	Type of Activity
218 PLEASANT STREET	Rental Real Estate
218 PLEASANT STREET	Other Rental Property
ITHACA NY 14580	Royalty Property
Type of property	MULTI-FAM RESIDENCE 365
Number of days rented at fair rental value Number of personal use days	<u> 505</u>
Is the net income (loss) from this property included in the computation of self employment income?	Yes No X
Is the net income (loss) from this property included in the computation of section 179 business income	H
	100 Ex 1027 Ex
Income and Expenses	
Income	
Gross rents	19,500
Gross royalties	
Other income	
Income from sale of property reported on Form 4797, Line 17	
Total gross income	19,500
Expense	
Advertising	
Auto and travel	
Cleaning and maintenance	860
Commissions	
Insurance	622
Legal and professional	
Interest	
Repairs	F 026
Taxes	5,026 1,239
Utilities	1,233
Wages and salaries	
Depreciation Other pyrapass	1,522
Other expenses	1,322
Total expenses	9,269
Less % personal use	
Net deductible expenses	9,269
Net income or loss from this property	10,231

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YSCEF DOC. NO. 33	RECEIVED NYSCEF: 02/02/
Cl2024-02265 Rent and Royalty Schedule	Index #: EF2022-051
Form 1065	ZUZ1
For calendar year 2021, or tax year beginning , and en	Employer Identification Numbe
Partnership Name	Employer Identification Number
MAZZA AND AMICI LLC	15-41-70717
Property Description	Type of Activity
506 S. CAYUGA STREET	Rental Real Estate
506 S. CAYUGA STREET	Other Rental Property
ITHACA NY 14580	Royalty Property
Type of property	MULTI-FAM RESIDENCE
Number of days rented at fair rental value	365
Number of personal use days	
Is the net income (loss) from this property included in the computation of self employment income?	Yes No X
Is the net income (loss) from this property included in the computation of section 179 business incor	ne? Yes No X
Income and Function	
Income and Expenses	
Income	10 100
Gross rents	42,130
Gross royalties	
Other income	
Income from sale of property reported on Form 4797, Line 17	
Total gross income	42,130
Total gross income	
Evenes	
Expense	
Advertising Auto and travel	
Auto and travel Cleaning and maintenance	1,377
Commissions	
Insurance	810
Legal and professional	
Interest	
Repairs	
Taxes	7,191
Utilities	1,813
Wages and salaries	7.17.11.11.11.11
Depreciation	273
Other expenses	3,757
Total expenses	15,221
Less % personal use	
Net deductible expenses	15,221
Net income or loss from this property	26,909

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SCEF DOC. NO. 33		_	SCEF: 02/02/2
2024-02265	Rent and Royalty Schedule	Ind	ex #: EF2022-0516
Form 1065			2021
	For calendar year 2021, or tax year beginning , and ending	T =	11 05 0 11 1
tnership Name		Employer I	Identification Number
MAZZA AND AM	ICI LLC	45=411	0717
	Property Description	Type of	Activity
702 N. AURO		Rental Real Estate	X
	RA STREET	Other Rental Proper	
ITHACA	NY 14580	Royalty Property	" H
		,,	
Type of property	P.	' MLTI-FAM RES	SIDENCE
Number of days rented	-		365
Number of personal use		2.215—410	\$ \$
Is the net income (loss)	from this property included in the computation of self employment income?	Yes 🗌	No X
Is the net income (loss)	from this property included in the computation of section 179 business income?	Yes	No X
	Income and Expenses		
Income	r		
		48,550	
Other income	7.00.02177.00078177.00178.0017.00177.00177.00177.00177.00177.00177.00177.00177.00		
Income from sale o	property reported on Form 4797, Line 17		
T-1-1 t			48,550
Total gross income			46,550
Expense			
	,	,EW	
Cleaning and main	enance	2,448	
Commissions			
Insurance		1,689	
Legal and profession	nal	is, i	R RI SW SW IN I
Interest	AND THE OWNER OF THE PROPERTY	E 4114	
Repairs			
Taxes	VED-201311111111111111111111111111111111111	10,612	
		4,835	
Wages and salaries	e note empresa communicación de estado com compositivo de estado com compositivo de estado com como como como como como como com	410	
		418	
Other expenses		4,450	
Total expenses	n. intermental Elliment formation and the distribution	24,452	
Less	% personal use	1-50	
Net deductible expe	enses		24,452
Net income or loss	from this property		24.098

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SCEF DOC. NO. 33	RECEIV	ED NYSCEF: 02/02/20
CI2024-02265 Rent and Royalty Sch	edule	Index #: EF2022-0516
Form 1065		2021
For calendar year 2021, or tax year beginning Partnership Name		ployer Identification Number
Faithership Name		
MAZZA AND AMICI LLC	4	0717
Property Description	Ту	pe of Activity
707 N. AURORA STREET	Rental Real	Estate X
707 N. AURORA STREET	Other Renta	l Property
ITHACA NY 14580	Royalty Pro	perty
	NULTE ENV	DECIDENCE
Type of property	MOTIT-FAM	RESIDENCE 365
Number of days rented at fair rental value Number of personal use days		303
Is the net income (loss) from this property included in the computation of self employment	income? Yes	No X
Is the net income (loss) from this property included in the computation of section 179 busin		No X
Income and Expens	ses	
Income	r	
Gross rents	40,601	
Gross royalties		
Other income		
Income from sale of property reported on Form 4797, Line 17		
Total gross income		40,601
Total gross income		
Expense	TE NINE E BE KETE	
Advertising		
Auto and travel	425	
Cleaning and maintenance	125	
Commissions Insuranœ	1,203	
Legal and professional		
Interest		
Repairs		
Taxes	8,267	NT EXT
Utilities	2,640	
Wages and salaries	OF A	
Depreciation	254 3,409	
Other expenses	3,409	
Total expenses	16,198	
Less % personal use		
Net deductible expenses		16,198
Net income or loss from this property		24,403

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SCEF DOC. NO. 33	RECEIVED NYSCEF: 02/02/2
12024-02265 Rent and Royalty Sched	lule Index #: EF2022-0516
Form 1005	LUL I
	and ending Employer Identification Number
rtnership Name	Employer Identification (Varioe)
MAZZA AND AMICI LLC	45-41 0717
Property Description	Type of Activity
708 N. AURORA STREET	Rental Real Estate
708 N. AURORA STREET	Other Rental Property
ITHACA NY 14580	Royalty Property
	ASSET THE PROTECTION
Type of property	MULTI-FAM RESIDENCE 365
Number of days rented at fair rental value	203
Number of personal use days Is the net income (loss) from this property included in the computation of self employment inc	come? Yes No X
Is the net income (loss) from this property included in the computation of seri employment included in the computation of section 179 business.	
to the net meeting (tees) nent time property management to the property man	
Income and Expense	s
Income	00.055
Gross rents	29,055
Gross royalties	
Other income	
Income from sale of property reported on Form 4797, Line 17	
Total gross income	29,055
Constitution of the Consti	
Expense	
Advertising	
Auto and travel	
Cleaning and maintenance	783
Commissions	
Insurance	768
Legal and professional	프로그 프로그램 - 프로그램
Interest	44,000,000,000,000
Repairs	
Taxes	7,191
Utilities	1,755
Wages and salaries	200
Depreciation	300
Other expenses	2,521
Total expenses	13,318
Less % personal use	
Net deductible expenses	13,318
Net income or loss from this property	15,737

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SCEF DOC. NO. 33			RECEIVED	NYSCEF: 02/02/2
2024-02265	Rent and Royalty Sche	edule		Index #: EF2022-0516
Form 1065	_ 0 70			ZUZT
dussahin Norma	For calendar year 2021, or tax year beginning	, and ending	Employ	ver Identification Number
rtnership Name			Litipios	ver identification (4diffber
MAZZA AND AM	ICI LLC		\$5-4	0717
	Property Description		Туре	of Activity
CEDARWOOD			Rental Real Esta	(60)
CEDARWOOD			Other Rental Pr	H
ITHACA	NY 14580		Royalty Property	
IIIACA	N1 14500		Troport	
Type of property		MU	LTI-FAM R	RESIDENCE
Number of days rented	at fair rental value	-		365
Number of personal use				
Is the net income (loss)	from this property included in the computation of self employment	income?	Yes	No X
	from this property included in the computation of section 179 busing		Yes _	No X
	Income and Expens	ses		
Income		400		
		135	5,555	
Other income				
Income from sale of	f property reported on Form 4797, Line 17			
Total gross income	300005 000 00 000 0005 0005 000 0005 000 0			135,555
Total gloss moone	AND A DECEMBER OF THE POSSESS AND A DESCRIPTION OF THE POSSESS AND A DECEMBER OF THE POSSESS AND A DECEMBER OF THE POSSESS AND ADDRESS AND			
Expense				
•			113-	
Cleaning and maint	enance	19	9,285	
Commissions			1 000	
Insurance			1,299	
Legal and profession	onal			
Interest				
		3/	200	
1-11111111111			0,280 3,420	
Utilities		1.	7,720	
Wages and salaries		1.	3,753	
			1,778	
Other expenses	***************************************		-,	
Total expenses		92	2,815	
Less	% personal use			
Net deductible expe	enses	5 fg		92,815
		# V = 11	1 1 1 1 1 1 1 1 1	

42,740

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TYSCEF DOC. NO. 33	RECEIVE	NYSCEF: 02/02/20:
Cl2024-02265 Rent and Royalty Sche	dule	Index #: EF2022-0516
Form 1065 For calendar year 2021, or tax year beginning	, and ending	2021
Partnership Name	Emplo	yer Identification Number
MAZZA AND AMICI LLC	(5)	0717
Property Description	Туре	of Activity
116-118 FERRIS PLACE	Rental Real Es	tate X
116-118 FERRIS PLACE	Other Rental P	· ·
ITHACA NY 14580	Royalty Proper	ty 📙
Type of property	MULTI-FAM	RESIDENCE
Number of days rented at fair rental value		365
Number of personal use days	·-	
Is the net income (loss) from this property included in the computation of self employment in		No X
Is the net income (loss) from this property included in the computation of section 179 busines	ess income? Yes	No X
Income and Expense	es	
Income		
Gross rents	180,353	
Gross royalties		
Other income	#:	
Income from sale of property reported on Form 4797, Line 17		YEN E. O. D. STROKEN
Total gross income		180,353
Expense		
Advertising		
Auto and travel	4 000	
Cleaning and maintenance	4,060	
Commissions	4,956	
Insurance	- 1/300	
Legal and professional Interest		
Repairs	line is	
Taxes	28,301	
Utilities	18,286	
Wages and salaries	04.5	
Depreciation	817	
Other expenses	79,909	
Total expenses	136,329	
Less % personal use		X 未 7 声情以推动
Net deductible expenses		136,329
Net income or loss from this property		44,024

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TYSCEF DOC. NO. 33	RECEIVED NYSCEF: 02/02/2
Cl2024-02265 Rent and Royalty Schedule	Index #: EF2022-0516
Form 1065	ZUZ1
For calendar year 2021, or tax year beginning , and end Partnership Name	Employer Identification Number
Partiestip Name	
MAZZA AND AMICI LLC	45=4170717
Property Description	Type of Activity
3&5 PEARL STREET	Rental Real Estate
3&5 PEARL STREET	Other Rental Property
NEWFIELD NY 14867	Royalty Property
Type of property	MULTI-FAM RESIDENCE
Number of days rented at fair rental value	365
Number of personal use days	Vos 🗆 No 👿
Is the net income (loss) from this property included in the computation of self employment income? Is the net income (loss) from this property included in the computation of section 179 business income	Yes No X
is the net income (loss) from this property included in the computation of section 179 business income	e. 163 🗔 116 🖭
Income and Expenses	
Income	
Gross rents	47,760
Gross royalties	
Other income	
Income from sale of property reported on Form 4797, Line 17	
Table 1	47,760
Total gross income	17700
Expense	
Advertising	
Auto and travel	
Cleaning and maintenance	4,927
Commissions	**************************************
Insurance	1,352
Legal and professional	
Interest	
Repairs	6.010
Taxes	6,812
Utilities	1,674
Wages and salaries	596
Depreciation	4,830
Other expenses	-,000
Total expenses	20,191
Less % personal use	
Net deductible expenses	20,191
Net income or loss from this property	27,569

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CEF DOC. NO. 33		ED NYSCEF: 02/02/2
2024-02265 Rent and Royalty Sche	dule	Index #: EF2022-0516
For calendar year 2021, or tax year beginning	, and ending	2021
rtnership Name		oloyer Identification Number
	300	4170717
MAZZA AND AMICI LLC		
Property Description	Тур	e of Activity
124 SEARS STREET 124 SEARS STREET ITHACA NY 14580	Rental Real E Other Rental Royalty Prop	Property
Type of property	MULTI-FAM	RESIDENCE 365
Number of days rented at fair rental value Number of personal use days		303
Is the net income (loss) from this property included in the computation of self employment in	ncome? Yes	No X
Is the net income (loss) from this property included in the computation of section 179 business		No X
Income and Expens	es	
moonie and Expend		
Income	42,829	To high Survival (STST)
Gross rents	42,029	
Gross royalties		
Other income Income from sale of property reported on Form 4797, Line 17		
modifie from sale of property reported on Form 4707, Elife 17		
Total gross income		42,829
Expense		
Advertising		
Auto and travel	4 04 5	
Cleaning and maintenance	1,017	
Commissions	904	
Insurance	304	
Legal and professional		
Interest Repairs		
Toyon	8,238	
Utilities	845	
Wages and salaries		
Depreciation	721	
Other expenses	3,604	
Total expenses	15,329	
Less % personal use		
Net deductible expenses		15,329
Net income or loss from this property		27,500

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SCEF DOC. NO. 33	RECEIVED NYSCEF: 02/02/
Cl2024-02265 Rent and Royalty Schedule	Index #: EF2022-051
Form 1065	ZUZ I
For calendar year 2021, or tax year beginning , and Partnership Name	ending Employer Identification Number
MAZZA AND AMICI LLC	45-4170717
Property Description	Type of Activity
116-118 THIRD STREET	Rental Real Estate
116-118 THIRD STREET	Other Rental Property
ITHACA NY 14580	Royalty Property
Type of property	MULTI-FAM RESIDENCE
Number of days rented at fair rental value	365
Number of personal use days	
Is the net income (loss) from this property included in the computation of self employment income	? Yes No X
Is the net income (loss) from this property included in the computation of section 179 business inc	come? Yes No X
Income and Expenses	
Income	00 555
Gross rents	28,777
Gross royalties	
Other income	
Income from sale of property reported on Form 4797, Line 17	
Tatal areas income	28,777
Total gross income	
Expense	
Advertising	
Auto and travel	
Cleaning and maintenance	4,628
Commissions	076
Insurance	876
Legal and professional	
Interest	
Repairs	C 040
Taxes	6,842
Utilities	2,999
Wages and salaries	32
Depreciation	
Other expenses	2,756
Total expenses	18,133
Less % personal use	
Net deductible expenses	18,133
Net income or loss from this property	10,644

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NYSCEF DOC. NO. 33		RECEIVED NYSCEF	: 02/02/2024
CI2024-02265 Schedule K Activity	y Worksheet	Index #: F	EF2022-0516
L Schedule K			ZUZ'I
For calendar year 2021, or tax year beginning	, and ending		
Partnership Name		Employer Identific	ation Number
MAZZA AND AMICI LLC		45-41-307	17
			,
Activity		dule K-1 Passthrough	
Activity Description Disposed	EIN	Entity Type	PTP
A 115 PROSPECT STREET			
B 117 PROSPECT STREET C 201 PLEASANT STREET			
Schedule K Line Description	Α	В	С
K RECOURSE LIABILITIES - AT RISK - BOY			
K RECOURSE LIABILITIES - AT RISK - EOY			
2 NET RENTAL REAL ESTATE INCOME (LOSS)	29,937	16,982	24,277
4A GUARANTEED PAYMENTS SERVICES 17A DEPRECIATION ADJUSTMENT POST 1986	-717	-1,193	10
17A DEPRECIATION ADJUSTMENT POST 1986	-/1/	-1,193	10

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NYSCEF DOC. NO. 33		_	RECEIVED NYSCER	r: 02/02/202
Cl2024-02265 Sche	dule K Activity	Worksheet	Index #· I	EF2022-0516
Schedule K				ZUZ 1
For calendar year 2021, or tax y	ear beginning	, and ending	Employer Identific	eation Number
Partnership Name			Employer Identific	auon Number
MAZZA AND AMICI LLC			45-41707	17
	Activity		dule K-1 Passthrough	
Activity Description	Disposed	EIN	Entity Type	PTP
A 210 DELAWARE STREET B 212 LINDEN AVENUE				
c 218 DELAWARE AVENUE				
Schedule K				
Line Description		Α	В	С
K RECOURSE LIABILITIES - AT RI				
K RECOURSE LIABILITIES - AT RI 2 NET RENTAL REAL ESTATE INCOM		121,952	65,504	138,995
4A GUARANTEED PAYMENTS SERVICES		121,332	03,304	130,733
17A DEPRECIATION ADJUSTMENT POST		300	2,516	-11,114
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NYSCEF DOC. NO. 33			RECEIVED NYSCE	F: 02/02/2024
Cl2024-02265 Sched	ule K Activity	Worksheet	Index #:	EF2022-0516
Schedule K				ZUZ'I .
For calendar year 2021, or tax year	ar beginning	, and ending		ation Number
Partnership Name			Employer Identific	ation Number
MAZZA AND AMICI LLC			45-41707	17
A stille. Description	Activity _ Disposed	EIN	Schedule K-1 Passthrough Entity Type	PTP
Activity Description A 218 PLEASANT STREET	Disposed	EIN	Endity Type	FIF
B 506 S. CAYUGA STREET				
c 702 N. AURORA STREET				
Schedule K				
Line Description	7	Α	В	С
K RECOURSE LIABILITIES - AT RISS				
2 NET RENTAL REAL ESTATE INCOME		10,231	26,909	24,098
4A GUARANTEED PAYMENTS SERVICES	(2000)			
17A DEPRECIATION ADJUSTMENT POST	1986	-1,598	-1,564	-3,328
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NYSCEF DOC. NO. 33		RECEIVED NYSCEF	: 02/02/202
CI2024-02265 Schedule K Acti	ivity Worksheet	 Index #: I	EF2022-0516
Schedule K			2021
For calendar year 2021, or tax year beginning	, and ending	Caralavas Idontifia	ection Number
Partnership Name		Employer Identific	ation Number
MAZZA AND AMICI LLC		35-417- 07	17
Activ		hedule K-1 Passthrough	
Activity Description Dispo	osed EIN	Entity Type	PTP
B 708 N. AURORA STREET			
C CEDARWOOD			
Schedule K			
Line Description	Α	В	С
K RECOURSE LIABILITIES - AT RISK - BOY K RECOURSE LIABILITIES - AT RISK - EOY			
2 NET RENTAL REAL ESTATE INCOME (LOSS)	24,403	15,737	42,740
4A GUARANTEED PAYMENTS SERVICES			
17A DEPRECIATION ADJUSTMENT POST 1986	-2,427	-2,149	3,816
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NYSCEF DOC. NO. 33			RECEIVED NYSCER	r: 02/02/2024
Cl2024-02265 Sched	ule K Activity	Worksheet	Index #: I	EF2022-0516
Schedule K	3 30 3		1	2021
For calendar year 2021, or tax year	r beginning	, and ending	Employer Identific	ation Number
Partnership Name			Litiployer identific	ation Number
MAZZA AND AMICI LLC			45-41707	17
			. I. I. I. K. A. D	
Activity Description	Activity _ Disposed	S EIN	chedule K-1 Passthrough Entity Type	PTP
A 116-118 FERRIS PLACE	Бюросси		Litary Type	
B 3&5 PEARL STREET				
c 124 SEARS STREET				<u>~</u>
Schedule K Line Description		Α	В	С
K RECOURSE LIABILITIES - AT RISK	C - BOY			
K RECOURSE LIABILITIES - AT RISE				
2 NET RENTAL REAL ESTATE INCOME	(LOSS)	44,024	27,569	27,500
4A GUARANTEED PAYMENTS SERVICES 17A DEPRECIATION ADJUSTMENT POST	1986	63,000 -11,152	-2,181	-83
1/A DEFRECIATION ADOUGHERT FOOT	1300	22,102	2/202	
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	School	dule K Activity	Worksheet		F2022-0516
CI2024-0226 Schedule	' ³ ,		, and ending	index #: E	LUL I
Partnership N				Employer Identific	ation Number
				0.7	17
MAZZA	AND AMICI LLC			45-41307	1/
		Activity	Sche	dule K-1 Passthrough	
	Activity Description	Disposed	EIN	Entity Type	PTP
A 116-1	18 THIRD STREET	2.00000		, .,,,,	
	AMOUNTS				
С					
Schedule K					
Line	Description		Α	B	С
K	RECOURSE LIABILITIES - AT RIS			161,509	
K	RECOURSE LIABILITIES - AT RIS		10,644	141,410	
2 4A	NET RENTAL REAL ESTATE INCOM GUARANTEED PAYMENTS SERVICES	E (LOSS)	10,644		
17A	DEPRECIATION ADJUSTMENT POST	1986	-1,503		
1/11	DEFINITION IDOUDITARY TOUT	1300			
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INDEX NO. EF2022-0516 FILED: TOMPKINS COUNTY CLERK 01/31/2024 04:56 PM NYSCEE TROCK #NO1 33 RECEIVED NYSCEF: 02/02/2024 Partner's Section 199A Information Worksheet CI2024-02265 Index #: EF2022-0516 Schedule N-1 ZUZ I For calendar year 2021 or tax year beginning Employer Identification Number Partnership Name 70717 MAZZA AND AMICI LLC Taxpayer Identification Number Partner's Name -7972 EDWARD MAZZA Schedule K-1, Box 20, Code Z - Section 199A Information Aggr. Number SSTB PTP Pass-through Entity EIN Activity Description PROSPECT 115 STREET Column A 117 PROSPECT STREET Column B 201 PLEASANT STREET Column C 210 STREET Column D DELAWARE 212 LINDEN AVENUE Column E Column E Column A Column B Column C Column D QBI or Qualified PTP items: Ordinary business income (loss) 12,138 60,976 32,752 8,491 14,968 Net rental real estate income (loss) Other net rental income (loss) Royalties Section 1231 gain (loss) Other income (loss) Section 179 deduction Other deductions W-2 wages 207,310 115,156 342 4,777 Qualified property 375 Other Information: QBI alloc to co-op pmts received W-2 wages alloc to qualified pmts

Section 199A(g) deduction

Section 199A REIT dividends

INDEX NO. EF2022-0516 FILED: TOMPKINS COUNTY CLERK 01/31/2024 04:56 PM NYSGED DOC NO 1 33 RECEIVED NYSCEF: 02/02/2024 Partner's Section 199A Information Worksheet CI2024-02265 Index #: EF2022-0516 Schedule K-1 2021 For calendar year 2021 or tax year beginning Partnership Name Employer Identification Number **0717** MAZZA AND AMICI LLC Taxpayer Identification Number Partner's Name -7972 EDWARD MAZZA Schedule K-1, Box 20, Code Z - Section 199A Information Aggr. Pass-through Entity EIN Number SSTB PTP **Activity Description** 218 DELAWARE **AVENUE** Column A 218 PLEASANT Column B STREET 506 Column C s. CAYUGA STREET 702 Column D N. **AURORA** STREET 707 N. AURORA STREET Column E Column A Column B Column C Column D Column E QBI or Qualified PTP items: Ordinary business income (loss) 69,497 5,115 13,454 12,049 12,201 Net rental real estate income (loss) Other net rental income (loss) Royalties Section 1231 gain (loss) Other income (loss) Section 179 deduction Other deductions W-2 wages 3,500 Qualified property 16,609 3,752 5,750 Other Information: QBI alloc to co-op pmts received W-2 wages alloc to qualified pmts Section 199A(g) deduction

INDEX NO. EF2022-0516 FILED: TOMPKINS COUNTY CLERK 01/31/2024 04:56 PM NYSCER DOCR NO1 33 RECEIVED NYSCEF: 02/02/2024 Partner's Section 199A Information Worksheet CI2024-02265 Index #: EF2022-0516 Schedule **n-1** ZUZI For calendar year 2021 or tax year beginning Employer Identification Number Partnership Name 4170717 MAZZA AND AMICI LLC Taxpayer Identification Number Partner's Name 126-30-7972 EDWARD MAZZA Schedule K-1, Box 20, Code Z - Section 199A Information Aggr. Number SSTB PTP Activity Description Pass-through Entity EIN 708 N. AURORA STREET Column A CEDARWOOD Column B 116-118 FERRIS PLACE Column C 3&5 PEARL STREET Column D 124 SEARS STREET Column E Column D Column E Column A Column B Column C QBI or Qualified PTP items: Ordinary business income (loss) 7,868 21,370 22,012 13,784 13,750 Net rental real estate income (loss) Other net rental income (loss) Royalties Section 1231 gain (loss) Other income (loss) Section 179 deduction Other deductions W-2 wages 190,170 11,241 8,198 13,524 4,121 Qualified property Other Information: QBI alloc to co-op pmts received

QBI alloc to co-op pmts received W-2 wages alloc to qualified pmts Section 199A(g) deduction

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33 #NO1 33		_			NYSCEF: 02/02/2
12024-02265	Partner's Se	ction 199A Inf	ormation Works	heet	Index #: EF2022-0516
Schedule N-1	alendar vear 2021, or t	ax year beginning	, ending		2021
artnership Name	alendar year 2021 or to	ax year beginning	, ending	Employ	er Identification Number
MAZZA AND AMICI LLC				The second second	0717
artner's Name					er Identification Number
EDWARD MAZZA				UZD:	7972
	Schedule K-1.	Box 20. Code Z -	Section 199A Infor	mation	
	,	,,			Aggr.
		Description	Pass-th	nrough Entity EIN	Number SSTB PTP
Column A116-118	THIRD STRE	ET			
Column B					
Column C					
Column D					
Column E					
	Column A	Column B	Column C	Column D	Column E
QBI or Qualified PTP items:					
Ordinary business income (loss)					
Net rental real estate income (loss)	5,322				
Other net rental income (loss)					
Royalties					
Section 1231 gain (loss)					
Other income (loss)					
Section 179 deduction					
Other deductions					
W-2 wages					
Qualified property	446				
Other Information:					
QBI alloc to co-op pmts received					
W-2 wages alloc to qualified pmts					
Section 199A(g) deduction					
Section 199A REIT dividends					

INDEX NO. EF2022-0516 FILED: TOMPKINS COUNTY CLERK 01/31/2024 04:56 PM NYSCETTAGE #NO2 33 RECEIVED NYSCEF: 02/02/2024 Partner's Section 199A Information Worksheet CI2024-02265 Index #: EF2022-0516 Schedule N-1 4V4 I , ending For calendar year 2021 or tax year beginning Employer Identification Number Partnership Name 5-4170717 MAZZA AND AMICI LLC Taxpayer Identification Number Partner's Name 4246 THOMAS J. **AMICI** Schedule K-1, Box 20, Code Z - Section 199A Information Aggr. Number SSTB PTP Pass-through Entity EIN **Activity Description** STREET 115 PROSPECT Column A 117 PROSPECT STREET Column B 201 PLEASANT STREET Column C 210 DELAWARE STREET Column D 212 LINDEN AVENUE Column E Column E Column C Column D Column B Column A QBI or Qualified PTP items: Ordinary business income (loss) 60,976 32,752 12,139 14,969 8,491 Net rental real estate income (loss) Other net rental income (loss) Royalties Section 1231 gain (loss) Other income (loss) Section 179 deduction Other deductions W-2 wages 4,777 207,310 115,156 375 342 Qualified property Other Information:

QBI alloc to co-op pmts received W-2 wages alloc to qualified pmts Section 199A(g) deduction

INDEX NO. EF2022-0516 FILED: TOMPKINS COUNTY CLERK 01/31/2024 04:56 PM NYSCEET DOCL #NO 33 RECEIVED NYSCEF: 02/02/2024 Partner's Section 199A Information Worksheet CI2024-02265 Index #: EF2022-0516 Schedule K-1 4U4 I For calendar year 2021 or tax year beginning ending Employer Identification Number Partnership Name 45-4170717 MAZZA AND AMICI LLC Taxpayer Identification Number Partner's Name -4246 THOMAS J. AMICI Schedule K-1, Box 20, Code Z - Section 199A Information Aggr. Pass-through Entity EIN Number SSTB PTP **Activity Description** 218 DELAWARE **AVENUE** Column A 218 PLEASANT STREET Column B 506 CAYUGA STREET S. Column C 702 STREET AURORA Column D N. 707 N. AURORA STREET Column E Column D Column E Column C Column A Column B QBI or Qualified PTP items: Ordinary business income (loss) 12,202 12,049 5,116 13,455 69,498 Net rental real estate income (loss) Other net rental income (loss) Royalties Section 1231 gain (loss) Other income (loss) Section 179 deduction Other deductions W-2 wages 3,500 5,750 3,752 16,609 Qualified property Other Information: QBI alloc to co-op pmts received W-2 wages alloc to qualified pmts Section 199A(g) deduction

INDEX NO. EF2022-0516 FILED: TOMPKINS COUNTY CLERK 01/31/2024 04:56 PM NYS6EB 10060 4NO2 33 RECEIVED NYSCEF: 02/02/2024 Partner's Section 199A Information Worksheet CI2024-02265 Index #: EF2022-0516 Schedule K-1 ZUZI For calendar year 2021 or tax year beginning Employer Identification Number Partnership Name 0717 AMICI LLC MAZZA AND Taxpayer Identification Number Partner's Name **AMICI** 4246 THOMAS J. Schedule K-1, Box 20, Code Z - Section 199A Information Aggr. Number SSTB PTP Pass-through Entity EIN **Activity Description** 708 N. AURORA STREET Column A CEDARWOOD Column B 116-118 FERRIS PLACE Column C PEARL STREET Column D 3&5 124 SEARS STREET Column E Column E Column A Column B Column C Column D QBI or Qualified PTP items: Ordinary business income (loss) 22,012 13,785 13,750 21,370 7,869 Net rental real estate income (loss) Other net rental income (loss) Royalties Section 1231 gain (loss) Other income (loss) Section 179 deduction Other deductions W-2 wages 8,198 13,524 190,171 11,241 Qualified property 4,121 Other Information: QBI alloc to co-op pmts received W-2 wages alloc to qualified pmts

Section 199A(g) deduction

Section 199A REIT dividends

2024-02265		Partner's Sec	ction 199A ini	ormation Works	sheet	Index #: EF2022-0516
Schedule K-1						ZUZT
	For ca	alendar year 2021 or ta	x year beginning	, ending		
tnership Name	AMICI LLC					ver Identification Number 0717
tner's Name						rer Identification Number
		Schedule K-1,	Box 20, Code Z -	Section 199A Info	rmation	Aggr.
		Activity	Description	Pass-	through Entity EIN	Number SSTB PTP
Column A	116-118	THIRD STRE	ET			
	(4.4)					
Column E						
				0.1	0.1. 5	Column E
		Column A				
NDI 0155-4 D	TD itama:	Column	Column B	Column C	Column D	Column E
QBI or Qualified P		Column	Column B	Column C	Column D	Column E
Ordinary business	income (loss)		Column B	Column C	Column D	Column E
Ordinary business Net rental real est	s income (loss) tate income (loss)	5,322	Column B	Column C	Column D	Column E
Ordinary business Net rental real est Other net rental in	s income (loss) tate income (loss)		Column B	Column C	Column D	Column E
Ordinary business Net rental real est Other net rental in Royalties	s income (loss) tate income (loss) ncome (loss)		Column B	Column C	Column D	Column E
Ordinary business Net rental real est Other net rental in Royalties Section 1231 gain	s income (loss) tate income (loss) ncome (loss)		Column B	Column C	Column D	Column E
Ordinary business Net rental real est Other net rental in Royalties Section 1231 gain Other income (los	s income (loss) tate income (loss) ncome (loss) n (loss) ss)		Column B	Column C	Column D	Column E
Ordinary business Net rental real est Other net rental ir Royalties Section 1231 gain Other income (los Section 179 dedu	s income (loss) tate income (loss) ncome (loss) n (loss) ss)		Column B	Column C	Column D	Column E
Ordinary business Net rental real est Other net rental in Royalties Section 1231 gain Other income (los Section 179 dedu Other deductions	s income (loss) tate income (loss) ncome (loss) n (loss) ss)		Column B	Column C	Column D	Column E
Ordinary business Net rental real est Other net rental ir Royalties Section 1231 gain Other income (los Section 179 dedu	s income (loss) tate income (loss) ncome (loss) n (loss) ss)		Column B	Column C	Column D	Column E
Ordinary business Net rental real est Other net rental ir Royalties Section 1231 gain Other income (los Section 179 dedu Other deductions V-2 wages	s income (loss) tate income (loss) ncome (loss) n (loss) ss)	5,322	Column B	Column C	Column D	Column E
Ordinary business Net rental real est Other net rental ir Royalties Section 1231 gain Other income (los Section 179 dedu Other deductions V-2 wages Qualified property	s income (loss) tate income (loss) ncome (loss) n (loss) ss) sction	5,322	Column B	Column C	Column D	Column
Ordinary business Net rental real est Other net rental ir Royalties Section 1231 gain Other income (los Section 179 dedu Other deductions V-2 wages Qualified property	s income (loss) tate income (loss) ncome (loss) n (loss) ss) sction	5,322	Column B	Column	Column D	Column E

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NYSCETD中的記中4NO1 33 C12024-02265 Partner's Schedule K-1 Ac	ctivity Worken	RECEIVED NYSCEF	
012024 02200	ctivity works	Index #: E	F2022-0516
Schedule K-1 For calendar year 2021, or tax year beginning	, and ending		2021
Partnership Name	1	Employer Identific	ation Number
MAZZA AND AMICI LLC		45-417071	
Partner's Name EDWARD MAZZA		Taxpaver Identification	
Activity	S	chedule K-1 Passthrough	-
Activity Description Disposed	EIN	Entity Type	PTP
A 115 PROSPECT STREET			- -
B 117 PROSPECT STREET			
c 201 PLEASANT STREET			-
Schedule K-1	Α	В	С
Box Code Description K RECOURSE LIABILITIES - AT RISK - BOY	^	В	C
K RECOURSE LIABILITIES - AT RISK - EOY			•
2 NET RENTAL REAL ESTATE INCOME (LOSS)	14,968	8,491	12,138
4A GUARANTEED PAYMENTS SERVICES			
17 A DEPRECIATION ADJUSTMENT POST 1986	-358	-596	5
20 AG GROSS RECEIPTS FOR 2020			
20 AG GROSS RECEIPTS FOR 2019 20 AG GROSS RECEIPTS FOR 2018			-
20 AG GROSS RECEIPTS FOR 2018			-
			-
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CI2024	-0226	5		Partne	er's S	chedule	K-1 Ac	tivity Work	sheet	Index	#: EF2022-0516
	edule	4								1	ZUZI
			For cal	endar year 202	1, or tax	year beginning	9	, and endir	ng		
Partners											tification Number
MAZ	ZA .	AND A	MICI LLC	<u> </u>						45-41-70	
Partner's											tification Number
EDW	ARD	MAZZ	A							126-38	1912
							Activity		Schedule	K-1 Passthrough	
			Activity D	-			Disposed	EIN		Entity Type	PTP
		ELAWAI		ET							
_			AVENUE								
c 21	.8 D	ELAWA	RE AVENU	Æ					_		
Schedu								_			_
Box	Code			Description				Α		В	С
K				LITIES -							
K				LITIES -						20 850	60 407
2				L ESTATE				60,976		32,752	69,497
4A				MENTS SEF							
17	A			DJUSTMENT		1986		150		1,258	-5,557
20	AG			FOR 2020							
_ 20	AG			FOR 2019							
20	AG	GROSS	RECEIPTS	FOR 2018	<u> </u>						
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Schedule K-1 For calendar year 2021, or tax year beginning	, and end	ding	2021
Partnership Name		Employer Identific	
MAZZA AND AMICI LLC		45-417071	
Partner's Name EDWARD MAZZA		Taxpaver Identific	
	ivity	Schedule K-1 Passthrough	12
	osed EIN	Entity Type	PTP
A 218 PLEASANT STREET			
B 506 S. CAYUGA STREET			
c 702 N. AURORA STREET			
Schedule K-1 Box Code Description	Α	В	С
K RECOURSE LIABILITIES - AT RISK - BOY			
K RECOURSE LIABILITIES - AT RISK - EOY			
2 NET RENTAL REAL ESTATE INCOME (LOSS)	5,11	5 13,454	12,049
4A GUARANTEED PAYMENTS SERVICES 17 A DEPRECIATION ADJUSTMENT POST 1986	-79	9 -782	-1,664
17 A DEPRECIATION ADJUSTMENT POST 1986 20 AG GROSS RECEIPTS FOR 2020		702	1,004
20 AG GROSS RECEIPTS FOR 2019			
20 AG GROSS RECEIPTS FOR 2018			
			-
			
			
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CI2024-02	265		Pa	artner's S	Schedule	K-1 Act	tivity Wor	ksheet	Index	#: EF2022-0516
Schedule		_	!!!!	or 2021 or toy	waar baginni	na.	, and en	dina		2021
Partnership	Name	F	or calendar yea	ar 2021, or tax	year beginn	ng	, and em	ung	Employer Ide	ntification Number
	AND AN	MICI	LLC						45-4170	717
Partner's Na									Taxpayer Ide	ntification Number
EDWAR	D MAZZ	1				Activity		Schedu	ıle K-1 Passthrough	
		Activ	ity Description	n		Disposed	EIN	Ochean	Entity Type	PTP
A 707	N. AURO									
в 708		ORA S	TREET							
c CEDA	RWOOD									
Schedule K			Desci	ription			Α		В	С
K		RSE LI	ABILITIES		sk - Bo	Y				
K	RECOUF	RSE LI	ABILITIES	- AT RI	ISK - EO					
2			REAL EST)	12,20)1	7,868	21,370
4A	GUARAN		PAYMENTS N ADJUSTN	SERVICES			-1,21	3	-1,074	1,908
17 A 20 A			PTS FOR		1980		-1,21	J	1,074	2,500
20 AG			PTS FOR							
20 A			PTS FOR							-
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NYSCEETDOCR HNO1 33		RECEIVED NYSCE	F: 02/02/2024
CI2024-02265 Partner's Schedule K-1 A	ctivity Workshee	Index #:	EF2022-0516
Schedule K-1	and anding	1	ZUZ I
For calendar year 2021, or tax year beginning Partnership Name	, and ending	Employer Identifi	ication Number
MAZZA AND AMICI LLC		45-41-707:	17
Partner's Name		Taxpayer Identifi	cation Number
EDWARD MAZZA Activity	Sched	dule K-1 Passthrough	312
Activity Description Disposed	EIN	Entity Type	PTP
A 116-118 FERRIS PLACE			
B 3&5 PEARL STREET C 124 SEARS STREET			
Schedule K-1			
Box Code Description	Α	В	С
K RECOURSE LIABILITIES - AT RISK - BOY			
K RECOURSE LIABILITIES - AT RISK - EOY 2 NET RENTAL REAL ESTATE INCOME (LOSS)	22,012	13,784	13,750
4A GUARANTEED PAYMENTS SERVICES	31,200	307.01	
17 A DEPRECIATION ADJUSTMENT POST 1986	-5,576	-1,090	-41
20 AG GROSS RECEIPTS FOR 2020			
20 AG GROSS RECEIPTS FOR 2019 20 AG GROSS RECEIPTS FOR 2018			
20 AG GROSS RECEIPTS FOR 2018			
			-
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CI2024-02265 Partner's Schedule K-1 Act	tivity Worksheet	Index #: EF2022-0516
Schedule K-1	1	ZUZ 1
For calendar year 2021, or tax year beginning Partnership Name	, and ending	Employer Identification Number
MAZZA AND AMICI LLC		0717
Partner's Name		Taxpayer Identification Number
EDWARD MAZZA Activity	School	lule K-1 Passthrough
Activity Description Disposed	EIN	Entity Type PTP
A 116-118 THIRD STREET		
B MISC AMOUNTS	•	
C		
Schedule K-1 Box Code Description	A	В С
K RECOURSE LIABILITIES - AT RISK - BOY		80,754
K RECOURSE LIABILITIES - AT RISK - EOY		70,705
2 NET RENTAL REAL ESTATE INCOME (LOSS)	5,322	-
4A GUARANTEED PAYMENTS SERVICES 17 A DEPRECIATION ADJUSTMENT POST 1986	-751	
20 AG GROSS RECEIPTS FOR 2020	751	577,378
20 AG GROSS RECEIPTS FOR 2019		579,264
20 AG GROSS RECEIPTS FOR 2018		549,107
		-
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NYSCEE TROCK #NO 33		RECEIVED NYSCE	F: 02/02/2024
CI2024-02265 Partner's Schedule K-1 Ac	tivity Workshee	t Index #:	EF2022-0516
Schedule K-1	ω		2021
For calendar year 2021, or tax year beginning Partnership Name	, and ending	Employer Identific	cation Number
MAZZA AND AMICI LLC		071	.7
Partner's Name THOMAS J. AMICI		Taxpayer Identific	
Activity		dule K-1 Passthrough	
A 115 PROSPECT STREET Activity Description Disposed	EIN	Entity Type	PTP
B 117 PROSPECT STREET			
c 201 PLEASANT STREET			
Schedule K-1		_	•
Box Code Description K RECOURSE LIABILITIES - AT RISK - BOY	Α	В	С
K RECOURSE LIABILITIES - AT RISK - EOY			
2 NET RENTAL REAL ESTATE INCOME (LOSS)	14,969	8,491	12,139
4A GUARANTEED PAYMENTS SERVICES			
17 A DEPRECIATION ADJUSTMENT POST 1986 20 AG GROSS RECEIPTS FOR 2020	-359	-597	5_
20 AG GROSS RECEIPTS FOR 2020 20 AG GROSS RECEIPTS FOR 2019			
20 AG GROSS RECEIPTS FOR 2018			
		41	
			-
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Cl2024-02265 Partner's Schedule K-1 /	Activity Workshee	it Index #: I	EF2022-0516
Schedule K-1 For calendar year 2021, or tax year beginning	and anding		2021
Partnership Name	, and ending	Employer Identific	ation Number
MAZZA AND AMICI LLC		45-41 071	
Partner's Name		Taxpayer Identific	
THOMAS J. AMICI		062-42-42	.46
Activity Description Dispose		dule K-1 Passthrough	DTD
Activity Description Dispose A 210 DELAWARE STREET	d EIN	Entity Type	PTP
B 212 LINDEN AVENUE			
c 218 DELAWARE AVENUE			
Schedule K-1			
Box Code Description	Α	В	С
K RECOURSE LIABILITIES - AT RISK - BOY K RECOURSE LIABILITIES - AT RISK - EOY			
K RECOURSE LIABILITIES - AT RISK - EOY 2 NET RENTAL REAL ESTATE INCOME (LOSS)	60,976	32,752	69,498
4A GUARANTEED PAYMENTS SERVICES	00,510	02,702	03,430
17 A DEPRECIATION ADJUSTMENT POST 1986	150	1,258	-5,557
20 AG GROSS RECEIPTS FOR 2020			
20 AG GROSS RECEIPTS FOR 2019			
20 AG GROSS RECEIPTS FOR 2018			
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CI2024-02	265	ř		Partner's	s Sche	dule K-1 Ac	tivity Wor	ksheet	Index #:	EF2022-0516
Schedul	e K-1		E	0004		2.2	200			ZUZ'I
Dartnasahin	Nama		For calenda	ar year 2021, o	r tax year b	eginning	, and end	ing	Employer Identifi	cation Number
Partnership MAZZA		AMICI	LLC						45-41-1071	
Partner's Na									Taxpayer Identifi	
		AMICI	•						9-22-42	
						Activity		Schedule	K-1 Passthrough	
			tivity Descr	iption		Disposed	EIN		Entity Type	PTP
	PLEA		TREET							
<u>в 506</u> с 702			STREET							
		UKUKA	SIKEEI	•						
Schedule h			г	Description			Α		В	С
K		OURSE I		IES - AT	RISK -	- BOY				
K			LIABILIT		RISK -					
2				ESTATE IN	COME (I	Loss)	5,11	6	13,455	12,049
4A	GUA	RANTEEL	PAYMEN	NTS SERVI	CES					
17 A				JSTMENT P	OST 198	36	-79	9	-782	-1,664
20 A			EIPTS FO							
20 A		SS RECE		OR 2019						
20 A	GRO	SS RECE	EIPTS FO	DR 2018						
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CI2024-02265 Partner's Schedule K-1 A	ctivity Workshee	et Index #:	EF2022-0516
Schedule K-1			ZUZ I
For calendar year 2021, or tax year beginning Partnership Name	, and ending	Employer Identifi	cation Number
MAZZA AND AMICI LLC		45-417071	
Partner's Name		Taxpayer Identifi	
THOMAS J. AMICI Activity	Sch	edule K-1 Passthrough	246
Activity Description Disposed	EIN	Entity Type	PTP
A 707 N. AURORA STREET			-
в 708 N. AURORA STREET			
C CEDARWOOD			
Schedule K-1 Box Code Description	Α	В	С
K RECOURSE LIABILITIES - AT RISK - BOY			
K RECOURSE LIABILITIES - AT RISK - EOY			
2 NET RENTAL REAL ESTATE INCOME (LOSS)	12,202	7,869	21,370
4A GUARANTEED PAYMENTS SERVICES 17 A DEPRECIATION ADJUSTMENT POST 1986	-1,214	-1,075	1,908
17 A DEPRECIATION ADJUSTMENT POST 1986 20 AG GROSS RECEIPTS FOR 2020	1,214	1,075	2/300
20 AG GROSS RECEIPTS FOR 2019			
20 AG GROSS RECEIPTS FOR 2018			
			
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Destruction Colored to IV 4 And	tivity Workshee	4	
CI2024-02265 Partner's Schedule K-1 Act	array reormone	index #: I	EF2022-0516 2021
For calendar year 2021, or tax year beginning	, and ending		
Partnership Name MAZZA AND AMICI LLC		Employer Identific	.7
Partner's Name THOMAS J. AMICI		Taxpayer Identific	cation Number
Activity _		dule K-1 Passthrough	
Activity Description Disposed A 116-118 FERRIS PLACE	EIN	Entity Type	PTP
B 3&5 PEARL STREET			
c 124 SEARS STREET			
Schedule K-1	•	В	•
Box Code Description K RECOURSE LIABILITIES - AT RISK - BOY	Α	В	С
K RECOURSE LIABILITIES - AT RISK - EOY			
2 NET RENTAL REAL ESTATE INCOME (LOSS)	22,012	13,785	13,750
4A GUARANTEED PAYMENTS SERVICES	31,800		- 4
17 A DEPRECIATION ADJUSTMENT POST 1986	-5,576	-1,091	-42
20 AG GROSS RECEIPTS FOR 2020 20 AG GROSS RECEIPTS FOR 2019			
20 AG GROSS RECEIPTS FOR 2019 20 AG GROSS RECEIPTS FOR 2018			
20 AG GROSS RECEIFTS FOR 2010			
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CI2024-022			F	Partner's S	Schedule K-	-1 Act	tivity Wor	ksheet	Index #: F	F2022-0516
Schedule										4U4
L		F	or calendar y	ear 2021, or tax	year beginning		, and end	ding		C. N. L.
Partnership MAZZA	Name AND AN	4ICI	LLC						Employer Identification 1071	7
Partner's Na THOMA	me S.J.AN	MICI							Taxpayer Identifica	
					Act	tivity _		Sched	ule K-1 Passthrough	
a 116-	118 THI		ity Descripti TREET	on	Disp	oosed	EIN		Entity Type	PTP
	AMOUN								1	
С										
Schedule K										•
Box Cod				cription IS - AT RI	GK - BOA		Α		В 80,755	С
K				S - AT RI					70,705	-
2				TATE INCOM			5,32	2		
4A	GUARAN	TEED	PAYMENTS	SERVICES	3					
17 A				MENT POST	1986		-75	2		
20 AG			PTS FOR						577,378	
20 AG				2019					579,265	
20 AG	GROSS	RECEI	PTS FOR	2018		_			549,108	
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2024-02265	Partner's Basis Worksheet, Page 1		Index #: EF2022-0516
Schedule K-1	For calendar year 2021, or tax year beginning , and ending		ZUZ I
tnership Name IAZZA AND AM	ICI LLC	and the second s	ver Identification Number 0717
ner's Name DWARD MAZZA			rer Identification Number -7972
eginning of year		******************	673,841
Capital contributions:	Cash Property (adjusted basis)		
Income items:	Ordinary business income		
moonio nome.	Net rental real estate income	325,747	
	Other net rental income	•	
	Interest		
	Dividends		
	Royalties		
	Net short-term capital gain		
	Net long-term capital gain		
	Net section 1231 gain		
	Other portfolio income		
	Other income		
	Tax-exempt interest and other tax-exempt income		325,747
Excess depletion			
	£		
Gain on disposition o	or section 179 assets		
	of section 179 assets	ALIAN CARANTA ALIA CARANTA CAR	
Other increases Distributions:	Cash Property (adjusted basis)	192,200	(192,200
Other increases Distributions:	Cash Property (adjusted basis)	192,200	
Other increases Distributions:	Cash	192,200	
Other increases Distributions: Change in liabilities:	Cash Property (adjusted basis) Current year	192,200 70,705 80,754)	
Other increases Distributions: Change in liabilities: btotal Distribution in excess	Cash Property (adjusted basis) —— Current year Prior year of partner basis	192,200 70,705 80,754)	-10,049
Other increases Distributions: Change in liabilities: btotal Distribution in excess Noncapital expenses	Cash Property (adjusted basis) Current year Prior year s of partner basis Nondeductible expenses	192,200 70,705 80,754)	-10,049
Other increases Distributions: Change in liabilities: btotal Distribution in excess	Cash Property (adjusted basis) Current year Prior year s of partner basis Nondeductible expenses Ordinary business loss	192,200 70,705 80,754)	-10,049
Other increases Distributions: Change in liabilities: btotal Distribution in excess Noncapital expenses	Cash Property (adjusted basis) Current year Prior year s of partner basis Nondeductible expenses Ordinary business loss Net rental real estate loss	192,200 70,705 80,754)	-10,049
Other increases Distributions: Change in liabilities: btotal Distribution in excess Noncapital expenses	Cash Property (adjusted basis) Current year Prior year s of partner basis Nondeductible expenses Ordinary business loss Net rental real estate loss Other net rental loss	192,200 70,705 80,754)	-10,049
Other increases Distributions: Change in liabilities: btotal Distribution in excess Noncapital expenses	Cash Property (adjusted basis) Current year Prior year s of partner basis Nondeductible expenses Ordinary business loss Net rental real estate loss Other net rental loss Royalties	192,200 70,705 80,754)	-10,049
Other increases Distributions: Change in liabilities: btotal Distribution in excess Noncapital expenses	Cash Property (adjusted basis) Current year Prior year so of partner basis Nondeductible expenses Ordinary business loss Net rental real estate loss Other net rental loss Royalties Net short-term capital loss	192,200 70,705 80,754)	-10,049
Other increases Distributions: Change in liabilities: btotal Distribution in excess Noncapital expenses	Cash Property (adjusted basis) Current year Prior year so of partner basis Nondeductible expenses Ordinary business loss Net rental real estate loss Other net rental loss Royalties Net short-term capital loss Net long-term capital loss	192,200 70,705 80,754)	-10,049
Other increases Distributions: Change in liabilities: btotal Distribution in excess Noncapital expenses	Cash Property (adjusted basis) Current year Prior year s of partner basis Nondeductible expenses Ordinary business loss Net rental real estate loss Other net rental loss Royalties Net short-term capital loss Net long-term capital loss Net section 1231 loss	192,200 70,705 80,754)	-10,049
Other increases Distributions: Change in liabilities: btotal Distribution in excess Noncapital expenses	Cash Property (adjusted basis) Current year Prior year s of partner basis Nondeductible expenses Ordinary business loss Net rental real estate loss Other net rental loss Royalties Net short-term capital loss Net long-term capital loss Net section 1231 loss Other portfolio loss	192,200 70,705 80,754)	-10,049
Other increases Distributions: Change in liabilities: btotal Distribution in excess Noncapital expenses	Cash Property (adjusted basis) Current year Prior year Sof partner basis Nondeductible expenses Ordinary business loss Net rental real estate loss Other net rental loss Royalties Net short-term capital loss Net long-term capital loss Net section 1231 loss Other portfolio loss Other losses	192,200 70,705 80,754)	-10,049
Other increases Distributions: Change in liabilities: btotal Distribution in excess Noncapital expenses	Cash Property (adjusted basis) Current year Prior year Sof partner basis Nondeductible expenses Ordinary business loss Net rental real estate loss Other net rental loss Royalties Net short-term capital loss Net long-term capital loss Net section 1231 loss Other portfolio loss Other losses Section 179 deduction	192,200 70,705 80,754)	-10,049
Other increases Distributions: Change in liabilities: btotal Distribution in excess Noncapital expenses	Cash Property (adjusted basis) Current year Prior year Sof partner basis Nondeductible expenses Ordinary business loss Net rental real estate loss Other net rental loss Royalties Net short-term capital loss Net long-term capital loss Net section 1231 loss Other portfolio loss Other losses Section 179 deduction Charitable contributions	192,200 70,705 80,754)	-10,049
Other increases Distributions: Change in liabilities: btotal Distribution in excess Noncapital expenses	Cash Property (adjusted basis) Current year Prior year Sof partner basis Nondeductible expenses Ordinary business loss Net rental real estate loss Other net rental loss Royalties Net short-term capital loss Net long-term capital loss Net section 1231 loss Other portfolio loss Other losses Section 179 deduction Charitable contributions Investment interest expense	192,200 70,705 80,754)	-10,049
Other increases Distributions: Change in liabilities: btotal Distribution in excess Noncapital expenses	Cash Property (adjusted basis) Current year Prior year Sof partner basis Nondeductible expenses Ordinary business loss Net rental real estate loss Other net rental loss Royalties Net short-term capital loss Net long-term capital loss Net section 1231 loss Other portfolio loss Other losses Section 179 deduction Charitable contributions Investment interest expense Section 59(e)(2) expenditures	192,200 70,705 80,754)	-10,049
Other increases Distributions: Change in liabilities: btotal Distribution in excess Noncapital expenses	Cash Property (adjusted basis) Current year Prior year Sof partner basis Nondeductible expenses Ordinary business loss Net rental real estate loss Other net rental loss Royalties Net short-term capital loss Net long-term capital loss Net section 1231 loss Other portfolio loss Other losses Section 179 deduction Charitable contributions Investment interest expense Section 59(e)(2) expenditures Portfolio income deductions	192,200 70,705 80,754)	-10,049
Other increases Distributions: Change in liabilities: ubtotal Distribution in excess Noncapital expenses	Cash Property (adjusted basis) Current year Prior year Sof partner basis Sof partne	192,200 70,705 80,754)	-10,049
Other increases Distributions: Change in liabilities: ubtotal Distribution in excess Noncapital expenses	Cash Property (adjusted basis) Current year Prior year Sof partner basis Nondeductible expenses Ordinary business loss Net rental real estate loss Other net rental loss Royalties Net short-term capital loss Net long-term capital loss Net section 1231 loss Other portfolio loss Other losses Section 179 deduction Charitable contributions Investment interest expense Section 59(e)(2) expenditures Portfolio income deductions Other deductions Foreign taxes	192,200 70,705 80,754)	-10,049
Other increases Distributions: Change in liabilities: ubtotal Distribution in excess Noncapital expenses	Cash Property (adjusted basis) Current year Prior year Sof partner basis Strondeductible expenses Ordinary business loss Net rental real estate loss Other net rental loss Royalties Net short-term capital loss Net long-term capital loss Net long-term capital loss Other portfolio loss Other portfolio loss Other losses Section 179 deduction Charitable contributions Investment interest expense Section 59(e)(2) expenditures Portfolio income deductions Other deductions Foreign taxes Loss on disposition of section 179 assets	192,200 70,705 80,754)	-10,049
Other increases Distributions: Change in liabilities: ubtotal Distribution in excess Noncapital expenses Deductible losses:	Cash Property (adjusted basis) Current year Prior year Sof partner basis Nondeductible expenses Ordinary business loss Net rental real estate loss Other net rental loss Royalties Net short-term capital loss Net long-term capital loss Net section 1231 loss Other portfolio loss Other losses Section 179 deduction Charitable contributions Investment interest expense Section 59(e)(2) expenditures Portfolio income deductions Other deductions Foreign taxes	192,200 70,705 80,754)	(192,200 -10,049 797,339

INDEX NO. EF2022-0516 FILED: TOMPKINS COUNTY CLERK 01/31/2024 04:56 PM NYSCHETTROCT #NO2 33 RECEIVED NYSCEF: 02/02/2024 Partner's Basis Worksheet, Page 1 CI2024-02265 Index #: EF2022-0516 Schedule K-1 ZUZI For calendar year 2021, or tax year beginning and ending Employer Identification Number Partnership Name 170717 AMICI LLC MAZZA AND Taxpayer Identification Number Partner's Name 2-4246 THOMAS J. **AMICI** 677,635 Beginning of year Capital contributions: Cash Property (adjusted basis) Ordinary business income Income items: 325,755 Net rental real estate income Other net rental income Interest Dividends Net short-term capital gain Net long-term capital gain Net section 1231 gain Other portfolio income Other income 325,755 Tax-exempt interest and other tax-exempt income Excess depletion Transfer of capital Gain on disposition of section 179 assets Other increases 192,800 Distributions: 192,800) Property (adjusted basis) 70,705 Change in liabilities: Current year -10,050 80,755) Prior year 800,540 Subtotal Distribution in excess of partner basis Noncapital expenses: Nondeductible expenses Ordinary business loss Deductible losses: Net rental real estate loss Other net rental loss Net short-term capital loss Net long-term capital loss Net section 1231 loss Other portfolio loss Other losses Section 179 deduction Charitable contributions Investment interest expense Section 59(e)(2) expenditures Portfolio income deductions Other deductions Foreign taxes Loss on disposition of section 179 assets Other decreases 800,540 End of year

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YSCEF DOC. NO. 33					D NYSCEF: 02/02/2
CI2024-02265	9	Schedule K-1 Su	mmary Workshee	t	Index #: EF2022-0516
Form 1065					ZUZI
101111111111111111111111111111111111111	For calendar year 202	21, or tax year beginning	, and ending		
Partnership Name				Emp	loyer Identification Number
				Antini	0717
MAZZA AND AM				0000000	70717
т.		Partner Name		SSN/EIN * 7972))
1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	EDWARD MAZZA THOMAS J. AMIC	'T		-424	
1000 CO CO CO CO CO CO CO CO CO CO CO CO CO		,1		12.1	
Column C					_
Column D					-
Schedule K Items	Column A	Column B	Column C	Column D	SCH K TOTAL
I Ordinary income					454 544
Net income-rent	325,747	325,755			651,502
3c Net inc-oth rent					60.000
4a Guar pmts services	31,200	31,800			63,000
4b Guar pmts capital					
Interest income					
a Ordinary dividends					
b Qual dividends					
ic Dividend equivalents					
Royalties					
Net ST capital gain					
a Net LT capital gain					
b Collectibles 28% gain					
C Unrecap sec 1250					
Net sec 1231 gain					
11 Other income					
12 Sec 179 deduction					
13a Contributions					
13b Invest interest exp					
13c Sec 59(e)(2) exp					
13d Other deductions					
14a Net SE earnings					
4b Gross farming inc 4c Gross nonfarm inc					
15a Low-inc house 42j5					
15b Low-inc house 42j5					
5c Qual rehab exp					
5d Rental RE credits					
5e Other rental credits					
5f Other credits					
17a Depr adjustment	-16,180	-16,187			-32,36
7b Adj gain or loss					
7c Depletion					
7d Inc-oil/gas/geoth					
7e Ded-oil/gas/geoth					
17f Other AMT items					
18a Tax-exempt int					
18b Other tax-exempt					
18c Nonded expense					
19a Cash distributions	192,200	192,800			385,000
19b Property distributions		**			
20a Invest income					
20b Invest expense					
21 Total foreign taxes					

Form 1065	Schedule K-1 Perce	entages Summa	ary worksneet			2021
For cale	ndar year 2021, or tax year begi	nning	and ending	T	1-	2021 02
nership Name				Employer Identificat	ion Number	_
AZZA AND AMICI LLC				45-4170717	·	
rtner	Pro	fit	Los	ss	Cap	tal
mber Partner Name	Beginning	Ending	Beginning	Ending	Beginning	Ending
EDWARD MAZZA	50.000000	50.000000	50.000000	50.000000	50.000000	50.00000
THOMAS J. AMICI	50.000000	50.000000	50.000000	50.000000	50.000000	50.00000
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Index #: EF2022-0516
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Form 10	66		Recon	ciliation of Partn	ers' Basis Wor	ksheet		2021 2021
			For calendar year 2021	, or tax year beginning	, and endi			202 0226
ership Nan	ne					Employer	Identification Number	5 1
	AND AMICI	LLC					70717	
Partner Number	-	Partner Name	· · · · · · · · · · · · · · · · · · ·	Beginning Basis	Increases	Distribution in Excess of Basis	Allowed Decreases	Ending Basis
1 2	EDWARD MA			673,841 677,635	123,498 122,905	0 0	0	797,339 800,540
								;
								Index #: EF
			Total this page	1,351,476	246,403	0	0	.''
			Total all pages	1,351,476	246,403	0	0	1,597,8 1,597,8 PAGE 1

Payments Amount owed

INDEX NO. EF2022-0516

Tax and

Payment

Overpayment

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NYSCEF DOO	2. NO. 33		REC	EIVED NYSCEF: 02/02/20
CI2024-0226		son Worksheet, F	Page 1	Index #: EF2022-0516
Partnership N	ame			Employer Identification Number
MAZZA	AND AMICI LLC			45-4170717
		2020	2021	Differences
	Gross receipts less returns and allowances			
	Cost of goods sold			
	Gross profit			
Income	Ordinary income (loss) from other partnerships, etc.			
	Net farm profit (loss)			
	Net gain (loss) from Form 4797			
	Other income (loss)			
	Total income (loss)			
	Salaries and wages (other than to partners)			
	Guaranteed payments to partners			
	Repairs and maintenance			
	Bad debts			
	Rent			
	Taxes and licenses			
Deductions	Interest			
Deductions	Depreciation			
	Depletion			
	Retirement plans, etc.			
	Employee benefit programs			
	Other deductions			
	Total deductions			
	Ordinary business income (loss)			
	Total halance due		l .	

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Form 10	Job Two Teal Compar	rison Worksheet, Page		2020 & 2021
Partnership Na	ame		Employer le	dentification Number
MAZZA	AND AMICI LLC		45	0717
		2020	2021	Differences
	Ordinary business income (loss)			
	Net rental real estate income (loss)	544,674	651,502	106,82
	Net other rental income (loss)			
	Guaranteed payments		63,000	63,00
	Interest income			
Income	Ordinary dividends	ve :		
(Loss)	Qualified dividends			
	Dividend equivalents	(*)*:		
	Royalties	0.00		
	Net short-term capital gain (loss)	(4)		
	Net long-term capital gain (loss)			
	Net section 1231 gain (loss)			
	Other income (loss)	xi-		
	Section 179 deduction	w -		
	Contributions			
eductions	Investment interest expense			
	Section 59(e)(2) expenditures			
	Other deductions			
0-16	Net earnings (loss) from self-employment			
Self-	Gross farm or fishing income			
Employment	Gross nonfarm income			
	Low-income housing credit (section 42(j)(5))			
	Low-income housing credit (other)			
Credits	Qualified rehab expenditures (rental real estate)			
	Other rental real estate credits			
	Other rental credits			
	Other credits			
	Post-1986 depreciation adjustment	-26,875	-32,367	-5,49
Alternative	Adjusted gain or loss	84		
Minimum	Depletion (other than oil and gas)			
Tax (AMT)	Oil, gas, and geothermal properties - gross income			
ltems	Oil, gas, and geothermal properties - deductions	0018		
	Other AMT items			
	Tax-exempt interest income			
	Other tax-exempt income			
	Nondeductible expenses		005 005	0.0
Other	Distributions of cash and marketable securities		385,000	-26,60
Information	Distributions of other property			
	Investment income			
	Investment expenses	983		
	Total foreign taxes paid or accrued	100		4.00.00
	Net income (loss)	544,674	714,502	169,82

Permanent difference

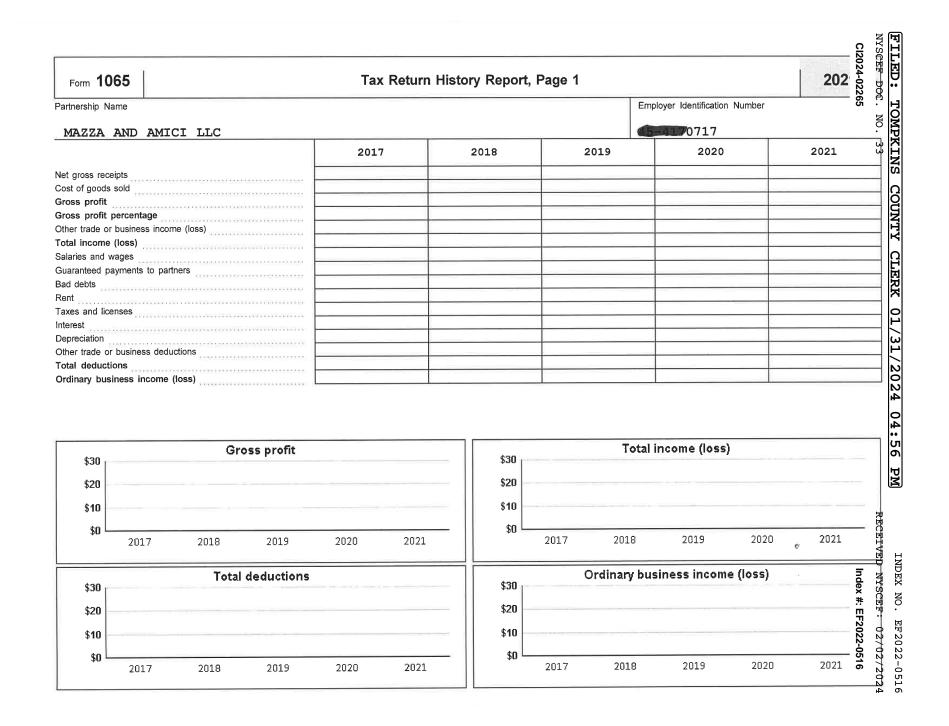
Income (loss) per tax return

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12024-0226 Form 1		Two Year Comparis	on Worksheet, Pa	ige 3	In	dex #: EF2022-0516
artnership N	ame	·			Employer	Identification Number
MAZZA	AND A	AMICI LLC			45-41	3 0717
			2020	2021		Differences
	Beginnir	ng assets	1,093,430	1,22	9,277	135,84
Schedule		ng liabilities and capital	1,093,430	1,22	9,277	135,84
L	Ending		1,229,277	1,50	7,922	278,64
	Ending I	liabilities and capital	1,229,277	1,50	7,922	278,64
		ome (loss) per books	544,674		1,502	106,82
	Taxable	income not on books				
Schedule	Guarant	eed payments (other than health ins)		6	3,000	63,00
	Book ex	penses not deducted				-
M-1	Income	on books not on return				
	Return o	deductions not on books				
			544,674	71	4,502	169,82
		at beginning of year	934,694		7,768	133,07
	Cash	entributions	331/331		7.00	
	Droportu	ontributions				
	Not inco	contributions	544,674	71	4,502	169,82
Schedule	Other in	ome (loss) per books	344,014		2,242	32,24
M-2	Cook di	icreases	411,600		5,000	-26,60
	Casn di	istributions	411,000	50	3,000	20,00
	Property	distributions		6	3,000	63,00
		ecreases	1,067,768	1 36	6,512	298,74
		at end of year	1,007,700	1,50	0,312	290,14
		come (loss) items:				
	Incom	e (loss) per income statement				
		orary difference				
		anent difference		17		
		e (loss) per tax return				
	ı	pense/deduction items:		200		
	Expen	se per income statement				
Schedule	l lempo	orary difference				
M-3	l	anent difference				
	l .	tion per tax return				
		ems with no differences			V. 1.0	
		liation totals:			1 181	
	Incom	e (loss) per income statement				
	Tempo	orary difference				
	I Perma	anent difference	The state of the s			



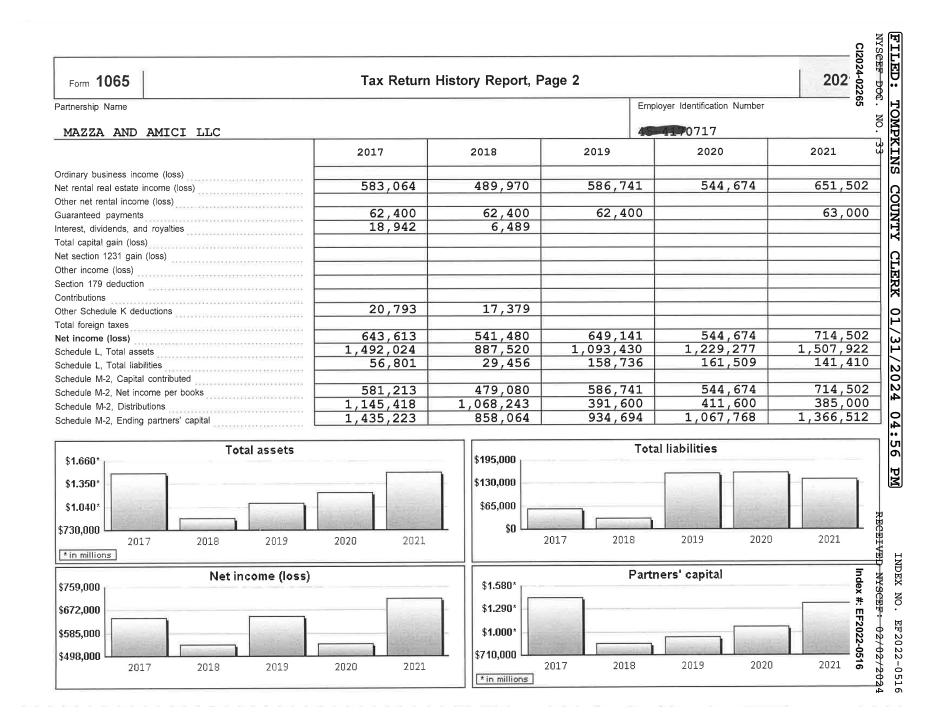


EXHIBIT H - 2022 FEDERAL INCOME TAX RETURN OF MAZZA & AMICI, LLC

FILED: TOMPKINS COUNTY CLERK 01/31/2024 04:56 PM

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EXHIBIT "H"

EXHIBIT H - 2022 FEDERAL INCOME TAX RETURN OF MAZZA & AMICI, LLC

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NYS	CEF	DOC. NO. 34	Ŀ				RECEI	VED NYSCI	EF: 02/01/2024
CI2	024-0	02285	ñ		D. (: EF2022-0516
Forr	1	065	F			rtnership Income			OMB No. 1545-0123
		of the Treasury venue Service	For			, ending tructions and the latest info			2022
_		al business activity		Name of partnership				nployer identifi	cation number
_	T-INTITI	13.T		MAZZZ AND	AMTCT TIC			11707	17
-	ENT Principa	ALL al product or service	Туре	MAZZA AND	om or suite no. If a P.O.	box see instructions.		ite business sta	
	ENT		or Print	307 N. TIC			0	1/01/20	
С	Busine	ss code number			rovince, country, and ZIF			tal assets ee instructions)	
	E 2 1	110		ITHACA		NY 14580	\$		1,714,202
-		110 applicable boxes	(1)	Initial return (2)	Final return (3)	Name change (4)	Address chan	ge (5)	Amended return
		accounting method		→ • • • • • • • • • • • • • • • • • • •	→				
						ny time during the tax year:			<u>Z</u>
J	Check	if Schedules C ar	nd M-3 are	e attached	**************************************	(2)	tion for postion	460 passive	activity purposes
						ooses (2) Grouped active 22 below. See instructions			activity purposes
Cat		Gross receipts or		as income and expens		10	or more initiality		-
	ь	Returns and allow	/ances			1b			
	С	Balance. Subtract	line 1b fro	om line 1a				1c	
e e	2	Cost of goods sol	d (attach F	Form 1125-A)			STATE OF STREET	3	
Income		Gross profit. Subt			nd trusts (attach statemer	rt)		4	
Ě	5	Net farm profit (lo	ss) (attach	n Schedule F (Form 10	40))		*********	5	
	6	Net gain (loss) fro	m Form 4	797, Part II, line 17 (at	tach Form 4797)			6	
								7	
	8	Total income (lo	ss). Comb	oine lines 3 through 7				8	
<u>S</u>	9	Salaries and wag	es (other t	than to partners) (less	employment credits)	\		9	
for limitations)				artners			indian made	11	
<u>⊒.</u> ö	12	Bad debts			ELLS ES ATTEMATION			12	
ns fe	13							13	
instructions	14	Taxes and license	es				WWW.NEWS.000.000.000.00	14	
	15	Interest (see instr	ructions)			1460	18,870	15	
8	16a	Depreciation (if re	renorted o	tach Form 4562) on Form 1125-A and e	Isewhere on return	16b	18,870	16c	0
IIS	17	Depletion (Do no	t deduct o	oil and gas depletion.)			17	
ctions	18	Retirement plans,	etc.					18	
	19	Employee benefit	programs		PROGRAMMENT PROFITE COLUMN			19	
Ded	20	Other deductions				nes 9 through 20		20	0
	21	55 M 1985		e (loss). Subtract line 2		les 9 unough 20		22	
-	23					s (attach Form 8697)		23	
ent		Interest due unde	r the look-	-back method—income	forecast method (atta	ch Form 8866)		24	
Ε	25	BBA AAR impute	d underpa			. DESCRIPTION OF THE PROPERTY		25	
Ра	26	Other taxes (see		ns)	******************			26	
pu	27 28	Payment (see ins						28	
Tax and Payment	29			smaller than line 27, e	nter amount owed			29	-
Ľ	30	Overnayment If	line 28 is l	larger than line 27, ent	er overnavment			30	
Si	gn	Under penalties of perj and belief, it is true, co	ury, I declare prrect, and cor	that I have examined this relumplete. Declaration of prepare	im, including accompanying s r (other than partner or limited	chedules and statements, and to the bid liability company member) is based	est of my knowledge on all information	May the IRS discu	ss this return
	ere	of which preparer has	any knowledg	ge,				with the preparer a	X Yes No
-		Signature of partner Print/Type preparer's		bility company member	Preparer's signature	Date	Date	Check i	
Pai	d	DAVID W. SPRA			DAVID W. SPRAGUI	<u> </u>	02/05/23	self-employed	P00001133
	parer		SPRA	AGUE & JACK			Firm's 8	IN 1	428840
Us	Only	/ Firm's address		E SENECA S'	ľ	14050 4200		607	272_5222
_			ITH	ACA, NY		14850-4308	Phone	no 60/-	273-5322

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F CI2	024-02285 <u>MAZZA AND AMICI</u>	LLC	:		45 717	Index #: EF2	2022-0)516
	nedule B Other Information						i	
1	What type of entity is filing this return? Check						Yes	No_
а	Domestic general partnership	b		limited partnership				
С	Domestic limited liability company	d –		limited liability part	tnership			
е	Foreign partnership	f	Other:				11100	
2	At the end of the tax year:		() to odina		a nadaarahin) trust or tay			
а	Did any foreign or domestic corporation, parts							
	exempt organization, or any foreign government loss, or capital of the partnership? For rules							
								X
ь	B-1, Information on Partners Owning 50% or Did any individual or estate own, directly or in						TI, ET	TO A D
b	the partnership? For rules of constructive ow							
	on Partners Owning 50% or More of the Part						x	
3	At the end of the tax year, did the partnership		***********					
a	Own directly 20% or more, or own, directly of		llv. 50% or n	nore of the total vo	ting power of all classes of			
u	stock entitled to vote of any foreign or dome-							
	If "Yes," complete (i) through (iv) below							X
	(i) Name of Corporation			yer Identification	(iii) Country of		Percenta	
			Numi	ber (if any)	Incorporation	Owned I	n Voting	Stock
								_
								_
_								
_	Own directly an interest of 20% or more, or o	own dire	ctly or indire	octly an interest of	50% or more in the profit loss		15001	1-16
b	or capital in any foreign or domestic partners						14	
	interest of a trust? For rules of constructive of							x
	interest of a trust? For fules of constructive c		Employer			(v)	Maximur	
	(i) Name of Entity	Ide	ntification	(iii) Type of Entity	(iv) Country of Organization		age Owr	
		Num	ber (if any)			radii, C	935, OI E	Sagrittar
_								
_								
_								
_								
4	Does the partnership satisfy all four of the f	ollowing	conditions?				Yes	No
ā	The partnership's total receipts for the tax ye	ar were	less than \$2	250,000.			Ea,	
b	The partnership's total assets at the end of the	he tax y	ear were les:	s than \$1 million.			-17	
С	Schedules K-1 are filed with the return and f for the partnership return.	urnished	to the partn	iers on or before tr	ne due date (including extensions)		155	
d	The partnership is not filing and is not require	ed to file	Schedule N	Л-3				X
	If "Yes," the partnership is not required to con	mplete S	Schedules L,	M-1, and M-2; iter	n F on page 1 of Form 1065;			
	or item L on Schedule K-1.	100		. Same as Visas as				v
_5	Is this partnership a publicly traded partnersh				Control the Armer and Start		Eumi	X
6	During the tax year, did the partnership have		ot that was o	canceled, was forgi	iven, or had the terms modified		7(1)	v
	so as to reduce the principal amount of the c		0040 55	tarial Advi D' I	CONTRACTOR CONTRACTOR	CARCOLINA PARAMETER		X
7	Has this partnership filed, or is it required to	TIIE, For	m 8918, Ma	teriai Advisor Discl	osure Statement, to provide			х
_	information on any reportable transaction?	TOWN TO			signature or other sufficients			^
8	At any time during calendar year 2022, did the							100
	a financial account in a foreign country (such						120	
	See instructions for exceptions and filing req				ort of Foreign Bank and		11 3	х
	Financial Accounts (FBAR). If "Yes," enter the				11 th		107	^
9	At any time during the tax year, did the partr to, a foreign trust? If "Yes," the partnership n	nership r	eceive a dis	tribution from, or w	ras it the grantor of, or transferor		- E	
	Foreign Trusts and Receipt of Certain Foreign				turn to report transactions than			Х
10a	Is the partnership making, or had it previous							X
	See instructions for details regarding a section	оп 754	election.			a sea marana shaha anin 6404/4646	-	
b	Did the partnership make for this tax year ar	n optiona	al basis adju:	stment under section	on 743(b) or 734(b)? If "Yes,"			v
	attach a statement showing the computation						-	X
С	Is the partnership required to adjust the basis of partnership					56		
	substantial built-in loss (as defined under section 74							v
	734(d))? If "Yes," attach a statement showing the o	computation	on and allocation	on of the basis adjust	ment. See instructions			X

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CI2	024-02285 MAZZA AND AMICI LLC	_ Index #: EF2 _	2022-0	1516
Sc	hedule B Other Information (continued)			
1	Check this box if, during the current or prior tax year, the partnership distributed any property received in a like-	7	Yes	No
	kind exchange or contributed such property to another entity (other than disregarded entities wholly owned by the	П		
	partnership throughout the tax year)			
2	At any time during the tax year, did the partnership distribute to any partner a tenancy-in-common or other			х
12	undivided interest in partnership property? If the partnership is required to file Form 8858, Information Return of U.S. Persons With Respect to Foreign			10
13	Disregarded Entities (FDEs) and Foreign Branches (FBs), enter the number of Forms 8858 attached. See		71	
	instructions	0		
14	Does the partnership have any foreign partners? If "Yes," enter the number of Forms 8805, Foreign Partner's			
	Information Statement of Section 1446 Withholding Tax, filed for this partnership			X
15	Enter the number of Forms 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached			
	to this return			
16a	Did you make any payments in 2022 that would require you to file Form(s) 1099? See instructions	*****	X	<u> </u>
b	If "Yes," did you or will you file required Form(s) 1099?		X	
17	Enter the number of Form 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations,	•		
	attached to this return			
18_	Enter the number of partners that are foreign governments under section 892	0		
19	During the partnership's tax year, did the partnership make any payments that would require it to file Forms 1042			v
	and 1042-S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471 through 1474)?		V III V	X
20	Was the partnership a specified domestic entity required to file Form 8938 for the tax year? See the Instructions			x
	for Form 8938			X
21_	Is the partnership a section 721(c) partnership, as defined in Regulations section 1.721(c)-1(b)(14)?	evagress entress		^
22	During the tax year, did the partnership pay or accrue any interest or royalty for which one or more partners are		The street	x
	not allowed a deduction under section 267A? See instructions		1500	2
_	If "Yes," enter the total amount of the disallowed deductions \$			
23	Did the partnership have an election under section 163(j) for any real property trade or business or any farming			x
-	business in effect during the tax year? See instructions Does the partnership satisfy one or more of the following? See instructions			X
24	The partnership owns a pass-through entity with current, or prior year carryover, excess business interest expense.			
a	The partnership's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years		NH.	m.
b	preceding the current tax year are more than \$27 million and the partnership has business interest.			E.
С	The partnership is a tax shelter (see instructions) and the partnership has business interest expense.			Ric-
·	If "Yes" to any, complete and attach Form 8990.			
25	Is the partnership attaching Form 8996 to certify as a Qualified Opportunity Fund?			X
20	If "Yes," enter the amount from Form 8996, line 15			Min
26	Enter the number of foreign partners subject to section 864(c)(8) as a result of transferring all or a portion of an			100
	interest in the partnership or of receiving a distribution from the partnership	0	8-57	l Li
	Complete Schedule K-3 (Form 1065), Part XIII, for each foreign partner subject to section 864(c)(8) on a transfer or distribution	ution.		
27	At any time during the tax year, were there any transfers between the partnership and its partners subject to the		100	line.
	disclosure requirements of Regulations section 1.707-8?			X
28	Since December 22, 2017, did a foreign corporation directly or indirectly acquire substantially all of the properties			
	constituting a trade or business of your partnership, and was the ownership percentage (by vote or value) for			
	purposes of section 7874 greater than 50% (for example, the partners held more than 50% of the stock of the			187
	foreign corporation)? If "Yes," list the ownership percentage by vote and by value. See instructions.			80
	Percentage: By vote: By value:			X
29	Reserved for future use			37
30	Is the partnership electing out of the centralized partnership audit regime under section 6221(b)? See instructions.		-	X
	If "Yes," the partnership must complete Schedule B-2 (Form 1065). Enter the total from Schedule B-2, Part III,			
	line 3	-		100
	If "No," complete Designation of Partnership Representative below.		1	
Des	ignation of Partnership Representative (see instructions)			
	er below the information for the partnership representative (PR) for the tax year covered by this return.			
_	e of PR EDWARD MAZZA oddraga 307 N. TIOGA STREET U.S. phone		_	
	addless	7-273-60	00	
of P				
57500	PR is an entity, name of the designated individual for the PR address of U.S. phone number of			
	address of U.S. phone number of designated individual			
DAA	1 -	Form	1065	(2022

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1202		THANK AND ANTOL LINE	T	x #: EF2022-0516 otal amount
Sche		0.11 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1	otal amount
		Ordinary business income (loss) (page 1, line 22)	2	655,109
		Net rental real estate income (loss) (attach Form 8825) Other gross rental income (loss)	2	055,105
		Other gloss remainments (1966)		6
		Deposition for the former form		
_		Other net rental income (loss). Subtract line 3b from line 3a	3c	
SS		Guarantieed payments: a Services 4a 63,000 b Capital 4b	4.0	63 000
ا د		c Total. Add lines 4a and 4b	4c	63,000
Income (Loss)		Interest income	5	
Ĕ	6	Dividends and dividend equivalents: a Ordinary dividends	6a	
2		b Qualified dividends 6b c Dividend equivalents 6c	100 110	
드		Royalties	7	
		Net short-term capital gain (loss) (attach Schedule D (Form 1065))	8	
	9a	Net long-term capital gain (loss) (attach Schedule D (Form 1065))	9a	
	b	Collectibles (28%) gain (loss)		
	С	Unrecaptured section 1250 gain (attach statement)		
	10	Net section 1231 gain (loss) (attach Form 4797)	10	
	11	Other income (loss) (see instructions) Type:	11	
(n		Section 179 deduction (attach Form 4562)	12	
Deductions		Contributions	13a	
퍙		TATELLY TATALOG ACCOUNTS A SECRETARIAN CONTRACTOR OF THE PART OF T	13b	
큥		Investment interest expense Section 59(e)(2) expenditures:(1) Type: (2) Amount:	13c(2)	
മ്	٦	Other deductions (see instructions) Type: SEE STATEMENT 1	13d	14,120
	140	Not cornings (loss) from self-employment	14a	
Employ- ment	144	Net earnings (loss) from self-employment	14b	
	b	Gross farming or fishing income	14c	
ш		Gross nonfarm income	15a	
	1	Low-income housing credit (section 42(j)(5))	15a	
ts		Low-income housing credit (other)	15c	
Credits		Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)	15d	
Ö	1	Other rental real estate credits (see instructions) Type:		
•		Other rental credits (see instructions) Type:	15e	
	f	Other credits (see instructions) Type:	15f	
<u>a</u>	16	Attach Schedule K-2 (Form 1065), Partners' Distributive Share Items—International, and check		
national		this box to indicate that you are reporting items of international tax relevance		
= 22				E4
× s	17a	Post-1986 depreciation adjustment	17a	-51,511
Minimum Tax (AMT) Items	b	Adjusted gain or loss	17b	
트콜	С	Depletion (other than oil and gas)	17c	
ĘF.	d	Oil, gas, and geothermal properties-gross income	17d	
ΞĒ	е	Oil, gas, and geothermal properties-deductions	17e	
≥2	f	Other AMT items (attach statement)	17f	
_	18a	Tax-exempt interest income	18a	
<u>.</u>	b	Other tax-exempt income	18b	
nat	C	Nondeductible expenses	18c	
Ë	19a	Distributions of cash and marketable securities	19a	518,880
	h	Distributions of other property	19b	
Ĕ	1 5	Distributions of other property	20a	
r Inf	200			
her Inf	20a	Investment expenses	20b	
Other Information	20a	Investment expenses Other items and amounts (attach statement) SEE STATEMENT 2	20b	45.6

	EF DOC. NO.	KINS COUNT	I CLERK U	<u> </u>	2024	04:50			EX NO. EF2022-09 NYSCEF: 02/01/20
-	024 02285 <u>MA</u>	ZZA AND AMI				45 41	70717		ndex #: EF2022-0516
	., t inc	ome (Loss) per R mbine Schedule K, lines 1		iff outstract f	ne sum of So		through 13d s		703,989
	1	moine schedule is, lines i	(ii) Individual		dividual	Poule IV, ales 12		(v) Exempt	(vi)
	Analysis by partner type:	(i) Corporate	(active)	` '	sive)	(iv) Partner	ehin I	Organization	Nominee/Other
	General partners		703,989						
	Limited partners hedule L Ba	alance Sheets per Boo		Beginning of	of tax year			End of ta	ax year
	noudio E	ssets	(a)	I		(b)	(0)	(d)
	Cash	rational Paragraph (decoration - are)		n VEST	1,	360,020			1,585,170
a?	Trade notes and a	ccounts receivable	20170						
		bad debts							
3								ANTITIE.	
ļ	U.S. Government	obligations						1	
5	Tax-exempt securit	ties							
i	Other current assets (attach statement)			5 T					
'a	Loans to partners (or	persons related to partners	s) ₂₀₀	8 I X10			1000		
		estate loans		E 1" E 1					
	Other investments (attach statement)						0.0	04 000	
	Buildings and other	depreciable assets	2,79		158/115	1.17 000		94,897	100 020
b	Less accumulated	depreciation	41.83	6,995		147,902	2,6	65,865	129,032
a	Depletable assets		010						
b	Less accumulated	depletion							
		mortization)					i de la composición dela composición de la composición dela composición de la compos		
		amortizable only)							
		amortization	****					21 - C. II	
3	Other assets (attach statement)			e in resulti	1	507,922	- 120 1201		1,714,202
•		and Capital	*****			501,922			1,714,202
;		Lara areas estatement							
,	Mortranes notes bor	nds payable in less than 1	vear	A					
7	Other current liabilities	no payabo in los train	web. Your				(CANEDIA)		
3	All nonrecourse loans						# 10 11 "		
		or persons related to partn							
	The second secon	s payable in 1 year or more .				444 440			225 501
0	Other liabilities (attach statement)	SEE STMT 3				141,410			225,581
1	Partners' capital accounts					366,512			1,488,621 1,714,202
2_		capital		D.	1 10/345	507,922	Not Incor	na (Leon)	
S	chedule M-1	Reconciliation of	of Income (Loss) ship may be require	per Boo	oks vvitii Schedule l	M-3 See instr	uctions	ile (LUSS)	per Keturri
			Ship may be require	989 6		ecorded on bool		ot included	
	Net income (loss)	per books Schedule K, lines 1, 2, 3c,	040,	909 6		ule K, lines 1 th	-		
2		d 11, not recorded on				pt interest \$	•		
	books this year			"					
					0.110 (0.4.1)	************			
3		her than health insurance)	(2)	000 7	Deductions	included on Schedu	le K, lines 1 thro	ugh 13d,	
ĺ	Expenses recorded of	n books this year not K, lines 1 through			and 21, not	charged against bo	ok income this y	ear (itemize):	
	13d, and 21 (itemize)	K, lines i through		a	Depreciat	ion \$	us uses a service a reservice		
а	Depreciation \$								
b	Travel and								
				8	Add lines	6 and 7		ganarawilan	
				9	Income (I	oss) (Analysis o	of Net Income)	
5	Add lines 1 throug	h 4	703,		(Loss), lir	ne 1). Subtract li	ine 8 from lin	e 5	703,989
S	chedule M-2		tners' Capital Ac						E10 000
1	Balance at beginn	ing of year	1,366,	512 6	Distributio	ons: a Cash	44444444		518,880
2	Capital contributed	d: a Cash				b Property	у	00000000000	
		b Property		7	Other de				
		(see instructions)	703,	989	(itemize):		SEE ST		63 000
	Other increases							53,000	63,000
	(itemize):		× 1						
3 4	(itemize):	h 4		8	Add lines	6 and 7 at end of year.		ALDERDARES .	581,880 1,488,621

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RECEIVED NYSCEF: 02/01/2024

CI2024-02285 Form UULU (Rev. November 2018) Department of the Treasury

Rental Real Estate Income and Expenses of a Partnership or an S Corporation

Index #: EF2022-0516 OMB No. 1545-0123

♦ Attach to Form 1065 or Form 1120S. www.irs.gov/Form8825 for the latest information.

Internal Revenue Service Employer identification number 0717 MAZZA AND AMICI LLC Show the type and address of each property. For each rental real estate property listed, report the number of days rented at fair rental value and days with personal use. See instructions. See page 2 to list additional properties. Type-Enter code 1-8; Physical address of each property-street, city, state, Fair Rental Days Personal Use Days see page 2 for list ZIP code 115 PROSPECT STREET 115 PROSPECT STREET ITHACA NY 14580 365 MULTI-FAM RESIDENCE 117 PROSPECT STREET 117 PROSPECT STREET В NY 14580 ITHACA 365 MULTI-FAM RESIDENCE 201 PLEASANT STREET 201 PLEASANT STREET С NY 14580 ITHACA MULTI-FAM RESIDENCE 365 210 DELAWARE STREET 210 DELAWARE STREET D NY 14580 ITHACA MULTI-FAM RESIDENCE 365 **Properties** D Rental Real Estate Income C 32,598 33,438 210,645 48,640 Gross rents 2 Rental Real Estate Expenses 3 Advertising Auto and travel 4 2,567 4,777 2,604 2,242 Cleaning and maintenance 5 5 Commissions 6 6 1,244 792 779 5,457 Insurance 7 7 Legal and other professional fees 8 8 Interest (see instructions) 9 9 Repairs 10 10 8,580 37,706 5,611 6,110 11 11 Taxes 1,365 1,419 8,510 1,003 12 Utilities 12 Wages and salaries 13 13 347 702 24 28 Depreciation (see instructions) 14 14 Other (list) 15 6,175 39,312 8,704 6,012 SEE STMT 5,6,7,8 15 Total expenses for each property. 16 94,291 16,371 19,607 21,801 16 Add lines 3 through 15 Income or (loss) from each property. 17 116,354 331,748 16,227 13,831 26,839 17 Subtract line 16 from line 2 18a 18a Total gross rents. Add gross rents from line 2, columns A through H 676,639) 18b b Total expenses. Add total expenses from line 16, columns A through H Net gain (loss) from Form 4797, Part II, line 17, from the disposition of property from rental real 19 19 Net income (loss) from rental real estate activities from partnerships, estates, and trusts in which this partnership or S corporation is a partner or beneficiary (from Schedule K-1) 20a Identify below the partnerships, estates, or trusts from which net income (loss) is shown on line 20a. Attach a schedule if more space is needed. (2) Employer identification number (1) Name Net rental real estate income (loss). Combine lines 18a through 20a. Enter the result here and on: 655,109

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CI2	024-02285 MAZZA AND AN	4ICI	LLC	45-4170			x #: EF2022-0516
1	Show the type and address of each proprental value and days with personal use.	erty. F See i	or each rental real estate prestructions.	property listed, report the nun	nber of da	ys rented at fair	
	Physical address of each property—stre ZIP code	et, city	, state,	Type—Enter code 1- see below for list	8;	Fair Rental Days	Personal Use Days
П	212 LINDEN AVENUE						
	212 LINDEN AVENUE						
1	ITHACA NY	14!	580	2 MULTI-FAM RESID	ENCE	365	
+	218 DELAWARE AVENUE						
- 1	218 DELAWARE AVENUE						
: }	DESCRIPTION OF THE PROPERTY OF	14	580	2	estativi estaturo		
	TIMACA		300	MULTI-FAM RESID	ENCE	365	
	218 PLEASANT STREET						
3	218 PLEASANT STREET	0000000				*******	
	ITHACA NY	14	580	MULTI-FAM RESID	ENCE	365	
1	506 S. CAYUGA STREET						
4	506 S. CAYUGA STREET						
	ITHACA NY	14	580	2 MULTI-FAM RESID	ENCE	365	
				Propert	ies		
	Rental Real Estate Income		E	F		G	Н
2	Gross rents	2	142,840	219,221		27,372	42,888
	Rental Real Estate Expenses						
3	Advertising	3					
1	Auto and travel	4					
5	Cleaning and maintenance	5	2,109	11,383		3,569	81
3	Commissions	6					
7	Insurance	7	3,121	5,884		622	810
3	Legal and other professional fees	8					
)	Interest (see instructions)	9					
0	Repairs	10					
1	Taxes	11	22,275	35,265		5,274	7,607
2	Utilities	12	8,211	13,553		1,072	3,093
3	Wages and salaries	13					
4	Depreciation (see instructions)	14	8,376	1,208			272
5	Other (list) ◆						0.00=
	STMT 9,10,11,12	15	25,412	40,921		5,046	8,005
	E3 (6F) (00 (4) (F) (00 (1) (6) (1) (1) (1) (1) (1) (1) (1)	"					
6	Total expenses for each property.	16	69,504	108,214		15,583	19,868
7	Add lines 3 through 15 Income or (loss) from each property.	16	i				
1	Subtract line 16 from line 2	17	73,336	111,007		11,789	23,020

Allowable Codes for Type of Property

- 1-Single Family Residence
- 2-Multi-Family Residence
- 3-Vacation or Short-Term Rental
- 4-Commercial
- 5-Land
- 6-Royalties
- 7-Self-Rental

Form **8825** (Rev. 11-2018)

⁸⁻Other (include description with the code on Form 8825 or on a separate statement)

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1	Show the type and address of each proprental value and days with personal use.	See i	nstructions.		er of days refited at fair	1
	Physical address of each property—stree ZIP code	et, city	, state,	Type—Enter code 1-8; see below for list	Fair Rental Days	Personal Use Days
7	702 N. AURORA STREET					
- [702 N. AURORA STREET	2022. R				
=	ITHACA NY	14	580	2	265	
				MULTI-FAM RESIDEN	CE 365	
-	707 N. AURORA STREET					
:	707 N. AURORA STREET	9 (8)		2		
1	ITHACA NY	14.	580	MULTI-FAM RESIDEN	CE 365	
4	HOO IT SUPPORT CHIPPEN			MULTI-PAM RESIDEM	CE 303	
1	708 N. AURORA STREET 708 N. AURORA STREET					
3	TOTAL	14	580	2		
d	ITHACA			MULTI-FAM RESIDEN	CE 365	
-	CEDARWOOD					
	CEDARWOOD					
1		14	580	2		7 1 30 (1/01/31/31/31/31/31/31
				MULTI-FAM RESIDEN	CE 365	
				Properties	S	
	Rental Real Estate Income		E	F	G	H
2	Gross rents	2	53,691	47,892	23,930	142,234
	Rental Real Estate Expenses					
3	Advertising	3				
4	Auto and travel	4	4.060	995	517	6,899
5	Cleaning and maintenance	5	4,269	995	317	0,093
ô	Commissions	6	1 600	1,203	768	4,299
7	Insurance	7 8	1,689	1,203	700	1,20.
8	Legal and other professional fees	9				
9	Interest (see instructions)	10				
0	Repairs	11	11,616	9,528	7,776	16,688
1 2	Taxes	12	4,645	2,234	456	15,112
3	Utilities	13	-,			
ა 4	Depreciation (see instructions)	14	419	254	299	5,079
5	Other (list) ◆					
•	STMT 13,14,15,16		9,734	8,959	4,477	26,143
		15				
6	Total expenses for each property.					
J	Add lines 3 through 15	16	32,372	23,173	14,293	74,220
7	Income or (loss) from each property. Subtract line 16 from line 2	17	21,319	24,719	9,637	68,014

Allowable Codes for Type of Property

- 1-Single Family Residence
- 2-Multi-Family Residence
- 3-Vacation or Short-Term Rental
- 4-Commercial
- 5-Land
- 6-Royalties
- 7-Self-Rental
- 8-Other (include description with the code on Form 8825 or on a separate statement)

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CI2	024-02285 MAZZA AND AN	ICI	LLC	45 417			x #: EF2022-0516
1	Show the type and address of each proprental value and days with personal use.	erty. For	each rental real estate p	property listed, report the nu	ımber of da	ys rented at fair	
Ī	Physical address of each property—stree ZIP code	et, city, s	state,	Type—Enter code 1 see below for list		Fair Rental Days	Personal Use Days
E	116-118 FERRIS PLACE 116-118 FERRIS PLACE				5.1/5.1/5.1 (1.2.2.2.1)	astarier sagan nyang	
	ITHACA NY	1458	30	2 MULTI-FAM RESI	DENCE	365	
F	3&5 PEARL STREET 3&5 PEARL STREET						
	NEWFIELD NY	1486	57	2 MULTI-FAM RESII	DENCE	365	
G	124 SEARS STREET 124 SEARS STREET ITHACA NY	1458	30	2		22000.000000000000000000000000000000000	***************************************
				MULTI-FAM RESI	DENCE	365	
н	116-118 THIRD STREET 116-118 THIRD STREET						The state of the state of the state of
	ITHACA NY	1458	30	2 MULTI-FAM RESI		365	
		<u> </u>		Prope	rties		
	Rental Real Estate Income		E	F 46 104		G 400	<u>н</u> 29,632
2	Gross rents Rental Real Estate Expenses	2	188,051	46,184		42,492	29,032
3	Advertising	3					
4	Auto and travel	4		C 115		1 070	4,840
5	Cleaning and maintenance	5	2,734	6,445		1,870	4,840
6	Commissions	6	4 056	1,352		904	876
7	Insurance	7 8	4,956	1,332		904	870
8	Legal and other professional fees	9					
9	Interest (see instructions)	10					
0	Repairs	11	28,949	6,522		9,410	8,269
1 2	Taxes	12	25,907	1,930		1,097	2,398
13	Utilities Wages and salaries	13	20,00.				· ·
13 14	Depreciation (see instructions)	14	818	598		413	33
15	Other (list) •						
	STMT 17,18,19,20	15	35,015	8,639		7,825	5,542
16	Total expenses for each property. Add lines 3 through 15	16	98,379	25,486		21,519	21,958
17	Income or (loss) from each property. Subtract line 16 from line 2	17	89,672	20,698		20,973	7,674

Allowable Codes for Type of Property

- 1-Single Family Residence
- 2-Multi-Family Residence
- 3-Vacation or Short-Term Rental
- 4-Commercial
- 5-Land
- 6-Royalties
- 7-Self-Rental
- 8-Other (include description with the code on Form 8825 or on a separate statement)

Form **8825** (Rev. 11-2018)

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CI2024-02285 1 (Form 1065)

Information on Partners Owning 50% or More of the Partnership

Index #: EF2022-0516

(Rev. August 2019)

Department of the Treasury

◆ Attach to Form 1065.

◆ Go to www.irs.gov/Form1065 for the latest information.

OMB No. 1545-0123

Name of partnership

MAZZA AND AMICI LLC

Employer identification number (EIN)

Part I Entities Owning 50% or More of the Partnership (Form 1065, Schedule B, Question 2a (Question 3a for 2009 through 2017))

Complete columns (i) through (v) below for any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, tax-exempt organization, or any foreign government that owns, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership (see instructions).

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

Part II Individuals or Estates Owning 50% or More of the Partnership (Form 1065, Schedule B, Question 2b (Question 3b for 2009 through 2017))

Complete columns (i) through (iv) below for any individual or estate that owns, directly or indirectly, an interest of 50% or more in the

rofit, loss, or capital of the partnership (see instructions).			
(i) Name of Individual or Estate	(ii) Identifying Number (if any)	(iii) Country of Citizenship (see instructions)	(iv) Maximum Percenlage Owned in Profit, Loss, or Capital
EDWARD MAZZA	1972	UNITED STATES	50.000000
THOMAS J. AMICI	-4246	UNITED STATES	50.000000

For Paperwork Reduction Act Notice, see the Instructions for Form 1065.

Schedule B-1 (Form 1065) (Rev. 8-2019)

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SCEF DOC. NO. 34				EIVED NYSCEF: LO-21/10⊉1/.2
1 2024-02285			Amended K-1	Index #: EF2022-0516
nequie K-1 2022	Pa			rent Year moonie,
orm 1065)				nd Other Items Self-employment earnings (loss)
rtment of the Treasury nal Revenue Service For calendar year 2022, or tax year	1	Ordinary business income (los	SS) 14	Sell-employment earnings (1033)
beginning ending	2	Net rental real estate income	(loss)	
rtner's Share of Income, Deductions,	*	327,550)	
edits, etc. See separate instructions.	3	Other net rental income (loss)	15	Credits
Part I Information About the Partnership				
Partnership's employer identification number	4a	Guaranteed payments for ser		
5-110717		31,800)	
Partnership's name, address, city, state, and ZIP code	4b	Guaranteed payments for cap	ilal 16	Schedule K-3 is attached if
AZZA AND AMICI LLC				checked
OF M MICCA CHREEN	4c	Total guaranteed payments	17	Alternative minimum tax (AMT) items
07 N. TIOGA STREET THACA NY 14580		31,800) A	-25,753
THACA NI 14500	5	Interest income		
IRS Center where partnership filed return:				
E-FILE	6a	Ordinary dividends		
Check if this is a publicly traded partnership (PTP)				
	6b	Qualified dividends	18	Tax-exempt income and
Part II Information About the Partner Partner's SSN or TIN (Do not use TIN of a disregarded entity, See instructions.)	1 "		'	nondeductible expenses
Partner's SSN of TIN (Do not use TIN of a dislegated entity, dee instructions,)	-	Di idea de amindada		
Name, address, city, state, and ZIP code for partner entered in E. See instructions.	- 6c	Dividend equivalents		
OWARD MAZZA				
	7	Royatties		
07 N. TIOGA STREET	-	Not the diam social goin (I	205)	
THACA NY 14850	8	Net short-term capital gain (k	19	Distributions
	9a	Net long-term capital gain (lo	A	257,200
General partner or LLC member-manager Limited partner or other LLC member	34	Net long-term capital gain (lo	33)	
X Domestic partner Foreign partner	9b	Collectibles (28%) gain (loss		
If the partner is a disregarded entity (DE), enter the partner's:		35,000,000,000	20	Other information
TIN	9c	Unrecaptured section 1250 g	ain	STM
Name			Z*	SIM
What type of entity is this partner? INDIVIDUAL	10	Net section 1231 gain (loss)	7.0	CITIA
What type of entity is this partner? INDIVIDUAL If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here			AG	* STM
Partner's share of profit, loss, and capital (see instructions):	11	Other income (loss)	AH	* STM
Beginning Ending	-			
Profit 50.000000 % 50.000000 % 50.000000 % 50.000000 %	8			
FO 000000 FO 000000	12	Section 179 deduction	21	Foreign taxes paid or accrued
Check if decrease is due to sale or exchange of partnership interest	- 74			
Partner's share of liabilities: Beginning Ending	13	Other deductions		
Nonrecourse \$	M	9,60	0	
Qualified nonrecourse				
Financing \$ 70,705 \$ 112,790	-			
Check this box if Item K includes liability amounts from lower tier partnerships.	1			
Partner's Capital Account Analysis	22	More than one activity for	r at-risk purposes*	
Beginning capital accounts 681,656	23	More than one activity for		
Capital contributed during the year	*S	see attached statemer	t for addition	al information.
Current year net income (loss) \$ 317,950	É			
City of the control o) only			
Other increase (decrease) (attach explanation)				
Withdrawals & distributions \$ (257,200	/ ō			
Withdrawals & distributions \$ (257,200 Ending capital account \$ 742,406	- se			
Withdrawals & distributions \$ (257,200 Ending capital account \$ 742,406	- se			
Withdrawals & distributions \$\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	IRS Use			
Withdrawals & distributions \$ (257,200 Ending capital account \$ 742,406	- se			

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YSCEF DOC. NO. 34			RECE	IVED NYSCEF: L021/101/1.2
Cl2024-02285		Final K-1 Amended	K-1	Index #: EF2022-0516
Schedule K-1 2022	Pa	art III Partner's Share	of Curr	ent Year moonie,
Form 1065)		Deductions, Cred		
Repartment of the Treasury Internal Revenue Service For calendar year 2022, or tax yea	1	Ordinary business income (loss)	14	Self-employment earnings (loss)
beginning ending	2	Net rental real estate income (loss)		
Partner's Share of Income, Deductions,	*	327,559 Other net rental income (loss)	15	Credits
iredits, etc.	┤ ゜	Other her remar mosme (1033)	"	0.04.0
Part I Information About the Partnership	-		+	
Partnership's employer identification number 70717	4a	Guaranteed payments for services 31,200		
B Partnership's name, address, city, state, and ZIP code	4b	Guaranteed payments for capital	16	Schedule K-3 is attached if
MAZZA AND AMICI LLC				checked
207 N MIOCA CMDEEM	4c	Total guaranteed payments	17	Alternative minimum tax (AVIT) items
307 N. TIOGA STREET THACA NY 14580		31,200	A	-25,758
THACA NY 14580	5	Interest income		
IRS Center where partnership filed return:			_	
E-FILE	6a	Ordinary dividends		
Check if this is a publicly traded partnership (PTP)				
Part II Information About the Partner	6b	Qualified dividends	18	Tax-exempt income and
Partner's SSN or TIN (Do not use TIN of a disregarded entity, See instructions.)				nondeductible expenses
4246	6c	Dividend equivalents		
Name, address, city, state, and ZIP code for partner entered in E. See instructions.				
HOMAS J. AMICI	7	Royalties	1	
	1 '	, toyanto		
21 S. VANDORN ROAD	8	Net short-term capital gain (loss)		
THACA NY 14850			19	Distributions
	9a	Net long-term capital gain (loss)	A	261,680
General partner or LLC member-manager X Limited partner or other LLC member				
Domestic partner Foreign partner	9b	Collectibles (28%) gain (loss)		
If the partner is a disregarded entity (DE), enter the partner's:			20	Other information
TIN	9с	Unrecaptured section 1250 gain	z*	STMI
Name			₽-	
1 What type of entity is :his partner? INDIVIDUAL	10	Net section 1231 gain (loss)	AG*	STMT
2 If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here	11	Other income (loss)		
J Partner's share of profit, loss, and capital (see instructions): Beginning Ending				
Profit 50.000000 % 50.000000 %	5			
Loss 50.000000 % 50.000000 %	12	Section 179 deduction	21	Foreign taxes paid or accrued
Capital 50.000000 % 50.000000 %	'	Socion no accasion		
Check if decrease is due to sale or exchange of partnership interest	13	Other deductions		
Partner's share of liabilities: Beginning Ending Nonrecourse \$ \$	M	4,520		
Nonrecourse Oualified nonrecourse	2		1,00	
financing \$ \$ 112 701	-			
Recourse \$ 70,705 \$ 112,791	٦l		2	
Check this box if Item K includes liability amounts from lower tier partnerships: Partner's Capital Account Analysis	22	More than one activity for at-risk pu	urposes*	
Beginning capital account \$ 684,856	23	More than one activity for passive		oses*
Capital contributed during the year \$	*5	See attached statement for a		
Current year net income (loss) \$ 323,039				
Other increase (decrease) (attach explanation)				
Withdrawals & distributions \$ (261,680				
Ending capital account \$ 746,215	Use (
M Did the partner contribute property with a built-in gain (loss)?	l s			
Yes X No If "Yes," attach statement, See instructions,	For IRS			
N Partner's Share of Net Unrecognized Section 704(c) Gain or (Loss)	L C			
Beginning \$\$	-			
Ending \$	2			

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CI2024-02285

Federal Statements

Index #: EF2022-0516

Statement 1 - Form 1065, Schedule K, Line 13d - Other Deductions
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	Descript	ion		 Amount
HEALTH	INSURANCE	FOR	PARTNERS	\$ 14,120
TO	OTAL			\$ 14,120

Statement 2 - Form 1065, Schedule K, Line 20c - Other Items and Amounts

SEE ATTACHED SECTION 199A INFORMATION WORKSHEET	\$

DRAWS INCLUDE HEALTH INSURANCE

Statement 3 - Form 1065, Schedule L, Line 20 - Other Liabilities

Description	Beginning of Year	 End of Year
SECURITY DEPOSITS	\$ 141,410	\$ 225,581
TOTAL	\$ 141,410	\$ 225,581

Statement 4 - Form 1065, Schedule M-2, Line 7 - Other Decreases

	Description	Amount
GUARANTEED	PAYMENTS	\$ 63,000
TOTAL		\$ 63,000

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Statement 5 - 115 PROSPECT STREET - Form 8825, Line 15 - Other

Description	 Amount
GENERAL EXPENSES GUARANTEED PAYMENTS	\$ 6,474 2,230
TOTAL	\$ 8,704

Statement 6 - 117 PROSPECT STREET - Form 8825, Line 15 - Other

Description	<i></i>	Amount
GENERAL EXPENSES GUARANTEED PAYMENTS	\$	4,472 1,540
TOTAL	\$	6,012

Statement 7 - 201 PLEASANT STREET - Form 8825, Line 15 - Other

Description	 Amount
GENERAL EXPENSES GUARANTEED PAYMENTS	\$ 4,593 1,582
TOTAL	\$ 6,175

Statement 8 - 210 DELAWARE STREET - Form 8825, Line 15 - Other

Description	 Amount
GENERAL EXPENSES GUARANTEED PAYMENTS	\$ 29,241 10,071
TOTAL	\$ 39,312

Statement 9 - 212 LINDEN AVENUE - Form 8825, Line 15 - Other

Description	Amount
GENERAL EXPENSES	\$ 18,902
GUARANTEED PAYMENTS	6,510
TOTAL	\$ 25,412

Statement 10 - 218 DELAWARE AVENUE - Form 8825, Line 15 - Other

Amount	
\$	30,438 10,483
\$	40,921
	\$ \$

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Statement 11 - 218 PLEASANT STREET - Form 8825, Line 15 - Other

Description	 Amount
GENERAL EXPENSES GUARANTEED PAYMENTS	\$ 3,753 1,293
TOTAL	\$ 5,046

Statement 12 - 506 S. CAYUGA STREET - Form 8825, Line 15 - Other

Description	 Amount
GENERAL EXPENSES GUARANTEED PAYMENTS	\$ 5,954 2,051
TOTAL	\$ 8,005

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Statement 13 - 702 N. AURORA STREET - Form 8825, Line 15 - Other

Description	 Amount
GENERAL EXPENSES GUARANTEED PAYMENTS	\$ 7,240 2,494
TOTAL	\$ 9,734

Statement 14 - 707 N. AURORA STREET - Form 8825, Line 15 - Other

Description	Amount	
GENERAL EXPENSES GUARANTEED PAYMENTS	\$	6,664 2,295
TOTAL	\$	8,959

Statement 15 - 708 N. AURORA STREET - Form 8825, Line 15 - Other

Description	 Amount
GENERAL EXPENSES GUARANTEED PAYMENTS	\$ 3,330 1,147
TOTAL	\$ 4,477

Statement 16 - CEDARWOOD - Form 8825, Line 15 - Other

Description	Amount	
GENERAL EXPENSES GUARANTEED PAYMENTS	\$	19,446 6,697
TOTAL	\$	26,143

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Statement 17 - 116-118 FERRIS PLACE - Form 8825, Line 15 - Other

Description	 Amount
GENERAL EXPENSES GUARANTEED PAYMENTS	\$ 26,045 8,970
TOTAL	\$ 35,015

Statement 18 - 3&5 PEARL STREET - Form 8825, Line 15 - Other

Description	Amount	
GENERAL EXPENSES GUARANTEED PAYMENTS	\$	6,426 2,213
TOTAL	\$	8,639

Statement 19 - 124 SEARS STREET - Form 8825, Line 15 - Other

Description	 <u>Amount</u>
GENERAL EXPENSES GUARANTEED PAYMENTS	\$ 5,820 2,005
TOTAL	\$ 7,825

Statement 20 - 116-118 THIRD STREET - Form 8825, Line 15 - Other

Description	Amount	
GENERAL EXPENSES	\$	4,123
GUARANTEED PAYMENTS		1,419
TOTAL	\$	5,542

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Federal Statements EDWARD MAZZA 7972

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RECEIVED NYSCEF: 02/01/2024

Schedule K-1, Line 2 - Net Rental Real Estate Income (Loss)

Description	Ty	уре	Amount	Disposed
115 PROSPECT STREET	MULTI-FAM	RESIDENCE	\$ 13,419	
117 PROSPECT STREET	MULTI-FAM	RESIDENCE	8,113	
201 PLEASANT STREET	MULTI-FAM	RESIDENCE	6,915	
210 DELAWARE STREET	MULTI-FAM	RESIDENCE	58,177	
212 LINDEN AVENUE	MULTI-FAM	RESIDENCE	36,668	
218 DELAWARE AVENUE	MULTI-FAM	RESIDENCE	55,503	
218 PLEASANT STREET	MULTI-FAM	RESIDENCE	5,894	
506 S. CAYUGA STREET	MULTI-FAM	RESIDENCE	11,510	
702 N. AURORA STREET	MULTI-FAM	RESIDENCE	10,659	
707 N. AURORA STREET	MULTI-FAM	RESIDENCE	12,359	
708 N. AURORA STREET	MULTI-FAM	RESIDENCE	4,818	
CEDARWOOD	MULTI-FAM	RESIDENCE	34,007	
116-118 FERRIS PLACE	MULTI-FAM	RESIDENCE	44,836	
3&5 PEARL STREET	MULTI-FAM	RESIDENCE	10,349	
124 SEARS STREET	MULTI-FAM	RESIDENCE	10,486	
116-118 THIRD STREET	MULTI-FAM	RESIDENCE	3,837	

Schedule K-1, Line 20 - Other Information

Code	Description	Amount
AG	GROSS RECEIPTS FOR 2021	\$ 635,331
AG	GROSS RECEIPTS FOR 2020	577,378
AG	GROSS RECEIPTS FOR 2019	579,264

Schedule K-1, Line 20AH - Additional Supplemental Information

Description

DRAWS INCLUDE HEALTH INSURANCE

FILED: TOMPKINS COUNTY CLERK 01/31/2024 04:56 PM

INDEX NO. EF2022-0516

NYSCEF DOC. NO. 34

CI2024-02285

Federal Statements THOMAS J. AMICI 652-42-4246

Index #: EF2022-0516

RECEIVED NYSCEF: 02/01/2024

Schedule K-1, Line 2 - Net Rental Real Estate Income (Loss)

Description	T	/pe	 Amount	Disposed
115 PROSPECT STREET	MULTI-FAM	RESIDENCE	\$ 13,420	
117 PROSPECT STREET	MULTI-FAM	RESIDENCE	8,114	
201 PLEASANT STREET	MULTI-FAM	RESIDENCE	6,916	
210 DELAWARE STREET	MULTI-FAM	RESIDENCE	58,177	
212 LINDEN AVENUE	MULTI-FAM	RESIDENCE	36,668	
218 DELAWARE AVENUE	MULTI-FAM	RESIDENCE	55,504	
218 PLEASANT STREET	MULTI-FAM	RESIDENCE	5,895	
506 S. CAYUGA STREET	MULTI-FAM	RESIDENCE	11,510	
702 N. AURORA STREET	MULTI-FAM	RESIDENCE	10,660	
707 N. AURORA STREET	MULTI-FAM	RESIDENCE	12,360	
708 N. AURORA STREET	MULTI-FAM	RESIDENCE	4,819	
CEDARWOOD	MULTI-FAM	RESIDENCE	34,007	
116-118 FERRIS PLACE	MULTI-FAM	RESIDENCE	44,836	
3&5 PEARL STREET	MULTI-FAM	RESIDENCE	10,349	
124 SEARS STREET	MULTI-FAM	RESIDENCE	10,487	
116-118 THIRD STREET	MULTI-FAM	RESIDENCE	3,837	

Schedule K-1, Line 20 - Other Information

Code	Description	 Amount
AG	GROSS RECEIPTS FOR 2021	\$ 635,332
AG	GROSS RECEIPTS FOR 2020	577,378
AG	GROSS RECEIPTS FOR 2019	579,265

FILED: TOMPKINS COUNTY CLERK 01/31/2024 04:56 PM

INDEX NO. EF2022-0516

NYSCEF DOC. NO. 34

RECEIVED NYSCEF: 02/01/2024

CI2024-022 Schedule			S	ection 199A Informatio	n Worksheet		Index #	EF2022	
Schedule	IX		For calendar year	2022, or tax year beginning	, and ending				
artnership N	lame					Emp	loyer Identifi	cation No	umber
MAZZA	AND	AMICI	LLC			40	117071	L7	
						-	Aggr.		
				Activity Description	Pass-through Entity	EIN	Number	SSTB	PT
Column A		115	PROSPECT	STREET					
Column B		117	PROSPECT	STREET					
Column C		201	PLEASANT	STREET					
Column D	100110072071200	210	DELAWARE	STREET					
Column E		212	LINDEN AV	ÆNUE					

	Column A	Column B	Column C	Column D	Column E
QBI or Qualified PTP items: Ordinary business income (loss) Net rental real estate income (loss)	26,839	16,227	13,831	116,354	73,336
Other net rental income (loss)					
Royalties					
Section 1231 gain (loss)					
Other income (loss)					
Section 179 deduction					
Other deductions					
W-2 wages					
Qualified property	750	684	9,554	19,300	230,312

Other Information:

QBI alloc to co-op pmts received W-2 wages alloc to qualified pmts Section 199A(g) deduction

INDEX NO. EF2022-0516 FILED: TOMPKINS COUNTY CLERK 01/31/2024 04:56 PM NYSCEF DOC. NO. 34 RECEIVED NYSCEF: 02/01/2024 CI2024-02285 Index #: EF2022-0516 Section 199A Information Worksheet 2022 Schedule K For calendar year 2022, or tax year beginning Employer Identification Number Partnership Name MAZZA AND AMICI LLC **90717** Aggr. Number SSTB Pass-through Entity EIN PTP Activity Description 218 DELAWARE AVENUE Column A 218 PLEASANT STREET Column B 506 S. CAYUGA STREET Column C 702 N. AURORA STREET Column D 707 N. AURORA STREET Column E Column D Column E Column A Column B Column C QBI or Qualified PTP items: Ordinary business income (loss) 23,020 21,319 24,719 11,789 111,007 Net rental real estate income (loss) Other net rental income (loss) Royalties Section 1231 gain (loss) Other income (loss) Section 179 deduction Other deductions W-2 wages 11,500 7,000 7,504 33,218 Qualified property Other Information: QBI alloc to co-op pmts received W-2 wages alloc to qualified pmts

Section 199A REIT dividends

Section 199A(g) deduction

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INDEX NO. EF2022-0516

NYSCEF DOC. NO. 34

RECEIVED NYSCEF: 02/01/2024

CI2024-02285	Section 199A Informatio	n Worksheet	Index #: EF202		
Schedule K	For calendar year 2022, or tax year beginning	, and ending		202	
artnership Name			Employer Ide	entification N	umber
MAZZA AND	AMICI LLC		45-4170	717	
	Activity Description	Pass-through Entity	Aggr EIN Numb		PTI
Column A	Activity Description 708 N. AURORA STREET	Pass-through Entity			PTF
Column A		Pass-through Entity			PTF
0.0000000000000000000000000000000000000	708 N. AURORA STREET	Pass-through Entity			PTF
Column B	708 N. AURORA STREET CEDARWOOD	Pass-through Entity			PTF

	Column A	Column B	Column C	Column D	Column E
QBI or Qualified PTP items: Ordinary business income (loss) Net rental real estate income (loss)	9,637	68,014	89,672	20,698	20,973
Other net rental income (loss)					
Royalties					
Section 1231 gain (loss)					
Other income (loss)					
Section 179 deduction					
Other deductions					
W-2 wages					
Qualified property	8,242	44,475	22,482	16,396	11,324

Other Information:

QBI alloc to co-op pmts received W-2 wages alloc to qualified pmts Section 199A(g) deduction

INDEX NO. EF2022-0516 FILED: TOMPKINS COUNTY CLERK 01/31/2024 04:56 PM NYSCEF DOC. NO. 34 RECEIVED NYSCEF: 02/01/2024 CI2024-02285 Index #: EF2022-0516 Section 199A Information Worksheet Schedule K 2022 , and ending For calendar year 2022, or tax year beginning Employer Identification Number Partnership Name 970717 MAZZA AND AMICI LLC Aggr. Activity Description Pass-through Entity EIN Number SSTB PTP 116-118 THIRD STREET Column A Column B Column C Column D Column E Column A Column B Column C Column D Column E QBI or Qualified PTP items: Ordinary business income (loss) 7,674 Net rental real estate income (loss) Other net rental income (loss) Royalties Section 1231 gain (loss) Other income (loss) Section 179 deduction Other deductions W-2 wages 892 Qualified property Other Information: QBI alloc to co-op pmts received W-2 wages alloc to qualified pmts Section 199A(g) deduction

LLED: TOMPKINS COUNTY CLERK 01/31/2024	04:56 PM	INDE	X NO. EF2022-0
SCEF DOC. NO. 34	<u> </u>	RECEIVED N	YSCEF: 02/01/2
Rent and Royalty S	chedule	Inc	dex #: EF2022-0516
Form 1065 For calendar year 2022, or tax year beginning	, and ending		2022
rtnership Name		Employer	Identification Number
MAZZA AND AMICI LLC		05-41	0717
Property Description		Type of	Activity
115 PROSPECT STREET 115 PROSPECT STREET ITHACA NY 14580		Rental Real Estate Other Rental Property Royalty Property	erty X
Type of property	MUI	LTI-FAM RES	
Number of days rented at fair rental value			<u>365</u>
Number of personal use days Is the net income (loss) from this property included in the computation of self employr		Yes 🗍	No X
Is the net income (loss) from this property included in the computation of section 179 Income and Exp		Yes	No X
Income			
Gross rents	48	,640	
Gross royalties			
Other income			
Income from sale of property reported on Form 4797, Line 17		saffin a desirab	
Total gross income			48,640
Expense			
Advertising		Yillife	
Auto and travel			
Cleaning and maintenance		2,242	
Commissions		1112	
Insurance		,244	
Legal and professional		11 0 3111	
Interest			
A CONTRACT OF THE SECRETARIES OF SECURITY OF A CONTRACT AND A SECURITY OF A CONTRACT OF SECURITY OF A CONTRACT OF			
Repairs	19.67	. 500	
Taxes	3	3,580 1,003	

21,801

26,839

21,801

Wages and salaries

Other expenses

Net deductible expenses

Less

Total expenses

Net income or loss from this property

% personal use

INDEX NO. EF2022-0516 FILED: TOMPKINS COUNTY CLERK 01/31/2024 04:56 PM NYSCEF DOC. NO. 34 RECEIVED NYSCEF: 02/01/2024 CI2024-02285 Index #: EF2022-0516 Rent and Royalty Schedule 2022 Form 1065 For calendar year 2022, or tax year beginning Employer Identification Number Partnership Name 0717 MAZZA AND AMICI LLC Type of Activity **Property Description** 117 PROSPECT STREET Rental Real Estate 117 PROSPECT STREET Other Rental Property **ITHACA** NY 14580 Royalty Property MULTI-FAM RESIDENCE Type of property Number of days rented at fair rental value Number of personal use days Is the net income (loss) from this property included in the computation of self employment income? Yes Yes Is the net income (loss) from this property included in the computation of section 179 business income? Income and Expenses

ncome			
Gross rents	*104 N *104 *1 *105 N *	32,598	
Gross royalties			
Income from sale of	property reported on Form 4797, Line 17		
Total gross income			32,598
xpense			
Cleaning and mainte	enance	2,567	
Commissions			
Insurance			
Legal and profession	nal		
Repairs			
Tayon		5,611	
Utilities		1,365	
Wages and salaries		1000000000	
Total expenses		16,371	
Less	% personal use	6404 630(46)	
Net deductible expe	nses		16,371
Net income or loss			16,227

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LED: TOMPKINS COUNTY CLERK 01/31/2024 CEF DOC. NO. 34	04:56 PM		SCEF: 02/01/
2024-02285 Rent and Royalty Sc	shodulo		ex #: EF2022-051
	riedule		2022
Form 1065 For calendar year 2022, or tax year beginning	, and ending		2022
thership Name		Employer lo	lentification Number
MAZZA AND AMICI LLC		45-417	0717
Property Description		Type of A	Activity
			-
201 PLEASANT STREET		Rental Real Estate	X
201 PLEASANT STREET		Other Rental Propert	у -
ITHACA NY 14580		Royalty Property	Ц
	МП	TI-FAM RES	TOENCE
Type of property	MOI	III-FAM KES	365
Number of days rented at fair rental value			303
Number of personal use days	ant income?	Yes \square	No X
Is the net income (loss) from this property included in the computation of self employments the net income (loss) from this property included in the computation of section 179 b		Yes H	No X
Income and Exp	enses		
moonio una Exp			
Income	22	420	
Gross rents	33	,438	
Gross royalties			
Other income			
Income from sale of property reported on Form 4797, Line 17			LE TRESENTANT
Total gross income			33,438
Expense	BOX STOCK		
Advertising	7.7		
Auto and travel		#U ()	
Cleaning and maintenance		,777	
Commissions		Nikita a	
Insurance		779	
Legal and professional		first,	
Legal and professional Interest			
Legal and professional Interest Repairs	15.	5,110	
Legal and professional Interest Repairs Taxes	6	5,110	
Legal and professional Interest Repairs	6		

Depreciation

Other expenses

Total expenses

Net deductible expenses

Net income or loss from this property

% personal use

Less

347

19,607

13,831

6,175

19,607

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YSCEF DOC. NO. 34	RECEIVED N	YSCEF: 02/01/2
Cl2024-02285 Rent and Royalty Schedule	Inc	dex #: EF2022-0516
Form 1065 For calendar year 2022, or tax year beginning , and end	ling	2022
Partnership Name	Employer	Identification Number
MAZZA AND AMICI LLC	45-411	0717
Property Description	Type of	Activity
210 DELAWARE STREET 210 DELAWARE STREET ITHACA NY 14580	Rental Real Estate Other Rental Prope Royalty Property	rty X
Type of property Number of days rented at fair rental value Number of personal use days Is the net income (loss) from this property included in the computation of self employment income? Is the net income (loss) from this property included in the computation of section 179 business income	MULTI-FAM RES	SIDENCE 365 No X No X
Income and Expenses		
Income		
Gross rents	210,645	
Gross royalties Other income Income from sale of property reported on Form 4797, Line 17		
Total gross income		210,645

5,457

37,706 8,510

39,312

94,291

702

94,291

116,354

Advertising Auto and travel

Insurance

Utilities

Less

Depreciation

Other expenses

Total expenses

Net deductible expenses

Wages and salaries

Cleaning and maintenance Commissions

Legal and professional Interest

Net income or loss from this property

Taxes

% personal use

FILED: TOMP	KINS COUNTY CLERK 01/31/2024 04:	56 PI	<u> </u>	INDE	NO. E	F2022-051
NYSCEF DOC. NO.			_	CEIVED NY	SCEF:	02/01/202
Cl2024-02285	Rent and Royalty Schedu	ıle		Ind	ex #: EF2	022-0516
Form 1065	For calendar year 2022, or tax year beginning , a	and ending			20	22
Partnership Name				Employer lo	dentification	Number
MAZZA AND A	MICI LLC			65-417	0717	
	Property Description			Type of A	Activity	
	AVENUE AVENUE NY 14580		Other F	Real Estate Rental Proper Property		X
Type of property Number of days rent	ed at fair rental value	<u>M</u>	ULTI-F	FAM RES	IDENCE 365	
	use days ss) from this property included in the computation of self employment incor ss) from this property included in the computation of section 179 business			Yes Yes	No .	X
	Income and Expenses					
Income						

come Gross rents		142,840	
9-8-X-X-8-8-8-8-8-8-8-8-8-8-8-8-8-8-8-8-	ranta ranga sabalan di dia katangan da bada da matanga da		
Income from sale of	property reported on Form 4797, Line 17	B-m	
Total gross income			142,840
rpense			
0 -14::		(41)	
Auto and travel	nance		
		THE PARTY NAMED IN COLUMN TWO IS NOT THE PARTY N	
		3,121	
T		22 275	
4.44144		8 211	
		er-780 ja alemakenarsas	
		8,376	
200000000000000000000000000000000000000		OF 410	
Total expenses		69,504	
Less	% personal use	www.	
Net deductible exper	ses		69,504
Net income or loss fi			73,336

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SCEF DOC. NO. 34		RECEI	VED NYSCEF: 02/01/2
12024-02285 Rent and Royalty Sch	nedule		Index #: EF2022-0516
Form 1065 For calendar year 2022, or tax year beginning			2022
thership Name		Em	ployer Identification Number
MAZZA AND AMICI LLC		0	0717
Property Description		Ту	pe of Activity
218 DELAWARE AVENUE 218 DELAWARE AVENUE ITHACA NY 14580		Rental Real Other Renta Royalty Pro	I Property
Type of property	MU	LTI-FAM	RESIDENCE
Number of days rented at fair rental value			<u>365</u>
Number of personal use days			☐ N. 🔽
Is the net income (loss) from this property included in the computation of self employments the net income (loss) from this property included in the computation of section 179 bus	nt income? siness income?	Yes Yes	No X
Is the net income (loss) from this property included in the computation of section 179 bus	siness income?		No X
Is the net income (loss) from this property included in the computation of section 179 bus	siness income?		No X
Is the net income (loss) from this property included in the computation of section 179 bus income and Experience	nses		No X
Is the net income (loss) from this property included in the computation of section 179 bus income and Experience Gross rents	nses	Yes	No X
Income Gross rents Gross royalties Other income	nses	Yes	No X
Income Gross rents Gross royalties	nses	Yes	No X
Income Gross rents Gross royalties Other income	nses	Yes	219,221
Income Gross rents Gross royalties Other income Income from sale of property reported on Form 4797, Line 17	nses	Yes	No X
Income Gross rents Gross royalties Other income Income sale of property reported on Form 4797, Line 17 Total gross income	nses	Yes	No X
Income Gross rents Gross royalties Other income Income sale of property reported on Form 4797, Line 17 Total gross income Expense Advertising	nses 21	9,221	No X
Income Gross rents Gross royalties Other income Income from sale of property reported on Form 4797, Line 17 Total gross income Expense Advertising Auto and travel Cleaning and maintenance	nses 21	Yes	No X
Income Gross rents Gross royalties Other income from sale of property reported on Form 4797, Line 17 Total gross income Expense Advertising Auto and travel Cleaning and maintenance Commissions	nses 21	Yes 9,221 1,383	No X
Income Gross rents Gross royalties Other income Income from sale of property reported on Form 4797, Line 17 Total gross income Expense Advertising Auto and travel Cleaning and maintenance Commissions Insurance	nses 21	9,221	No X
Income and Experimental Income and Income and Income and Income Gross rents Gross royalties Other income Income from sale of property reported on Form 4797, Line 17 Total gross income Expense Advertising Auto and travel Cleaning and maintenance Commissions Insurance Legal and professional	nses 21	Yes 9,221 1,383	No X
Income and Experimental Income (loss) from this property included in the computation of section 179 business. Income Gross rents Gross royalties Other income Income from sale of property reported on Form 4797, Line 17 Total gross income Expense Advertising Auto and travel Cleaning and maintenance Commissions Insurance Legal and professional Interest	nses 21	Yes 9,221 1,383	No X
Income Gross rents Gross royalties Other income Income from sale of property reported on Form 4797, Line 17 Total gross income Expense Advertising Auto and travel Cleaning and maintenance Commissions Insurance Legal and professional	nses 21	Yes 9,221 1,383	No X

108,214

111,007

40,921

108,214

Wages and salaries

Depreciation

Other expenses

Total expenses

Net deductible expenses

Net income or loss from this property

Less

% personal use

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SCEF DOC. NO. 34		RECEIVED	NYSCEF: 02/01/
Rent and Royalty Sc	hedule		Index #: EF2022-051
Form 1065			2022
For calendar year 2022, or tax year beginning	, and ending	T	
rtnership Name		Employ	er Identification Number
MAZZA AND AMICI LLC		45-4	0717
Property Description		Type	of Activity
218 PLEASANT STREET		Rental Real Esta	
218 PLEASANT STREET		Other Rental Pro	
ITHACA NY 14580		Royalty Property	
	M	LTI-FAM R	ECTDENCE
Type of property	MC	HII-FAM K	365
Number of days rented at fair rental value Number of personal use days			
Is the net income (loss) from this property included in the computation of self employments	ent income?	Yes \square	No X
Is the net income (loss) from this property included in the computation of section 179 bits the net income (loss) from this property included in the computation of section 179 bits the net income (loss) from this property included in the computation of section 179 bits the net income (loss) from this property included in the computation of section 179 bits the net income (loss) from this property included in the computation of section 179 bits the net income (loss) from this property included in the computation of section 179 bits the net income (loss) from this property included in the computation of section 179 bits the net income (loss) from this property included in the computation of section 179 bits the net income (loss) from this property included in the computation of section 179 bits the net income (loss) from this property included in the computation of section 179 bits the net income (loss) from this property included in the computation of section 179 bits the net income (loss) from this property included in the computation of section 179 bits the net income (loss) from this property included in the computation of section 179 bits the net income (loss) from the net income (loss)		Yes	No X
Income			
Gross rents	2	7,372	A MENTAL SE
Gross rents Gross royalties	***	7,372	
Gross royalties	27	7,372	
	201	7,372	
Gross royalties Other income		7,372	27,372
Gross royalties Other income Income from sale of property reported on Form 4797, Line 17 Total gross income		7,372	27,372
Gross royalties Other income Income from sale of property reported on Form 4797, Line 17 Total gross income Expense		7,372	27,372
Gross royalties Other income Income from sale of property reported on Form 4797, Line 17 Total gross income Expense Advertising			27,372
Gross royalties Other income Income from sale of property reported on Form 4797, Line 17 Total gross income Expense Advertising Auto and travel		3,569	27,372
Gross royalties Other income Income from sale of property reported on Form 4797, Line 17 Total gross income Expense Advertising Auto and travel Cleaning and maintenance		3,569	27,372
Gross royalties Other income Income from sale of property reported on Form 4797, Line 17 Total gross income Expense Advertising Auto and travel Cleaning and maintenance Commissions Insurance			27,372
Gross royalties Other income Income from sale of property reported on Form 4797, Line 17 Total gross income Expense Advertising Auto and travel Cleaning and maintenance Commissions		3,569	27,372
Gross royalties Other income Income from sale of property reported on Form 4797, Line 17 Total gross income Expense Advertising Auto and travel Cleaning and maintenance Commissions Insurance		3,569	27,372
Gross royalties Other income Income from sale of property reported on Form 4797, Line 17 Total gross income Expense Advertising Auto and travel Cleaning and maintenance Commissions Insurance Legal and professional Interest Repairs		3,569	27,372
Gross royalties Other income Income from sale of property reported on Form 4797, Line 17 Total gross income Expense Advertising Auto and travel Cleaning and maintenance Commissions Insurance Legal and professional Interest Repairs Taxes		3,569 622 5,274	27,372
Gross royalties Other income Income from sale of property reported on Form 4797, Line 17 Total gross income Expense Advertising Auto and travel Cleaning and maintenance Commissions Insurance Legal and professional Interest Repairs		3,569	27,372

15,583

15,583

11,789

Depreciation

Other expenses

Total expenses

Net deductible expenses

Net income or loss from this property

% personal use

Less

SCEF DOC. NO. 34	RECEIVE	D NYSCEF: 02/01/
Cl2024-02285 Rent and Royalty Sched		_ Index #: EF2022-0516
None and Royalty Sollet	aule	
Form 1065 For calendar year 2022, or tax year beginning	, and ending	2022
artnership Name		oyer Identification Number
		4170717
MAZZA AND AMICI LLC		
Property Description	Туре	e of Activity
506 S. CAYUGA STREET	Rental Real Es	state X
506 S. CAYUGA STREET	Other Rental F	Property
ITHACA NY 14580	Royalty Prope	rty 📙
Type of property Number of days rented at fair rental value Number of personal use days Is the net income (loss) from this property included in the computation of self employment in	MULTI-FAM come? Yes	RESIDENCE 365
Is the net income (loss) from this property included in the computation of section 179 busine	***	
Income and Expense	es	
Income	40.000	
Gross rents	42,888	
Gross royalties		
Other income		
Income from sale of property reported on Form 4797, Line 17		
Total gross income		42,888
Evange		
Expense Advertising		
Advertising Auto and travel	la la la la la la la la la la la la la l	
Cleaning and maintenance	81	
Commissions		
Incurance	810	
Legal and professional		
Informat		
Repairs	16	
Taxes	7,607	
Utilities	3,093	
Wages and salaries		
Depreciation	272	
Other expenses	8,005	
and white conditions are the control of the control		
	19.868	

% personal use

Net deductible expenses

Net income or loss from this property

19,868

23,020

Less

IYSCEF DOC. NO. 34	RECEIVED NYSCEF: 02/0
Cl2024-02285 Rent and Royalty Schedule	Index #: EF2022-05
Form 1065 For calendar year 2022, or tax year beginning , and ending	2022
Partnership Name MAZZA AND AMICI LLC	Employer Identification Number
Property Description	Type of Activity
702 N. AURORA STREET 702 N. AURORA STREET ITHACA NY 14580	Rental Real Estate Other Rental Property Royalty Property
Type of property Number of days rented at fair rental value	ULTI-FAM RESIDENCE 365
Number of personal use days Is the net income (loss) from this property included in the computation of self employment income? Is the net income (loss) from this property included in the computation of section 179 business income?	Yes No X Yes No X
Income and Expenses	
Income Gross rents Gross royalties	53,691

Income from sale of property reported on Form 4797, Line 17 53,691 Total gross income Expense Advertising Auto and travel 4,269 Cleaning and maintenance Commissions 1,689 Insurance Legal and professional Interest Repairs 11,616 Taxes 4,645 Utilities Wages and salaries 419 Depreciation 9,734 Other expenses 32,372 Total expenses % personal use Less 32,372 Net deductible expenses 21,319 Net income or loss from this property

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SCEF DOC. NO. 34	REC	EIVED NYSCEF: 02/01
Rent and Royalty S	Schedule	Index #: EF2022-051
Form 1065		2022
For calendar year 2022, or tax year beginning	, and ending	
rtnership Name		Employer Identification Number
MAZZA AND AMICI LLC		45-4170717
		Type of Activity
Property Description		
707 N. AURORA STREET		teal Estate X
707 N. AURORA STREET		ental Property
ITHACA NY 14580	Royalty	Property
Type of property	MULTI-F	AM RESIDENCE
Number of days rented at fair rental value		<u> 365</u>
Number of personal use days		
Is the net income (loss) from this property included in the computation of self employ		res No X
Is the net income (loss) from this property included in the computation of section 179	business income?	res No X
Income and Ex		
	47,892	
Gross rents	11,032	
Gross royalties	100.00	
Gross royalties		
Gross royalties Other income Income from sale of property reported on Form 4797, Line 17		47, 902
Gross royalties Other income		47,892
Gross royalties Other income Income from sale of property reported on Form 4797, Line 17 Total gross income		47,892
Gross royalties Other income Income from sale of property reported on Form 4797, Line 17 Total gross income Expense		47,892
Gross royalties Other income Income from sale of property reported on Form 4797, Line 17 Total gross income Expense Advertising		47,892
Gross royalties Other income Income from sale of property reported on Form 4797, Line 17 Total gross income Expense Advertising Auto and travel		47,892
Gross royalties Other income Income from sale of property reported on Form 4797, Line 17 Total gross income Expense Advertising Auto and travel Cleaning and maintenance		47,892
Gross royalties Other income Income from sale of property reported on Form 4797, Line 17 Total gross income Expense Advertising Auto and travel Cleaning and maintenance Commissions	995	47,892
Gross royalties Other income Income from sale of property reported on Form 4797, Line 17 Total gross income Expense Advertising Auto and travel Cleaning and maintenance Commissions Insurance	995	47,892
Gross royalties Other income Income from sale of property reported on Form 4797, Line 17 Total gross income Expense Advertising Auto and travel Cleaning and maintenance Commissions Insurance Legal and professional	995	47,892
Gross royalties Other income Income from sale of property reported on Form 4797, Line 17 Total gross income Expense Advertising Auto and travel Cleaning and maintenance Commissions Insurance Legal and professional Interest	995	47,892
Gross royalties Other income Income from sale of property reported on Form 4797, Line 17 Total gross income Expense Advertising Auto and travel Cleaning and maintenance Commissions Insurance Legal and professional Interest Repairs	995	47,892
Gross royalties Other income Income from sale of property reported on Form 4797, Line 17 Total gross income Expense Advertising Auto and travel Cleaning and maintenance Commissions Insurance Legal and professional Interest Repairs Taxes	995	47,892
Gross royalties Other income Income from sale of property reported on Form 4797, Line 17 Total gross income Expense Advertising Auto and travel Cleaning and maintenance Commissions Insurance Legal and professional Interest Repairs	995	47,892

Depreciation

Other expenses

Total expenses

Net deductible expenses

Net income or loss from this property

Less

% personal use

254

23,173

24,719

8,959

23,173

ILED: TOMPH	INS COUNTY CLERK 01/31/2024 04:56 PM	INDEX NO. EF2022-09
SCEF DOC. NO.	34	RECEIVED NYSCEF: 02/01/20
CI2024-02285 ——	Rent and Royalty Schedule	Index #: EF2022-0516
Form 1065	For calendar year 2022, or tax year beginning , and ending	2022
artnership Name		Employer Identification Number
MAZZA AND AN	IICI LLC	45-41 0717
	Property Description	Type of Activity
708 N. AURO 708 N. AURO ITHACA	DRA STREET DRA STREET NY 14580	Rental Real Estate Other Rental Property Royalty Property
Type of property Number of days rente Number of personal u	d at fair rental value	ULTI-FAM RESIDENCE 365 Yes No X
Is the net income (los	s) from this property included in the computation of section 179 business income?	Yes No X
	Income and Expenses	
Income	Ţ 	22 020
Gross rents	. U. ELECTRONICO DE L'OCCUPATION DE L'ANNO DE	23,930
Gross rents		23,930
Gross rents Gross royalties Other income	. U. ELECTRONICO DE L'OCCUPATION DE L'ANNO DE	23,930
Gross rents Gross royalties Other income Income from sale		23,930

517

768

7,776

4,477

14,293

456

299

14,293

9,637

Advertising

Auto and travel

Interest Repairs

% personal use

Net income or loss from this property

Net deductible expenses

Cleaning and maintenance
Commissions

Insurance Legal and professional

Utilities Wages and salaries

Depreciation

Other expenses

Total expenses

Less

Taxes

INDEX NO. EF2022-0516 FILED: TOMPKINS COUNTY CLERK 01/31/2024 04:56 PM NYSCEF DOC. NO. 34 RECEIVED NYSCEF: 02/01/2024 CI2024-02285 Index #: EF2022-0516 Rent and Royalty Schedule 2022 Form **1065** For calendar year 2022, or tax year beginning Employer Identification Number Partnership Name 5-41-0717 MAZZA AND AMICI LLC Type of Activity **Property Description** CEDARWOOD Rental Real Estate Other Rental Property **CEDARWOOD** NY 14580 Royalty Property **ITHACA** MULTI-FAM RESIDENCE Type of property Number of days rented at fair rental value Number of personal use days Is the net income (loss) from this property included in the computation of self employment income? Yes Is the net income (loss) from this property included in the computation of section 179 business income? Yes Income and Expenses Income

Gross rents		141,675	
Income from sale of p	roperty reported on Form 4797, Line 17		
Total gross income			142,234
xpense			
Advertising			
Auto and travel			
Cleaning and mainten	ance	6,899	
Commissions			
Insurance		4,299	
Legal and professiona			
		16,688	
Wages and salaries		AND THE RESERVE OF THE PARTY OF	
		5,079	
		06 142	
Total expenses		74,220	
Less	% personal use	1111755	
Net deductible expens	Ses		74,220
	om this property		68,014

ILED: TOMPKINS COUNTY CLERK 01/31/2024 04:56 P	M INDEX NO. EF2022-0
YSCEF DOC. NO. 34	RECEIVED NYSCEF: 02/01/2
Cl2024-02285 Rent and Royalty Schedule	Index #: EF2022-0516
Form 1065 For calendar year 2022, or tax year beginning , and ending	2022
artnership Name	Employer Identification Number
MAZZA AND AMICI LLC	5-4170717
Property Description	Type of Activity
116-118 FERRIS PLACE 116-118 FERRIS PLACE ITHACA NY 14580	Rental Real Estate Other Rental Property Royalty Property
Type of property Number of days rented at fair rental value Number of personal use days Is the net income (loss) from this property included in the computation of self employment income? Is the net income (loss) from this property included in the computation of section 179 business income?	VES NO X
Income and Expenses	
Income Gross rents Gross royalties Other income Income from sale of property reported on Form 4797, Line 17	38,051
Total gross income	188,051
Expense Advertising Auto and travel	

Cleaning and maintenance
Commissions

Wages and salaries

Net income or loss from this property

% personal use

Other expenses

Net deductible expenses

Legal and professional Interest
Repairs

Taxes

Depreciation

Total expenses

Less

Utilities

2,734

4,956

28,949

25,907

35,015

98,379

818

98,379

89,672

		CLERK 01/31/2	2024 04:56 I	111	DEX NO. EF2022-
SCEF DOC. NO. 3	4			RECEIVED	NYSCEF: 02/01/
CI2024-02285		Rent and Roya	lty Schedule		Index #: EF2022-0516
Form 1065	For calendar year	2022, or tax year beginning	, and endir	ng	2022
artnership Name				Employ	er Identification Number
	TOT TTC			MELA	0717
MAZZA AND AM					
	Property	Description		Туре	of Activity
	TREET			Rental Real Esta	-
3&5 PEARL S		1.10.65		Other Rental Pro	
NEWFIELD	NY	14867		Royalty Property	
				MULTI-FAM R	ESIDENCE
Type of property	at fair rantal valua		72	MOLII-FAM K	365
Number of days rented Number of personal use					
		ed in the computation of self e	employment income?	Yes	No X
		ed in the computation of section		Yes 🗌	No X
		Income an	d Expenses		
Income					
Gross rents		112701-1276191-12681-1270		46,184	
Other income		4707 1: 47		1100	
Income from sale o	property reported on Fo	rm 4797, Line 17		Santa era a il	
Total gross income					46,184
, , , , , , , , , , , , , , , , , , ,	***********************				
			1000		
Expense				1.15-	
Advertising					
Advertising Auto and travel			2000000000000	6.445	
Advertising Auto and travel Cleaning and main	tenance			6,445	
Advertising Auto and travel Cleaning and main Commissions	tenance				
Advertising Auto and travel Cleaning and main Commissions Insurance	tenance			6,445	
Advertising Auto and travel Cleaning and main Commissions Insurance Legal and profession	tenance onal				

Wages and salaries

Depreciation _____

Other expenses

Total expenses

Net income or loss from this property

Net deductible expenses

Less

% personal use

6,522 1,930

8,639

25,486

598

25,486

20,698

INDEX NO. EF2022-0516 FILED: TOMPKINS COUNTY CLERK 01/31/2024 04:56 PM NYSCEF DOC. NO. 34 RECEIVED NYSCEF: 02/01/2024 CI2024-02285 Rent and Royalty Schedule Index #: EF2022-0516 2022 Form 1065 For calendar year 2022, or tax year beginning Employer Identification Number Partnership Name 70717 MAZZA AND AMICI LLC Type of Activity **Property Description** Rental Real Estate 124 SEARS STREET Other Rental Property 124 SEARS STREET NY 14580 Royalty Property **ITHACA** MULTI-FAM RESIDENCE Type of property 365 Number of days rented at fair rental value Number of personal use days Is the net income (loss) from this property included in the computation of self employment income? Yes Is the net income (loss) from this property included in the computation of section 179 business income? Yes

Income and Expenses

Gross rents		42,492	
10.000000000000000000000000000000000000			
Income from sale of	of property reported on Form 4797, Line 17	***************************************	
			42,492
Total gross income			
pense			
Advertising			
Cleaning and mair	ntenance	1,870	
		iile	
Insurance		1 904	
Legal and profess	ional	AVV.10004887	
Repairs			
Taxes		9,410	
Utilities		1,097	
Wages and salarie	98	413	
Depreciation		CONTRACTOR OF THE CONTRACTOR O	
Other expenses		7,825	
Total expenses		21,519	
Less	% personal use		
			21,519
Net deductible exp	penses	arrana di di	21,313
Net income or los	s from this property		20,973

ILED: TOMPKINS COUNTY CLERK 01/31/2024 04:	:56 PM	INDEX NO. EF2022-05
YSCEF DOC. NO. 34	RECE	IVED NYSCEF: 02/01/20
CI2024-02285 Rent and Royalty Sched	ule and ending	Index #: EF2022-0516
artnership Name MAZZA AND AMICI LLC		Employer Identification Number
Property Description	1	Type of Activity
116-118 THIRD STREET 116-118 THIRD STREET ITHACA NY 14580	Rental Res Other Ren Royalty Pi	ntal Property
Type of property Number of days rented at fair rental value Number of personal use days Is the net income (loss) from this property included in the computation of self employment income to the net income (loss) from this property included in the computation of section 179 business	ome? Ye	H
Income and Expenses		
Income Gross rents Gross royalties Other income Income from sale of property reported on Form 4797, Line 17	29,632	
Total gross income		29,632

Advertising Auto and travel 4,840 Cleaning and maintenance Commissions 876 Insurance Legal and professional Interest Repairs 8,269 Taxes 2,398 Utilities Wages and salaries 33 Depreciation 5,542 Other expenses 21,958 Total expenses % personal use Less 21,958 Net deductible expenses 7,674 Net income or loss from this property

INDEX NO. EF2022-0516 FILED: TOMPKINS COUNTY CLERK 01/31/2024 04:56 PM NYSCEF DOC. NO. 34 RECEIVED NYSCEF: 02/01/2024 Schedule K Activity Worksheet CI2024-02285 Index #: EF2022-0516 2022 Schedule K and ending For calendar year 2022, or tax year beginning Employer Identification Number Partnership Name 4170717 MAZZA AND AMICI LLC Schedule K-1 Passthrough Activity EIN PTP **Activity Description** Disposed **Entity Type** 115 PROSPECT STREET 117 PROSPECT STREET 201 PLEASANT STREET Schedule K В С Description Line RECOURSE LIABILITIES - AT RISK - BOY K RECOURSE LIABILITIES - AT RISK - EOY K 13,831 NET RENTAL REAL ESTATE INCOME (LOSS) 26,839 16,227 2 1,540 1,582 2,230 4A GUARANTEED PAYMENTS SERVICES 13D OTHER DEDUCTIONS: AMOUNTS PAID FOR MEDICAL INSURANCE 13P -715 -1,1949 DEPRECIATION ADJUSTMENT POST 1986 17A

INDEX NO. EF2022-0516 FILED: TOMPKINS COUNTY CLERK 01/31/2024 04:56 PM NYSCEF DOC. NO. 34 RECEIVED NYSCEF: 02/01/2024 CI2024-02285 Schedule K Activity Worksheet Index #: EF2022-0516 2022 Schedule K For calendar year 2022, or tax year beginning , and ending Employer Identification Number Partnership Name -41 0717 MAZZA AND AMICI LLC Schedule K-1 Passthrough Activity PTP **Activity Description** Disposed EIN **Entity Type** 210 DELAWARE STREET 212 LINDEN AVENUE 218 DELAWARE AVENUE Schedule K С В Line Description RECOURSE LIABILITIES - AT RISK - BOY K ĸ RECOURSE LIABILITIES - AT RISK - EOY 73,336 116,354 111,007 2 NET RENTAL REAL ESTATE INCOME (LOSS) 6,510 4A GUARANTEED PAYMENTS SERVICES 10,071 10,483 13D OTHER DEDUCTIONS: AMOUNTS PAID FOR MEDICAL INSURANCE 13D 2,515 -11,114 17A DEPRECIATION ADJUSTMENT POST 1986 -9,883

INDEX NO. EF2022-0516 FILED: TOMPKINS COUNTY CLERK 01/31/2024 04:56 PM NYSCEF DOC. NO. 34 RECEIVED NYSCEF: 02/01/2024 CI2024-02285 Index #: EF2022-0516 Schedule K Activity Worksheet 2022 Schedule K , and ending For calendar year 2022, or tax year beginning Employer Identification Number Partnership Name 5-4170717 MAZZA AND AMICI LLC Activity Schedule K-1 Passthrough Disposed EIN PTP **Activity Description Entity Type** 218 PLEASANT STREET 506 S. CAYUGA STREET 702 N. AURORA STREET Schedule K С Α Line Description RECOURSE LIABILITIES - AT RISK - BOY K RECOURSE LIABILITIES - AT RISK - EOY ĸ 21,319 NET RENTAL REAL ESTATE INCOME (LOSS) 11,789 23,020 2 1,293 2,051 2,494 GUARANTEED PAYMENTS SERVICES 4A 13D OTHER DEDUCTIONS: AMOUNTS PAID FOR MEDICAL INSURANCE 13D DEPRECIATION ADJUSTMENT POST 1986 -1,598 -1,565-3,329 17A

INDEX NO. EF2022-0516 FILED: TOMPKINS COUNTY CLERK 01/31/2024 04:56 PM NYSCEF DOC. NO. 34 RECEIVED NYSCEF: 02/01/2024 CI2024-02285 Schedule K Activity Worksheet Index #: EF2022-0516 2022 Schedule K For calendar year 2022, or tax year beginning and ending Employer Identification Number Partnership Name 0717 MAZZA AND AMICI LLC Schedule K-1 Passthrough Activity PTP Disposed EIN **Entity Type Activity Description** 707 N. AURORA STREET 708 N. AURORA STREET CEDARWOOD Schedule K С В Α Description Line RECOURSE LIABILITIES - AT RISK - BOY ĸ RECOURSE LIABILITIES - AT RISK - EOY K 68,014 24,719 9,637 NET RENTAL REAL ESTATE INCOME (LOSS) 2 1,147 6,697 GUARANTEED PAYMENTS SERVICES 2,295 4A OTHER DEDUCTIONS: 13D AMOUNTS PAID FOR MEDICAL INSURANCE 13D -2,149 -4,835 DEPRECIATION ADJUSTMENT POST 1986 -2,42617A

INDEX NO. EF2022-0516 FILED: TOMPKINS COUNTY CLERK 01/31/2024 04:56 PM NYSCEF DOC. NO. 34 RECEIVED NYSCEF: 02/01/2024 CI2024-02285 Schedule K Activity Worksheet Index #: EF2022-0516 2022 Schedule K For calendar year 2022, or tax year beginning , and ending Employer Identification Number Partnership Name 15-4170717 MAZZA AND AMICI LLC Activity Schedule K-1 Passthrough Activity Description PTP Disposed **Entity Type** 116-118 FERRIS PLACE 3&5 PEARL STREET c 124 SEARS STREET Schedule K С В Α Description Line RECOURSE LIABILITIES - AT RISK - BOY K RECOURSE LIABILITIES - AT RISK - EOY K 20,698 20,973 NET RENTAL REAL ESTATE INCOME (LOSS) 89,672 2 2,005 8,970 2,213 GUARANTEED PAYMENTS SERVICES 4A 13D OTHER DEDUCTIONS: AMOUNTS PAID FOR MEDICAL INSURANCE 13D -394 DEPRECIATION ADJUSTMENT POST 1986 -11,152 -2,17917A

INDEX NO. EF2022-0516 FILED: TOMPKINS COUNTY CLERK 01/31/2024 04:56 PM NYSCEF DOC. NO. 34 RECEIVED NYSCEF: 02/01/2024 CI2024-02285 Index #: EF2022-0516 Schedule K Activity Worksheet 2022 Schedule K, and ending For calendar year 2022, or tax year beginning Employer Identification Number Partnership Name 70717 MAZZA AND AMICI LLC Activity Schedule K-1 Passthrough Disposed EIN PTP **Activity Description Entity Type** 116-118 THIRD STREET MISC AMOUNTS С Schedule K С Α Description Line RECOURSE LIABILITIES - AT RISK - BOY 141,410 K RECOURSE LIABILITIES - AT RISK - EOY 225,581 K NET RENTAL REAL ESTATE INCOME (LOSS) 7,674 2 1,419 GUARANTEED PAYMENTS SERVICES 4A OTHER DEDUCTIONS: 13D AMOUNTS PAID FOR MEDICAL INSURANCE 14,120 13D DEPRECIATION ADJUSTMENT POST 1986 -1,502 17A

INDEX NO. EF2022-0516 FILED: TOMPKINS COUNTY CLERK 01/31/2024 04:56 PM NYSCEF DOC ... NQ. 34 RECEIVED NYSCEF: 02/01/2024 CI2024-02285 Partner's Section 199A Information Worksheet Index #: EF2022-0516 2022 Schedule K-1 For calendar year 2022, or tax year beginning Employer Identification Number Partnership Name MAZZA AND AMICI LLC **437**0717 Taxpayer: Identification Number Partner's Name 25-38-7972 EDWARD MAZZA Schedule K-1, Box 20, Code Z - Section 199A Information Aggr. Number SSTB PTP Pass-through Entity EIN **Activity Description** 115 PROSPECT STREET Column A 117 PROSPECT STREET Column B 201 PLEASANT STREET Column C 210 DELAWARE STREET Column D 212 LINDEN AVENUE Column E Column C Column D Column E Column B Column A QBI or Qualified PTP items: Ordinary business income (loss) 8,113 6,915 58,177 36,668 13,419 Net rental real estate income (loss) Other net rental income (loss) Royalties Section 1231 gain (loss) Other income (loss) Section 179 deduction Other deductions W-2 wages 375 342 4,777 9,650 115,156 Qualified property Other Information:

QBI alloc to co-op pmts received W-2 wages alloc to qualified pmts Section 199A(g) deduction

INDEX NO. EF2022-0516 FILED: TOMPKINS COUNTY CLERK 01/31/2024 04:56 PM NYSCEF DOC., NQ. 34 RECEIVED NYSCEF: 02/01/2024 Partner's Section 199A Information Worksheet CI2024-02285 Index #: EF2022-0516 2022 Schedule K-1 For calendar year 2022, or tax year beginning Employer_Identification Number Partnership Name 0717 MAZZA AND AMICI LLC Taxpaver Identification Number Partner's Name 38-7972 EDWARD MAZZA Schedule K-1, Box 20, Code Z - Section 199A Information Number SSTB PTP Pass-through Entity EIN **Activity Description** 218 DELAWARE AVENUE Column A 218 PLEASANT STREET Column B 506 S. CAYUGA STREET Column C 702 N. AURORA STREET Column D 707 N. AURORA STREET Column E Column A Column B Column C Column D Column E QBI or Qualified PTP items: Ordinary business income (loss) 10,659 12,359 55,503 5,894 11,510 Net rental real estate income (loss) Other net rental income (loss) Royalties Section 1231 gain (loss) Other income (loss) Section 179 deduction Other deductions W-2 wages 5,750 3,500 16,609 3,752 Qualified property Other Information: QBI alloc to co-op pmts received

QBI alloc to co-op pmts received W-2 wages alloc to qualified pmts Section 199A(g) deduction

INDEX NO. EF2022-0516 FILED: TOMPKINS COUNTY CLERK 01/31/2024 04:56 PM NYSCEF DOC NO. 34 RECEIVED NYSCEF: 02/01/2024 Partner's Section 199A Information Worksheet CI2024-02285 Index #: EF2022-0516 2022 Schedule K-1 , and ending For calendar year 2022, or tax year beginning Employer Identification Number Partnership Name 4170717 MAZZA AND AMICI LLC Taxpayer Identification Number Partner's Name 26 33-7972 EDWARD MAZZA Schedule K-1, Box 20, Code Z - Section 199A Information Aggr. Pass-through Entity EIN Number SSTB PTP **Activity Description** Column A 708 N. AURORA STREET Column B CEDARWOOD 116-118 FERRIS PLACE Column C 3&5 PEARL STREET Column D 124 SEARS STREET Column E Column E Column A Column B Column C Column D QBI or Qualified PTP items: Ordinary business income (loss) 34,007 44,836 10,349 10,486 4,818 Net rental real estate income (loss) Other net rental income (loss) Royalties Section 1231 gain (loss) Other income (loss) Section 179 deduction Other deductions W-2 wages 5,662 22,237 11,241 8,198 Qualified property 4,121 Other Information: QBI alloc to co-op pmts received

QBI alloc to co-op pmts received W-2 wages alloc to qualified pmts Section 199A(g) deduction

FILED: TOMPKINS CO	OUNTY CLER	K 01/31/20	24 04:56 PM	1 N	DEX NO. EF2022-051
YSCEF DOC . NO. 34				RECEIVED	NYSCEF: 02/01/202
Cl2024-02285 Schedule K-1	Partner's Se		ormation Works	sheet	Index #: EF2022-0516
Partnership Name MAZZA AND AMICI LL		ax your boginning	1 01/4 01/41/5		er Identification Number
Partner's Name EDWARD MAZZA					er Identification Number
			Section 199A Info		Aggr.
Column A	THIRD STRE			hrough Entity EIN	Number SSTB PTP
Column C Column D Column E					
Column E				-	
	Column A	Column B	Column C	Column D	Column E
QBI or Qualified PTP items: Ordinary business income (loss) Net rental real estate income (loss) Other net rental income (loss)	3,837				
Royalties Section 1231 gain (loss) Other income (loss) Section 179 deduction Other deductions					
W-2 wages Qualified property	446				
Other Information: QBI alloc to co-op pmts received W-2 wages alloc to qualified pmts Section 199A(g) deduction					

INDEX NO. EF2022-0516 FILED: TOMPKINS COUNTY CLERK 01/31/2024 04:56 PM NYSCEF DOC ... NQ. 34 RECEIVED NYSCEF: 02/01/2024 CI2024-02285 Partner's Section 199A Information Worksheet Index #: EF2022-0516 Schedule K-1 2022 For calendar year 2022, or tax year beginning Employer Identification Number Partnership Name MAZZA AND AMICI LLC 70717 Taxpaver Identification Number Partner's Name 62-42-4246 THOMAS J. AMICI Schedule K-1, Box 20, Code Z - Section 199A Information Aggr. Pass-through Entity EIN Number SSTB PTP Activity Description 115 PROSPECT STREET Column A 117 PROSPECT STREET Column B 201 PLEASANT STREET Column C 210 DELAWARE STREET Column D 212 LINDEN AVENUE Column E Column E Column D Column A Column B Column C QBI or Qualified PTP items: Ordinary business income (loss) 58,177 36,668 6,916 8,114 Net rental real estate income (loss) 13,420 Other net rental income (loss) Royalties Section 1231 gain (loss) Other income (loss) Section 179 deduction Other deductions W-2 wages 4,777 9,650 115,156 375 342 Qualified property Other Information:

Section 199A(g) deduction

QBI alloc to co-op pmts received W-2 wages alloc to qualified pmts

INDEX NO. EF2022-0516 FILED: TOMPKINS COUNTY CLERK 01/31/2024 04:56 PM NYSCEF DOC. NO. 34 RECEIVED NYSCEF: 02/01/2024 CI2024-02285 Partner's Section 199A Information Worksheet Index #: EF2022-0516 2022 Schedule K-1 For calendar year 2022, or tax year beginning Employer Identification Number Partnership Name 70717 MAZZA AND AMICI LLC Taxpaver Identification Number Partner's Name -4246 THOMAS J. AMICI Schedule K-1, Box 20, Code Z - Section 199A Information Aggr. Number SSTB PTP Pass-through Entity EIN Activity Description 218 DELAWARE AVENUE Column A 218 PLEASANT STREET Column B S. CAYUGA STREET 506 Column C AURORA STREET 702 N. Column D 707 N. AURORA STREET Column E Column E Column D Column A Column B Column C QBI or Qualified PTP items: Ordinary business income (loss) 10,660 12,360 11,510 5,895 Net rental real estate income (loss) 55,504 Other net rental income (loss) Royalties Section 1231 gain (loss) Other income (loss) Section 179 deduction Other deductions W-2 wages 3,752 5,750 3,500 16,609 Qualified property Other Information: QBI alloc to co-op pmts received W-2 wages alloc to qualified pmts

Section 199A(g) deduction

INDEX NO. EF2022-0516 FILED: TOMPKINS COUNTY CLERK 01/31/2024 04:56 PM NYSCEF DOC ... NO. RECEIVED NYSCEF: 02/01/2024 CI2024-02285 Partner's Section 199A Information Worksheet Index #: EF2022-0516 2022 Schedule K-1 For calendar year 2022, or tax year beginning Employer Identification Number Partnership Name 4110717 MAZZA AND AMICI LLC Taxpayer Identification Number Partner's Name 4246 THOMAS J. AMICI Schedule K-1, Box 20, Code Z - Section 199A Information Aggr. Number SSTB PTP **Activity Description** Pass-through Entity EIN 708 N. AURORA STREET Column A CEDARWOOD Column B 116-118 FERRIS PLACE Column C 3&5 PEARL STREET Column D 124 SEARS STREET Column E Column D Column E Column A Column B Column C QBI or Qualified PTP items: Ordinary business income (loss) 10,487 10,349 44,836 4,819 34,007 Net rental real estate income (loss) Other net rental income (loss) Royalties Section 1231 gain (loss) Other income (loss) Section 179 deduction Other deductions W-2 wages 5,662 22,238 11,241 8,198 4,121 Qualified property Other Information: QBI alloc to co-op pmts received W-2 wages alloc to qualified pmts

Section 199A(g) deduction

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YSCEF DOC. NO. 34				RECEIVE	D NYSCEF: 02/01/2
Cl2024-02285	Partner's Se	ction 199A Inf	formation Work	sheet	Index #: EF2022-0516
Schedule K-1					2022
	lendar year 2022, or ta	ax year beginning	, and ending		
Partnership Name	_				oyer Identification Number
MAZZA AND AMICI LLO					ayer Identification Number
Partner's Name THOMAS J. AMICI					-12-4246
	Sabadula K 1	Pay 20 Code 7	- Section 199A Info	rmation	
	Scriedule K-1,	Box 20, Code 2	- Section 199A IIIIo	madon	Aggr.
	Activity	Description	Pass-	through Entity EIN	Number SSTB PTP
Column A 116-118	THIRD STRE	EET			
Column B					
Column C					
Column D					
Column E					
	Column A	Column B	Column C	Column D	Column E
QBI or Qualified PTP items:	Column	Column	Coldinii	00.01	
Ordinary business income (loss)					
Net rental real estate income (loss)	3,837				
Other net rental income (loss)					
Royalties					
Section 1231 gain (loss)					
Other income (loss)					
Section 179 deduction					
Other deductions					
W-2 wages					
Qualified property	446				
Other Information:					
QBI alloc to co-op pmts received					
W-2 wages alloc to qualified pmts					
Section 199A(g) deduction					
Section 1994 REIT dividends					

FILED: TOMPKINS COUNTY CLERK	01/31/2024	04:56 PM	INDEX NO	. EF2022-051
NYSCEF DOC. NO. 34			RECEIVED NYSCE	F: 02/01/202
Cl2024-02285 Partner's Sc	hedule K-1 Act	ivity Worksheet	Index #:	EF2022-0516
I ''	2022			
Schedule K-1 For calendar year 2022, or tax y	ear beginning	, and ending		2022
Partnership Name MAZZA AND AMICI LLC			Employer Identific 7071	
Partner's Name EDWARD MAZZA	Taxpayer Identification Number — 7972			
2011210	Activity _	Schedu	le K-1 Passthrough	
Activity Description A 115 PROSPECT STREET	Disposed	EIN	Entity Type	РТР
B 117 PROSPECT STREET C 201 PLEASANT STREET				:
Schedule K-1 Box Code Description		Α	В	С
K RECOURSE LIABILITIES - AT RIS				
K RECOURSE LIABILITIES - AT RIS				
2 NET RENTAL REAL ESTATE INCOME	(LOSS)	13,419	8,113	6,915 791
4A GUARANTEED PAYMENTS SERVICES	DANCE	1,115	770	791
13 M AMOUNTS PAID FOR MEDICAL INSU 17 A DEPRECIATION ADJUSTMENT POST		-357	-597	4
20 AG GROSS RECEIPTS FOR 2021	1900			
20 AG GROSS RECEIPTS FOR 2020			817	
20 AG GROSS RECEIPTS FOR 2019				
				
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B—————————————————————————————————————				
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CI2024-022	Partner's Schedule	K-1 Activity Wo	orksheet	Index #: E	F2022-0516
Schedule		-		1	2022
	For calendar year 2022, or tax year beginning	ng , and	ending	T	N. N
Partnership N MAZZA	ame AND AMICI LLC	+-		Employer Identification 19717	
Partner's Nam EDWARD	e MAZZA			Taxpaver Hentificat	
		Activity		-1 Passthrough	
	DELAWARE STREET	Disposed EIN		Entity Type	РТР
	LINDEN AVENUE				
	DELAWARE AVENUE				
Schedule K- Box Code K		Α 2		В	С
K	RECOURSE LIABILITIES - AT RISK - EO	7			
2	NET RENTAL REAL ESTATE INCOME (LOSS)			36,668	55,503
4A	GUARANTEED PAYMENTS SERVICES	5,	035	3,255	5,241
13 M	AMOUNTS PAID FOR MEDICAL INSURANCE DEPRECIATION ADJUSTMENT POST 1986	-4,	941	1,257	-5,557
17 A 20 AG	GROSS RECEIPTS FOR 2021				
20 AG	GROSS RECEIPTS FOR 2020				
20 AG	GROSS RECEIPTS FOR 2019				
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		NQ. 34		RECEIVED NYSCI	EF: 02/01/2024
CI202	24-0228	5 Partner's Schedule K-1	Activity Worksh	eet Index#	: EF2022-0516
1	edule	T	, and ending		2022
	ship Nai		-	Employer Identif	ication Number
Partner'	s Name	MAZZA		Taxpayer Identif	
		Activ	itySo	chedule K-1 Passthrough	
	L8 P:	Activity Description Dispose LEASANT STREET CAYUGA STREET	sed EIN	Entity Type	PTP
c 70)2 N	AURORA STREET			
Box	ule K-1 Code	Description	Α	В	С
_ K		RECOURSE LIABILITIES - AT RISK - BOY RECOURSE LIABILITIES - AT RISK - EOY			
K		NET RENTAL REAL ESTATE INCOME (LOSS)	5,894	11,510	10,659
4A		GUARANTEED PAYMENTS SERVICES	646	1,025	1,247
13	М	AMOUNTS PAID FOR MEDICAL INSURANCE			
17	A	DEPRECIATION ADJUSTMENT POST 1986	-799	-782	-1,664
20	AG	GROSS RECEIPTS FOR 2021			
20	AG AG	GROSS RECEIPTS FOR 2020 GROSS RECEIPTS FOR 2019			
	AG	GROSS RECEIFIS FOR 2013			
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		NQ. 34				RECEIVED NYSCER	F: 02/01/2024
C1202	24-0228	5 Partner's Schedule I	K-1 Acti	ivity Work	sheet	 Index #:	EF2022-0516
.1	nedule	1		Company introduction		1	2022
		For calendar year 2022, or tax year beginning	3	, and end	ling		
	ship Na Z ZA Z	me AND AMICI LLC				Employer Identific	7
	's Name VARD	MAZZA				Texpever Identific	
			Activity		Schedule	K-1 Passthrough	
		. AURORA STREET	isposed	EIN		Entity Type	РТР
	D8 N						-
	ule K-1						
	Code	Description RECOURSE LIABILITIES - AT RISK - BOY		Α		В	C
K		RECOURSE LIABILITIES - AT RISK - EOY					
2		NET RENTAL REAL ESTATE INCOME (LOSS)		12,359		4,818	34,007
4A		GUARANTEED PAYMENTS SERVICES AMOUNTS PAID FOR MEDICAL INSURANCE		1,147		573	3,653
13	M A	DEPRECIATION ADJUSTMENT POST 1986		-1,213	3	-1,074	-2,417
20	AG	GROSS RECEIPTS FOR 2021					
20	AG	GROSS RECEIPTS FOR 2020					
20	AG	GROSS RECEIPTS FOR 2019					
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NYSCEF DOC NQ. 34		RECEIVED NYSCE	EF: 02/01/202
CI2024-02285 Partner's Schedule K-1 A	ctivity Worksheet	Index #	: EF2022-0516
Schedule K-1			2022
For calendar year 2022, or tax year beginning	, and ending	I Programa Manufe	No. No. of the second
Partnership Name MAZZA AND AMICI LLC		Employer Identifi	L7
Partner's Name EDWARD MAZZA		Taxpayer Identifi	272
Activity		ule K-1 Passthrough	
A 116-118 FERRIS PLACE	EIN	Entity Type	РТР
B 3&5 PEARL STREET C 124 SEARS STREET			-
Schedule K-1	A	В	С
Box Code Description K RECOURSE LIABILITIES - AT RISK - BOY	^	<u>.</u>	Ü
K RECOURSE LIABILITIES - AT RISK - EOY			
2 NET RENTAL REAL ESTATE INCOME (LOSS)	44,836	10,349	10,486
4A GUARANTEED PAYMENTS SERVICES	4,485	1,106	1,002
13 M AMOUNTS PAID FOR MEDICAL INSURANCE 17 A DEPRECIATION ADJUSTMENT POST 1986	-5,576	-1,089	-197
20 AG GROSS RECEIPTS FOR 2021	3,310	1,003	
20 AG GROSS RECEIPTS FOR 2020			
20 AG GROSS RECEIPTS FOR 2019			

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_	24-0228	±	ivity Worksheet	Index #: EF2022-0516
	edule	K-1		2022
		For calendar year 2022, or tax year beginning	, and ending	Favilian Identification Number
Partners MA2		me AND AMICI LLC		Employer Identification Number 0717
	's Name VARD	MAZZA		Taxpayer Identification Number 7972
		Activity _	Sched	lule K-1 Passthrough
A 11	L6-1:	Activity Description Disposed 18 THIRD STREET	EIN	Entity Type PTP
в М.	ISC	AMOUNTS		
<u>c</u>				
	ule K-1	Decembring	Α	В С
K Box	Code	Description RECOURSE LIABILITIES - AT RISK - BOY		70,705
K		RECOURSE LIABILITIES - AT RISK - EOY		112,790
2		NET RENTAL REAL ESTATE INCOME (LOSS)	3,837	
4A		GUARANTEED PAYMENTS SERVICES	709	
13	M	AMOUNTS PAID FOR MEDICAL INSURANCE	-751	9,600
17	A	DEPRECIATION ADJUSTMENT POST 1986 GROSS RECEIPTS FOR 2021	-/31	635,331
20	AG	GROSS RECEIPTS FOR 2020		577,378
20	AG	GROSS RECEIPTS FOR 2019		579,264
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NYSCEE INDOCHNO 34		RECEIVED NYSCER	r: 02/01/2024
CI2024-02285 Partner's Schedule K	-1 Activity Work	sheet Index #:	EF2022-0516
Schedule K-1			2022
For calendar year 2022, or tax year beginning Partnership Name	, and end	ding Employer Identific	ation Number
MAZZA AND AMICI LLC		45-417 071	7
Partner's Name THOMAS J. AMICI		Taxpayer Identific	
	tivity	Schedule K-1 Passthrough	
Activity Description Disp A 115 PROSPECT STREET	posed EIN	Entity Type	PTP
B 117 PROSPECT STREET			
c 201 PLEASANT STREET			
Schedule K-1 Box Code Description	Α	В	С
K RECOURSE LIABILITIES - AT RISK - BOY			
K RECOURSE LIABILITIES - AT RISK - EOY			
2 NET RENTAL REAL ESTATE INCOME (LOSS) 4A GUARANTEED PAYMENTS SERVICES	13,420		6,916 791
4A GUARANTEED PAYMENTS SERVICES 13 M AMOUNTS PAID FOR MEDICAL INSURANCE	1,115	770	791
17 A DEPRECIATION ADJUSTMENT POST 1986	-358	-597	5
20 AG GROSS RECEIPTS FOR 2021			
20 AG GROSS RECEIPTS FOR 2020			
20 AG GROSS RECEIPTS FOR 2019			
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CI202	4-022	Partner's Schedule K-	1 Activity Work	sheet	 Index #: E	F2022-0516
	edule	I and the second				2022
Sche	edule I	For calendar year 2022, or tax year beginning	, and end	ing		
Partners MAZ		me AND AMICI LLC			Employer Identification 10717	
Partner's	Name			0	Taxpaver Identification -424	
	11110		ivity	Schedule K-1	Passthrough	
A 21	.0 D	Activity Description Disp	osed EIN		Entity Type	PTP
в 21		INDEN AVENUE				
c 21	.8 D	ELAWARE AVENUE				
Schedu Box		Description RECOURSE LIABILITIES - AT RISK - BOY	Α	В		С
K K		RECOURSE LIABILITIES - AT RISK - EOY				
2		NET RENTAL REAL ESTATE INCOME (LOSS)	58,177		6,668	55,504
4A		GUARANTEED PAYMENTS SERVICES	5,036		3,255	5,242
13	М	AMOUNTS PAID FOR MEDICAL INSURANCE	4 040		1 050	-5,557
17	A	DEPRECIATION ADJUSTMENT POST 1986	-4,942		1,258	-5,557
20	AG	GROSS RECEIPTS FOR 2021 GROSS RECEIPTS FOR 2020				
20	AG	GROSS RECEIPTS FOR 2019				
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NYSCEF DOC. NO. 34		•		RECEIVED NYSCE	F: 02/01/2024
Cl2024-02285	Partner's Sched	dule K-1 Act	ivity Workshe	et Index#:	EF2022-0516
Schedule K-1				Cust mo	2022
	For calendar year 2022, or tax year b	eginning	, and ending	Paragerine III. no	and an Manual an
Partnership Name MAZZA AND AMICI	LLC			Employer Identification 071	L 7
Partner's Name THOMAS J. AMICI				Taxpayer Identific	246
		Activity		nedule K-1 Passthrough	
A 218 PLEASANT S		Disposed	EIN	Entity Type	PTP
B 506 S. CAYUGA					
c 702 N. AURORA	STREET				
Schedule K-1 Box Code	Description		Α	В	С
	LIABILITIES - AT RISK -	BOY			
	LIABILITIES - AT RISK -	EOY			
		Loss)	5,895	11,510	10,660
4A GUARANTEEI 13 M AMOUNTS P	D PAYMENTS SERVICES AID FOR MEDICAL INSURAN	ICE	647	1,026	1,247
	ION ADJUSTMENT POST 198		-799	-783	-1,665
	EIPTS FOR 2021				
20 AG GROSS REC	EIPTS FOR 2020				
20 AG GROSS REC	EIPTS FOR 2019				
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NYSCEF DOC. NO. 34	RECEIVED NYSC	EF: 02/01/2024
Cl2024-02285 Partner's Schedule K-1 Activity Workshee	t Index #	: EF2022-0516
Schedule K-1		2022
For calendar year 2022, or tax year beginning , and ending	Tare or ord so	
Partnership Name MAZZA AND AMICI LLC	Employer Identif	
Partner's Name THOMAS J. AMICI	Taxpaver Identif	
	dule K-1 Passthrough	
Activity Description Disposed EIN A 707 N. AURORA STREET	Entity Type	PTP
B 708 N. AURORA STREET		
c CEDARWOOD		
Schedule K-1 Box Code Description A	В	С
K RECOURSE LIABILITIES - AT RISK - BOY		
K RECOURSE LIABILITIES - AT RISK - EOY		
2 NET RENTAL REAL ESTATE INCOME (LOSS) 12,360	4,819	34,007
4A GUARANTEED PAYMENTS SERVICES 1,148	574	3,044
13 M AMOUNTS PAID FOR MEDICAL INSURANCE 17 A DEPRECIATION ADJUSTMENT POST 1986 -1,213	-1,075	-2,418
20 AG GROSS RECEIPTS FOR 2021	-7-7-	
20 AG GROSS RECEIPTS FOR 2020		
20 AG GROSS RECEIPTS FOR 2019		

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CI2024		2	tivity Worksheet	Index #:	EF2022-0516
1.	edule				2022
		For calendar year 2022, or tax year beginning	, and ending	Employe Identific	nation Number
	ZA	AND AMICI LLC		45-41-071	.7
Partner's		J. AMICI		Taxpaver Identific	
		Activity		ule K-1 Passthrough	
		Activity Description Disposed 18 FERRIS PLACE	EIN	Entity Type	PTP
		EARL STREET EARS STREET			
Schedu		EPIC OTTUBE			
Box		Description	A	В	С
K		RECOURSE LIABILITIES - AT RISK - BOY			
_K		RECOURSE LIABILITIES - AT RISK - EOY NET RENTAL REAL ESTATE INCOME (LOSS)	44,836	10,349	10,487
2 4A		NET RENTAL REAL ESTATE INCOME (LOSS) GUARANTEED PAYMENTS SERVICES	4,485	1,107	1,003
13	М	AMOUNTS PAID FOR MEDICAL INSURANCE			
17	A	DEPRECIATION ADJUSTMENT POST 1986	-5,576	-1,090	-197
20	AG	GROSS RECEIPTS FOR 2021			
20	AG	GROSS RECEIPTS FOR 2020 GROSS RECEIPTS FOR 2019			
	AG	GROSS RECEIPTS FOR 2019			
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		C. NO. 34		RECEIVED NYSCEF: 02/01/2024
CI202	4-022	Partner's Schedule K-1 Acti	ivity Worksheet	Index #: EF2022-0516
Sche	edule I	K-1		2022
		For calendar year 2022, or tax year beginning	, and ending	Employer Identification Number
Partners MAZ	ZA .	AND AMICI LLC		45 4170717
Partner's	Name			Taxpayer Identification Number 4246
THO	MAS	J. AMICI Activity	Schedu	lle K-1 Passthrough
		Activity Description Disposed	EIN	Entity Type PTP
		18 THIRD STREET		
	SC	AMOUNTS		
<u>c</u>				
Schedu Box		Description	Α	В С
K	Code	RECOURSE LIABILITIES - AT RISK - BOY		70,705
K		RECOURSE LIABILITIES - AT RISK - EOY		112,791
2		NET RENTAL REAL ESTATE INCOME (LOSS)	3,837	
4A		GUARANTEED PAYMENTS SERVICES	710	4,520
13	M	AMOUNTS PAID FOR MEDICAL INSURANCE DEPRECIATION ADJUSTMENT POST 1986	-751	4,520
20	AG	GROSS RECEIPTS FOR 2021	751	635,332
20	AG	GROSS RECEIPTS FOR 2020		577,378
20	AG	GROSS RECEIPTS FOR 2019		579,265
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INDEX NO. EF2022-0516 FILED: TOMPKINS COUNTY CLERK 01/31/2024 04:56 PM NYSCEF DOC. NO. 34 RECEIVED NYSCEF: 02/01/2024 CI2024-02285 Schedule M-2, Tax-based Capital Income (Loss) Worksheet Index #: EF2022-0516 2022 Form 1065 For calendar year 2022, or tax year beginning Employer Identification Number Partnership Name 0717 MAZZA AND AMICI LLC 703,989 Net income (loss) per return (Form 1065, Page 5, Analysis of Net Income (Loss)) Income recorded on books this year not included on return Tax-exempt interest Other tax-exempt income Total tax-exempt income Expenses recorded on books this year not on return Entertainment Tax credit adjustment Rent personal use expenses Conservation expenses Lease inclusion Other nondeductible expenses Total nondeductible expenses 703,989 Net income (loss) per books (Schedule M-2, line 3) Increase (decrease) adjustments to return income (loss) Section 743b negative adjustments Section 743b positive adjustments 63,000 Guaranteed payments (other than health insurance) -63,000 Net other increases (decreases) adjustments

Net tax-based capital net income (loss) (Schedule K-1, Current year income (loss))

640,989

MAZZA AND AMICT LIC	For calendar year 2022, or tax year beginning and ending mensity Number 2022 A NND AMICT LLC 10717	Schedule K-1			
Interests Name	Interests Name		For calendar year 2022, or tax year beginning and end	ing	2022
Transfer of capital	Transfer of capital	•	January Committee of the Committee of th		A PACIFIC POST OF THE PARTY OF THE
Property (adjusted basis)	Property (adjusted basis)		101 1110	A	aver Identification Number
Capital contributions: Cash	Capital contributions: Cash	EDWARD MAZZA		(126	-7972
Property (adjusted basis)	Property (adjusted basis)	Beginning of year			797,339
Property (adjusted basis)	Property (adjusted basis)	Capital contributions:	Cash		
Income items:	Income items:	Capital Contributions.	Property (adjusted basis)		
Net rental real estate income 327,550	Net rental real estate income 327,550	Income items:			
Other net rental income Interest Interest Dividends Royalties Net short-term capital gain Net long-term capital gain Net section 1231 gain Other profilo income Other income Tax-exempt inferest and other tax-exempt income Tax-exempt inferest and other tax-exempt income Tax-exempt inferest and other tax-exempt income Tax-exempt inferest and other tax-exempt income Tax-exempt inferest and other tax-exempt income T	Other net rental income Interest Interest Dividends Royalties Net short-term capital gain Net long-term capital gain Net section 1231 gain Other profilo income Other income Tax-exempt inferest and other tax-exempt income Tax-exempt inferest and other tax-exempt income Tax-exempt inferest and other tax-exempt income Tax-exempt inferest and other tax-exempt income Tax-exempt inferest and other tax-exempt income T	on.o		327,550	
Interest	Interest		Other net rental income	,	
Dividends Royalties Net short-term capital gain Net section 1231 gain Net section 1231 gain Net section 1231 gain Other portfolio income 327,550	Dividends Royalties Net short-term capital gain Net section 1231 gain Net section 1231 gain Net section 1231 gain Other portfolio income 327,550				
Royalities Net short-erm capital gain Net long-term capital gain Net section 1231 gain Other portfolio income Other income Tax-exempt interest and other tax-exempt income Tax-exempt interest and other tax-exempt income Tax-exempt interest and other tax-exempt income Tax-exempt interest and other tax-exempt income Tax-exempt interest and other tax-exempt income Tax-exempt interest and other tax-exempt income Tax-exempt interest and other tax-exempt income Tax-exempt interest and other tax-exempt income Tax-exempt interest and other tax-exempt income Tax-exempt interest and other tax-exempt income Tax-exempt interest and other tax-exempt income Tax-exempt interest and other tax-exempt income Tax-exempt interest and other tax-exempt income Tax-exempt interest and other tax-exempt income Tax-exempt interest and other tax-exempt income Tax-exempt interest and other tax-exempt income Tax-exempt interest and other tax-exempt income Tax-exempt interest and other tax-exempt income Tax-exempt interest and other tax-exempt income Tax-exempt interest expense Section 179 deduction Charitable contributions Investment interest expense Section 159(e)2 expenditures Portfolio income deductions Other deductions Other deductions Portfolio income deductions Foreign taxes Loss on disposition of section 179 assets Depletion 9,600	Royalities Net short-erm capital gain Net long-term capital gain Net section 1231 gain Other portfolio income Other income Tax-exempt interest and other tax-exempt income Tax-exempt interest and other tax-exempt income Tax-exempt interest and other tax-exempt income Tax-exempt interest and other tax-exempt income Tax-exempt interest and other tax-exempt income Tax-exempt interest and other tax-exempt income Tax-exempt interest and other tax-exempt income Tax-exempt interest and other tax-exempt income Tax-exempt interest and other tax-exempt income Tax-exempt interest and other tax-exempt income Tax-exempt interest and other tax-exempt income Tax-exempt interest and other tax-exempt income Tax-exempt interest and other tax-exempt income Tax-exempt interest and other tax-exempt income Tax-exempt interest and other tax-exempt income Tax-exempt interest and other tax-exempt income Tax-exempt interest and other tax-exempt income Tax-exempt interest and other tax-exempt income Tax-exempt interest and other tax-exempt income Tax-exempt interest expense Section 179 deduction Charitable contributions Investment interest expense Section 159(e)2 expenditures Portfolio income deductions Other deductions Other deductions Portfolio income deductions Foreign taxes Loss on disposition of section 179 assets Depletion 9,600		Dividende		
Net short-term capital gain Net section 1231 gain Other portfolio income Other income Tax-exempt interest and other tax-exempt income 327,550	Net short-term capital gain Net section 1231 gain Other portfolio income Other income Tax-exempt interest and other tax-exempt income 327,550		Payaltine		
Net long-term capital gain Net section 1231 gain Other portfolio income Other income Tax-exempt interest and other tax-exempt income 327,550	Net long-term capital gain Net section 1231 gain Other portfolio income Other income Tax-exempt interest and other tax-exempt income 327,550		Not chart term capital gain		
Net section 1231 gain Other portfolio income Other income Other income Other income Other income Other income Other income Other income Other income Other income Other income Other income Other increases Other increa	Net section 1231 gain Other portfolio income Other income Other income Other income Other income Other income Other income Other income Other income Other income Other income Other income Other increases Other increa		Net long term capital gain		
Other portfolio income	Other portfolio income				
Chief income Tax-exempt interest and other tax-exempt income 327,550	Chief income Tax-exempt interest and other tax-exempt income 327,550		Net section 1231 gain		
Tax-exempt interest and other tax-exempt income 327,550 Excess depletion Transfer of capital Gain on disposition of section 179 assets Other increases Distributions: Cash 257,200 Property (adjusted basis) Change in liabilities: Current year 1112,790 Prior year 700,705) Subtotal 909,7774 Distribution in excess of partner basis Noncapital expenses: Nondeductible expenses Deductible losses: Offinary business loss Net rental real estate loss Other net rental loss Royalties Net short-term capital loss Net short-term capital loss Net short-term capital loss Net section 1231 loss Other losses Section 179 deduction Charitable contributions Investment interest expense Section 179 deduction Charitable contributions Investment interest expense Section 59(e)(2) expenditures Portfolio income deductions Other deductions Foreign taxes Loss on disposition of section 179 assets Depletion 9,600	Tax-exempt interest and other tax-exempt income 327,550 Excess depletion Transfer of capital Gain on disposition of section 179 assets Other increases Distributions: Cash 257,200 Property (adjusted basis) Change in liabilities: Current year 1112,790 Prior year 700,705) Subtotal 909,7774 Distribution in excess of partner basis Noncapital expenses: Nondeductible expenses Deductible losses: Offinary business loss Net rental real estate loss Other net rental loss Royalties Net short-term capital loss Net short-term capital loss Net short-term capital loss Net section 1231 loss Other losses Section 179 deduction Charitable contributions Investment interest expense Section 179 deduction Charitable contributions Investment interest expense Section 59(e)(2) expenditures Portfolio income deductions Other deductions Foreign taxes Loss on disposition of section 179 assets Depletion 9,600		- H		
Excess depletion Transfer of capital Gain on disposition of section 179 assets Other increases Distributions: Cash Property (adjusted basis) Change in liabilities: Current year Prior year Prior year Distribution in excess of partner basis Noncapital expenses: Noncapital expenses: Noncapital expenses: Note rental real estate loss Other near tental loss Royalities Net short-term capital loss Net long-term capital loss Net section 1231 loss Other portfolio loss Other postfolio loss Section 179 deduction Charitable contributions Investment interest expense Section 159(e)(2) expenditures Portfolio income deductions Cher deductions Foreign taxes Loss on disposition of section 179 assets Depletion 9 9,600	Excess depletion Transfer of capital Gain on disposition of section 179 assets Other increases Distributions: Cash Property (adjusted basis) Change in liabilities: Current year Prior year Prior year Distribution in excess of partner basis Noncapital expenses: Noncapital expenses: Noncapital expenses: Note rental real estate loss Other near tental loss Royalities Net short-term capital loss Net long-term capital loss Net section 1231 loss Other portfolio loss Other postfolio loss Section 179 deduction Charitable contributions Investment interest expense Section 159(e)(2) expenditures Portfolio income deductions Cher deductions Foreign taxes Loss on disposition of section 179 assets Depletion 9 9,600				227 550
Transfer of capital Gain on disposition of section 179 assets Other increases Distributions: Cash Property (adjusted basis) Change in liabilities: Current year Prior year Prior year Prior year Prior year Distribution in excess of partner basis Noncapital expenses: Noncapital expenses: Nondeductible expenses Deductible losses: Ordinary business loss Net rental real estate loss Other net rental loss Royalties Net short-term capital loss Net section 1231 loss Other portfolio loss Other portfolio loss Section 179 deduction Charitable contributions Investment interest expense Section 59(e)(2) expenditures Portfolio income deductions Other deductions Foreign taxes Loss on disposition of section 179 assets Depletion 9,600	Transfer of capital Gain on disposition of section 179 assets Other increases Distributions: Cash Property (adjusted basis) Change in liabilities: Current year Prior year Prior year Prior year Prior year Distribution in excess of partner basis Noncapital expenses: Noncapital expenses: Nondeductible expenses Deductible losses: Ordinary business loss Net rental real estate loss Other net rental loss Royalties Net short-term capital loss Net section 1231 loss Other portfolio loss Other portfolio loss Section 179 deduction Charitable contributions Investment interest expense Section 59(e)(2) expenditures Portfolio income deductions Other deductions Foreign taxes Loss on disposition of section 179 assets Depletion 9,600		Tax-exempt interest and other tax-exempt income		321,330
Cain on disposition of section 179 assets	Cain on disposition of section 179 assets	100			
Distributions:	Distributions:	100			
Distributions: Cash	Distributions: Cash		section 1/9 assets		
Property (adjusted basis) 257,200	Property (adjusted basis) 257,200			257 200	
Change in liabilities: Current year Prior year (112,790 70,705) Subtotal 909,774 Distribution in excess of partner basis Noncapital expenses: Nondeductible expenses Deductible losses: Ordinary business loss Net rental real estate loss Other net rental loss Royalties Net short-term capital loss Net long-term capital loss Net section 1231 loss Other portfolio loss Other portfolio loss Other losses Section 179 deduction Charitable contributions Investment interest expense Section 59(e)(2) expenditures Portfolio income deductions Other deductions Foreign taxes Loss on disposition of section 179 assets Depletion 99,600	Change in liabilities: Current year Prior year (112,790 70,705) Subtotal 909,774 Distribution in excess of partner basis Noncapital expenses: Nondeductible expenses Deductible losses: Ordinary business loss Net rental real estate loss Other net rental loss Royalties Net short-term capital loss Net long-term capital loss Net section 1231 loss Other portfolio loss Other portfolio loss Other losses Section 179 deduction Charitable contributions Investment interest expense Section 59(e)(2) expenditures Portfolio income deductions Other deductions Foreign taxes Loss on disposition of section 179 assets Depletion 99,600	Distributions:	Cash	251,200	257 200
Prior year	Prior year		Property (adjusted basis)	112 700	(237,200
Distribution in excess of partner basis Noncapital expenses: Nondeductible expenses Deductible losses: Ordinary business loss Net rental real estate loss Other net rental loss Royalties Net short-term capital loss Net long-term capital loss Net section 1231 loss Other portfolio loss Other losses Section 179 deduction Charitable contributions Investment interest expense Section 59(e)(2) expenditures Portfolio income deductions Other deductions Foreign taxes Loss on disposition of section 179 assets Depletion 9 , 600	Distribution in excess of partner basis Noncapital expenses: Nondeductible expenses Deductible losses: Ordinary business loss Net rental real estate loss Other net rental loss Royalties Net short-term capital loss Net long-term capital loss Net section 1231 loss Other portfolio loss Other losses Section 179 deduction Charitable contributions Investment interest expense Section 59(e)(2) expenditures Portfolio income deductions Other deductions Foreign taxes Loss on disposition of section 179 assets Depletion 9 , 600	Change in liabilities:			42 005
Distribution in excess of partner basis Noncapital expenses: Nondeductible expenses Deductible losses: Ordinary business loss Net rental real estate loss Other net rental loss Royalties Net short-term capital loss Net long-term capital loss Net section 1231 loss Other portfolio loss Other losses Section 179 deduction Charitable contributions Investment interest expense Section 59(e)(2) expenditures Portfolio income deductions Other deductions Other deductions Other deductions Other deductions Other deductions Other deductions Other deductions Other deductions Other deductions Other of deductions Other deductions Other of deductions Other deductions Other deductions Other of deductions Other deductions Other deductions Other deductions Other deductions Other deductions Other of deductions Other deductions Other of deductions Other deductions Other of deductions Other deductions Other of dedu	Distribution in excess of partner basis Noncapital expenses: Nondeductible expenses Deductible losses: Ordinary business loss Net rental real estate loss Other net rental loss Royalties Net short-term capital loss Net long-term capital loss Net section 1231 loss Other portfolio loss Other losses Section 179 deduction Charitable contributions Investment interest expense Section 59(e)(2) expenditures Portfolio income deductions Other deductions Other deductions Other deductions Other deductions Other deductions Other deductions Other deductions Other deductions Other deductions Other of deductions Other deductions Other of deductions Other deductions Other deductions Other of deductions Other deductions Other deductions Other deductions Other deductions Other deductions Other of deductions Other deductions Other of deductions Other deductions Other of deductions Other deductions Other of dedu		Prior year (70,705	42,085
Distribution in excess of partner basis Noncapital expenses: Nondeductible expenses Deductible losses: Ordinary business loss Net rental real estate loss Other net rental loss Royalties Net short-term capital loss Net long-term capital loss Net section 1231 loss Other portfolio loss Other losses Section 179 deduction Charitable contributions Investment interest expense Section 59(e)(2) expenditures Portfolio income deductions Other deductions Other deductions Other deductions Other deductions Other deductions Other deductions Other deductions Other deductions Other deductions Other of deductions Other deductions Other of deductions Other deductions Other deductions Other of deductions Other deductions Other deductions Other deductions Other deductions Other deductions Other of deductions Other deductions Other of deductions Other deductions Other of deductions Other deductions Other of dedu	Distribution in excess of partner basis Noncapital expenses: Nondeductible expenses Deductible losses: Ordinary business loss Net rental real estate loss Other net rental loss Royalties Net short-term capital loss Net long-term capital loss Net section 1231 loss Other portfolio loss Other losses Section 179 deduction Charitable contributions Investment interest expense Section 59(e)(2) expenditures Portfolio income deductions Other deductions Other deductions Other deductions Other deductions Other deductions Other deductions Other deductions Other deductions Other deductions Other of deductions Other deductions Other of deductions Other deductions Other deductions Other of deductions Other deductions Other deductions Other deductions Other deductions Other deductions Other of deductions Other deductions Other of deductions Other deductions Other of deductions Other deductions Other of dedu	N1-4-4-1			909.774
Noncapital expenses: Nondeductible expenses Deductible losses: Ordinary business loss Net rental real estate loss Other net rental loss Royalties Net short-term capital loss Net long-term capital loss Net section 1231 loss Other portfolio loss Other portfolio loss Other losses Section 179 deduction Charitable contributions Investment interest expense Section 59(e)(2) expenditures Portfolio income deductions Other deductions Other deductions Foreign taxes Loss on disposition of section 179 assets Depletion 9,600	Noncapital expenses: Nondeductible expenses Deductible losses: Ordinary business loss Net rental real estate loss Other net rental loss Royalties Net short-term capital loss Net long-term capital loss Net section 1231 loss Other portfolio loss Other portfolio loss Other losses Section 179 deduction Charitable contributions Investment interest expense Section 59(e)(2) expenditures Portfolio income deductions Other deductions Other deductions Foreign taxes Loss on disposition of section 179 assets Depletion 9,600	Subtotal			303///2
Deductible losses: Ordinary business loss Net rental real estate loss Other net rental loss Royalties Net short-term capital loss Net long-term capital loss Net section 1231 loss Other portfolio loss Other portfolio loss Other losses Section 179 deduction Charitable contributions Investment interest expense Section 59(e)(2) expenditures Portfolio income deductions Other deductions Foreign taxes Loss on disposition of section 179 assets Depletion 9,600	Deductible losses: Ordinary business loss Net rental real estate loss Other net rental loss Royalties Net short-term capital loss Net long-term capital loss Net section 1231 loss Other portfolio loss Other portfolio loss Other losses Section 179 deduction Charitable contributions Investment interest expense Section 59(e)(2) expenditures Portfolio income deductions Other deductions Foreign taxes Loss on disposition of section 179 assets Depletion 9,600				
Net rental real estate loss Other net rental loss Royalties Net short-term capital loss Net long-term capital loss Net section 1231 loss Other portfolio loss Other portfolio loss Other losses Section 179 deduction Charitable contributions Investment interest expense Section 59(e)(2) expenditures Portfolio income deductions Other deductions Other deductions Foreign taxes Loss on disposition of section 179 assets Depletion 9,600	Net rental real estate loss Other net rental loss Royalties Net short-term capital loss Net long-term capital loss Net section 1231 loss Other portfolio loss Other portfolio loss Other losses Section 179 deduction Charitable contributions Investment interest expense Section 59(e)(2) expenditures Portfolio income deductions Other deductions Other deductions Foreign taxes Loss on disposition of section 179 assets Depletion 9,600	Noncapital expenses	Nondeductible expenses		
Net rental real estate loss Other net rental loss Royalties Net short-term capital loss Net long-term capital loss Net section 1231 loss Other portfolio loss Other portfolio loss Other losses Section 179 deduction Charitable contributions Investment interest expense Section 59(e)(2) expenditures Portfolio income deductions Other deductions Other deductions Foreign taxes Loss on disposition of section 179 assets Depletion 9,600	Net rental real estate loss Other net rental loss Royalties Net short-term capital loss Net long-term capital loss Net section 1231 loss Other portfolio loss Other portfolio loss Other losses Section 179 deduction Charitable contributions Investment interest expense Section 59(e)(2) expenditures Portfolio income deductions Other deductions Other deductions Foreign taxes Loss on disposition of section 179 assets Depletion 9,600	Deductible losses:	Ordinary business loss		
Royalties Net short-term capital loss Net long-term capital loss Net section 1231 loss Other portfolio loss Other losses Section 179 deduction Charitable contributions Investment interest expense Section 59(e)(2) expenditures Portfolio income deductions Other deductions Other deductions Other deductions Other deductions Poreign taxes Loss on disposition of section 179 assets Depletion 9,600	Royalties Net short-term capital loss Net long-term capital loss Net section 1231 loss Other portfolio loss Other losses Section 179 deduction Charitable contributions Investment interest expense Section 59(e)(2) expenditures Portfolio income deductions Other deductions Other deductions Other deductions Other deductions Poreign taxes Loss on disposition of section 179 assets Depletion 9,600		Net rental real estate loss		
Royalties Net short-term capital loss Net long-term capital loss Net section 1231 loss Other portfolio loss Other losses Section 179 deduction Charitable contributions Investment interest expense Section 59(e)(2) expenditures Portfolio income deductions Other deductions Other deductions Other deductions Other deductions Poreign taxes Loss on disposition of section 179 assets Depletion 9,600	Royalties Net short-term capital loss Net long-term capital loss Net section 1231 loss Other portfolio loss Other losses Section 179 deduction Charitable contributions Investment interest expense Section 59(e)(2) expenditures Portfolio income deductions Other deductions Other deductions Other deductions Other deductions Poreign taxes Loss on disposition of section 179 assets Depletion 9,600		Other net rental loss		
Net long-term capital loss Net section 1231 loss Other portfolio loss Other losses Section 179 deduction Charitable contributions Investment interest expense Section 59(e)(2) expenditures Portfolio income deductions Other deductions Other deductions Foreign taxes Loss on disposition of section 179 assets Depletion Net section 1231 loss Section 1231 loss Section 1231 loss Section 1231 loss Section 1231 loss Section 1231 loss Section 1231 loss Section 124 loss Section 125 loss Section 125 loss Section 126 loss Section 126 loss Section 127 loss Section 1231 loss Section 1231 loss Section 1231 loss Section 1231 loss Section 1231 loss Section 1231 loss Section 1231 loss Section 1231 loss Section 124 loss Section 125 loss Section 12	Net long-term capital loss Net section 1231 loss Other portfolio loss Other losses Section 179 deduction Charitable contributions Investment interest expense Section 59(e)(2) expenditures Portfolio income deductions Other deductions Other deductions Foreign taxes Loss on disposition of section 179 assets Depletion Net section 1231 loss Section 1231 loss Section 1231 loss Section 1231 loss Section 1231 loss Section 1231 loss Section 1231 loss Section 124 loss Section 125 loss Section 125 loss Section 126 loss Section 126 loss Section 127 loss Section 1231 loss Section 1231 loss Section 1231 loss Section 1231 loss Section 1231 loss Section 1231 loss Section 1231 loss Section 1231 loss Section 124 loss Section 125 loss Section 12		Davakiaa		
Net long-term capital loss Net section 1231 loss Other portfolio loss Other losses Section 179 deduction Charitable contributions Investment interest expense Section 59(e)(2) expenditures Portfolio income deductions Other deductions Other deductions Foreign taxes Loss on disposition of section 179 assets Depletion Net section 1231 loss Section 1231 loss Section 1231 loss Section 1231 loss Section 1231 loss Section 1231 loss Section 1231 loss Section 124 loss Section 125 loss Section 125 loss Section 126 loss Section 126 loss Section 127 loss Section 1231 loss Section 1231 loss Section 1231 loss Section 1231 loss Section 1231 loss Section 1231 loss Section 1231 loss Section 1231 loss Section 124 loss Section 125 loss Section 12	Net long-term capital loss Net section 1231 loss Other portfolio loss Other losses Section 179 deduction Charitable contributions Investment interest expense Section 59(e)(2) expenditures Portfolio income deductions Other deductions Other deductions Foreign taxes Loss on disposition of section 179 assets Depletion Net section 1231 loss Section 1231 loss Section 1231 loss Section 1231 loss Section 1231 loss Section 1231 loss Section 1231 loss Section 124 loss Section 125 loss Section 125 loss Section 126 loss Section 126 loss Section 127 loss Section 1231 loss Section 1231 loss Section 1231 loss Section 1231 loss Section 1231 loss Section 1231 loss Section 1231 loss Section 1231 loss Section 124 loss Section 125 loss Section 12		Net short-term capital loss		
Net section 1231 loss Other portfolio loss Other losses Section 179 deduction Charitable contributions Investment interest expense Section 59(e)(2) expenditures Portfolio income deductions Other deductions Other deductions Foreign taxes Loss on disposition of section 179 assets Depletion 9,600	Net section 1231 loss Other portfolio loss Other losses Section 179 deduction Charitable contributions Investment interest expense Section 59(e)(2) expenditures Portfolio income deductions Other deductions Other deductions Foreign taxes Loss on disposition of section 179 assets Depletion 9,600				
Other portfolio loss Other losses Section 179 deduction Charitable contributions Investment interest expense Section 59(e)(2) expenditures Portfolio income deductions Other deductions Foreign taxes Loss on disposition of section 179 assets Depletion Other losses 9,600	Other portfolio loss Other losses Section 179 deduction Charitable contributions Investment interest expense Section 59(e)(2) expenditures Portfolio income deductions Other deductions Foreign taxes Loss on disposition of section 179 assets Depletion Other losses 9,600		Net section 1931 loss		
Other losses Section 179 deduction Charitable contributions Investment interest expense Section 59(e)(2) expenditures Portfolio income deductions Other deductions Other deductions Foreign taxes Loss on disposition of section 179 assets Depletion 9,600	Other losses Section 179 deduction Charitable contributions Investment interest expense Section 59(e)(2) expenditures Portfolio income deductions Other deductions Other deductions Foreign taxes Loss on disposition of section 179 assets Depletion 9,600				
Section 179 deduction Charitable contributions Investment interest expense Section 59(e)(2) expenditures Portfolio income deductions Other deductions Foreign taxes Loss on disposition of section 179 assets Depletion 9,600	Section 179 deduction Charitable contributions Investment interest expense Section 59(e)(2) expenditures Portfolio income deductions Other deductions Foreign taxes Loss on disposition of section 179 assets Depletion 9,600				
Charitable contributions Investment interest expense Section 59(e)(2) expenditures Portfolio income deductions Other deductions Foreign taxes Loss on disposition of section 179 assets Depletion 9,600	Charitable contributions Investment interest expense Section 59(e)(2) expenditures Portfolio income deductions Other deductions Foreign taxes Loss on disposition of section 179 assets Depletion 9,600		Castion 170 deduction		
Investment interest expense Section 59(e)(2) expenditures Portfolio income deductions Other deductions Foreign taxes Loss on disposition of section 179 assets Depletion 9,600	Investment interest expense Section 59(e)(2) expenditures Portfolio income deductions Other deductions Foreign taxes Loss on disposition of section 179 assets Depletion 9,600		Charitable contributions		
Section 59(e)(2) expenditures Portfolio income deductions Other deductions Foreign taxes Loss on disposition of section 179 assets Depletion 9,600	Section 59(e)(2) expenditures Portfolio income deductions Other deductions Foreign taxes Loss on disposition of section 179 assets Depletion 9,600				
Portfolio income deductions Other deductions Foreign taxes Loss on disposition of section 179 assets Depletion 9,600	Portfolio income deductions Other deductions Foreign taxes Loss on disposition of section 179 assets Depletion 9,600		O and the second		
Other deductions 9,600 Foreign taxes Loss on disposition of section 179 assets Depletion 9,600	Other deductions 9,600 Foreign taxes Loss on disposition of section 179 assets Depletion 9,600		Destfelia income deductions		
Foreign taxes Loss on disposition of section 179 assets Depletion 9,600	Foreign taxes Loss on disposition of section 179 assets Depletion 9,600		Other deductions	9.600	
Loss on disposition of section 179 assets Depletion 9,600	Loss on disposition of section 179 assets Depletion 9,600		Earling Association in the company of the company o	3,000	
Depletion 9,600	Depletion 9,600		Foreign taxes		
ANT CATALON CONTROL OF THE SECOND CONTROL OF	ANT CATALON CONTROL OF THE SECOND CONTROL OF		Lass an disposition of eastion 170 accepts		
	Other decreases		Loss on disposition of section 179 assets		۵ ۵۸۸

1/ /	Partner's Basis Worksheet, Page 1		Index #: EF2022-051
Schedule K-1	For calendar year 2022, or tax year beginning , and ending	a	2022
rtnership Name	ICI LLC	Emp	loyer Identification Number
tner's Name			ayer Identification Number
THOMAS J. AM	ICI	CU 61	2-4246
Beginning of year	**************************************		800,540
Capital contributions:	Cash		
	Property (adjusted basis)		
Income items:	Ordinary business income		
	Net rental real estate income	327,559	
	Other net rental income		
	Interest		
	Dividends		
	Royalties		
	Net short-term capital gain		
	Net long-term capital gain		
	Net section 1231 gain		
	Other portfolio income		
	Other income Tax-exempt interest and other tax-exempt income		327,559
Evenes depletion			
	Taribana, 1815, 1815, 1817, 1817, 1815, 1815, 1815, 1815, 1815, 1815, 1815, 1815, 1815, 1815, 1815, 1815, 1815,		
	for the 470 seeds		
	f section 179 assets		90
Other increases			
* 12.5.4		261.680	F.
Distributions:	Cash	261,680	261,680
Distributions:	Cash Property (adjusted basis)	261,680	261,680
Distributions:	Cash Property (adjusted basis) Current year	112,791	
Distributions:	Cash Property (adjusted basis)	261,680	
Distributions: Change in liabilities:	Cash Property (adjusted basis) Current year Prior year	261,680 112,791 70,705	42,086
Distributions: Change in liabilities:	Cash Property (adjusted basis) Current year	261,680 112,791 70,705	42,086
Distributions: Change in liabilities: Subtotal Distribution in excess	Cash Property (adjusted basis) Current year Prior year Of partner basis	261,680 112,791 70,705	908,505
Distributions: Change in liabilities: Subtotal Distribution in excess	Cash Property (adjusted basis) Current year Prior year of partner basis Nondeductible expenses	261,680 112,791 70,705	908,505
Distributions: Change in liabilities: Subtotal Distribution in excess	Cash Property (adjusted basis) Current year Prior year of partner basis Nondeductible expenses	261,680 112,791 70,705	908,505
Distributions: Change in liabilities: Subtotal Distribution in excess Noncapital expenses	Cash Property (adjusted basis) Current year Prior year Of partner basis	261,680 112,791 70,705	908,505
Distributions: Change in liabilities: Subtotal Distribution in excess Noncapital expenses	Cash Property (adjusted basis) Current year Prior year of partner basis Nondeductible expenses Ordinary business loss Net rental real estate loss	261,680 112,791 70,705	908,505
Distributions: Change in liabilities: Subtotal Distribution in excess Noncapital expenses	Cash Property (adjusted basis) Current year Prior year of partner basis Nondeductible expenses Ordinary business loss	261,680 112,791 70,705	908,505
Distributions: Change in liabilities: Subtotal Distribution in excess Noncapital expenses	Cash Property (adjusted basis) Current year Prior year of partner basis Nondeductible expenses Ordinary business loss Net rental real estate loss Other net rental loss Royalties	261,680 112,791 70,705	908,505
Distributions: Change in liabilities: Subtotal Distribution in excess Noncapital expenses	Cash Property (adjusted basis) Current year Prior year of partner basis Nondeductible expenses Ordinary business loss Net rental real estate loss Other net rental loss	261,680 112,791 70,705	908,505
Distributions: Change in liabilities: Subtotal Distribution in excess Noncapital expenses	Cash Property (adjusted basis) Current year Prior year of partner basis Nondeductible expenses Ordinary business loss Net rental real estate loss Other net rental loss Royalties Net short-term capital loss Net long torm control loss	261,680 112,791 70,705	908,505
Distributions: Change in liabilities: Subtotal Distribution in excess Noncapital expenses	Cash Property (adjusted basis) Current year Prior year of partner basis Nondeductible expenses Ordinary business loss Net rental real estate loss Other net rental loss Royalties Net short-term capital loss Net long-term capital loss Net long-term capital loss	261,680 112,791 70,705	908,505
Distributions: Change in liabilities: Subtotal Distribution in excess Noncapital expenses	Cash Property (adjusted basis) Current year Prior year Of partner basis Nondeductible expenses Ordinary business loss Net rental real estate loss Other net rental loss Royalties Net short-term capital loss Net long-term capital loss Net section 1231 loss Other portfolio loss	261,680 112,791 70,705	908,505
Distributions: Change in liabilities: Subtotal Distribution in excess Noncapital expenses	Cash Property (adjusted basis) Current year Prior year of partner basis Nondeductible expenses Ordinary business loss Net rental real estate loss Other net rental loss Royalties Net short-term capital loss Net long-term capital loss Net section 1231 loss Other portfolio loss Other losses Other losses	261,680 112,791 70,705	908,505
Distributions: Change in liabilities: Subtotal Distribution in excess Noncapital expenses	Cash Property (adjusted basis) Current year Prior year of partner basis Nondeductible expenses Ordinary business loss Net rental real estate loss Other net rental loss Royalties Net short-term capital loss Net long-term capital loss Net long-term capital loss Net section 1231 loss Other portfolio loss Other losses Section 179 deduction	261,680 112,791 70,705	908,505
Distributions: Change in liabilities: Subtotal Distribution in excess Noncapital expenses	Cash Property (adjusted basis) Current year Prior year of partner basis Nondeductible expenses Ordinary business loss Net rental real estate loss Other net rental loss Royalties Net short-term capital loss Net long-term capital loss Net long-term capital loss Other portfolio loss Other portfolio loss Other losses Section 179 deduction Charitable contributions	261,680 112,791 70,705	908,505
Distributions: Change in liabilities: Subtotal Distribution in excess Noncapital expenses	Cash Property (adjusted basis) Current year Prior year of partner basis Nondeductible expenses Ordinary business loss Net rental real estate loss Other net rental loss Royalties Net short-term capital loss Net long-term capital loss Net section 1231 loss Other portfolio loss Other losses Section 179 deduction Charitable contributions Investment interest expense	261,680 112,791 70,705	908,505
Distributions: Change in liabilities: Subtotal Distribution in excess Noncapital expenses	Cash Property (adjusted basis) Current year Prior year of partner basis Nondeductible expenses Ordinary business loss Net rental real estate loss Other net rental loss Royalties Net short-term capital loss Net long-term capital loss Net section 1231 loss Other portfolio loss Other losses Section 179 deduction Charitable contributions Investment interest expense Section 59(e)(2) expenditures	261,680 112,791 70,705	908,505
Distributions: Change in liabilities: Subtotal Distribution in excess Noncapital expenses	Cash Property (adjusted basis) Current year Prior year of partner basis Nondeductible expenses Ordinary business loss Net rental real estate loss Other net rental loss Royalties Net short-term capital loss Net long-term capital loss Net section 1231 loss Other portfolio loss Other losses Section 179 deduction Charitable contributions Investment interest expense Section 59(e)(2) expenditures Portfolio income deductions Other deductions Other deductions	261,680 112,791 70,705	908,505
Distributions: Change in liabilities: Subtotal Distribution in excess Noncapital expenses	Cash Property (adjusted basis) Current year Prior year of partner basis Nondeductible expenses Ordinary business loss Net rental real estate loss Other net rental loss Royalties Net short-term capital loss Net long-term capital loss Net section 1231 loss Other portfolio loss Other losses Section 179 deduction Charitable contributions Investment interest expense Section 59(e)(2) expenditures Portfolio income deductions Other deductions Charitant types	261,680 112,791 70,705	908,505
Distributions: Change in liabilities: Subtotal Distribution in excess Noncapital expenses	Cash Property (adjusted basis) Current year Prior year of partner basis Nondeductible expenses Ordinary business loss Net rental real estate loss Other net rental loss Royalties Net short-term capital loss Net long-term capital loss Net section 1231 loss Other portfolio loss Other losses Section 179 deduction Charitable contributions Investment interest expense Section 59(e)(2) expenditures Portfolio income deductions Other deductions Foreign taxes	261,680 112,791 70,705	908,505
Distributions: Change in liabilities: Subtotal Distribution in excess Noncapital expenses	Cash Property (adjusted basis) Current year Prior year of partner basis Nondeductible expenses Ordinary business loss Net rental real estate loss Other net rental loss Royalties Net short-term capital loss Net long-term capital loss Net long-term capital loss Other portfolio loss Other portfolio loss Other losses Section 179 deduction Charitable contributions Investment interest expense Section 59(e)(2) expenditures Portfolio income deductions Other deductions Other deductions Foreign taxes Loss on disposition of section 179 assets	261,680 112,791 70,705	908,505
Distributions: Change in liabilities: Subtotal Distribution in excess Noncapital expenses	Cash Property (adjusted basis) Current year Prior year of partner basis Nondeductible expenses Ordinary business loss Net rental real estate loss Other net rental loss Royalties Net short-term capital loss Net long-term capital loss Net section 1231 loss Other portfolio loss Other losses Section 179 deduction Charitable contributions Investment interest expense Section 59(e)(2) expenditures Portfolio income deductions Other deductions Foreign taxes	261,680 112,791 70,705	42,086

INDEX NO. EF2022-0516 FILED: TOMPKINS COUNTY CLERK 01/31/2024 04:56 PM NYSCEF DOC. NO. 34 RECEIVED NYSCEF: 02/01/2024 CI2024-02285 Schedule K-1 Summary Worksheet Index #: EF2022-0516 2022 Form 1065 For calendar year 2022, or tax year beginning Employer Identification Number Partnership Name 4170717 MAZZA AND AMICI LLC SSN/EIN Partner Name 7972 EDWARD MAZZA Column A THOMAS J. AMICI Column B Column C Column D SCH K TOTAL Column D Column B Column C Column A Schedule K Items Ordinary income 655,109 327,550 327,559 Net income-rent Net inc-oth rent 63,000 31,200 31,800 Guar pmts services Guar pmts capital 4b Interest income Ordinary dividends 6a Qual dividends Dividend equivalents Royalties Net ST capital gain Net LT capital gain Collectibles 28% gain 9b Unrecap sec 1250 9с 10 Net sec 1231 gain 11 Other income Sec 179 deduction 13a Contributions 13b Invest interest exp 13c Sec 59(e)(2) exp 14,120 4,520 9,600 13d Other deductions 14a Net SE earnings 14b Gross farming inc 14c Gross nonfarm inc 15a Low-inc house 42j5 15b Low-inc house other 15c Qual rehab exp 15d Rental RE credits 15e Other rental credits 15f Other credits -51,511 -25,758 -25,753 17a Depr adjustment 17b Adj gain or loss 17c Depletion 17d Inc-oil/gas/geoth 17e Ded-oil/gas/geoth 17f Other AMT items 18a Tax-exempt int 18b Other tax-exempt 18c Nonded expense 518,880 257,200 261,680 19a Cash distributions 19b Property distributions 20a Invest income 20b Invest expense Total foreign taxes

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Schedule	K-1	Percentages	Summary	Worksheet
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, and ending

CI2024-02285

For calendar year 2022, or tax year beginning

Index #: EF2022-0516

Partnership Name

Employer Identification Number

MAZZA AND AMICI LLC

215-4170717

Participan		Profit		Loss		Capital	
Partner Number	Partner Name	Beginning	Ending	Beginning	Ending	Beginning	Ending
1	EDWARD MAZZA	50.000000	50.000000	50.000000	50.000000	50.000000	50.000000
2	THOMAS J. AMICI	50.000000	50.000000	50.000000	50.000000	50.000000	50.000000

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NYSCEF DOC. NO. 34

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Reconciliation of Partners' Basis Worksheet

CI2024-02285

For calendar year 2022, or tax year beginning , and ending Index #: EF2022-0516

Partnership Name

Employer Identification Number

45 4170717

MAZZA AND AMICI LLC

Partner Number	Partner Name	Beginning Basis	Increases	Distribution in Excess of Basis	Allowed Decreases	Ending Basis
1	EDWARD MAZZA	797,339	112,435	0	9,600	900,174
2	THOMAS J. AMICI	800,540	107,965	0	4,520	903,985

 Total this page
 1,597,879
 220,400
 0
 14,120
 1,804,159

 Total all pages
 1,597,879
 220,400
 0
 14,120
 1,804,159

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Form	1	06	5

Two Year Comparison Worksheet, Page 1

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Partnership N	ame		Emplo	yer Identification Number
MAZZA	AND AMICI LLC		45-	4170717
		2021	2022	Differences
	Gross receipts less returns and allowances			
	Cost of goods sold			
	Gross profit			
ncome	Ordinary income (loss) from other partnerships, etc.			
	Net farm profit (loss)			
	Net gain (loss) from Form 4797			
	Other income (loss)			
	Total income (loss)			
	Salaries and wages (other than to partners)			
	Guaranteed payments to partners			
	Repairs and maintenance			
	Bad debts			
	Rent			
	Taxes and licenses			
	Interest			
Deductions	Depreciation			
	Depletion			
	Retirement plans, etc.			
	Employee benefit programs			
	Other deductions			
	Total deductions			
	Ordinary business income (loss)			
	Total balance due			
Tax and	Payments			
Payment	Amount owed			
	Overpayment			

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NYSCEF DOC. NO. 34

RECEIVED NYSCEF: 02/01/2024

	C. NO. 34			NYSCEF: 02/01/
CI2024-0228 Form 10		Worksheet, Page		Index #: EF2022-0516 2021 & 2022
Partnership Na	ame		Employe	r Identification Number
MA 777	AND AMICI LLC		15-4	0717
MAZZA .	AND AMICI LLC	2021	2022	Differences
	Ordinant husiness income (less)	2021	LULL	<u> </u>
	Ordinary business income (loss)	651,502	655,109	3,60
	Net rental real estate income (loss)	002/002	000/200	
	Net other rental income (loss)	63,000	63,000	
	Guaranteed payments	33/333	00/000	
Income	Interest income			
	Ordinary dividends			
(Loss)	Qualified dividends			
	Dividend equivalents			
	Royalties Net short-term capital gain (loss)			
	Net long-term capital gain (loss)			
	Net section 1231 gain (loss)			
	Other income (loss)			
	Section 179 deduction			
	Contributions			
Deductions	Investment interest expense			
	Section 59(e)(2) expenditures		14,120	14,12
	Other deductions		14,120	17/12
Self-	Net earnings (loss) from self-employment			
Employment	Gross farm or fishing income			
	Gross nonfarm income			
	Low-income housing credit (section 42(j)(5))			
	Low-income housing credit (other)			
Credits	Qualified rehab expenditures (rental real estate)			
	Other rental real estate credits			
	Other rental credits			
	Other credits	-22 267	-51,511	-19,14
	Post-1986 depreciation adjustment	-32,367	JI,JII	19,14
Alternative	Adjusted gain or loss			
Minimum	Depletion (other than oil and gas)			
Tax (AMT)	Oil, gas, and geothermal properties - gross income			
Items	Oil, gas, and geothermal properties - deductions			
	Other AMT items			
	Tax-exempt interest income			
	Other tax-exempt income			
	Nondeductible expenses	305 000	510 000	133,88
Other	Distributions of cash and marketable securities	385,000	518,880	133,00
Information	Distributions of other property			
	Investment income			
	Investment expenses			
	Total foreign taxes paid or accrued	714 500	702 000	10 51
	Net income (loss)	714,502	703,989	-10,51

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NYSCEF DOC. NO. 34

Form **1065**

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CI2024-02285

Two Year Comparison Worksheet, Page 3

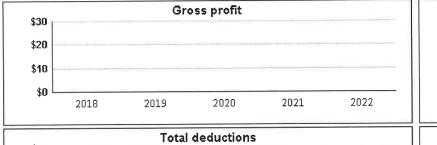
Index #: EF2022-0516

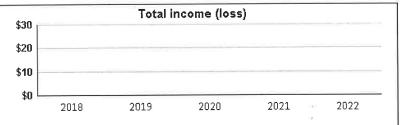
Partnership N	lame		Employer	Identification Number
MAZZA	AND AMICI LLC		45-41	0717
		2021	2022	Differences
	Beginning assets	1,229,277	1,507,922	278,64
Schedule	Beginning liabilities and capital	1,229,277	1,507,922	278,64
L	Ending assets	1,507,922	1,714,202	206,28
	Ending liabilities and capital	1,507,922	1,714,202	206,28
	Net income (loss) per books	651,502	640,989	-10,51
	Taxable income not on books			
	Guaranteed payments (other than health ins)	63,000	63,000	
Schedule	Book expenses not deducted			
M-1	Income on books not on return			
	Return deductions not on books			
	Income per return	714,502	703,989	-10,51
	Balance at beginning of year	1,067,768	1,366,512	298,74
	Cash contributions			
	Property contributions			
0.1.1.1.	Net income (loss) per books	714,502	703,989	-10,51
Schedule	Other increases	32,242		-32,24
M-2	Cash distributions	385,000	518,880	133,88
	Property distributions			
	Other decreases	63,000	63,000	
	Balance at end of year	1,366,512	1,488,621	122,10
	Total income (loss) items:			tellin feriler in
	Income (loss) per income statement			
	Temporary difference			
	Permanent difference			
	Income (loss) per tax return			
	Total expense/deduction items:		11 2 10 1	All Strike were milit
	Expense per income statement			
Schedule	Temporary difference			
M-3	Permanent difference			
	Deduction per tax return			
	Other items with no differences			
	Reconciliation totals:			MI BY SILL
	Income (loss) per income statement			
	Temporary difference			
	Permanent difference			
	Income (loss) per tax return			

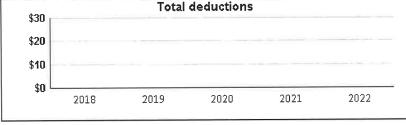
INDEX NO. EF2022-0516

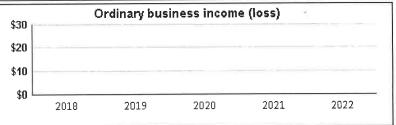
NYSCEF	DOC.	NO.	34	RECEIVED	NYSCEF:	02/01/202

Cl2024-02285	2024-02285 Tax Return History Report, Page 1			Index #: EF2022-		
Partnership Name				Employer Identification Number	·	
MAZZA AND AMICI LLC				45-4150717		
	2018	2019	2020	2021	2022	
Net gross receipts						
Cost of goods sold					(32)	
Gross profit						
Gross profit percentage						
Other trade or business income (loss)						
Total income (loss)						
Salaries and wages						
Guaranteed payments to partners						
Bad debts						
Rent						
Taxes and licenses						
Interest						
Depreciation						
Other trade or business deductions						
Total deductions						
Ordinary business income (loss)						







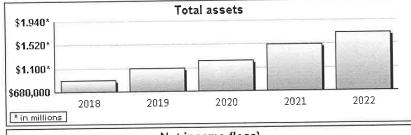


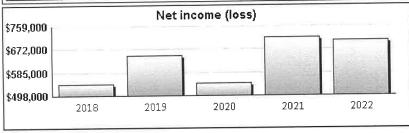
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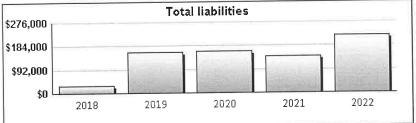
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RECEIVED NYSCEF: 02/01/2024

Cl2024-02285	Tax Return H	Index #: EF2022-0516			
artnership Name			Employ	er Identification Number	
			45=4	10717	
MAZZA AND AMICI LLC	2018	2019	2020	2021	2022
Ordinary business income (loss)		586,741	544,674	651,502	655,109
et rental real estate income (loss) Other net rental income (loss)	62, 400	62,400		63,000	63,000
Suaranteed payments nterest, dividends, and royalties	6 100	02,400			
otal capital gain (loss) let section 1231 gain (loss)	0.4300				
Other income (loss)	3444				
ection 179 deduction ontributions					14,120
Other Schedule K deductions	11,379				
otal foreign taxes		649,141	544,674	714,502	703,989
et income (loss)	007 500	1,093,430	1,229,277	1,507,922	1,714,202
ichedule L, Total assets ichedule L, Total liabilities	OO AEC	158,736	161,509	141,410	225,581
Schedule M-2, Capital contributed	LOCAL AND AND AND AND AND AND AND AND AND AND	506 741	544,674	714,502	703,989
Schedule M-2, Net income per books	479,080	586,741	411,600	385,000	518,880
Schedule M-2, Distributions Schedule M-2, Ending partners' capital	1,068,243 858,064	391,600 934,694	1,067,768	1,366,512	1,488,621
Total asse			Total	liabilities	







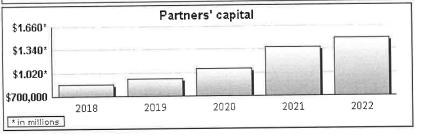


EXHIBIT I - SCHEDULE K-1 OF THOMAS AMICI TO THE 2018 FEDERAL INCOME TAX RETURN OF MAZZA & AMICI, LLC

FILED: TOMPKINS COUNTY CLERK 01/31/2024 04:56 PM

INDEX NO. EF2022-0516

NYSCEF DOC. NO. 35

CI2024-02266

RECEIVED NYSCEF: 02/01/2024

Index # : EF2022-0516

EXHIBIT "I"

EXHIBIT I - SCHEDULE K-1 OF THOMAS AMICI TO THE 2018 FEDERAL INCOME TAX RETURN OF MAZZA & AMICI, LLC

FILED: TOMPKINS COUNTY CLERK 01/31	/20	024 04:56 PM		INDEX NO. EF2022-05
ys chardner #102 35		Final K-1 Amended		VED NYSCEF: 625/101120
Cl2024-02266 2018		Final K-1 Amended art III Partner's Share	of Curr	ent Index #: EF2022-0516
(Form 1065)		Deductions, Cre	dits, an	d Other Items
Department of the Treasury For calendar year 2018, or tax year Internal Revenue Service	1	Ordinary business income (loss)	15	Credits
beginning ending	2	Net rental real estate income (loss)		
Partner's Share of Income, Deductions,	*	244,991		
Credits, etc. See back of form and separate instructions.	3	Other net rental income (loss)	16	Foreign transactions
Part I Information About the Partnership	4	Consequent assessed		
A Partnership's employer identification number	"	Guaranteed payments 31,200		
717	5	Interest income		
B Partnership's name, address, city, state, and ZIP code MAZZA AND AMICI LLC	_	3,245		
	6a	Ordinary dividends		
307 N. TIOGA STREET	6b	Qualified dividends		
ITHACA NY 14580	"			
	6c	Dividend equivalents		
C IRS Center where partnership filed return E-FILE	-			
D Check if this is a publicly traded partnership (PTP)	7	Royalties		
Chock if the base periody detect partitioning (1.17)	8	Net short-term capital gain (loss)	17	Alternative minimum tax (AMT) items
Part II Information About the Partner			A	-11,962
E Partner's identifying number	9a	Net long-term capital gain (loss)		
4246	9b	Collectibles (28%) gain (loss)	-	<u> </u>
F Partner's name, address, city, state, and ZIP code THOMAS J. AMICI	""	Collectibles (20%) gailt (1033)		
	9c	Unrecaptured section 1250 gain	18	Tax-exempt income and
121 S. VANDORN ROAD	<u> </u>		_	nondeductible expenses
ITHACA NY 14850	10	Net section 1231 gain (loss)		
	11	Other income (loss)		
G General partner or LLC X Limited partner or other LLC member-manager member				
H X Domestic partner Foreign partner			19	Distributions
	-		-	538,787
I1 What type of entity is this partner?				330,707
12 If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here J Partner's share of profit, loss, and capital (see instructions):	12	Section 179 deduction		
Beginning Ending	_		20	Other information
Profit 50.000000 % 50.000000 % toss 50.000000 % 50.000000 %	13 M	Other deductions 1,905	A	3,245
Capital 50.000000 50.000000 %	M	1,905	-A	3,243
1/ Parlanda share of lightilities			z*	STMT
Nonrecourse \$				
Qualified nonrecourse			AB*	STMT
financing \$ \$ Recourse \$ 28,401 \$ 14,728	14	Self-employment earnings (loss)		
Newurse 5 20/101/			E.S.	
L Partner's capital account analysis:	L		= 0 ×	
Beginning capital account \$ 717,376	<u>*S</u>	ee attached statement for a	dditional	information.
Capital contributed during the year Current year increase (decrease) \$ 252,333				
F20 707	1			
Withdrawals & distributions \$ 538,787 \\ Ending capital account \$ 430,922	2			
Ending depths decount of the control	ō			
X Tax basis GAAP Section 704(b) book	Use			
Other (explain)	For IRS Use Only			
M Did the partner contribute property with a built-in gain or loss?	Į.			
Yes X No	"			
If "Yes," attach statement (see instructions)				
<u> </u>				

PLAINTIFF'S RESPONSE TO DEFENDANT'S STATEMENT OF MATERIAL FACTS DATED MARCH 1, 2024

FILED: TOMPKINS COUNTY CLERK 03/01/2024 02:31 PM

INDEX NO. EF2022-0516

RECEIVED NYSCEF: 03/01/2024

CI2024-04181

NYSCEF DOC. NO. 40

Index # : EF2022-0516

STATE OF NEW YORK SUPREME COURT

COUNTY OF TOMPKINS

THOMAS AMICI,

Plaintiff,

v.

EDWARD A. MAZZA, ESQ., Individually and as Member of MAZZA AND AMICI, LLC, MAZZA AND AMICI, LLC, and for the Judicial Dissolution of MAZZA AND AMICI, LLC,

RESPONSE TO DEFENDANT'S STATEMENT OF MATERIAL FACTS Index No.: EF2022-0516

Defendants.

Pursuant to Section 202.8-g of the Uniform Rules of the Civil Rules of the Supreme and County

Ecourts, Plaintiff Thomas Amici ("Plaintiff" or "Mr. Amici") responds to Defendant Edward A.

EMazza, Esq.'s ("Defendant" or "Mazza") Statement of Material Facts in support of their Motion for

Summary Judgment (EFC No. 22).

- 1. Admit.
- 2. Deny. Mazza formed the LLC in January 2012 as the Sole Organizer. (See Compl.
- ¶ 13 [Dkt. 1], Amici Aff. Ex A and Mazza Aff. Ex A [Dkt. 26]).
 - 3. Admit.
 - 4. Admit.
- 5. Deny. The Articles of Organization (Amici Ex. A) filed unilaterally by Mazza do not include a stated purpose.
- 6. Deny. Mazza and Amici, LLC owns 19 properties. (See Compl. ¶ 12 [Dkt. 1] and Ans. ¶ 2 [Dkt. 4]).
 - 7. Admits.
 - Admits.
 - 9. Denies. (See Ex. F [Doc. 32]).

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10. Denies. (See Ex. G [Doc. 33]).

- Denies. (See Ex. H [Doc. 34]). 11.
- 12. Deny. The Articles of Organization filed unilaterally by Mazza do not include a stated purpose. (See Amici Ex. A).
 - 13. Denies. (See Amici Aff. ¶¶ 13, 16, 17, 20, 21, 23, 24, and 25).

COUNTERSTATEMENT OF MATERIAL FACTS

- 14. Mr. Mazza alone signed the Articles of Organization of Mazza and Amici, LLC (Ex. A of Amici Aff.) as the "Sole Organizer".
 - 15. The Articles of Organization do not define the purpose of the business. *Id.*
- 16. Mr. Mazza's and Mr. Amici's relationship and partnership were formed after Mr. Mazza represented Mr. Amici and his father when they bought and sold property that "used to be Dodd's Nursing Home on Elmira Road", following which Mr. Mazza expressed an interest in getting into business with them. (Amici Dep. [Doc. 31] (Ex. E) pp. 9-11).
- 17. Ed Mazza has practiced law for over 46 years and his LinkedIn lists Mazza Law Office as practicing in three areas: "Real Estate, Landlord Tenant Law, Business Law," and lists "Business" as one of his specialties. Poplawski Aff.
- 18. Amici simply asked Mazza why similar local businesses were operating as LLCs and Mr. Mazza generally explained the purpose, but there was no discussion "of the differences between an LLC and a partnership, including the differences on the rights of partners and LLC members to withdraw or terminate the relationship," nor did Mr. Mazza inform him of the formation of their LLC until after the fact. (Amici Aff., ¶¶ 7 - 9; Amici Dep. [Doc. 31] (Ex. E) pp. 17 - 18). at $\mathbb{P} 15$).

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- 19. Amici didn't have any role or input in the forming of the LLC. (Amici Aff. at P
- 20. Mr. Mazza and Mr. Amici never discussed or had a meeting regarding the actual formation of the LLC. (Amici Aff, ¶¶ 8-9).
- 21. Amici never received a proposed operating agreement prior to the commencement of this action (Amici Aff, ¶ 11; Amici Dep. [Doc. 31] (Ex. E) p. 19).
- 22. Mr. Mazza unilaterally placed his wife on the LLC's payroll as a full-time employee. (Amici Aff., ¶¶ 20).
- Mr. Mazza unilaterally deposited \$800,000 of LLC funds in certificates of deposit. 23. (Amici Aff., ¶¶ 21).
- Mr. Mazza paid premiums to Blue Cross Blue Shield while telling Mr. Amici he was responsible for the cost of his own health insurance (Amici Aff., ¶ 24).
- 25. Mr. Mazza has paid various expenses for his law office using LLC funds. (Amici Aff., ¶¶ 25).
- Mr. Amici is 76 years old and needs a shoulder replacement. Amici Aff., ¶¶ 15-26. 16).

Dated: March 1, 2024

Ryan M. Poplawski, Esq.

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PLAINTIFF'S MEMORANDUM OF LAW IN OPPOSITION TO DEFENDANTS' MOTION FOR SUMMARY JUDGMENT DATED MARCH 1. 2024

FILED: TOM		3 03/01/2024 02:31 PM	
NYSCEF DOC. NO	. 41		RECEIVED NYSCEF: 03/01/2024
CI2024-04182			Index # : EF2022-0516
	STATE OF NEW YORK SUPREME COURT	COUNTY OF TOMPKINS	
	THOMAS AMICI, v.	Plaintiff,	
	of MAZZA AND AMICI,	SSQ., Individually and as Member LLC, MAZZA AND AMICI, Dissolution of MAZZA AND	Index No.: EF2022-0516
	13202 2202	Defendant.	
	MEMORANDUM OF STANDARD OF STAN	LAW IN OPPOSITION TO DE SUMMARY JUDGMENT	EFENDANTS' MOTION FOR
		Daniel B Ryan M. <i>Attorneys</i> 100 Mad 1800 AX	PCK ESTABROOK, LLP Berman, Esq. Poplawski, Esq. For Plaintiff ison Street A Tower I NY 13202 5-4500
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CI2024-04182

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FACTS

The facts are set forth in Plaintiff's Counterstatement of Material Facts, the Affidavit of Thomas Amici in Opposition and the Affirmation of Ryan M. Poplawski submitted in opposition to this motion.

ARGUMENT

Mazza Breached his Fiduciary Duty and his Contractual Obligations as a Partner to Amici when he converted the Partnership to an LLC

There is no question that before Mr. Mazza filed the Articles of Organization of Mazza and Amici, LLC (Ex. A of Amici Aff.) as the "Sole Organizer", they operated as a partnership (Mazza Aff, ¶¶ 6 -7; Complaint [Doc. 1] ¶ 6, Answer [Doc.4] ¶ 1), and as partners they were fiduciaries who owed each other an obligation of the utmost good faith and integrity in their dealings with one another with respect to partnership affairs. Birnbaum v. Birnbaum, 73 N.Y.2d 461 (1989); Smallberg v. Raich Ende Malter & Co., LLP, 140 A.D.3d 942 (2d Dep't 2016); Le Bel v. Donovan, 96 A.D.3d 415 (1st Dep't 2012); Appell v. LAG Corp., 41 A.D.3d 277 (1st Dep't 2007); Alizio v. Perpignano, 176 A.D.2d 279 (2d Dep't 1991).

Not only were Mr. Mazza and Mr. Amici partners, but their relationship and partnership were formed when Mr. Mazza represented Mr. Amici and his father when they bought and sold property that "used to be Dodd's Nursing Home on Elmira Road, following which Mr. Mazza expressed an interest in getting into business with them." (Amici Dep. [Doc. 31] (Ex. E) pp. 9 - 11). Thus, not only did Mr. Mazza owe Mr. Amici a fiduciary duty as his partner, but that duty was heightened by Mr. Mazza's

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significant disparity in knowledge and expertise. Greene v. Greene, 56 N.Y.2d 86, 92 (1982) (The relationship between an attorney and his or her client is a fiduciary one, and the attorney cannot take advantage of his or her superior knowledge and position). See also, Beltrone v. General Schuyler & Co., 252 A.D.2d 640, 641 (3d Dep't 1998) (emphasis added); see Greene v. Greene, 56 N.Y.2d 86, 92-93 (1982); Howard v. Murray, 43 N.Y.2d 417, 420-421 (1977).

When a partner communicates with another partner in a matter relating to the partnership relationship, the communicating partner is under a fiduciary duty to make full disclosure of all material facts. Dubbs v. Stribling & Associates, 96 N.Y.2d 337, 341 (2001). Consequently, the partners who are the beneficiaries of this fiduciary duty are not required to perform independent investigations of the representations made to them by their fiduciary in order to prove reasonable reliance on the fiduciary's representations. See Frame v. Maynard, 83 A.D.3d 599 (1st Dep't 2011).

Further, a fiduciary duty can be created when one party holds specialized knowledge that the other relies on. See L.H.P. Realty Co. v. Rich, No. 601537/00, 2001 WL 1537744, at *3 (N.Y. Sup. Ct. Aug. 31, 2001) (Recognizing that while generally there is no fiduciary relationship between an accountant and a client, where plaintiff alleged they placed total trust and reliance on an accountant's investment advice and superior knowledge and that the accountant concealed pertinent information about those investments, including the nature of the risk involved, the plaintiff had sufficiently stated a cause of action for breach of fiduciary duty and/or professional malpractice); see also

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¹ To the extent Mr. Mazza claims not to have any knowledge or experience with limited liability companies (Mazza Aff [Doc. 25], ¶ 13), it should be noted that on LinkedIn he lists the Mazza Law office as practicing in three areas: "Real Estate, Landlord Tenant Law, Business Law," and he lists "Business" as one of his specialties. See Ex. A to the Poplawski Aff. in Opposition.

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Stevenson Equip., Inc. v. Chemig Const. Corp., 170 A.D.2d 769, 771 (3d Dep't 1991), affd, 79 N.Y.2d 989 (1992) ("where one party possesses superior knowledge, not readily available to the other, and knows that the other is acting on the basis of mistaken knowledge', there is a duty to disclose that information.") citing Aaron, Ferer & Sons v. Chase Manhattan Bank, Natl. Assn., 731 F.2d 112, 123 (2d Cir. 1984).

Here, there is clearly a question of fact with respect to Mr. Mazza's breach of his fiduciary duty. On this summary judgment motion, the evidence must be viewed in the light most favorable to the nonmoving party, giving the nonmoving party the benefit of all reasonable inferences that can be drawn from the evidence. See Jacobsen v. New York City Health and Hospital Corp., 22 N.Y.3d 824 (2014); Negri v. Stop & Shop, Inc., 65 N.Y.2d 625 (1985), and if there is any doubt about the existence of a triable fact, the court must deny the motion. Rotuba Extruders, Inc. v. Ceppos, 46 N.Y.2d 43 (1978).

While Mr. Mazza claims that Mr. Amici "wanted to form an LLC" (Mazza Aff, ¶ 10) Mr. Amici testified that while he raised a question about LLCs and Mr. Mazza generally explained the purpose, there was no discussion "of the differences between an LLC and a partnership, including the differences on the rights of partners and LLC members to withdraw or terminate the relationship," nor did Mr. Mazza inform him of the formation of the LLC until after the fact. (Amici Aff, ¶¶ 7 - 9; Amici Dep. [Doc. 31] (Ex. E) pp. 17 -18).

Further, while Mr. Mazza claims his father prepared an operating agreement (Ex. B [Doc. 27]) which Mr. Mazza claims to have provided to Mr. Amici (Mazza Aff, ¶ 11), Mr. Amici was clear in his testimony that he did not see any operating agreement, proposed or otherwise, prior to the commencement of this action (Amici Aff, ¶ 11; Amici Dep. [Doc. 31] (Ex. E) p. 19). In fact, a review of the metadata included on the 4 {H5428775.2}

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last page of Ex. B, shows that it was saved and modified by "Ed-Optl790" on January 17, 2014, which appears to refer to Edward Mazza and not Bruno and, in fact, the metadata of the document does even not indicate that Bruno Mazza was the author.

There is no question that when Mr. Amici and Mr. Mazza operated their business as a partnership, either had the ability to terminate the relationship and compel partition of the properties (Harshman v. Pantaleoni, 294 A.D.2d 687, 687 (3d Dep't 2002); Carola v. Grogan, 102 A.D.2d 934, 934 (3d Dep't 1984) and that in the absence of an operating agreement that allowed for a member's withdrawal, the conversion to an LLC eliminated that option and made it extremely difficult—or, if Mr. Mazza's interpretation of the law is correct, impossible—for Mr. Amici or even his estate to terminate the "partnership" with Mr. Mazza. Clearly, there is a question of fact with respect to whether Mr. Mazza's conversion of the partnership to an LLC eternally binding Mr. Amici to him constituted a breach of fiduciary duty and a breach of their agreement when they entered into the partnership.

Additionally, it appears that Mr. Mazza unilaterally placed his wife on the LLC's payroll as a full time employee, deposited \$800,000 of LLC funds in certificates of deposit, paid premiums to Blue Cross Blue Shield while claiming that Mr. Amici was responsible for the cost of his own health, and charged and/or paid insurance and other expenses for his law office using LLC funds (Amici Aff., ¶ 20, 21, 24, 25).

Mr. Amici's Fourth Cause of Action for Rescission Should Proceed to Trial

"As a general rule, rescission of a contract is permitted 'for such a breach as substantially defeats its purpose. It is not permitted for a slight, casual, or technical breach, but ... only for such as are material and willful, or, if not willful, so substantial and fundamental as to strongly tend to defeat the object of the parties in making the 5 {H5428775.2}

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contract." RR Chester, LLC v. Arlington Bldg. Corp., 22 A.D.3d 652, 654 (2d Dep't 2005), quoting Callanan v. Keeseville, Ausable Chasm & Lake Champlain R.R. Co., 199 N.Y. 268, 284 (1910); see Willoughby Rehabilitation & Health Care Ctr., LLC v. Webster, 134 A.D.3d 811 (2d Dep't 2015).

As detailed above, Mr. Mazza's conversion of the partnership to an LLC potentially eternally binding Mr. Amici, was a fundamental breach of Mr. Mazza's fiduciary duty as a partner and lawyer, and also a breach of the partnership agreement. Not only did he fail "to disclose any information that could reasonably bear on plaintiffs' consideration [of the decision]" *Dubbs v. Stribling & Assocs.*, 96 N.Y.2d 337, 341, (2001), but there is evidence that he went forward and formed the LLC without Mr. Amici's participation in the decision. Certainly, under these circumstances the transaction should be voidable. *Ajettix Inc. v. Raub*, 9 Misc. 3d 908, 913 (Sup. Ct. Monroe Cnty. 2005) (quotation omitted) *quoting Blue Chip Emerald LLC v. Allied Partners*, 299 A.D.2d 278, 279–280 (1st Dep't 2002); *see also Birnbaum v. Birnbaum*, 117 A.D.2d 409, 416 (4th Dep't 1986).

Not only is rescission warranted in this case, but it would serve to eliminate any restrictions that might otherwise be placed on Mr. Amici's withdrawal by reason of the conversion to an LLC that would be imposed under the Limited Liability Law in the absence of an operating agreement.

The LLC Should be Dissolved Pursuant to LLCL § 702 as the Articles of Organization Fail to Include any Purpose for Which The LLC was Formed, as Required by LLCL § 402

New York LLC Law provides for judicial dissolution of an LLC on application by member "whenever it is not reasonably practicable to carry on the business in

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HANCOCK ESTABROOK, LLP

While Mr. Mazza bases his motion for summary judgment on a claim that "plaintiff has

conformity with the articles of organization or operating agreement." LLCL § 702.

failed to allege facts tending to show that it is not reasonably practicable to carry on the

business of Mazza & Amici, LLC in conformity with its articles of organization

(Galbraith Aff [Doc. 28], ¶ 10), a review of the Articles of Organization Mr. Mazza

unilaterally signed and filed (Ex. A to Amici Aff.) does not include "the business

purpose for which the limited liability company is formed" as is permitted by LLCL §

203 (e) (7). It is respectfully submitted that there being no "business purpose" stated,

there is no basis on which the Court may reasonably conclude that "Mazza & Amici,

LLC is able to operate in conformity with its articles of organization."

Where LLCs do not have a stated purpose, courts are required to evaluate parol

evidence to determine the intent of the members of the LLC. See Mace v. Tunick, 153

A.D.3d 689, 690-91 (2d Dep't 2017). The court examines the intent of the parties at the

time of the formation of the LLC through the testimony of the parties. See, e.g., Natanel

v. Cohen, 43 Misc.3d 1217(A), *3 (Kings County Sup. Ct. 2014).

If the Court were to look to parol evidence to determine the purpose for which the

LLC was formed, the record supports the conclusion by a fact finder that Mazza & Amici

was formed to hold rental property, with Mr. Mazza "responsible for the business

aspects" and Mr. "Amici being responsible for the maintenance of the buildings."

(Mazza Aff [Doc. 25], ¶ 8). In fact, Mr. Mazza avers that they intentionally limited the

size of the business so Mr. Amici and one other laborer would be able to handle the

maintenance required. (id.). Clearly Mr Amici, at age 76 can no longer be expected to

continue "working full time for the business" (id.) and, thus, the LLC cannot carry on its

7 {H5428775.2}

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intended purpose in the manner contemplated by the members. All the attendant facts and

circumstances present factual issues which can only be determined at a trial of this

matter.

In In re 1545 Ocean Ave., LLC, 72 A.D.3d 121, 128 (2d Dep't 2010), the Court

noted that "the standard for dissolution under Limited Liability Company Law § 702

remains unresolved in New York" and that because the question is whether "in light of

the circumstances presented, whether it is or is not 'reasonably practicable' for the

limited liability company to continue to carry on its business in conformity with the

operating agreement [or articles of organization] . . . , the dissolution of a limited liability

company under Limited Liability Company Law § 702 is initially a contract-based

analysis." Here, clearly there is nothing in the record to suggest that Mr. Amici agreed to

be bound to a "partnership" with Mr. Mazza with no ability to retire or withdraw from the

relationship.

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It is Plaintiff's position that the business had always operated as a partnership

without a partnership agreement, with each partner having the ability to withdraw his

interest at any time. That understanding did not change when Defendant converted the

business to an LLC, and there is no evidence to the contrary. In fact, Mr. Amici indicated

that the operation of the business remained the same. Amici Dep. at pgs. 19-20. Based on

Mr. Mazza's breach of his fiduciary duty as discussed above, and the fact that to continue

the business in the form Mr. Mazza avers was intended means that Mr. Amici will be

unable to retire, the Court should exercise its sound discretion and grant dissolution. In

the Matter of Extreme Wireless, LLC, 299 A.D.2d 549, 550 (2d Dep't 2002).

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An Equitable Buyout is Appropriate

While the New York Limited Liability Company Law does not expressly authorize a buyout in a judicial dissolution proceeding, in certain circumstances a buyout may be an appropriate equitable remedy upon dissolution of an LLC. Mizrahi v. Cohen, 104 A.D.3d 917, 961 N.Y.S.2d 538 (3d Dep't 2013) (granting plaintiff, as one of two members in a limited liability company, authorization to purchase other member's interest upon judicial dissolution of LLC was appropriate; parties' LLC agreement regarding dissolution did not preclude such buyouts). Here, there is no operating agreement. Therefore, there is nothing to preclude the equitable remedy of a buyout. See Pft Technology, LLC v. Weiser, 181 A.D.3d 836 (2d Dep't 2020) (holding that the most equitable method of resolving dispute among principals of LLC was to permit majority members to buy out minority member's interest and set valuation date for the day prior to commencement of action).

In In re Superior Vending, LLC, 71 A.D.3d 1153 (2d Dep't 2010), the court held that although buyout in a dissolution proceeding is not expressly authorized under Limited Liability Company Law, buyout of a membership interest in a limited liability company was the most equitable method of liquidation. As stated by Mr. Mazza himself, he does not wish to retire or stop operating the business, but he acknowledges that Mr. Amici does. Mazza Aff. at] 20.

For these reasons, and the reasons detailed above, if Mr. Mazza does not want dissolution, a buyout of Mr. Amici's interest in the LLC is an appropriate equitable remedy.

Common Law Dissolution

Defendants' motion does not appear to address or seek dismissal of Plaintiffs' cause of action for common law dissolution and, hence, it remains in any event.

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CONCLUSION

For the reasons stated above, Plaintiff respectfully requests that the Court issue an Order denying Defendants' motion for summary judgment, together with such other and further relief as the Court may deem just and proper.

Dated: March 1, 2024

Respectfully submitted,

HANCOCK-ESTABROOK, LLP

By: Daniel B. Berman, Esq. Ryan M. Poplawski, Esq. 1800 AXA Tower I

100 Madison Street

Syracuse, New York 13202 Telephone: (315) 565-4500

 $\{H5428775.2\}$

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AFFIRMATION OF RYAN M. POPLAWSKI, ESQ. DATED MARCH 1, 2024

FILED: TOMPKINS COUNTY CLERK 03/01/2024 02:31 PM

NYSCEF DOC. NO. 42

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INDEX NO. EF2022-0516

RECEIVED NYSCEF: 03/01/2024

Index #: EF2022-0516

STATE OF NEW YORK SUPREME COURT

COUNTY OF TOMPKINS

THOMAS AMICI.

Plaintiff,

v.

EDWARD A. MAZZA, ESQ., Individually and as Member of MAZZA AND AMICI, LLC, MAZZA AND AMICI, LLC, and for the Judicial Dissolution of MAZZA AND AMICI, LLC,

Defendants.

AFFIRMATION Index No.: EF2022-0516

Ryan M. Poplawski, Esq., under penalties of perjury, hereby affirms as follows:

- 1. I am an attorney admitted to practice law in the State of New York and a Partner with the law firm of Hancock Estabrook, LLP, attorneys for the Plaintiff Thomas Amici ("Plaintiff" or "Mr. Amici").
- 2. I submit this Affirmation in opposition to Defendants' motion for summary judgment.
- 3. Prior to the filing by Mr. Mazza of Articles of Organization (Amici Aff. Ex. A), Mr. Mazza and Mr. Amici had been operating as a general partnership (the "Partnership").
- 4. It is respectfully submitted that, as partners, they were fiduciaries who owed each other an obligation of the utmost good faith and integrity in their dealings with one another with respect to partnership affairs.
- 5. Mr. Mazza and Mr. Amici each held a 50% interest in the Partnership and now each holds a 50% membership in the LLC.
- 6. Not only were Mr. Mazza and Mr. Amici partners, but their relationship and partnership came about after Mr. Mazza represented Mr. Amici and his father when they bought and sold property that "used to be Dodd's Nursing Home on Elmira Road", following which Mr.

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Mazza expressed an interest in getting into business with them. (Amici Dep. [Doc. 31] (Ex. E) pp. 9 – 11). Thus, not only did Mr. Mazza owe Mr. Amici a fiduciary duty as his partner, but that duty was heightened by Mr. Mazza's significant disparity in knowledge and expertise as an attorney.

- 7. It is respectfully submitted that there is clearly a question of fact with respect to Mr. Mazza's breach of his fiduciary duty.
- While Mr. Mazza claims that Mr. Amici "wanted to form an LLC" (Mazza Aff, 8. ¶ 10), Mr. Amici testified that while he raised a question about LLCs and Mr. Mazza generally explained their purpose, there was no discussion of "the differences between an LLC and a partnership, including the differences on the rights of partners and LLC members to withdraw or terminate the relationship", nor did Mr. Mazza inform Mr. Amici of the fact that he had actually formed the LLC until after the fact. (Amici Aff, ¶¶ 7 - 9; Amici Dep. [Doc. 31] (Ex. E) pp. 17 -18).
- Despite his claim that his father set up the LLC, it was Mr. Mazza who signed 9. and filed the Articles of Organization of Mazza and Amici, LLC, without Mr. Amici's knowledge (Ex. A of Amici Aff.), and as the "Sole Organizer". (Mazza Aff, ¶¶ 6-7; Complaint [Doc. 1] \P 6, Answer [Doc.4] \P 1).
- It is respectfully submitted that while Mr. Mazza contends that he did not know "until this action was commenced, the intricacies of the law restricting a member from dissolving an LLC" (Mazza Aff. at ₱ 13), when Mr. Amici told Mr. Mazza that he wanted to retire, Mr. Mazza took the position that the LLC would "continue operating this business in its current business model." Id. at № 20.

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While Mr. Mazza also claims that his father prepared an operating agreement (Ex. 11. B [Doc. 27]) which he contends was provided to Mr. Amici (Mazza Aff, ¶ 11), Mr. Amici was clear in his testimony that he did not see any proposed operating agreement prior to the commencement of this action (Amici Aff, ¶11; Amici Dep. [Doc. 31] (Ex. E) p. 19).

- On or about November 15, 2024, Plaintiff served Defendants with a First Notice 12. of Discovery and Inspection and specifically requested that Defendant produce "A copy of any operating agreement for the LLC, including any drafts in native form."
- Rather than produce the draft operating agreement in native form, Defendants 13. only produced a paper copy of the operating agreement.
- However, in reviewing Exhibit B to the Mazza Affirmation dated January 12, 14. 2024, the last page included metadata that had not previously been disclosed. An examination of the metadata included on the last page of Ex. B shows that it was saved and modified by "Ed-Optl790" on January 17, 2014. That appears to refer to Edward Mazza, not Bruno Mazza, and does not indicate that Bruno Mazza was an author of the document.
- Despite being licensed to practice law for 46 years (1978), Mr. Mazza claims not 15. to have any knowledge or experience with limited liability companies (Mazza Aff [Doc. 25], ¶ 13). However, attached as Exhibit A is a screen shot of Mr. Mazza's LinkedIn account where he lists Mazza Law Office as practicing in three areas: "Real Estate, Landlord Tenant Law, Business Law," and lists "Business" as one of his specialties.
- It is respectfully submitted that clearly, there is a question of fact with respect to 16. whether Mr. Mazza's conversion of the partnership to an LLC eternally binding Mr. Amici to him constituted a breach of fiduciary duty and a breach of the agreement they had when they entered into the Partnership.

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As detailed above, and as set out more fully in the accompanying Memorandum 17. of Law, it is respectfully submitted that Mazza's failure to disclose material information regarding the transfer of the business to an LLC and his act of proceeding without his Partner's informed consent, should be grounds for rescission.

- Additionally, it is respectfully submitted that judicial dissolution is appropriate, 18. as it is no longer reasonably practicable to carry on the business in furtherance of its business purpose.
- In this regard, there is no signed Operating Agreement, and a review of the 19. Articles of Organization Mr. Mazza unilaterally signed and filed (Ex. A to Amici Aff.) shows that it does not include "the business purpose for which the limited liability company is formed" as set forth in LLCL § 203 (e) (7).
- It is respectfully submitted that the record supports a conclusion by a finder of 20. fact that Mazza & Amici was formed to hold rental property, with Mr. Mazza being "responsible for the business aspects" and Mr. "Amici being responsible for the maintenance of the buildings." (Mazza Aff [Doc. 25], ¶ 8).
- In fact, Mr. Mazza avers that they intentionally limited the size of the business so 21. that Mr. Amici and one other laborer would be able to handle the maintenance required. (id.). Mr Amici, at age 76 and with limited physical capabilities, can no longer be expected to continue "working full time for the business" (id; Amici Aff. at PP 15-16).
- It is respectfully submitted that there is nothing in the record to suggest that Mr. 22. Amici agreed to be bound to a "partnership" with Mr. Mazza that gave him no ability to retire or withdraw from the relationship. The business had always operated as a Partnership without a partnership agreement, from which either partner could withdraw his interest at any time. That

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understanding did not change when Defendant converted the business to an LLC and there is no evidence to the contrary.

- 23. Plaintiff also respectfully submits that where because there is no operating agreement, there is nothing to preclude the equitable remedy of a buyout. *See Pft Technology, LLC v. Weiser*, 181 A.D.3d 836 (2d Dep't 2020) (holding that the most equitable method of resolving dispute among principals of LLC was to permit majority members to buy out minority member's interest and to set valuation date for day prior to commencement of action). As stated by Mr. Mazza himself, he does not wish to retire or stop operating the business, but he acknowledged that Mr. Amici does. Mazza Aff. at \ 20.
- 24. Finally, it should be noted that Defendants' motion does not appear to address or seek dismissal of Plaintiffs' common law dissolution claim.
- 25. For the reasons explained in the accompanying Memorandum of Law and Affidavit of Thomas Amici dated February 28, 2024, the Court should deny Defendants' motion for summary judgment.

Dated: March 1, 2024

Ryan M. Poplawski, Esq.

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NYSCEF DOC. NO. 43

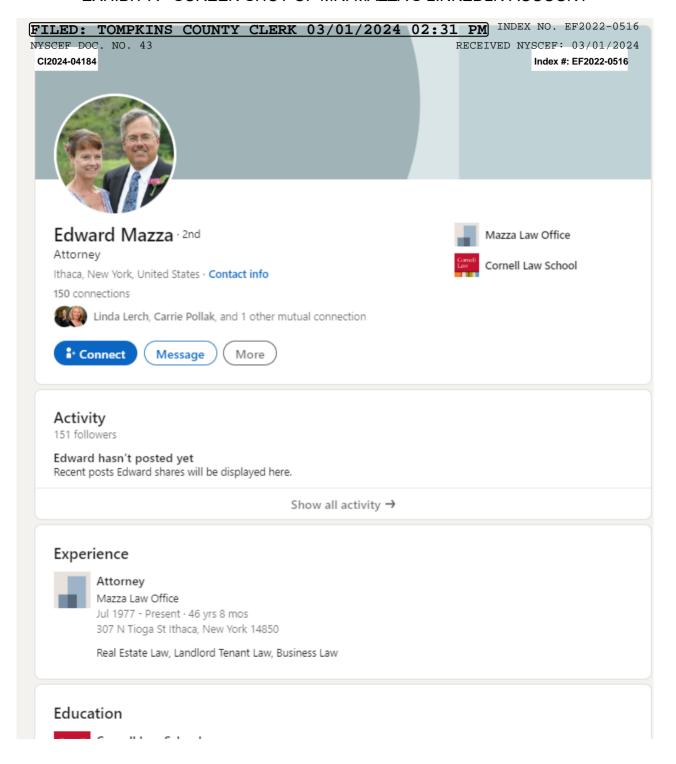
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INDEX NO. EF2022-0516

RECEIVED NYSCEF: 03/01/2024

EXHIBIT "A"

EXHIBIT A - SCREEN SHOT OF MR. MAZZA'S LINKEDLN ACCOUNT



FILED: MEOMPKINS COUNTY CLERK 03/01/2024 02 03 1 FF M 2-0516 NYSCEF DOC. NO. 43 RECEIVED NYSCEF: 03/01/2024 Index #: EF2022-0516 Skills Industry Knowledge Tools & Technologies Real Estate 9 endorsements Landlord/Tenant Matters 2 endorsements Business 1 endorsement Estate Administration 3 endorsements Wills 1 endorsement Legal Research 2 6 endorsements Investment Properties 2 endorsements Arbitration 2 endorsements Property Law 15 endorsements Commercial Litigation 10 endorsements Bankruptcy 1 endorsement

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NYSCEF DOC. NO. 43 Cl2024-04184			RECEIVED	NYSCEF:	03/01/2024 EEF2022-0516
Appeals					
3 endorsements					
Legal Advice					
1 endorsement					
Civil Litigation					
6 endorsements					
Courts					
2 endorsements					
Hearings					
4 endorsements					
Mediation					
2 endorsements					
Trial Practice					
4 endorsements					
Legal Writing					
4 endorsements					
Westlaw					
2 endorsements					
Criminal Law					
1 endorsement					
Business Litigation					
1 endorsement					
Trials					
2 endorsements					
Breach Of Contract					

FILED: TOMPKINS COUNTY CLERK 03/01/2024EX02:31F2PM-0516 NYSCEF DOC. NO. 43 Cl2024-04184 igation RECEIVED NYSCEF: 03/01/2024 Index #: EF2022-0516 1 endorsement Trials 2 endorsements Breach Of Contract 1 endorsement Creditors' Rights 1 endorsement Appellate Practice 2 endorsements **Employment Discrimination** 1 endorsement Motions 1 endorsement Municipal Law 1 endorsement Class Actions 1 endorsement Torts 1 endorsement Public Liability 1 endorsement

AFFIRMATION OF THOMAS AMICI DATED FEBRUARY 28 2024

FILED: TOMPKINS COUNTY CLERK 03/01/2024 02:31 PM

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NYSCEF DOC. NO. 44

CI2024-04185

RECEIVED NYSCEF: 03/01/2024

Index # : EF2022-0516

STATE OF NEW YORK SUPREME COURT

COUNTY OF TOMPKINS

THOMAS AMICI,

Plaintiff,

v.

EDWARD A. MAZZA, ESQ., Individually and as Member of MAZZA AND AMICI, LLC, MAZZA AND AMICI, LLC, and for the Judicial Dissolution of MAZZA AND AMICI, LLC,

Defendant.

AFFIRMATIONIndex No.: EF2022-0516

THOMAS AMICI, under penalties of perjury, affirms as follows:

- I am the Plaintiff in the above captioned matter and hold a 50% membership interest
 Mazza and Amici, LLC (the "LLC"). As such, I am fully familiar with the facts and
 circumstances set forth herein.
- 2. I submit this Affirmation in opposition to Defendants' motion for summary judgment.
- 3. Prior to the formation of the LLC, Mazza and Amici operated as a general partnership (the "Partnership").
- 4. Edward A. Mazza, Esq. ("Mazza") and I each held a fifty percent (50%) interest in the Partnership and now each holds a fifty percent (50%) membership in the LLC.
- Mazza is, and at all relevant times was a practicing attorney with his office located at 307 N. Tioga Street, Ithaca, New York 14850. Mazza would routinely act as attorney for the LLC.
- 6. Generally, throughout our business relationship, Mazza has handled the office and legal aspects of the business while I have been responsible for the physical labor, maintenance and repair of the rental units.

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7. Sometime in late 2011, I approached Mazza about Limited Liability Corporations

as I had noticed other property owners in the area had been registering their rental properties as

LLC's but informed him that I knew nothing about them. Mazza generally explained the purpose

of an LLC, but never informed me of the differences between an LLC and a partnership, including

the differences on the rights of partners and LLC members to withdraw or terminate the

relationship. See Amici Dep. at pgs. 17-18.

8. I played no role in forming the LLC, nor was there ever any discussion regarding

the formation of the LLC. Id.

9. Mazza simply had informed me that the Partnership had been converted to an LLC

and the properties were transferred into the LLC. Id. at 18-19. Mazza never indicated that his father

and law partner prepared the LLC, nor had I ever spoken with Bruno Mazza regarding the

formation of the LLC.

10. In fact, the Articles of Organization for the LLC are not signed by Bruno Mazza as

attorney for the LLC, but rather Edward A. Mazza, as "Sole Organizer". A copy of the Articles of

Organization are attached as Exhibit A.

11. Additionally, Mazza attached as Ex. B to his motion, an alleged Operating

Agreement that was allegedly prepared by his father, but never signed. My attorney has pointed

out to me that the metadata included on the last page of Ex. B, shows that it was saved and modified

by "Ed-Optl790" on January 17, 2014, which appears to refer to Edward Mazza and not Bruno.

See last page of Ex. B to Mazza Aff. (NYSCEF Doc No. 27). The metadata of the document does

not indicate Bruno Mazza as an author.

12. At no time prior to this lawsuit did I ever receive a copy of an "Operating

Agreement", nor was one ever discussed. *Id.* at 19-20.

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13. Mazza, who had always acted as both a Partner and attorney for the Partnership and/or LLC, never informed me that in the absence of specific provisions in an operating agreement, my ability to withdraw from and/or dissolve the LLC would be extremely limited, in comparison with his ability to withdraw from and dissolve a partnership, nor did Mazza ever discuss providing a proposed operating agreement, or actually provide me with a proposed operating agreement, for the LLC.

- 14. While the LLC currently owns 19 separate properties with most of them having numerous units, all of the properties were placed into one LLC. Separate LLC's were not created to own each property.
- 15. In or about 2021, my physical health began to decline from years of physical labor. I was informed by my Doctor's that my dominant left shoulder was "bone-on-bone" and would need to be replaced. I have been told the recovery time for such a surgery is 6-9 months.
- 16. I am currently 76 years old and due to my age and physical condition, I informed Mazza of my desire to retire, and that I wanted to withdraw my half of the business from the LLC which had always been my understanding.
 - 17. Mazza then informed me he was unwilling to discuss an exit from the LLC.
- 18. At this time, Mazza and I have been unable to discuss the future of the business due to the souring of our relationship and differing opinions.
- 19. I have continually pushed for the sale of the properties and have on numerous occasions brought potential buyers of the properties to Mazza, which he has ignored or is unwilling to evaluate.
- 20. Mazza handled all of the accounting and bank records for the business. It was not until discovery in this action that I learned that Mazza had unilaterally placed his wife on the full-

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time payroll of the LLC. While I was aware that his wife had done very limited on the LLC's

books, it was my understanding that Mazza was handling the day-to-day books. Mazza Dep. at

pgs. 39, 48.

21. In or about January 2023, Mazza unilaterally placed \$800,000.00 into certificates

of deposit, tying up a large portion of the LLC's cash. Again, this was done unilaterally and without

by knowledge by Mazza.

22. It was not until this action that I was able to obtain access to some of the bank

records of the LLC. Notwithstanding, I still do not have access to other accounts in the LLC's

name.

23. Mazza has also used personal credits cards instead of LLC bank accounts to pay for

alleged LLC expenses. *Id.* at 46-47.

24. Throughout our business relationship, Mazza has continually informed me that we

were responsible for our own medical costs and I have paid for mine out of pocket. Again, it was

not until I obtained access to the LLC's bank records for its main account that I learned the LLC

was making payments to Excellus Blue Cross Blue Shield. However, when questioned, Mazza

could not definitively answer what those payments were for or whether he and his wife were

covered by Medical insurance paid for by the business. *Id.* at 42-43.

25. Lastly, based on the records, the LLC is covering various expenses for Mazzas law

office such as phone and internet, and copying machines again without any discussion or my

approval. Id. at 41-42.

26. Communications between Mazza and I have nearly ceased. In the limited

communication we do have, it is typically not pleasant or ignored by Mazza.

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27. Due to the deteriorating relationship between the members and my desire to retire, the parties can no longer agree how to continue to operate the member managed business going forward.

28. The discord, distrust, and animosity between the members have resulted in a situation wherein it is not reasonably practicable to carry on the business of the LLC in conformity with its articles of organization, and/or New York Limited Liability Company Law.

Dated:

THOMAS AMICI

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NYSCEF DOC. NO. 45

Cl2024-04186 Index # : EF2022-0516

INDEX NO. EF2022-0516

RECEIVED NYSCEF: 03/01/2024

EXHIBIT "A"

EXHIBIT A - ARTICLES OF ORGANIZATION FILED JANUARY 26, 2012

FILED: TOMPKINST COUNTY STEERK 03/01/2024 02:31 PM

NYSCEF DOC: NO.045 CORPORATIONS AND STATE RECORDS

INDEX NO. EF2022-0516

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CI2024-04186

FILING RECEIPT

Index #: EF2022-0516

ENTITY NAME: MAZZA AND AMICI, LLC

DOCUMENT TYPE: ARTICLES OF ORGANIZATION (DOM LLC)

COUNTY: TOMP

FILED:01/26/2012 DURATION:******* CASH#:120126000107 FILM #:120126000101

FILER:

MAZZA AND MAZZA

ITHACA, NY 14850

EXIST DATE -----01/26/2012

307 NORTH TIOGA STREET

ADDRESS FOR PROCESS:

THE LLC

307 NORTH TIOGA STREET

ITHACA, NY 14850

REGISTERED AGENT:



SERVICE COMPANY: ** NO SERVICE COMPANY **

SERVICE CODE: 00 *

FEES	200.00	PAYMENTS	200.00
FILING TAX CERT	200.00 0.00 0.00	CASH CHECK	0.00
COPIES	0.00	CHARGE DRAWDOWN	0.00
HANDLING	0.00	OPAL	0.00 0.00
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DOS-1025 (04/2007)

NYSCEF DOC. NO. 45

CI2024-04186

INDEX NO. EF2022-0516

Index #: EF2022-0516

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DIVISION OF 45 CORPORATIONS AND STATE RECORDS

INDEX NO. EF2022-0516

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CI2024-04186

FILING RECEIPT

Index #: EF2022-0516

ENTITY NAME: MAZZA AND AMICI, LLC

DOCUMENT TYPE: CERTIFICATE OF PUBLICATION (DOM LLC)

COUNTY: TOMP

FILED: 04/27/2012 DURATION:******* CASH#:120427001093 FILM #:120427001027

FILER: -----

MAZZA AND MAZZA

307 NORTH TIOGA STREET

ITHACA, NY 14850

ADDRESS FOR PROCESS:

REGISTERED AGENT:



SERVICE COMPANY: ** NO SERVICE COMPANY ** SERVICE CODE: 00

FEES	50.00		PAYMENTS	50.00		
FILING TAX CERT COPIES HANDLING	50.00 0.00 0.00 0.00 0.00	,	CASH CHECK CHARGE DRAWDOWN OPAL REFUND	0.00 50.00 0.00 0.00 0.00		

DOS-1025 (04/2007)

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IBCEF DOC. NO. 43

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ARTICLES OF ORGANIZATION OF

MAZZA AND AMICI, LLC

Under Section 203 of the Limited Liability Company Law

THE UNDERSIGNED, natural person of at least eighteen years of age and acting as the organizer of the limited liability company ("Company") hereby being formed under Section 203 of the New York Limited Liability Company Law ("Act"), each certify that:

FIRST: The name of the Limited Liability Company is Mazza and Amici, LLC.

SECOND: The office of the Company is to be located in TOMPKINS County, New York.

THIRD: The Secretary of State is designated as agent of the Company upon whom process against the Company may be served. The post office address to which the secretary of State shall mail a copy of any process against the Company served upon him/her is **307 North Tioga Street, Ithaca, New York 14850**.

FOURTH: Management of the Company shall be vested in one or more managers.

FIFTH: No member of the Company, solely by reason of being a member, is an agent of the Company for any purpose. No member shall have authority to act for the Company solely by virtue of being a member.

SIXTH: No member, manager or agent of the Company shall be liable for any debts, obligations or liabilities of the Company or each other, solely by reason of being a member, manager or agent acting, or omitting to act, in such capacities or otherwise participating in the conduct of the Company's business.

SEVENTH: No member or manager shall be personally liable to the Company or its members for damages for any breach of duty in his or her capacity as a member, manager or officer of the Company, except for damages resulting from actions or omissions by such member, as to which there shall have been a judgment or other final adjudication that establishes that such acts or omissions were in bad faith or involved intentional misconduct or a knowing violation of law, or that such member personally

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gained a financial profit or other advantage to which he or it was not legally entitled, or that with respect to a distribution the subject of Section 508 of the Act, such member's acts were not performed in accordance with Section 409 of the Act. Neither the amendment nor the repeal of this Article shall eliminate or reduce the effect of this Article in respect of any manner occurring, or any cause of action, suit or claim that, but for this Article, would accrue or arise, prior to such amendment, repeal or adoption of an inconsistent provision. This Article shall neither eliminate nor limit the liability of a member for any act or omission occurring prior to the adoption of this Article.

EIGHTH: These Articles shall be deemed to be the operating agreement of the Company, unless and until the members shall have otherwise adopted additional or inconsistent provisions in connection with any matters permitted to be addressed in an operating agreement.

IN WITNESS WHEREOF, these Articles of Organization have been signed as of January <u>4</u>, 2012 by the undersigned who affirms that the statements made herein are true under penalties of perjury.

Edward A. Mazza, Sole Organizer

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NYSCEF DOC. NO. 45

RECEIVED NYSCEF: 03/01/2024

CI2024-04186

Index #: EF2022-0516

ARTICLES OF ORGANIZATION

OF

MAZZA AND AMICI, LLC

Under Section 203 of the Limited Liability Company Law

Filed by: Mazza and Mazza 307 North Tioga Street Ithaca, New York 14850

RESPONSE TO PLAINTIFF'S COUNTERSTATEMENT OF MATERIAL FACTS DATED MARCH 7, 2024

FILED: TOMPKINS COUNTY CLERK 03/07/2024 11:57 AM

INDEX NO. EF2022-0516

NYSCEF DOC. NO. 46

RECEIVED NYSCEF: 03/07/2024

CI2024-04552

Index # : EF2022-0516

STATE OF NEW YORK SUPREME COURT: COUNTY OF TOMPKINS

THOMAS AMICI,

Plaintiff,

RESPONSE TO PLAINTIFF'S COUNTERSTATEMENT OF MATERIAL FACTS

EDWARD A. MAZZA, ESQ., Individually and as a Member of MAZZA AND AMICI, LLC, MAZZA AND AMICI, and for the Judicial Dissolution of MAZZA AND AMICI, LLC,

vs.

Index No.

EF2022-0516

Defendant.

Defendants, by their attorneys, Coughlin & Gerhart, LLP for their Response to the Counterstatement of Material Facts of Plaintiff, allege and show to this Court as follows:

- 14. Admitted
- 15. Admitted
- 16. Controverted (Mazza EBT p14)
- 17. Admitted
- 18. Controverted (Mazza EBT p22)
- 19. Controverted (Amici EBT p 18; Mazza EBT p22)
- 20. Controverted (Amici EBT p 18; Mazza EBT p22)
- 21. Controverted (Mazza EBT p25)
- 22. Controverted (Mazza Supplemental Affidavit Paragraph 2-6)
- 23. Admitted
- 24. Controverted (Mazza Supplemental Affidavit Paragraph 8-9)

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25. Admitted with the qualification that the Mazza Law Office provides office space and utilities to the LLC at no charge (Mazza Supplemental Affidavit Paragraph 10-12)

26. Admitted that Mr. Amici is 76 years old. Mazza is unaware that he needs a shoulder replacement.

Dated: March 7, 2024

DIRK A. GALBRAITH, ESQ. Coughlin & Gerhart, LLP Attorneys for Defendant 798 Cascadilla Street, Suite A P.O. Box 6599 Ithaca, New York 14851-6599

Ithaca, New York 14851-6599 Telephone: (607) 379-6709

TO: HANCOCK ESTABROOK, LLP Daniel B. Berman, Esq. Ryan M.Poplawski, Esq. Attorneys for the Plaintiff 1800 AXA Tower I 100 Madison Street Syracuse, New York 13202 (315) 565-4500

SUPPLEMENTAL MEMORANDUM IN SUPPORT OF MOTION TO DISMISS AND FOR SUMMARY JUDGMENT DATED MARCH 7, 2024

FILED: TOMPKINS COUNTY CLERK 03/07/2024 11:57 AM

INDEX NO. EF2022-0516

Index #: EF2022-0516

NYSCEF DOC. NO. 47

RECEIVED NYSCEF: 03/07/2024

C12024-04553 ATE OF NEW YORK

SUPREME COURT: COUNTY OF TOMPKINS

THOMAS AMICI,

SUPPLEMENTAL MEMORANDUM IN SUPPORT OF MOTION TO DIMISS AND

OF MOTION TO DIMISS AND FOR SUMMARY JUDGMENT

EDWARD A. MAZZA, ESQ., Individually and as a Member of MAZZA AND AMICI, LLC, MAZZA AND AMICI, and for the Judicial Dissolution of MAZZA AND AMICI, LLC,

VS.

Index No. EF20

EF2022-0516

Defendant.

Plaintiff,

This is a supplemental memorandum in support of defendant's motion to dismiss and for summary judgment and in response to plaintiffs Memorandum in opposition to said motion.

Mazza Does Not Owe A Duty And If He Did, There Was No Breach Thereof

Amici argues that Mazza owed him a fiduciary duty as a partner and that he has breached that duty when the LLC was formed and the real estate was conveyed thereto. Amici argues that, since Mazza is an attorney, he is obligated to advise him of all laws with respect thereto. In this case, the action to convert the form of the business to an LLC was one that was proposed by Amici. After some discussion, the LLC was formed by Mazza's father, Bruno. Amici points out that Mazza signed the Articles of Organization as an organizer, which does not mean that he was the person who prepared it. Amici also points to the metadata of the document. The metadata shows Mazza printed and saved the draft Operating Agreement to his hard drive, it does not show who created it. The LLC was formed in January 2012 and the Operating Agreement metadata that Amici points to shows that the document was printed and saved in January 2014. Also, it is interesting to note that this draft Operating Agreement would have required agreement by both parties to dissolve the LLC [See Operating Agreement section 9.1.2]. There was no provision that would have required dissolution upon the retirement of a member.

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Mazza testified that he has never formed an LLC for anyone. Amici points his Lukeum

profile that says one of his specialties is "Business Law". Business law incorporates many areas of law and working in the business law area does not mean that the attorney knows every aspect of business law. Mazza testified that he did not know the law with respect to LLC dissolutions until this case was commenced.

Mazza did not represent anyone in the formation of the LLC. Even if he had represented the LLC, that doesn't mean that he was also obligated to also represent Amici. Mazza never told Amici that he knew the law with respect to LLCs. Amici asked a couple questions, and they had a brief discussion about it. Mazza did not misrepresent the law to Amici. Amici admits that there was no discussion with respect to the differences between a partnership and an LLC. Amici was free to hire his own lawyer for advice, which he has done on several occasions for other matters unrelated to the LLC without the direction to do so from Mazza.

The cases relied upon by Amici say that, if there is any duty at all, it would be that Mazza was not to take advantage of his superior knowledge. He would be required to disclose all material circumstances known by the attorney. Mazza did not fail to disclose these laws, because he did not know them and he never claimed that he did. Mazza did not make any representations to Amici with respect to the LLC and Amici doesn't even claim that he did. The cases cited by Amici indicate that the attorney cannot use his superior knowledge to get the better of the bargain. In this case, neither party gained any advantage. The laws with respect to LLC dissolution are the same for both parties. Nothing about this was one-sided. In cases where there is no agreement between the members, the law is it to require that there be agreement between the parties unless (1) the management of the entity is unable or unwilling to reasonably permit or promote the stated purpose of the entity to be realized or achieved, or (2) continuing the entity is financially unfeasible" (Matter of 1545 Ocean Ave., LLC, 72 A.D.3d 121, 131, 893 N.Y.S.2d 590; see Limited Liability Company Law § 702) . . One party is not able to unilaterally shut down a very profitable business that is fulfilling its original purpose.

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The burden of proof to show that the stated purpose of the entity cannot be realized or achieved or that continuing the entity is financially unfeasible is on Amici. He has not even offered any facts that could show that either of these are true.

Amici also argues that the LLC was created without his knowledge. This is untrue and both parties testified that it was formed at the request of Amici. Amici knew that the LLC was being formed. However, even if the LLC was actually finally filed without his specific knowledge, the formation of it did not affect him until the properties owned by these parties, were transferred to it. He clearly knew that the LLC had been filed when he signed the deed transferring all the properties on January 31, 2012.

In an apparent attempt to allege other breaches of fiduciary duties, Amici has also alleged [Affirmation of Thomas Amici affirmed on February 28, 2024, paragraph #20] that it was not until discovery in this action that he learned that Mazza had unilaterally placed his wife on the LLC's payroll as a full time employee. This affirmation is false. Amici knew in 2009 that Mazza's wife, Vicki Mazza, was retained to collect and deposit rent checks, review and pay bills, prepare and send out security deposit reports and checks. Over the years, he had many interactions with Vicki with regards to invoices received as to whether they were valid bills and as to which property they should be applied against. She called him frequently for clarification. He knew she was working for the LLC for many years. Even if he claims that Mazza didn't tell him, he should have known as can be seen from the checkbook stubs. Amici had the operating account checkbook in his hands on a weekly basis and had access to all the check stubs which clearly state to whom checks were written and the amount thereof. All the LLC expenses were paid from this operating account checkbook. Amici could have looked at all the check stubs to gain whatever information he wanted. The checkbook stubs include three checks per sheet. So, even if he chose not to look through the stubs when he had the checkbook in his possession, he at least saw the information on the stubs on the same page that were written before he wrote checks. Numerous times he wrote checks on the same page that shows prior checks having been written to Mazza's wife. This happened frequently over

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many years and a small sample of which are attached to the Affidavit of Mazza dated Maich o,

2024, dating back to at least 2012.

Amici also affirms at paragraph #24 of his February 28, 2024 Affirmation that it was not until recently that he learned that the LLC was making payments to Excellus Blue Cross Blue Shield. This is another false statement. Over the years, his health insurance premiums were being paid from the operating account. Attached to the Affidavit of Mazza dated March 6, 2024 are copies of the check stubs that show his health insurance premiums were being paid by the LLC. Amici brought the health insurance premiums to the office for payment. The premiums paid for the parties were not equal, but the other withdrawals paid to each member were adjusted to make the totals of the member draws and the members health insurance premiums total the same in each year. Attached to the Affidavit of Mazza dated March 6, 2024 are summary sheets that show the member withdrawals.

Amici also argues that Mazza paid law office expenses with LLC funds. The law office and the LLC share office space, phones, internet, copier/scanner and other supplies. The building in which this office is located is owned individually by Mazza. For the first twenty years of the business owned by these parties, their business enjoyed the use of the office space, phones, equipment and supplies without paying for any of those expenses and without paying any rent.

Mazza states that he did it that way to help the business in its early years. At this time, the LLC is paying for some of the expenses of the office. It still pays no rent or any payroll to staff the office. While Mazza's wife is at the office most afternoons, at times other than that, when tenants come to the office to pay rent, the office staff of the law office are the ones to accept the rent and provide a receipt. When the LLC receives a phone call, the law office staff answers the phone. The expenses that the LLC currently pays for office expenses is far less than it would have to pay if it had its own independent office where it would have all those same expenses for equipment, phone and internet services, plus rent and staffing costs. This situation is a huge financial benefit to the LLC.

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Amici Has Failed To Show That The Purpose Of The LLC Cannot Be Realized Ci man

Continuing the LLC Is Fiancially Unfeasible

In order for a member to demonstrate entitlement to an order dissolving an LLC he "must establish, in the context of the terms of the operating agreement or articles of incorporation, that (1) the management of the entity is unable or unwilling to reasonably permit or promote the stated purpose of the entity to be realized or achieved, or (2) continuing the entity is financially unfeasible" (Matter of 1545 Ocean Ave., LLC, 72 A.D.3d 121, 131, 893 N.Y.S.2d 590; see Limited Liability Company Law § 702). The Articles of Organization state that it shall be deemed to be the operating agreement unless and until the members adopt a new one. Amici argues that since no subsequent Operating Agreement adopted was adopted that includes a stated purpose, the courts are allowed to use parole evidence to determine the intent of the members. He argues that the stated purpose would include that Amici personally would have to be working for the LLC. He recites statements from Mazza's Affidavit in Support of this motion where he described the model for the size of the business. Mazza described the size of the business to include a need for two maintenance people, since some jobs required two people and to account for illnesses. This was a factor of staff size, nothing more. Nowhere did he say that the business model must include Amici personally as one of those people. Making such an inference is unreasonable. This would de facto give Amici the power to dissolve the LLC unilaterally at any time. This would mean that the same would be true for Mazza personally working. Would Amici have agreed to allow the business to be dissolved simply because Mazza wanted to withdraw from that business?

The retirement by a member of an LLC should not result in the LLC being dissolved. This would not be an unusual provision of an Operating Agreement. In fact, this is the default position provided by the legislature when the Limited Liability Law was adopted. Limited Liability Company Law § 701(b) specifically states that, unless the members agree otherwise, the retirement of a member shall not cause the LLC to dissolved or its affairs wound up.

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Mazza Can Not Be Ordered To Buyout Amici

Having a court order the buyout is a very fact-specific decision. The facts of this case do not allow a court ordered buyout. Amici references the case of *Mizrahi v Cohen*, 104 A.D. 3d 917 (3d Dept 2013) as authority for ordering an equitable buyout. In that case, the plaintiff had made application to be permitted to buyout the defendant. The Court had already determined that continuing to operate the business was financially unreasonable and it granted the plaintiff's application to buyout the defendant. It did not order the plaintiff to buyout the defendant. Amici further cites *In re Superior Vending, LLC*, 71 A.D. 3d 1153 (2d Dept. 2010). In that case, the parties had already agreed to a dissolution, but disagreed on the liquidation. The court ordered that the withdrawing partner be paid his initial investment plus a reasonable return on that investment. This case has no application to the facts of the present case.

There Is No Cause Of Action For Common Law Dissolution

Liability Company Law § 702 provides the sole basis for judicial dissolution of an LLC. Matter of Kassab v. Kassab, 195 AD 3d 830 [2nd Dept 2021]); *Matter of Horning v. Horning Constr.*, *LLC*, 12 Misc. 3d 402, 413 (Sup. Ct. Monroe Co., 2006)

CONCLUSION

The complaint herein should be dismissed.

Dated: March 7, 2024

DIRK A. GALBRAITH, ESQ.

Coughlin & Gerhart, LLP Attorneys for Defendant 798 Cascadilla Street, Suite A

P.O. Box 6599

Ithaca, New York 14851-6599 Telephone: (607) 379-6709

TO: HANCOCK ESTABROOK, LLP Daniel B. Berman, Esq. Ryan M.Poplawski, Esq. Attorneys for the Plaintiff 1800 AXA Tower I 100 Madison Street Syracuse, New York 13202 (315) 565-4500

SUPPLEMENTAL AFFIDAVIT OF EDWARD A. MAZZA IN SUPPORT OF MOTION FOR SUMMARY JUDGMENT DATED MARCH 6, 2024

FILED: TOMPKINS COUNTY CLERK 03/07/2024 11:57 AM

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CI2024-04555

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STATE OF NEW YORK SUPREME COURT

COUNTY OF TOMPKINS

THOMAS AMICI

Plaintiff

vs.

SUPPLEMENTAL
AFFIDAVIT IN SUPPORT
OF MOTION FOR
SUMMARY JUDGMENT

Index #: EF2022-0516

EDWARD A. MAZZA, ESQ. Individually and as Member of MAZZA AND AMICI, LLC, MAZZA AND AMICI, LLC, MAZZA AND AMICI, LLC, And for the Judicial Dissolution of MAZZA AND AMICI, LLC

Defendant

STATE OF NEW YORK) COUNTY OF TOMPKINS). ss:

EDWARD A. MAZZA, ESQ. being duly sworn, deposes and says:

- 1. This supplemental affidavit is submitted in response to allegations made by Amici.
- 2. Amici knew in 2009 that my wife, Vicki Mazza, was retained to collect and deposit rent checks, review and pay bills, prepare and send out security deposit reports and checks.
- 3. I advised Amici that handling the volume of checks coming and bills being paid was becoming too much for me to do and I needed help. Especially in light of the fact that, by default, I was required to handle all of the online marketing and to answer all of the email requests for information about the apartments from interested parties. Amici does not even use email, so he did not participate in the online marketing. Online

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marketing was not done when we first started this business, so the allocation of the workload to perform this work was not anticipated. Since the business was started, it has become a very time consuming task.

- We wanted someone who would be willing to work part time and someone that we could trust with all the money that comes in. We retained her as an independent contractor to perform these duties.
- Amici knew she was being retained and has been working for the LLC for 5. many years. Over the years, he had many interactions with Vicki with regards to invoices received. She called him frequently to ask if the bills were valid bills and as to which property they should be applied.
- Even if Amici claims that I didn't tell him that she was being hired and paid 6. by the business, he should have known as can be seen from the checkbook stubs. Amici had the operating account checkbook in his hands on a weekly basis to write checks. When he did so, he had access to all the check stubs which clearly state to whom checks were written and the amount thereof. All the LLC expenses were paid from this operating account checkbook. Amici could have looked at all the check stubs to gain whatever information he wanted. The checkbook stubs include three checks per sheet. So, even if he chose not to look through the stubs when he had the checkbook in his possession, he at least saw the information on the stubs on the same page that were written before he wrote checks. Numerous times he wrote checks on the same page that shows prior checks having been written to my wife. The checks written to his son-in-law, John Vandemark, his son Toby Amici and himself, shown in the attached exhibit, were written by Amici and are clearly in his handwriting. This happened frequently over many years and a small sample of which from as far back as 2012, 2013 and 2014 are attached hereto. [See Exhibit A.]. It is inconceivable that he did not see them.
- Over the years, Amici has hired his wife, his son and his son-in-law to 7. work for the LLC. These were unilateral decisions made by Amici.
- For many years, the LLC was making payments to Excellus Blue Cross Blue Shield. Payments were being made to pay both the premiums due for Amici and

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me. See attached Exhibit B which are just a few samples of the check stubs that show payments being made for each party. Gen-W-T indicates a premium payment made for the benefit of Amici and Gen-W-E indicates a premium payment made for the benefit of me. The invoices for Amici's health insurance were be mailed to Amici at his home and he then brought it to the office to pay.

- 9. Since the health insurance premiums for the parties were not equal corresponding adjustments were made in the withdrawals taken by members to make the total of the premiums and the withdrawals to be the same at the end of the year. There were sometimes small discrepancies that would be adjusted for in the following year withdrawals. These totals were reported on the tax returns and would show on the member's K-1s. This was done each year. Attached as Exhibit C are accountings of these draws for each year since 2016.
- 10. The Mazza Law Offices and the LLC share space, phones, internet, copier/scanner and other supplies. The building in which this office is located is owned individually by me since 1985, years before the business between these parties was commenced.
- 11. For the first twenty years of the business owned by these parties, the business of these parties enjoyed the use of the office space, phones, equipment and supplies without paying for any of those expenses and without paying any rent. I did it that way to help the business in its early years.
- 12. Currently, the LLC is paying for some of the expenses of the joint office. The LLC still pays no rent or utilities and does not, other than my wife, pay for any staff at the office. The expenses that the LLC currently pays directly for the equipment, phone and internet services are far less than it would have to pay if it had its own independent office where it would have all those same expenses, plus rent and staffing costs. This situation is a huge financial benefit to the LLC.
- 13. The Operating Agreement was prepared by Bruno Mazza. The metadata for the proposed Operating Agreement only shows that I printed and saved the document two years after the LLC was formed. I did this at a time when Bruno Mazza was in intensive care with no real hope of recovery in an effort to have a copy of the

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proposed document and have it saved on my hard drive.

Wherefore, it is respectfully requested that this Court grant an order directing the dismissal of plaintiff's Complaint, together with such other and further relief as to this court may seem just and proper.

Sworn to before me this 6th day of March, 2024.

CHRISTINA M. DUBOUCHET Notary Public-State of New York
No. 02DU6290541
Qualified in Tompkins County
Commission Expires 1

COUGHLIN & GERHART,LLP Dirk A. Galbraith, Esq. Attorneys for Plaintiff 798 Cascadilla St., Suite A Ithaca, New York 14850

HANCOCK ESTABROOK, LLP TO:

> Daniel B. Berman, Esq. Ryan M.Poplawski, Esq. Attorneys for the Plaintiff 1800 AXA Tower I 100 Madison Street Syracuse, New York 13202 (315) 565-4500

355 EXHIBIT A - CHECK STUBS TO JOHN VANDEMARK, TOBY AMICI AND THOMAS AMICI

FILED: TOMPKINS COUNTY CLERK 03/07/2024 11:57 AM

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INDEX NO. EF2022-0516

RECEIVED NYSCEF: 03/07/2024

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EXHIBIT A

EXHIBIT A - CHECK STUBS TO JOHN VANDEMARK, TOBY AMICI AND THOMAS AMICI

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EXHIBIT B - CHECK STUBS TO EXCELLUS BLUE CROSS BLUE SHIELD

FILED: TOMPKINS COUNTY CLERK 03/07/2024 11:57 AM

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NYSCEF DOC. NO. 50 RECEIVED NYSCEF: 03/07/2024

C12024-04557 Index #: EF2022-0516

EXHIBIT B

EXHIBIT B - CHECK STUBS TO EXCELLUS BLUE CROSS BLUE SHIELD

FILED:	TOMP	KINS	COUNTY	CLERK	03/07/	2024 11:57 AM	INDEX NO. EF2022-053
NYSCEF DO							RECEIVED NYSCEF: 03/07/202
CI2024-045	57						Index #: EF2022-0516
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FILED: TO	MPKINS	COUNTY	CLERK	03/0	7/2024 11:57 A	M 11	NDEX NO.	EF2022-051
NYSCEF DOC. N					.,	_	NYSCEF:	03/07/202
CI2024-04557							Index #: EF	2022-0516
			¥	5 C	12385 TO Dryden	5/21/12 Mutual	LOT OT	
				\vec{e}^-	FOR	TOTA THIS CHECK OTHER	29,65	351
		el .	97		12386 DATE	121/12 Health	DEPOSITS	
			æ	75 E	FOR	TOTAL THIS CHECK OTHER BALANCE	1,232	.46
				0028 F2F 95 <u>Gheeki 12/14/11 09:18</u>	12387 DATE 5 TO Veryor FOR TAX DEDUCTIBLE	TOTAL THIS CHECK OTHER BALANCE	352	71

INDEX NO. EF2022-0516 FILED: TOMPKINS COUNTY CLERK 03/07/2024 11:57 AM NYSCEF DOC. NO. 50 RECEIVED NYSCEF: 03/07/2024 CI2024-04557 Index #: EF2022-0516 BAL. BRO'T FOR'D 12574 6 FEVERIS 8x10=80.00 TOTAL 124 SEANS 5 \$x10: 55.00 THIS CHECK OTHER TAX DEDUCTIBLE BALANCE 12575 8-24-12 GEN.L. 600,00 TOTAL THIS 1950 100 CHECK OTHER TAX DEDUCTIBLE BALANCE 12576 DATE.

0091 FZF795 check1 12/14/11 09:18

TAX DEDUCTIBLE TOTAL.

THIS CHECK OTHER

BALANCE

1,232 46

EXHIBIT C - ACCOUNTINGS OF DRAWS FOR HEALTH INSURANCE PREMIUMS FOR EACH YEAR SINCE 2016

FILED: TOMPKINS COUNTY CLERK 03/07/2024 11:57 AM

INDEX NO. EF2022-0516

NYSCEF DOC. NO. 51 RECEIVED NYSCEF: 03/07/2024

CI2024-04558 Index # : EF2022-0516

EXHIBIT C

EXHIBIT C - ACCOUNTINGS OF DRAWS FOR HEALTH INSURANCE PREMIUMS FOR EACH YEAR SINCE 2016

FILED: TOMPKINS COUNTY CLERK 03/07/2024 11:57 AM

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CI2024-04558

Index #: EF2022-0516

Edward A. Mazza	Partner Draw	Health Insurance Draw	Total
1/14/16 3/18/16 4/12/16 5/31/16 6/8/16	\$60,000.00 \$675.82 \$50,000.00	\$5,127.09 \$5,127.09	\$5,127.09 \$5,127.09 \$60,000.00 \$675.82 \$50,000.00
6/21/16 7/29/16	\$142.91	\$5,127.09	\$5,127.09 \$142.91
8/31/16 9/12/16	\$1,600.00 \$50,000.00	\$635.00	\$2,235.00 \$50,000.00
9/20/16 11/30/16	\$1,342.91	\$5,127.09	\$5,127.09 \$1,342.91
12/16/16	\$55,000.00	ዕድ ዕድ ስ ድር	\$55,000.00 \$5,850.69
12/19/16		\$5,850.69	
	\$218,761.64	\$26,994.05	\$245,755.69
Tom Amicí	Partner Draw	Health Insurance Draw	<u>Total</u>
1/8/16	\$400.00		\$400.00 \$400.00
1/15/16 1/15/16	\$400.00	\$635.00	\$635.00
1/22/16	\$400.00	\$035.00	\$400.00
1/29/16	\$400.00		\$400.00
2/5/16	\$400.00		\$400.00
	\$400.00		\$400.00
2/12/16	\$400.00		\$400.00
2/19/16	\$400.00	\$635.00	\$635.00
2/19/16	\$400.00	φ α 33.00	\$400.00
2/26/16 3/4/16	\$400.00 \$400.00		\$400.00
3/11/16	\$400.00		\$400.00
3/18/16	\$400.00		\$400.00
3/25/16	\$400.00		\$400.00
4/1/16	\$400.00		\$400.00
4/8/16	\$400.00		\$400.00
4/12/16	\$60,000.00		\$60,000.00
4/15/16	\$400.00		\$400.00
4/22/16	\$400.00		\$400.00
4/29/16	\$400.00		\$400.00
4/29/16	Ψ-00.00	\$635.00	\$635.00
5/6/16	\$400.00	Ψ000,00	\$400.00
5/13/16	\$400.00		\$400.00
5/20/16	\$400.00		\$400.00
5/27/16	\$400.00		\$400.00
5/27/16	φ-100.00	\$635.00	\$635.00
6/2/16	\$400.00	Ψ000.00	\$400.00
6/8/16	\$50,000.00		\$50,000.00
0/0/10	÷00,000.00		,

INDEX NO. EF2022-0516 FILED: TOMPKINS COUNTY CLERK 03/07/2024 11:57 AM NYSCEF DOC. NO. 51 RECEIVED NYSCEF: 03/07/2024 CI2024-04558 Index #: EF2022-0516 Partner Draw \$400.00 \$400.00 6/10/16 \$400.00 \$400.00 6/17/16 \$400.00 \$400.00 6/24/16 \$400.00 \$400.00 7/1/16 \$635.00 \$635,00 7/1/16 \$400.00 \$400.00 7/8/16 \$400.00 \$400.00 7/15/16 \$400.00 \$400.00 7/22/16 \$635,00 7/22/16 \$635.00 \$400.00 \$400.00 7/29/16 \$400.00 \$400,00 8/5/16 \$400.00 \$400.00 8/12/16 \$400.00 \$400.00 8/18/16 \$400.00 8/26/16 \$400.00 \$635.00 \$635.00 8/26/16 \$400.00 9/1/16 \$400.00 \$400.00 9/9/16 \$400.00 \$50,000.00 \$50,000.00 9/12/16 \$400.00 \$400.00 9/15/16 \$400.00 \$400.00 9/23/16 \$400.00 \$400.00 9/30/16 \$400.00 \$400.00 10/7/16 \$635.00 \$635.00 10/7/16 \$400.00 \$400.00 10/14/16 \$400.00 \$400.00 10/21/16 \$635.00 \$635.00 10/21/16 \$400.00 \$400.00 10/28/16 \$400.00 \$400.00 11/4/16 \$400.00 \$400.00 11/10/16 \$400.00 \$400.00 11/18/16 \$400.00 \$400.00 11/25/16 \$400.00 \$400.00 12/2/16 \$635.00 \$635.00 12/2/16 \$400.00 \$400.00 12/8/16 \$55,000.00 \$55,000.00 12/16/16 \$1,200.00 \$1,200.00 12/16/16

\$235,800.00

\$242,150.00

\$6,350.00

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dward A. Mazza	Partner Draw	Health	n Insurance Draw	Total
2/23/17		\$	1,279.30	\$1,279.30
3/21/17		\$	1,279.30	\$1,279.30
3/31/17	\$ 1,331.40			\$1,331.40
4/10/17	\$ 55,000.00			\$55,000.00
4/18/17		\$	1,279.30	\$1,279.30
4/28/17	\$ 320.70			\$320.70
5/17/17		\$	1,279.30	\$1,279.30
5/31/17	\$ 1,590.70			\$1,590.70
6/13/17	\$ 50,000.00			\$50,000.00
6/16/17		\$	1,279.30	\$1,279.30
6/30/17	\$ 1,355.70			\$1,355.70
7/31/17	\$ 1,600.00			\$1,600.00
8/23/17		\$	2,558.60	\$2,558.60
8/29/17		10 (0.12)(0.11)		\$0.00
9/7/17	\$ 50,000.00			\$50,000.00
9/29/17	\$ 2,311.40			\$2,311.40
10/11/17		\$	639.65	\$639.65
10/12/17		\$	536.00	\$536.00
10/12/17		\$	1,279.30	\$1,279.30
10/27/17	 	\$	110.00	\$110.00
10/31/17		·		\$0.00
11/17/17		\$	110.00	\$110.00
11/17/17		\$	639.65	\$639.65
11/30/17	\$ 1,155.40			\$1,155.40
12/15/17	\$ 5,000.00			\$5,000.00
12/18/17	 3,000,00	\$	1,405.60	\$1,405.60
12/19/17	 	S	109.00	\$109.00
12/19/17	 · · · · · · · · · · · · · · · · · · ·	\$	658.82	\$658,82
12/29/17		Ť		\$0.00
	 \$169,665.30		\$14.443.12	\$184,108.42
	\$103,000.50		Q17,770.12	
Tom Amici	Partner Draw	Healt	h Insurance Draw	<u>Total</u>
1/6/17	\$ 400.00			\$400.00
1/13/17	\$ 400.00			\$400.00
1/20/17	\$ 400.00			\$400.00
1/27/17	\$ 400.00		ALL THE THE THE THE THE THE THE THE THE THE	\$400.00
1/27/17		\$	635,00	\$635.00
2/3/17	\$ 400.00		- Washington 19	\$400.00

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2/10/17	\$	400.00			\$400.00
2/17/17	\$	400.00			\$400.00
2/24/17	\$	400.00			\$400.00
3/3/17	\$	400.00			\$400.00
3/3/17			\$	635.00	\$635.00
3/10/17	\$	400.00			\$400.00
3/17/17	\$	400.00			\$400.00
3/17/17			\$	635.00	\$635.00
3/24/17	s	400.00			\$400.00
3/31/17	S	400.00			\$400.00
4/7/17	\$	400.00			\$400.00
4/10/17	\$	55,000.00			\$55,000.00
4/13/17	\$	800.00	4 Year 1 May 10 and 10		\$800.00
4/28/17	\$	400.00			\$400.00
5/5/17	\$	400.00	77.00		\$400.00
5/5/17			\$	635.00	\$635.00
5/12/17	\$	400.00			\$400.00
5/19/17	\$	400.00		5046	\$400.00
5/26/17	\$	400.00			\$400.00
5/26/17			\$	635.00	\$635.00
6/2/17	\$	400.00			\$400.00
6/9/17	\$	400.00			\$400.00
6/13/17	\$	50,000.00			\$50,000.00
6/16/17	\$	400.00			\$400.00
6/23/17	\$	400.00	100000		\$400,00
6/30/17	\$	400.00			\$400.00
6/30/17			\$	635.00	\$635.00
7/7/17	\$	400.00			\$400.00
7/14/17	\$	400.00			\$400.00
7/21/17	\$	400.00			\$400.00
7/28/17	S	400.00			\$400.00
8/4/17	\$	400.00			\$400.00
8/11/17	\$	400.00			\$400.00
8/18/17	\$	400.00	1377		\$400.00
8/18/17			\$	635.00	\$635.00
8/25/17	\$	400.00			\$400.00
9/1/17	\$	400.00			\$400.00
9/7/17	\$	50,000.00			\$50,000.00
9/8/17	\$	400.00			\$400.00
9/14/17	\$	400.00			\$400.00
9/22/17	\$	400.00			\$400.00
9/22/17			\$	635.00	\$635.00
9/29/17	\$	400.00			\$400.00

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		\$180,800.00	\$6,350.00	\$187,150.00
12/29/17	\$	400.00		\$400.00
12/22/17	\$	400.00		\$400.00
12/15/17	\$	5,000.00		\$5,000.00
12/15/17	\$	400.00		\$400.00
12/8/17	\$	400.00		\$400.00
12/1/17	\$	400.00		\$400.00
11/24/17	\$	400.00		\$400.00
11/17/17			\$ 635.00	\$635.00
11/17/17	\$	400.00		\$400.00
11/9/17	\$	400.00		\$400.00
11/3/17	\$	400.00		\$400.00
10/27/17	\$	400.00		\$400.00
10/20/17			\$ 635.00	\$635.00
10/20/17	S	400.00		\$400.00
10/13/17	\$	400.00		\$400.00
10/6/17	\$	400.00		\$400.00

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Edward A. Mazza		Pa	artner Draw	Health Insurance Draw	Total
1/9/18	CMS Medicare			\$503.40	\$503.40
1/10/18	Edward A. Mazza	\$	50,000.00	\$303,40	\$50.000.00
1/18/18	Excellus	Φ	30,000.00	\$ 109.00	\$109.00
1/18/18	Excellus	-		\$ 658.82	\$658.82
1/31/18	Edward A. Mazza	\$	5,073.34	3,1,1,1	\$5,073.34
2/9/18	CMS Medicare			\$ 503.40	\$503.40
2/15/18	Excellus			\$ 658.82	\$658.82
2/19/18	Excellus			\$ 109.00	\$109.00
2/28/18	Edward A. Mazza	\$	963.78		\$963.78
3/9/18	CMS Medicare			\$ 503.40	\$503.40
3/15/18	Excellus			\$ 658.82	\$658.82
3/30/18	Edward A. Mazza	\$	1,317.60		\$1,317.60
4/1/18	Excellus			\$ 109.00	\$109.00
4/5/18	CMS Medicare		- II-IIX FACTORIA	\$ 503.40	\$503.40
4/16/18	Edward A. Mazza	\$	60,000.00		\$60,000.00
4/16/18	Excellus			\$109.00	\$109.00
4/16/18	Excellus			\$658.82	\$658.82
4/30/18	Edward A. Mazza	\$	219.78		\$219.78
5/9/18	Medicare			\$ 503.40	\$503.40
5/21/18	Excellus			\$ 109.00	\$109.00
5/21/18	Excellus			\$ 658.82	\$658.82
5/31/18	Edward A. Mazza	\$	328.78		\$328.78
6/12/18	CMS Medicare			\$ 503.40	\$503.40
6/13/18	Edward A. Mazza	\$	60,000.00		\$60,000.00
6/19/18	Excellus	1		\$ 658.82	\$658.82
6/29/18	Edward A. Mazza	\$	837.78		\$837.78
7/11/18	CMS Medicare			\$ 503.40	\$503.40
7/17/18	Excellus			\$ 218.00	\$218.00
7/20/18	Excellus			\$ 658.82	\$658.82
7/31/18	Edward A. Mazza	\$	219.78	·	\$219.78
8/22/18	Excellus		210,10	\$ 658.82	\$658.82
8/31/18	Edward A. Mazza	\$	1,341.18	000.02	\$1,341.18
9/11/18	CMS Medicare	Ť	1,371,10	\$ 1,006.80	\$1,006.80
9/11/18	Excellus			\$ 109.00	\$109.00
9/13/18	Edward A. Mazza	\$	60,000.00	100.00	\$60,000.00
9/21/18	Excellus	—	00,000.00	\$ 109.00	\$109.00
9/22/18	Excellus			\$ 658.82	\$658.82
9/28/18	Edward A. Mazza	\$	(4)	Ψ 000.02	\$0.00
	CMS Medicare	Ψ	:4).	\$ 503.40	\$503.40
10/9/18	-				
10/23/18	Excellus	1		\$ 109.00	\$109.00
10/23/18	Excellus	_	000.70	\$ 658.82	\$658.82
10/31/18	Edward A. Mazza	\$	328.78		\$328.78
11/13/18	CMS Medicare			\$ 503.40	\$503.40

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11/29/18	Excellus			\$ 658.82	\$658.82	
11/30/18	Edward A. Mazza	\$	837.78	Ψ 030.02	\$837.78	
12/14/18	Edward A. Mazza	\$	5,000.00		\$5,000.00	
12/17/18	Excellus	Ψ	0,000.00	\$ 208.00	\$208.00	
12/18/18	Excellus			\$ 699.38	\$699.38	
12/19/18	CMS Medicare			\$ 504.30	\$504.30	
12/31/18	Edward A. Mazza			\$ 188.32	\$188.32	S. Ministra
12/01/10	Laward 71. Walla			V 100.02	ψ.ισσ.ισ <u>υ</u>	
		\$	246,468.58	\$15,474.42	\$261,943.00	\$4,238.00
No.						
T A-1-1			- to - Duning	Us alth Insurance Duniu	Total	
Tom Amici		P	artner Draw	Health Insurance Draw	<u>Total</u>	(married 1)
1/5/18	Tom Amici	\$	400.00		\$400.00	
1/10/18	Tom Amici	\$	50,000.00		\$50,000.00	
1/12/18	Tom Amici	\$	400.00		\$400.00	
1/19/18	Tom Amici	\$	400.00		\$400.00	
1/19/18	Tom Amici	Ť	,55,50	\$ 635.00	\$635.00	
1/26/18	Tom Amici	\$	400.00		\$400.00	
2/2/18	Tom Amici	\$	400.00		\$400.00	
2/9/18	Tom Amici	\$	400.00		\$400.00	
2/16/18	Tom Amici	\$	400.00	111111111	\$400.00	
2/23/18	Tom Amici	\$	400.00		\$400.00	
2/23/18	Tom Amici			\$ 635.00	\$635.00	
3/2/18	Tom Amici	\$	400.00		\$400.00	
3/9/18	Tom Amici	\$	400.00		\$400.00	**-
3/15/18	Tom Amici	\$	400.00		\$400.00	
3/15/18	Tom Amici			\$ 635.00	\$635.00	C INCOLOR IN COLOR
3/23/18	Tom Amici	\$	400.00		\$400.00	
3/30/18	Tom Amici	\$	400.00		\$400.00	-10-10-
4/6/18	Tom Amici	\$	400.00		\$400.00	
4/12/18	Tom Amici	\$	400.00		\$400.00	
4/16/18	Tom Amici	\$	60,000.00		\$60,000.00	
4/20/18	Tom Amicí	\$	400.00		\$400.00	
4/26/18	Tom Amici	\$	400.00		\$400.00	iinin iin
5/3/18	Tom Amici	\$	400.00		\$400.00	
5/11/18	Tom Amici	\$	400.00		\$400.00	History - History
5/17/18	Tom Amici	\$	400.00		\$400.00	
5/25/18	Tom Amici	\$	400.00		\$400.00	
6/1/18	Tom Amici	\$	400.00		\$400.00	
6/8/18	Tom Amici	\$	400.00		\$400.00	
6/13/18	Tom Amici	\$	60,000.00		\$60,000.00	
6/14/18	Tom Amici	\$	400.00		\$400.00	
6/21/18	Tom Amici	\$	400.00		\$400.00	
6/29/18	Tom Amici	\$	400.00		\$400.00	

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				\$519,648.00	
		\$255,800.00	\$1,905.00	\$257,705.00	
12/28/18	Tom Amici	\$ 400.00		\$400.00	
12/21/18	Tom Amici	\$ 400.00	***************************************	\$400.00	
12/14/18	Tom Amici	\$ 5,000.00		\$5,000.00	×
12/14/18	Tom Amici	\$ 400.00		\$400.00	
12/7/18	Tom Amici	\$ 400.00		\$400.00	
11/30/18	Tom Amici	\$ 400.00		\$400.00	
11/23/18	Tom Amici	\$ 400.00	*****	\$400.00	- 100-7
11/16/18	Tom Amici	\$ 400.00		\$400.00	
11/8/18	Tom Amici	\$ 400.00		\$400.00	
11/2/18	Tom Amici	\$ 400.00		\$400.00	
10/26/18	Tom Amici	\$ 400.00		\$400.00	
10/19/18	Tom Amici	\$ 400.00		\$400.00	
10/12/18	Tom Amici	\$ 400.00		\$400.00	
10/5/18	Tom Amici	\$ 400.00		\$400.00	
9/28/18	Tom Amici	\$ 400.00		\$400.00	
9/21/18	Tom Amici	\$ 400.00		\$400.00	
9/14/18	Tom Amici	\$ 400.00		\$400.00	
9/13/18	Tom Amici	\$ 60,000.00		\$60,000.00	
9/7/18	Tom Amici	\$ 400.00		\$400.00	
8/31/18	Tom Amici	\$ 400.00		\$400.00	
8/23/18	Tom Amici	\$ 400.00		\$400.00	
8/16/18	Tom Amici	\$ 400.00	- CONTRACTOR - CON	\$400.00	
8/10/18	Tom Amici	\$ 400.00		\$400.00	
8/3/18	Tom Amici	\$ 400.00		\$400.00	
7/27/18	Tom Amici	\$ 400.00		\$400.00	
7/19/18	Tom Amici	\$ 400.00		\$400.00	
7/13/18	Tom Amici	\$ 400.00		\$400.00	10000
7/6/18	Tom Amici	\$ 400.00		\$400.00	

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CI2024-04558

dward A. N	lazza	P	artner Draw	Health	Insurance Draw		Total
1/8/19	CMS Medicare			\$	504.30	\$	504.30
1/9/19	Edward A. Mazza	\$	50,000.00			\$	50,000.00
1/28/19	Excellus			\$	699.38	\$	699.38
1/28/19	Excellus			\$	99.00	\$	99.00
1/31/19	Edward A. Mazza	\$	297.32	2010		\$	297.32
2/11/19	CMS Medicare	111001111	3197	\$	504.30	\$	504.30
2/21/19	Excellus			\$	99.00	\$	99.00
2/21/19	Excellus		- 177	\$	699.38	\$	699.38
2/28/19	Edward A. Mazza	\$	297.32			\$	297.32
3/15/19	Excellus			\$	699.38	\$	699.38
3/15/19	Excellus			\$	99.00	\$	99.00
3/29/19	Edward A. Mazza			\$	1,201.62	\$	1,201.62
4/12/19	Edward A. Mazza	\$	40,000.00	 		\$	40,000.00
4/19/19	Excellus	-	10,000.00	\$	699.38	\$	699.38
4/30/19	Edward A. Mazza	\$	900.62	<u> </u>	000.00	\$	900.62
5/17/19	Excellus		000.02	\$	699.38	\$	699.3
5/31/19	Edward A. Mazza	\$	1,300.62	<u> </u>	500.00	\$	1,300.6
6/19/19	Excellus	Ψ	1,000.02	\$	699.38	\$	699.3
6/28/19	Edward A. Mazza	\$	600.62	Ψ	000.00	\$	600.6
7/18/19	Excellus	Ψ	000.02	\$	699.38	\$	699.3
7/31/19	Edward A. Mazza	\$	1,200.62	Ψ	000.00	\$	1,200.6
8/14/19	Edward A. Mazza	\$	40,000.00			\$	40,000.0
8/19/19	Excellus	φ	40,000.00	\$	699.38	\$	699.3
9/16/19	Edward A. Mazza	\$	40,000.00	φ	055.50	\$	40,000.0
	Excellus	Ф	40,000.00	S	699.38	\$	699.3
9/24/19 9/30/19	Edward A. Mazza	\$	2 201 24	- P	099.30	\$	2,201.2
		- D	2,201.24	\$	699.38	\$	699.3
10/25/19	Excellus	-	000.00	3	099.30	\$	
11/1/19	Edward A. Mazza	\$	900.62	\$	600.20	\$	900.6 699.3
11/21/19	Excellus	0	4 000 00	4	699.38		
11/27/19	Edward A. Mazza	\$	1,300.62			\$	1,300.6
12/13/19	Edward A. Mazza	\$	5,000.00	Φ.	700.07	\$	5,000.0
12/23/19	Excellus		200 70	\$	769.27	\$	769.2
12/31/19	Edward A. Mazza	\$	830.73			\$	830.7
		\$	184,830.33	\$	10,969.67	\$	195,800.0
							~
					_		
<u>homas J. A</u>		_	artner Draw	<u>Health</u>	Insurance Draw		Total
1/4/19	Tom Amici	\$	400.00			\$	400.0
1/9/19	Tom Amici	\$	50,000.00			\$	50,000.0
1/11/19	Tom Amici	\$	400.00			S	400.0
1/18/19	Tom Amici	\$	400.00			\$	400.0
1/25/19	Tom Amici	\$	400.00			\$	400.0
2/1/19	Tom Amici	\$	400.00		3.00	\$	400.0
2/8/19	Tom Amici	\$	400.00			\$	400.0
2/15/19	Tom Amici	\$	400.00			\$	400.0
2/22/19	Tom Amici	\$	400.00			\$	400.0
3/1/19	Tom Amici	\$	400.00			\$	400.0
3/8/19	Tom Amici	\$	400.00		_14 = 1 = 2 = 2 = 2	\$	400.0
3/15/19	Tom Amici	\$	400.00			\$	400.0
3/22/19	Tom Amici	\$	400.00			\$	400.0
V122110							

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4/5/19	Tom Amici Tom Amici	\$	400.00		\$	400.00
4/12/19	Tom Amici	\$	800.00		\$	800.00
4/12/19	Tom Amici	\$	400.00		\$	400.00
5/3/19	Tom Amici	\$	400.00		\$	400.00
5/10/19	Tom Amici	\$	400.00		\$	400.00
5/17/19	Tom Amici	\$	400.00		\$	400.00
5/24/19	Tom Amici	\$	400.00		\$	400.00
5/31/19	Tom Amici	\$	400.00		\$	400.00
6/7/19	Tom Amici	\$	400.00		\$	400.00
6/14/19	Tom Amici	\$	400.00		\$	400.00
6/21/19	Tom Amici	\$	400.00		\$	400.00
6/27/19	Tom Amici	\$	400.00		\$	400.00
7/5/19	Tom Amici	\$	400.00	5	\$	400.00
7/12/19		\$	400.00		\$	400.00
7/19/19	Tom Amici Tom Amici	\$	400.00		\$	400.00
7/19/19	Tom Amici	\$	400.00		\$	400.00
8/2/19	Tom Amici	\$	400.00		\$	400.00
8/9/19	Tom Amici	\$	400.00		\$	400.00
8/14/19	Tom Amici	\$	40,000,00		\$	40,000.00
8/16/19	Tom Amici	\$	400.00		\$	400.00
8/23/19	Tom Amici	\$	400.00		\$	400.00
8/30/19	Tom Amici	\$	400.00		\$	400.00
9/6/19	Tom Amici	\$	400.00		\$	400.00
9/13/19	Tom Amici	\$	400.00		\$	400.00
9/13/19	Tom Amici	\$	40,000.00		\$	40,000.00
9/20/19	Tom Amici	\$	400.00		\$	400.0
9/27/19	Tom Amici	\$	400.00		\$	400.0
10/4/19	Tom Amici	\$	400.00		\$	400.0
10/11/19	Tom Amici	\$	400.00		\$	400.0
10/11/19	Tom Amici	\$	400.00		\$	400.0
10/16/19	Tom Amici	\$	400.00		\$	400.0
11/1/19	Tom Amici	\$	400.00	-	\$	400.0
11/8/19	Tom Amici	\$	400.00		\$	400.0
11/15/19	Tom Amici	\$	400.00		\$	400.0
11/22/19	Tom Amici	\$	400.00		\$	400.0
11/29/19	Tom Amici	\$	400.00		\$	400.0
12/6/19	Tom Amici	\$	400.00		\$	400.0
12/13/19	Tom Amici	\$	400.00		\$	400.0
12/13/19	Tom Amici	\$	5,000.00		\$	5,000.0
12/13/19	Tom Amici	\$	800.00		\$	800.0
12/20/19	Tom Amici	φ	800.00			000.0
		\$	195,800.00	\$	- \$	195,800.0
						×
			***************************************		\$	391,600.0

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WHO THE THE THE THE THE THE THE THE THE THE	
1/13/20	Edward A. Mazza
1/31/20	Edward A. Mazza
2/29/20	Edward A. Mazza
3/29/20	Edward A. Mazza
4/30/20	Edward A. Mazza
5/5/20	Edward A. Mazza
6/5/20	Edward A. Mazza
7/1/20	Edward A. Mazza
7/10/20	Edward A. Mazza
7/31/20	Edward A. Mazza
8/28/20	Edward A. Mazza
9/14/20	Edward A. Mazza
9/30/20	Edward A. Mazza
10/30/20	Edward A. Mazza
11/30/20	Edward A. Mazza
12/18/20	Edward A. Mazza
12/31/20	Edward A. Mazza
1/3/20	Tom Amici
1/10/20	Tom Amici
1/13/20	Tom Amici
1/17/20	Tom Amici
1/24/20	Tom Amici
1/31/20	Tom Amici
2/7/20	Tom Amici
2/14/20	Tom Amici
2/21/20	Tom Amici
2/21/20	Tom Amici
3/6/20	Tom Amici
3/13/20	Tom Amici
3/20/20	Tom Amici
3/27/20	Tom Amici
4/3/20	Tom Amici
4/10/20	Tom Amici
4/17/20	Tom Amici
4/24/20	Tom Amici
5/1/20	Tom Amici
5/5/20	Tom Amici
5/8/20	Tom Amici
5/15/20	Tom Amici
5/22/20	Tom Amici
5/29/20	Tom Amici
6/5/20	Tom Amici
6/12/20	Tom Amici
6/19/20	Tom Amici
6/26/20	Tom Amici
7/3/20	Tom Amici
7/10/20	Tom Amici
7/10/20	Tom Amici
7/17/20	Tom Amici
7/11/20	Tom Amici
1124120	TOTT ATTICL

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7/31/20	Tom Amici
8/7/20	Tom Amici
8/14/20	Tom Amici
8/21/20	Tom Amici
8/28/20	Tom Amici
9/4/20	Tom Amici
9/11/20	Tom Amici
9/14/20	Tom Amici
9/18/20	Tom Amici
9/25/20	Tom Amici
10/2/20	Tom Amici
10/9/20	Tom Amici
10/16/20	Tom Amici
10/23/20	Tom Amici
10/30/20	Tom Amici
11/6/20	Tom Amici
11/13/20	Tom Amici
11/19/20	Tom Amici
11/27/20	Tom Amici
12/4/20	Tom Amici
12/11/20	Tom Amici
12/18/20	Tom Amici
12/18/20	Tom Amici
12/24/20	Tom Amici

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1/12/21	Educard A Magra	T &	40,000.00
1/29/21	Edward A. Mazza Edward A. Mazza	\$	2,000.00
2/26/21	Edward A. Mazza	\$	1,600.00
3/31/21	Edward A. Mazza	\$	1,600.00
4/29/21	Edward A. Mazza	\$	40,000.00
4/29/21	Edward A. Mazza	\$	1,600.00
5/28/21	Edward A. Mazza	\$	2,000.00
6/29/21	Edward A. Mazza	\$	1,600.00
	Edward A. Mazza Edward A. Mazza	\$	2,000.00
7/30/21 8/31/21	Edward A. Mazza	\$	1,600.00
9/30/21	Edward A. Mazza	\$	1,600.00
10/21/21	Edward A. Mazza	Φ	85,000.00
11/11/21	Edward A. Mazza Edward A. Mazza	\$	2,000.00
11/29/21	Edward A. Mazza Edward A. Mazza	\$	2,000.00
		\$	
12/10/21 12/31/21	Edward A. Mazza Edward A. Mazza	\$	5,000.00 2,400.00
12/3/1/21	Edward A. Mazza	\$	192,200.00
		3	192,200.00
1/2/21	Tom Amici	\$	400.00
1/8/21	Tom Amici	\$	400.00
1/12/21	Tom Amici	\$	40,000.00
1/15/21	Tom Amici	\$	400.00
1/22/21	Tom Amici	\$	400.00
1/29/21	Tom Amici	\$	400.00
2/5/21	Tom Amici	\$	400.00
2/12/21	Tom Amici	\$	400.00
2/18/21	Tom Amici	\$	400.00
2/26/21	Tom Amici	\$	400.00
3/5/21	Tom Amici	\$	400.00
3/12/21	Tom Amici	\$	400.00
3/19/21	Tom Amici	\$	400.00
3/26/21	Tom Amici	\$	400.00
4/2/21	Tom Amici	\$	400.00
4/9/21	Tom Amici	\$	400.00
4/16/21	Tom Amici	\$	400.00
4/23/21	Tom Amici	\$	400.00
4/29/21	Tom Amici	\$	40,000.00
4/30/21	Tom Amici	\$	400.00
5/7/21	Tom Amici	\$	400.00
5/14/21	Tom Amici	\$ \$	400.00
5/21/21	Tom Amici	\$	400.00
5/28/21	Tom Amici	\$	400.00
6/4/21	Tom Amici	\$	400.00
6/11/21	Tom Amici	\$	400.00
6/18/21	Tom Amici	\$	400.00
6/25/21	Tom Amici	\$	400.00
7/2/21	Tom Amici	\$	400.00
7/9/21	Tom Amici	\$	400.00
7/16/21	Tom Amici	\$	400.00
7/23/21	Tom Amici	\$	400.00
7/30/21	Tom Amici	\$	400.00
8/3/21	Tom Amici	\$	40,000.00

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8/6/21	Tom Amici	\$	400.00
8/13/21	Tom Amici	\$	400.00
8/20/21	Tom Amici	\$	400.00
8/27/21	Tom Amici	\$	400.00
9/3/21	Tom Amici	\$	400.00
9/10/21	Tom Amici	\$	400.00
9/13/21	Tom Amici	\$	45,000.00
9/17/21	Tom Amici	\$	400.00
9/22/21	Tom Amici	\$	400.00
10/1/21	Tom Amici	\$	400.00
10/8/21	Tom Amici	\$	400.00
10/15/21	Tom Amici	\$	400.00
10/22/21	Tom Amici	\$	400.00
10/29/21	Tom Amici	\$	400.00
11/5/21	Tom Amici	\$	400.00
11/12/21	Tom Amici	\$	600.00
11/19/21	Tom Amici	\$	600.00
11/26/21	Tom Amici	\$	600.00
12/3/21	Tom Amici	\$	600.00
12/10/21	Tom Amici	\$	600.00
12/10/22	Tom Amici	- \$	5,000.00
12/17/21	Tom Amici	\$	600.00
12/24/21	Tom Amici	\$	600.00
12/31/21	Tom Amici	\$	600.00
		\$	192,800.00
		\$	385,000.00

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Partner Draw

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1/14/22	Edward A. Mazza	\$ 45,000.00
1/31/22	Edward A. Mazza	\$ 2,000.00
2/28/22	Edward A. Mazza	\$ 2,400.00
2/28/22	dward A. Mazza - Jan Adjus	\$ 400.00
2/28/22	dward A. Mazza - Jan Adjus	
3/31/22	Edward A. Mazza	\$ 2,400.00
4/15/22	edward A. Mazza	\$ 65,000.00
4/29/22	Edward A. Mazza	\$ 3,000.00
5/27/22	Edward A. Mazza	\$ 60,000.00
5/27/22	Edward A. Mazza	\$ 2,400.00
7/1/22	Edward A. Mazza	\$ 2,400.00
7/28/22	Edward A. Mazza	\$ 3,000.00
8/31/22	Edward A. Mazza	\$ 2,400.00
9/13/22	Edward A. Mazza	\$ 60,000.00
9/29/22	Edward A. Mazza	\$ 3,000.00
10/31/22	Edward A. Mazza	\$ 2,400.00
11/30/22	Edward A. Mazza	\$ 2,400.00
12/15/22	Edward A. Mazza	\$ 5,000.00
12/30/22	Edward A. Mazza	\$ 3,000.00
		\$ 266,800.00
1/7/22	Tom Amici	\$ 600.00
1/14/22	Tom Amici	\$ 45,000.00
1/14/22	Tom Amici	\$ 600.00
1/21/22	Tom Amici	\$ 600.00
1/28/22	Tom Amici	\$ 600.00
2/4/22	Tom Amici	\$ 600.00
2/11/22	Tom Amici	\$ 600.00
2/18/22	Tom Amici	\$ 600.00
2/25/22	Tom Amici	\$ 600.00
3/4/22	Tom Amici	\$ 600.00
3/11/22	Tom Amici	\$ 600.00
3/18/22	Tom Amici	\$ 600.00
3/25/22	Tom Amici	\$ 600.00
4/1/22	Tom Amici	\$ 600.00
4/8/22	Tom Amici	\$ 600.00
4/15/22	Tom Amici	\$ 600.00
4/15/22	Tom Amici	\$ 65,000.00
4/22/22	Tom Amici	\$ 600.00
4/29/22	Tom Amici	\$ 600.00
5/6/22	Tom Amici	\$ 600.00
5/13/22	Tom Amici	\$ 600.00
5/20/22	Tom Amici	\$ 600.00
5/27/22	Tom Amici	\$ 600.00
5/27/22	Tom Amici	\$ 60,000.00
6/3/22	Tom Amici	\$ 600.00
6/10/22	Tom Amici	\$ 600.00

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6/24/22	Tom Amici	\$ 600.00
7/1/22	Tom Amici	\$ 1,200.00
7/15/22	Tom Amici	\$ 600.00
7/22/22	Tom Amici	\$ 600.00
7/29/22	Tom Amici	\$ 600.00
8/5/22	Tom Amici	\$ 600.00
8/12/22	Tom Amici	\$ 600.00
8/17/22	Tom Amici	\$ 600.00
8/26/22	Tom Amici	\$ 600.00
9/2/22	Tom Amici	\$ 600.00
9/7/22	Tom Amici	\$ 60,000.00
9/9/22	Tom Amici	\$ 600.00
9/16/22	Tom Amici	\$ 600.00
9/23/22	Tom Amici	\$ 600.00
9/30/22	Tom Amici	\$ 600.00
10/7/22	Tom Amici	\$ 600.00
10/14/22	Tom Amici	\$ 600.00
10/21/22	Tom Amici	\$ 600.00
10/28/22	Tom Amici	\$ 600.00
11/4/22	Tom Amici	\$ 600.00
11/11/22	Tom Amici	\$ 600.00
11/18/22	Tom Amici	\$ 600.00
11/25/22	Tom Amici	\$ 600.00
12/2/22	Tom Amici	\$ 600.00
12/9/22	Tom Amici	\$ 600.00
12/15/22	Tom Amici	\$ 5,000.00
12/15/22	Tom Amici	\$ 600.00
12/23/22	Tom Amici	\$ 600.00
12/30/22	Tom Amici	\$ 600.00
		\$ 266,200.00

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1/9/23	Edward A. Mazza	Gen-W	\$	60,000.00
1/31/23	Edward A. Mazza	Gen-W	\$	2,400.00
2/28/23	Edward A. Mazza	Gen-W	\$	2,400.00
3/31/23	Edward A. Mazza	Gen-W	\$	3,000.00
4/7/23	Edward A. Mazza	Gen-W	\$	65,000.00
4/28/23	Edward A. Mazza	Gen-W	\$	2,400.00
5/30/23	Edward A. Mazza	Gen-W	\$	2,400.00
6/9/23	Edward A. Mazza	Gen-W	\$_	65,000.00
6/30/23	Edward A. Mazza	Gen-W	\$	3,000.00
7/31/23	Edward A. Mazza	Gen-W	\$	2,400.00
8/29/23	Edward A. Mazza	Gen-W	\$	2,400.00
9/11/23	Edward A. Mazza	Gen-W	\$	65,000.00
9/29/23	Edward A. Mazza	Gen-W	\$	3,000.00
10/31/23	Edward A. Mazza	Gen-W	\$	2,400.00
11/29/23	Edward A. Mazza	Gen-W	\$	2,400.00
12/28/23	Edward A. Mazza	Gen-W	\$	6,000.00
12/28/23	Edward A. Mazza	Gen-W	\$	3,000.00
			\$	292,200.00
		And the second s		19/00/20 1111
1/6/23	Tom Amici	Gen-W	\$	600.00
1/6/23	Tom Amici	Gen-W	\$	60,000.00
1/13/23	Tom Amici	Gen-W	\$	600.00
1/20/23	Tom Amici	Gen-W	\$	600.00
1/27/23	Tom Amici	Gen-W	\$	600.00
2/3/23	Tom Amici	Gen-W	\$	600.00
2/10/23	Tom Amici	Gen-W	\$	600.00
2/17/23	Tom Amici	Gen-W	\$	600.00
2/24/23	Tom Amici	Gen-W	\$	600.00
3/3/23	Tom Amici	Gen-W	\$	600.00
3/10/23	Tom Amici	Gen-W	\$	600.00
3/17/23	Tom Amici	Gen-W	\$	600.00
3/24/23	Tom Amici	Gen-W	\$	600.00
3/31/23	Tom Amici	Gen-W	\$	600.00
4/7/23	Tom Amici	Gen-W	\$	600.00
4/7/23	Tom Amici	Gen-W	\$	65,000.00
4/14/23	Tom Amici	Gen-W	\$	600.00
4/21/23	Tom Amici	Gen-W	\$	600.00
4/28/23	Tom Amici	Gen-W	\$	600.00
5/3/23	Tom Amici	Gen-W	\$	600.00
5/12/23	Tom Amici	Gen-W	\$	600.00
5/19/23	Tom Amici	Gen-W	\$	600.00
5/26/23	Tom Amici	Gen-W	\$	600.0
6/2/23	Tom Amici	Gen-W	\$	600.0
6/9/23	Tom Amici	Gen-W	\$	600.0
6/9/23	Tom Amici	Gen-W	\$	65,000.0
6/16/23	Tom Amici	Gen-W	\$	600.00
6/23/23	Tom Amici	Gen-W	\$	600.0

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			\$ 292,200.00
12/29/23	Tom Amici	Gen-W	\$ 600.00
12/22/23	Tom Amici	Gen-W	\$ 600.00
12/15/23	Tom Amici	Gen-W	\$ 6,000.00
12/15/23	Tom Amici	Gen-W	\$ 600.0
12/8/23	Tom Amici	Gen-W	\$ 600.0
12/1/23	Tom Amici	Gen-W	\$ 600.0
11/24/23	Tom Amici	Gen-W	\$ 600.0
11/17/23	Tom Amici	Gen-W	\$ 600.0
11/10/23	Tom Amici	Gen-W	\$ 600.0
11/3/23	Tom Amici	Gen-W	\$ 600.0
10/27/23	Tom Amici	Gen-W	\$ 600.0
10/20/23	Tom Amici	Gen-W	\$ 600.0
10/13/23	Tom Amici	Gen-W	\$ 600.0
10/6/23	Tom Amici	Gen-W	\$ 600.0
9/29/23	Tom Amici	Gen-W	\$ 600.0
9/22/23	Tom Amici	Gen-W	\$ 600.0
9/15/23	Tom Amici	Gen-W	\$ 600.0
9/8/23	Tom Amici	Gen-W	\$ 600.0
9/6/23	Tom Amici	Gen-W	\$ 65,000.0
9/1/23	Tom Amici	Gen-W	\$ 600.0
8/25/23	Tom Amici	Gen-W	\$ 600.0
8/18/23	Tom Amici	Gen-W	\$ 600.0
8/11/23	Tom Amici	Gen-W	\$ 600.0
8/4/23	Tom Amici	Gen-W	\$ 600.0
7/28/23	Tom Amici	Gen-W	\$ 600.0
7/21/23	Tom Amici	Gen-W	\$ 600.0
7/13/23	Tom Amici	Gen-W	\$ 600.0
7/6/23	Tom Amici Tom Amici	Gen-W	\$ 600.0

LETTER DATED MARCH 25, 2024 FROM DIRK A. GALBRAITH TO HON. CHRISTOPHER P. BAKER

FILED: TOMPKINS COUNTY CLERK 03/25/2024 10:39 AM

NYSCEF DOC. NO. 52

CI2024-05821

INDEX NO. EF2022-0516

RECEIVED NYSCEF: 03/25/2024 Index #: EF2022-0516

Coughlin &

ATTORNEYS AND COUNSELORS

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Email: Dgalbraith@cglawoffices.com

March 25, 2024

Honorable Christopher P. Baker Supreme Court Chambers PO Box 588 Elmira, NY 14902-0588

Re: Amici v. Mazza

Tompkins County Index No. EF 2022-0516

Dear Judge Baker:

At the recent conference before your Honor, it is my understanding that defendant's motion for summary judgment will be adjourned forty-five to sixty days to permit the parties to obtain valuations of the properties owned by the LLC.

On behalf of the defendants, I have a proposal in that regard.

The Tompkins County Division of Assessment has recently completed a reassessment of all properties in Tompkins County at 100% fair market value and has mailed tentative notices of reassessment to property owners. I would propose that the parties adopt the values determined by the Division of Assessment for purposes of settlement discussions.

This proposal has the following advantages:

- The assessed values are publicly available at the present time.
- The Division of Assessment is completely objective in its conclusions as to value.

FILED: TOMPKINS COUNTY CLERK 03/25/2024 10:39 AM

NYSCEF DOC. NO. 52 RECEIVED NYSCEF: 03/25/2024

Cl2024-05821 ge 2 of 2 Index #: EF2022-0516

 The Division of Assessment employs a professional staff which is as competent as any private real estate appraisal company to determine fair market value.

 Adopting the Division of Assessment valuations saves our clients the cost of hiring appraisers.

By copy of this letter to plaintiff's counsel, I shall inquire if Mr. Amici has any interest in this proposal and if so, I shall prepare an appropriate stipulation.

Respectfully,

COUGHLIN & GERHART, LLP

INDEX NO. EF2022-0516

Dirk A. Digitally signed by Dirk A. Galbraith

Date: 2024.03.25
10:35:03 -04'00'

By: Dirk A. Galbraith Of Counsel

DAG/jmb

cc: Ryan M. Poplawski, Esq. Edward A. Mazza, Esq.

STIPULATION OF SETTLEMENT (REQUEST TO SO ORDER) FILED MARCH 25, 2024

Cl2024-05822 Index # : EF2022-0516

STATE OF NEW YORK SUPREME COURT

COUNTY OF TOMPKINS

THOMAS AMICI,

Plaintiff.

 V_{\bullet}

EDWARD A. MAZZA, ESQ., Individually and as Member of MAZZA AND AMICI, LLC, MAZZA AND AMICI, LLC, and for the Judicial Dissolution of MAZZA AND AMICI, LLC,

Defendant.

STIPULATION

Index No.: EF2022-0516

IT IS HEREBY STIPULATED AND AGREED by and between the undersigned counsel for the Plaintiff and Defendants, that any Decision and Order on Defendants' Motion for Summary Judgment that was returnable March 8, 2024, will be held in abeyance for a period of 45

days to allow the parties to negotiate in good faith towards a resolution of all issues in the above captioned matter. The parties further stipulate to discuss and mutually agree to a New York State

Licensed Real Estate Appraiser to evaluate and value each property that belongs to the LLC. The agreed upon appraiser will be paid for by Mazza and Amici, LLC.

Dated: March 20, 2024

Dated: _ Mara 25, 2024

HANCOCK ESTABROOK, LLP

By: Daniel B. Berman, Esq.

Ryan M. Poplawski, Esq. Attorneys for Plaintiff 1800 AXA Tower I 100 Madison Street

Syracuse, New York 13202 Telephone: (315) 565-4500

DATED:

COUGHLIN & GERHART, LLP

By:
Dirk A. Gailbraith, Esq.
Attorneys for Defendants
798 Cascadilla Street, Suite A

P.O. Box 6599 Ithaca, New York 14851 Telephone: (607) 379-6709

SO ORDERED:

Hon. Christopher P. Baker, J.S.C.

LETTER DATED MARCH 25, 2024 FROM RYAN M. POPLAWSKI TO HON. CHRISTOPHER P. BAKER

TOMPKINS COUNTY CLERK 03/25/2024 12:18 PM FILED:

NYSCEF DOC. NO. 54

CI2024-05852



Index #: EF2022-0516

RECEIVED NYSCEF: 03/25/2024

INDEX NO. EF2022-0516

RYAN M. POPLAWSKI rpoplawski@hancocklaw.com

March 25, 2024

VIA NYSCEF

Hon. Christopher P. Baker, J.S.C. Tompkins County Supreme Court

> Thomas Amici v. Edward A. Mazza, et al Re:

> > Index No. EF2022-0516

Dear Judge Baker:

As the Court may be aware, our office represents Thomas Amici in the above-captioned matter. I write, in response to the Stipulation that was filed by opposing counsel this morning. I want to be clear, that my signature on that Stipulation was done prior to Mr. Galbraith crossing out the last part of the Stipulation. We have not agreed to any change of the proposed Stipulation nor were we put on notice of the proposed change filed by Mr. Galbraith.

Respectfully submitted,

HANCOCK ESTABROOK, LLP

Ryan M. Poplawski

RMP/sed

Cc: Dirk A. Galbraith, Esq.

{H5406796.2}

1 of 1

LETTER DATED MARCH 26, 2024 FROM RYAN M. POPLAWSKI TO HON. CHRISTOPHER P. BAKER

FILED: TOMPKINS COUNTY CLERK 03/26/2024 04:45 PM

NYSCEF DOC. NO. 55

CI2024-06033



INDEX NO. EF2022-0516

RECEIVED NYSCEF: 03/26/2024

Index #: EF2022-0516

RYAN M. POPLAWSKI rpoplawski@hancocklaw.com

March 26, 2024

VIA NYSCEF

Hon. Christopher P. Baker, J.S.C. Tompkins County Supreme Court

Re: Thomas Amici v. Edward A. Mazza, et al

Index No. EF2022-0516

Dear Judge Baker:

Based on recent communications from Defendant, it appears that he no longer agrees to have the LLC retain an appraiser to value the properties for the purposes of settlement discussions. At this time, Plaintiff would respectfully ask the Court to set a conference with the parties to discuss a possible resolution and/or path forward.

Respectfully submitted,

HANCOCK ESTABROOK, LLP

Ryan M. Poplawski

RMP/sed

Cc: Dirk A. Galbraith, Esq.

 $\{H5406796.2\}$

1 of 1

LETTER DATED APRIL 2, 2024 FROM RYAN M. POPLAWSKI TO HON. CHRISTOPHER P. BAKER

TOMPKINS COUNTY CLERK 04/02/2024 05:07 PM FILED:

NYSCEF DOC. NO. 56

INDEX NO. EF2022-0516

RECEIVED NYSCEF: 04/02/2024

Index #: EF2022-0516

CI2024-06571



RYAN M. POPLAWSKI rpoplawski@hancocklaw.com

April 2, 2024

VIA NYSCEF

Hon. Christopher P. Baker, J.S.C. **Tompkins County Supreme Court**

> Re: Thomas Amici v. Edward A. Mazza, et al

> > Index No. EF2022-0516

Dear Judge Baker:

Please be advised that Defendant refuses to agree to retain an appraiser to value the properties for the purposes of settlement discussions. We are therefore not able to enter into a stipulation as discussed with the Court by close of business today.

Any further guidance from the Court is appreciated.

Respectfully submitted,

HANCOCK ESTABROOK, LLP

Ryan M. Poplawski

RMP/sed

Cc: Dirk A. Galbraith, Esq.

CERTIFICATION PURSUANT TO CPLR 2105

CERTIFICATION PURSUANT TO CPLR § 2105

I, Janet D. Callahan, an attorney of the firm of Hancock Estabrook, LLP, attorneys for the Plaintiff-Appellant, hereby certifies pursuant to Section 2105 of the CPLR that the foregoing papers constituting the Joint Record on Appeal have been personally compared by me with the originals filed herein and have been found to be true and complete copies of said originals and the whole thereof, all of which are now on file in the office of the Clerk of the County of Tompkins.

Dated: July 31, 2024

Attorney for Defendant-Appellant