
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

STATE OF NEW YORK SUPREME COURT
APPELLATE DIVISION THIRD DEPARTMENT

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.

Docket No.: CV-24-0809

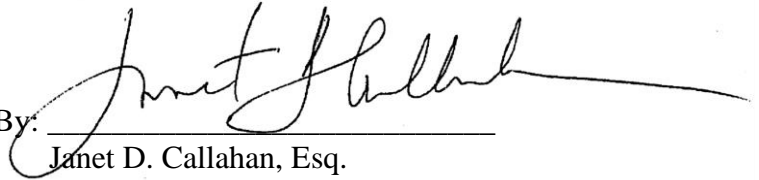
STATEMENT PURSUANT TO CPLR 5531

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

By: 

Janet D. Callahan, Esq.

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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NYSCEF DOC. NO. 59

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CI2024-08277

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.

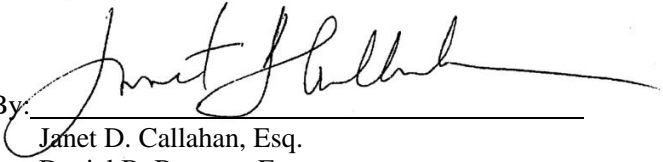
Index No.: EF2022-0516

NOTICE OF APPEAL

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

By: 
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Daniel B. Berman, Esq.

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

FILED: TOMPKINS COUNTY CLERK 04/26/2024 10:28 AM

INDEX NO. EF2022-0516

NYSCEF DOC. NO. 59

RECEIVED NYSCEF: 04/26/2024

CI2024-08277

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: s/Ryan M. Poplawski, Esq.

Ryan M. Poplawski, Esq.

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FILED: TOMPKINS COUNTY CLERK 04/08/2024 00:28 AM

NYSCEF DOC. NO. 59

CI2024-08277

INDEX NO. EF2022-0516

RECEIVED NYSCEF: 04/08/2024

Index #: EF2022-0516

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,

Defendant.

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

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

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 Davidowitz v. Cazes, 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

FILED: TOMPKINS COUNTY CLERK 04/08/2024 00:25 AM

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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.

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. See Kassab v. Kassab, 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.”¹ 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. See PFT Technology, LLC v. Wieser, 181 A.D.3d 836 (2d Dept. 2020); Mizrahi v. Cohen, 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.

FILED: TOMPKINS COUNTY CLERK 04/09/2024 00:28 PM

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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

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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

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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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NYSCEF Resource Center, nyscef@nycourts.gov

Phone: (646) 386-3033 | Fax: (212) 401-9146 | Website: www.nycourts.gov/efile

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

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

NYSCEF DOC. NO. 60

CI2024-08271

INDEX NO. EF2022-0516

RECEIVED NYSCEF: 04/26/2024

Index #: EF2022-0516

Supreme Court of the State of New York
Appellate Division: Third Judicial Department
Informational Statement (Pursuant to 22 NYCRR 1250.3 [a]) - Civil

<p>Case Title: Set forth the title of the case as it appears on the summons, notice of petition or order to show cause by which the matter was or is to be commenced, or as amended.</p> <p>Thomas Amici</p> <p align="center">- against -</p> <p>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</p>		<p>For Court of Original Instance</p> <p>Date Notice of Appeal Filed</p>																
<p>Case Type</p> <p><input checked="" type="checkbox"/> Civil Action <input type="checkbox"/> CPLR article 78 Proceeding</p> <p><input type="checkbox"/> CPLR article 75 Arbitration <input type="checkbox"/> Special Proceeding Other</p> <p><input type="checkbox"/> Action Commenced under CPLR 214-g <input type="checkbox"/> Habeas Corpus Proceeding</p>		<p>Filing Type</p> <p><input checked="" type="checkbox"/> Appeal <input type="checkbox"/> Transferred Proceeding</p> <p><input type="checkbox"/> Original Proceedings <input type="checkbox"/> CPLR Article 78</p> <p><input type="checkbox"/> CPLR Article 78 <input type="checkbox"/> Executive Law § 298</p> <p><input type="checkbox"/> Eminent Domain <input type="checkbox"/> CPLR 5704 Review</p> <p><input type="checkbox"/> Labor Law 220 or 220-b</p> <p><input type="checkbox"/> Public Officers Law § 36</p> <p><input type="checkbox"/> Real Property Tax Law § 1278</p>																
<p>Nature of Suit: Check up to three of the following categories which best reflect the nature of the case.</p> <table border="1"> <tr> <td><input type="checkbox"/> Administrative Review</td> <td><input checked="" type="checkbox"/> Business Relationships</td> <td><input type="checkbox"/> Commercial</td> <td><input type="checkbox"/> Contracts</td> </tr> <tr> <td><input type="checkbox"/> Declaratory Judgment</td> <td><input type="checkbox"/> Domestic Relations</td> <td><input type="checkbox"/> Election Law</td> <td><input type="checkbox"/> Estate Matters</td> </tr> <tr> <td><input type="checkbox"/> Family Court</td> <td><input type="checkbox"/> Mortgage Foreclosure</td> <td><input type="checkbox"/> Miscellaneous</td> <td><input type="checkbox"/> Prisoner Discipline & Parole</td> </tr> <tr> <td><input type="checkbox"/> Real Property (other than foreclosure)</td> <td><input type="checkbox"/> Statutory</td> <td><input type="checkbox"/> Taxation</td> <td><input type="checkbox"/> Torts</td> </tr> </table>			<input type="checkbox"/> Administrative Review	<input checked="" type="checkbox"/> Business Relationships	<input type="checkbox"/> Commercial	<input type="checkbox"/> Contracts	<input type="checkbox"/> Declaratory Judgment	<input type="checkbox"/> Domestic Relations	<input type="checkbox"/> Election Law	<input type="checkbox"/> Estate Matters	<input type="checkbox"/> Family Court	<input type="checkbox"/> Mortgage Foreclosure	<input type="checkbox"/> Miscellaneous	<input type="checkbox"/> Prisoner Discipline & Parole	<input type="checkbox"/> Real Property (other than foreclosure)	<input type="checkbox"/> Statutory	<input type="checkbox"/> Taxation	<input type="checkbox"/> Torts
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Informational Statement - Civil

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CI2024-08271

Index #: EF2022-0516

Appeal			
Paper Appealed From (Check one only):		If an appeal has been taken from more than one order or judgment by the filing of this notice of appeal, please indicate the below information for each such order or judgment appealed from on a separate sheet of paper.	
<input type="checkbox"/> Amended Decree	<input type="checkbox"/> Determination	<input checked="" type="checkbox"/> Order	<input type="checkbox"/> Resettled Order
<input type="checkbox"/> Amended Judgement	<input type="checkbox"/> Finding	<input type="checkbox"/> Order & Judgment	<input type="checkbox"/> Ruling
<input type="checkbox"/> Amended Order	<input type="checkbox"/> Interlocutory Decree	<input type="checkbox"/> Partial Decree	<input type="checkbox"/> Other (specify):
<input type="checkbox"/> Decision	<input type="checkbox"/> Interlocutory Judgment	<input type="checkbox"/> Resettled Decree	
<input type="checkbox"/> Decree	<input type="checkbox"/> Judgment	<input type="checkbox"/> Resettled Judgment	
Court: Supreme Court <input checked="" type="checkbox"/>		County: Tompkins <input checked="" type="checkbox"/>	
Dated: 04/09/2024		Entered: April 9, 2024	
Judge (name in full): Christopher P. Baker		Index No.: EF2022-0516	
Stage: <input type="checkbox"/> Interlocutory <input checked="" type="checkbox"/> Final <input type="checkbox"/> Post-Final		Trial: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If Yes: <input type="checkbox"/> Jury <input type="checkbox"/> Non-Jury	
Prior Unperfected Appeal and Related Case Information			
Are any appeals arising in the same action or proceeding currently pending in the court? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
If Yes, please set forth the Appellate Division Case Number assigned to each such appeal.			
Where appropriate, indicate whether there is any related action or proceeding now in any court of this or any other jurisdiction, and if so, the status of the case:			
Original Proceeding			
Commenced by: <input type="checkbox"/> Order to Show Cause <input type="checkbox"/> Notice of Petition <input type="checkbox"/> Writ of Habeas Corpus			Date Filed:
Statute authorizing commencement of proceeding in the Appellate Division:			
Proceeding Transferred Pursuant to CPLR 7804(g)			
Court: Choose Court		County: Choose County	
Judge (name in full):		Order of Transfer Date:	
CPLR 5704 Review of Ex Parte Order:			
Court: Choose Court		County: Choose County	
Judge (name in full):		Dated:	
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 ex parte order to be reviewed.			
Plaintiff appeals from a Decision and Order that granted a motion by Defendants for summary judgment and dismissed his Complaint in its entirety.			

Informational Statement - Civil

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

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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 into 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	Appellate Division Status
1	Thomas Amici	Plaintiff	<input type="checkbox"/> Appellant <input type="checkbox"/>
2	Edward A. Mazza, Esq.	Defendant	<input type="checkbox"/> Respondent <input type="checkbox"/>
3	Mazza and Amici, LLC	Defendant	<input type="checkbox"/> Respondent <input type="checkbox"/>
4			
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Informational Statement - Civil

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

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Index #: EF2022-0516

Attorney Information			
Instructions: Fill in the names of the attorneys or firms for the respective parties. If this form is to be filed with the notice of petition or order to show cause by which a special proceeding is to be commenced in the Appellate Division, only the name of the attorney for the petitioner need be provided. In the event that a litigant represents herself or himself, the box marked "Pro Se" must be checked and the appropriate information for that litigant must be supplied in the spaces provided.			
Attorney/Firm Name: Janet D. Callahan Hancock Estabrook LLP			
Address: 1800 AXA Tower 1 100 Madison St.			
City: Syracuse	State: NY	Zip: 13202	Telephone No: 315-565-4500
E-mail Address: jcallahan@hancocklaw.com			
Attorney Type: <input checked="" type="checkbox"/> Retained <input type="checkbox"/> Assigned <input type="checkbox"/> Government <input type="checkbox"/> Pro Se <input type="checkbox"/> Pro Hac Vice			
Party or Parties Represented (set forth party number(s) from table above): 1			
Attorney/Firm Name: Dirk A. Galbraith Coughlin & Gerhart, LLP			
Address: 798 Cascadilla Street, Suite A			
City: Ithaca	State: NY	Zip: 14850	Telephone No: 607-379-6709
E-mail Address: dgalbraith@cglawoffices.com			
Attorney Type: <input checked="" type="checkbox"/> Retained <input type="checkbox"/> Assigned <input type="checkbox"/> Government <input type="checkbox"/> Pro Se <input type="checkbox"/> Pro Hac Vice			
Party or Parties Represented (set forth party number(s) from table above): 2, 3			
Attorney/Firm Name:			
Address:			
City:	State:	Zip:	Telephone No:
E-mail Address:			
Attorney Type: <input type="checkbox"/> Retained <input type="checkbox"/> Assigned <input type="checkbox"/> Government <input type="checkbox"/> Pro Se <input type="checkbox"/> Pro Hac Vice			
Party or Parties Represented (set forth party number(s) from table above):			
Attorney/Firm Name:			
Address:			
City:	State:	Zip:	Telephone No:
E-mail Address:			
Attorney Type: <input type="checkbox"/> Retained <input type="checkbox"/> Assigned <input type="checkbox"/> Government <input type="checkbox"/> Pro Se <input type="checkbox"/> Pro Hac Vice			
Party or Parties Represented (set forth party number(s) from table above):			
Attorney/Firm Name:			
Address:			
City:	State:	Zip:	Telephone No:
E-mail Address:			
Attorney Type: <input type="checkbox"/> Retained <input type="checkbox"/> Assigned <input type="checkbox"/> Government <input type="checkbox"/> Pro Se <input type="checkbox"/> Pro Hac Vice			
Party or Parties Represented (set forth party number(s) from table above):			
Attorney/Firm Name:			
Address:			
City:	State:	Zip:	Telephone No:
E-mail Address:			
Attorney Type: <input type="checkbox"/> Retained <input type="checkbox"/> Assigned <input type="checkbox"/> Government <input type="checkbox"/> Pro Se <input type="checkbox"/> Pro Hac Vice			
Party or Parties Represented (set forth party number(s) from table above):			

Informational Statement - Civil

Decision and Order with Notice of Entry
dated April 9, 2024

(reproduced herein at pp. 2 - 8)

NOTICE OF MOTION DATED JANUARY 31, 2024

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

NYSCEF DOC. NO. 22

INDEX NO. EF2022-0516

RECEIVED NYSCEF: 01/31/2024

CI2024-02144 STATE OF NEW YORK
 SUPREME COURT : COUNTY OF TOMPKINS

Index # : EF2022-0516

 THOMAS AMICI,

Plaintiff,

NOTICE OF MOTION

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.

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, 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

CI2024-02145 STATE OF NEW YORK

Index #: EF2022-0516

SUPREME COURT : COUNTY OF TOMPKINS

THOMAS AMICI,

Plaintiff,

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,,

Defendant.

MEMORANDUM IN SUPPORT
OF MOTION TO DISMISS
AND FOR SUMMARY
JUDGMENT

Index No. EF2022-0516

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.

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CI2024-02145

Index #: EF2022-0516

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 another 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.
Galbraith

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

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CI2024-02146

Index #: EF2022-0516

STATE OF NEW YORK
 SUPREME COURT : COUNTY OF TOMPKINS

THOMAS AMICI,

Plaintiff,

vs.

STATEMENT 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,,

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 (affidavit of Edward Mazza ¶ 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: January 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

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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

Index #: EF2022-0516

Defendant

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

the LLC. In his deposition, he said that I told him briefly 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
12th day of January, 2024.


Notary Public

CHRISTINA M. DuBOUCHET
Notary Public-State of New York
No. 02DU6290541
Qualified in Tompkins County
Commission Expires 1/24/2026

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COUGHLIN & GERHART,LLP
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798 Cascadilla St., Suite A
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TO: HANCOCK ESTABROOK, LLP
Daniel B. Berman, Esq.
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Attorneys for the Plaintiff
1800 AXA Tower I
100 Madison Street
Syracuse, New York 13202
(315) 565-4500

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

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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 AMICI LLC

Taxpayer Identification Number: [REDACTED]

Form(s):

Dear Taxpayer:

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

Your Employer Identification Number (EIN) is 41-70717. Please keep this number in 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

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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NYSCEF DOC. NO. 27

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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.

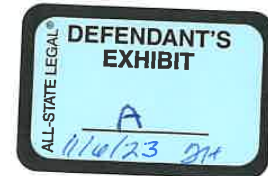
1.3 Purpose. The purpose of the Company is to engage in any lawful act or activity for which a Limited Liability Company may be formed within the State of New York.

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. Tioga 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.



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)(ii)(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

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, suit 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.*

5.1.1 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.

5.1.2 Except as otherwise provided in this Agreement, all decisions and documents relating to the management and operation of the Company shall be made and executed by the Members.

5.1.3 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

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.

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.

8.4.2 If 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.

8.4.3 Closing 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.

8.4.4 At 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

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.

8.4.5 At 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 fails 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 failing 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:

9.1.1 Sale, transfer, or other disposition of all or substantially all of the property of the Company;

9.1.2 The agreement of all of the Members;

9.1.3 By 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

order:

9.2.1 To payment and discharge of the expenses of liquidation and of all the Company's debts and liabilities to persons or organizations other than Members;

9.2.2 To the payment and discharge of any Company debts and liabilities owed to Members; and

9.2.3 To 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 _____, 20____, the following is a list of
Members of the Company:

NAME:**ADDRESS:**

Authorized by Member(s) to provide Member Listing as of this _____ day of
_____, 20_____.

Printed/Typed Name_____
Signature_____
Printed/Typed Name_____
Signature

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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:	CONTRIBUTION:	% OWNERSHIP:
_____	\$ _____	_____ %
_____	\$ _____	_____ %

SIGNED AND AGREED this _____ day of _____, 20_____.

Printed/Typed Name

Signature

Printed/Typed Name

Signature

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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:

NAME:	VALUATION	ENDORSEMENT
_____	\$ _____	_____
_____	\$ _____	_____

SIGNED AND AGREED this _____ day of _____, 20____.

Printed/Typed Name

Signature

Printed/Typed Name

Signature

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Mazza and Amici LLC Operating Agreement - Compatibility Mode - Saved to my files

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Created: Thursday, December 29, 2011 at 11:55 AM
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 Printed: Friday, January 17, 2014 at 5:30 PM
 Last saved by: Ed-Opt790
 Revision number: 2
 Total editing time: 18 Minutes

Statistic name	Value
Pages:	11
Paragraphs:	118
Lines:	463
Words:	3370
Characters:	18072
Characters (with spaces):	21871

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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

Page 1 of 11 3370 words English (United States)

Focus

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

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

NYSCEF DOC. NO. 28

INDEX NO. EF2022-0516

RECEIVED NYSCEF: 01/31/2024

CI2024-02150 STATE OF NEW YORK
 SUPREME COURT : COUNTY OF TOMPKINS

Index # : EF2022-0516

 THOMAS AMICI,

Plaintiff,
 vs.

AFFIDAVIT

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.

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

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

1. 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

JESSIE B. STEVENSON
 Notary Public, State of New York
 No. 01814613232
 Qualified in Tompkins County
 Commission Expires January 31, 2026

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

NYSCEF DOC. NO. 29

INDEX NO. EF2022-0516

RECEIVED NYSCEF: 01/31/2024

CI2024-02151

Index #: EF2022-0516

STATE OF NEW YORK
SUPREME COURT COUNTY OF TOMPKINSTHOMAS 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.**VERIFIED COMPLAINT**

Index No:

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 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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29. Mazza breached his fiduciary duties by, *inter alia*, inducing Mr. Amici to consent to the conversion of the Partnership to an LLC without informing and advising him the effect 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

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 attorney-client 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.

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 its 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.

**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.

**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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Index #: EF2022-0516

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

INDEX NO. EF2022-0516

NYSCEF DOC. NO. 30

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EXHIBIT "D"

EXHIBIT D - ANSWER DATED OCTOBER 31, 2022

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

INDEX NO. EF2022-0516

NYSCEF DOC. NO. 30

RECEIVED NYSCEF: 01/31/2024

CI2024-02152

Index #: EF2022-0516

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

Index #: EF2022-0516

Defendant

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", "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

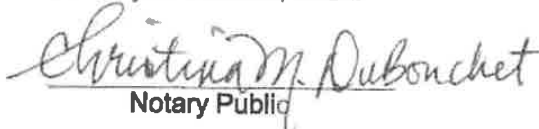
VERIFICATION

STATE OF NEW YORK
COUNTY OF TOMPKINS ss:

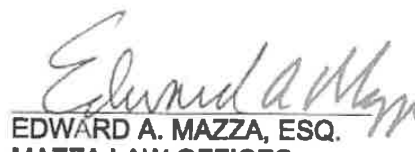
EDWARD A. MAZZA, being duly sworn, deposes and says: That I am a Defendant and a Member of MAZZA AND AMICI, LLC, a Defendant in the within action; that I have read the foregoing Answer and know the contents thereof; that the contents of the Answer are true to my knowledge, except as to those matters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


EDWARD A. MAZZA

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


Notary Public

CHRISTINA M. DuBOUCHET
Notary Public-State of New York
No. 02DU6290541
Qualified in Tompkins County
Commission Expires 1/24/2026


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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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

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

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

NYSCEF DOC. NO. 31

CI2024-02264

INDEX NO. EF2022-0516

RECEIVED NYSCEF: 02/01/2024

Index # : EF2022-0516

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	SUPREME COURT : COUNTY OF TOMPKINS	2	
3		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
7	RJI 2/1/2023	7	Syracuse, New York 13202
8	EDWARD A. MAZZA, ESQ., Individually and as a Member of	8	By: DANIEL BERMAN, ESQ.
9	MAZZA AND AMICI, LLC, MAZZA AND AMICI, and for the	9	RYAN POPLAWSKI, ESQ.
10	Judicial Dissolution of MAZZA AND AMICI, LLC,	10	rpoplawski@hancocklaw.com
11	Defendants.	11	Appearing for Mr. Amici
12	DEPOSITION	12	
13		13	
14	WITNESS: Thomas Amici	14	COUGHLIN & GERHART, LLP
15	DATE: 11/6/23	15	ATTORNEYS AT LAW
16		16	798 Cascadilla Street, Suite A
17	START TIME: 1:05 p.m.	17	Ithaca, New York 14850
18	END TIME: 1:45 p.m.	18	By: DIRK GALBRAITH, ESQ.
19	LOCATION: COUGHLIN & GERHART, LLP	19	dgalbraith@cglawoffices.com
20	798 Cascadilla Street, Suite A	20	Appearing for the Defendant
21		21	
22	REPORTER: Delores Hauber	22	
23	JOB NO: 20067	23	
24		24	
25		25	

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5		5	B 2017 tax Form K1 6
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<p>Page 5</p> <p>1 STIPULATIONS</p> <p>2</p> <p>3 IT IS HEREBY STIPULATED, by and between the</p> <p>4 attorneys for the respective parties hereto, that:</p> <p>5 All rights provided by the CPLR, and Part 221 of</p> <p>6 the Uniform Rules for the Conduct of Depositions,</p> <p>7 including the right to object to any question, except as</p> <p>8 to form, or to move to strike any testimony at this</p> <p>9 examination is reserved; and in addition, the failure to</p> <p>10 object to any question or to move to strike any testimony</p> <p>11 at this examination shall not be a bar or waiver to make</p> <p>12 such motion at, and is reserved to, the trial of this</p> <p>13 action.</p> <p>14 This deposition may be sworn to by the witness</p> <p>15 being examined before a Notary Public other than the</p> <p>16 Notary Public before whom this examination was begun, but</p> <p>17 the failure to do so or to return the original of this</p> <p>18 deposition to counsel, shall not be deemed a waiver of the</p> <p>19 rights provided by Rule 3116 of the CPLR and shall be</p> <p>20 controlled thereby.</p> <p>21 The signing and filing of the original deposition</p> <p>22 transcript is waived.</p> <p>23</p> <p>24</p> <p>25</p>	<p>Page 6</p> <p>1 (EXHIBITS A-D WERE MARKED FOR</p> <p>2 IDENTIFICATION.)</p> <p>3 THOMAS AMICI,</p> <p>4 having been called as a witness, having been duly sworn</p> <p>5 testified as follows:</p> <p>6 EXAMINATION BY</p> <p>7 MR. GALBRAITH:</p> <p>8 Q Mr. Amici, good afternoon.</p> <p>9 A Thank you, Mr. Galbraith.</p> <p>10 Q Can you tell me your age and date of birth?</p> <p>11 A Thomas Amici. 2-1-83. I'll be 76.</p> <p>12 Q And what's the present state of your health?</p> <p>13 A Okay. Not a hundred percent.</p> <p>14 Q Before coming here to testify today did you</p> <p>15 take any drugs or medication?</p> <p>16 A No. Well, yes. I took my morning medicine.</p> <p>17 Q What do you take?</p> <p>18 A Well, I take a high blood pressure pill. I</p> <p>19 take one for pain and cholesterol.</p> <p>20 Q Are you married?</p> <p>21 A Yes.</p> <p>22 Q And to whom are you married?</p> <p>23 A Joyce Amici.</p> <p>24 Q And do you have children?</p> <p>25 A Yes.</p>
<p>Page 7</p> <p>1 Q And tell me their names and ages.</p> <p>2 A You got me on that one. There's Toby Amici. I</p> <p>3 believe he is 48 I believe. And then there is Heather</p> <p>4 Amici Vandermark. And she has got to be 36 or 38, I'm</p> <p>5 sorry.</p> <p>6 Q Did you attend high school?</p> <p>7 A Yes.</p> <p>8 Q Where?</p> <p>9 A Ithaca.</p> <p>10 Q Did you graduate from high school?</p> <p>11 A Yes.</p> <p>12 Q What year did you graduate?</p> <p>13 A 1966.</p> <p>14 Q Following high school did you pursue further</p> <p>15 education?</p> <p>16 A No. Well, yes. I went to school for being a</p> <p>17 machinist.</p> <p>18 Q Where did you do that?</p> <p>19 A BOCES.</p> <p>20 Q Do you remember what year you did that?</p> <p>21 A It would have been 1965 I started.</p> <p>22 Q Did you ever serve in the military?</p> <p>23 A No. I was machinist deferred.</p> <p>24 Q After high school what was your first</p> <p>25 employment?</p>	<p>Page 8</p> <p>1 A Let me give that some thought. Kohler's</p> <p>2 Machine Shop.</p> <p>3 Q And what was your job there?</p> <p>4 A I was a machinist.</p> <p>5 Q Do you recall your rate of pay?</p> <p>6 A A \$1.72 an hour.</p> <p>7 Q How long did you work at Kohler's?</p> <p>8 A Seven and a half years.</p> <p>9 Q And after Kohler's what was your next</p> <p>10 employment?</p> <p>11 A Jason Fane.</p> <p>12 Q And what was the nature of your job with Mr.</p> <p>13 Fane?</p> <p>14 A Maintenance.</p> <p>15 Q Do you recall what your rate of pay was with</p> <p>16 Mr. Fane?</p> <p>17 A I don't remember that, no.</p> <p>18 Q How long did you work for Mr. Fane?</p> <p>19 A Seven and a half years.</p> <p>20 Q After leaving Mr. Fane's employment, what was</p> <p>21 your next employment?</p> <p>22 A Contractor.</p> <p>23 Q Were you self-employed?</p> <p>24 A Yes.</p> <p>25 Q Did you have a trade name?</p>

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<p style="text-align: right;">Page 9</p> <p>1 A Tom Amici.</p> <p>2 Q What kind of contracting did you do?</p> <p>3 A Plumbing and carpenter work.</p> <p>4 Q Do you know what your approximate annual</p> <p>5 earnings were from your business?</p> <p>6 A Back then?</p> <p>7 Q Yeah.</p> <p>8 A No, I don't.</p> <p>9 Q How long did you continue to operate your own</p> <p>10 business?</p> <p>11 A Maybe two years, maybe.</p> <p>12 Q And after that what was your next employment?</p> <p>13 A Jim Gardner Real Estate.</p> <p>14 Q What did you do for Mr. Gardner?</p> <p>15 A Same thing, maintenance.</p> <p>16 Q Do you know what your rate of compensation was</p> <p>17 for Mr. Gardner?</p> <p>18 A I do not remember.</p> <p>19 Q Did a time come when you met Edward Mazza?</p> <p>20 A Yes.</p> <p>21 Q When did you meet him for the first time?</p> <p>22 A Here we go. Many years ago. I would say maybe</p> <p>23 40 years ago. 39 years ago.</p> <p>24 Q And do you recall the circumstances under which</p> <p>25 you met him?</p>	<p style="text-align: right;">Page 10</p> <p>1 A Yeah.</p> <p>2 Q What were they?</p> <p>3 A My dad and I bought what used to be Dodd's</p> <p>4 Nursing Home on Elmira Road and we bought it at an</p> <p>5 auction and we needed an attorney. So my father knew</p> <p>6 Bruno very well and we ended up at Ed's office.</p> <p>7 Q And did Ed represent you concerning the</p> <p>8 purchase of the property?</p> <p>9 A Yes.</p> <p>10 Q Now after that did Mr. Mazza, Ed, continue to</p> <p>11 perform legal services for you?</p> <p>12 A We turned around to sell the place and Ed</p> <p>13 represented us for the seller.</p> <p>14 Q Did a time come when you and Edward Mazza</p> <p>15 discussed forming a business relationship?</p> <p>16 A Yes.</p> <p>17 Q And do you remember approximately when that</p> <p>18 was?</p> <p>19 A It would have had to have been 38 years ago.</p> <p>20 Around that neighborhood.</p> <p>21 Q What was the nature of the business</p> <p>22 relationship that you discussed?</p> <p>23 A Well, after we sold the property Ed represented</p> <p>24 me and my dad. And he said what are you guys doing and</p> <p>25 we told him we bought it, whatever the story. And Ed</p>
<p style="text-align: right;">Page 11</p> <p>1 said well, that's something I would like to get into.</p> <p>2 So one thing led to another and here we are.</p> <p>3 Q Well, in the course of your discussions with Ed</p> <p>4 about forming this business relationship did you discuss</p> <p>5 what the division of responsibilities would be between</p> <p>6 you and him?</p> <p>7 A Yeah.</p> <p>8 Q What were your responsibilities to be?</p> <p>9 A Maintain the houses and remodel whatever needed</p> <p>10 to be done.</p> <p>11 Q And what were Ed's responsibilities?</p> <p>12 A I believe back then, oh, god, he was doing the</p> <p>13 book work and, you know, the banking and paying the</p> <p>14 mortgages and stuff like that, insurance.</p> <p>15 Q Now did a time come when you and he purchased a</p> <p>16 parcel of land or real estate together?</p> <p>17 A The first one we purchased together was with my</p> <p>18 father, 115 Prospect Street.</p> <p>19 Q And do you and Ed continue to own that business</p> <p>20 today or that property today?</p> <p>21 A Yes.</p> <p>22 MR. BERMAN: Form of the question.</p> <p>23 Q What is your father's name?</p> <p>24 A Thomas Amici.</p> <p>25 Q Same as yours?</p>	<p style="text-align: right;">Page 12</p> <p>1 A Yes.</p> <p>2 Q Does he continue to own an interest in that</p> <p>3 property?</p> <p>4 A No. My father is dead.</p> <p>5 Q When your farther passed away did his interest</p> <p>6 in the property pass to someone?</p> <p>7 A No. Much time before that, maybe after a year,</p> <p>8 maybe two years at the most that we owned the property</p> <p>9 together my father wanted out so we just bought him out.</p> <p>10 Q Was that a mutual decision that you and Ed</p> <p>11 made?</p> <p>12 A Yes.</p> <p>13 Q As time went on did you purchase other</p> <p>14 properties with Ed?</p> <p>15 A Yes.</p> <p>16 Q And how were the titles to those properties</p> <p>17 taken?</p> <p>18 A Edward Mazza and Thomas Amici.</p> <p>19 Q How did you finance the purchase of those</p> <p>20 properties?</p> <p>21 A Most of them was zero money down.</p> <p>22 Q Did you secure bank financing for the purchase</p> <p>23 of any of them?</p> <p>24 A A few of those we did and I can't recall which</p> <p>25 ones.</p>

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

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<p style="text-align: right;">Page 17</p> <p>1 Q And as the draws were increased, did you 2 discuss this with Ed? 3 A I don't recall. 4 Q Well, did you mutually agree on what your draws 5 would be? 6 A Yes. 7 Q And at the present time do you take a draw? 8 A Yes. 9 Q How much do you take? 10 A I take \$1,200 a week plus \$50 gas 11 reimbursement. 12 Q Do you know what draw Ed takes? 13 A I don't know. I assume it's the same. 14 Q In addition to your weekly draw do you take a 15 quarterly draw? 16 A Yes. 17 Q Do you know how much that is? 18 A This present year \$65,000. 19 Q And do you know if Ed takes the same amount? 20 A To my knowledge. I don't have records or 21 books. 22 Q Did a time come when you and Ed discussed 23 forming a limited liability company? 24 A Yes. 25 Q And who initiated that discussion?</p>	<p style="text-align: right;">Page 18</p> <p>1 A I believe I did. 2 Q And do you recall what you said to Ed about it? 3 A Yes, I do. I told him that some people on the 4 hill, property owners, are doing LLCs. And I says 5 what's that about? And Ed, you know, briefly told me 6 what it would entail and that was the end of that 7 discussion basically. 8 Q Did you follow that up with a further 9 discussion? 10 A I don't recall. 11 Q Well, did a time come when a limited liability 12 company was formed? 13 A Yes. 14 Q And is that Mazza and Amici? 15 A Yes. 16 Q What role did you play in the formation of the 17 LLC? 18 A None. 19 Q And did you know that it had been formed? 20 A To my knowledge Ed presented an LLC to me and 21 said I prepared this for you to my knowledge and that's 22 it. 23 Q And what did you say, if anything, when he said 24 that? 25 A I don't recall saying anything.</p>
<p style="text-align: right;">Page 19</p> <p>1 Q And did he give you copies of some documents? 2 A No. 3 Q At the time that it was formed did you believe 4 it was advantageous to conduct the business as a limited 5 liability company? 6 A I honestly did not know what that entailed. 7 Q Were the titles to the properties which you and 8 Ed owned transferred to the LLC? 9 A Yes, I believe so. 10 Q I'm going to show you a document we've marked 11 as Exhibit A, which is also the same as your counsel's 12 Exhibit 1. Have you seen that before today? 13 A Yes. They gave me a copy of it. 14 MR. BERMAN: It's actually Exhibit 2, 15 Plaintiff's 2. 16 MR. GALBRAITH: Plaintiff's 2 is the same 17 as Defendant's A. 18 Q When is the first time you saw that document? 19 A These guys presented it to me. 20 MR. BERMAN: That would be after we 21 received it from Mr. Mazza in discovery. 22 Q Did Ed ever show you a copy of that document 23 before this lawsuit started? 24 A Not to my knowledge. 25 Q Now after your business relationship with Ed</p>	<p style="text-align: right;">Page 20</p> <p>1 transformed into an LLC, was the business conducted in 2 any way differently than it had been previously? 3 A I don't believe so. 4 Q Did you seek any other legal advice about the 5 formation of the LLC? 6 A No. 7 Q Do you know if tax returns were filed in the 8 name of the LLC after it was formed? 9 A I don't follow what you're saying on that I 10 guess. 11 Q After the LLC was formed did the LLC file tax 12 returns? 13 A I believe so. 14 Q Did you continue to file personal tax returns? 15 A Yes. 16 Q And who has been your tax preparer? 17 A David Sprague. Unfortunately he passed away. 18 Q Now do you know if Mr. Sprague got certain tax 19 materials from the LLC? 20 A He had a spreadsheet. 21 Q Did you receive annually Forms K1 from the LLC 22 showing distributions of income to you? 23 A No. 24 Q I'm going to show you Exhibit B marked for 25 identification. Can you tell me what that appears to</p>

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

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<p>Page 25</p> <p>1 Q And what is her rate of compensation for that 2 work?</p> <p>3 A What do you mean a rate?</p> <p>4 Q Was she paid hourly?</p> <p>5 A She probably, I gave her \$300. She probably 6 worked ten hours.</p> <p>7 Q And how was her rate of compensation 8 determined?</p> <p>9 A I just wrote her a check.</p> <p>10 Q Is that something you discussed with Ed?</p> <p>11 A No, because it was minimal.</p> <p>12 Q Have you employed other family members to 13 perform services for the LLC?</p> <p>14 A My son-in-law mows the lawns.</p> <p>15 Q Is that John Vandermark?</p> <p>16 A Yes.</p> <p>17 Q How long has he been doing that?</p> <p>18 A At least eight years I would say.</p> <p>19 Q How much is he paid to mow the lawns?</p> <p>20 A He does it per lawn and I don't know what his 21 rate is.</p> <p>22 Q Who writes his paychecks?</p> <p>23 A I do.</p> <p>24 Q Well, the last time you wrote John a paycheck 25 how much did you write it for?</p>	<p>Page 26</p> <p>1 A I'm not sure the last one. \$680 or \$800.</p> <p>2 Q And do you know how many lawns he mowed?</p> <p>3 A There's a list of them and I don't have that 4 list with me. Ed has a copy of that. Probably off the 5 cuff 50.</p> <p>6 Q And how was John Vandermark's rate of 7 compensation determined?</p> <p>8 A He is independent and charges per yard.</p> <p>9 Q And did you discuss his rate of compensation 10 with Ed?</p> <p>11 MR. BERMAN: Object to the form. He has 12 already testified he doesn't get compensation. 13 He is an independent contractor.</p> <p>14 Q Well, did you discuss his contract rate with 15 Ed?</p> <p>16 A I don't believe so.</p> <p>17 Q Now you told us that Mike works for you and Ed; 18 is that correct?</p> <p>19 A Yes.</p> <p>20 Q And is he an employee of the LLC?</p> <p>21 A Yes.</p> <p>22 Q And what services does Mike provide?</p> <p>23 A Well, he works for us. He does the same thing 24 I do. Works on the houses.</p> <p>25 Q Do you know how much he is paid?</p>
<p>Page 27</p> <p>1 A I believe it's \$25 an hour I believe. That's 2 recently.</p> <p>3 Q Does he submit records of his hours?</p> <p>4 A No. He is paid 40 hours a week. That's what 5 he works.</p> <p>6 Q Have you ever leased apartments to your family 7 members?</p> <p>8 A Yes.</p> <p>9 Q What family members?</p> <p>10 A My son.</p> <p>11 Q Is that Toby?</p> <p>12 A Yep.</p> <p>13 Q And where was he leased an apartment?</p> <p>14 A Newfield.</p> <p>15 Q How is his rent paid?</p> <p>16 A Section 8 I believe or Social Services.</p> <p>17 Q Was his lease at the same rent rate as other 18 tenants in that building?</p> <p>19 A Yes.</p> <p>20 Q At the present time do you perform services for 21 the LLC?</p> <p>22 A Yes, every day.</p> <p>23 Q How many days a week do you work?</p> <p>24 A As many as it takes.</p> <p>25 Q Well, there's only seven.</p>	<p>Page 28</p> <p>1 A As many as it takes. I'm always on call. I 2 answer the phone 24/7. Not 24/7. I sleep during some 3 time.</p> <p>4 Q Do you start work every day at the same time?</p> <p>5 A No.</p> <p>6 Q Do you get off work at the same time every day?</p> <p>7 A No.</p> <p>8 Q Do you keep track of your hours?</p> <p>9 A No. I'm a partner.</p> <p>10 Q Well, today is November 6. I'd like to refer 11 your attention to last Friday which was November 3rd. 12 Did you work on November 3rd?</p> <p>13 MR. BERMAN: Form of the question as to 14 work.</p> <p>15 A I work every day, seven days a week. If the 16 phone rings, I answer it. If it's a lead, I answer it. 17 If there's apartments this weekend, I show them.</p> <p>18 Q On November 3rd, which was last Friday, did you 19 perform services for the LLC?</p> <p>20 A Yes. I answer the phone every day as I just 21 said.</p> <p>22 Q On November 3rd what time did you start work?</p> <p>23 A When I wake up.</p> <p>24 Q What time did you wake up?</p> <p>25 A 6:30.</p>

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<p>Page 29</p> <p>1 Q Friday, November 3rd, what was the first thing 2 that you did for the LLC? 3 A Went to town. Paid Mike. Discussed things to 4 be done. Went and looked at a job over on Pleasant 5 Street. If you're referring to me going to an auction, 6 I did. 7 Q That was the Friday before. 8 A Oh, okay. 9 Q You're a week off. 10 A Okay. 11 Q Okay. So what did you do on Pleasant Street? 12 A What did I do on Pleasant Street? 13 Q Yeah. 14 A Just checked on what Mike's doing and 15 suggesting some things. 16 Q Now long did that take? 17 A I don't know. Until I left. 18 Q How long were you at Pleasant Street? 19 A Maybe half an hour. 20 Q And after you left Pleasant Street where did 21 you go? 22 A That's my business. I go wherever I want to 23 go. 24 Q Where did you go? 25 A I believe I went back up to Delaware Avenue</p>	<p>Page 30</p> <p>1 because I had to pick up some supplies and I had to drop 2 off some stuff for Mike and I went about my business. 3 Q How long did you stay at Delaware Avenue? 4 A 20 minutes. 5 Q After you left Delaware Avenue where did you 6 go? 7 A I don't recall. 8 Q Do you remember what time you quit work that 9 day? 10 A When I went to bed. I tell you I answer the 11 phone constantly. 12 Q Now the phone that you answer, is that your 13 personal phone? 14 A Unfortunately, yes. 15 Q Is that a cell phone that you carry with you? 16 A Yes, and I pay for. 17 Q Who called you on November 3rd? 18 A I have no idea. 19 Q How many phone calls did you take? 20 A I have no idea. 21 Q You say in your complaint that Edward has 22 breached his fiduciary duty to you, do you recall that? 23 A I don't know how to say those words, so no. I 24 don't recall that. 25 Q How do you claim that Ed has breached his</p>
<p>Page 31</p> <p>1 fiduciary duty to you? 2 A What's that mean? 3 Q Well, you're going to have to ask Mr. Berman 4 that question perhaps when we get out of here. 5 MR. BERMAN: The complaint pleads a cause 6 of action. The facts are alleged in the 7 complaint. If you want to ask about the facts, 8 ask about the facts. If you want to ask about 9 the law, you're going to get I don't know which I 10 got from your client notwithstanding him being a 11 lawyer. 12 Q Well, has Ed done something to you that has 13 harmed you financially? 14 A Money has been moved. 15 Q What money? 16 A Well, there was \$800,000 moved a few years ago 17 and I found out about it the next day or maybe whatever. 18 When it was mentioned to me, I went down to put my 19 wife's name on it and he blew up. 20 Q Your wife is not a member of the LLC, is she? 21 A No. But if the CD was made out in my name, 22 then she is a member of me. 23 Q And the money you're referring to being moved, 24 was that moved from a business account into CDs? 25 A Yes, but not with the LLC name on it.</p>	<p>Page 32</p> <p>1 Q And that money is still on deposit in those 2 CDs, is it not? 3 A This is a different time. 4 Q Oh, okay. Well, as a result of that 5 transaction did you lose money? 6 MR. BERMAN: If you know. 7 A I don't know. 8 Q Has Ed done anything else to you that's harmed 9 you financially? 10 MR. BERMAN: Form of the question as to 11 what is meant by financially. 12 MR. GALBRAITH: Well, financially is a 13 number preceded by a dollar sign and followed by 14 a decimal point. 15 MR. BERMAN: That's, object to that 16 definition. 17 A I don't know. 18 Q I just want to make sure that you're answering 19 my question. 20 A I just did. I don't know. 21 MR. GALBRAITH: Would you read back my 22 question? 23 (PREVIOUS QUESTION READ BACK.) 24 MR. BERMAN: And I think he said he doesn't 25 know.</p>

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

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

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EXHIBIT "F"

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

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CI2024-02301

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Form
Department of the Treasury
Internal Revenue Service

1065

U.S. Return of Partnership Income

For calendar year 2020, or tax year beginning , ending

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

OMB No. 1545-0123

2020

A Principal business activity	Type or Print	Name of partnership	D Employer identification number
RENTAL		MAZZA AND AMICI LLC	70717
B Principal product or service		Number, street, and room or suite no. If a P.O. box, see instructions.	E Date business started
RENTAL		307 N. TIOGA STREET	01/01/2012
C Business code number		City or town, state or province, country, and ZIP or foreign postal code	F Total assets (see instructions)
531110		ITHACA NY 14580	\$ 1,229,277

- G Check applicable boxes: (1) ☐ Initial return (2) ☐ Final return (3) ☐ Name change (4) ☐ Address change (5) ☐ Amended return
- H Check accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) ▶
- I Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year ▶ 2
- J 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.

Income	1a Gross receipts or sales	1a		
	b Returns and allowances	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	
	6 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)		6	
7 Other income (loss) (attach statement)		7		
8 Total income (loss). Combine lines 3 through 7		8		
Deductions (see instructions for limitations)	9 Salaries and wages (other than to partners) (less employment credits)		9	
	10 Guaranteed payments to partners		10	
	11 Repairs and maintenance		11	
	12 Bad debts		12	
	13 Rent		13	
	14 Taxes and licenses		14	
	15 Interest (see instructions)		15	
	16a Depreciation (if required, attach Form 4562)	16a	43,548	
	b Less depreciation reported on Form 1125-A and elsewhere on return	16b	43,548	16c 0
	17 Depletion (Do not deduct oil and gas depletion.)		17	
	18 Retirement plans, etc.		18	
	19 Employee benefit programs		19	
	20 Other deductions (attach statement)		20	
21 Total deductions. Add the amounts shown in the far right column for lines 9 through 20		21	0	
22 Ordinary business income (loss). Subtract line 21 from line 8		22		
Tax and Payment	23 Interest due under the look-back method—completed long-term contracts (attach Form 8697)		23	
	24 Interest due under the look-back method—income forecast method (attach Form 8866)		24	
	25 BBA AAR imputed underpayment (see instructions)		25	
	26 Other taxes (see instructions)		26	
	27 Total balance due. Add lines 23 through 26		27	
	28 Payment (see instructions)		28	
	29 Amount owed. If line 28 is smaller than line 27, enter amount owed		29	
	30 Overpayment. If line 28 is larger than line 27, enter overpayment		30	

Sign
Here

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

Signature of partner or limited liability company member

Date

May the IRS discuss this return
with the preparer shown below? See
instructions. ☒ Yes ☐ No

Paid	Print/Type preparer's name DAVID W. SPRAGUE	Preparer's signature DAVID W. SPRAGUE	Date 02/27/21	Check <input type="checkbox"/> if self-employed	PTIN P00001133
Preparer	Firm's name ▶ SPRAGUE & JACKSON	Firm's EIN ▶ 1228840			
Use Only	Firm's address ▶ 121 E SENECA ST ITHACA, NY	14850-4308	Phone no. 607-273-5322		

For Paperwork Reduction Act Notice, see separate instructions.

Form 1065 (2020)

DAA

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CI2024-02301 MAZZA AND AMICI LLC

45-4170717

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Schedule B Other Information

1 What type of entity is filing this return? Check the applicable box:				Yes	No
a	<input type="checkbox"/> Domestic general partnership	b	<input type="checkbox"/> Domestic limited partnership		
c	<input checked="" type="checkbox"/> Domestic limited liability company	d	<input type="checkbox"/> Domestic limited liability partnership		
e	<input type="checkbox"/> Foreign partnership	f	<input type="checkbox"/> Other ▶		
2 At the end of the tax year:					
a Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization, 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 B-1, Information on Partners Owning 50% or More of the Partnership					X
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 on Partners Owning 50% or More of the Partnership				X	
3 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. If "Yes," complete (i) through (iv) below					X
(i) Name of Corporation		(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock	
b 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 interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below					X
(i) Name of Entity		(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital
4 Does the partnership satisfy all four of the following conditions?				Yes	No
a The partnership's total receipts for the tax year were less than \$250,000.					
b The partnership's total assets at the end of the tax year were less than \$1 million.					
c 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.					
d The partnership is not filing and is not required to file Schedule M-3					X
If "Yes," the partnership is not required to complete Schedules L, M-1, and M-2; item F on page 1 of Form 1065; or item L on Schedule K-1.					
5 Is this partnership a publicly traded partnership as defined in section 469(k)(2)?					X
6 During the tax year, did the partnership have any debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt?					X
7 Has this partnership filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction?					X
8 At any time during calendar year 2020, 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 Financial Accounts (FBAR). If "Yes," enter the name of the foreign country ▶					X
9 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 Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts. See instructions					X
10a Is the partnership making, or had it previously made (and not revoked), a section 754 election? See instructions for details regarding a section 754 election.					X
b Did the partnership make for this tax year an optional basis adjustment under section 743(b) or 734(b)? If "Yes," attach a statement showing the computation and allocation of the basis adjustment. See instructions					X

Form 1065 (2020)

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CI2024-02301 MAZZA AND AMICI LLC

45-A170717

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Schedule B Other Information (continued)

	Yes	No
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 734(d))? If "Yes," attach a statement showing the computation and allocation of the basis adjustment. See instructions		X
11 Check this box if, during the current or prior tax year, the partnership distributed any property received in a like-kind exchange or contributed such property to another entity (other than disregarded entities wholly owned by the partnership throughout the tax year) ▶ <input type="checkbox"/>		
12 At any time during the tax year, did the partnership distribute to any partner a tenancy-in-common or other undivided interest in partnership property?		X
13 If the partnership is required to file Form 8858, Information Return of U.S. Persons With Respect To Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs), enter the number of Forms 8858 attached. See instructions ▶		
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 ▶ 0		
16a Did you make any payments in 2020 that would require you to file Form(s) 1099? See instructions	X	
b If "Yes," did you or will you file required Form(s) 1099?	X	
17 Enter the number of Form(s) 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations, attached to this return ▶ 0		
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 Form 1042 and 1042-S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471 through 1474)?		X
20 Was the partnership a specified domestic entity required to file Form 8938 for the tax year? See the Instructions for Form 8938		X
21 Is the partnership a section 721(c) partnership, as defined in Regulations section 1.721(c)-1(b)(14)?		X
22 During the tax year, did the partnership pay or accrue any interest or royalty for which one or more partners are not allowed a deduction under section 267A? See instructions If "Yes," enter the total amount of the disallowed deductions ▶ \$		X
23 Did the partnership have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions		X
24 Does the partnership satisfy one or more of the following? See instructions		X
a The partnership owns a pass-through entity with current, or prior year carryover, excess business interest expense.		
b 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.		
c The partnership is a tax shelter (see instructions) and the partnership has business interest expense. If "Yes" to any, complete and attach Form 8990.		
25 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.		X

Designation of Partnership Representative (see instructions)

Enter below the information for the partnership representative (PR) for the tax year covered by this return.

Name of PR ▶ EDWARD MAZZA	
U.S. address of PR ▶ 307 N. TIOGA STREET ITHACA NY 14850	U.S. phone number of PR ▶ 607-273-6000

If the PR is an entity, name of the designated individual for the PR ▶

U.S. address of designated individual ▶	U.S. phone number of designated individual ▶
--	---

26 Is the partnership attaching Form 8996 to certify as a Qualified Opportunity Fund? If "Yes," enter the amount from Form 8996, line 16 ▶ \$		X
27 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 ▶		
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 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.		
Percentage: By Vote By Value		X

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MAZZA AND AMICI LLC

43-4190717

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CI2024-02301

Partners' Distributive Share Items

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Income (Loss)	1	Ordinary business income (loss) (page 1, line 22)	1	
	2	Net rental real estate income (loss) (attach Form 8825)	2	544,674
	3a	Other gross rental income (loss)	3a	
	b	Expenses from other rental activities (attach statement)	3b	
	c	Other net rental income (loss). Subtract line 3b from line 3a	3c	
	4	Guaranteed payments: a Services 4a b Capital 4b	4c	
	c	Total. Add lines 4a and 4b	4c	
	5	Interest income	5	
	6	Dividends and dividend equivalents: a Ordinary dividends	6a	
	b	Qualified dividends 6b c Dividend equivalents 6c	6c	
	7	Royalties	7	
Deductions	8	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)	9b	
	c	Unrecaptured section 1250 gain (attach statement)	9c	
	10	Net section 1231 gain (loss) (attach Form 4797)	10	
	11	Other income (loss) (see instructions) Type ▶	11	
	12	Section 179 deduction (attach Form 4562)	12	
	13a	Contributions	13a	
	b	Investment interest expense	13b	
	c	Section 59(e)(2) expenditures: (1) Type ▶ (2) Amount ▶	13c(2)	
	d	Other deductions (see instructions) Type ▶	13d	
Self-Employment	14a	Net earnings (loss) from self-employment	14a	
	b	Gross farming or fishing income	14b	
	c	Gross nonfarm income	14c	
Credits	15a	Low-income housing credit (section 42(j)(5))	15a	
	b	Low-income housing credit (other)	15b	
	c	Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)	15c	
	d	Other rental real estate credits (see instructions) Type ▶	15d	
	e	Other rental credits (see instructions) Type ▶	15e	
	f	Other credits (see instructions) Type ▶	15f	
Foreign Transactions	16a	Name of country or U.S. possession ▶	16a	
	b	Gross income from all sources	16b	
	c	Gross income sourced at partner level	16c	
		Foreign gross income sourced at partnership level		
	d	Reserved for future use ▶ e Foreign branch category ▶	16e	
	f	Passive category ▶ g General category ▶ h Other (att. statement) ▶	16h	
		Deductions allocated and apportioned at partner level		
	i	Interest expense ▶ j Other ▶	16j	
		Deductions allocated and apportioned at partnership level to foreign source income		
	k	Reserved for future use ▶ l Foreign branch category ▶	16l	
	m	Passive category ▶ n General category ▶ o Other ▶	16o	
	p	Total foreign taxes (check one): ▶ Paid <input type="checkbox"/> Accrued <input type="checkbox"/>	16p	
	q	Reduction in taxes available for credit (attach statement)	16q	
r	Other foreign tax information (attach statement)			
Alternative Minimum Tax (AMT) Items	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	
Other Information	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 income	20a	
b	Investment expenses	20b		
c	Other items and amounts (attach statement)		SEE STATEMENT 1	

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

INDEX NO. EF2022-0516

NYSCEF DOC NO. 32 MAZZA AND AMICI LLC

0717 RECEIVED NYSCEF: 02/02/2024

C12024-02301 et Income (Loss)

Index #: EF2022-0516

1	Net income (loss). Combine Schedule K, lines 1 through 11. From the result, subtract the sum of Schedule K, lines 12 through 13d, and 16p	1	544,674
2	Analysis by partner type:		
	(i) Corporate	(ii) Individual (active)	(iii) Individual (passive)
a	General partners		
b	Limited partners	544,674	

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash		863,949		1,043,344
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts				
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities				
6	Other current assets (attach statement)				
7a	Loans to partners (or persons related to partners)				
b	Mortgage and real estate loans				
8	Other investments (attach statement)				
9a	Buildings and other depreciable assets	2,794,897		2,794,897	
b	Less accumulated depreciation	2,565,416	229,481	2,608,964	185,933
10a	Depletable assets				
b	Less accumulated depletion				
11	Land (net of any amortization)				
12a	Intangible assets (amortizable only)				
b	Less accumulated amortization				
13	Other assets (attach statement)				
14	Total assets		1,093,430		1,229,277
Liabilities and Capital					
15	Accounts payable				
16	Mortgages, notes, bonds payable in less than 1 year				
17	Other current liabilities (attach statement)				
18	All nonrecourse loans				
19a	Loans from partners (or persons related to partners)				
b	Mortgages, notes, bonds payable in 1 year or more				
20	Other liabilities (attach statement) SEE STMT 2		158,736		161,509
21	Partners' capital accounts		934,694		1,067,768
22	Total liabilities and capital		1,093,430		1,229,277

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

Note: The partnership may be required to file Schedule M-3. See instructions.

1	Net income (loss) per books	544,674	6	Income recorded on books this year not included on Schedule K, lines 1 through 11 (itemize):	
2	Income included on Schedule K, lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10, and 11, not recorded on books this year (itemize):		a	Tax-exempt interest \$	
3	Guaranteed payments (other than health insurance)		7	Deductions included on Schedule K, lines 1 through 13d, and 16p, not charged against book income this year (itemize):	
4	Expenses recorded on books this year not included on Schedule K, lines 1 through 13d, and 16p (itemize):		a	Depreciation \$	
a	Depreciation \$		8	Add lines 6 and 7	
b	Travel and entertainment \$		9	Income (loss) (Analysis of Net Income (Loss), line 1). Subtract line 8 from line 5	544,674
5	Add lines 1 through 4	544,674			

Schedule M-2 Analysis of Partners' Capital Accounts

1	Balance at beginning of year	934,694	6	Distributions: a Cash	411,600
2	Capital contributed: a Cash		b	Property	
	b Property		7	Other decreases (itemize):	
3	Net income (loss) per books	544,674	8	Add lines 6 and 7	411,600
4	Other increases (itemize):		9	Balance at end of year. Subtract line 8 from line 5	1,067,768
5	Add lines 1 through 4	1,479,368			

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INDEX NO. EF2022-0516

NYSCEF DOC. NO. 32

RECEIVED NYSCEF: 02/02/2024

CI2024-02301 5
 (Rev. November 2018)
 Department of the Treasury
 Internal Revenue Service

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

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

Index #: EF2022-0516

OMB NO. 1545-0123

Name

MAZZA AND AMICI LLC

Employer identification number

45-410717

	1 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, ZIP code	Type—Enter code 1-8; see page 2 for list	Fair Rental Days	Personal Use Days
A	115 PROSPECT STREET 115 PROSPECT STREET ITHACA NY 14580	2 MULTI-FAM RESIDENCE	366	
B	117 PROSPECT STREET 117 PROSPECT STREET ITHACA NY 14580	2 MULTI-FAM RESIDENCE	366	
C	201 PLEASANT STREET 201 PLEASANT STREET ITHACA NY 14580	2 MULTI-FAM RESIDENCE	366	
D	210 DELAWARE STREET 210 DELAWARE STREET ITHACA NY 14580	2 MULTI-FAM RESIDENCE	366	

		Properties			
		A	B	C	D
2	Rental Real Estate Income Gross rents	2 45,099	24,943	23,693	154,599
3	Rental Real Estate Expenses Advertising	3			
4	Auto and travel	4			
5	Cleaning and maintenance	5 803	5,310	2,624	4,677
6	Commissions	6			
7	Insurance	7 1,198	763	750	5,255
8	Legal and other professional fees	8			
9	Interest (see instructions)	9			
10	Repairs	10			
11	Taxes	11 7,789	4,985	5,630	34,802
12	Utilities	12 839	1,377	1,270	6,873
13	Wages and salaries	13			
14	Depreciation (see instructions)	14 27	25	348	15,077
15	Other (list) ▶ SEE STMT 3, 4, 5, 6	15 6,713	3,713	3,527	23,012
16	Total expenses for each property. Add lines 3 through 15	16 17,369	16,173	14,149	89,696
17	Income or (loss) from each property. Subtract line 16 from line 2	17 27,730	8,770	9,544	64,903
18a	Total gross rents. Add gross rents from line 2, columns A through H	18a			1,154,756
18b	Total expenses. Add total expenses from line 16, columns A through H	18b			610,082
19	Net gain (loss) from Form 4797, Part II, line 17, from the disposition of property from rental real estate activities	19			
20a	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			
20b	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. (1) Name (2) Employer identification number				
21	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	21			544,674

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

INDEX NO. EF2022-0516

NYSCEF DOC. NO. 32

RECEIVED NYSCEF: 02/02/2024

CI2024-02301 18) MAZZA AND AMICI LLC

45-4170717

Index #: EF2022-0516

1 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.

	Physical address of each property—street, city, state, ZIP code	Type—Enter code 1-8; see below for list	Fair Rental Days	Personal Use Days
E	212 LINDEN AVENUE 212 LINDEN AVENUE ITHACA NY 14580	2 MULTI-FAM RESIDENCE	366	
F	218 DELAWARE AVENUE 218 DELAWARE AVENUE ITHACA NY 14580	2 MULTI-FAM RESIDENCE	366	
G	218 PLEASANT STREET 218 PLEASANT STREET ITHACA NY 14580	2 MULTI-FAM RESIDENCE	366	
H	506 S. CAYUGA STREET 506 S. CAYUGA STREET ITHACA NY 14580	2 MULTI-FAM RESIDENCE	366	

		Properties			
		E	F	G	H
Rental Real Estate Income					
2 Gross rents	2	123,087	202,086	21,207	40,114
Rental Real Estate Expenses					
3 Advertising	3				
4 Auto and travel	4				
5 Cleaning and maintenance	5	990	9,656	84	75
6 Commissions	6				
7 Insurance	7	3,006	5,667	599	780
8 Legal and other professional fees	8				
9 Interest (see instructions)	9				
10 Repairs	10				
11 Taxes	11	20,530	32,569	4,713	6,402
12 Utilities	12	7,616	11,751	824	2,188
13 Wages and salaries	13				
14 Depreciation (see instructions)	14	8,374	1,208	12	298
15 Other (list) ▶ SEE STMT 7,8,9,10	15	19,321	30,080	3,157	5,971
16 Total expenses for each property. Add lines 3 through 15	16	59,837	90,931	9,389	15,714
17 Income or (loss) from each property. Subtract line 16 from line 2	17	63,250	111,155	11,818	24,400

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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INDEX NO. EF2022-0516

NYSCEF DOC. NO. 32

RECEIVED NYSCEF: 02/02/2024

CI2024-02301 8) MAZZA AND AMICI LLC

45-4170717

Index #: EF2022-0516

1	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.			
	Physical address of each property—street, city, state, ZIP code	Type—Enter code 1-8; see below for list	Fair Rental Days	Personal Use Days
E	702 N. AURORA STREET 702 N. AURORA STREET ITHACA NY 14580	2 MULTI-FAM RESIDENCE	366	
F	707 N. AURORA STREET 707 N. AURORA STREET ITHACA NY 14580	2 MULTI-FAM RESIDENCE	366	
G	708 N. AURORA STREET 708 N. AURORA STREET ITHACA NY 14580	2 MULTI-FAM RESIDENCE	366	
H	CEDARWOOD CEDARWOOD ITHACA NY 14580	2 MULTI-FAM RESIDENCE	366	

		Properties			
		E	F	G	H
Rental Real Estate Income					
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		740	4,141
8 Legal and other professional fees	8		1,158		
9 Interest (see instructions)	9				
10 Repairs	10				
11 Taxes	11	10,516	8,095	6,583	21,847
12 Utilities	12	4,028	2,615	1,924	13,308
13 Wages and salaries	13				
14 Depreciation (see instructions)	14	418	255	371	13,777
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)

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INDEX NO. EF2022-0516

NYSCEF DOC. NO. 32

RECEIVED NYSCEF: 02/02/2024

CI2024-02301 ¹⁸⁾ MAZZA AND AMICI LLC

15-4170717

Index #: EF2022-0516

1 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.

	Physical address of each property—street, city, state, ZIP code	Type—Enter code 1-8; see below for list	Fair Rental Days	Personal Use Days
E	116-118 FERRIS PLACE 116-118 FERRIS PLACE ITHACA NY 14580	2 MULTI-FAM RESIDENCE	366	
F	3&5 PEARL STREET 3&5 PEARL STREET NEWFIELD NY 14867	2 MULTI-FAM RESIDENCE	366	
G	124 SEARS STREET 124 SEARS STREET ITHACA NY 14580	2 MULTI-FAM RESIDENCE	366	
H	116-118 THIRD STREET 116-118 THIRD STREET ITHACA NY 14580	2 MULTI-FAM RESIDENCE	366	

		Properties			
Rental Real Estate Income		E	F	G	H
2	Gross rents	2 170,983	39,013	42,354	19,346
Rental Real Estate Expenses					
3	Advertising	3			
4	Auto and travel	4			
5	Cleaning and maintenance	5 5,713	161	41	21,098
6	Commissions	6			
7	Insurance	7 4,773	1,302	870	844
8	Legal and other professional fees	8			
9	Interest (see instructions)	9			
10	Repairs	10			
11	Taxes	11 26,796	6,492	7,352	5,965
12	Utilities	12 17,909	1,804	1,046	3,382
13	Wages and salaries	13			
14	Depreciation (see instructions)	14 818	1,525	983	32
15	Other (list) ▶ STMT 15,16,17,18	15 23,961	5,807	6,304	2,880
16	Total expenses for each property. Add lines 3 through 15	16 79,970	17,091	16,596	34,201
17	Income or (loss) from each property. Subtract line 16 from line 2	17 91,013	21,922	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)

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NYSCEF DOC. NO. 32

RECEIVED NYSCEF: 02/02/2024

CI2024-02301

(Form 1065)

Department of the Treasury
Internal Revenue Service

2020

For calendar year 2020, or tax year

beginning ending

Partner's Share of Income, Deductions,
Credits, etc.

See separate instructions.

Part I Information About the Partnership

A Partnership's employer identification number

0717

B Partnership's name, address, city, state, and ZIP code

MAZZA AND AMICI LLC

307 N. TIOGA STREET
ITHACA

NY 14580

C IRS Center where partnership filed return

E-FILE

D Check if this is a publicly traded partnership (PTP)

Part II Information About the Partner

E Partner's SSN or TIN (Do not use TIN of a disregarded entity. See instructions.)

-7972

F Name, address, city, state, and ZIP code for partner entered in E. See instructions.

EDWARD MAZZA

307 N. TIOGA STREET
ITHACA

NY 14850

G General partner or LLC member-manager

X Limited partner or other LLC member

H1 Domestic partner

Foreign partner

H2 If the partner is a disregarded entity (DE), enter the partner's:

TIN

Name

I1 What type of entity is this partner? INDIVIDUAL

I2 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
Profit	50.000000 %	50.000000 %
Loss	50.000000 %	50.000000 %
Capital	50.000000 %	50.000000 %

Check if decrease is due to sale or exchange of partnership interest

K Partner's share of liabilities:

	Beginning	Ending
Nonrecourse	\$	\$
Qualified nonrecourse financing	\$	\$
Recourse	\$ 79,368	\$ 80,754

Check this box if Item K includes liability amounts from lower tier partnerships

L Partner's Capital Account Analysis

Beginning capital account	\$ 465,453
Capital contributed during the year	\$
Current year net income (loss)	\$ 272,335
Other increase (decrease) (attach explanation)	\$
Withdrawals & distributions	\$ (205,800)
Ending capital account	\$ 531,988

M Did the partner contribute property with a built-in gain or loss?

Yes

X No

If "Yes," attach statement. See instructions.

N Partner's Share of Net Unrecognized Section 704(c) Gain or (Loss)

Beginning	\$
Ending	\$

Final K-1

Amended K-1

Index #: EF2022-0516

Part III Partner's Share of Current Year Income,
Deductions, Credits, and Other Items

1	Ordinary business income (loss)	15	Credits
2	Net rental real estate income (loss)		
*	272,335		
3	Other net rental income (loss)	16	Foreign transactions
4a	Guaranteed payments for services		
4b	Guaranteed payments for capital		
4c	Total guaranteed payments		
5	Interest income		
6a	Ordinary dividends		
6b	Qualified dividends		
6c	Dividend equivalents	17	Alternative minimum tax (AMT) items
7	Royalties	A	-13,436
8	Net short-term capital gain (loss)		
9a	Net long-term capital gain (loss)	18	Tax-exempt income and nondeductible expenses
9b	Collectibles (28%) gain (loss)		
9c	Unrecaptured section 1250 gain		
10	Net section 1231 gain (loss)	19	Distributions
11	Other income (loss)	A	205,800
12	Section 179 deduction	20	Other information
13	Other deductions	Z*	STMT
		AG*	STMT
		AH*	STMT
14	Self-employment earnings (loss)		

21 More than one activity for at-risk purposes*

22 More than one activity for passive activity purposes*

*See attached statement for additional information.

For IRS Use Only

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INDEX NO. EF2022-0516

NYSCEF DOC. NO. 2 32

RECEIVED NYSCEF: 02/02/2024

CI2024-02301

(Form 1065)

Department of the Treasury
Internal Revenue Service

2020

For calendar year 2020, or tax year

beginning ending

Partner's Share of Income, Deductions,
Credits, etc.

See separate instructions.

Part I Information About the Partnership													
A	Partnership's employer identification number 45-00000717												
B	Partnership's name, address, city, state, and ZIP code MAZZA AND AMICI LLC 307 N. TIOGA STREET ITHACA NY 14580												
C	IRS Center where partnership filed return E-FILE												
D	<input type="checkbox"/> Check if this is a publicly traded partnership (PTP)												
Part II Information About the Partner													
E	Partner's SSN or TIN (Do not use TIN of a disregarded entity. See instructions.) 000000-4246												
F	Name, address, city, state, and ZIP code for partner entered in E. See instructions. THOMAS J. AMICI 121 S. VANDORN ROAD ITHACA NY 14850												
G	<input type="checkbox"/> General partner or LLC member-manager <input checked="" type="checkbox"/> Limited partner or other LLC member												
H1	<input checked="" type="checkbox"/> Domestic partner <input type="checkbox"/> Foreign partner												
H2	<input type="checkbox"/> If the partner is a disregarded entity (DE), enter the partner's: TIN _____ Name _____												
I1	What type of entity is this partner? INDIVIDUAL												
I2	If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here <input type="checkbox"/>												
J	Partner's share of profit, loss, and capital (see instructions): <table border="1"> <thead> <tr> <th></th> <th>Beginning</th> <th>Ending</th> </tr> </thead> <tbody> <tr> <td>Profit</td> <td>50.000000 %</td> <td>50.000000 %</td> </tr> <tr> <td>Loss</td> <td>50.000000 %</td> <td>50.000000 %</td> </tr> <tr> <td>Capital</td> <td>50.000000 %</td> <td>50.000000 %</td> </tr> </tbody> </table>		Beginning	Ending	Profit	50.000000 %	50.000000 %	Loss	50.000000 %	50.000000 %	Capital	50.000000 %	50.000000 %
	Beginning	Ending											
Profit	50.000000 %	50.000000 %											
Loss	50.000000 %	50.000000 %											
Capital	50.000000 %	50.000000 %											
Check if decrease is due to sale or exchange of partnership interest <input type="checkbox"/>													
K	Partner's share of liabilities: <table border="1"> <thead> <tr> <th></th> <th>Beginning</th> <th>Ending</th> </tr> </thead> <tbody> <tr> <td>Nonrecourse</td> <td>\$</td> <td>\$</td> </tr> <tr> <td>Qualified nonrecourse financing</td> <td>\$</td> <td>\$</td> </tr> <tr> <td>Recourse</td> <td>\$ 79,368</td> <td>\$ 80,755</td> </tr> </tbody> </table>		Beginning	Ending	Nonrecourse	\$	\$	Qualified nonrecourse financing	\$	\$	Recourse	\$ 79,368	\$ 80,755
	Beginning	Ending											
Nonrecourse	\$	\$											
Qualified nonrecourse financing	\$	\$											
Recourse	\$ 79,368	\$ 80,755											
<input type="checkbox"/> Check this box if Item K includes liability amounts from lower tier partnerships.													
L Partner's Capital Account Analysis													
Beginning capital account \$ 469,241													
Capital contributed during the year \$													
Current year net income (loss) \$ 272,339													
Other increase (decrease) (attach explanation) \$													
Withdrawals & distributions \$ (205,800)													
Ending capital account \$ 535,780													
M	Did the partner contribute property with a built-in gain or loss? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," attach statement. See instructions.												
N Partner's Share of Net Unrecognized Section 704(c) Gain or (Loss)													
Beginning \$													
Ending \$													

☐ Final K-1☐ Amended K-1

Index #: EF2022-0516

Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items			
1	Ordinary business income (loss)	15	Credits
2	Net rental real estate income (loss)		
*	272,339		
3	Other net rental income (loss)	16	Foreign transactions
4a	Guaranteed payments for services		
4b	Guaranteed payments for capital		
4c	Total guaranteed payments		
5	Interest income		
6a	Ordinary dividends		
6b	Qualified dividends		
6c	Dividend equivalents	17	Alternative minimum tax (AMT) items
7	Royalties	A	-13,439
8	Net short-term capital gain (loss)		
9a	Net long-term capital gain (loss)	18	Tax-exempt income and nondeductible expenses
9b	Collectibles (28%) gain (loss)		
9c	Unrecaptured section 1250 gain		
10	Net section 1231 gain (loss)		
11	Other income (loss)	19	Distributions
		A	205,800
12	Section 179 deduction	20	Other information
13	Other deductions	Z*	STMT
		AG*	STMT
14	Self-employment earnings (loss)		
21	More than one activity for at-risk purposes*		
22	More than one activity for passive activity purposes*		
*See attached statement for additional information.			

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INDEX NO. EF2022-0516

NYSCEF DOC. NO. 32

RECEIVED NYSCEF: 02/02/2024

CI2024-02301 -1
(Form 1065)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)

0717

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 Owned in Profit, Loss, or Capital

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	06-33-7972	UNITED STATES	50.000000
THOMAS J. AMICI	06-32-4246	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 01/31/2024 04:56 PM

INDEX NO. EF2022-0516

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	Amount
SEE ATTACHED SECTION 199A INFORMATION WORKSHEET	\$
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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Statement 3 - 115 PROSPECT STREET - Form 8825, Line 15 - Other

Description	Amount
GENERAL EXPENSES	\$ 6,713
TOTAL	\$ 6,713

Statement 4 - 117 PROSPECT STREET - Form 8825, Line 15 - Other

Description	Amount
GENERAL EXPENSES	\$ 3,713
TOTAL	\$ 3,713

Statement 5 - 201 PLEASANT STREET - Form 8825, Line 15 - Other

Description	Amount
GENERAL EXPENSES	\$ 3,527
TOTAL	\$ 3,527

Statement 6 - 210 DELAWARE STREET - Form 8825, Line 15 - Other

Description	Amount
GENERAL EXPENSES	\$ 23,012
TOTAL	\$ 23,012

Statement 7 - 212 LINDEN AVENUE - Form 8825, Line 15 - Other

Description	Amount
GENERAL EXPENSES	\$ 19,321
TOTAL	\$ 19,321

Statement 8 - 218 DELAWARE AVENUE - Form 8825, Line 15 - Other

Description	Amount
GENERAL EXPENSES	\$ 30,080
TOTAL	\$ 30,080

Statement 9 - 218 PLEASANT STREET - Form 8825, Line 15 - Other

Description	Amount
GENERAL EXPENSES	\$ 3,157
TOTAL	\$ 3,157

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Statement 10 - 506 S. CAYUGA STREET - Form 8825, Line 15 - Other

Description	Amount
GENERAL EXPENSES	\$ 5,971
TOTAL	\$ 5,971

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Statement 11 - 702 N. AURORA STREET - Form 8825, Line 15 - Other

Description	Amount
GENERAL EXPENSES	\$ 7,367
TOTAL	\$ 7,367

Statement 12 - 707 N. AURORA STREET - Form 8825, Line 15 - Other

Description	Amount
GENERAL EXPENSES	\$ 6,086
TOTAL	\$ 6,086

Statement 13 - 708 N. AURORA STREET - Form 8825, Line 15 - Other

Description	Amount
GENERAL EXPENSES	\$ 3,740
TOTAL	\$ 3,740

Statement 14 - CEDARWOOD - Form 8825, Line 15 - Other

Description	Amount
GENERAL EXPENSES	\$ 19,756
TOTAL	\$ 19,756

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

Description	Amount
GENERAL EXPENSES	\$ 25,451
REDUCTION TO BALANCE CASH	-1,490
TOTAL	\$ 23,961

Statement 16 - 3&5 PEARL STREET - Form 8825, Line 15 - Other

Description	Amount
GENERAL EXPENSES	\$ 5,807
TOTAL	\$ 5,807

Statement 17 - 124 SEARS STREET - Form 8825, Line 15 - Other

Description	Amount
GENERAL EXPENSES	\$ 6,304
TOTAL	\$ 6,304

Statement 18 - 116-118 THIRD STREET - Form 8825, Line 15 - Other

Description	Amount
GENERAL EXPENSES	\$ 2,880
TOTAL	\$ 2,880

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100-7972**Schedule K-1, Line 2 - Net Rental Real Estate Income (Loss)**

<u>Description</u>	<u>Type</u>	<u>Amount</u>	<u>Disposed</u>
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

<u>Code</u>	<u>Description</u>	<u>Amount</u>
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 InformationDescription

DRAWS INCLUDE HEALTH INSURANCE

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062-42-4246**Schedule K-1, Line 2 - Net Rental Real Estate Income (Loss)**

Description	Type	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

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Section 199A Information Worksheet

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Schedule **K****2020**

For calendar year 2020 or tax year beginning , ending

Partnership Name

Employer Identification Number

MAZZA AND AMICI LLC**45-4170717**

	Activity Description	Pass-through Entity EIN	Aggr. Number	SSTB	PTP
Column A	115 PROSPECT STREET				
Column B	117 PROSPECT STREET				
Column C	201 PLEASANT STREET				
Column D	210 DELAWARE STREET				
Column E	212 LINDEN AVENUE				

	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)	27,730	8,770	9,544	64,903	63,250
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	414,620	230,312

Other Information:

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

Section 199A REIT dividends

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Section 199A Information Worksheet

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Schedule **K****2020**

For calendar year 2020 or tax year beginning , ending

Partnership Name

Employer Identification Number

MAZZA AND AMICI LLC**05-21-0717**

	Activity Description	Pass-through Entity EIN	Aggr. Number	SSTB	PTP
Column A	218 DELAWARE AVENUE				
Column B	218 PLEASANT STREET				
Column C	506 S. CAYUGA STREET				
Column D	702 N. AURORA STREET				
Column E	707 N. AURORA STREET				

	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)	111,155	11,818	24,400	23,348	19,440
Other net rental income (loss)					
Royalties					
Section 1231 gain (loss)					
Other income (loss)					
Section 179 deduction					
Other deductions					
W-2 wages					
Qualified property	33,218	350	8,204	11,500	7,000
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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Schedule **K****2020**

For calendar year 2020 or tax year beginning , ending

Partnership Name

Employer Identification Number

MAZZA AND AMICI LLC**05-4170717**

	Activity Description	Pass-through Entity EIN	Aggr. Number	SSTB	PTP
Column A	708 N. AURORA STREET				
Column B	CEDARWOOD				
Column C	116-118 FERRIS PLACE				
Column D	3&5 PEARL STREET				
Column E	124 SEARS STREET				

	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)	11,623	44,855	91,013	21,922	25,758
Other net rental income (loss)					
Royalties					
Section 1231 gain (loss)					
Other income (loss)					
Section 179 deduction					
Other deductions					
W-2 wages					
Qualified property	10,322	380,341	22,482	16,396	27,048
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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Schedule **K****2020**

For calendar year 2020 or tax year beginning , ending

Partnership Name

Employer Identification Number

MAZZA AND AMICI LLC**45-4170717**

Column A	Activity Description	Pass-through Entity EIN	Aggr. Number	SSTB	PTP
116-118	THIRD STREET				
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)		-14,855			
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 pmts					
Section 199A(g) deduction					

Section 199A REIT dividends

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Form **1065**

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2020

Partnership Name

Employer Identification Number

MAZZA AND AMICI LLC**15-4170717****Property Description****115 PROSPECT STREET
115 PROSPECT STREET
ITHACA****NY 14580****Type of Activity**Rental Real Estate ☒
Other Rental Property ☐
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 income?

Yes ☐No ☒

Is the net income (loss) from this property included in the computation of section 179 business income?

Yes ☐No ☒**Income and Expenses****Income**Gross rents
Gross royalties
Other income
Income from sale of property reported on Form 4797, Line 17**45,099**

Total gross income

45,099**Expense**Advertising
Auto and travel
Cleaning and maintenance
Commissions
Insurance
Legal and professional
Interest
Repairs
Taxes
Utilities
Wages and salaries
Depreciation
Other expenses**803****1,198****7,789****839****27****6,713**

Total expenses

17,369

Less % personal use

Net deductible expenses

17,369

Net income or loss from this property

27,730

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Form **1065**

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2020

Partnership Name

Employer Identification Number

MAZZA AND AMICI LLC**05-2170717****Property Description****117 PROSPECT STREET****117 PROSPECT STREET****ITHACA****NY 14580****Type of Activity**Rental Real Estate ☒Other Rental Property ☐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 income?

Yes ☐No ☒

Is the net income (loss) from this property included in the computation of section 179 business income?

Yes ☐No ☒**Income and Expenses****Income**

Gross rents

24,943

Gross royalties

Other income

Income from sale of property reported on Form 4797, Line 17

Total gross income

24,943**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

Less

% personal use

Net deductible expenses

Net income or loss from this property

5,310**763****4,985****1,377****25****3,713****16,173****16,173****8,770**

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Form **1065**

For calendar year 2020, or tax year beginning , and ending

2020

Partnership Name

Employer Identification Number

MAZZA AND AMICI LLC**45-4140717****Property Description****201 PLEASANT STREET
201 PLEASANT STREET
ITHACA****NY 14580****Type of Activity**Rental Real Estate ☒Other Rental Property ☐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 income?

Yes ☐No ☒

Is the net income (loss) from this property included in the computation of section 179 business income?

Yes ☐No ☒**Income and Expenses****Income**

Gross rents

23,693

Gross royalties

Other income

Income from sale of property reported on Form 4797, Line 17

Total gross income

23,693**Expense**

Advertising

Auto and travel

Cleaning and maintenance

Commissions

Insurance

Legal and professional

Interest

Repairs

Taxes

Utilities

Wages and salaries

Depreciation

Other expenses

2,624**750****5,630****1,270****348****3,527****14,149**

Total expenses

Less

% personal use

Net deductible expenses

14,149

Net income or loss from this property

9,544

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Form **1065**

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2020

Partnership Name

Employer Identification Number

MAZZA AND AMICI LLC**45-4370717****Property Description****210 DELAWARE STREET
210 DELAWARE STREET
ITHACA****NY 14580****Type of Activity**Rental Real Estate ☒
Other Rental Property ☐
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 income?

Yes ☐No ☒

Is the net income (loss) from this property included in the computation of section 179 business income?

Yes ☐No ☒**Income and Expenses****Income**Gross rents
Gross royalties
Other income
Income from sale of property reported on Form 4797, Line 17

Total gross income

154,599**154,599****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

Less % personal use

Net deductible expenses

Net income or loss from this property

4,677**5,255****34,802****6,873****15,077****23,012****89,696****89,696****64,903**

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2020

Partnership Name

Employer Identification Number

MAZZA AND AMICI LLC**0717****Property Description****212 LINDEN AVENUE
212 LINDEN AVENUE
ITHACA****NY 14580****Type of Activity**Rental Real Estate ☒
Other Rental Property ☐
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 income?

Yes ☐No ☒

Is the net income (loss) from this property included in the computation of section 179 business income?

Yes ☐No ☒**Income and Expenses****Income**Gross rents
Gross royalties
Other income
Income from sale of property reported on Form 4797, Line 17**123,087**

Total gross income

123,087**Expense**Advertising
Auto and travel
Cleaning and maintenance
Commissions
Insurance
Legal and professional
Interest
Repairs
Taxes
Utilities
Wages and salaries
Depreciation
Other expenses**990****3,006****20,530****7,616****8,374****19,321**

Total expenses

59,837

Less % personal use

Net deductible expenses

59,837

Net income or loss from this property

63,250

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2020

Partnership Name

Employer Identification Number

MAZZA AND AMICI LLC**70717****Property Description****218 PLEASANT STREET
218 PLEASANT STREET
ITHACA****NY 14580****Type of Activity**Rental Real Estate ☒Other Rental Property ☐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 income?

Yes ☐No ☒

Is the net income (loss) from this property included in the computation of section 179 business income?

Yes ☐No ☒**Income and Expenses****Income**

Gross rents **21,207**

Gross royalties

Other income

Income from sale of property reported on Form 4797, Line 17

Total gross income **21,207****Expense**

Advertising

Auto and travel

Cleaning and maintenance **84**

Commissions

Insurance **599**

Legal and professional

Interest

Repairs

Taxes **4,713**

Utilities **824**

Wages and salaries

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 **11,818**

21,207	
	21,207
84	
599	
4,713	
824	
12	
3,157	
9,389	
	9,389
	11,818

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2020

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Partnership Name

Employer Identification Number

MAZZA AND AMICI LLC

43-4170717

Property Description

506 S. CAYUGA STREET

506 S. CAYUGA STREET

ITHACA

NY 14580

Type of Activity

Rental Real Estate

☒

Other Rental Property

☐

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 income?

Yes

☐

No

☒

Is the net income (loss) from this property included in the computation of section 179 business income?

Yes

☐

No

☒

Income and Expenses

Income

Gross rents

40,114

Gross royalties

Other income

Income from sale of property reported on Form 4797, Line 17

Total gross income

40,114

Expense

Advertising

Auto and travel

Cleaning and maintenance

Commissions

Insurance

Legal and professional

Interest

Repairs

Taxes

Utilities

Wages and salaries

Depreciation

Other expenses

75

780

6,402

2,188

298

5,971

15,714

Total expenses

Less

% personal use

Net deductible expenses

15,714

Net income or loss from this property

24,400

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2020

Partnership Name

Employer Identification Number

MAZZA AND AMICI LLC

45-4170717

Property Description

702 N. AURORA STREET
702 N. AURORA STREET
ITHACA NY 14580

Type of Activity

Rental Real Estate ☒
Other Rental Property ☐
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 income?

Yes ☐No ☒

Is the net income (loss) from this property included in the computation of section 179 business income?

Yes ☐No ☒

Income and Expenses

Income

Gross rents 49,491
Gross royalties
Other income
Income from sale of property reported on Form 4797, Line 17
Total gross income 49,491

Expense

Advertising
Auto and travel
Cleaning and maintenance 2,187
Commissions
Insurance 1,627
Legal and professional
Interest
Repairs
Taxes 10,516
Utilities 4,028
Wages and salaries
Depreciation 418
Other expenses 7,367
Total expenses 26,143

Less % personal use

Net deductible expenses 26,143

Net income or loss from this property 23,348

49,491	
	49,491
2,187	
1,627	
10,516	
4,028	
418	
7,367	
26,143	
	26,143
	23,348

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For calendar year 2020, or tax year beginning , and ending

2020

Partnership Name

Employer Identification Number

MAZZA AND AMICI LLC

05-2170717

Property Description

707 N. AURORA STREET

707 N. AURORA STREET

ITHACA

NY 14580

Type of Activity

Rental Real Estate

Other Rental Property

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 income?

Yes ☐No ☒

Is the net income (loss) from this property included in the computation of section 179 business income?

Yes ☐No ☒

Income and Expenses

Income

Gross rents

40,887

Gross royalties

Other income

Income from sale of property reported on Form 4797, Line 17

Total gross income

40,887

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

Less % personal use

Net deductible expenses

Net income or loss from this property

3,238

1,158

8,095

2,615

255

6,086

21,447

21,447

19,440

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Rent and Royalty Schedule

Index #: EF2022-0516

Form **1065**

For calendar year 2020, or tax year beginning , and ending

2020

Partnership Name

Employer Identification Number

MAZZA AND AMICI LLC**45-4170717****Property Description****708 N. AURORA STREET
708 N. AURORA STREET
ITHACA****NY 14580****Type of Activity**Rental Real Estate ☒
Other Rental Property ☐
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 income?

Yes ☐No ☒

Is the net income (loss) from this property included in the computation of section 179 business income?

Yes ☐No ☒**Income and Expenses****Income**Gross rents
Gross royalties
Other income
Income from sale of property reported on Form 4797, Line 17

Total gross income

25,129**25,129****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

Less % personal use

Net deductible expenses

Net income or loss from this property

148**740****6,583****1,924****371****3,740****13,506****13,506****11,623**

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Rent and Royalty Schedule

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Form 1065

For calendar year 2020, or tax year beginning , and ending

2020

Partnership Name

Employer Identification Number

MAZZA AND AMICI LLC

45-070717

Property Description

CEDARWOOD
CEDARWOOD
ITHACA

NY 14580

Type of Activity

Rental Real Estate ☒
Other Rental Property ☐
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 income?

Yes ☐No ☒

Is the net income (loss) from this property included in the computation of section 179 business income?

Yes ☐No ☒

Income and Expenses

Income

Gross rents
Gross royalties
Other income
Income from sale of property reported on Form 4797, Line 17

Total gross income

132,725

132,725

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

Less

% personal use

Net deductible expenses

Net income or loss from this property

15,041

4,141

21,847

13,308

13,777

19,756

87,870

87,870

44,855

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2020

For calendar year 2020, or tax year beginning , and ending

Partnership Name

Employer Identification Number

MAZZA AND AMICI LLC

45-4170717

Property Description

Type of Activity

116-118 FERRIS PLACE

Rental Real Estate ☒

116-118 FERRIS PLACE

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 income?

Yes ☐No ☒

Is the net income (loss) from this property included in the computation of section 179 business income?

Yes ☐No ☒

Income and Expenses

Income

Gross rents 170,983

Gross royalties

Other income

Income from sale of property reported on Form 4797, Line 17

Total gross income

170,983

Expense

Advertising

Auto and travel

Cleaning and maintenance

Commissions

Insurance

Legal and professional

Interest

Repairs

Taxes 26,796

Utilities 17,909

Wages and salaries

Depreciation 818

Other expenses 23,961

Total expenses

79,970

Less % personal use

Net deductible expenses

79,970

Net income or loss from this property

91,013

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For calendar year 2020, or tax year beginning , and ending

2020

Partnership Name

Employer Identification Number

MAZZA AND AMICI LLC

45-0170717

Property Description

3&5 PEARL STREET
3&5 PEARL STREET
NEWFIELD

NY 14867

Type of Activity

Rental Real Estate ☒
Other Rental Property ☐
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 income?

Yes ☐No ☒

Is the net income (loss) from this property included in the computation of section 179 business income?

Yes ☐No ☒

Income and Expenses

Income

Gross rents
Gross royalties
Other income
Income from sale of property reported on Form 4797, Line 17

Total gross income

39,013

39,013

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

Less % personal use

Net deductible expenses

Net income or loss from this property

161

1,302

6,492

1,804

1,525

5,807

17,091

17,091

21,922

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Rent and Royalty Schedule

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Form 1065

2020

For calendar year 2020, or tax year beginning , and ending

Partnership Name

Employer Identification Number

MAZZA AND AMICI LLC

~~45-417~~ 0717

Property Description

Type of Activity

124 SEARS STREET
124 SEARS STREET
ITHACA

NY 14580

Rental Real Estate ☒
Other Rental Property ☐
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 income?

Yes ☐No ☒

Is the net income (loss) from this property included in the computation of section 179 business income?

Yes ☐No ☒

Income and Expenses

Income

Gross rents
Gross royalties
Other income
Income from sale of property reported on Form 4797, Line 17

Total gross income

42,354

42,354

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

Less % personal use

Net deductible expenses

Net income or loss from this property

41

870

7,352

1,046

983

6,304

16,596

16,596

25,758

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Form 1065

For calendar year 2020, or tax year beginning , and ending

2020

Partnership Name

Employer Identification Number

MAZZA AND AMICI LLC

70717

Property Description

116-118 THIRD STREET

116-118 THIRD STREET

ITHACA

NY 14580

Type of Activity

Rental Real Estate

Other Rental Property

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 income?

Yes

☐

No

☒

Is the net income (loss) from this property included in the computation of section 179 business income?

Yes

☐

No

☒

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

Cleaning and maintenance

Commissions

Insurance

Legal and professional

Interest

Repairs

Taxes

Utilities

Wages and salaries

Depreciation

Other expenses

21,098

844

5,965

3,382

32

2,880

34,201

Total expenses

Less

% personal use

Net deductible expenses

34,201

Net income or loss from this property

-14,855

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Schedule K Activity Worksheet

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Schedule **K**

2020

For calendar year 2020, or tax year beginning , and ending

Partnership Name

Employer Identification Number

MAZZA AND AMICI LLC

45-410717

	Activity Description	Activity Disposed	Schedule K-1 Passthrough	
			EIN	Entity Type
A	115 PROSPECT STREET			
B	117 PROSPECT STREET			
C	201 PLEASANT STREET			

Schedule K Line	Description	A	B	C
K	RECOURSE LIABILITIES - AT RISK - BOY			
K	RECOURSE LIABILITIES - AT RISK - EOY			
2	NET RENTAL REAL ESTATE INCOME (LOSS)	27,730	8,770	9,544
17A	DEPRECIATION ADJUSTMENT POST 1986	-716	-1,194	11

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Schedule K Activity Worksheet

Index #: EF2022-0516

Schedule **K****2020**

For calendar year 2020, or tax year beginning , and ending

Partnership Name

Employer Identification Number

MAZZA AND AMICI LLC

48-170717

	Activity Description	Activity Disposed	Schedule K-1 Passthrough		
			EIN	Entity Type	PTP
A	210 DELAWARE STREET				
B	212 LINDEN AVENUE				
C	218 DELAWARE AVENUE				

Schedule K Line	Description	A	B	C
K	RECOURSE LIABILITIES - AT RISK - BOY			
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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Schedule K Activity Worksheet

Index #: EF2022-0516

Schedule **K**

2020

For calendar year 2020, or tax year beginning , and ending

Partnership Name

Employer Identification Number

MAZZA AND AMICI LLC

45-470717

	Activity Description	Activity Disposed	Schedule K-1 Passthrough		
			EIN	Entity Type	PTP
A	218 PLEASANT STREET				
B	506 S. CAYUGA STREET				
C	702 N. AURORA STREET				

Schedule K Line	Description	A	B	C
K	RECOURSE LIABILITIES - AT RISK - BOY			
K	RECOURSE LIABILITIES - AT RISK - EOY			
2	NET RENTAL REAL ESTATE INCOME (LOSS)	11,818	24,400	23,348
17A	DEPRECIATION ADJUSTMENT POST 1986	-1,587	-1,539	-3,328

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Schedule K Activity Worksheet

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Schedule **K****2020**

For calendar year 2020, or tax year beginning , and ending

Partnership Name

Employer Identification Number

MAZZA AND AMICI LLC

45-4170717

	Activity Description	Activity Disposed	Schedule K-1 Passthrough		
			EIN	Entity Type	PTP
A	707 N. AURORA STREET				
B	708 N. AURORA STREET				
C	CEDARWOOD				

Schedule K Line	Description	A	B	C
K	RECOURSE LIABILITIES - AT RISK - BOY			
K	RECOURSE LIABILITIES - AT RISK - EOY			
2	NET RENTAL REAL ESTATE INCOME (LOSS)	19,440	11,623	44,855
17A	DEPRECIATION ADJUSTMENT POST 1986	-2,426	-2,077	3,818

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Partner's Section 199A Information Worksheet

Index #: EF2022-0516

Schedule **K-1****2020**

For calendar year 2020 or tax year beginning , ending

Partnership Name

MAZZA AND AMICI LLC

Employer Identification Number

45-4170717

Partner's Name

EDWARD MAZZA

Taxpayer Identification Number

926-36-7972

Schedule K-1, Box 20, Code Z - Section 199A Information

	Activity Description	Pass-through Entity EIN	Aggr. Number	SSTB	PTP
Column A	115 PROSPECT STREET				
Column B	117 PROSPECT STREET				
Column C	201 PLEASANT STREET				
Column D	210 DELAWARE STREET				
Column E	212 LINDEN AVENUE				

	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)	13,865	4,385	4,772	32,451	31,625
Other net rental income (loss)					
Royalties					
Section 1231 gain (loss)					
Other income (loss)					
Section 179 deduction					
Other deductions					
W-2 wages					
Qualified property	375	342	4,777	207,310	115,156

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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CI2024-02301	Partner's Section 199A Information Worksheet		Index #: EF2022-0516
Schedule K-1	For calendar year 2020 or tax year beginning , ending		2020
Partnership Name MAZZA AND AMICI LLC			Employer Identification Number 45-410717
Partner's Name EDWARD MAZZA			Taxpayer Identification Number 26-387972

Schedule K-1, Box 20, Code Z - Section 199A Information

	Activity Description	Pass-through Entity EIN	Aggr. Number	SSTB	PTP
Column A	218 DELAWARE AVENUE				
Column B	218 PLEASANT STREET				
Column C	506 S. CAYUGA STREET				
Column D	702 N. AURORA STREET				
Column E	707 N. AURORA STREET				

	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)	55,577	5,909	12,200	11,674	9,720
Other net rental income (loss)					
Royalties					
Section 1231 gain (loss)					
Other income (loss)					
Section 179 deduction					
Other deductions					
W-2 wages					
Qualified property	16,609	175	4,102	5,750	3,500
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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Partner's Section 199A Information Worksheet

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Schedule **K-1****2020**

For calendar year 2020 or tax year beginning , ending

Partnership Name

MAZZA AND AMICI LLC

Employer Identification Number

48-411 0717

Partner's Name

EDWARD MAZZA

Taxpayer Identification Number

226-38-7972

Schedule K-1, Box 20, Code Z - Section 199A Information

	Activity Description	Pass-through Entity EIN	Aggr. Number	SSTB	PTP
Column A	708 N. AURORA STREET				
Column B	CEDARWOOD				
Column C	116-118 FERRIS PLACE				
Column D	3&5 PEARL STREET				
Column E	124 SEARS STREET				

	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)	5,811	22,427	45,506	10,961	12,879
Other net rental income (loss)					
Royalties					
Section 1231 gain (loss)					
Other income (loss)					
Section 179 deduction					
Other deductions					
W-2 wages					
Qualified property	5,161	190,170	11,241	8,198	13,524
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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Schedule **K-1****2020**

For calendar year 2020 or tax year beginning , ending

Partnership Name

MAZZA AND AMICI LLC

Employer Identification Number

45-4170717

Partner's Name

EDWARD MAZZA

Taxpayer Identification Number

26-387972

Schedule K-1, Box 20, Code Z - Section 199A Information

	Activity Description	Pass-through Entity EIN	Aggr. Number	SSTB	PTP
Column A	116-118 THIRD STREET				
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)	-7,427				
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 pmnts received					
W-2 wages alloc to qualified pmnts					
Section 199A(g) deduction					

Section 199A REIT dividends

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Partner's Section 199A Information Worksheet

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Schedule **K-1****2020**

For calendar year 2020 or tax year beginning , ending

Partnership Name

MAZZA AND AMICI LLC

Employer Identification Number

5-41-0717

Partner's Name

THOMAS J. AMICI

Taxpayer Identification Number

62-42-4246

Schedule K-1, Box 20, Code Z - Section 199A Information

Aggr.

	Activity Description	Pass-through Entity EIN	Number	SSTB	PTP
Column A	115 PROSPECT STREET				
Column B	117 PROSPECT STREET				
Column C	201 PLEASANT STREET				
Column D	210 DELAWARE STREET				
Column E	212 LINDEN AVENUE				

	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)	13,865	4,385	4,772	32,452	31,625
Other net rental income (loss)					
Royalties					
Section 1231 gain (loss)					
Other income (loss)					
Section 179 deduction					
Other deductions					
W-2 wages					
Qualified property	375	342	4,777	207,310	115,156

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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Partner's Section 199A Information Worksheet

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Schedule K-1

2020

For calendar year 2020 or tax year beginning ending

Partnership Name

MAZZA AND AMICI LLC

Employer Identification Number

45-4170717

Partner's Name

THOMAS J. AMICI

Taxpayer Identification Number

62-2024246

Schedule K-1, Box 20, Code Z - Section 199A Information

	Activity Description	Pass-through Entity EIN	Aggr. Number	SSTB	PTP
Column A	218 DELAWARE AVENUE				
Column B	218 PLEASANT STREET				
Column C	506 S. CAYUGA STREET				
Column D	702 N. AURORA STREET				
Column E	707 N. AURORA STREET				

	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)	55,578	5,909	12,200	11,674	9,720
Other net rental income (loss)					
Royalties					
Section 1231 gain (loss)					
Other income (loss)					
Section 179 deduction					
Other deductions					
W-2 wages					
Qualified property	16,609	175	4,102	5,750	3,500

Other Information:

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

Section 199A REIT dividends

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Partner's Section 199A Information Worksheet

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Schedule **K-1****2020**

For calendar year 2020 or tax year beginning , ending

Partnership Name

MAZZA AND AMICI LLC

Employer Identification Number

45-4170717

Partner's Name

THOMAS J. AMICI

Taxpayer Identification Number

062-42-4246

Schedule K-1, Box 20, Code Z - Section 199A Information

	Activity Description	Pass-through Entity EIN	Aggr. Number	SSTB	PTP
Column A	708 N. AURORA STREET				
Column B	CEDARWOOD				
Column C	116-118 FERRIS PLACE				
Column D	3&5 PEARL STREET				
Column E	124 SEARS STREET				

	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)	5,812	22,428	45,507	10,961	12,879
Other net rental income (loss)					
Royalties					
Section 1231 gain (loss)					
Other income (loss)					
Section 179 deduction					
Other deductions					
W-2 wages					
Qualified property	5,161	190,171	11,241	8,198	13,524

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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Schedule **K-1****2020**

For calendar year 2020 or tax year beginning , ending

Partnership Name

MAZZA AND AMICI LLC

Employer Identification Number

45-4170717

Partner's Name

THOMAS J. AMICI

Taxpayer Identification Number

662-42-4246

Schedule K-1, Box 20, Code Z - Section 199A Information

Aggr.

	Activity Description	Pass-through Entity EIN	Number	SSTB	PTP
Column A	116-118 THIRD STREET				
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)		-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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Partner's Schedule K-1 Activity Worksheet

Index #: EF2022-0516

Schedule K-1

2020

For calendar year 2020, or tax year beginning , and ending

Partnership Name

MAZZA AND AMICI LLC

Employer Identification Number

45-4170717

Partner's Name

EDWARD MAZZA

Taxpayer Identification Number

126-38-7972

	Activity Description	Activity Disposed	Schedule K-1 Passthrough		
			EIN	Entity Type	PTP
A	115 PROSPECT STREET				
B	117 PROSPECT STREET				
C	201 PLEASANT STREET				

Schedule K-1

Box Code

Description

A

B

C

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 5

20 AG GROSS RECEIPTS FOR 2019

20 AG GROSS RECEIPTS FOR 2018

20 AG GROSS RECEIPTS FOR 2017

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Partner's Schedule K-1 Activity Worksheet

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Schedule **K-1**

For calendar year 2020, or tax year beginning , and ending

2020

Partnership Name

MAZZA AND AMICI LLC

Employer Identification Number

45-4170717

Partner's Name

EDWARD MAZZA

Taxpayer Identification Number

126-387972

	Activity Description	Activity Disposed	Schedule K-1 Passthrough		
			EIN	Entity Type	PTP
A	218 PLEASANT STREET				
B	506 S. CAYUGA STREET				
C	702 N. AURORA STREET				

Schedule K-1		Description	A	B	C
Box	Code				
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
17	A	DEPRECIATION ADJUSTMENT POST 1986	-793	-769	-1,664
20	AG	GROSS RECEIPTS FOR 2019			
20	AG	GROSS RECEIPTS FOR 2018			
20	AG	GROSS RECEIPTS FOR 2017			

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Partner's Schedule K-1 Activity Worksheet

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Schedule **K-1**

2020

For calendar year 2020, or tax year beginning , and ending

Partnership Name

MAZZA AND AMICI LLC

Employer Identification Number

5-41-0717

Partner's Name

EDWARD MAZZA

Taxpayer Identification Number

26-38-7972

Activity Description	Activity Disposed	Schedule K-1 Passthrough		
		EIN	Entity Type	PTP
A 707 N. AURORA STREET				
B 708 N. AURORA STREET				
C CEDARWOOD				

Schedule K-1 Box Code	Description	A	B	C
K	RECOURSE LIABILITIES - AT RISK - BOY			
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			

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Partner's Schedule K-1 Activity Worksheet

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Schedule **K-1**

For calendar year 2020, or tax year beginning , and ending

2020

Partnership Name

MAZZA AND AMICI LLC

Employer Identification Number

45-4100717

Partner's Name

EDWARD MAZZA

Taxpayer Identification Number

20-8317972

Activity Description	Activity Disposed	Schedule K-1 Passthrough		
		EIN	Entity Type	PTP
A 116-118 THIRD STREET				
B MISC AMOUNTS				
C				

Schedule K-1
Box Code

Description

A

B

C

K	RECOURSE LIABILITIES - AT RISK - BOY		79,368	
K	RECOURSE LIABILITIES - AT RISK - EOY		80,754	
2	NET RENTAL REAL ESTATE INCOME (LOSS)	-7,427		
17 A	DEPRECIATION ADJUSTMENT POST 1986	-752		
20 AG	GROSS RECEIPTS FOR 2019		579,264	
20 AG	GROSS RECEIPTS FOR 2018		549,107	
20 AG	GROSS RECEIPTS FOR 2017		579,101	

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Partner's Schedule K-1 Activity Worksheet

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Schedule **K-1**

For calendar year 2020, or tax year beginning , and ending

2020

Partnership Name

MAZZA AND AMICI LLC

Employer Identification Number

45-4170717

Partner's Name

THOMAS J. AMICI

Taxpayer Identification Number

662-42-4246

	Activity Description	Activity Disposed	Schedule K-1 Passthrough		
			EIN	Entity Type	PTP
A	115 PROSPECT STREET				
B	117 PROSPECT STREET				
C	201 PLEASANT STREET				

Schedule K-1		Description	A	B	C
Box	Code				
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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Partner's Schedule K-1 Activity Worksheet

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Schedule **K-1****2020**

For calendar year 2020, or tax year beginning , and ending

Partnership Name

MAZZA AND AMICI LLC

Employer Identification Number

45-410717

Partner's Name

THOMAS J. AMICI

Taxpayer Identification Number

662-32-4246

	Activity Description	Activity Disposed	Schedule K-1 Passthrough		
			EIN	Entity Type	PTP
A	210 DELAWARE STREET				
B	212 LINDEN AVENUE				
C	218 DELAWARE AVENUE				

Schedule K-1		Description	A	B	C
Box	Code				
K		RECOURSE LIABILITIES - AT RISK - BOY			
K		RECOURSE LIABILITIES - AT RISK - EOY			
2		NET RENTAL REAL ESTATE INCOME (LOSS)	32,452	31,625	55,578
17	A	DEPRECIATION ADJUSTMENT POST 1986	2,246	1,257	-5,558
20	AG	GROSS RECEIPTS FOR 2019			
20	AG	GROSS RECEIPTS FOR 2018			
20	AG	GROSS RECEIPTS FOR 2017			

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Partner's Schedule K-1 Activity Worksheet

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Schedule **K-1****2020**

For calendar year 2020, or tax year beginning , and ending

Partnership Name

MAZZA AND AMICI LLC

Employer Identification Number

45-4170717

Partner's Name

THOMAS J. AMICI

Taxpayer Identification Number

000000000 4246

	Activity Description	Activity Disposed	Schedule K-1 Passthrough		
			EIN	Entity Type	PTP
A	218 PLEASANT STREET				
B	506 S. CAYUGA STREET				
C	702 N. AURORA STREET				

Schedule K-1
Box Code

Description

A

B

C

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
17 A	DEPRECIATION ADJUSTMENT POST 1986	-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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Partner's Schedule K-1 Activity Worksheet

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Schedule **K-1****2020**

For calendar year 2020, or tax year beginning , and ending

Partnership Name

MAZZA AND AMICI LLC

Employer Identification Number

45-4130717

Partner's Name

THOMAS J. AMICI

Taxpayer Identification Number

62-2244246

Activity Description	Activity Disposed	Schedule K-1 Passthrough		
		EIN	Entity Type	PTP
A 707 N. AURORA STREET				
B 708 N. AURORA STREET				
C CEDARWOOD				

Schedule K-1

Box Code

Description

A

B

C

K	RECOURSE LIABILITIES - AT RISK - BOY			
K	RECOURSE LIABILITIES - AT RISK - EOY			
2	NET RENTAL REAL ESTATE INCOME (LOSS)	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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Partner's Schedule K-1 Activity Worksheet

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Schedule **K-1****2020**

For calendar year 2020, or tax year beginning , and ending

Partnership Name

MAZZA AND AMICI LLC

Employer Identification Number

6-4470717

Partner's Name

THOMAS J. AMICI

Taxpayer Identification Number

6-4470717-4246

Activity Description	Activity Disposed	Schedule K-1 Passthrough		
		EIN	Entity Type	PTP
A 116-118 THIRD STREET				
B MISC AMOUNTS				
C				

Schedule K-1

Box Code

Description

A

B

C

K	RECOURSE LIABILITIES - AT RISK - BOY		79,368	
K	RECOURSE LIABILITIES - AT RISK - EOY		80,755	
2	NET RENTAL REAL ESTATE INCOME (LOSS)	-7,428		
17 A	DEPRECIATION ADJUSTMENT POST 1986	-752		
20 AG	GROSS RECEIPTS FOR 2019		579,265	
20 AG	GROSS RECEIPTS FOR 2018		549,108	
20 AG	GROSS RECEIPTS FOR 2017		579,101	

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Partner's Basis Worksheet, Page 1

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Schedule K-1	For calendar year 2020, or tax year beginning , and ending	2020
Partnership Name MAZZA AND AMICI LLC		Employer Identification Number 70717
Partner's Name EDWARD MAZZA		Taxpayer Identification Number 8-7972

Beginning of year 605,920

Capital contributions: Cash		
Property (adjusted basis)		
Income items: Ordinary business income		
Net rental real estate income	272,335	
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		272,335
Excess depletion		
Transfer of capital		
Gain on disposition of section 179 assets		
Other increases		
Distributions: Cash	205,800	
Property (adjusted basis)		(205,800)
Change in liabilities: Current year	80,754	
Prior year	(79,368)	1,386

Subtotal 673,841

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	

Other decreases 673,841

End of year 673,841

Note to partner: This worksheet was prepared based on partnership records. Please consult with your tax advisor for adjustments.

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Partner's Basis Worksheet, Page 1

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Schedule **K-1**

For calendar year 2020, or tax year beginning , and ending

2020

Partnership Name

MAZZA AND AMICI LLC

Employer Identification Number

~~45-417~~ 0717

Partner's Name

THOMAS J. AMICI

Taxpayer Identification Number

~~93-42~~ 4246

Beginning of year 609,709

Capital contributions: Cash

Property (adjusted basis)

Income items:

Ordinary business income

Net rental real estate income

272,339

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

272,339

Excess depletion

Transfer of capital

Gain on disposition of section 179 assets

Other increases

Distributions:

Cash

205,800

Property (adjusted basis)

(205,800)

Change in liabilities: Current year

80,755

Prior year

(79,368)

1,387

Subtotal

677,635

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

Other decreases

End of year

677,635

Note to partner: This worksheet was prepared based on partnership records. Please consult with your tax advisor for adjustments.

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Schedule K-1 Summary Worksheet

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Form 1065

For calendar year 2020, or tax year beginning , and ending

2020

Partnership Name

Employer Identification Number

MAZZA AND AMICI LLC

45-4270717

Partner Name

SSN/EIN

Column A EDWARD MAZZA

100-88-7972

Column B THOMAS J. AMICI

000-00-4246

Column C

Column D

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 dedts					
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					

Schedule K-1 Percentages Summary Worksheet							
Form 1065	For calendar year 2020, or tax year beginning _____, and ending _____						2020
Partnership Name MAZZA AND AMICI LLC						Employer Identification Number 45-1170717	

Partner Number	Partner Name	Profit		Loss		Capital	
		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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Reconciliation of Partners' Basis Worksheet		2020
Form 1065	For calendar year 2020, or tax year beginning , and ending	
Partnership Name MAZZA AND AMICI LLC		Employer Identification Number 45-1150717

Partner Number	Partner Name	Beginning Basis	Increases	Distribution in Excess of Basis	Allowed Decreases	Ending Basis
1	EDWARD MAZZA	605,920	67,921	0	0	673,841
2	THOMAS J. AMICI	609,709	67,926	0	0	677,635

Total this page	1,215,629	135,847	0	0	1,351,47
Total all pages	1,215,629	135,847	0	0	1,351,47

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Form 1065

Two Year Comparison Worksheet, Page 1

2019 & 2020

Partnership Name

Employer Identification Number

MAZZA AND AMICI LLC

~~45-1170~~717

		2019	2020	Differences
Income	Gross receipts less returns and allowances			
	Cost of goods sold			
	Gross profit			
	Ordinary income (loss) from other partnerships, etc.			
	Net farm profit (loss)			
	Net gain (loss) from Form 4797			
	Other income (loss)			
	Total income (loss)			
Deductions	Salaries and wages (other than to partners)			
	Guaranteed payments to partners			
	Repairs and maintenance			
	Bad debts			
	Rent			
	Taxes and licenses			
	Interest			
	Depreciation			
	Depletion			
	Retirement plans, etc.			
	Employee benefit programs			
	Other deductions			
	Total deductions			
	Ordinary business income (loss)			
Tax and Payment	Total balance due			
	Payments			
	Amount owed			
	Overpayment			

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Form 1065

Two Year Comparison Worksheet, Page 2

2019 & 2020

Partnership Name

Employer Identification Number

MAZZA AND AMICI LLC

45-1150717

		2019	2020	Differences
Income (Loss)	Ordinary business income (loss)			
	Net rental real estate income (loss)	586,741	544,674	-42,067
	Net other rental income (loss)			
	Guaranteed payments	62,400		-62,400
	Interest income			
	Ordinary dividends			
	Qualified dividends			
	Dividend equivalents			
	Royalties			
	Net short-term capital gain (loss)			
	Net long-term capital gain (loss)			
Deductions	Net section 1231 gain (loss)			
	Other income (loss)			
	Section 179 deduction			
	Contributions			
	Investment interest expense			
Self-Employment	Section 59(e)(2) expenditures			
	Other deductions			
	Net earnings (loss) from self-employment			
	Gross farm or fishing income			
Credits	Gross nonfarm income			
	Low-income housing credit (section 42(j)(5))			
	Low-income housing credit (other)			
	Qualified rehab expenditures (rental real estate)			
	Other rental real estate credits			
	Other rental credits			
Foreign Transactions	Other credits			
	Total foreign gross income			
	Total foreign deductions			
	Total foreign taxes paid and accrued			
Alternative Minimum Tax (AMT) Items	Reduction in taxes available for credit			
	Post-1986 depreciation adjustment	-24,411	-26,875	-2,464
	Adjusted gain or loss			
	Depletion (other than oil and gas)			
	Oil, gas, and geothermal properties - gross income			
Other Information	Oil, gas, and geothermal properties - deductions			
	Other AMT items			
	Tax-exempt interest income			
	Other tax-exempt income			
	Nondeductible expenses			
	Distributions of cash and marketable securities	391,600	411,600	20,000
	Distributions of other property			
	Investment income			
	Investment expenses			
	Net income (loss)	649,141	544,674	-104,467

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Form 1065

Two Year Comparison Worksheet, Page 3

2019 & 2020

Partnership Name

Employer Identification Number

MAZZA AND AMICI LLC

45-4170717

		2019	2020	Differences
Schedule L	Beginning assets	887,520	1,093,430	205,910
	Beginning liabilities and capital	887,520	1,093,430	205,910
	Ending assets	1,093,430	1,229,277	135,847
	Ending liabilities and capital	1,093,430	1,229,277	135,847
Schedule M-1	Net income (loss) per books	586,741	544,674	-42,067
	Taxable income not on books			
	Guaranteed payments (other than health ins)	62,400		-62,400
	Book expenses not deducted			
	Income on books not on return			
	Return deductions not on books			
	Income per return	649,141	544,674	-104,467
Schedule M-2	Balance at beginning of year	858,064	934,694	76,630
	Cash contributions			
	Property contributions			
	Net income (loss) per books	586,741	544,674	-42,067
	Other increases			
	Cash distributions	391,600	411,600	20,000
	Property distributions			
	Other decreases	118,511		-118,511
Schedule M-3	Balance at end of year	934,694	1,067,768	133,074
	Total income (loss) items:			
	Income (loss) per income statement			
	Temporary difference			
	Permanent difference			
	Income (loss) per tax return			
	Total expense/deduction items:			
	Expense per income statement			
	Temporary difference			
	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			

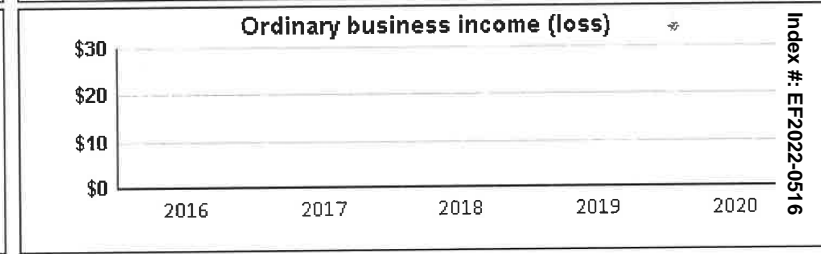
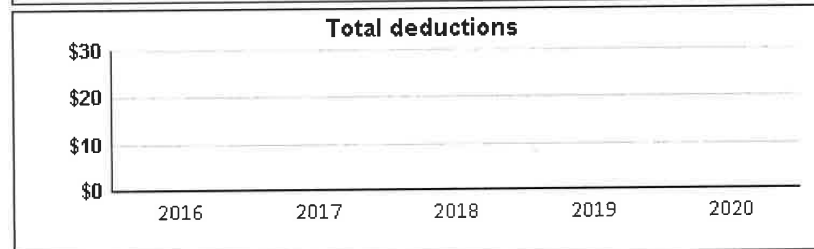
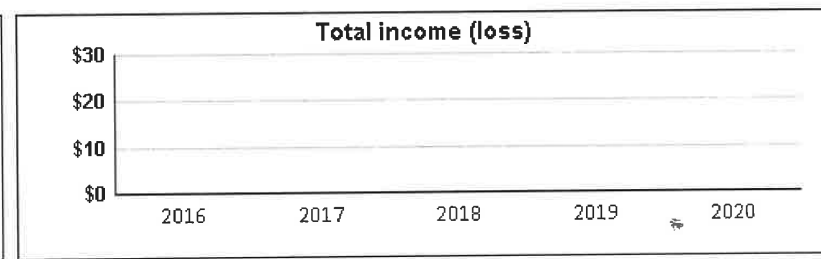
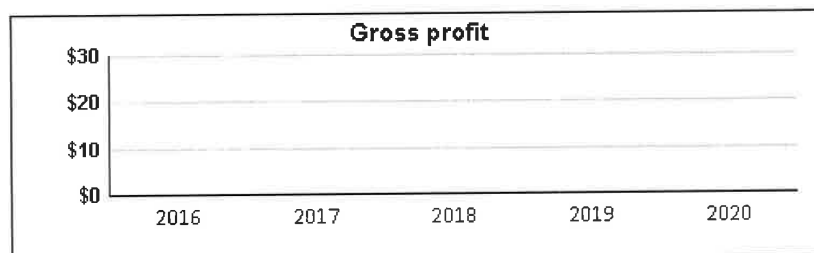
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Partnership Name

Employer Identification Number

MAZZA AND AMICI LLC**45-4140717**

	2016	2017	2018	2019	2020
Net gross receipts					
Cost of goods sold					
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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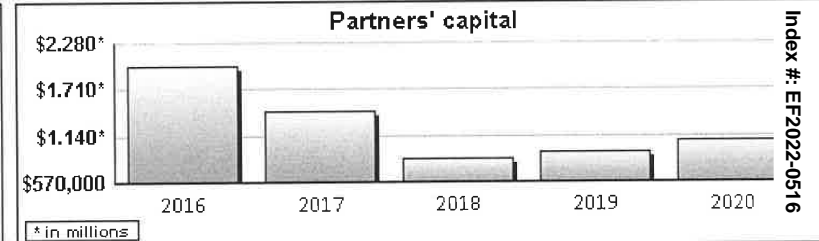
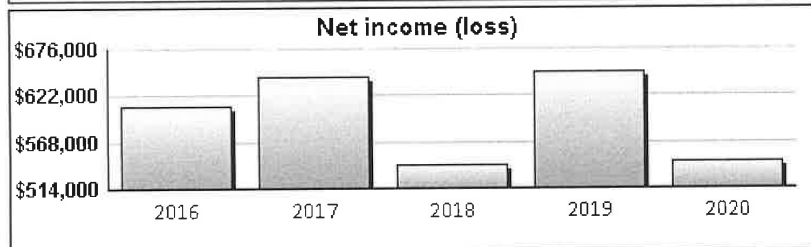
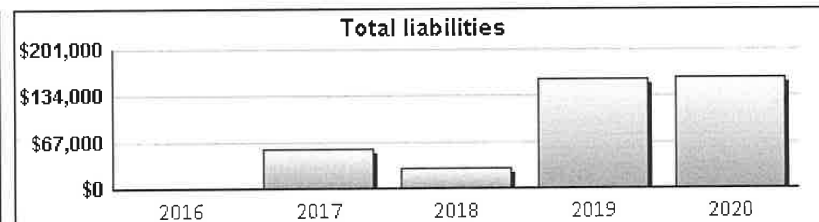
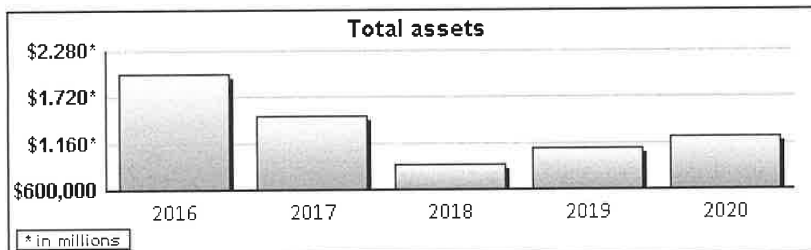
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Form 1065	Tax Return History Report, Page 2	2020
Partnership Name MAZZA AND AMICI LLC		Employer Identification Number 45-4110717

	2016	2017	2018	2019	2020
Ordinary business income (loss)	528,054	583,064	489,970	586,741	544,674
Net rental real estate income (loss)					
Other net rental income (loss)					
Guaranteed payments	62,400	62,400	62,400	62,400	
Interest, dividends, and royalties	18,655	18,942	6,489		
Total capital gain (loss)					
Net section 1231 gain (loss)					
Other income (loss)					
Section 179 deduction					
Contributions					
Other Schedule K deductions		20,793	17,379		
Total foreign taxes					
Net income (loss)	609,109	643,613	541,480	649,141	544,674
Schedule L, Total assets	1,999,428	1,492,024	887,520	1,093,430	1,229,277
Schedule L, Total liabilities		56,801	29,456	158,736	161,509
Schedule M-2, Capital contributed					
Schedule M-2, Net income per books	546,709	581,213	479,080	586,741	544,674
Schedule M-2, Distributions	487,906	1,145,418	1,068,243	391,600	411,600
Schedule M-2, Ending partners' capital	1,999,428	1,435,223	858,064	934,694	1,067,768



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

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EXHIBIT "G"

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

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Form **1065**
Department of the Treasury
Internal Revenue Service

U.S. Return of Partnership Income

For calendar year 2021, or tax year beginning , ending
Go to www.irs.gov/Form1065 for instructions and the latest information.

Index #: EF2022-0516

2021

A Principal business activity RENTAL	Type or Print	Name of partnership MAZZA AND AMICI LLC	D Employer identification number 10717
B Principal product or service RENTAL		Number, street, and room or suite no. If a P.O. box, see instructions. 307 N. TIOGA STREET	E Date business started 01/01/2012
C Business code number 531110		City or town, state or province, country, and ZIP or foreign postal code ITHACA NY 14580	F Total assets (see instructions) \$ 1,507,922

- G Check applicable boxes: (1) ☐ Initial return (2) ☐ Final return (3) ☐ Name change (4) ☐ Address change (5) ☐ Amended return
- H Check accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) ▶
- I Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year ▶ **2**
- J 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.

Income	1a Gross receipts or sales	1a		
	b Returns and allowances	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
	6 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)			6
Deductions (see instructions for limitations)	7 Other income (loss) (attach statement)			7
	8 Total income (loss). Combine lines 3 through 7			8
	9 Salaries and wages (other than to partners) (less employment credits)			9
	10 Guaranteed payments to partners			10
	11 Repairs and maintenance			11
	12 Bad debts			12
	13 Rent			13
	14 Taxes and licenses			14
	15 Interest (see instructions)			15
	16a Depreciation (if required, attach Form 4562)	16a	38,031	
Tax and Payment	b Less depreciation reported on Form 1125-A and elsewhere on return	16b	38,031	16c 0
	17 Depletion (Do not deduct oil and gas depletion.)			17
	18 Retirement plans, etc.			18
	19 Employee benefit programs			19
	20 Other deductions (attach statement)			20
	21 Total deductions. Add the amounts shown in the far right column for lines 9 through 20			21 0
	22 Ordinary business income (loss). Subtract line 21 from line 8			22
	23 Interest due under the look-back method—completed long-term contracts (attach Form 8697)			23
	24 Interest due under the look-back method—income forecast method (attach Form 8866)			24
	25 BBA AAR imputed underpayment (see instructions)			25
Sign Here	26 Other taxes (see instructions)			26
	27 Total balance due. Add lines 23 through 26			27
	28 Payment (see instructions)			28
	29 Amount owed. If line 28 is smaller than line 27, enter amount owed			29
	30 Overpayment. If line 28 is larger than line 27, enter overpayment			30

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than partner or limited liability company member) is based on all information of which preparer has any knowledge.			May the IRS discuss this return with the preparer shown below? See instructions. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
	Signature of partner or limited liability company member _____ Date _____			
Paid	Print/Type preparer's name DAVID W. SPRAGUE	Preparer's signature DAVID W. SPRAGUE	Date 02/25/22	Check <input type="checkbox"/> if self-employed PTIN P00001133
Preparer Use Only	Firm's name ▶ SPRAGUE & JACKSON	Firm's EIN ▶ 10-28840		
	Firm's address ▶ 121 E SENECA ST ITHACA, NY 14850-4308	Phone no. 607-273-5322		

For Paperwork Reduction Act Notice, see separate instructions.

Form 1065 (2021)

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CI2024-02265 MAZZA AND AMICI LLC

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Schedule B Other Information

1 What type of entity is filing this return? Check the applicable box:				Yes	No
a	<input type="checkbox"/>	Domestic general partnership	b	<input type="checkbox"/>	Domestic limited partnership
c	<input checked="" type="checkbox"/>	Domestic limited liability company	d	<input type="checkbox"/>	Domestic limited liability partnership
e	<input type="checkbox"/>	Foreign partnership	f	<input type="checkbox"/>	Other ►
2 At the end of the tax year:					
a Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization, 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 B-1, Information on Partners Owning 50% or More of the Partnership					X
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 on Partners Owning 50% or More of the Partnership				X	
3 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. If "Yes," complete (i) through (iv) below					X
(i) Name of Corporation		(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock	
b 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 interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below					X
(i) Name of Entity		(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital
4 Does the partnership satisfy all four of the following conditions?				Yes	No
a The partnership's total receipts for the tax year were less than \$250,000.					
b The partnership's total assets at the end of the tax year were less than \$1 million.					
c 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.					
d The partnership is not filing and is not required to file Schedule M-3					X
If "Yes," the partnership is not required to complete Schedules L, M-1, and M-2; item F on page 1 of Form 1065; or item L on Schedule K-1.					
5 Is this partnership a publicly traded partnership as defined in section 469(k)(2)?					X
6 During the tax year, did the partnership have any debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt?					X
7 Has this partnership filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction?					X
8 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 Financial Accounts (FBAR). If "Yes," enter the name of the foreign country ►					X
9 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 Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts. See instructions					X
10a Is the partnership making, or had it previously made (and not revoked), a section 754 election? See instructions for details regarding a section 754 election.					X
b Did the partnership make for this tax year an optional basis adjustment under section 743(b) or 734(b)? If "Yes," attach a statement showing the computation and allocation of the basis adjustment. See instructions					X

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CI2024-02265 MAZZA AND AMICI LLC

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Schedule B Other Information (continued)

	Yes	No
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 734(d))? If "Yes," attach a statement showing the computation and allocation of the basis adjustment. See instructions		X
11 Check this box if, during the current or prior tax year, the partnership distributed any property received in a like-kind exchange or contributed such property to another entity (other than disregarded entities wholly owned by the partnership throughout the tax year) <input type="checkbox"/>		
12 At any time during the tax year, did the partnership distribute to any partner a tenancy-in-common or other undivided interest in partnership property?		X
13 If the partnership is required to file Form 8858, Information Return of U.S. Persons With Respect To Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs), enter the number of Forms 8858 attached. See instructions		
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 0		
16a Did you make any payments in 2021 that would require you to file Form(s) 1099? See instructions	X	
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 0		
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 and 1042-S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471 through 1474)?		X
20 Was the partnership a specified domestic entity required to file Form 8938 for the tax year? See the Instructions for Form 8938		X
21 Is the partnership a section 721(c) partnership, as defined in Regulations section 1.721(c)-1(b)(14)?		X
22 During the tax year, did the partnership pay or accrue any interest or royalty for which one or more partners are not allowed a deduction under section 267A? See instructions If "Yes," enter the total amount of the disallowed deductions \$		X
23 Did the partnership have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions		X
24 Does the partnership satisfy one or more of the following? See instructions a The partnership owns a pass-through entity with current, or prior year carryover, excess business interest expense. b 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. c 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
25 Is the partnership attaching Form 8996 to certify as a Qualified Opportunity Fund? If "Yes," enter the amount from Form 8996, line 15 \$		
26 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.		
27 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
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 foreign corporation)? If "Yes," list the ownership percentage by vote and by value. See instructions. Percentage: By Vote By Value		X
29 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.		X

Designation of Partnership Representative (see instructions)

Enter below the information for the partnership representative (PR) for the tax year covered by this return.

Name of PR EDWARD MAZZA

U.S. address of PR 307 N. TIOGA STREET
ITHACA NY 14850

U.S. phone number of PR 607-273-6000

If the PR is an entity, name of the designated individual for the PR

U.S. address of designated individual

U.S. phone number of designated individual

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CI2024-02265 MAZZA AND AMICI LLC

45-4170717

Index #: EF2022-0516

Schedule R Partners' Distributive Share Items		Index #: EF2022-0516	
Income (Loss)	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	
	b Expenses from other rental activities (attach statement)	3b	
	c Other net rental income (loss). Subtract line 3b from line 3a	3c	
	4 Guaranteed payments: a Services 4a 63,000 b Capital 4b	4c	63,000
	c Total. Add lines 4a and 4b	4c	
	5 Interest income	5	
	6 Dividends and dividend equivalents: a Ordinary dividends	6a	
	b Qualified dividends 6b c Dividend equivalents 6c	6c	
	7 Royalties	7	
8 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)	9b		
c Unrecaptured section 1250 gain (attach statement)	9c		
10 Net section 1231 gain (loss) (attach Form 4797)	10		
11 Other income (loss) (see instructions) Type ▶	11		
Deductions	12 Section 179 deduction (attach Form 4562)	12	
	13a Contributions	13a	
	b Investment interest expense	13b	
	c Section 59(e)(2) expenditures: (1) Type ▶ (2) Amount ▶	13c(2)	
d Other deductions (see instructions) Type ▶	13d		
Self-Employment	14a Net earnings (loss) from self-employment	14a	
	b Gross farming or fishing income	14b	
	c Gross nonfarm income	14c	
Credits	15a Low-income housing credit (section 42(j)(5))	15a	
	b Low-income housing credit (other)	15b	
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)	15c	
	d Other rental real estate credits (see instructions) Type ▶	15d	
	e Other rental credits (see instructions) Type ▶	15e	
	f Other credits (see instructions) Type ▶	15f	
International Transactions	16 Attach Schedule K-2 (Form 1065), Partners' Distributive Share Items-International, and check this box to indicate that you are reporting items of international tax relevance <input type="checkbox"/>		
Alternative Minimum Tax (AMT) Items	17a Post-1986 depreciation adjustment	17a	-32,367
	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	
Other Information	18a Tax-exempt interest income	18a	
	b Other tax-exempt income	18b	
	c Nondeductible expenses	18c	
	19a Distributions of cash and marketable securities	19a	385,000
	b Distributions of other property	19b	
	20a Investment income	20a	
	b Investment expenses	20b	
	c Other items and amounts (attach statement) SEE STATEMENT 1		
21 Total foreign taxes paid or accrued	21		

Form 1065 (2021)

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NYSCF: 006-1-NO MAZZA AND AMICI LLC

0717 RECEIVED NYSCF: 02/02/2024

CI2024-02265 et Income (Loss)

Index #: EF2022-0516

1	Net income (loss). Combine Schedule K, lines 1 through 11. From the result, subtract the sum of Schedule K, lines 12 through 13d, and 21.	1				
2	Analysis by partner type:	(i) Corporate	(ii) Individual (active)	(iii) Individual (passive)	(iv) Partnership	(v) Exempt Organization
a	General partners					
b	Limited partners		714,502			

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash		1,043,344		1,360,020
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts				
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities				
6	Other current assets (attach statement)				
7a	Loans to partners (or persons related to partners)				
b	Mortgage and real estate loans				
8	Other investments (attach statement)				
9a	Buildings and other depreciable assets	2,794,897		2,794,897	
b	Less accumulated depreciation	2,608,964	185,933	2,646,995	147,902
10a	Depletable assets				
b	Less accumulated depletion				
11	Land (net of any amortization)				
12a	Intangible assets (amortizable only)				
b	Less accumulated amortization				
13	Other assets (attach statement)				
14	Total assets		1,229,277		1,507,922
Liabilities and Capital					
15	Accounts payable				
16	Mortgages, notes, bonds payable in less than 1 year				
17	Other current liabilities (attach statement)				
18	All nonrecourse loans				
19a	Loans from partners (or persons related to partners)				
b	Mortgages, notes, bonds payable in 1 year or more				
20	Other liabilities (attach statement) SEE STMT 2		161,509		141,410
21	Partners' capital accounts		1,067,768		1,366,512
22	Total liabilities and capital		1,229,277		1,507,922

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

Note: The partnership may be required to file Schedule M-3. See instructions.

1	Net income (loss) per books	651,502	6	Income recorded on books this year not included on Schedule K, lines 1 through 11 (itemize):	
2	Income included on Schedule K, lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10, and 11, not recorded on books this year (itemize):		a	Tax-exempt interest \$	
3	Guaranteed payments (other than health insurance)	63,000	7	Deductions included on Schedule K, lines 1 through 13d, and 21, not charged against book income this year (itemize):	
4	Expenses recorded on books this year not included on Schedule K, lines 1 through 13d, and 21 (itemize):		a	Depreciation \$	
a	Depreciation \$		8	Add lines 6 and 7	
b	Travel and entertainment \$		9	Income (loss) (Analysis of Net Income (Loss), line 1). Subtract line 8 from line 5	714,502
5	Add lines 1 through 4	714,502			

Schedule M-2 Analysis of Partners' Capital Accounts

1	Balance at beginning of year	1,067,768	6	Distributions: a Cash	385,000
2	Capital contributed: a Cash		b	Property	
	b Property		7	Other decreases (itemize): SEE STMT 4	
3	Net income (loss) (see instructions)	714,502		63,000	63,000
4	Other increases (itemize): SEE STMT 3	32,242	8	Add lines 6 and 7	448,000
5	Add lines 1 through 4	1,814,512	9	Balance at end of year. Subtract line 8 from line 5	1,366,512

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CI2024-02265 5
(rev. November 2010)
Department of the Treasury
Internal Revenue Service

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

Index #: EF2022-0516

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

Name **MAZZA AND AMICI LLC** Employer identification number **66-1170717**

1	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, ZIP code	Type—Enter code 1-8; see page 2 for list	Fair Rental Days	Personal Use Days
A	115 PROSPECT STREET 115 PROSPECT STREET ITHACA NY 14580	2 MULTI-FAM RESIDENCE	365	
B	117 PROSPECT STREET 117 PROSPECT STREET ITHACA NY 14580	2 MULTI-FAM RESIDENCE	365	
C	201 PLEASANT STREET 201 PLEASANT STREET ITHACA NY 14580	2 MULTI-FAM RESIDENCE	365	
D	210 DELAWARE STREET 210 DELAWARE STREET ITHACA NY 14580	2 MULTI-FAM RESIDENCE	365	

		Properties			
		A	B	C	D
2	Gross rents	2 46,532	26,875	37,726	209,375
3	Rental Real Estate Expenses	3			
4	Advertising	4			
5	Auto and travel	5 1,098	1,234	2,029	7,053
6	Cleaning and maintenance	6			
7	Commissions	7 1,244	792	779	5,457
8	Insurance	8			
9	Legal and other professional fees	9			
10	Interest (see instructions)	10			
11	Repairs	11 8,587	5,026	5,948	36,734
12	Taxes	12 1,058	815	1,527	7,932
13	Utilities	13			
14	Wages and salaries	14 27	25	347	10,884
15	Depreciation (see instructions)	15			
15	Other (list) ▶ SEE STMT 5,6,7,8	4,581	2,001	2,819	19,363
16	Total expenses for each property. Add lines 3 through 15	16 16,595	9,893	13,449	87,423
17	Income or (loss) from each property. Subtract line 16 from line 2	17 29,937	16,982	24,277	121,952
18a	Total gross rents. Add gross rents from line 2, columns A through H	18a			1,270,663
18b	Total expenses. Add total expenses from line 16, columns A through H	18b			619,161
19	Net gain (loss) from Form 4797, Part II, line 17, from the disposition of property from rental real estate activities	19			
20a	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			
b	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.				
(1) Name	(2) Employer identification number				
21	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	21			651,502

For Paperwork Reduction Act Notice, see instructions.

Form 8825 (Rev. 11-2018)

DAA

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RECEIVED NYSCEF: 02/02/2024

CI2024-02265 ^(B) MAZZA AND AMICI LLC

13-4170717

Index #: EF2022-0516

1 Show the type and address of each property. For each rental real estate property listed, report the number of days rented at rental value and days with personal use. See instructions.

	Physical address of each property—street, city, state, ZIP code	Type—Enter code 1-8; see below for list	Fair Rental Days	Personal Use Days
E	212 LINDEN AVENUE 212 LINDEN AVENUE ITHACA NY 14580	2 MULTI-FAM RESIDENCE	365	
F	218 DELAWARE AVENUE 218 DELAWARE AVENUE ITHACA NY 14580	2 MULTI-FAM RESIDENCE	365	
G	218 PLEASANT STREET 218 PLEASANT STREET ITHACA NY 14580	2 MULTI-FAM RESIDENCE	365	
H	506 S. CAYUGA STREET 506 S. CAYUGA STREET ITHACA NY 14580	2 MULTI-FAM RESIDENCE	365	

		Properties			
Rental Real Estate Income		E	F	G	H
2	Gross rents	2 119,175	215,870	19,500	42,130
Rental Real Estate Expenses					
3	Advertising	3			
4	Auto and travel	4			
5	Cleaning and maintenance	5 3,725	4,501	860	1,377
6	Commissions	6			
7	Insurance	7 3,121	5,884	622	810
8	Legal and other professional fees	8			
9	Interest (see instructions)	9			
10	Repairs	10			
11	Taxes	11 21,793	34,466	5,026	7,191
12	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)

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INDEX NO. EF2022-0516

NYSCEF DOC. NO. 33

RECEIVED NYSCEF: 02/02/2024

CI2024-02265 (B) MAZZA AND AMICI LLC

45-4170717

Index #: EF2022-0516

1 Show the type and address of each property. For each rental real estate property listed, report the number of days rented at rental value and days with personal use. See instructions.

	Physical address of each property—street, city, state, ZIP code	Type—Enter code 1-8; see below for list	Fair Rental Days	Personal Use Days
E	702 N. AURORA STREET 702 N. AURORA STREET ITHACA NY 14580	2 MULTI-FAM RESIDENCE	365	
F	707 N. AURORA STREET 707 N. AURORA STREET ITHACA NY 14580	2 MULTI-FAM RESIDENCE	365	
G	708 N. AURORA STREET 708 N. AURORA STREET ITHACA NY 14580	2 MULTI-FAM RESIDENCE	365	
H	CEDARWOOD CEDARWOOD ITHACA NY 14580	2 MULTI-FAM RESIDENCE	365	

		Properties			
		E	F	G	H
2	Rental Real Estate Income Gross rents	2 48,550	40,601	29,055	135,555
3	Rental Real Estate Expenses 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			
11	Taxes	11 10,612	8,267	7,191	30,280
12	Utilities	12 4,835	2,640	1,755	13,420
13	Wages and salaries	13			
14	Depreciation (see instructions)	14 418	254	300	13,753
15	Other (list) ▶ STMT 13,14,15,16	15 4,450	3,409	2,521	11,778
16	Total expenses for each property. Add lines 3 through 15	16 24,452	16,198	13,318	92,815
17	Income or (loss) from each property. 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)

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NYSCEF DOC. NO. 33

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CI2024-02265 8) MAZZA AND AMICI LLC

15-4170717

Index #: EF2022-0516

1. Show the type and address of each property. For each rental real estate property listed, report the number of days rented at rental value and days with personal use. See instructions.

	Physical address of each property—street, city, state, ZIP code	Type—Enter code 1-8; see below for list	Fair Rental Days	Personal Use Days
E	116-118 FERRIS PLACE 116-118 FERRIS PLACE ITHACA NY 14580	2 MULTI-FAM RESIDENCE	365	
F	3&5 PEARL STREET 3&5 PEARL STREET NEWFIELD NY 14867	2 MULTI-FAM RESIDENCE	365	
G	124 SEARS STREET 124 SEARS STREET ITHACA NY 14580	2 MULTI-FAM RESIDENCE	365	
H	116-118 THIRD STREET 116-118 THIRD STREET ITHACA NY 14580	2 MULTI-FAM RESIDENCE	365	

		Properties			
Rental Real Estate Income		E	F	G	H
2	Gross rents	2 180,353	47,760	42,829	28,777
Rental Real Estate Expenses					
3	Advertising	3			
4	Auto and travel	4			
5	Cleaning and maintenance	5 4,060	4,927	1,017	4,628
6	Commissions	6			
7	Insurance	7 4,956	1,352	904	876
8	Legal and other professional fees	8			
9	Interest (see instructions)	9			
10	Repairs	10			
11	Taxes	11 28,301	6,812	8,238	6,842
12	Utilities	12 18,286	1,674	845	2,999
13	Wages and salaries	13			
14	Depreciation (see instructions)	14 817	596	721	32
15	Other (list) ▶ STMT 17,18,19,20	15 79,909	4,830	3,604	2,756
16	Total expenses for each property. Add lines 3 through 15	16 136,329	20,191	15,329	18,133
17	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)

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CI2024-02265

i-1

Information on Partners Owning 50% or More of the Partnership

Index #: EF2022-0516

(Rev. August 2019)

▶ Attach to Form 1065.

OMB No. 1545-0123

Department of the Treasury
Internal Revenue Service▶ Go to www.irs.gov/Form1065 for the latest information.

Name of partnership

MAZZA AND AMICI LLC

Employer identification number (EIN)

43-4170717**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 Owned in Profit, Loss, or Capital

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	125-38-7972	UNITED STATES	50.000000
THOMAS J. AMICI	000000-4246	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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CI2024-02265

(Form 1065)

Department of the Treasury
Internal Revenue Service

2021

For calendar year 2021, or tax year

beginning ending

Partner's Share of Income, Deductions, Credits, etc. See back of form and separate instructions.**Part I Information About the Partnership**

A Partnership's employer identification number

40-170717

B Partnership's name, address, city, state, and ZIP code

MAZZA AND AMICI LLC

307 N. TIOGA STREET
ITHACA

NY 14580

C IRS Center where partnership filed return

E-FILE

D ☐ Check if this is a publicly traded partnership (PTP)**Part II Information About the Partner**

E Partner's SSN or TIN (Do not use TIN of a disregarded entity. See instructions.)

106-00-7972

F Name, address, city, state, and ZIP code for partner entered in E. See instructions.

EDWARD MAZZA

307 N. TIOGA STREET
ITHACA

NY 14850

G ☐ General partner or LLC member-manager☒ Limited partner or other LLC memberH1 ☒ Domestic partner☐ Foreign partnerH2 ☐ If the partner is a disregarded entity (DE), enter the partner's:

TIN

Name

I1 What type of entity is this partner? **INDIVIDUAL**

I2 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
Profit	50.000000 %	50.000000 %
Loss	50.000000 %	50.000000 %
Capital	50.000000 %	50.000000 %

Check if decrease is due to sale or exchange of partnership interest

K Partner's share of liabilities:

	Beginning	Ending
Nonrecourse	\$	\$
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

Beginning capital account	\$ 531,988
Capital contributed during the year	\$
Current year net income (loss)	\$ 325,747
Other increase (decrease) (attach explanation)	STMT \$ 16,121
Withdrawals & distributions	\$ (192,200)
Ending capital account	\$ 681,656

M Did the partner contribute property with a built-in gain (loss)?

☐ Yes ☒ No If "Yes," attach statement. See instructions.

N Partner's Share of Net Unrecognized Section 704(c) Gain or (Loss)

Beginning	\$
Ending	\$

☐ Final K-1☐ Amended K-1**Part III Partner's Share of Current Year Deductions, Credits, and Other Items**

1	Ordinary business income (loss)	14	Self-employment earnings (loss)
2	Net rental real estate income (loss)		
★	325,747		
3	Other net rental income (loss)	15	Credits
4a	Guaranteed payments for services		
	31,200		
4b	Guaranteed payments for capital	16	Schedule K-3 is attached if checked
4c	Total guaranteed payments	17	Alternative minimum tax (AMT) items
	31,200	A	-16,180
5	Interest income		
6a	Ordinary dividends		
6b	Qualified dividends	18	Tax-exempt income and nondeductible expenses
6c	Dividend equivalents		
7	Royalties		
8	Net short-term capital gain (loss)	19	Distributions
9a	Net long-term capital gain (loss)	A	192,200
9b	Collectibles (28%) gain (loss)	20	Other information
9c	Unrecaptured section 1250 gain	Z★	STMT
10	Net section 1231 gain (loss)	AG★	STMT
11	Other income (loss)	AH★	STMT
12	Section 179 deduction	21	Foreign taxes paid or accrued
13	Other deductions		
22	More than one activity for at-risk purposes*		
23	More than one activity for passive activity purposes*		

*See attached statement for additional information.

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(Form 1065)

Department of the Treasury
Internal Revenue Service

2021

For calendar year 2021, or tax year

beginning ending

Partner's Share of Income, Deductions, Credits, etc. See back of form and separate instructions.**Part I Information About the Partnership**

A Partnership's employer identification number

45-4070717

B Partnership's name, address, city, state, and ZIP code

MAZZA AND AMICI LLC

307 N. TIOGA STREET
ITHACA

NY 14580

C IRS Center where partnership filed return

E-FILE

D ☐ Check if this is a publicly traded partnership (PTP)**Part II Information About the Partner**

E Partner's SSN or TIN (Do not use TIN of a disregarded entity. See instructions.)

-4246

F Name, address, city, state, and ZIP code for partner entered in E. See instructions.

THOMAS J. AMICI

121 S. VANDORN ROAD
ITHACA

NY 14850

G ☐ General partner or LLC member-manager☒ Limited partner or other LLC memberH1 ☒ Domestic partner☐ Foreign partnerH2 ☐ If the partner is a disregarded entity (DE), enter the partner's:

TIN

Name

I1 What type of entity is this partner? **INDIVIDUAL**I2 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
Profit	50.000000 %	50.000000 %
Loss	50.000000 %	50.000000 %
Capital	50.000000 %	50.000000 %

Check if decrease is due to sale or exchange of partnership interest ☐

K Partner's share of liabilities:

	Beginning	Ending
Nonrecourse	\$	\$
Qualified nonrecourse financing	\$	\$
Recourse	\$ 80,755	\$ 70,705

Check this box if item K includes liability amounts from lower tier partnerships. ☐**L Partner's Capital Account Analysis**

Beginning capital account	\$ 535,780
Capital contributed during the year	\$
Current year net income (loss)	\$ 325,755
Other increase (decrease) (attach explanation)	STMT \$ 16,121
Withdrawals & distributions	\$ (192,800)
Ending capital account	\$ 684,856

M Did the partner contribute property with a built-in gain (loss)?

☐ Yes ☒ No If "Yes," attach statement. See instructions.**N Partner's Share of Net Unrecognized Section 704(c) Gain or (Loss)**

Beginning	\$
Ending	\$

☐ Final K-1☐ Amended K-1**Part III Partner's Share of Current Year Deductions, Credits, and Other Items**

1	Ordinary business income (loss)	14	Self-employment earnings (loss)
2	Net rental real estate income (loss)		
*	325,755		
3	Other net rental income (loss)	15	Credits
4a	Guaranteed payments for services		
	31,800		
4b	Guaranteed payments for capital	16	Schedule K-3 is attached if checked <input type="checkbox"/>
4c	Total guaranteed payments	17	Alternative minimum tax (AMT) items
	31,800	A	-16,187
5	Interest income		
6a	Ordinary dividends		
6b	Qualified dividends	18	Tax-exempt income and nondeductible expenses
6c	Dividend equivalents		
7	Royalties		
8	Net short-term capital gain (loss)	19	Distributions
9a	Net long-term capital gain (loss)	A	192,800
9b	Collectibles (28%) gain (loss)	20	Other information
9c	Unrecaptured section 1250 gain	Z*	STMT
10	Net section 1231 gain (loss)	AG*	STMT
11	Other income (loss)		
12	Section 179 deduction	21	Foreign taxes paid or accrued
13	Other deductions		
22	More than one activity for at-risk purposes*		
23	More than one activity for passive activity purposes*		

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*See attached statement for additional information.

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

Description	Amount
SEE ATTACHED SECTION 199A INFORMATION WORKSHEET	\$
DRAWN INCLUDE HEALTH INSURANCE	

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

Description	Beginning of Year	End of Year
SECURITY DEPOSITS	\$ 161,509	\$ 141,410
TOTAL	\$ 161,509	\$ 141,410

Statement 3 - Form 1065, Schedule M-2, Line 4 - Other Increases

Description	Amount
CAPITAL ADJUSTMENTS	\$ 32,242
TOTAL	\$ 32,242

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	\$ 6,078
G/P REDUCTION	-1,497
TOTAL	\$ 4,581

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

Description	Amount
GENERAL EXPENSES	\$ 3,409
G/P REDUCTION	-1,408
TOTAL	\$ 2,001

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

Description	Amount
GENERAL EXPENSES	\$ 5,049
G/P REDUCTION	-2,230
TOTAL	\$ 2,819

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

Description	Amount
GENERAL EXPENSES	\$ 28,994
MISC. EXPENSE	400
G/P REDUCTION	-10,031
TOTAL	\$ 19,363

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

Description	Amount
GENERAL EXPENSES	\$ 16,271
G/P REDUCTION	-6,960
TOTAL	\$ 9,311

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

Description	Amount
GENERAL EXPENSES	\$ 29,741
MISC. EXPENSE	200
G/P REDUCTION	-11,340
TOTAL	\$ 18,601

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

<u>Description</u>	<u>Amount</u>
GENERAL EXPENSES	\$ 2,716
G/P REDUCTION	-1,194
TOTAL	<u>\$ 1,522</u>

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

<u>Description</u>	<u>Amount</u>
GENERAL EXPENSES	\$ 5,556
G/P REDUCTION	-1,799
TOTAL	<u>\$ 3,757</u>

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

Description	Amount
GENERAL EXPENSES	\$ 6,762
MISC. EXPENSE	150
G/P REDUCTION	-2,462
TOTAL	\$ 4,450

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

Description	Amount
GENERAL EXPENSES	\$ 5,495
G/P REDUCTION	-2,086
TOTAL	\$ 3,409

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

Description	Amount
GENERAL EXPENSES	\$ 3,776
G/P REDUCTION	-1,255
TOTAL	\$ 2,521

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

Description	Amount
GENERAL EXPENSES	\$ 18,671
G/P REDUCTION	-6,893
TOTAL	\$ 11,778

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

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

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

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

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

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

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

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

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Federal Statements EDWARD MAZZA

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	Type	Amount	Disposed
115 PROSPECT STREET	MULTI-FAM RESIDENCE	\$ 14,968	
117 PROSPECT STREET	MULTI-FAM RESIDENCE	8,491	
201 PLEASANT STREET	MULTI-FAM RESIDENCE	12,138	
210 DELAWARE STREET	MULTI-FAM RESIDENCE	60,976	
212 LINDEN AVENUE	MULTI-FAM RESIDENCE	32,752	
218 DELAWARE AVENUE	MULTI-FAM RESIDENCE	69,497	
218 PLEASANT STREET	MULTI-FAM RESIDENCE	5,115	
506 S. CAYUGA STREET	MULTI-FAM RESIDENCE	13,454	
702 N. AURORA STREET	MULTI-FAM RESIDENCE	12,049	
707 N. AURORA STREET	MULTI-FAM RESIDENCE	12,201	
708 N. AURORA STREET	MULTI-FAM RESIDENCE	7,868	
CEDARWOOD	MULTI-FAM RESIDENCE	21,370	
116-118 FERRIS PLACE	MULTI-FAM RESIDENCE	22,012	
3&5 PEARL STREET	MULTI-FAM RESIDENCE	13,784	
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	579,264
AG	GROSS RECEIPTS FOR 2018	549,107

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

Description
DRAWS INCLUDE HEALTH INSURANCE

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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	Type	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

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CI2024-02265

Section 199A Information Worksheet

Index #: EF2022-0516

Schedule **K**

2021

For calendar year 2021 or tax year beginning , ending

Partnership Name

Employer Identification Number

MAZZA AND AMICI LLC

0717

	Activity Description	Pass-through Entity EIN	Aggr. Number	SSTB	PTP
Column A	115 PROSPECT STREET				
Column B	117 PROSPECT STREET				
Column C	201 PLEASANT STREET				
Column D	210 DELAWARE STREET				
Column E	212 LINDEN AVENUE				

	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)	29,937	16,982	24,277	121,952	65,504
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	414,620	230,312

Other Information:

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

Section 199A REIT dividends

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CI2024-02265Schedule **R****Section 199A Information Worksheet**

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For calendar year 2021 or tax year beginning , ending

Partnership Name

Employer Identification Number

MAZZA AND AMICI LLC**45-4170717**

Aggr.

	Activity Description	Pass-through Entity EIN	Number	SSTB	PTP
Column A	218 DELAWARE AVENUE				
Column B	218 PLEASANT STREET				
Column C	506 S. CAYUGA STREET				
Column D	702 N. AURORA STREET				
Column E	707 N. AURORA STREET				

	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)	138,995	10,231	26,909	24,098	24,403
Other net rental income (loss)					
Royalties					
Section 1231 gain (loss)					
Other income (loss)					
Section 179 deduction					
Other deductions					
W-2 wages					
Qualified property	33,218		7,504	11,500	7,000

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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2021

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Partnership Name

Employer Identification Number

MAZZA AND AMICI LLC

45-4270717

	Activity Description	Pass-through Entity EIN	Aggr. Number	SSTB	PTP
Column A	708 N. AURORA STREET				
Column B	CEDARWOOD				
Column C	116-118 FERRIS PLACE				
Column D	3&5 PEARL STREET				
Column E	124 SEARS STREET				

	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)	15,737	42,740	44,024	27,569	27,500
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	380,341	22,482	16,396	27,048

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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For calendar year 2021 or tax year beginning , ending

Partnership Name

Employer Identification Number

MAZZA AND AMICI LLC**45-4170717**

	Activity Description	Pass-through Entity EIN	Aggr. Number	SSTB	PTP
Column A	116-118 THIRD STREET				
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)	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 pmts					
Section 199A(g) deduction					

Section 199A REIT dividends

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2021

For calendar year 2021, or tax year beginning , and ending

Partnership Name

Employer Identification Number

MAZZA AND AMICI LLC

45-4170717

Property Description

115 PROSPECT STREET
115 PROSPECT STREET
ITHACA

NY 14580

Type of Activity

Rental Real Estate ☒
Other Rental Property ☐
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 ☒

Is the net income (loss) from this property included in the computation of section 179 business income?

Yes ☐No ☒

Income and Expenses

Income

Gross rents 46,532
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 1,098
Commissions
Insurance 1,244
Legal and professional
Interest
Repairs
Taxes 8,587
Utilities 1,058
Wages and salaries
Depreciation 27
Other expenses 4,581

Total expenses 16,595

Less % personal use

Net deductible expenses 16,595

Net income or loss from this property 29,937

46,532	
	46,532
1,098	
1,244	
8,587	
1,058	
27	
4,581	
16,595	
	16,595
	29,937

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Partnership Name

Employer Identification Number

MAZZA AND AMICI LLC

45-4170717

Property Description

117 PROSPECT STREET
117 PROSPECT STREET
ITHACA

NY 14580

Type of Activity

Rental Real Estate ☒Other Rental Property ☐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 ☒

Is the net income (loss) from this property included in the computation of section 179 business income?

Yes ☐No ☒

Income and Expenses

Income

Gross rents
Gross royalties
Other income
Income from sale of property reported on Form 4797, Line 17

Total gross income

26,875

26,875

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

Less % personal use

Net deductible expenses

Net income or loss from this property

1,234

792

5,026

815

25

2,001

9,893

9,893

16,982

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Partnership Name

Employer Identification Number

MAZZA AND AMICI LLC

45-0130717

Property Description

201 PLEASANT STREET
201 PLEASANT STREET
ITHACA

NY 14580

Type of Activity

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?

Yes ☐No ☒

Is the net income (loss) from this property included in the computation of section 179 business income?

Yes ☐No ☒

MULTI-FAM RESIDENCE

365

Income and Expenses

Income

Gross rents 37,726
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 2,029
Commissions
Insurance 779
Legal and professional
Interest
Repairs
Taxes 5,948
Utilities 1,527
Wages and salaries
Depreciation 347
Other expenses 2,819
Total expenses 13,449
Less % personal use
Net deductible expenses 13,449
Net income or loss from this property 24,277

37,726	
	37,726
2,029	
779	
5,948	
1,527	
347	
2,819	
13,449	
	13,449
	24,277

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2021

Partnership Name

Employer Identification Number

MAZZA AND AMICI LLC

45-4170717

Property Description

210 DELAWARE STREET
210 DELAWARE STREET
ITHACA

NY 14580

Type of Activity

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?

Yes ☐No ☒

Is the net income (loss) from this property included in the computation of section 179 business income?

Yes ☐No ☒

MULTI-FAM RESIDENCE

365

Income and Expenses

Income

Gross rents
Gross royalties
Other income
Income from sale of property reported on Form 4797, Line 17

Total gross income

209,375

209,375

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

Less % personal use

Net deductible expenses

Net income or loss from this property

7,053

5,457

36,734

7,932

10,884

19,363

87,423

87,423

121,952

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Partnership Name

Employer Identification Number

MAZZA AND AMICI LLC

45-4100717

Property Description

212 LINDEN AVENUE
212 LINDEN AVENUE
ITHACA

NY 14580

Type of Activity

Rental Real Estate ☒Other Rental Property ☐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 ☒

Is the net income (loss) from this property included in the computation of section 179 business income?

Yes ☐No ☒

Income and Expenses

Income

Gross rents 119,175
Gross royalties
Other income
Income from sale of property reported on Form 4797, Line 17

Total gross income 119,175

Expense

Advertising
Auto and travel
Cleaning and maintenance 3,725
Commissions
Insurance 3,121
Legal and professional
Interest
Repairs
Taxes 21,793
Utilities 7,346
Wages and salaries
Depreciation 8,375
Other expenses 9,311

Total expenses 53,671

Less % personal use

Net deductible expenses 53,671

Net income or loss from this property 65,504

119,175	
	119,175
3,725	
3,121	
21,793	
7,346	
8,375	
9,311	
53,671	
	53,671
	65,504

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Partnership Name

Employer Identification Number

MAZZA AND AMICI LLC

45-4170717

Property Description

218 DELAWARE AVENUE
218 DELAWARE AVENUE
ITHACA

NY 14580

Type of Activity

Rental Real Estate ☒Other Rental Property ☐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 ☒

Is the net income (loss) from this property included in the computation of section 179 business income?

Yes ☐No ☒

Income and Expenses

Income

Gross rents
Gross royalties
Other income
Income from sale of property reported on Form 4797, Line 17

Total gross income

215,870

215,870

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

Less % personal use

Net deductible expenses

Net income or loss from this property

4,501

5,884

34,466

12,214

1,209

18,601

76,875

76,875

138,995

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2021

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Partnership Name

Employer Identification Number

MAZZA AND AMICI LLC

45-0170717

Property Description

218 PLEASANT STREET
218 PLEASANT STREET
ITHACA

NY 14580

Type of Activity

Rental Real Estate ☒Other Rental Property ☐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 ☒

Is the net income (loss) from this property included in the computation of section 179 business income?

Yes ☐No ☒

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
Taxes 5,026
Utilities 1,239
Wages and salaries
Depreciation
Other expenses 1,522

Total expenses 9,269

Less % personal use

Net deductible expenses 9,269

Net income or loss from this property 10,231

19,500	
	19,500
860	
622	
5,026	
1,239	
1,522	
9,269	
	9,269
	10,231

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Form **1065****2021**

For calendar year 2021, or tax year beginning , and ending

Partnership Name

Employer Identification Number

MAZZA AND AMICI LLC**45-4170717****Property Description**

506 S. CAYUGA STREET
 506 S. CAYUGA STREET
 ITHACA

NY 14580

Type of Activity

Rental Real Estate ☒
 Other Rental Property ☐
 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 ☒

Is the net income (loss) from this property included in the computation of section 179 business income?

Yes ☐No ☒**Income and Expenses****Income**

Gross rents
 Gross royalties
 Other income
 Income from sale of property reported on Form 4797, Line 17

42,130

Total gross income

42,130**Expense**

Advertising
 Auto and travel
 Cleaning and maintenance
 Commissions
 Insurance
 Legal and professional
 Interest
 Repairs
 Taxes
 Utilities
 Wages and salaries
 Depreciation
 Other expenses

1,377**810****7,191****1,813****273****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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Partnership Name

Employer Identification Number

MAZZA AND AMICI LLC

45-4170717

Property Description

702 N. AURORA STREET
702 N. AURORA STREET
ITHACA

NY 14580

Type of Activity

Rental Real Estate ☒
Other Rental Property ☐
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 ☒

Is the net income (loss) from this property included in the computation of section 179 business income?

Yes ☐No ☒

Income and Expenses

Income

Gross rents
Gross royalties
Other income
Income from sale of property reported on Form 4797, Line 17

48,550

Total gross income

48,550

Expense

Advertising
Auto and travel
Cleaning and maintenance
Commissions
Insurance
Legal and professional
Interest
Repairs
Taxes
Utilities
Wages and salaries
Depreciation
Other expenses

2,448

1,689

10,612

4,835

418

4,450

Total expenses

24,452

Less % personal use

Net deductible expenses

24,452

Net income or loss from this property

24,098

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Form **1065****2021**

For calendar year 2021, or tax year beginning , and ending

Partnership Name

Employer Identification Number

MAZZA AND AMICI LLC**45-4170717****Property Description****707 N. AURORA STREET
707 N. AURORA STREET
ITHACA****NY 14580****Type of Activity**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?

Yes ☐No ☒

Is the net income (loss) from this property included in the computation of section 179 business income?

Yes ☐No ☒**MULTI-FAM RESIDENCE****365****Income and Expenses****Income**Gross rents **40,601**
Gross royalties
Other income
Income from sale of property reported on Form 4797, Line 17Total gross income **40,601****Expense**Advertising
Auto and travel
Cleaning and maintenance **425**
Commissions
Insurance **1,203**
Legal and professional
Interest
Repairs
Taxes **8,267**
Utilities **2,640**
Wages and salaries
Depreciation **254**
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**

40,601	
	40,601
425	
1,203	
8,267	
2,640	
254	
3,409	
16,198	
	16,198
	24,403

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For calendar year 2021, or tax year beginning , and ending 2021

Partnership Name

Employer Identification Number

MAZZA AND AMICI LLC

45-410717

Property Description

708 N. AURORA STREET
708 N. AURORA STREET
ITHACA

NY 14580

Type of Activity

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?

Yes ☐No ☒

Is the net income (loss) from this property included in the computation of section 179 business income?

Yes ☐No ☒

MULTI-FAM RESIDENCE

365

Income and Expenses

Income

Gross rents 29,055
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 7,191
Utilities 1,755
Wages and salaries
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

29,055	
	29,055
783	
768	
7,191	
1,755	
300	
2,521	
13,318	
	13,318
	15,737

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Partnership Name

Employer Identification Number

MAZZA AND AMICI LLC

15-4170717

Property Description

CEDARWOOD
CEDARWOOD
ITHACA

NY 14580

Type of Activity

Rental Real Estate ☒
Other Rental Property ☐
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 ☒

Is the net income (loss) from this property included in the computation of section 179 business income?

Yes ☐No ☒

Income and Expenses

Income

Gross rents
Gross royalties
Other income
Income from sale of property reported on Form 4797, Line 17

135,555

Total gross income

135,555

Expense

Advertising
Auto and travel
Cleaning and maintenance
Commissions
Insurance
Legal and professional
Interest
Repairs
Taxes
Utilities
Wages and salaries
Depreciation
Other expenses

19,285

4,299

30,280

13,420

13,753

11,778

Total expenses

92,815

Less % personal use

Net deductible expenses

92,815

Net income or loss from this property

42,740

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2021

For calendar year 2021, or tax year beginning , and ending

Partnership Name

Employer Identification Number

MAZZA AND AMICI LLC

15-4170717

Property Description

Type of Activity

116-118 FERRIS PLACE

Rental Real Estate ☒

116-118 FERRIS PLACE

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 ☒

Is the net income (loss) from this property included in the computation of section 179 business income?

Yes ☐No ☒

Income and Expenses

Income

Gross rents 180,353

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 4,060

Commissions

Insurance 4,956

Legal and professional

Interest

Repairs

Taxes 28,301

Utilities 18,286

Wages and salaries

Depreciation 817

Other expenses 79,909

Total expenses 136,329

Less % personal use

Net deductible expenses 136,329

Net income or loss from this property 44,024

180,353	
	180,353
4,060	
4,956	
28,301	
18,286	
817	
79,909	
136,329	
	136,329
	44,024

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2021

For calendar year 2021, or tax year beginning , and ending

Partnership Name

Employer Identification Number

MAZZA AND AMICI LLC

45-4170717

Property Description

3&5 PEARL STREET
3&5 PEARL STREET
NEWFIELD

NY 14867

Type of Activity

Rental Real Estate ☒
Other Rental Property ☐
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 ☒

Is the net income (loss) from this property included in the computation of section 179 business income?

Yes ☐No ☒

Income and Expenses

Income

Gross rents 47,760
Gross royalties
Other income
Income from sale of property reported on Form 4797, Line 17

Total gross income 47,760

Expense

Advertising
Auto and travel
Cleaning and maintenance 4,927
Commissions
Insurance 1,352
Legal and professional
Interest
Repairs
Taxes 6,812
Utilities 1,674
Wages and salaries
Depreciation 596
Other expenses 4,830

Total expenses 20,191

Less % personal use

Net deductible expenses 20,191

Net income or loss from this property 27,569

47,760	
	47,760
4,927	
1,352	
6,812	
1,674	
596	
4,830	
20,191	
	20,191
	27,569

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Rent and Royalty Schedule

Index #: EF2022-0516

Form 1065

2021

For calendar year 2021, or tax year beginning , and ending

Partnership Name

Employer Identification Number

MAZZA AND AMICI LLC

45-4170717

Property Description

124 SEARS STREET
124 SEARS STREET
ITHACA

NY 14580

Type of Activity

Rental Real Estate ☒
Other Rental Property ☐
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 ☒

Is the net income (loss) from this property included in the computation of section 179 business income?

Yes ☐No ☒

Income and Expenses

Income

Gross rents 42,829
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 1,017
Commissions
Insurance 904
Legal and professional
Interest
Repairs
Taxes 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

42,829	
	42,829
1,017	
904	
8,238	
845	
721	
3,604	
15,329	
	15,329
	27,500

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Rent and Royalty Schedule

Index #: EF2022-0516

Form 1065

2021

For calendar year 2021, or tax year beginning , and ending

Partnership Name

Employer Identification Number

MAZZA AND AMICI LLC

45-4170717

Property Description

116-118 THIRD STREET
116-118 THIRD STREET
ITHACA

NY 14580

Type of Activity

Rental Real Estate ☒
Other Rental Property ☐
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 ☒

Is the net income (loss) from this property included in the computation of section 179 business income?

Yes ☐No ☒

Income and Expenses

Income

Gross rents 28,777
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 4,628
Commissions
Insurance 876
Legal and professional
Interest
Repairs
Taxes 6,842
Utilities 2,999
Wages and salaries
Depreciation 32
Other expenses 2,756

Total expenses

Less % personal use

Net deductible expenses

Net income or loss from this property

28,777	
	28,777
4,628	
876	
6,842	
2,999	
32	
2,756	
18,133	
	18,133
	10,644

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Schedule K Activity Worksheet

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Schedule **K**

For calendar year 2021, or tax year beginning , and ending

2021

Partnership Name

Employer Identification Number

MAZZA AND AMICI LLC

45-4150717

	Activity Description	Activity Disposed	Schedule K-1 Passthrough		
			EIN	Entity Type	PTP
A	115 PROSPECT STREET				
B	117 PROSPECT STREET				
C	201 PLEASANT STREET				

Schedule K Line	Description	A	B	C
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

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Schedule K Activity Worksheet

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Schedule **K**

For calendar year 2021, or tax year beginning _____, and ending _____

2021

Partnership Name

Employer Identification Number

MAZZA AND AMICI LLC

45-4170717

Activity Description			Activity Disposed	Schedule K-1 Passthrough		
				EIN	Entity Type	PTP
A	210	DELAWARE STREET				
B	212	LINDEN AVENUE				
C	218	DELAWARE AVENUE				

Schedule K Line	Description	A	B	C
K	RECOURSE LIABILITIES - AT RISK - BOY			
K	RECOURSE LIABILITIES - AT RISK - EOY			
2	NET RENTAL REAL ESTATE INCOME (LOSS)	121,952	65,504	138,995
4A	GUARANTEED PAYMENTS SERVICES			
17A	DEPRECIATION ADJUSTMENT POST 1986	300	2,516	-11,114

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Schedule K Activity Worksheet

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Schedule **K**

For calendar year 2021, or tax year beginning , and ending

2021

Partnership Name

Employer Identification Number

MAZZA AND AMICI LLC

5-4170717

	Activity Description	Activity Disposed	Schedule K-1 Passthrough	
			EIN	Entity Type
A	218 PLEASANT STREET			PTP
B	506 S. CAYUGA STREET			
C	702 N. AURORA STREET			

Schedule K Line	Description	A	B	C
K	RECOURSE LIABILITIES - AT RISK - BOY			
K	RECOURSE LIABILITIES - AT RISK - EOY			
2	NET RENTAL REAL ESTATE INCOME (LOSS)	10,231	26,909	24,098
4A	GUARANTEED PAYMENTS SERVICES			
17A	DEPRECIATION ADJUSTMENT POST 1986	-1,598	-1,564	-3,328

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Schedule K Activity Worksheet

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Schedule **K****2021**

For calendar year 2021, or tax year beginning , and ending

Partnership Name

Employer Identification Number

MAZZA AND AMICI LLC**11-4170717**

	Activity Description	Activity Disposed	Schedule K-1 Passthrough	
			EIN	Entity Type
A	707 N. AURORA STREET			PTP
B	708 N. AURORA STREET			
C	CEDARWOOD			

Schedule K Line	Description	A	B	C
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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Schedule **K****2021**

For calendar year 2021, or tax year beginning , and ending

Partnership Name

Employer Identification Number

MAZZA AND AMICI LLC

15-4170717

	Activity Description	Activity Disposed	Schedule K-1 Passthrough	
			EIN	Entity Type
A	116-118 FERRIS PLACE			PTP
B	3&5 PEARL STREET			
C	124 SEARS STREET			

Schedule K Line	Description	A	B	C
K	RECOURSE LIABILITIES - AT RISK - BOY			
K	RECOURSE LIABILITIES - AT RISK - EOY			
2	NET RENTAL REAL ESTATE INCOME (LOSS)	44,024	27,569	27,500
4A	GUARANTEED PAYMENTS SERVICES	63,000		
17A	DEPRECIATION ADJUSTMENT POST 1986	-11,152	-2,181	-83

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Schedule K Activity Worksheet

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Schedule

For calendar year 2021, or tax year beginning _____, and ending _____

2021

Partnership Name

Employer Identification Number

MAZZA AND AMICI LLC

45-4170717

Activity Disposed	Activity Description	Schedule K-1 Passthrough		
		EIN	Entity Type	PTP
A	116-118 THIRD STREET			
B	MISC AMOUNTS			
C				

[illegible]

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Partner's Section 199A Information Worksheet

Index #: EF2022-0516

Schedule **K-1**

2021

For calendar year 2021 or tax year beginning , ending

Partnership Name

MAZZA AND AMICI LLC

Employer Identification Number

70717

Partner's Name

EDWARD MAZZA

Taxpayer Identification Number

7972

Schedule K-1, Box 20, Code Z - Section 199A Information

	Activity Description	Pass-through Entity EIN	Aggr. Number	SSTB	PTP
Column A	115 PROSPECT STREET				
Column B	117 PROSPECT STREET				
Column C	201 PLEASANT STREET				
Column D	210 DELAWARE STREET				
Column E	212 LINDEN AVENUE				

	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)	14,968	8,491	12,138	60,976	32,752
Other net rental income (loss)					
Royalties					
Section 1231 gain (loss)					
Other income (loss)					
Section 179 deduction					
Other deductions					
W-2 wages					
Qualified property	375	342	4,777	207,310	115,156

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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Partner's Section 199A Information Worksheet

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Schedule K-1

2021

For calendar year 2021 or tax year beginning , ending

Partnership Name

MAZZA AND AMICI LLC

Employer Identification Number

85-4170717

Partner's Name

EDWARD MAZZA

Taxpayer Identification Number

12-6-38-7972

Schedule K-1, Box 20, Code Z - Section 199A Information

	Activity Description	Pass-through Entity EIN	Aggr. Number	SSTB	PTP
Column A	218 DELAWARE AVENUE				
Column B	218 PLEASANT STREET				
Column C	506 S. CAYUGA STREET				
Column D	702 N. AURORA STREET				
Column E	707 N. AURORA STREET				

	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)	69,497	5,115	13,454	12,049	12,201
Other net rental income (loss)					
Royalties					
Section 1231 gain (loss)					
Other income (loss)					
Section 179 deduction					
Other deductions					
W-2 wages					
Qualified property	16,609		3,752	5,750	3,500

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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Partner's Section 199A Information Worksheet

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Schedule K-1

2021

For calendar year 2021 or tax year beginning , ending

Partnership Name

MAZZA AND AMICI LLC

Employer Identification Number

45-4170717

Partner's Name

EDWARD MAZZA

Taxpayer Identification Number

126-18-7972

Schedule K-1, Box 20, Code Z - Section 199A Information

	Activity Description	Pass-through Entity EIN	Aggr. Number	SSTB	PTP
Column A	708 N. AURORA STREET				
Column B	CEDARWOOD				
Column C	116-118 FERRIS PLACE				
Column D	3&5 PEARL STREET				
Column E	124 SEARS STREET				

	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)	7,868	21,370	22,012	13,784	13,750
Other net rental income (loss)					
Royalties					
Section 1231 gain (loss)					
Other income (loss)					
Section 179 deduction					
Other deductions					
W-2 wages					
Qualified property	4,121	190,170	11,241	8,198	13,524

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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Partner's Section 199A Information Worksheet

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Schedule **K-1****2021**

For calendar year 2021 or tax year beginning , ending

Partnership Name

MAZZA AND AMICI LLC

Employer Identification Number

05-4110717

Partner's Name

EDWARD MAZZA

Taxpayer Identification Number

126-31-7972

Schedule K-1, Box 20, Code Z - Section 199A Information

	Activity Description	Pass-through Entity EIN	Aggr. Number	SSTB	PTP
Column A	116-118 THIRD STREET				
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

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Partner's Section 199A Information Worksheet

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Schedule K-1

For calendar year 2021 or tax year beginning , ending

2021

Partnership Name

MAZZA AND AMICI LLC

Employer Identification Number

45-4170717

Partner's Name

THOMAS J. AMICI

Taxpayer Identification Number

62-424246

Schedule K-1, Box 20, Code Z - Section 199A Information

	Activity Description	Pass-through Entity EIN	Aggr. Number	SSTB	PTP
Column A	115 PROSPECT STREET				
Column B	117 PROSPECT STREET				
Column C	201 PLEASANT STREET				
Column D	210 DELAWARE STREET				
Column E	212 LINDEN AVENUE				

	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)	14,969	8,491	12,139	60,976	32,752
Other net rental income (loss)					
Royalties					
Section 1231 gain (loss)					
Other income (loss)					
Section 179 deduction					
Other deductions					
W-2 wages					
Qualified property	375	342	4,777	207,310	115,156

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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Partner's Section 199A Information Worksheet

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Schedule **K-1**

2021

For calendar year 2021 or tax year beginning , ending

Partnership Name

MAZZA AND AMICI LLC

Employer Identification Number

45-4170717

Partner's Name

THOMAS J. AMICI

Taxpayer Identification Number

062-42-4246

Schedule K-1, Box 20, Code Z - Section 199A Information

	Activity Description	Pass-through Entity EIN	Aggr. Number	SSTB	PTP
Column A	218 DELAWARE AVENUE				
Column B	218 PLEASANT STREET				
Column C	506 S. CAYUGA STREET				
Column D	702 N. AURORA STREET				
Column E	707 N. AURORA STREET				

	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)	69,498	5,116	13,455	12,049	12,202
Other net rental income (loss)					
Royalties					
Section 1231 gain (loss)					
Other income (loss)					
Section 179 deduction					
Other deductions					
W-2 wages					
Qualified property	16,609		3,752	5,750	3,500
Other Information:					
QBI alloc to co-op pmnts received					
W-2 wages alloc to qualified pmnts					
Section 199A(g) deduction					

Section 199A REIT dividends

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Partner's Section 199A Information Worksheet

Index #: EF2022-0516

Schedule K-1

2021

For calendar year 2021 or tax year beginning , ending

Partnership Name

MAZZA AND AMICI LLC

Employer Identification Number

45-410717

Partner's Name

THOMAS J. AMICI

Taxpayer Identification Number

062-42-4246

Schedule K-1, Box 20, Code Z - Section 199A Information

	Activity Description	Pass-through Entity EIN	Aggr. Number	SSTB	PTP
Column A	708 N. AURORA STREET				
Column B	CEDARWOOD				
Column C	116-118 FERRIS PLACE				
Column D	3&5 PEARL STREET				
Column E	124 SEARS STREET				

	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)	7,869	21,370	22,012	13,785	13,750
Other net rental income (loss)					
Royalties					
Section 1231 gain (loss)					
Other income (loss)					
Section 179 deduction					
Other deductions					
W-2 wages					
Qualified property	4,121	190,171	11,241	8,198	13,524

Other Information:

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

Section 199A REIT dividends

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Partner's Section 199A Information Worksheet

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Schedule **K-1****2021**

For calendar year 2021 or tax year beginning , ending

Partnership Name

MAZZA AND AMICI LLC

Employer Identification Number

0717

Partner's Name

THOMAS J. AMICI

Taxpayer Identification Number

062-42-4246

Schedule K-1, Box 20, Code Z - Section 199A Information

	Activity Description	Pass-through Entity EIN	Aggr. Number	SSTB	PTP
Column A	116-118 THIRD STREET				
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 pmnts received
W-2 wages alloc to qualified pmnts
Section 199A(g) deduction

Section 199A REIT dividends

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Partner's Schedule K-1 Activity Worksheet

Index #: EF2022-0516

Schedule **K-1****2021**

For calendar year 2021, or tax year beginning , and ending

Partnership Name

MAZZA AND AMICI LLC

Employer Identification Number

25-4170717

Partner's Name

EDWARD MAZZA

Taxpayer Identification Number

126-38-7972

	Activity Description	Activity Disposed	EIN	Schedule K-1 Passthrough	
				Entity Type	PTP
A	115 PROSPECT STREET				
B	117 PROSPECT STREET				
C	201 PLEASANT STREET				

Schedule K-1

Box	Code	Description	A	B	C
K		RECOURSE LIABILITIES - AT RISK - BOY			
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			

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Partner's Schedule K-1 Activity Worksheet

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Schedule **K-1**

2021

For calendar year 2021, or tax year beginning , and ending

Partnership Name

MAZZA AND AMICI LLC

Employer Identification Number

45-4170717

Partner's Name

EDWARD MAZZA

Taxpayer Identification Number

126-38-7972

	Activity Description	Activity Disposed	Schedule K-1 Passthrough		
			EIN	Entity Type	PTP
A	210 DELAWARE STREET				
B	212 LINDEN AVENUE				
C	218 DELAWARE AVENUE				

Schedule K-1

Box	Code	Description	A	B	C
K		RECOURSE LIABILITIES - AT RISK - BOY			
K		RECOURSE LIABILITIES - AT RISK - EOY			
2		NET RENTAL REAL ESTATE INCOME (LOSS)	60,976	32,752	69,497
4A		GUARANTEED PAYMENTS SERVICES			
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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Partner's Schedule K-1 Activity Worksheet

Index #: EF2022-0516

Schedule **K-1****2021**

For calendar year 2021, or tax year beginning , and ending

Partnership Name

MAZZA AND AMICI LLC

Employer Identification Number

45-4170717

Partner's Name

EDWARD MAZZA

Taxpayer Identification Number

226-38-7972

	Activity Description	Activity Disposed	EIN	Schedule K-1 Passthrough	
				Entity Type	PTP
A	218 PLEASANT STREET				
B	506 S. CAYUGA STREET				
C	702 N. AURORA STREET				

Schedule K-1		Description	A	B	C
Box	Code				
K		RECOURSE LIABILITIES - AT RISK - BOY			
K		RECOURSE LIABILITIES - AT RISK - EOY			
2		NET RENTAL REAL ESTATE INCOME (LOSS)	5,115	13,454	12,049
4A		GUARANTEED PAYMENTS SERVICES			
17	A	DEPRECIATION ADJUSTMENT POST 1986	-799	-782	-1,664
20	AG	GROSS RECEIPTS FOR 2020			
20	AG	GROSS RECEIPTS FOR 2019			
20	AG	GROSS RECEIPTS FOR 2018			

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Partner's Schedule K-1 Activity Worksheet

Index #: EF2022-0516

Schedule **K-1**

For calendar year 2021, or tax year beginning , and ending

2021

Partnership Name

MAZZA AND AMICI LLC

Employer Identification Number

45-4170717

Partner's Name

EDWARD MAZZA

Taxpayer Identification Number

126-387972

	Activity Description	Activity Disposed	Schedule K-1 Passthrough		
			EIN	Entity Type	PTP
A	707 N. AURORA STREET				
B	708 N. AURORA STREET				
C	CEDARWOOD				

Schedule K-1
Box Code

Description

A

B

C

K	RECOURSE LIABILITIES - AT RISK - BOY			
K	RECOURSE LIABILITIES - AT RISK - EOY			
2	NET RENTAL REAL ESTATE INCOME (LOSS)	12,201	7,868	21,370
4A	GUARANTEED PAYMENTS SERVICES			
17 A	DEPRECIATION ADJUSTMENT POST 1986	-1,213	-1,074	1,908
20 AG	GROSS RECEIPTS FOR 2020			
20 AG	GROSS RECEIPTS FOR 2019			
20 AG	GROSS RECEIPTS FOR 2018			

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Partner's Schedule K-1 Activity Worksheet

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Schedule **K-1**

2021

For calendar year 2021, or tax year beginning , and ending

Partnership Name

MAZZA AND AMICI LLC

Employer Identification Number

45-2170717

Partner's Name

EDWARD MAZZA

Taxpayer Identification Number

126-387972

	Activity Description	Activity Disposed	EIN	Schedule K-1 Passthrough	
				Entity Type	PTP
A	116-118 FERRIS PLACE				
B	3&5 PEARL STREET				
C	124 SEARS STREET				

Schedule K-1		Description	A	B	C
Box	Code				
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		
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			

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Partner's Schedule K-1 Activity Worksheet

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Schedule **K-1****2021**

For calendar year 2021, or tax year beginning , and ending

Partnership Name

MAZZA AND AMICI LLC

Employer Identification Number

85-4070717

Partner's Name

EDWARD MAZZA

Taxpayer Identification Number

126-38-7972

Activity Description	Activity Disposed	EIN	Schedule K-1 Passthrough	
			Entity Type	PTP
A 116-118 THIRD STREET				
B MISC AMOUNTS				
C				

Schedule K-1		Description	A	B	C
Box	Code				
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		577,378	
20	AG	GROSS RECEIPTS FOR 2019		579,264	
20	AG	GROSS RECEIPTS FOR 2018		549,107	

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Partner's Schedule K-1 Activity Worksheet

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Schedule K-1

2021

For calendar year 2021, or tax year beginning , and ending

Partnership Name

MAZZA AND AMICI LLC

Employer Identification Number

63-4170717

Partner's Name

THOMAS J. AMICI

Taxpayer Identification Number

63-4170717-4246

	Activity Description	Activity Disposed	Schedule K-1 Passthrough		
			EIN	Entity Type	PTP
A	115 PROSPECT STREET				
B	117 PROSPECT STREET				
C	201 PLEASANT STREET				

Schedule K-1

Box Code

Description

A

B

C

K

RECOURSE LIABILITIES - AT RISK - BOY

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

-359

-597

5

20

AG

GROSS RECEIPTS FOR 2020

20

AG

GROSS RECEIPTS FOR 2019

20

AG

GROSS RECEIPTS FOR 2018

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Partner's Schedule K-1 Activity Worksheet

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Schedule K-1

2021

For calendar year 2021, or tax year beginning , and ending

Partnership Name

MAZZA AND AMICI LLC

Employer Identification Number

65-4110717

Partner's Name

THOMAS J. AMICI

Taxpayer Identification Number

062-42-4246

	Activity Description	Activity Disposed	Schedule K-1 Passthrough		
			EIN	Entity Type	PTP
A	210 DELAWARE STREET				
B	212 LINDEN AVENUE				
C	218 DELAWARE AVENUE				

Schedule K-1

Box	Code	Description	A	B	C
K		RECOURSE LIABILITIES - AT RISK - BOY			
K		RECOURSE LIABILITIES - AT RISK - EOY			
2		NET RENTAL REAL ESTATE INCOME (LOSS)	60,976	32,752	69,498
4A		GUARANTEED PAYMENTS SERVICES			
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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Partner's Schedule K-1 Activity Worksheet

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Schedule **K-1****2021**

For calendar year 2021, or tax year beginning , and ending

Partnership Name

MAZZA AND AMICI LLC

Employer Identification Number

45-4170717

Partner's Name

THOMAS J. AMICI

Taxpayer Identification Number

0-2222-4246

	Activity Description	Activity Disposed	EIN	Schedule K-1 Passthrough	
				Entity Type	PTP
A	218 PLEASANT STREET				
B	506 S. CAYUGA STREET				
C	702 N. AURORA STREET				

Schedule K-1

Box	Code	Description	A	B	C
K		RECOURSE LIABILITIES - AT RISK - BOY			
K		RECOURSE LIABILITIES - AT RISK - EOY			
2		NET RENTAL REAL ESTATE INCOME (LOSS)	5,116	13,455	12,049
4A		GUARANTEED PAYMENTS SERVICES			
17	A	DEPRECIATION ADJUSTMENT POST 1986	-799	-782	-1,664
20	AG	GROSS RECEIPTS FOR 2020			
20	AG	GROSS RECEIPTS FOR 2019			
20	AG	GROSS RECEIPTS FOR 2018			

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Partner's Schedule K-1 Activity Worksheet

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Schedule **K-1****2021**

For calendar year 2021, or tax year beginning , and ending

Partnership Name

MAZZA AND AMICI LLC

Employer Identification Number

45-4170717

Partner's Name

THOMAS J. AMICI

Taxpayer Identification Number

062-42-4246

	Activity Description	Activity Disposed	Schedule K-1 Passthrough		
			EIN	Entity Type	PTP
A	707 N. AURORA STREET				
B	708 N. AURORA STREET				
C	CEDARWOOD				

Schedule K-1

Box	Code	Description	A	B	C
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
20	AG	GROSS RECEIPTS FOR 2020			
20	AG	GROSS RECEIPTS FOR 2019			
20	AG	GROSS RECEIPTS FOR 2018			

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Partner's Schedule K-1 Activity Worksheet

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Schedule K-1

2021

For calendar year 2021, or tax year beginning , and ending

Partnership Name

MAZZA AND AMICI LLC

Employer Identification Number

45-4170717

Partner's Name

THOMAS J. AMICI

Taxpayer Identification Number

062-12-4246

	Activity Description	Activity Disposed	Schedule K-1 Passthrough		
			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

B

C

K

RECOURSE LIABILITIES - AT RISK - BOY

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

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 2018

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Partner's Schedule K-1 Activity Worksheet

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Schedule **K-1**

2021

For calendar year 2021, or tax year beginning , and ending

Partnership Name

MAZZA AND AMICI LLC

Employer Identification Number

45-4170717

Partner's Name

THOMAS J. AMICI

Taxpayer Identification Number

062-42-4246

Activity Description	Activity Disposed	EIN	Schedule K-1 Passthrough	
			Entity Type	PTP
A 116-118 THIRD STREET				
B MISC AMOUNTS				
C				

Schedule K-1		Description	A	B	C
Box	Code				
K		RECOURSE LIABILITIES - AT RISK - BOY		80,755	
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	-752		
20	AG	GROSS RECEIPTS FOR 2020		577,378	
20	AG	GROSS RECEIPTS FOR 2019		579,265	
20	AG	GROSS RECEIPTS FOR 2018		549,108	

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Partner's Basis Worksheet, Page 1

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Schedule **K-1**

For calendar year 2021, or tax year beginning , and ending 2021

Partnership Name

MAZZA AND AMICI LLC

Employer Identification Number

45-4170717

Partner's Name

EDWARD MAZZA

Taxpayer Identification Number

26-37972

Beginning of year 673,841

Capital contributions: Cash

Property (adjusted basis)

Income items:

Ordinary business income

Net rental real estate income

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

325,747

Excess depletion

Transfer of capital

Gain on disposition of section 179 assets

Other increases

Distributions:

Cash

Property (adjusted basis)

192,200

(192,200)

Change in liabilities: Current year

Prior year

70,705

80,754

-10,049

Subtotal 797,339

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

Other decreases

End of year 797,339

Note to partner: This worksheet was prepared based on partnership records. Please consult with your tax advisor for adjustments.

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Partner's Basis Worksheet, Page 1

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Schedule **K-1**For calendar year 2021, or tax year beginning and ending **2021**

Partnership Name

MAZZA AND AMICI LLC

Employer Identification Number

65-1170717

Partner's Name

THOMAS J. AMICI

Taxpayer Identification Number

662-42-4246Beginning of year **677,635**

Capital contributions: Cash

Property (adjusted basis)

Income items:

Ordinary business income

Net rental real estate income

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

325,755**325,755**

Excess depletion

Transfer of capital

Gain on disposition of section 179 assets

Other increases

Distributions:

Cash

Property (adjusted basis)

192,800(**192,800**)

Change in liabilities: Current year

Prior year

70,705**80,755****-10,050**Subtotal **800,540**

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

Other decreases

End of year **800,540**

Note to partner: This worksheet was prepared based on partnership records. Please consult with your tax advisor for adjustments.

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Schedule K-1 Summary Worksheet

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For calendar year 2021, or tax year beginning , and ending 2021

Partnership Name

Employer Identification Number

MAZZA AND AMICI LLC

45-0170717

Partner Name

SSN/EIN *

Column A EDWARD MAZZA

1-7972

Column B THOMAS J. AMICI

2-4246

Column C

Column D

Schedule K Items	Column A	Column B	Column C	Column D	SCH K TOTAL
1 Ordinary income					
2 Net income-rent	325,747	325,755			651,502
3c Net inc-oth rent					
4a Guar pmts services	31,200	31,800			63,000
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					
17a Depr adjustment	-16,180	-16,187			-32,367
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	192,200	192,800			385,000
19b Property distributions					
20a Invest income					
20b Invest expense					
21 Total foreign taxes					

Form 1065	Schedule K-1 Percentages Summary Worksheet	2021
For calendar year 2021, or tax year beginning , and ending		
Partnership Name MAZZA AND AMICI LLC		Employer Identification Number 45-4150717

Partner Number	Partner Name	Profit		Loss		Capital	
		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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Form 1065	Reconciliation of Partners' Basis Worksheet For calendar year 2021, or tax year beginning _____, and ending _____	2021
Partnership Name MAZZA AND AMICI LLC		Employer Identification Number 45-4170717

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Partner Number	Partner Name	Beginning Basis	Increases	Distribution in Excess of Basis	Allowed Decreases	Ending Basis
1	EDWARD MAZZA	673,841	123,498	0	0	797,339
2	THOMAS J. AMICI	677,635	122,905	0	0	800,540

Total this page	1,351,476	246,403	0	0	1,597,8
Total all pages	1,351,476	246,403	0	0	1,597,8

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Two Year Comparison Worksheet, Page 1

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2020 & 2021

Partnership Name

Employer Identification Number

MAZZA AND AMICI LLC

45-4170717

		2020	2021	Differences
Income	Gross receipts less returns and allowances			
	Cost of goods sold			
	Gross profit			
	Ordinary income (loss) from other partnerships, etc.			
	Net farm profit (loss)			
	Net gain (loss) from Form 4797			
	Other income (loss)			
	Total income (loss)			
Deductions	Salaries and wages (other than to partners)			
	Guaranteed payments to partners			
	Repairs and maintenance			
	Bad debts			
	Rent			
	Taxes and licenses			
	Interest			
	Depreciation			
	Depletion			
	Retirement plans, etc.			
	Employee benefit programs			
	Other deductions			
	Total deductions			
	Ordinary business income (loss)			
Tax and Payment	Total balance due			
	Payments			
	Amount owed			
	Overpayment			

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Two Year Comparison Worksheet, Page 2

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2020 & 2021

Partnership Name

Employer Identification Number

MAZZA AND AMICI LLC

15-1170717

		2020	2021	Differences
Income (Loss)	Ordinary business income (loss)			
	Net rental real estate income (loss)	544,674	651,502	106,828
	Net other rental income (loss)			
	Guaranteed payments		63,000	63,000
	Interest income			
	Ordinary dividends			
	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)			
Deductions	Section 179 deduction			
	Contributions			
	Investment interest expense			
	Section 59(e)(2) expenditures			
	Other deductions			
Self-Employment	Net earnings (loss) from self-employment			
	Gross farm or fishing income			
	Gross nonfarm income			
Credits	Low-income housing credit (section 42(j)(5))			
	Low-income housing credit (other)			
	Qualified rehab expenditures (rental real estate)			
	Other rental real estate credits			
	Other rental credits			
Alternative Minimum Tax (AMT) Items	Other credits			
	Post-1986 depreciation adjustment	-26,875	-32,367	-5,492
	Adjusted gain or loss			
	Depletion (other than oil and gas)			
	Oil, gas, and geothermal properties - gross income			
	Oil, gas, and geothermal properties - deductions			
Other Information	Other AMT items			
	Tax-exempt interest income			
	Other tax-exempt income			
	Nondeductible expenses			
	Distributions of cash and marketable securities	411,600	385,000	-26,600
	Distributions of other property			
	Investment income			
	Investment expenses			
	Total foreign taxes paid or accrued			
	Net income (loss)	544,674	714,502	169,828

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Two Year Comparison Worksheet, Page 3

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2020 & 2021

Partnership Name

Employer Identification Number

MAZZA AND AMICI LLC

45-4150717

		2020	2021	Differences
Schedule L	Beginning assets	1,093,430	1,229,277	135,847
	Beginning liabilities and capital	1,093,430	1,229,277	135,847
	Ending assets	1,229,277	1,507,922	278,645
	Ending liabilities and capital	1,229,277	1,507,922	278,645
Schedule M-1	Net income (loss) per books	544,674	651,502	106,828
	Taxable income not on books			
	Guaranteed payments (other than health ins)		63,000	63,000
	Book expenses not deducted			
	Income on books not on return			
	Return deductions not on books			
	Income per return	544,674	714,502	169,828
Schedule M-2	Balance at beginning of year	934,694	1,067,768	133,074
	Cash contributions			
	Property contributions			
	Net income (loss) per books	544,674	714,502	169,828
	Other increases		32,242	32,242
	Cash distributions	411,600	385,000	-26,600
	Property distributions			
	Other decreases		63,000	63,000
	Balance at end of year	1,067,768	1,366,512	298,744
Schedule M-3	Total income (loss) items:			
	Income (loss) per income statement			
	Temporary difference			
	Permanent difference			
	Income (loss) per tax return			
	Total expense/deduction items:			
	Expense per income statement			
	Temporary difference			
	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			

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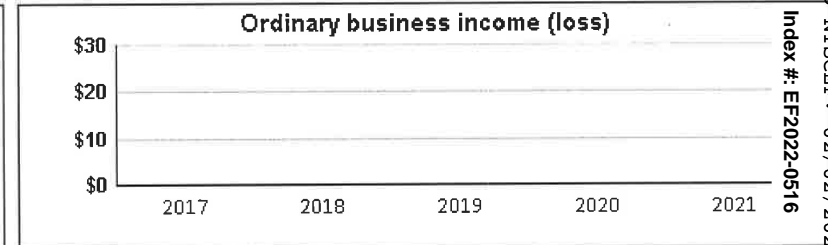
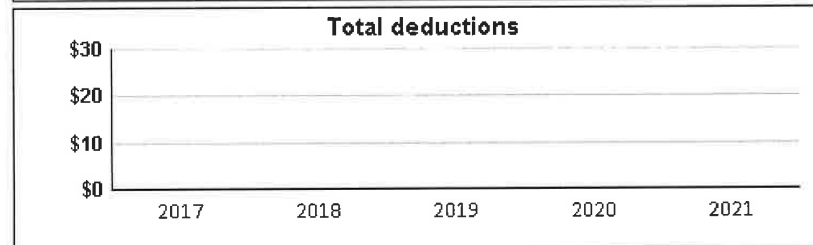
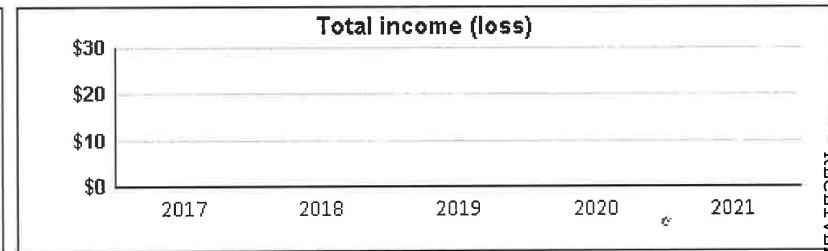
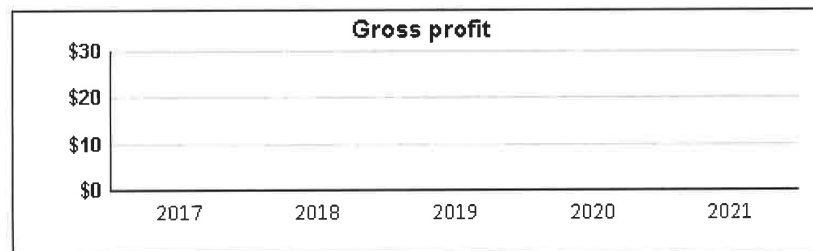
Partnership Name

MAZZA AND AMICI LLC

Employer Identification Number

05-0070717

	2017	2018	2019	2020	2021
Net gross receipts					
Cost of goods sold					
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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Tax Return History Report, Page 2

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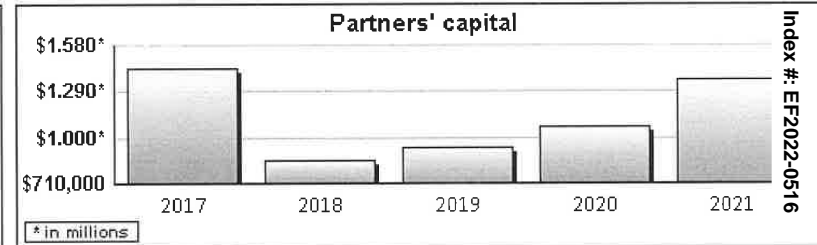
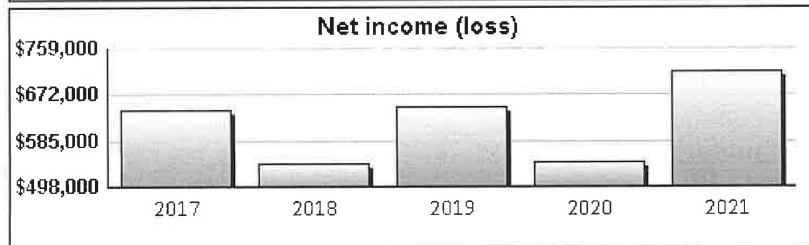
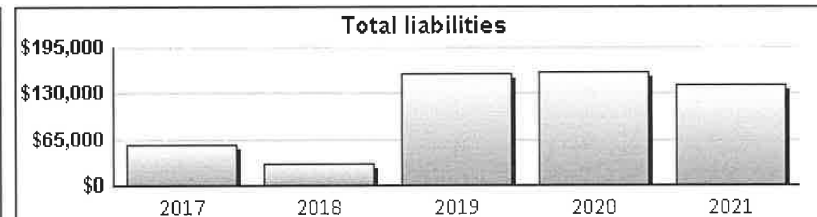
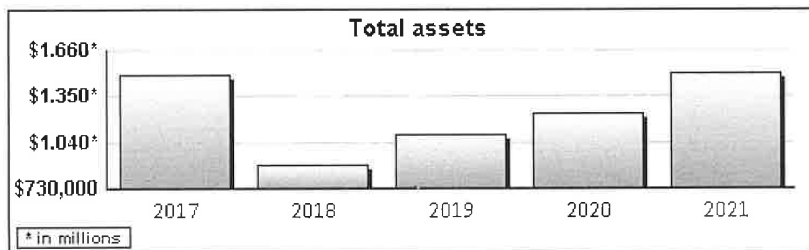
Partnership Name

MAZZA AND AMICI LLC

Employer Identification Number

45-4170717

	2017	2018	2019	2020	2021
Ordinary business income (loss)					
Net rental real estate income (loss)	583,064	489,970	586,741	544,674	651,502
Other net rental income (loss)					
Guaranteed payments	62,400	62,400	62,400		63,000
Interest, dividends, and royalties	18,942	6,489			
Total capital gain (loss)					
Net section 1231 gain (loss)					
Other income (loss)					
Section 179 deduction					
Contributions					
Other Schedule K deductions	20,793	17,379			
Total foreign taxes					
Net income (loss)	643,613	541,480	649,141	544,674	714,502
Schedule L, Total assets	1,492,024	887,520	1,093,430	1,229,277	1,507,922
Schedule L, Total liabilities	56,801	29,456	158,736	161,509	141,410
Schedule M-2, Capital contributed					
Schedule M-2, Net income per books	581,213	479,080	586,741	544,674	714,502
Schedule M-2, Distributions	1,145,418	1,068,243	391,600	411,600	385,000
Schedule M-2, Ending partners' capital	1,435,223	858,064	934,694	1,067,768	1,366,512



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

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EXHIBIT "H"

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

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Form **1065**
Department of the Treasury
Internal Revenue Service

U.S. Return of Partnership Income

For calendar year 2022, or tax year beginning , ending
Go to www.irs.gov/Form1065 for instructions and the latest information.

Index #: EF2022-0516

OMB No. 1545-0123

2022

A Principal business activity RENTAL	Type or Print	Name of partnership MAZZA AND AMICI LLC	D Employer identification number 45-1170717
B Principal product or service RENTAL		Number, street, and room or suite no. If a P.O. box, see instructions. 307 N. TIOGA STREET	E Date business started 01/01/2012
C Business code number 531110		City or town, state or province, country, and ZIP or foreign postal code ITHACA NY 14580	F Total assets (see instructions) \$ 1,714,202

G Check applicable boxes: (1) ☐ Initial return (2) ☐ Final return (3) ☐ Name change (4) ☐ Address change (5) ☐ Amended return

H Check accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify):

I Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year: **2**

J 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.

Income	1a Gross receipts or sales	1a		
	b Returns and allowances	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
	6 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)			6
7 Other income (loss) (attach statement)			7	
8 Total income (loss). Combine lines 3 through 7			8	
Deductions (see instructions for limitations)	9 Salaries and wages (other than to partners) (less employment credits)			9
	10 Guaranteed payments to partners			10
	11 Repairs and maintenance			11
	12 Bad debts			12
	13 Rent			13
	14 Taxes and licenses			14
	15 Interest (see instructions)			15
	16a Depreciation (if required, attach Form 4562)	16a	18,870	
	b Less depreciation reported on Form 1125-A and elsewhere on return	16b	18,870	16c
	17 Depletion (Do not deduct oil and gas depletion.)			17
	18 Retirement plans, etc.			18
19 Employee benefit programs			19	
20 Other deductions (attach statement)			20	
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			22	
Tax and Payment	23 Interest due under the look-back method—completed long-term contracts (attach Form 8697)			23
	24 Interest due under the look-back method—income forecast method (attach Form 8866)			24
	25 BBA AAR imputed underpayment (see instructions)			25
	26 Other taxes (see instructions)			26
	27 Total balance due. Add lines 23 through 26			27
	28 Payment (see instructions)			28
	29 Amount owed. If line 28 is smaller than line 27, enter amount owed			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 knowledge 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 Here

May the IRS discuss this return with the preparer shown below?
See instructions. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

Signature of partner or limited liability company member	Date	Check <input type="checkbox"/> if self-employed	PTIN
Print/Type preparer's name DAVID W. SPRAGUE	Preparer's signature DAVID W. SPRAGUE	Date 02/05/23	PTIN P00001133
Firm's name SPRAGUE & JACKSON	Firm's EIN 15-1428840		
Firm's address 121 E SENECA ST ITHACA, NY	Phone no. 607-273-5322		
14850-4308			

For Paperwork Reduction Act Notice, see separate instructions.

Form 1065 (2022)

DAA

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CI2024-02285 MAZZA AND AMICI LLC

45-070717

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Schedule B Other Information

1 What type of entity is filing this return? Check the applicable box:				Yes	No
a	<input type="checkbox"/> Domestic general partnership	b	<input type="checkbox"/> Domestic limited partnership		
c	<input checked="" type="checkbox"/> Domestic limited liability company	d	<input type="checkbox"/> Domestic limited liability partnership		
e	<input type="checkbox"/> Foreign partnership	f	<input type="checkbox"/> Other:		
2 At the end of the tax year:					
a Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization, 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 B-1, Information on Partners Owning 50% or More of the Partnership					X
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 on Partners Owning 50% or More of the Partnership				X	
3 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. If "Yes," complete (i) through (iv) below					X
(i) Name of Corporation		(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock	
b 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 interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below					X
(i) Name of Entity		(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital
4 Does the partnership satisfy all four of the following conditions?				Yes	No
a The partnership's total receipts for the tax year were less than \$250,000.					
b The partnership's total assets at the end of the tax year were less than \$1 million.					
c 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.					
d The partnership is not filing and is not required to file Schedule M-3					X
If "Yes," the partnership is not required to complete Schedules L, M-1, and M-2; item F on page 1 of Form 1065; or item L on Schedule K-1.					
5 Is this partnership a publicly traded partnership, as defined in section 469(k)(2)?					X
6 During the tax year, did the partnership have any debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt?					X
7 Has this partnership filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction?					X
8 At any time during calendar year 2022, 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 Financial Accounts (FBAR). If "Yes," enter the name of the foreign country					X
9 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 Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts. See instructions					X
10a Is the partnership making, or had it previously made (and not revoked), a section 754 election? See instructions for details regarding a section 754 election.					X
b Did the partnership make for this tax year an optional basis adjustment under section 743(b) or 734(b)? If "Yes," attach a statement showing the computation and allocation of the basis adjustment. See instructions					X
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 734(d))? If "Yes," attach a statement showing the computation and allocation of the basis adjustment. See instructions					X

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MAZZA AND AMICI LLC

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Schedule B Other Information (continued)

	Yes	No
11 Check this box if, during the current or prior tax year, the partnership distributed any property received in a like-kind exchange or contributed such property to another entity (other than disregarded entities wholly owned by the partnership throughout the tax year) <input type="checkbox"/>		
12 At any time during the tax year, did the partnership distribute to any partner a tenancy-in-common or other undivided interest in partnership property?		X
13 If the partnership is required to file Form 8858, Information Return of U.S. Persons With Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs), enter the number of Forms 8858 attached. See 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 0		
16a Did you make any payments in 2022 that would require you to file Form(s) 1099? See instructions	X	
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 0		
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 and 1042-S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471 through 1474)?		X
20 Was the partnership a specified domestic entity required to file Form 8938 for the tax year? See the Instructions for Form 8938		X
21 Is the partnership a section 721(c) partnership, as defined in Regulations section 1.721(c)-1(b)(14)?		X
22 During the tax year, did the partnership pay or accrue any interest or royalty for which one or more partners are not allowed a deduction under section 267A? See instructions		X
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 business in effect during the tax year? See instructions		X
24 Does the partnership satisfy one or more of the following? See instructions		X
a The partnership owns a pass-through entity with current, or prior year carryover, excess business interest expense.		
b 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 \$27 million and the partnership has business interest.		
c The partnership is a tax shelter (see instructions) and the partnership has business interest expense.		
If "Yes" to any, complete and attach Form 8990.		
25 Is the partnership attaching Form 8996 to certify as a Qualified Opportunity Fund?		X
If "Yes," enter the amount from Form 8996, line 15 \$		
26 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 0		
Complete Schedule K-3 (Form 1065), Part XIII, for each foreign partner subject to section 864(c)(8) on a transfer or distribution.		
27 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
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 foreign corporation)? If "Yes," list the ownership percentage by vote and by value. See instructions.		
Percentage: By vote: By value:		X
29 Reserved for future use		
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), 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.

Name of PR **EDWARD MAZZA**U.S. address of PR **307 N. TIOGA STREET
ITHACA NY 14850**U.S. phone number of PR **607-273-6000**

If the PR is an entity, name of the designated individual for the PR

U.S. address of designated individual

U.S. phone number of designated individual

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MAZZA AND AMICI LLC

45-4170717

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Schedule K Partners' Distributive Share Items		Total amount
Income (Loss)	1 Ordinary business income (loss) (page 1, line 22)	1
	2 Net rental real estate income (loss) (attach Form 8825)	2 655,109
	3a Other gross rental income (loss)	3a
	b Expenses from other rental activities (attach statement)	3b
	c Other net rental income (loss). Subtract line 3b from line 3a	3c
	4 Guaranteed payments: a Services 4a 63,000 b Capital 4b	4c 63,000
	c Total. Add lines 4a and 4b	4c
	5 Interest income	5
	6 Dividends and dividend equivalents: a Ordinary dividends	6a
	b Qualified dividends 6b c Dividend equivalents 6c	7
	7 Royalties	8
8 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)	9b	
c Unrecaptured section 1250 gain (attach statement)	9c	
10 Net section 1231 gain (loss) (attach Form 4797)	10	
11 Other income (loss) (see instructions) Type:	11	
Deductions	12 Section 179 deduction (attach Form 4562)	12
	13a Contributions	13a
	b Investment interest expense	13b
	c Section 59(e)(2) expenditures: (1) Type: (2) Amount:	13c(2)
d Other deductions (see instructions) Type: SEE STATEMENT 1	13d 14,120	
Self-Employment	14a Net earnings (loss) from self-employment	14a
	b Gross farming or fishing income	14b
	c Gross nonfarm income	14c
Credits	15a Low-income housing credit (section 42(j)(5))	15a
	b Low-income housing credit (other)	15b
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)	15c
	d Other rental real estate credits (see instructions) Type:	15d
	e Other rental credits (see instructions) Type:	15e
	f Other credits (see instructions) Type:	15f
Inter-national	16 Attach Schedule K-2 (Form 1065), Partners' Distributive Share Items—International, and check this box to indicate that you are reporting items of international tax relevance <input type="checkbox"/>	
Alternative Minimum Tax (AMT) Items	17a Post-1986 depreciation adjustment	17a -51,511
	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
Other Information	18a Tax-exempt interest income	18a
	b Other tax-exempt income	18b
	c Nondeductible expenses	18c
	19a Distributions of cash and marketable securities	19a 518,880
	b Distributions of other property	19b
	20a Investment income	20a
	b Investment expenses	20b
	c Other items and amounts (attach statement) SEE STATEMENT 2	
21 Total foreign taxes paid or accrued	21	

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t Income (Loss) per Return

1	Net income (loss). Combine Schedule K, lines 1 through 11. From the result, subtract the sum of Schedule K, lines 12 through 13d, and 21.	1	703,989
2	Analysis by partner type:		
	(i) Corporate	(ii) Individual (active)	(iii) Individual (passive)
	(iv) Partnership	(v) Exempt Organization	(vi) Nominee/Other
a	General partners		
b	Limited partners	703,989	

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash		1,360,020		1,585,170
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts				
3	Inventories				
4	U.S. Government obligations				
5	Tax-exempt securities				
6	Other current assets (attach statement)				
7a	Loans to partners (or persons related to partners)				
b	Mortgage and real estate loans				
8	Other investments (attach statement)				
9a	Buildings and other depreciable assets	2,794,897		2,794,897	
b	Less accumulated depreciation	2,646,995	147,902	2,665,865	129,032
10a	Depletable assets				
b	Less accumulated depletion				
11	Land (net of any amortization)				
12a	Intangible assets (amortizable only)				
b	Less accumulated amortization				
13	Other assets (attach statement)				
14	Total assets		1,507,922		1,714,202
Liabilities and Capital					
15	Accounts payable				
16	Mortgages, notes, bonds payable in less than 1 year				
17	Other current liabilities (attach statement)				
18	All nonrecourse loans				
19a	Loans from partners (or persons related to partners)				
b	Mortgages, notes, bonds payable in 1 year or more				
20	Other liabilities (attach statement) SEE STMT 3		141,410		225,581
21	Partners' capital accounts		1,366,512		1,488,621
22	Total liabilities and capital		1,507,922		1,714,202

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

Note: The partnership may be required to file Schedule M-3. See instructions.

1	Net income (loss) per books	640,989	6	Income recorded on books this year not included on Schedule K, lines 1 through 11 (itemize):	
2	Income included on Schedule K, lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10, and 11, not recorded on books this year (itemize):		a	Tax-exempt interest \$	
3	Guaranteed payments (other than health insurance)	63,000	7	Deductions included on Schedule K, lines 1 through 13d, and 21, not charged against book income this year (itemize):	
4	Expenses recorded on books this year not included on Schedule K, lines 1 through 13d, and 21 (itemize):		a	Depreciation \$	
a	Depreciation \$		8	Add lines 6 and 7	
b	Travel and entertainment \$		9	Income (loss) (Analysis of Net Income (Loss), line 1). Subtract line 8 from line 5	703,989
5	Add lines 1 through 4	703,989			

Schedule M-2 Analysis of Partners' Capital Accounts

1	Balance at beginning of year	1,366,512	6	Distributions: a Cash	518,880
2	Capital contributed: a Cash		b	Property	
	b Property		7	Other decreases (itemize):	
3	Net income (loss) (see instructions)	703,989		SEE STMT 4	
4	Other increases (itemize):			63,000	63,000
			8	Add lines 6 and 7	581,880
5	Add lines 1 through 4	2,070,501	9	Balance at end of year. Subtract line 8 from line 5	1,488,621

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Form 990-B
(Rev. November 2018)
Department of the Treasury
Internal Revenue ServiceRental Real Estate Income and Expenses of a
Partnership or an S Corporation◆ Attach to Form 1065 or Form 1120S.
◆ Go to www.irs.gov/Form8825 for the latest information.

Index #: EF2022-0516

OMB No. 1545-0123

Name

MAZZA AND AMICI LLC

Employer identification number

45-00000717

1	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, ZIP code	Type—Enter code 1-8; see page 2 for list	Fair Rental Days	Personal Use Days
A		115 PROSPECT STREET 115 PROSPECT STREET ITHACA NY 14580	2 MULTI-FAM RESIDENCE	365	
B		117 PROSPECT STREET 117 PROSPECT STREET ITHACA NY 14580	2 MULTI-FAM RESIDENCE	365	
C		201 PLEASANT STREET 201 PLEASANT STREET ITHACA NY 14580	2 MULTI-FAM RESIDENCE	365	
D		210 DELAWARE STREET 210 DELAWARE STREET ITHACA NY 14580	2 MULTI-FAM RESIDENCE	365	

		Properties			
		A	B	C	D
Rental Real Estate Income					
2 Gross rents	2	48,640	32,598	33,438	210,645
Rental Real Estate Expenses					
3 Advertising	3				
4 Auto and travel	4				
5 Cleaning and maintenance	5	2,242	2,567	4,777	2,604
6 Commissions	6				
7 Insurance	7	1,244	792	779	5,457
8 Legal and other professional fees	8				
9 Interest (see instructions)	9				
10 Repairs	10				
11 Taxes	11	8,580	5,611	6,110	37,706
12 Utilities	12	1,003	1,365	1,419	8,510
13 Wages and salaries	13				
14 Depreciation (see instructions)	14	28	24	347	702
15 Other (list) ◆ SEE STMT 5,6,7,8	15	8,704	6,012	6,175	39,312
16 Total expenses for each property. Add lines 3 through 15	16	21,801	16,371	19,607	94,291
17 Income or (loss) from each property. Subtract line 16 from line 2	17	26,839	16,227	13,831	116,354
18a Total gross rents. Add gross rents from line 2, columns A through H	18a				1,331,748
b Total expenses. Add total expenses from line 16, columns A through H	18b				676,639
19 Net gain (loss) from Form 4797, Part II, line 17, from the disposition of property from rental real estate activities	19				
20a 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				
b 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. (1) Name (2) Employer identification number					
21 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	21				655,109

For Paperwork Reduction Act Notice, see instructions.

DAA

Form 8825 (Rev. 11-2018)

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RECEIVED NYSCEF: 02/01/2024

CI2024-02285

MAZZA AND AMICI LLC

45-4170717

Index #: EF2022-0516

1	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.			
	Physical address of each property—street, city, state, ZIP code	Type—Enter code 1-8; see below for list	Fair Rental Days	Personal Use Days
E	212 LINDEN AVENUE 212 LINDEN AVENUE ITHACA NY 14580	2 MULTI-FAM RESIDENCE	365	
F	218 DELAWARE AVENUE 218 DELAWARE AVENUE ITHACA NY 14580	2 MULTI-FAM RESIDENCE	365	
G	218 PLEASANT STREET 218 PLEASANT STREET ITHACA NY 14580	2 MULTI-FAM RESIDENCE	365	
H	506 S. CAYUGA STREET 506 S. CAYUGA STREET ITHACA NY 14580	2 MULTI-FAM RESIDENCE	365	

		Properties				
		E	F	G	H	
2	Rental Real Estate Income Gross rents	2	142,840	219,221	27,372	42,888
Rental Real Estate Expenses						
3	Advertising	3				
4	Auto and travel	4				
5	Cleaning and maintenance	5	2,109	11,383	3,569	81
6	Commissions	6				
7	Insurance	7	3,121	5,884	622	810
8	Legal and other professional fees	8				
9	Interest (see instructions)	9				
10	Repairs	10				
11	Taxes	11	22,275	35,265	5,274	7,607
12	Utilities	12	8,211	13,553	1,072	3,093
13	Wages and salaries	13				
14	Depreciation (see instructions)	14	8,376	1,208		272
15	Other (list) ♦	15				
STMT 9, 10, 11, 12			25,412	40,921	5,046	8,005
16	Total expenses for each property. Add lines 3 through 15	16	69,504	108,214	15,583	19,868
17	Income or (loss) from each property. 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
- 8—Other (include description with the code on Form 8825 or on a separate statement)

Form 8825 (Rev. 11-2018)

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F CI2024-02285

MAZZA AND AMICI LLC

0717

Index #: EF2022-0516

1	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.			
	Physical address of each property—street, city, state, ZIP code	Type—Enter code 1-8; see below for list	Fair Rental Days	Personal Use Days
E	702 N. AURORA STREET 702 N. AURORA STREET ITHACA NY 14580	2 MULTI-FAM RESIDENCE	365	
F	707 N. AURORA STREET 707 N. AURORA STREET ITHACA NY 14580	2 MULTI-FAM RESIDENCE	365	
G	708 N. AURORA STREET 708 N. AURORA STREET ITHACA NY 14580	2 MULTI-FAM RESIDENCE	365	
H	CEDARWOOD CEDARWOOD ITHACA NY 14580	2 MULTI-FAM RESIDENCE	365	

		Properties			
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			
5	Cleaning and maintenance	5 4,269	995	517	6,899
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			
11	Taxes	11 11,616	9,528	7,776	16,688
12	Utilities	12 4,645	2,234	456	15,112
13	Wages and salaries	13			
14	Depreciation (see instructions)	14 419	254	299	5,079
15	Other (list) ♦ STMT 13,14,15,16	15 9,734	8,959	4,477	26,143
16	Total expenses for each property. Add lines 3 through 15	16 32,372	23,173	14,293	74,220
17	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)

Form 8825 (Rev. 11-2018)

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MAZZA AND AMICI LLC

45-4170717

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1	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.			
	Physical address of each property—street, city, state, ZIP code	Type—Enter code 1-8; see below for list	Fair Rental Days	Personal Use Days
E	116-118 FERRIS PLACE 116-118 FERRIS PLACE ITHACA NY 14580	2 MULTI-FAM RESIDENCE	365	
F	3&5 PEARL STREET 3&5 PEARL STREET NEWFIELD NY 14867	2 MULTI-FAM RESIDENCE	365	
G	124 SEARS STREET 124 SEARS STREET ITHACA NY 14580	2 MULTI-FAM RESIDENCE	365	
H	116-118 THIRD STREET 116-118 THIRD STREET ITHACA NY 14580	2 MULTI-FAM RESIDENCE	365	

		Properties			
		E	F	G	H
2	Rental Real Estate Income Gross rents	2188,051	46,184	42,492	29,632
Rental Real Estate Expenses					
3	Advertising	3			
4	Auto and travel	4			
5	Cleaning and maintenance	52,734	6,445	1,870	4,840
6	Commissions	6			
7	Insurance	74,956	1,352	904	876
8	Legal and other professional fees	8			
9	Interest (see instructions)	9			
10	Repairs	10			
11	Taxes	1128,949	6,522	9,410	8,269
12	Utilities	1225,907	1,930	1,097	2,398
13	Wages and salaries	13			
14	Depreciation (see instructions)	14818	598	413	33
15	Other (list) ♦ STMT 17,18,19,20	15	35,015	8,639	7,825
16	Total expenses for each property. Add lines 3 through 15	1698,379	25,486	21,519	21,958
17	Income or (loss) from each property. Subtract line 16 from line 2	1789,672	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)

(Rev. August 2019)

Department of the Treasury
Internal Revenue Service**Information on Partners Owning 50% or
More of the Partnership**

◆ Attach to Form 1065.

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

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OMB No. 1545-0123

Name of partnership

MAZZA AND AMICI LLC

Employer identification number (EIN)

40-00000717**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 Owned in Profit, Loss, or Capital

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	100-000000-7972	UNITED STATES	50.000000
THOMAS J. AMICI	060-000000-4246	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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Schedule K-1
(Form 1065)Department of the Treasury
Internal Revenue Service

For calendar year 2022, or tax year

beginning ending

Partner's Share of Income, Deductions,
Credits, etc.

See separate instructions.

2022

☐ Final K-1☐ Amended K-1

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Part III Partner's Share of Current Year Income,
Deductions, Credits, and Other Items

1	Ordinary business income (loss)	14	Self-employment earnings (loss)
2	Net rental real estate income (loss)		
★	327,550		
3	Other net rental income (loss)	15	Credits
4a	Guaranteed payments for services		
	31,800		
4b	Guaranteed payments for capital	16	Schedule K-3 is attached if checked
4c	Total guaranteed payments	17	Alternative minimum tax (AMT) items
	31,800	A	-25,753
5	Interest income		
6a	Ordinary dividends		
6b	Qualified dividends	18	Tax-exempt income and nondeductible expenses
6c	Dividend equivalents		
7	Royalties		
8	Net short-term capital gain (loss)	19	Distributions
9a	Net long-term capital gain (loss)	A	257,200
9b	Collectibles (28%) gain (loss)	20	Other information
9c	Unrecaptured section 1250 gain	Z★	STMT
10	Net section 1231 gain (loss)	AG★	STMT
11	Other income (loss)	AH★	STMT
12	Section 179 deduction	21	Foreign taxes paid or accrued
13	Other deductions		
M	9,600		

Part I Information About the Partnership

A Partnership's employer identification number
0717

B Partnership's name, address, city, state, and ZIP code
MAZZA AND AMICI LLC
307 N. TIOGA STREET
ITHACA NY 14580

C IRS Center where partnership filed return:
E-FILE

D ☐ Check if this is a publicly traded partnership (PTP)

Part II Information About the Partner

E Partner's SSN or TIN (Do not use TIN of a disregarded entity. See instructions.)
7972

F Name, address, city, state, and ZIP code for partner entered in E. See instructions.
EDWARD MAZZA
307 N. TIOGA STREET
ITHACA NY 14850

G ☐ General partner or LLC member-manager ☒ Limited partner or other LLC member

H1 ☒ Domestic partner ☐ Foreign partner

H2 ☐ If the partner is a disregarded entity (DE), enter the partner's:
TIN
Name

I1 What type of entity is this partner? INDIVIDUAL

I2 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
Profit	50.000000 %	50.000000 %
Loss	50.000000 %	50.000000 %
Capital	50.000000 %	50.000000 %

K Partner's share of liabilities:

	Beginning	Ending
Nonrecourse	\$	\$
Qualified nonrecourse financing	\$	\$
Recourse	70,705	112,790

L Partner's Capital Account Analysis

Beginning capital account	\$ 681,656
Capital contributed during the year	\$
Current year net income (loss)	\$ 317,950
Other increase (decrease) (attach explanation)	\$
Withdrawals & distributions	\$ (257,200)
Ending capital account	\$ 742,406

M Did the partner contribute property with a built-in gain (loss)?
☐ Yes ☒ No If "Yes," attach statement. See instructions.

N Partner's Share of Net Unrecognized Section 704(c) Gain or (Loss)

Beginning	\$
Ending	\$

For IRS Use Only

22 More than one activity for at-risk purposes*

23 More than one activity for passive activity purposes*

*See attached statement for additional information.

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CI2024-02285
Schedule K-1
(Form 1065)

Department of the Treasury
 Internal Revenue Service

2022

For calendar year 2022, or tax year

beginning ending

**Partner's Share of Income, Deductions,
Credits, etc.**

See separate instructions.

Part I Information About the Partnership													
A Partnership's employer identification number	70717												
B Partnership's name, address, city, state, and ZIP code	MAZZA AND AMICI LLC 307 N. TIOGA STREET ITHACA NY 14580												
C IRS Center where partnership filed return:	E-FILE												
D <input type="checkbox"/> Check if this is a publicly traded partnership (PTP)													
Part II Information About the Partner													
E Partner's SSN or TIN (Do not use TIN of a disregarded entity. See instructions.)	4246												
F Name, address, city, state, and ZIP code for partner entered in E. See instructions.	THOMAS J. AMICI 121 S. VANDORN ROAD ITHACA NY 14850												
G <input type="checkbox"/> General partner or LLC member-manager H1 <input checked="" type="checkbox"/> Domestic partner H2 <input type="checkbox"/> If the partner is a disregarded entity (DE), enter the partner's: TIN Name	<input checked="" type="checkbox"/> Limited partner or other LLC member <input type="checkbox"/> Foreign partner												
I1 What type of entity is this partner?	INDIVIDUAL												
I2 If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here	<input type="checkbox"/>												
J Partner's share of profit, loss, and capital (see instructions):	<table border="1"> <thead> <tr> <th></th> <th>Beginning</th> <th>Ending</th> </tr> </thead> <tbody> <tr> <td>Profit</td> <td>50.000000 %</td> <td>50.000000 %</td> </tr> <tr> <td>Loss</td> <td>50.000000 %</td> <td>50.000000 %</td> </tr> <tr> <td>Capital</td> <td>50.000000 %</td> <td>50.000000 %</td> </tr> </tbody> </table>		Beginning	Ending	Profit	50.000000 %	50.000000 %	Loss	50.000000 %	50.000000 %	Capital	50.000000 %	50.000000 %
	Beginning	Ending											
Profit	50.000000 %	50.000000 %											
Loss	50.000000 %	50.000000 %											
Capital	50.000000 %	50.000000 %											
K Partner's share of liabilities:	<table border="1"> <thead> <tr> <th></th> <th>Beginning</th> <th>Ending</th> </tr> </thead> <tbody> <tr> <td>Nonrecourse</td> <td>\$</td> <td>\$</td> </tr> <tr> <td>Qualified nonrecourse financing</td> <td>\$</td> <td>\$</td> </tr> <tr> <td>Recourse</td> <td>70,705</td> <td>112,791</td> </tr> </tbody> </table>		Beginning	Ending	Nonrecourse	\$	\$	Qualified nonrecourse financing	\$	\$	Recourse	70,705	112,791
	Beginning	Ending											
Nonrecourse	\$	\$											
Qualified nonrecourse financing	\$	\$											
Recourse	70,705	112,791											
L Partner's Capital Account Analysis	<table border="1"> <tbody> <tr> <td>Beginning capital account</td> <td>\$ 684,856</td> </tr> <tr> <td>Capital contributed during the year</td> <td>\$</td> </tr> <tr> <td>Current year net income (loss)</td> <td>\$ 323,039</td> </tr> <tr> <td>Other increase (decrease) (attach explanation)</td> <td>\$</td> </tr> <tr> <td>Withdrawals & distributions</td> <td>\$ (261,680)</td> </tr> <tr> <td>Ending capital account</td> <td>\$ 746,215</td> </tr> </tbody> </table>	Beginning capital account	\$ 684,856	Capital contributed during the year	\$	Current year net income (loss)	\$ 323,039	Other increase (decrease) (attach explanation)	\$	Withdrawals & distributions	\$ (261,680)	Ending capital account	\$ 746,215
Beginning capital account	\$ 684,856												
Capital contributed during the year	\$												
Current year net income (loss)	\$ 323,039												
Other increase (decrease) (attach explanation)	\$												
Withdrawals & distributions	\$ (261,680)												
Ending capital account	\$ 746,215												
M Did the partner contribute property with a built-in gain (loss)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," attach statement. See instructions.												
N Partner's Share of Net Unrecognized Section 704(c) Gain or (Loss)	<table border="1"> <tbody> <tr> <td>Beginning</td> <td>\$</td> </tr> <tr> <td>Ending</td> <td>\$</td> </tr> </tbody> </table>	Beginning	\$	Ending	\$								
Beginning	\$												
Ending	\$												

☐ Final K-1☐ Amended K-1

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Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items			
1	Ordinary business income (loss)	14	Self-employment earnings (loss)
2	Net rental real estate income (loss)		
3	Other net rental income (loss)	15	Credits
4a	Guaranteed payments for services		
4b	Guaranteed payments for capital	16	Schedule K-3 is attached if checked
4c	Total guaranteed payments	17	Alternative minimum tax (AMT) items
5	Interest income	A	-25,758
6a	Ordinary dividends		
6b	Qualified dividends	18	Tax-exempt income and nondeductible expenses
6c	Dividend equivalents		
7	Royalties		
8	Net short-term capital gain (loss)	19	Distributions
9a	Net long-term capital gain (loss)	A	261,680
9b	Collectibles (28%) gain (loss)	20	Other information
9c	Unrecaptured section 1250 gain	Z *	STMT
10	Net section 1231 gain (loss)	AG *	STMT
11	Other income (loss)		
12	Section 179 deduction	21	Foreign taxes paid or accrued
13	Other deductions		
M	4,520		
22	More than one activity for at-risk purposes*		
23	More than one activity for passive activity purposes*		
*See attached statement for additional information.			
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Statement 1 - Form 1065, Schedule K, Line 13d - Other Deductions

Description	Amount
HEALTH INSURANCE FOR PARTNERS	\$ 14,120
TOTAL	\$ 14,120

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

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

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

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

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

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

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

Description	Amount
GENERAL EXPENSES	\$ 29,241
GUARANTEED PAYMENTS	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

Description	Amount
GENERAL EXPENSES	\$ 30,438
GUARANTEED PAYMENTS	10,483
TOTAL	\$ 40,921

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Description	Amount
GENERAL EXPENSES	\$ 5,820
GUARANTEED PAYMENTS	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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EDWARD MAZZA

7972

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

Description	Type	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

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Federal Statements

THOMAS J. AMICI

Index #: EF2022-0516

062-4246

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

Description	Type	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

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Section 199A Information Worksheet

Index #: EF2022-0516

Schedule **K****2022**

For calendar year 2022, or tax year beginning , and ending

Partnership Name

Employer Identification Number

MAZZA AND AMICI LLC**46-1170717**

	Activity Description	Pass-through Entity EIN	Aggr. Number	SSTB	PTP
Column A	115 PROSPECT STREET				
Column B	117 PROSPECT STREET				
Column C	201 PLEASANT STREET				
Column D	210 DELAWARE STREET				
Column E	212 LINDEN AVENUE				

	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 pmnts received
W-2 wages alloc to qualified pmnts
Section 199A(g) deduction

Section 199A REIT dividends

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Section 199A Information Worksheet

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Schedule **K****2022**

For calendar year 2022, or tax year beginning , and ending

Partnership Name

Employer Identification Number

MAZZA AND AMICI LLC**45-4180717**

	Activity Description	Pass-through Entity EIN	Aggr. Number	SSTB	PTP
Column A	218 DELAWARE AVENUE				
Column B	218 PLEASANT STREET				
Column C	506 S. CAYUGA STREET				
Column D	702 N. AURORA STREET				
Column E	707 N. AURORA STREET				

	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)	111,007	11,789	23,020	21,319	24,719
Other net rental income (loss)					
Royalties					
Section 1231 gain (loss)					
Other income (loss)					
Section 179 deduction					
Other deductions					
W-2 wages					
Qualified property	33,218		7,504	11,500	7,000
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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Section 199A Information Worksheet

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Schedule **K****2022**

For calendar year 2022, or tax year beginning , and ending

Partnership Name

Employer Identification Number

MAZZA AND AMICI LLC**45-4140717**

	Activity Description	Pass-through Entity EIN	Aggr. Number	SSTB	PTP
Column A	708 N. AURORA STREET				
Column B	CEDARWOOD				
Column C	116-118 FERRIS PLACE				
Column D	3&5 PEARL STREET				
Column E	124 SEARS STREET				

	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					

Section 199A REIT dividends

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Section 199A Information Worksheet

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Schedule **K****2022**

For calendar year 2022, or tax year beginning , and ending

Partnership Name

Employer Identification Number

MAZZA AND AMICI LLC**43-4170717**

Aggr.

Column A	Activity Description	Pass-through Entity EIN	Aggr. Number	SSTB	PTP
116-118	THIRD STREET				
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)	7,674
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 pmts	
Section 199A(g) deduction	

Section 199A REIT dividends

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Rent and Royalty Schedule

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Form **1065****2022**

For calendar year 2022, or tax year beginning , and ending

Partnership Name

Employer Identification Number

MAZZA AND AMICI LLC**45-4170717****Property Description****115 PROSPECT STREET
115 PROSPECT STREET
ITHACA****NY 14580****Type of Activity**Rental Real Estate ☒Other Rental Property ☐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 ☒

Is the net income (loss) from this property included in the computation of section 179 business income?

Yes ☐No ☒**Income and Expenses****Income**

Gross rents **48,640**

Gross royalties

Other income

Income from sale of property reported on Form 4797, Line 17

Total gross income

48,640	
	48,640
2,242	
1,244	
8,580	
1,003	
28	
8,704	
21,801	
	21,801
	26,839

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

Less % personal use

Net deductible expenses

Net income or loss from this property

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Rent and Royalty Schedule

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Form **1065**

For calendar year 2022, or tax year beginning , and ending

2022

Partnership Name

Employer Identification Number

MAZZA AND AMICI LLC**45-1170717****Property Description****117 PROSPECT STREET
117 PROSPECT STREET
ITHACA****NY 14580****Type of Activity**Rental Real Estate ☒Other Rental Property ☐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 ☒

Is the net income (loss) from this property included in the computation of section 179 business income?

Yes ☐No ☒**Income and Expenses****Income**

Gross rents

32,598

Gross royalties

Other income

Income from sale of property reported on Form 4797, Line 17

Total gross income

32,598**Expense**

Advertising

Auto and travel

Cleaning and maintenance

Commissions

Insurance

Legal and professional

Interest

Repairs

Taxes

Utilities

Wages and salaries

Depreciation

Other expenses

2,567**792****5,611****1,365****24****6,012**

Total expenses

16,371

Less

% personal use

Net deductible expenses

16,371

Net income or loss from this property

16,227

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Form 1065		For calendar year 2022, or tax year beginning , and ending		2022	
Partnership Name				Employer Identification Number	
MAZZA AND AMICI LLC				0717	
Property Description 201 PLEASANT STREET 201 PLEASANT STREET ITHACA NY 14580				Type of Activity Rental Real Estate <input checked="" type="checkbox"/> Other Rental Property <input type="checkbox"/> Royalty Property <input type="checkbox"/>	
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 RESIDENCE 365 Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	

Income and Expenses**Income**

Gross rents

Gross royalties

Other income

Income from sale of property reported on Form 4797, Line 17

Total gross income

33,438	
	33,438
4,777	
779	
6,110	
1,419	
347	
6,175	
19,607	
	19,607
	13,831

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

Less % personal use

Net deductible expenses

Net income or loss from this property

116,354

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Form 1065	For calendar year 2022, or tax year beginning , and ending	2022

Partnership Name

Employer Identification Number

MAZZA AND AMICI LLC**70717**

Property Description	Type of Activity
212 LINDEN AVENUE 212 LINDEN AVENUE ITHACA NY 14580	Rental Real Estate <input checked="" type="checkbox"/> Other Rental Property <input type="checkbox"/> Royalty Property <input type="checkbox"/>

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 ☒

Is the net income (loss) from this property included in the computation of section 179 business income?

Yes ☐No ☒**Income and Expenses****Income**

Gross rents **142,840**

Gross royalties

Other income

Income from sale of property reported on Form 4797, Line 17

Total gross income **142,840**

Expense

Advertising

Auto and travel

Cleaning and maintenance **2,109**

Commissions

Insurance **3,121**

Legal and professional

Interest

Repairs

Taxes **22,275**

Utilities **8,211**

Wages and salaries

Depreciation **8,376**

Other expenses **25,412**

Total expenses **69,504**

Less % personal use

Net deductible expenses **69,504**Net income or loss from this property **73,336**

142,840	
	142,840
2,109	
3,121	
22,275	
8,211	
8,376	
25,412	
69,504	
	69,504
	73,336

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Form 1065		For calendar year 2022, or tax year beginning , and ending		2022	
Partnership Name MAZZA AND AMICI LLC				Employer Identification Number 15-1130717	
Property Description 218 DELAWARE AVENUE 218 DELAWARE AVENUE ITHACA NY 14580				Type of Activity Rental Real Estate <input checked="" type="checkbox"/> Other Rental Property <input type="checkbox"/> Royalty Property <input type="checkbox"/>	
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 <input type="checkbox"/>	No <input checked="" type="checkbox"/>
Is the net income (loss) from this property included in the computation of section 179 business income?				Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>

Income and Expenses**Income**

Gross rents

Gross royalties

Other income

Income from sale of property reported on Form 4797, Line 17

Total gross income

219,221	
	219,221
11,383	
5,884	
35,265	
13,553	
1,208	
40,921	
108,214	
	108,214
	111,007

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

Less % personal use

Net deductible expenses

Net income or loss from this property

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Form 1065		2022			
For calendar year 2022, or tax year beginning , and ending					
Partnership Name				Employer Identification Number	
MAZZA AND AMICI LLC				0717	
Property Description				Type of Activity	
218 PLEASANT STREET				Rental Real Estate <input checked="" type="checkbox"/>	
218 PLEASANT STREET				Other Rental Property <input type="checkbox"/>	
ITHACA NY 14580				Royalty Property <input type="checkbox"/>	
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 <input type="checkbox"/> No <input checked="" type="checkbox"/>	
Is the net income (loss) from this property included in the computation of section 179 business income?				Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	

Income and Expenses**Income**

Gross rents

Gross royalties

Other income

Income from sale of property reported on Form 4797, Line 17

Total gross income

27,372	
	27,372
3,569	
622	
5,274	
1,072	
5,046	
15,583	
	15,583
	11,789

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

Less % personal use

Net deductible expenses

Net income or loss from this property

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Form 1065		For calendar year 2022, or tax year beginning , and ending		2022	
Partnership Name				Employer Identification Number	
MAZZA AND AMICI LLC				45-4170717	
Property Description				Type of Activity	
702 N. AURORA STREET 702 N. AURORA STREET ITHACA NY 14580				Rental Real Estate <input checked="" type="checkbox"/>	
				Other Rental Property <input type="checkbox"/>	
				Royalty Property <input type="checkbox"/>	
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 <input type="checkbox"/> No <input checked="" type="checkbox"/> Is the net income (loss) from this property included in the computation of section 179 business income? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>				MULTI-FAM RESIDENCE 365	

Income and Expenses

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

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Form 1065		For calendar year 2022, or tax year beginning , and ending			
Partnership Name MAZZA AND AMICI LLC				Employer Identification Number 15-4170717	
Property Description 707 N. AURORA STREET 707 N. AURORA STREET ITHACA NY 14580				Type of Activity Rental Real Estate <input checked="" type="checkbox"/> Other Rental Property <input type="checkbox"/> Royalty Property <input type="checkbox"/>	
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 <input type="checkbox"/> No <input checked="" type="checkbox"/> Is the net income (loss) from this property included in the computation of section 179 business income? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>				MULTI-FAM RESIDENCE 365	

Income and Expenses**Income**

Gross rents

Gross royalties

Other income

Income from sale of property reported on Form 4797, Line 17

Total gross income

47,892	
	47,892
995	
1,203	
9,528	
2,234	
254	
8,959	
23,173	
	23,173
	24,719

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

Less % personal use

Net deductible expenses

Net income or loss from this property

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Form 1065		2022			
For calendar year 2022, or tax year beginning , and ending					
Partnership Name MAZZA AND AMICI LLC				Employer Identification Number 10717	
Property Description CEDARWOOD CEDARWOOD ITHACA				Type of Activity Rental Real Estate <input checked="" type="checkbox"/> Other Rental Property <input type="checkbox"/> Royalty Property <input type="checkbox"/>	
NY 14580				MULTI-FAM RESIDENCE 365	
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 <input type="checkbox"/> No <input checked="" type="checkbox"/> Is the net income (loss) from this property included in the computation of section 179 business income? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>					

Income and Expenses**Income**

Gross rents **141,675**

Gross royalties **559**

Other income **559**

Income from sale of property reported on Form 4797, Line 17

Total gross income **142,234**

Expense

Advertising **6,899**

Auto and travel **4,299**

Cleaning and maintenance **16,688**

Commissions **15,112**

Insurance **5,079**

Legal and professional **26,143**

Interest **74,220**

Repairs **16,688**

Taxes **15,112**

Utilities **5,079**

Wages and salaries **26,143**

Depreciation **74,220**

Other expenses **74,220**

Total expenses **74,220**

Less % personal use

Net deductible expenses **74,220**

Net income or loss from this property **68,014**

	141,675	
	559	
		142,234
	6,899	
	4,299	
	16,688	
	15,112	
	5,079	
	26,143	
	74,220	
		74,220
		68,014

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Partnership Name

Employer Identification Number

MAZZA AND AMICI LLC**5-4170717****Property Description**

116-118 FERRIS PLACE
116-118 FERRIS PLACE
ITHACA NY 14580

Type of Activity

Rental Real Estate ☒ **X**
 Other Rental Property ☐
 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 income?

Yes ☐No ☒ **X****Income and Expenses****Income**

Gross rents
 Gross royalties
 Other income
 Income from sale of property reported on Form 4797, Line 17

188,051

Total gross income

188,051**Expense**

Advertising
 Auto and travel
 Cleaning and maintenance
 Commissions
 Insurance
 Legal and professional
 Interest
 Repairs
 Taxes
 Utilities
 Wages and salaries
 Depreciation
 Other expenses

2,734**4,956****28,949****25,907****818****35,015**

Total expenses

98,379

Less

% personal use

Net deductible expenses

98,379

Net income or loss from this property

89,672

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Form 1065		For calendar year 2022, or tax year beginning , and ending		2022	
Partnership Name MAZZA AND AMICI LLC				Employer Identification Number 25-4110717	
Property Description 3&5 PEARL STREET 3&5 PEARL STREET NEWFIELD NY 14867				Type of Activity Rental Real Estate <input checked="" type="checkbox"/> Other Rental Property <input type="checkbox"/> Royalty Property <input type="checkbox"/>	
Type of property				<u>MULTI-FAM RESIDENCE</u>	
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 income?				Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
Is the net income (loss) from this property included in the computation of section 179 business income?				Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>

Income and Expenses**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

Repairs

Taxes

Utilities

Wages and salaries

Depreciation

Other expenses

Total expenses

Less % personal use

Net deductible expenses

Net income or loss from this property

46,184	
	46,184
6,445	
1,352	
6,522	
1,930	
598	
8,639	
25,486	
	25,486
	20,698

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Rent and Royalty Schedule

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Form **1065**

For calendar year 2022, or tax year beginning , and ending

2022

Partnership Name

Employer Identification Number

MAZZA AND AMICI LLC**15-4170717****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 ☒

Is the net income (loss) from this property included in the computation of section 179 business income?

Yes ☐No ☒**Income and Expenses****Income**

Gross rents **29,632**

Gross royalties

Other income

Income from sale of property reported on Form 4797, Line 17

Total gross income

29,632**Expense**

Advertising

Auto and travel

Cleaning and maintenance **4,840**

Commissions

Insurance **876**

Legal and professional

Interest

Repairs

Taxes **8,269**

Utilities **2,398**

Wages and salaries

Depreciation **33**

Other expenses **5,542**

Total expenses

21,958

Less % personal use

Net deductible expenses

21,958

Net income or loss from this property

7,674

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Schedule K Activity Worksheet

Index #: EF2022-0516

Schedule **K****2022**

For calendar year 2022, or tax year beginning , and ending

Partnership Name

Employer Identification Number

MAZZA AND AMICI LLC

5-4170717

	Activity Description	Activity Disposed	Schedule K-1 Passthrough		
			EIN	Entity Type	PTP
A	115 PROSPECT STREET				
B	117 PROSPECT STREET				
C	201 PLEASANT STREET				

Schedule K					
Line	Description	A	B	C	
K	RECOURSE LIABILITIES - AT RISK - BOY				
K	RECOURSE LIABILITIES - AT RISK - EOY				
2	NET RENTAL REAL ESTATE INCOME (LOSS)	26,839	16,227	13,831	
4A	GUARANTEED PAYMENTS SERVICES	2,230	1,540	1,582	
13D	OTHER DEDUCTIONS:				
13D	AMOUNTS PAID FOR MEDICAL INSURANCE				
17A	DEPRECIATION ADJUSTMENT POST 1986	-715	-1,194	9	

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Schedule K Activity Worksheet

Index #: EF2022-0516

Schedule **K****2022**

For calendar year 2022, or tax year beginning , and ending

Partnership Name

Employer Identification Number

MAZZA AND AMICI LLC

5-410717

	Activity Description	Activity Disposed	Schedule K-1 Passthrough		
			EIN	Entity Type	PTP
A	210 DELAWARE STREET				
B	212 LINDEN AVENUE				
C	218 DELAWARE AVENUE				

Schedule K					
Line	Description	A	B	C	
K	RECOURSE LIABILITIES - AT RISK - BOY				
K	RECOURSE LIABILITIES - AT RISK - EOY				
2	NET RENTAL REAL ESTATE INCOME (LOSS)	116,354	73,336	111,007	
4A	GUARANTEED PAYMENTS SERVICES	10,071	6,510	10,483	
13D	OTHER DEDUCTIONS:				
13D	AMOUNTS PAID FOR MEDICAL INSURANCE				
17A	DEPRECIATION ADJUSTMENT POST 1986	-9,883	2,515	-11,114	

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Schedule K Activity Worksheet

Index #: EF2022-0516

Schedule **K****2022**

For calendar year 2022, or tax year beginning , and ending

Partnership Name

Employer Identification Number

MAZZA AND AMICI LLC

15-4170717

	Activity Description	Activity Disposed	Schedule K-1 Passthrough		
			EIN	Entity Type	PTP
A	218 PLEASANT STREET				
B	506 S. CAYUGA STREET				
C	702 N. AURORA STREET				

Schedule K					
Line	Description	A	B	C	
K	RECOURSE LIABILITIES - AT RISK - BOY				
K	RECOURSE LIABILITIES - AT RISK - EOY				
2	NET RENTAL REAL ESTATE INCOME (LOSS)	11,789	23,020	21,319	
4A	GUARANTEED PAYMENTS SERVICES	1,293	2,051	2,494	
13D	OTHER DEDUCTIONS:				
13D	AMOUNTS PAID FOR MEDICAL INSURANCE				
17A	DEPRECIATION ADJUSTMENT POST 1986	-1,598	-1,565	-3,329	

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Schedule K Activity Worksheet

Index #: EF2022-0516

Schedule **K****2022**

For calendar year 2022, or tax year beginning , and ending

Partnership Name

Employer Identification Number

MAZZA AND AMICI LLC

70717

	Activity Description	Activity Disposed	Schedule K-1 Passthrough		
			EIN	Entity Type	PTP
A	707 N. AURORA STREET				
B	708 N. AURORA STREET				
C	CEDARWOOD				

Schedule K Line	Description	A	B	C
K	RECOURSE LIABILITIES - AT RISK - BOY			
K	RECOURSE LIABILITIES - AT RISK - EOY			
2	NET RENTAL REAL ESTATE INCOME (LOSS)	24,719	9,637	68,014
4A	GUARANTEED PAYMENTS SERVICES	2,295	1,147	6,697
13D	OTHER DEDUCTIONS:			
13D	AMOUNTS PAID FOR MEDICAL INSURANCE			
17A	DEPRECIATION ADJUSTMENT POST 1986	-2,426	-2,149	-4,835

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Schedule K Activity Worksheet

Index #: EF2022-0516

Schedule **K****2022**

For calendar year 2022, or tax year beginning , and ending

Partnership Name

Employer Identification Number

MAZZA AND AMICI LLC**15-4170717**

	Activity Description	Activity Disposed	Schedule K-1 Passthrough		
			EIN	Entity Type	PTP
A	116-118 FERRIS PLACE				
B	3&5 PEARL STREET				
C	124 SEARS STREET				

Schedule K Line	Description	A	B	C
K	RECOURSE LIABILITIES - AT RISK - BOY			
K	RECOURSE LIABILITIES - AT RISK - EOY			
2	NET RENTAL REAL ESTATE INCOME (LOSS)	89,672	20,698	20,973
4A	GUARANTEED PAYMENTS SERVICES	8,970	2,213	2,005
13D	OTHER DEDUCTIONS:			
13D	AMOUNTS PAID FOR MEDICAL INSURANCE			
17A	DEPRECIATION ADJUSTMENT POST 1986	-11,152	-2,179	-394

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CI2024-02285	Partner's Section 199A Information Worksheet		Index #: EF2022-0516
Schedule K-1	For calendar year 2022, or tax year beginning , and ending		2022
Partnership Name MAZZA AND AMICI LLC		Employer Identification Number 45-470717	
Partner's Name EDWARD MAZZA		Taxpayer Identification Number 45-470717-7972	

Schedule K-1, Box 20, Code Z - Section 199A Information

	Activity Description	Pass-through Entity EIN	Aggr. Number	SSTB	PTP
Column A	115 PROSPECT STREET				
Column B	117 PROSPECT STREET				
Column C	201 PLEASANT STREET				
Column D	210 DELAWARE STREET				
Column E	212 LINDEN AVENUE				

	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)	13,419	8,113	6,915	58,177	36,668
Other net rental income (loss)					
Royalties					
Section 1231 gain (loss)					
Other income (loss)					
Section 179 deduction					
Other deductions					
W-2 wages					
Qualified property	375	342	4,777	9,650	115,156
Other Information:					
QBI alloc to co-op pmnts received					
W-2 wages alloc to qualified pmnts					
Section 199A(g) deduction					

Section 199A REIT dividends

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CI2024-02285 Schedule K-1	Partner's Section 199A Information Worksheet For calendar year 2022, or tax year beginning , and ending	Index #: EF2022-0516 2022
Partnership Name MAZZA AND AMICI LLC		Employer Identification Number 0717
Partner's Name EDWARD MAZZA		Taxpayer Identification Number 30-7972

Schedule K-1, Box 20, Code Z - Section 199A Information

	Activity Description	Pass-through Entity EIN	Aggr. Number	SSTB	PTP
Column A	218 DELAWARE AVENUE				
Column B	218 PLEASANT STREET				
Column C	506 S. CAYUGA STREET				
Column D	702 N. AURORA STREET				
Column E	707 N. AURORA STREET				

	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)	55,503	5,894	11,510	10,659	12,359
Other net rental income (loss)					
Royalties					
Section 1231 gain (loss)					
Other income (loss)					
Section 179 deduction					
Other deductions					
W-2 wages					
Qualified property	16,609		3,752	5,750	3,500
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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CI2024-02285 Schedule K-1	Partner's Section 199A Information Worksheet	Index #: EF2022-0516 2022
For calendar year 2022, or tax year beginning , and ending		
Partnership Name MAZZA AND AMICI LLC		Employer Identification Number 45-4170717
Partner's Name EDWARD MAZZA		Taxpayer Identification Number 126-38-7972

Schedule K-1, Box 20, Code Z - Section 199A Information

	Activity Description	Pass-through Entity EIN	Aggr. Number	SSTB	PTP
Column A	708 N. AURORA STREET				
Column B	CEDARWOOD				
Column C	116-118 FERRIS PLACE				
Column D	3&5 PEARL STREET				
Column E	124 SEARS STREET				

	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)	4,818	34,007	44,836	10,349	10,486
Other net rental income (loss)					
Royalties					
Section 1231 gain (loss)					
Other income (loss)					
Section 179 deduction					
Other deductions					
W-2 wages					
Qualified property	4,121	22,237	11,241	8,198	5,662

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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CI2024-02285 Schedule K-1	Partner's Section 199A Information Worksheet For calendar year 2022, or tax year beginning _____, and ending _____	Index #: EF2022-0516 2022
Partnership Name MAZZA AND AMICI LLC		Employer Identification Number 45-000000717
Partner's Name EDWARD MAZZA		Taxpayer Identification Number 123-45-6792

Schedule K-1, Box 20, Code Z - Section 199A Information

	Activity Description	Pass-through Entity EIN	Aggr. Number	SSTB	PTP
Column A	116-118 THIRD STREET				
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)		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 199A REIT dividends

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CI2024-02285	Partner's Section 199A Information Worksheet		Index #: EF2022-0516
Schedule K-1	For calendar year 2022, or tax year beginning , and ending		2022
Partnership Name MAZZA AND AMICI LLC		Employer Identification Number 5-1170717	
Partner's Name THOMAS J. AMICI		Taxpayer Identification Number 62-42-4246	

Schedule K-1, Box 20, Code Z - Section 199A Information

	Activity Description	Pass-through Entity EIN	Aggr. Number	SSTB	PTP
Column A	115 PROSPECT STREET				
Column B	117 PROSPECT STREET				
Column C	201 PLEASANT STREET				
Column D	210 DELAWARE STREET				
Column E	212 LINDEN AVENUE				

	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)	13,420	8,114	6,916	58,177	36,668
Other net rental income (loss)					
Royalties					
Section 1231 gain (loss)					
Other income (loss)					
Section 179 deduction					
Other deductions					
W-2 wages					
Qualified property	375	342	4,777	9,650	115,156
Other Information:					
QBI alloc to co-op pmnts received					
W-2 wages alloc to qualified pmnts					
Section 199A(g) deduction					

Section 199A REIT dividends

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CI2024-02285	Partner's Section 199A Information Worksheet		Index #: EF2022-0516
Schedule K-1	For calendar year 2022, or tax year beginning , and ending		2022
Partnership Name MAZZA AND AMICI LLC		Employer Identification Number 70717	
Partner's Name THOMAS J. AMICI		Taxpayer Identification Number 4246	

Schedule K-1, Box 20, Code Z - Section 199A Information

	Activity Description	Pass-through Entity EIN	Aggr. Number	SSTB	PTP
Column A	218 DELAWARE AVENUE				
Column B	218 PLEASANT STREET				
Column C	506 S. CAYUGA STREET				
Column D	702 N. AURORA STREET				
Column E	707 N. AURORA STREET				

	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)	55,504	5,895	11,510	10,660	12,360
Other net rental income (loss)					
Royalties					
Section 1231 gain (loss)					
Other income (loss)					
Section 179 deduction					
Other deductions					
W-2 wages					
Qualified property	16,609		3,752	5,750	3,500
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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CI2024-02285	Partner's Section 199A Information Worksheet		Index #: EF2022-0516
Schedule K-1	For calendar year 2022, or tax year beginning , and ending		2022
Partnership Name MAZZA AND AMICI LLC		Employer Identification Number 45-4179717	
Partner's Name THOMAS J. AMICI		Taxpayer Identification Number 000-00-4246	

Schedule K-1, Box 20, Code Z - Section 199A Information

	Activity Description	Pass-through Entity EIN	Aggr. Number	SSTB	PTP
Column A	708 N. AURORA STREET				
Column B	CEDARWOOD				
Column C	116-118 FERRIS PLACE				
Column D	3&5 PEARL STREET				
Column E	124 SEARS STREET				

	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)	4,819	34,007	44,836	10,349	10,487
Other net rental income (loss)					
Royalties					
Section 1231 gain (loss)					
Other income (loss)					
Section 179 deduction					
Other deductions					
W-2 wages					
Qualified property	4,121	22,238	11,241	8,198	5,662
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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CI2024-02285	Partner's Section 199A Information Worksheet		Index #: EF2022-0516
Schedule K-1	For calendar year 2022, or tax year beginning , and ending		2022
Partnership Name MAZZA AND AMICI LLC		Employer Identification Number 45-4130717	
Partner's Name THOMAS J. AMICI		Taxpayer Identification Number 662-42-4246	

Schedule K-1, Box 20, Code Z - Section 199A Information

Aggr.

	Activity Description	Pass-through Entity EIN	Number	SSTB	PTP
Column A	116-118 THIRD STREET				
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)		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 199A REIT dividends

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Partner's Schedule K-1 Activity Worksheet

Index #: EF2022-0516

Schedule K-1

2022

For calendar year 2022, or tax year beginning , and ending

Partnership Name

MAZZA AND AMICI LLC

Employer Identification Number

5-4170717

Partner's Name

EDWARD MAZZA

Taxpayer Identification Number

626-38-7972

	Activity Description	Activity Disposed	Schedule K-1 Passthrough		
			EIN	Entity Type	PTP
A	115 PROSPECT STREET				
B	117 PROSPECT STREET				
C	201 PLEASANT STREET				

Schedule K-1

Box Code

Description

A

B

C

K

RECOURSE LIABILITIES - AT RISK - BOY

K

RECOURSE LIABILITIES - AT RISK - EOY

2

NET RENTAL REAL ESTATE INCOME (LOSS)

13,419

8,113

6,915

4A

GUARANTEED PAYMENTS SERVICES

1,115

770

791

13

M

AMOUNTS PAID FOR MEDICAL INSURANCE

17

A

DEPRECIATION ADJUSTMENT POST 1986

-357

-597

4

20

AG

GROSS RECEIPTS FOR 2021

20

AG

GROSS RECEIPTS FOR 2020

20

AG

GROSS RECEIPTS FOR 2019

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Partner's Schedule K-1 Activity Worksheet

Index #: EF2022-0516

Schedule **K-1****2022**

For calendar year 2022, or tax year beginning , and ending

Partnership Name

MAZZA AND AMICI LLC

Employer Identification Number

15-4170717

Partner's Name

EDWARD MAZZA

Taxpayer Identification Number

126-38-7972

Activity Description	Activity Disposed	Schedule K-1 Passthrough		
		EIN	Entity Type	PTP
A 707 N. AURORA STREET				
B 708 N. AURORA STREET				
C CEDARWOOD				

Schedule K-1		Description	A	B	C
Box	Code				
K		RECOURSE LIABILITIES - AT RISK - BOY			
K		RECOURSE LIABILITIES - AT RISK - EOY			
2		NET RENTAL REAL ESTATE INCOME (LOSS)	12,359	4,818	34,007
4A		GUARANTEED PAYMENTS SERVICES	1,147	573	3,653
13	M	AMOUNTS PAID FOR MEDICAL INSURANCE			
17	A	DEPRECIATION ADJUSTMENT POST 1986	-1,213	-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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Partner's Schedule K-1 Activity Worksheet

Index #: EF2022-0516

Schedule **K-1**

For calendar year 2022, or tax year beginning , and ending

2022

Partnership Name

MAZZA AND AMICI LLC

Employer Identification Number

55-4170717

Partner's Name

EDWARD MAZZA

Taxpayer Identification Number

126-38-7972

Activity Description	Activity Disposed	Schedule K-1 Passthrough		
		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	B	C
K	RECOURSE LIABILITIES - AT RISK - BOY			
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			
20 AG	GROSS RECEIPTS FOR 2020			
20 AG	GROSS RECEIPTS FOR 2019			

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Partner's Schedule K-1 Activity Worksheet

Index #: EF2022-0516

Schedule **K-1****2022**

For calendar year 2022, or tax year beginning , and ending

Partnership Name

MAZZA AND AMICI LLC

Employer Identification Number

42-3170717

Partner's Name

EDWARD MAZZA

Taxpayer Identification Number

26-387972

Activity Description	Activity Disposed	Schedule K-1 Passthrough		
		EIN	Entity Type	PTP
A 116-118 THIRD STREET				
B MISC AMOUNTS				
C				

Schedule K-1

Box	Code	Description	A	B	C
K		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		9,600	
17	A	DEPRECIATION ADJUSTMENT POST 1986	-751		
20	AG	GROSS RECEIPTS FOR 2021		635,331	
20	AG	GROSS RECEIPTS FOR 2020		577,378	
20	AG	GROSS RECEIPTS FOR 2019		579,264	

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Partner's Schedule K-1 Activity Worksheet

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Schedule K-1

2022

For calendar year 2022, or tax year beginning , and ending

Partnership Name

MAZZA AND AMICI LLC

Employer Identification Number

5-4170717

Partner's Name

THOMAS J. AMICI

Taxpayer Identification Number

062-42-4246

	Activity Description	Activity Disposed	Schedule K-1 Passthrough		
			EIN	Entity Type	PTP
A	115 PROSPECT STREET				
B	117 PROSPECT STREET				
C	201 PLEASANT STREET				

Schedule K-1

Box	Code	Description	A	B	C
K		RECOURSE LIABILITIES - AT RISK - BOY			
K		RECOURSE LIABILITIES - AT RISK - EOY			
2		NET RENTAL REAL ESTATE INCOME (LOSS)	13,420	8,114	6,916
4A		GUARANTEED PAYMENTS SERVICES	1,115	770	791
13	M	AMOUNTS PAID FOR MEDICAL INSURANCE			
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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Partner's Schedule K-1 Activity Worksheet

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Schedule K-1

2022

For calendar year 2022, or tax year beginning , and ending

Partnership Name

MAZZA AND AMICI LLC

Employer Identification Number

70717

Partner's Name

THOMAS J. AMICI

Taxpayer Identification Number

-4246

	Activity Description	Activity Disposed	Schedule K-1 Passthrough		
			EIN	Entity Type	PTP
A	210 DELAWARE STREET				
B	212 LINDEN AVENUE				
C	218 DELAWARE AVENUE				

Schedule K-1

Box Code	Description	A	B	C
K	RECOURSE LIABILITIES - AT RISK - BOY			
K	RECOURSE LIABILITIES - AT RISK - EOY			
2	NET RENTAL REAL ESTATE INCOME (LOSS)	58,177	36,668	55,504
4A	GUARANTEED PAYMENTS SERVICES	5,036	3,255	5,242
13 M	AMOUNTS PAID FOR MEDICAL INSURANCE			
17 A	DEPRECIATION ADJUSTMENT POST 1986	-4,942	1,258	-5,557
20 AG	GROSS RECEIPTS FOR 2021			
20 AG	GROSS RECEIPTS FOR 2020			
20 AG	GROSS RECEIPTS FOR 2019			

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NYSCEF DOC. NO. 34

RECEIVED NYSCEF: 02/01/2024

CI2024-02285	Partner's Schedule K-1 Activity Worksheet	Index #: EF2022-0516
Schedule K-1	For calendar year 2022, or tax year beginning , and ending	2022
Partnership Name MAZZA AND AMICI LLC		Employer Identification Number 45-4170717
Partner's Name THOMAS J. AMICI		Taxpayer Identification Number 062-42-4246

	Activity Description	Activity Disposed	Schedule K-1 Passthrough		
			EIN	Entity Type	PTP
A	116-118 FERRIS PLACE				
B	3&5 PEARL STREET				
C	124 SEARS STREET				

Schedule K-1		Description	A	B	C
Box	Code				
K		RECOURSE LIABILITIES - AT RISK - BOY			
K		RECOURSE LIABILITIES - AT RISK - EOY			
2		NET RENTAL REAL ESTATE INCOME (LOSS)	44,836	10,349	10,487
4A		GUARANTEED PAYMENTS SERVICES	4,485	1,107	1,003
13	M	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			
20	AG	GROSS RECEIPTS FOR 2019			

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CI2024-02285	Partner's Schedule K-1 Activity Worksheet	Index #: EF2022-0516
Schedule K-1	For calendar year 2022, or tax year beginning , and ending	2022
Partnership Name MAZZA AND AMICI LLC		Employer Identification Number 45-1170717
Partner's Name THOMAS J. AMICI		Taxpayer Identification Number 002-4246

Activity Description	Activity Disposed	EIN	Schedule K-1 Passthrough	Entity Type	PTP
A 116-118 THIRD STREET					
B MISC AMOUNTS					
C					

Schedule K-1					
Box	Code	Description	A	B	C
K		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		
13	M	AMOUNTS PAID FOR MEDICAL INSURANCE		4,520	
17	A	DEPRECIATION ADJUSTMENT POST 1986	-751		
20	AG	GROSS RECEIPTS FOR 2021		635,332	
20	AG	GROSS RECEIPTS FOR 2020		577,378	
20	AG	GROSS RECEIPTS FOR 2019		579,265	

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CI2024-02285

Schedule M-2, Tax-based Capital Income (Loss) Worksheet Index #: EF2022-0516

Form 1065

2022

For calendar year 2022, or tax year beginning , and ending

Partnership Name

Employer Identification Number

MAZZA AND AMICI LLC

15-410717

- | | | |
|---|--|----------------|
| 1 | Net income (loss) per return (Form 1065, Page 5, Analysis of Net Income (Loss)) | <u>703,989</u> |
| | | |
| 2 | Income recorded on books this year not included on return | |
| a | Tax-exempt interest | |
| b | Other tax-exempt income | |
| c | Total tax-exempt income | |
| | | |
| 3 | Expenses recorded on books this year not on return | |
| a | Meals | |
| b | Entertainment | |
| c | Tax credit adjustment | |
| d | Rent personal use expenses | |
| e | Conservation expenses | |
| f | Lease inclusion | |
| g | Other nondeductible expenses | |
| h | Total nondeductible expenses | |
| | | |
| 4 | Net income (loss) per books (Schedule M-2, line 3) | <u>703,989</u> |
| | | |
| 5 | Increase (decrease) adjustments to return income (loss) | |
| a | Section 743b negative adjustments | |
| b | Section 743b positive adjustments | |
| c | Guaranteed payments (other than health insurance) | 63,000 |
| d | Net other increases (decreases) adjustments | <u>-63,000</u> |
| | | |
| 6 | Net tax-based capital net income (loss) (Schedule K-1, Current year income (loss)) | <u>640,989</u> |

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CI2024-02285

Partner's Basis Worksheet, Page 1

Index #: EF2022-0516

Schedule **K-1**

For calendar year 2022, or tax year beginning , and ending

2022

Partnership Name

MAZZA AND AMICI LLC

Employer Identification Number

0717

Partner's Name

EDWARD MAZZA

Taxpayer Identification Number

126-39-7972

Beginning of year

797,339

Capital contributions: Cash

Property (adjusted basis)

Income items:

Ordinary business income

Net rental real estate income

327,550

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

327,550

Excess depletion

Transfer of capital

Gain on disposition of section 179 assets

Other increases

Distributions:

Cash

257,200

Property (adjusted basis)

(257,200)

Change in liabilities: Current year

112,790

Prior year

(70,705)**42,085**

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 losses

Section 179 deduction

Charitable contributions

Investment interest expense

Section 59(e)(2) expenditures

Portfolio income deductions

Other deductions

9,600

Foreign taxes

Loss on disposition of section 179 assets

Depletion

9,600

Other decreases

End of year

900,174

Note to partner: This worksheet was prepared based on partnership records. Please consult with your tax advisor for adjustments.

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Partner's Basis Worksheet, Page 1

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Schedule **K-1**

For calendar year 2022, or tax year beginning , and ending

2022

Partnership Name

MAZZA AND AMICI LLC

Employer Identification Number

70717

Partner's Name

THOMAS J. AMICI

Taxpayer Identification Number

002-4246

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

Excess depletion

Transfer of capital

Gain on disposition of section 179 assets

Other increases

Distributions:

Cash

261,680

Property (adjusted basis)

(261,680)

Change in liabilities: Current year

112,791

Prior year

(70,705)**42,086**

Subtotal

908,505

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

4,520

Foreign taxes

Loss on disposition of section 179 assets

Depletion

4,520

Other decreases

End of year

903,985

Note to partner: This worksheet was prepared based on partnership records. Please consult with your tax advisor for adjustments.

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CI2024-02285		Schedule K-1 Summary Worksheet			Index #: EF2022-0516
Form 1065		For calendar year 2022, or tax year beginning , and ending			2022
Partnership Name MAZZA AND AMICI LLC				Employer Identification Number 45-4170717	
	Partner Name		SSN/EIN		
Column A	EDWARD MAZZA		12-38-7972		
Column B	THOMAS J. AMICI		62-42-4246		
Column C					
Column D					

Schedule K Items	Column A	Column B	Column C	Column D	SCH K TOTAL
1 Ordinary income					
2 Net income-rent	327,550	327,559			655,109
3c Net inc-oth rent					
4a Guar pmts services	31,800	31,200			63,000
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	9,600	4,520			14,120
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					
17a Depr adjustment	-25,753	-25,758			-51,511
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	257,200	261,680			518,880
19b Property distributions					
20a Invest income					
20b Invest expense					
21 Total foreign taxes					

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Schedule K-1 Percentages Summary Worksheet

CI2024-02285

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For calendar year 2022, or tax year beginning , and ending

Partnership Name

Employer Identification Number

MAZZA AND AMICI LLC

015-4170717

Partner Number	Partner Name	Profit		Loss		Capital	
		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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Reconciliation of Partners' Basis Worksheet

CI2024-02285

Index #: EF2022-0516

For calendar year 2022, or tax year beginning , and ending

Partnership Name

Employer Identification Number

MAZZA AND AMICI LLC

45-4170717

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	<u>1,597,879</u>	<u>220,400</u>	<u>0</u>	<u>14,120</u>	<u>1,804,159</u>
Total all pages	<u><u>1,597,879</u></u>	<u><u>220,400</u></u>	<u><u>0</u></u>	<u><u>14,120</u></u>	<u><u>1,804,159</u></u>

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Form 1065

Two Year Comparison Worksheet, Page 1

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2021 & 2022

Partnership Name

Employer Identification Number

MAZZA AND AMICI LLC

45-4170717

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

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Form 1065

Two Year Comparison Worksheet, Page 2

2021 & 2022

Partnership Name

Employer Identification Number

MAZZA AND AMICI LLC

5-410717

		2021	2022	Differences
Income (Loss)	Ordinary business income (loss)			
	Net rental real estate income (loss)	651,502	655,109	3,607
	Net other rental income (loss)			
	Guaranteed payments	63,000	63,000	
	Interest income			
	Ordinary dividends			
	Qualified dividends			
	Dividend equivalents			
	Royalties			
	Net short-term capital gain (loss)			
	Net long-term capital gain (loss)			
	Net section 1231 gain (loss)			
Deductions	Other income (loss)			
	Section 179 deduction			
	Contributions			
	Investment interest expense			
	Section 59(e)(2) expenditures			
Self-Employment	Other deductions		14,120	14,120
	Net earnings (loss) from self-employment			
	Gross farm or fishing income			
	Gross nonfarm income			
Credits	Low-income housing credit (section 42(j)(5))			
	Low-income housing credit (other)			
	Qualified rehab expenditures (rental real estate)			
	Other rental real estate credits			
	Other rental credits			
Alternative Minimum Tax (AMT) Items	Other credits			
	Post-1986 depreciation adjustment	-32,367	-51,511	-19,144
	Adjusted gain or loss			
	Depletion (other than oil and gas)			
	Oil, gas, and geothermal properties - gross income			
Other Information	Oil, gas, and geothermal properties - deductions			
	Other AMT items			
	Tax-exempt interest income			
	Other tax-exempt income			
	Nondeductible expenses			
	Distributions of cash and marketable securities	385,000	518,880	133,880
	Distributions of other property			
	Investment income			
	Investment expenses			
	Total foreign taxes paid or accrued			
	Net income (loss)	714,502	703,989	-10,513

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Form 1065

Two Year Comparison Worksheet, Page 3

2021 & 2022

Partnership Name

Employer Identification Number

MAZZA AND AMICI LLC

15-410717

		2021	2022	Differences
Schedule L	Beginning assets	1,229,277	1,507,922	278,645
	Beginning liabilities and capital	1,229,277	1,507,922	278,645
	Ending assets	1,507,922	1,714,202	206,280
	Ending liabilities and capital	1,507,922	1,714,202	206,280
Schedule M-1	Net income (loss) per books	651,502	640,989	-10,513
	Taxable income not on books			
	Guaranteed payments (other than health ins)	63,000	63,000	
	Book expenses not deducted			
	Income on books not on return			
	Return deductions not on books			
	Income per return	714,502	703,989	-10,513
Schedule M-2	Balance at beginning of year	1,067,768	1,366,512	298,744
	Cash contributions			
	Property contributions			
	Net income (loss) per books	714,502	703,989	-10,513
	Other increases	32,242		-32,242
	Cash distributions	385,000	518,880	133,880
	Property distributions			
	Other decreases	63,000	63,000	
	Balance at end of year	1,366,512	1,488,621	122,109
Schedule M-3	Total income (loss) items:			
	Income (loss) per income statement			
	Temporary difference			
	Permanent difference			
	Income (loss) per tax return			
	Total expense/deduction items:			
	Expense per income statement			
	Temporary difference			
	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			

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CI2024-02285

Tax Return History Report, Page 1

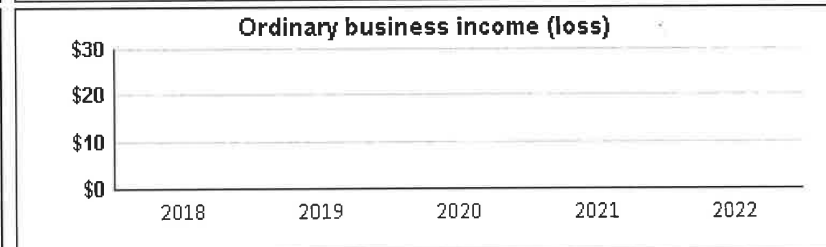
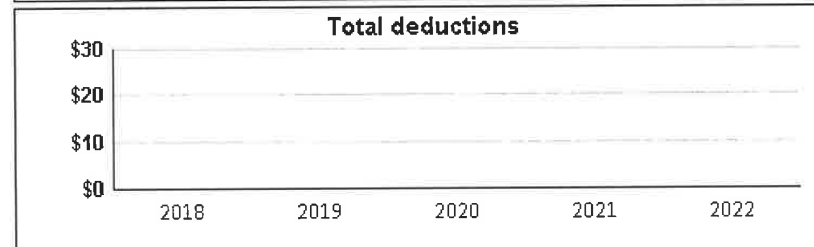
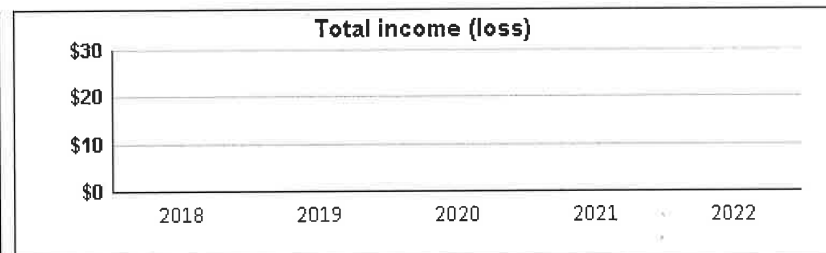
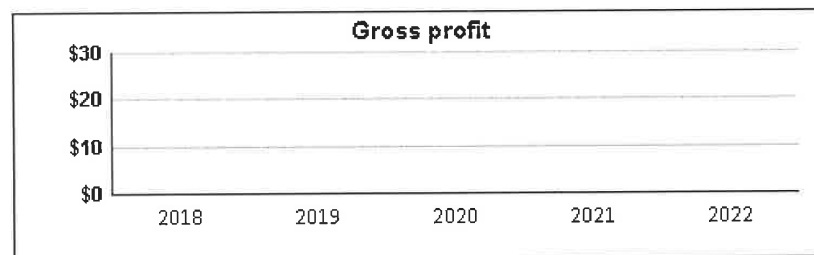
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Partnership Name

Employer Identification Number

MAZZA AND AMICI LLC**45-4150717**

	2018	2019	2020	2021	2022
Net gross receipts					
Cost of goods sold					
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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Tax Return History Report, Page 2

Index #: EF2022-0516

Partnership Name

Employer Identification Number

MAZZA AND AMICI LLC

45-0190717

	2018	2019	2020	2021	2022
Ordinary business income (loss)					
Net rental real estate income (loss)	489,970	586,741	544,674	651,502	655,109
Other net rental income (loss)					
Guaranteed payments	62,400	62,400		63,000	63,000
Interest, dividends, and royalties	6,489				
Total capital gain (loss)					
Net section 1231 gain (loss)					
Other income (loss)					
Section 179 deduction					
Contributions	17,379				14,120
Other Schedule K deductions					
Total foreign taxes	541,480	649,141	544,674	714,502	703,989
Net income (loss)	887,520	1,093,430	1,229,277	1,507,922	1,714,202
Schedule L, Total assets	29,456	158,736	161,509	141,410	225,581
Schedule L, Total liabilities					
Schedule M-2, Capital contributed	479,080	586,741	544,674	714,502	703,989
Schedule M-2, Net income per books	1,068,243	391,600	411,600	385,000	518,880
Schedule M-2, Distributions	858,064	934,694	1,067,768	1,366,512	1,488,621
Schedule M-2, Ending partners' capital					

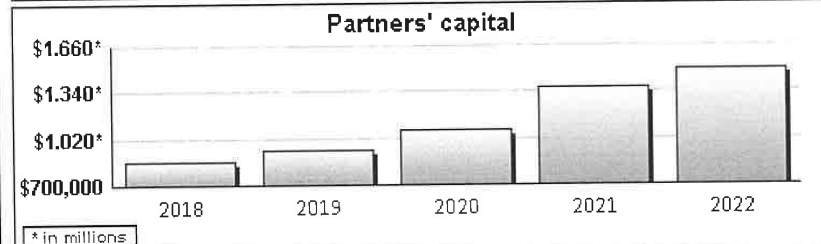
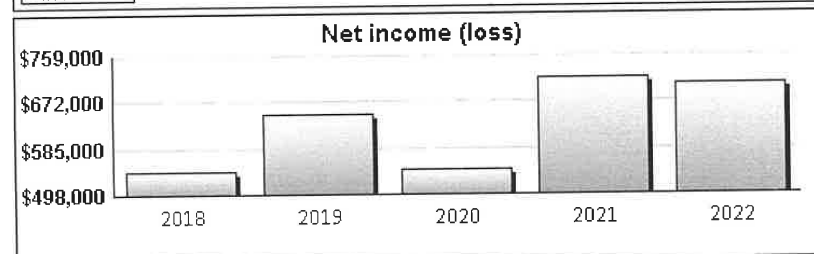
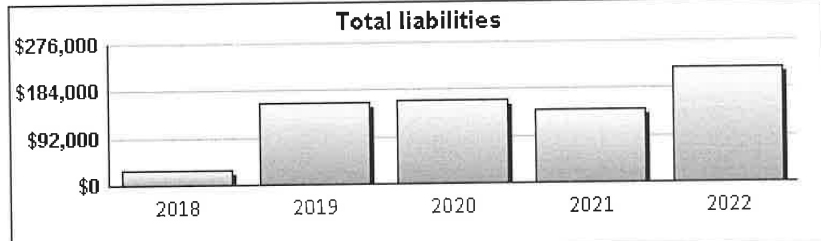
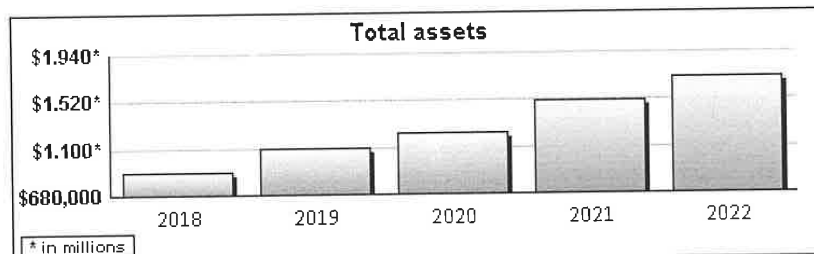


EXHIBIT I - SCHEDULE K-1 OF THOMAS AMICI TO THE 2018 FEDERAL INCOME
TAX RETURN OF MAZZA & AMICI, LLC

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CI2024-02266

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EXHIBIT "I"

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

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NYSCE# 02 35

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CI2024-02266
(Form 1065)

2018

Department of the Treasury
Internal Revenue Service

For calendar year 2018, or tax year

beginning ending

**Partner's Share of Income, Deductions,
Credits, etc.**

▶ See back of form and separate instructions.

Part I Information About the Partnership

A Partnership's employer identification number

50-110717

B Partnership's name, address, city, state, and ZIP code

MAZZA AND AMICI LLC

**307 N. TIOGA STREET
ITHACA**

NY 14580

C IRS Center where partnership filed return

E-FILE

D ☐ Check if this is a publicly traded partnership (PTP)

Part II Information About the Partner

E Partner's identifying number

060-424246

F Partner's name, address, city, state, and ZIP code

THOMAS J. AMICI

**121 S. VANDORN ROAD
ITHACA**

NY 14850

G ☐ General partner or LLC
member-manager

☒ Limited partner or other LLC
member

H ☒ Domestic partner

☐ Foreign partner

I1 What type of entity is this partner? **INDIVIDUAL**

I2 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
Profit	50.000000 %	50.000000 %
Loss	50.000000 %	50.000000 %
Capital	50.000000 %	50.000000 %

K Partner's share of liabilities:

	Beginning	Ending
Nonrecourse	\$	\$
Qualified nonrecourse financing	\$	\$
Recourse	\$ 28,401	\$ 14,728

L Partner's capital account analysis:

Beginning capital account	\$ 717,376
Capital contributed during the year	\$
Current year increase (decrease)	\$ 252,333
Withdrawals & distributions	\$ (538,787)
Ending capital account	\$ 430,922

☒ Tax basis ☐ GAAP ☐ Section 704(b) book
☐ Other (explain)

M Did the partner contribute property with a built-in gain or loss?

☐ Yes ☒ No

If "Yes," attach statement (see instructions)

☐ Final K-1

☐ Amended K-1

Index #: EF2022-0516

**Part III Partner's Share of Current
Deductions, Credits, and Other Items**

1	Ordinary business income (loss)	15	Credits
2	Net rental real estate income (loss)		
*	244,991		
3	Other net rental income (loss)	16	Foreign transactions
4	Guaranteed payments		
	31,200		
5	Interest income		
	3,245		
6a	Ordinary dividends		
6b	Qualified dividends		
6c	Dividend equivalents		
7	Royalties		
8	Net short-term capital gain (loss)	17	Alternative minimum tax (AMT) items
		A	-11,962
9a	Net long-term capital gain (loss)		
9b	Collectibles (28%) gain (loss)		
9c	Unrecaptured section 1250 gain	18	Tax-exempt income and nondeductible expenses
10	Net section 1231 gain (loss)		
11	Other income (loss)		
		19	Distributions
		A	538,787
12	Section 179 deduction		
13	Other deductions	20	Other information
M	1,905	A	3,245
		Z*	STMT
		AB*	STMT
14	Self-employment earnings (loss)		

*See attached statement for additional information.

For IRS Use Only

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

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

NYSCEF DOC. NO. 40

INDEX NO. EF2022-0516

RECEIVED NYSCEF: 03/01/2024

CI2024-04181

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.

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

HANCOCK ESTABROOK, LLP 1800 AXA TOWER I, 100 MADISON STREET, SYRACUSE, NEW YORK 13202

Pursuant to Section 202.8-g of the Uniform Rules of the Civil Rules of the Supreme and County Courts, Plaintiff Thomas Amici ("Plaintiff" or "Mr. Amici") responds to Defendant Edward A. Mazza, 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.
8. Admits.
9. Denies. (See Ex. F [Doc. 32]).

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10. Denies. (See Ex. G [Doc. 33]).
11. Denies. (See Ex. H [Doc. 34]).
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 ¶ 15).

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19. Amici didn't have any role or input in the forming of the LLC. (Amici Aff. at ¶ 8.)

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).

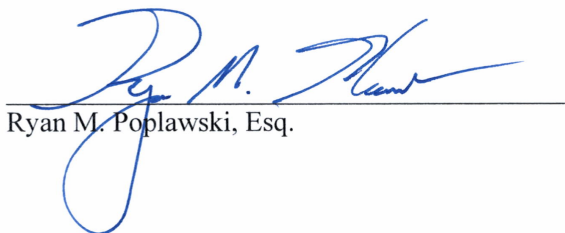
23. Mr. Mazza unilaterally deposited \$800,000 of LLC funds in certificates of deposit. (Amici Aff., ¶¶ 21).

24. 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).

26. Mr. Amici is 76 years old and needs a shoulder replacement. Amici Aff., ¶¶ 15-16).

Dated: March 1, 2024



Ryan M. Poplawski, Esq.

{H5427759.2}

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

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

NYSCEF DOC. NO. 41

INDEX NO. EF2022-0516

RECEIVED NYSCEF: 03/01/2024

CI2024-04182

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.

Index No.: EF2022-0516

**MEMORANDUM OF LAW IN OPPOSITION TO DEFENDANTS' MOTION FOR
SUMMARY JUDGMENT**

HANCOCK ESTABROOK, LLP

Daniel B. Berman, Esq.
Ryan M. Poplawski, Esq.
Attorneys for Plaintiff
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(315) 565-4500

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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

significant disparity in knowledge and expertise.¹ *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

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.

Stevenson Equip., Inc. v. Chemig Const. Corp., 170 A.D.2d 769, 771 (3d Dep't 1991), aff'd, 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 {H5428775.2}

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

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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

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

NYSCEF DOC. NO. 41

INDEX NO. EF2022-0516

RECEIVED NYSCEF: 03/01/2024

CI2024-04182

Index #: EF2022-0516

HANCOCK ESTABROOK, LLP 1800 AXA TOWER I, 100 MADISON STREET, SYRACUSE, NEW YORK 13202

conformity with the articles of organization or operating agreement.” LLCL § 702. While Mr. Mazza bases his motion for summary judgment on a claim 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 (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

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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.

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, LLPBy: 

Daniel B. Berman, Esq.

Ryan M. Poplawski, Esq.

1800 AXA Tower I

100 Madison Street

Syracuse, New York 13202

Telephone: (315) 565-4500

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{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

INDEX NO. EF2022-0516

RECEIVED NYSCEF: 03/01/2024

CI2024-04183

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.

{H5427718.2}

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.

8. 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 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).

9. Despite his claim that his father set up the LLC, it was Mr. Mazza who signed 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] ¶ 6, Answer [Doc.4] ¶ 1).

10. 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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11. While Mr. Mazza also claims that his father prepared an operating agreement (Ex. 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).

12. On or about November 15, 2024, Plaintiff served Defendants with a First Notice 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.”

13. Rather than produce the draft operating agreement in native form, Defendants only produced a paper copy of the operating agreement.

14. However, in reviewing Exhibit B to the Mazza Affirmation dated January 12, 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-Opt1790” 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.

15. Despite being licensed to practice law for 46 years (1978), Mr. Mazza claims not 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.

16. It is respectfully submitted that 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 the agreement they had when they entered into the Partnership.

{H5427718.2}

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HANCOCK ESTABROOK, LLP 1800 AXA TOWER 1, 100 MADISON STREET, SYRACUSE, NEW YORK 13202

17. As detailed above, and as set out more fully in the accompanying Memorandum 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.

18. Additionally, it is respectfully submitted that judicial dissolution is appropriate, as it is no longer reasonably practicable to carry on the business in furtherance of its business purpose.

19. In this regard, there is no signed Operating Agreement, and a review of the 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).

20. It is respectfully submitted that the record supports a conclusion by a finder of 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).

21. In fact, Mr. Mazza avers that they intentionally limited the size of the business so 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 ¶¶ 15-16).

22. It is respectfully submitted that there is nothing in the record to suggest that Mr. 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

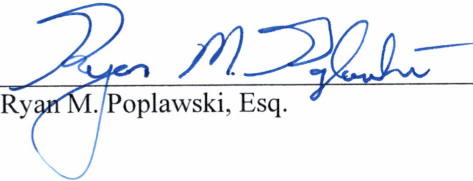

Ryan M. Poplawski, Esq.

EXHIBIT A - SCREEN SHOT OF MR. MAZZA'S LINKEDLN ACCOUNT

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NYSCEF DOC. NO. 43

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EXHIBIT “A”

EXHIBIT A - SCREEN SHOT OF MR. MAZZA'S LINKEDLN ACCOUNT

FILED: TOMPKINS COUNTY CLERK 03/01/2024 02:31 PM INDEX NO. EF2022-0516
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CI2024-04184 Index #: EF2022-0516

**Edward Mazza** · 2nd

Attorney

Ithaca, New York, United States · [Contact info](#)

150 connections



Linda Lerch, Carrie Pollak, and 1 other mutual connection

**Connect****Message****More****Mazza Law Office****Cornell Law School****Activity**

151 followers

Edward hasn't posted yet

Recent posts Edward shares will be displayed here.

[Show all activity →](#)**Experience****Attorney**

Mazza Law Office

Jul 1977 - Present · 46 yrs 8 mos

307 N Tioga St Ithaca, New York 14850

Real Estate Law, Landlord Tenant Law, Business Law

Education

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← Skills

All

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

6 endorsements

Investment Properties

2 endorsements

Arbitration

2 endorsements

Property Law




15 endorsements

Commercial Litigation

10 endorsements

Bankruptcy

1 endorsement

FILED: TOMPKINS COUNTY CLERK 03/01/2024 02:31 PMNYSCEF DOC. NO. 43
CI2024-04184RECEIVED NYSCEF: 03/01/2024
Index #: EF2022-0516**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**

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Liigation

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

RECEIVED NYSCEF: 03/01/2024

CI2024-04185

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.

AFFIRMATION

Index No.: EF2022-0516

THOMAS AMICI, under penalties of perjury, affirms as follows:

1. I am the Plaintiff in the above captioned matter and hold a 50% membership interest in 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.
5. 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.

{H5426501.2}

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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: 2/28/24Thomas Amici

THOMAS AMICI

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

NYSCEF DOC. NO. 45

CI2024-04186

INDEX NO. EF2022-0516

RECEIVED NYSCEF: 03/01/2024

Index # : EF2022-0516

EXHIBIT “A”

EXHIBIT A - ARTICLES OF ORGANIZATION FILED JANUARY 26, 2012

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

NYSCEF DOC. NO. 45 DIVISION OF CORPORATIONS AND STATE RECORDS

INDEX NO.: EF2022-0516

ALBANY, NY 12231-0001/2024

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:

EXIST DATE

MAZZA AND MAZZA
307 NORTH TIOGA STREET-----
01/26/2012

ITHACA, NY 14850

ADDRESS FOR PROCESS:

THE LLC
307 NORTH TIOGA STREET
ITHACA, NY 14850REGISTERED AGENT:
-----

=====

SERVICE COMPANY: ** NO SERVICE COMPANY **

SERVICE CODE: 00 *

FEEs	200.00

FILING	200.00
TAX	0.00
CERT	0.00
COPIES	0.00
HANDLING	0.00

PAYMENTS	200.00

CASH	0.00
CHECK	200.00
CHARGE	0.00
DRAWDOWN	0.00
OPAL	0.00
REFUND	0.00

=====

DOS-1025 (04/2007)

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

NYSCEF DOC. NO. 45

CI2024-04186

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ALBANY, NY 12231-0001
 RECEIVED NYSCEF 03/01/2024

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
FILING	50.00
TAX	0.00
CERT	0.00
COPIES	0.00
HANDLING	0.00

PAYMENTS	50.00
CASH	0.00
CHECK	50.00
CHARGE	0.00
DRAWDOWN	0.00
OPAL	0.00
REFUND	0.00

DOS-1025 (04/2007)

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

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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 4, 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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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

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CI2024-04552

Index #: EF2022-0516

STATE OF NEW YORK
SUPREME COURT : COUNTY OF TOMPKINS

THOMAS AMICI,

Plaintiff,

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,,

Defendant.

RESPONSE TO PLAINTIFF'S
COUNTERSTATEMENT OF
MATERIAL FACTS

Index No. EF2022-0516

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
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

NYSCEF DOC. NO. 47

INDEX NO. EF2022-0516

RECEIVED NYSCEF: 03/07/2024

CI2024-04553 STATE OF NEW YORK
SUPREME COURT : COUNTY OF TOMPKINS

Index # : EF2022-0516

THOMAS AMICI,

Plaintiff,

vs.

SUPPLEMENTAL
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,,

Index No. EF2022-0516

Defendant.

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 LinkedIn 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 March 6,

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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INDEX NO. EF2022-0516

NYSCEF DOC. NO. 47

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Amici Has Failed To Show That The Purpose Of The LLC Cannot Be Realized**Continuing the LLC Is Financially 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



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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

NYSCEF DOC. NO. 48

INDEX NO. EF2022-0516

RECEIVED NYSCEF: 03/07/2024

CI2024-04555

Index #: EF2022-0516

STATE OF NEW YORK
SUPREME COURT COUNTY OF TOMPKINS

THOMAS AMICI

Plaintiff

vs.

SUPPLEMENTAL
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

Index #: EF2022-0516

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.

4. 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.

5. Amici knew she was being retained and has been working for the LLC for 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.

6. Even if Amici claims that I didn't tell him that she was being hired and paid 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.

7. Over the years, Amici has hired his wife, his son and his son-in-law to work for the LLC. These were unilateral decisions made by Amici.

8. 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.


EDWARD A. MAZZA

Sworn to before me this
6th day of March, 2024.


Notary Public

CHRISTINA M. DuBOUCHET
Notary Public-State of New York
No. 02DU6290541
Qualified in Tompkins County
Commission Expires 1/24/2026

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EXHIBIT A - CHECK STUBS TO JOHN VANDEMARK, TOBY AMICI
AND THOMAS AMICI

FILED: TOMPKINS COUNTY CLERK 03/07/2024 11:57 AM

NYSCEF DOC. NO. 49

CI2024-04556

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**FILED: TOMPKINS COUNTY CLERK 03/07/2024 11:57 AM**

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12457

DATE 6/29/12

TO Vicki Mazza

FOR _____

TOTAL _____

THIS CHECK 792.00

OTHER _____

TAX DEDUCTIBLE _____

BALANCE _____

BAL. BRO'T FORD

DEPOSITS

12458

DATE 6/29/12

TO EAM

FOR _____

TOTAL _____

THIS CHECK 4,904.95

OTHER _____

TAX DEDUCTIBLE _____

BALANCE _____

DEPOSITS

12459

DATE 7-6-12

TO John Vandemark

6-2-12 - 6-28-12

LAWS

FOR _____

TOTAL _____

THIS CHECK 390.00

OTHER _____

TAX DEDUCTIBLE _____

BALANCE _____

DEPOSITS

0052 F2F795 check1 12/14/11 09:18

FILED: TOMPKINS COUNTY CLERK 03/07/2024 11:57 AM

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12625

DATE 9/28/12

TO Vicki

BAL BRO'T FOR'D

DEPOSITS

FOR	TOTAL		
	THIS CHECK	840 00	
	OTHER		
TAX DEDUCTIBLE	BALANCE		

12626

DATE 9/28/12

TO Eam

BAL BRO'T FOR'D

DEPOSITS

FOR	TOTAL		
	THIS CHECK	3,804 95	
	OTHER		
TAX DEDUCTIBLE	BALANCE		

12627

DATE 10-5-12

TO Toby Amiel

BAL BRO'T FOR'D

DEPOSITS

FOR	TOTAL		
	THIS CHECK	100 00	
	OTHER		
TAX DEDUCTIBLE	BALANCE		

OFFICE 2x10=20.00
722 2x10=20.00
707 3x10=30.00
FERTILIS 3x10=30.00

0108 F2F795 check1 12/14/11 09:18

FILED: TOMPKINS COUNTY CLERK 03/07/2024 11:57 AM

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13150

Date 12/31/13

To Vicki Magza

bal. bro't for'd

DEPOSITS

total	
this check	1,140.00
other	
balance	
tax deductible	

13151

Date 12/31/13

To EAM

DEPOSITS

total	
this check	5,160.00
other	
balance	
tax deductible	

13152

Date 1-3-14

To Tom Amici

Gen L. 600.00

Draw 400.00

For Cash 50.00

DEPOSITS

total	
this check	1,050.00
other	
balance	
tax deductible	

0020 E6EF16 09/23/13 23:51

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13210		bal. bro't ford	
Date	2/27	DEPOSITS	
To	Agway		
For		total	
		this check	14317
		other	
tax deductible		balance	

13211			
Date	FEB 28	DEPOSITS	
To	VM22A		
For		total	
		this check	1,140-
		other	
tax deductible		balance	

13212			
Date	2-28-14	DEPOSITS	
To	For Amic GEN 4, 600.00 DRAW 400.00		
For		total	
		this check	1,000.00
		other	
tax deductible		balance	

0040 E6EF16 check1 09/23/13 23:51

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13264

Date 4/30/14

To Vicki Marra

bal. brot. ford.

DEPOSITS

For	total	
	this check	11,140
	other	
tax deductible	balance	

13265

Date 4/30/14

To CAM

DEPOSITS

For	total	
	this check	
	other	
tax deductible	balance	

13266

Date 5-2-14

To Tom Amici

GENL. 600.00

DRAW 400.00

DEPOSITS

For	total	
	this check	1000
	other	
tax deductible	balance	

0058 EGEF16 09/23/13 23:51

EXHIBIT B - CHECK STUBS TO EXCELLUS BLUE CROSS BLUE SHIELD

FILED: TOMPKINS COUNTY CLERK 03/07/2024 11:57 AM

NYSCEF DOC. NO. 50

CI2024-04557

INDEX NO. EF2022-0516

RECEIVED NYSCEF: 03/07/2024

Index # : EF2022-0516

EXHIBIT B

EXHIBIT B - CHECK STUBS TO EXCELLUS BLUE CROSS BLUE SHIELD

FILED: TOMPKINS COUNTY CLERK 03/07/2024 11:57 AM

INDEX NO. EF2022-0516

NYSCEF DOC. NO. 50

RECEIVED NYSCEF: 03/07/2024

CI2024-04557

Index #: EF2022-0516

12277

BAL BRO'T FOR'D

DATE 1/19/12

TO Karen Kemeran

Newfield Collectn

FOR Pearl

TOTAL

THIS CHECK 2,166 51

OTHER

TAX DEDUCTIBLE

BALANCE

DEPOSITS

12278

DATE 1/19/12

TO Home Depot

FOR 218 Pleasant

TOTAL

THIS CHECK 87 86

OTHER

TAX DEDUCTIBLE

BALANCE

DEPOSITS

12279

DATE 1/19/12

TO Excellus Health Plan

FOR gen-w-T 1,014.66

gen-w-E 217.80

TOTAL

THIS CHECK 1,232 46

OTHER

TAX DEDUCTIBLE

BALANCE

DEPOSITS

0159 B448D3 check1 09/29/10 00:48

FILED: TOMPKINS COUNTY CLERK 03/07/2024 11:57 AM

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12385

BAL. BRO'T FOR'D

DATE 5/21/12

TO Dryden Mutual

DEPOSITS

FOR	TOTAL		
	THIS CHECK	29,659.51	
	OTHER		
TAX DEDUCTIBLE	BALANCE		

12386

DATE 5/21/12

TO Excellus Health

DEPOSITS

FOR	TOTAL		
<u>T - 1,014.66</u>	THIS CHECK	1,232.46	
<u>E - 217.80</u>	OTHER		
TAX DEDUCTIBLE	BALANCE		

12387

DATE 5/21/12

TO Verizon

DEPOSITS

FOR	TOTAL		
	THIS CHECK	352.71	
	OTHER		
TAX DEDUCTIBLE	BALANCE		

0028 F2F795 check1 12/14/11 09:18

FILED: TOMPKINS COUNTY CLERK 03/07/2024 11:57 AM

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12574		BAL. BRO'T FOR'D	
DATE	8-24-12	DEPOSITS	
TO	Toby Amici		
Trip Rd 9x10=90.00			
FOR	Fernis 8x10=80.00	TOTAL	
	124 SEMS 5x10=53.00	THIS CHECK	225.00
		OTHER	
TAX DEDUCTIBLE		BALANCE	

12575			
DATE	8-24-12	DEPOSITS	
TO	Tom Amici		
Gen. L. 600.00			
FOR	DRAW 400.00	TOTAL	
	REB GAS 50.00	THIS CHECK	1,050.00
		OTHER	
TAX DEDUCTIBLE		BALANCE	

12576			
DATE	8/28/12	DEPOSITS	
TO	Excellus		
Gen-w 1,014.66			
FOR	Gen-w 217.80	TOTAL	
		THIS CHECK	1,232.46
		OTHER	
TAX DEDUCTIBLE		BALANCE	

0091 F2F795.dcheck1 12/14/11 09:18

EXHIBIT C - ACCOUNTINGS OF DRAWS FOR HEALTH INSURANCE PREMIUMS
FOR EACH YEAR SINCE 2016

FILED: TOMPKINS COUNTY CLERK 03/07/2024 11:57 AM

NYSCEF DOC. NO. 51

CI2024-04558

INDEX NO. EF2022-0516

RECEIVED NYSCEF: 03/07/2024

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

NYSCEF DOC. NO. 51

INDEX NO. EF2022-0516

RECEIVED NYSCEF: 03/07/2024

CI2024-04558

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Partner Draw

<u>Edward A. Mazza</u>	<u>Partner Draw</u>	<u>Health Insurance Draw</u>	<u>Total</u>
1/14/16		\$5,127.09	\$5,127.09
3/18/16		\$5,127.09	\$5,127.09
4/12/16	\$60,000.00		\$60,000.00
5/31/16	\$675.82		\$675.82
6/8/16	\$50,000.00		\$50,000.00
6/21/16		\$5,127.09	\$5,127.09
7/29/16	\$142.91		\$142.91
8/31/16	\$1,600.00	\$635.00	\$2,235.00
9/12/16	\$50,000.00		\$50,000.00
9/20/16		\$5,127.09	\$5,127.09
11/30/16	\$1,342.91		\$1,342.91
12/16/16	\$55,000.00		\$55,000.00
12/19/16		\$5,850.69	\$5,850.69
	\$218,761.64	\$26,994.05	\$245,755.69

<u>Tom Amici</u>	<u>Partner Draw</u>	<u>Health Insurance Draw</u>	<u>Total</u>
1/8/16	\$400.00		\$400.00
1/15/16	\$400.00		\$400.00
1/15/16		\$635.00	\$635.00
1/22/16	\$400.00		\$400.00
1/29/16	\$400.00		\$400.00
2/5/16	\$400.00		\$400.00
2/12/16	\$400.00		\$400.00
2/19/16	\$400.00		\$400.00
2/19/16		\$635.00	\$635.00
2/26/16	\$400.00		\$400.00
3/4/16	\$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		\$635.00	\$635.00
5/6/16	\$400.00		\$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		\$635.00	\$635.00
6/2/16	\$400.00		\$400.00
6/8/16	\$50,000.00		\$50,000.00

FILED: TOMPKINS COUNTY CLERK 03/07/2024 11:57 AM

NYSCEF DOC. NO. 51

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CI2024-04558**Index #: EF2022-0516**

Partner Draw

6/10/16	\$400.00		\$400.00
6/17/16	\$400.00		\$400.00
6/24/16	\$400.00		\$400.00
7/1/16	\$400.00		\$400.00
7/1/16		\$635.00	\$635.00
7/8/16	\$400.00		\$400.00
7/15/16	\$400.00		\$400.00
7/22/16	\$400.00		\$400.00
7/22/16		\$635.00	\$635.00
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		\$400.00
8/26/16	\$400.00		\$400.00
8/26/16		\$635.00	\$635.00
9/1/16	\$400.00		\$400.00
9/9/16	\$400.00		\$400.00
9/12/16	\$50,000.00		\$50,000.00
9/15/16	\$400.00		\$400.00
9/23/16	\$400.00		\$400.00
9/30/16	\$400.00		\$400.00
10/7/16	\$400.00		\$400.00
10/7/16		\$635.00	\$635.00
10/14/16	\$400.00		\$400.00
10/21/16	\$400.00		\$400.00
10/21/16		\$635.00	\$635.00
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	\$400.00		\$400.00
12/2/16		\$635.00	\$635.00
12/8/16	\$400.00		\$400.00
12/16/16	\$55,000.00		\$55,000.00
12/16/16	\$1,200.00		\$1,200.00
	\$235,800.00	\$6,350.00	\$242,150.00

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Partner Draw

Edward A. Mazza	Partner Draw	Health 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			\$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		\$ 1,405.60	\$1,405.60
12/19/17		\$ 109.00	\$109.00
12/19/17		\$ 658.82	\$658.82
12/29/17			\$0.00
	\$169,665.30	\$14,443.12	\$184,108.42
Tom Amici	Partner Draw	Health Insurance Draw	Total
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		\$400.00
1/27/17		\$ 635.00	\$635.00
2/3/17	\$ 400.00		\$400.00

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Partner Draw

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
3/10/17		\$	400.00		\$400.00
3/17/17		\$	400.00		\$400.00
3/17/17				\$	635.00
3/24/17		\$	400.00		\$400.00
3/31/17		\$	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		\$800.00
4/28/17		\$	400.00		\$400.00
5/5/17		\$	400.00		\$400.00
5/5/17				\$	635.00
5/12/17		\$	400.00		\$400.00
5/19/17		\$	400.00		\$400.00
5/26/17		\$	400.00		\$400.00
5/26/17				\$	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		\$400.00
6/30/17		\$	400.00		\$400.00
6/30/17				\$	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		\$	400.00		\$400.00
8/4/17		\$	400.00		\$400.00
8/11/17		\$	400.00		\$400.00
8/18/17		\$	400.00		\$400.00
8/18/17				\$	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
9/29/17		\$	400.00		\$400.00

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Partner Draw

10/6/17		\$	400.00		\$400.00
10/13/17		\$	400.00		\$400.00
10/20/17		\$	400.00		\$400.00
10/20/17				\$	635.00
10/27/17		\$	400.00		\$400.00
11/3/17		\$	400.00		\$400.00
11/9/17		\$	400.00		\$400.00
11/17/17		\$	400.00		\$400.00
11/17/17				\$	635.00
11/24/17		\$	400.00		\$400.00
12/1/17		\$	400.00		\$400.00
12/8/17		\$	400.00		\$400.00
12/15/17		\$	400.00		\$400.00
12/15/17		\$	5,000.00		\$5,000.00
12/22/17		\$	400.00		\$400.00
12/29/17		\$	400.00		\$400.00
			\$180,800.00	\$6,350.00	\$187,150.00

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Partner Draw

Edward A. Mazza		Partner Draw	Health Insurance Draw	Total	
1/9/18	CMS Medicare		\$503.40	\$503.40	
1/10/18	Edward A. Mazza	\$ 50,000.00		\$50,000.00	
1/18/18	Excellus		\$ 109.00	\$109.00	
1/18/18	Excellus		\$ 658.82	\$658.82	
1/31/18	Edward A. Mazza	\$ 5,073.34		\$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		\$ 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		\$ 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		\$ 658.82	\$658.82	
8/31/18	Edward A. Mazza	\$ 1,341.18		\$1,341.18	
9/11/18	CMS Medicare		\$ 1,006.80	\$1,006.80	
9/11/18	Excellus		\$ 109.00	\$109.00	
9/13/18	Edward A. Mazza	\$ 60,000.00		\$60,000.00	
9/21/18	Excellus		\$ 109.00	\$109.00	
9/22/18	Excellus		\$ 658.82	\$658.82	
9/28/18	Edward A. Mazza	\$ -		\$0.00	
10/9/18	CMS Medicare		\$ 503.40	\$503.40	
10/23/18	Excellus		\$ 109.00	\$109.00	
10/23/18	Excellus		\$ 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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Partner Draw

11/29/18	Excellus		\$ 658.82	\$658.82	
11/30/18	Edward A. Mazza	\$ 837.78		\$837.78	
12/14/18	Edward A. Mazza	\$ 5,000.00		\$5,000.00	
12/17/18	Excellus		\$ 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	
		\$246,468.58	\$15,474.42	\$261,943.00	\$4,238.00
Tom Amici		Partner Draw	Health Insurance Draw	Total	
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		\$ 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		\$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	
3/23/18	Tom Amici	\$ 400.00		\$400.00	
3/30/18	Tom Amici	\$ 400.00		\$400.00	
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 Amici	\$ 400.00		\$400.00	
4/26/18	Tom Amici	\$ 400.00		\$400.00	
5/3/18	Tom Amici	\$ 400.00		\$400.00	
5/11/18	Tom Amici	\$ 400.00		\$400.00	
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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Partner Draw

7/6/18	Tom Amici	\$ 400.00		\$400.00	
7/13/18	Tom Amici	\$ 400.00		\$400.00	
7/19/18	Tom Amici	\$ 400.00		\$400.00	
7/27/18	Tom Amici	\$ 400.00		\$400.00	
8/3/18	Tom Amici	\$ 400.00		\$400.00	
8/10/18	Tom Amici	\$ 400.00		\$400.00	
8/16/18	Tom Amici	\$ 400.00		\$400.00	
8/23/18	Tom Amici	\$ 400.00		\$400.00	
8/31/18	Tom Amici	\$ 400.00		\$400.00	
9/7/18	Tom Amici	\$ 400.00		\$400.00	
9/13/18	Tom Amici	\$ 60,000.00		\$60,000.00	
9/14/18	Tom Amici	\$ 400.00		\$400.00	
9/21/18	Tom Amici	\$ 400.00		\$400.00	
9/28/18	Tom Amici	\$ 400.00		\$400.00	
10/5/18	Tom Amici	\$ 400.00		\$400.00	
10/12/18	Tom Amici	\$ 400.00		\$400.00	
10/19/18	Tom Amici	\$ 400.00		\$400.00	
10/26/18	Tom Amici	\$ 400.00		\$400.00	
11/2/18	Tom Amici	\$ 400.00		\$400.00	
11/8/18	Tom Amici	\$ 400.00		\$400.00	
11/16/18	Tom Amici	\$ 400.00		\$400.00	
11/23/18	Tom Amici	\$ 400.00		\$400.00	
11/30/18	Tom Amici	\$ 400.00		\$400.00	
12/7/18	Tom Amici	\$ 400.00		\$400.00	
12/14/18	Tom Amici	\$ 400.00		\$400.00	
12/14/18	Tom Amici	\$ 5,000.00		\$5,000.00	
12/21/18	Tom Amici	\$ 400.00		\$400.00	
12/28/18	Tom Amici	\$ 400.00		\$400.00	
		\$255,800.00	\$1,905.00	\$257,705.00	
				\$519,648.00	

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Partner Draw

Edward A. Mazza		Partner 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		\$ 297.32
2/11/19	CMS Medicare		\$ 504.30	\$ 504.30
2/21/19	Excellus		\$ 99.00	\$ 99.00
2/21/19	Excellus		\$ 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		\$ 699.38	\$ 699.38
4/30/19	Edward A. Mazza	\$ 900.62		\$ 900.62
5/17/19	Excellus		\$ 699.38	\$ 699.38
5/31/19	Edward A. Mazza	\$ 1,300.62		\$ 1,300.62
6/19/19	Excellus		\$ 699.38	\$ 699.38
6/28/19	Edward A. Mazza	\$ 600.62		\$ 600.62
7/18/19	Excellus		\$ 699.38	\$ 699.38
7/31/19	Edward A. Mazza	\$ 1,200.62		\$ 1,200.62
8/14/19	Edward A. Mazza	\$ 40,000.00		\$ 40,000.00
8/19/19	Excellus		\$ 699.38	\$ 699.38
9/16/19	Edward A. Mazza	\$ 40,000.00		\$ 40,000.00
9/24/19	Excellus		\$ 699.38	\$ 699.38
9/30/19	Edward A. Mazza	\$ 2,201.24		\$ 2,201.24
10/25/19	Excellus		\$ 699.38	\$ 699.38
11/1/19	Edward A. Mazza	\$ 900.62		\$ 900.62
11/21/19	Excellus		\$ 699.38	\$ 699.38
11/27/19	Edward A. Mazza	\$ 1,300.62		\$ 1,300.62
12/13/19	Edward A. Mazza	\$ 5,000.00		\$ 5,000.00
12/23/19	Excellus		\$ 769.27	\$ 769.27
12/31/19	Edward A. Mazza	\$ 830.73		\$ 830.73
		\$ 184,830.33	\$ 10,969.67	\$ 195,800.00
Thomas J. Amici		Partner Draw	Health Insurance Draw	Total
1/4/19	Tom Amici	\$ 400.00		\$ 400.00
1/9/19	Tom Amici	\$ 50,000.00		\$ 50,000.00
1/11/19	Tom Amici	\$ 400.00		\$ 400.00
1/18/19	Tom Amici	\$ 400.00		\$ 400.00
1/25/19	Tom Amici	\$ 400.00		\$ 400.00
2/1/19	Tom Amici	\$ 400.00		\$ 400.00
2/8/19	Tom Amici	\$ 400.00		\$ 400.00
2/15/19	Tom Amici	\$ 400.00		\$ 400.00
2/22/19	Tom Amici	\$ 400.00		\$ 400.00
3/1/19	Tom Amici	\$ 400.00		\$ 400.00
3/8/19	Tom Amici	\$ 400.00		\$ 400.00
3/15/19	Tom Amici	\$ 400.00		\$ 400.00
3/22/19	Tom Amici	\$ 400.00		\$ 400.00
3/29/19	Tom Amici	\$ 400.00		\$ 400.00

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4/5/19	Tom Amici	\$ 400.00		\$ 400.00
4/12/19	Tom Amici	\$ 40,000.00		\$ 40,000.00
4/12/19	Tom Amici	\$ 800.00		\$ 800.00
4/24/19	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		\$ 400.00
7/12/19	Tom Amici	\$ 400.00		\$ 400.00
7/19/19	Tom Amici	\$ 400.00		\$ 400.00
7/26/19	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		\$ 400.00
9/27/19	Tom Amici	\$ 400.00		\$ 400.00
10/4/19	Tom Amici	\$ 400.00		\$ 400.00
10/11/19	Tom Amici	\$ 400.00		\$ 400.00
10/18/19	Tom Amici	\$ 400.00		\$ 400.00
10/25/19	Tom Amici	\$ 400.00		\$ 400.00
11/1/19	Tom Amici	\$ 400.00		\$ 400.00
11/8/19	Tom Amici	\$ 400.00		\$ 400.00
11/15/19	Tom Amici	\$ 400.00		\$ 400.00
11/22/19	Tom Amici	\$ 400.00		\$ 400.00
11/29/19	Tom Amici	\$ 400.00		\$ 400.00
12/6/19	Tom Amici	\$ 400.00		\$ 400.00
12/13/19	Tom Amici	\$ 400.00		\$ 400.00
12/13/19	Tom Amici	\$ 5,000.00		\$ 5,000.00
12/20/19	Tom Amici	\$ 800.00		\$ 800.00
		\$ 195,800.00	\$ -	\$ 195,800.00
				\$ 391,600.00

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Partner Draw

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
7/24/20	Tom Amici

FILED: TOMPKINS COUNTY CLERK 03/07/2024 11:57 AM

NYSCEF DOC. NO. 51

INDEX NO. EF2022-0516

RECEIVED NYSCEF: 03/07/2024

CI2024-04558

Index #: EF2022-0516

Partner Draw

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

FILED: TOMPKINS COUNTY CLERK 03/07/2024 11:57 AM

NYSCEF DOC. NO. 51

INDEX NO. EF2022-0516

RECEIVED NYSCEF: 03/07/2024

CI2024-04558

Index #: EF2022-0516

Partner Draw

1/12/21	Edward A. Mazza	\$	40,000.00
1/29/21	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
7/30/21	Edward A. Mazza	\$	2,000.00
8/31/21	Edward A. Mazza	\$	1,600.00
9/30/21	Edward A. Mazza	\$	1,600.00
10/21/21	Edward A. Mazza	\$	85,000.00
11/11/21	Edward A. Mazza	\$	2,000.00
11/29/21	Edward A. Mazza	\$	2,200.00
12/10/21	Edward A. Mazza	\$	5,000.00
12/31/21	Edward A. Mazza	\$	2,400.00
		\$	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

FILED: TOMPKINS COUNTY CLERK 03/07/2024 11:57 AM

NYSCEF DOC. NO. 51

INDEX NO. EF2022-0516

RECEIVED NYSCEF: 03/07/2024

CI2024-04558

Index #: EF2022-0516

Partner Draw

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

FILED: TOMPKINS COUNTY CLERK 03/07/2024 11:57 AM

NYSCEF DOC. NO. 51

INDEX NO. EF2022-0516

RECEIVED NYSCEF: 03/07/2024

CI2024-04558

Index #: EF2022-0516

Partner Draw

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	Edward A. Mazza - Jan Adjus	\$	400.00
2/28/22	Edward A. Mazza - Jan Adjus	\$	600.00
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
6/17/22	Tom Amici	\$	600.00

FILED: TOMPKINS COUNTY CLERK 03/07/2024 11:57 AM

NYSCEF DOC. NO. 51

INDEX NO. EF2022-0516

RECEIVED NYSCEF: 03/07/2024

CI2024-04558

Index #: EF2022-0516

Partner Draw

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

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

Partner Draw

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
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	\$ 600.00
6/2/23	Tom Amici	Gen-W	\$ 600.00
6/9/23	Tom Amici	Gen-W	\$ 600.00
6/9/23	Tom Amici	Gen-W	\$ 65,000.00
6/16/23	Tom Amici	Gen-W	\$ 600.00
6/23/23	Tom Amici	Gen-W	\$ 600.00

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

Partner Draw

6/30/23	Tom Amici	Gen-W	\$ 600.00
7/6/23	Tom Amici	Gen-W	\$ 600.00
7/13/23	Tom Amici	Gen-W	\$ 600.00
7/21/23	Tom Amici	Gen-W	\$ 600.00
7/28/23	Tom Amici	Gen-W	\$ 600.00
8/4/23	Tom Amici	Gen-W	\$ 600.00
8/11/23	Tom Amici	Gen-W	\$ 600.00
8/18/23	Tom Amici	Gen-W	\$ 600.00
8/25/23	Tom Amici	Gen-W	\$ 600.00
9/1/23	Tom Amici	Gen-W	\$ 600.00
9/8/23	Tom Amici	Gen-W	\$ 65,000.00
9/8/23	Tom Amici	Gen-W	\$ 600.00
9/15/23	Tom Amici	Gen-W	\$ 600.00
9/22/23	Tom Amici	Gen-W	\$ 600.00
9/29/23	Tom Amici	Gen-W	\$ 600.00
10/6/23	Tom Amici	Gen-W	\$ 600.00
10/13/23	Tom Amici	Gen-W	\$ 600.00
10/20/23	Tom Amici	Gen-W	\$ 600.00
10/27/23	Tom Amici	Gen-W	\$ 600.00
11/3/23	Tom Amici	Gen-W	\$ 600.00
11/10/23	Tom Amici	Gen-W	\$ 600.00
11/17/23	Tom Amici	Gen-W	\$ 600.00
11/24/23	Tom Amici	Gen-W	\$ 600.00
12/1/23	Tom Amici	Gen-W	\$ 600.00
12/8/23	Tom Amici	Gen-W	\$ 600.00
12/15/23	Tom Amici	Gen-W	\$ 600.00
12/15/23	Tom Amici	Gen-W	\$ 6,000.00
12/22/23	Tom Amici	Gen-W	\$ 600.00
12/29/23	Tom Amici	Gen-W	\$ 600.00
			\$ 292,200.00

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

INDEX NO. EF2022-0516

RECEIVED NYSCEF: 03/25/2024

CI2024-05821

Index # : EF2022-0516



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(607) 379-6709
1 (877) COUGHLIN
Fax: (607) 216-9688
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

INDEX NO. EF2022-0516

RECEIVED NYSCEF: 03/25/2024

CI2024-05821 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

Dirk A.
Galbraith

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

CI2024-05822

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.

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

HANCOCK ESTABROOK, LLPBy: 

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: _____

Dated: March 25, 2024**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**FILED: TOMPKINS COUNTY CLERK 03/25/2024 12:18 PM**

NYSCEF DOC. NO. 54

CI2024-05852

INDEX NO. EF2022-0516

RECEIVED NYSCEF: 03/25/2024

Index # : EF2022-0516

RYAN M. POPLAWSKI
rpoplawski@hancocklaw.com

March 25, 2024

VIA NYSCEFHon. 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:

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

A handwritten signature in blue ink, appearing to read 'Ryan M. Poplawski', is written over a light blue circular stamp. The stamp contains the text 'HANCOCK ESTABROOK, LLP' and 'NEW YORK, NY' around the perimeter.
Ryan M. Poplawski

RMP/sed

Cc: Dirk A. Galbraith, Esq.

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

INDEX NO. EF2022-0516

RECEIVED NYSCEF: 03/26/2024

CI2024-06033



Index #: EF2022-0516

RYAN M. POPLAWSKI
rpoplawski@hancocklaw.com

March 26, 2024

VIA NYSCEFHon. 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

A handwritten signature in blue ink, appearing to read 'Ryan M. Poplawski', is written over a light blue rectangular background.
Ryan M. Poplawski

RMP/sed

Cc: Dirk A. Galbraith, Esq.

LETTER DATED APRIL 2, 2024 FROM RYAN M. POPLAWSKI
TO HON. CHRISTOPHER P. BAKER

FILED: TOMPKINS COUNTY CLERK 04/02/2024 05:07 PM

NYSCEF DOC. NO. 56

INDEX NO. EF2022-0516

RECEIVED NYSCEF: 04/02/2024

CI2024-06571

Index # : EF2022-0516



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

A handwritten signature in blue ink, appearing to read 'Ryan M. Poplawski', is written over a horizontal line.

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