| File No. | 130990 |
|----------|--------|
|----------|--------|

| Committee | Item No | · |
|------------|---------|----|
| Board Item | No | 22 |

COMMITTEE/BOARD OF SUPERVISORS

AGENDA PACKET CONTENTS LIST

| Committee | Date |
|--|-------------------------------|
| Board of Supervisors Meeting | Date <u>November 26 ,2013</u> |
| Cmte Board | |
| | |
| OTHER (Use back side if additional s Appeal of Application of Condom 124-5 th Avenue, Apartment 2 | • |
| Completed by: <u>Joy Lamug</u> Completed by: | Date November 21, 2013 Date |

An asterisked item represents the cover sheet to a document that exceeds 20 pages. The complete document is in the file.

BOARD of SUPERVISORS



Chey Hall
1. Dr. Carlton B. Goodlett Place, Room 244
San Francisco 94102-4689
Tel. No. 554-5184
Fax No. 554-5163
TDD/TTY No. 544-5227

October 7, 2013

Scott S. Yarmark 124-5th Avenue, Apartment 2 San Francisco, CA 94118-1336

Mohammed Nuru, Director Department of Public Works City Hall, Room 348 San Francisco, CA 94102

Subject: Appeal of Reduction, Adjustment, or Waiver of Condominium Conversion Fee for a Property Located at 124-5th Avenue, Apartment 2

Dear Appellant and Director Nuru:

The Office of the Clerk of the Board is in receipt of an appeal (copy attached) filed by Scott Yarmark on October 3, 2013, of a Reduction, Adjustment, or Waiver of Condominium Conversion Fee for a property located at 124-5th Avenue, Apartment 2.

In accordance with Subdivision Code, Section 1396.4(j), the appellant bears the burden of presenting substantial evidence to support the appeal, including comparable technical information to support the appellant's position. For this purpose, appellants are encouraged to review the City's technical report entitled "Condominium Conversion Nexus Analysis," dated January 2011, and other related documents, which are on file with the Clerk of the Board in File No. 120669 (Ordinance No. 117-13).

A hearing date has been scheduled on **Tuesday, November 26, 2013, at 3:00 p.m.,** at the Board of Supervisors meeting to be held in City Hall, Legislative Chamber, Room 250, 1 Dr. Carlton B. Goodlett Place, San Francisco, CA 94102.

Please provide 1 electronic copy (sent to BOS.Legislation@sfgov.org) and 18 hard copies to the Clerk's Office in City Hall, Room 244 by:

8 days prior to the hearing:

any documentation which you may want available to the Board

members prior to the hearing:

11 days prior to the hearing:

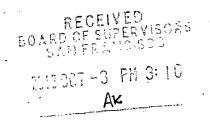
names and addresses of interested parties to be notified of the

hearing in label format.

If you have any questions, please feel free to contact Legislative Deputy Director, Rick Caldeira, at (415) 554-7711 or Legislation Clerk, Joy Lamug, at (415) 554-7712.

Sincerely,

Angela Calvillo Clerk of the Board



124 5th Avenue #2 San Francisco CA 94118

(415) 505-0983 yarmark@gmail.com

Clerk of the Board of Supervisors #1 Dr. Carlton B. Goodlett Place, Room #244 San Francisco, CA 94102

October 3, 2013

To Whom it Concerns:

I hereby appeal to the Board of Supervisors for a reduction, adjustment or waiver of the condominium conversion fee based on financial need. Enclosed you will find tax returns for 2010 through 2012 as well as the most recent pay stub from my current employer. Numbers below represent an average for those years.

Average yearly gross income: \$73,145 Average yearly housing expense: \$27,908* Percentage of income spent on housing: 38%

If the \$12,000 bypass fee is added to the above housing expenses the percentage rises to 54%.

Given that the generally accepted range for maximum amount to spend on housing is 25-30%, I am already outside that threshold before the bypass fee is even considered. I urge the Board to please consider my request and grant me a hearing to present my case. Thank you.

Best,

Scott Yarmark

*(\$21,600 mortgage, \$4700 property taxes, \$1608 HOA dues)

| 1040 | | Federal Retur | n Summary | 2010 |
|--------------------------|---|---------------------------------------|--------------------------------|---------------------------------------|
| Name | J | | | Taxpayer Identification Number |
| SCOTT S YAI | SWADK | • | | |
| | | 1040 | Filing Status | SGL |
| | .,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | | Dependents | |
| | | | | |
| • | | • | T 0 | |
| | Income | | Tax Comp | Butation |
| Salaries & wages | | 70,383 | Regular tax | 4,610 |
| | ne | | Atternative minimum tax | |
| Tax exempt interest | | | Total tax before credits | 4,610 |
| Disidend income | | 3 | | |
| Qualified dividends | | | Education credits | |
| | funds | 2,028 | | |
| Alimony received | | | Total credits | |
| Business income/-loss | · · · · · · · · · · · · · · · · · · · | | Tax after credits | 4,610 |
| Oneital antallana | | 252 | Self-employment tax | |
| | 4797) | | Additional tax on IRAs, etc. | |
| Taxable IRA distributio | ons | | Other taxes | |
| Taxable pension distri | butions | | Total tax | 4,610 |
| Rental, royalty, partne | rship, etc. income/-loss | | | |
| | · · · · · · · · · · · · · · · · · · · | | Paymer | 115 |
| Unemployment compe | ensation | | Federal income tax withheld | 4,272 |
| Taxable social security | y benefits | | Estimated payments | |
| | | | Other payments/credits | 400 |
| Total income | | 72,727 | Total payments | 4,672 |
| ****** | | , | Determité un | eust Due |
| | Adjustments | • | Refund/Am | ount Due |
| Moving expenses | | | Amount overpaid | 62 |
| One-half of self-emplo | yment tax | | Overpayment applied | |
| SEP, SIMPLE, and qu | alified plan deduction | | Form 2240 namelly | |
| Self-employed health i | insurance deduction | | August deal and and | -62 |
| 411 | | | Calling to Sla manally | |
| IDA dadustica | | • | Failure to pay penalty | |
| Student loan interest d | deduction | | Lata filing interact | |
| Other adjustments | | · · · · · · · · · · · · · · · · · · · | that announced discolorational | -62 |
| T-4-1 | | | • | |
| | ne | 72,727 | 2011 Estin | nates |
| | Deductions | | 1st quarter | |
| | Deductions | | 2nd quarter | |
| Medical and Dental ex | penses · | | 3rd quarter | |
| Tower poid | | 9,001 | 4th minday | |
| | | 20,021 | Total | |
| Charitable contributions | S | 595 | Tax Rate | |
| Other itemized deducti | ons | 5,680 | lax nau | 25 |
| Total allowable itemize | ed deductions | 35,297 | Marginal tax rate | <u>15.0</u> % |
| or, Standard deduction | | | Effective tax rate | 14 % |
| Exemption amount | | 3,650 | Rate of Long-term capital gain | 0.0 % |
| Taunhia luaama | | 33,780 | | · · · · · · · · · · · · · · · · · · · |
| | · · · · · · · · · · · · · · · · · · · | | | |

| 104 | 0 | Department of the Treasury—Internal F U.S. Individual Incom | | 2010 | (99) | IRS Use Only-I | Do not v | write or sta | eple in this spac | e |
|---|-------------|---|-----------------------------|--------------------------------|---------------------------|---|---------------|-------------------------|--|---------|
| | P | For the year Jan. 1-Dec. 31, 2010, or | other tax year beginning | , 201 | 0, ending | , 20 | | ОМЕ | No. 1545-0074 | |
| Name, | R | Your first name and initial | Last name | | | | | | | |
| Address, | N | SCOTT S | YARMARK | | | | | | | |
| and SSN | C | If a joint return, spouse's first name and initial | Last name | | | | Speu | se's soc | ial security nu | mber |
| See separate instructions. | LE | Home address (number and street). If | you have a P.O. box, se | e instructions, | | Apt. no. | _ | | ure the SSN(s | |
| ristrucionis. | A | 124 5TH AVE | | · · · · · · | | <u> </u> | | and or | n line 6c are c | DITECT. |
| | L | City, town or post office, state, and ZIP SAN FRANCISCO | | eign address, see in: 14118 | structions. | . | | _ | box below wil | |
| Presidential Election Campaign | an ▶ | Check here if you, or your spouse | | | nd . | | Gna | To You | rtax orrefund | ouse |
| Election Gampai | 1 | | a many jointry, weath | | | (with qualifying pon is a child but no | erson). | , , | - | |
| Filing Status | نا | Married filing jointly (even if only one | had income) | | inying perso ame here. | on is a child but no | ot your | ependen | t, enter this | |
| _ | 3 | Married filing separately. Enter spous | | | | r) with dependent | child | | | |
| Check only one box. | ٠ ـ | and full name here. | | | (- | , | | | | |
| | 6a | X Yourself. If someone can clair | n you as a dependen | t, do not check l | oox 6a | | | | Boxes checked | 1 |
| Exemptions | b | Spouse | | | | | | | on 6a and 6b No. of children | |
| • | C | Dependents: | | (2) D 1- | | /m | | (4) if | on 6c who: | |
| | | | | (2) Dependen | | (3) Depender | | for child | lived with you did not live y | |
| | | (1) First name Last na | ame | social security nu | IMPET | relationship to | | tax or. (se page 15) | you due to divo | |
| If more than four | | | | | | | | Ш | or separation (see instruction | rs) |
| dependents, see instructions and check here | | | <u> </u> | | | · | | | - Dependents on | 160 |
| | | | | <u> </u> | | <u></u> | | ╀┼ | not entered abo | |
| | _ | | | · | | | | Ľ | - Add numbers o | an [|
| | <u>d</u> | Total number of exemptions claim | | . <u></u> | | | ····· | | ines above | |
| Income | 7 | Wages, salaries, tips, etc. Attach Form(| s) W-2 | | • • • • • • • • • | • | } | 7 8a | | 60,383 |
| | 8a | Taxable interest, Attach Schedule | | L | вь | | ·· - | 08 | | 60 |
| Attach Form(s) W-2 here. Also | b 9a | Tax-exempt interest. Do not inclu Ordinary dividends. Attach Schedu | | | | | \dashv | 9a | | . 3 |
| attach Forms | sa b | Ouglified dividends | | 1 (| | • | ₁ <u>-</u> | 9a | | |
| W-2G and | 10 | Taxable refunds, credits, or offsets | of state and local in | | | | -= | 10 | 2 | ,028 |
| 1099-R if tax was withheld. | 11 | Alimony received | | | | | | 11 | - | 7020 |
| • | 12 | Business income or (loss). Attach | | | | | | 12 | | |
| If you did not get a W-2, | 13 | Capital gain or (loss), Attach Schedule D if requi | | | | | - | 13 | | 253 |
| see page 20. | 14 | Other gains or (losses). Attach For | m 4797 | | | | _ [| 14 | | · · |
| | 15 a | IRA distributions | 5a | | xable am | ount | | 15b | | |
| | 16a | Pensions and annuities | 6a | b Ta | exable am | ount | :: E | 16b | | |
| Enclose, but do | 17 | Rental real estate, royalties, partne | | ns, trusts, etc. At | tach Sche | dule E | | 17 | | |
| not attach, any payment. Also, | 18 | Farm income or (loss). Attach Sch | edule F | | | | | 18 | | |
| please use | 19 | | | | | | - | 19 | <u>·</u> | |
| Form 1040-V. | 20a | · · · · · · · · · · · · · · · · · · · | :0a | b T.a | exable am | ount | ⊢ | 20b | | |
| | 21 | Other income. List type and amount | | | | | | 21 | | 707 |
| | 22 | Combine the amounts in the far rig | | | | otal Income | | 22 | | ,727 |
| A divisted | 23 | Educator expenses | | 2 | 3 | | | ĺ | | |
| Adjusted | 24 | Certain business expenses of rese fee-basis government officials. Atta | | | | • | | | | |
| Gross | 25 | Health savings account deduction. | Attach Form 8889 | 2 | | | $\overline{}$ | | | |
| Income | 26 | Moving expenses. Attach Form 39 | | | | | | | | |
| | 27 | One-half of self-employment tax. A | | <i></i> | | | | | | |
| | 28 | Self-employed SEP, SIMPLE, and | qualified plans | ····· = 2 | | | | | | |
| | 29 | Self-employed health insurance de | eduction | 2 | | | | - [| | |
| | 30 | Penalty on early withdrawal of savi | ngs | 3 | 0 | | | | | |
| | 31a | Alimony paid b Recipient's SSI | | ر م ا | a | | | • | | |
| | 32 | IRA deduction | | 3 | 2 | | | | | |
| | 33 | Student loan interest deduction | | 3 | 3 | | | | | |
| | 34 | Tuition and fees, Attach Form 891 | 7 | 3 | 4 | | | | | |
| | 35 | Domestic production activities ded | uction.Attach Form | 8903 3 | 5 | | | | • | |
| | 36 | Add lines 23 through 31a and 32 through | | | | | •• - | 36 | | |
| | 37 | Subtract line 36 from line 22. This | is your adjusted gro | ss income | | | | 37 | 72 | ,727 |

| Form 1040 (2) | 010) acc | II D IMMANN | | | | | | - | |
|-------------------------------|----------------|---|--------------------------------------|---------------------------------------|---|--------------------|-----------------------|-----------------|-----------------|
| Tax and | 38 | Amount from line 37 (adjusted gross incor | me) | | | | | 38 | 72,727 |
| Credits | | Check _ You were born before Janu | uary 2, 1946, | Blind. | ·] Total | boxes | | 1. | • |
| | | if: Spouse was born before J | lanuary 2, 19 | 46, UBlind. | . 💄 chec | ked 39a | . [] | 1 | |
| | b | If your spouse itemizes on a separate return or y | ou were a dua | a l stat us alien, che | ock here | 39b | | ļ | * |
| | . 40 | Itemized deductions (from Schedule A) of | or your stand | lard deduction | (see instru | ictions) | _ [. | 40 | 35,297 |
| | 41 | Subtract line 40 from line 38 | | | | | | 41 | 37,430 |
| • | 42 | Exemptions. Multiply \$3,650 by the numb | er on line 60 | 1 | | | Г | 42 | 3,650 |
| | 43 | Taxable income. Subtract ine 42 from ine 41. If ine 42 is | more than line 4 | 1, enter-0- | | | ··· | 43 | 33,780 |
| | 44 | Tax (see instr.). Check if any tax is from: a Form | (s) 8814 b | Form 4972 | | | | 44 | 4,610 |
| | 45 | Alternative minimum tax (see instruction | s). Attach Fo | nm 6251 | | | ··· ├ | 45 | |
| | 46 | Add lines 44 and 45 | | | • | | | 46 | 4,610 |
| | 47 | Foreign tax credit. Attach Form 1116 if red | | | 47 | ., | <u> </u> | <u>"</u> | |
| | 48 | Credit for child and dependent care expen | | Form 2441 | 48 | | | . | |
| | 49 | Education credits from Form 8863, line 23 | | , on , , , , , | 49 | | | | |
| | | Retirement savings contributions credit. A | | | 50 | | | Ì | |
| | 50 54 | _ | | | 51 | | | | |
| | 51 50 | Child tax credit (see instructions) | 005 | ••••••• | 52 | | | | . • |
| | 52 | Residential energy credits. Attach Form 50 | | | 53 | | | | |
| | 53 | Other credits from Form: a 3800 b 3 | | l | 33 | | | | • |
| | 54 | Add lines 47 through 53. These are your to | | | | | ⋯ ⊨ | 54 | 4 610 |
| | <u>55</u> | Subtract line 54 from line 46. If line 54 is n | nore than line | e 46, enter -U- | | <u> </u> | | 55 | 4,610 |
| Other | 56 | Selfemployment tax. Attach Schedule SE | | | ····· | | ⋯ 1— | 56 | |
| Taxes | 57 | Unreported social security and Medicare ta | | | | 8919 | ⋯ ⊢ | 57 | |
| | 58 | Additional tax on IRAs, other qualified retir | | _ | | | ⋯ ⊢ | 58 | |
| | 59 | a Form(s) W-2, box 9 b Sche | adule H | c 📙 F | orm 5405, | line 16 | | 59 | 1 650 |
| | 60 | Add lines 55 through 59. This is your total tax | | | | | | 60 | 4,610 |
| _ | 61, | Federal income tax withheld from Forms V | | | 61 | 4, | 272 | - [| |
| Payments | 62 | 2010 estimated tax payments and amount applied | | | 62 | | | | |
| · | 63 | Making work pay credit. Attach Schedule | м | | 63 | | 100 | - | • |
| If you have a | | Earned income credit (EIC) | | | 64a | | | İ | |
| qualifying child, attach | b | Nontaxable combat pay election 64b | | | [| | Ī | | i. |
| Schedule El0 | 65 | Additional child tax credit. Attach Form 88 | | | 65 | | | | |
| | 66 | American opportunity credit from Form 886 | | | 66 | | | | |
| | 67 | First-time homebuyer credit from Form 540 | 05, line 10 | | 67 | <u> </u> | | | |
| | 68 | Amount paid with request for extension to | | | 68 | · | | | |
| | 69 | Excess social security and tier 1 RRTA tax | withheld | | 69 | <u></u> | | | |
| | 70 | Credit for federal tax on fuels. Attach Form | 4136 | | 70 | | | `` | |
| | 71 | Credits from Form: a 2439 b 8839 | c 8801 | d 8885 | 71 | | | | |
| | 72 | Add lines 61, 62, 63, 64a, and 65 through 71. These are you | r total payment: | 3 | | <u></u> | _ 7 | 72 | 4,672 |
| Refund | 73 | If line 72 is more than line 60, subtract line | 60 from line | 72. This is the | amount yo | u overpaid | 7 | 73 | 62 |
| | 74a | Amount of line 73 you want refunded to you | ou. If Form 8 | 8888 is attache | d, check he | re | | 48 | 62 |
| Direct deposit? | b | Routing number | с Туре | e: 🗶 Checki | ing 🗌 S | avings | - 1 | | |
| See instructions. | đ | Account number | | | | | 1 | ĺ | |
| instructions, | 75 | Amount of line 73 you want applied to you | ur 2011 estir | nated tax | 75 | | | | |
| Amount | 76 | Amount you owe. Subtract line 72 from line 60. | For details on | how to pay, see i | instructions | | | 76 | <u> </u> |
| You Owe | 77 | Estimated tax penalty (see instructions) | ,,,,,,,,,,,, | <u></u> | 77 | <u> </u> | _ | | |
| Third Par | Do you | want to allow another person to discuss this | s return with | the IRS (see in | nstructions)? | ? 🔲 Yes. Co | nplete b | elow. | X No |
| Designee | Designe | e's · | | Pe | rsonal identifi | cation number (P | IN) { | | |
| | name | · | | | | Phone | | | |
| Sign | Under pe | nalties of perjury, I declare that I have examined the true, correct, and complete. Declaration of prepare | nis return and a r (other than ta | accompanying sch (xpayer) is based | nedules and s on all informa | statements, and to | the best parer has | of my knowled | dge and belief, |
| Here | Your sign | | Date | Your occupation | | | | | phone number |
| Joint return? See page 12. | | _ | | FLIGHT . | ATTEND | ANT | | | |
| Кеерасору 🕨 | Spouse's | signature. If a joint return, both must sign. | Date | Spouse's occur | pation | | | | |
| for your records. | | · · · · · · · · · · · · · · · · · · · | | · | | | | | |
| | Print/Type p | reparer's name Pre | parer's signatu | ıre | | Date | | Check if | |
| Paid | Brett C. | Morrow Bre | ett C. Mor | row | | 03/2 | | self-employed . | |
| Preparer - | Firm's name | Flightax | | | | | . Firm | 's EIN 27 | 7-4167462 |
| Use Only | Firm's address | 000 tt Y CL | | • | | | | ne no. | |
| * * | | Cicero | | IN 46 | 034-93 | 81 | 80 | 00-999- | -8297 |
| | | | | | | | | | En- 10/0 (2040) |

| SCHEDULE A | | Itemized Deductions | | | OMB No. 1545-0074 |
|---|-------|---|---------------------------------------|---------|-------------------------------|
| (Form 1040) - | | | | | 2010 |
| Department of the Tre | easur | | Schedule A (Form 1040). | | Attachment Sequence No. 07 |
| Intérnal Revenue Sen Name(s) shown on Fo | | (99) | | | Sequence No. 07 |
| SCOTT S | YA | RMARK | | | |
| Medical | | Caution. Do not include expenses reimbursed or paid by others. | | 1 | |
| and | 1 | Medical and dental expenses (see instructions) | 1,087 | ļ | |
| Dental | 2 | Enter amount from Form 1040, line 38 2 72,727 | |] | |
| Expenses | 3 | Multiply line 2 by 7.5% (.075) 3 | 5,455 | . [| _ |
| | 4 | Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- | <u></u> | 4 | . 0 |
| Taxes You | 5 | State and local (check only one box): | 1 306 | | • |
| Paid | | A Income taxes, of | 4,306 | - } | |
| | _ | b General sales taxes J | 4,695 | Į | |
| | _ | Real estate taxes (see instructions) 6 | 4,633 | ļ | |
| | 7 | New motor vehicle taxes from line 11 of the worksheet on back (for certain vehicles purchased in 2009). Skip this line if | | i | |
| | | you checked box 5b | | İ | |
| | 8 | Other taxes. List type and amount ▶ | | | |
| • | | 8 | | | |
| | | Add lines 5 through 8 | | 9 | 9,001 |
| Interest | | Home mortgage interest and points reported to you on Form 1098 10 | 20,021 | 1 | |
| You Paid | 11 | Home mortgage interest not reported to you on Form 1098. If paid to the | , | | |
| | | person from whom you bought the home, see instructions and show that | | | |
| Note. Your mortgage | | person's name, identifying no., and address ▶ | | | |
| interest | | | | - 1 | |
| deduction may | | | | | |
| be limited (see instructions). | 12 | Points not reported to you on Form 1098. See instructions for | | 1 | • , |
| | 12 | special rules | | İ | |
| | 13 | Mortgage insurance premiums (see instructions) | | | |
| | 14 | Investment interest. Attach Form 4952 if required. (See | | | |
| | | instructions.) | | } | |
| | | Add lines 10 through 14 | | 15 | 20,021 |
| Gifts to | 16 | Gifts by cash or check. If you made any gift of \$250 or more, | | 1 | |
| Charity | | see instructions 16 | 420 | | |
| f you made a | 17 | Other than by cash or check. If any gift of \$250 or more, see | 175 | 1 | |
| gift and got a | | instructions. You must attach Form 8283 if over \$500 | 175 | i | • |
| penefit for it, see instructions, | | Carryover from prior year Add lines 16 through 18 | . | 19 | . 505 |
| Casualty and | 19 | Add lifes to through to | | 19 | 595 |
| Theft Losses | 20 | Casualty or theft loss(es). Attach Form 4684. (See instructions.) | | 20 | • |
| Job Expenses | | Unreimbursed employee expenses—job travel, union dues, | | | · |
| and Certain | | job education, etc. Attach Form 2106 or 2106-EZ if required. | | . } | |
| Miscellaneous | | (See instructions.) | 6 454 | | • |
| Deductions | | Form 2106 Expenses 21 | 6,454 | 1 | |
| | | Tax preparation fees 22 | 189 | | |
| | 23 | Other expenses—investment, safe deposit box, etc. List type and amount ▶ | | j | |
| | | UNION DUES 23 | 492 | | |
| | 24 | Add lines 94 through 23 | 7,135 | | |
| • | | Enter amount from Form 1040, line 38 25 72,727 | | | |
| | | Multiply line 25 by 2% (.02) . 26 | 1,455 | 1 | ¥ |
| | | Subtract line 26 from line 24. If line 26 is more than line 24, enter -0- | | 27 | 5,680 |
| Other | | Other—from list in instructions. List type and amount ▶ | , | | |
| Miscellaneous | _ | | | 00 | |
| Deductions Total | | | | 2B | |
| Fotal Itemized | 29 | Add the amounts in the far right column for lines 4 through 28. Also, enter thi | | 20 | 35,297 |
| Deductions | 30 | on Form 1040, line 40 If you elect to itemize deductions even though they are less than your standa | · · · · · · · · · · · · · · · · · · · | 29 | 33,431 |
| Journal 19 | 30 | deduction, check here | ` ▶ □ | | |
| For Pananyork Par | duct | on Act Notice see Form 1040 Instructions | | Pahaduk | A /Form 1040\ 2010 |

SCOTT S. YARMARK 124 5TH AVE, Apt. 2 San Francisco, CA 94118-1336

Tax Summary and Instructions for Filing

2011 Federal Individual Income Tax Return

Summary of Federal Information:

| Federal adjusted gross income | \$ | 72,459.00 |
|-------------------------------|----|-----------|
| Federal taxable income | \$ | 35,166.00 |
| Payment due IRS | \$ | 98.00 |

Your return will be electronically filed.

Include Form 1040-V and a check or money order in the amount of \$98.00, payable to "United States Treasury". Write "2010 Form 1040" and your social security number on the check. This is due April 17, 2012.

Mail Form 1040-V and your check to:

Internal Revenue Service Center P.O. Box 7704 San Francisco, CA 94120-7704

2011 California Individual Income Tax Return

Summary of Form 540 Information:

| State taxable income | \$ 40,875.00 |
|----------------------|-----------------|
| State refund | \$ 1,766.00 |

Your California return will be electronically filed.

Your California refund of \$1,766.00 will be mailed to you automatically by the Franchise Tax Board.

| Form 1040 | Department of the Treasury Internal Revenue Service (99) U.S. Individual Income Tax Return 2011 | |
|---|---|--|
| | | Only Do not write or staple in this space. |
| Your first name | 31, 2011, or other tax year beginning , 2011, ending , 20 Mi Last name You | See separate instructions. |
| • | | |
| SCOTT If a joint return, spouse's f | S YARMARK st name MI Last name Sno | |
| ti a joint ieudin, speuses i | St. Liet He Mill Free Liet Le | ouse's social security number |
| Home address (number a | d street). If you have a P.O. box, see instructions. Apartment no. | Mala and CONVIII |
| | | Make sure the SSN(s) above and on line 6c are correct. |
| 124 5TH AVE | you have a foreign address, also complete spaces below (see instructions); State ZIP code p | residential Election Campaign |
| San Francis | • | ock here if you, or your spouse if filing |
| Foreign country name | Foreign province frought Foreign portal and joint | tly, want \$3 to go to this fund? Checking |
| ,,, | a bo | ox below will not change your tax or |
| | | 100 Spouse |
| Filing Status | 1 X Single 2 Manied filing jointly (even if only one had income) 4 Head of household (with ginstructions.) If the gualifying but not your dependent, er | ng person is a child |
| | | nter this child's |
| Check only | 3 | · |
| one box. | name here. ► 5 Qualifying widow(er) with | |
| Exemptions | 6a X Yourself. If someone can claim you as a dependent, do not check box 6a | Boxes checked on 6a and 6b 1 |
| | b Spouse | No. of children on 6c who: |
| | c Dependents: (2) Dependent's (3) Dependent's relationship | { 4 } ∟ # |
| | number to you q | hild under Ulived age 17 with you |
| | (1) First name Last name | see instrs) live with you |
| | | due to divorce or separation |
| If more than four | | (see instrs) |
| dependents, see instructions and | | Dependents on 6c not entered above |
| check here ► | | Add numbers |
| | d Total number of exemptions claimed | |
| 1 | 7 Wages, salaries, tips, etc. Attach Form(s) W-2 | 7 69,135. |
| Income | 8 a Taxable interest. Attach Schedule B if required | - 8a 77. |
| | b Tax-exempt interest. Do not include on line 8a 8 b | |
| Attach Form(s) W-2 here, Also | 9 a Ordinary dividends. Attach Schedule B if required | · · 9a |
| attach Forms | b Qualified dividends | 2,039. |
| W-2G and 1099-R if tax was withheld. | 11 Alimony received | . 11 |
| ii iak was wiliniciu. | 12 Business income or (loss). Attach Schedule C or C-EZ | 12 1,300. |
| If you did not | 13 Capital gain or (less). Att Sch D if reqd. If not reqd, ck here | 13 |
| get a W-2, see instructions. | 14 Other gains or (losses). Attach Form 4797 | 14 |
| | 15a IRA distributions | 15b |
| | 16a Pensions and annuities 16a b Taxable amount | 16Ь |
| | 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E | 17 |
| Enclose, but do | 18 Farm income or (loss). Attach Schedule F | 18 |
| not attach, any payment. Also, | 19 Unemployment compensation | 19 |
| please use | 20 a Social security benefits 20 a b Taxable amount | |
| Form 1040-V. | 21 Other Income | 21 |
| | 22 Combine the amounts in the far right column for lines 7 through 21. This is your total income. | <u>▶ 22 72,551.</u> |
| Adjusted | 23 Educator expenses | |
| Gross | government officials. Attach Form 2106 or 2106-EZ | |
| Income | 25 Health savings account deduction. Attach Form 8889 25 | |
| | 26 Moving expenses. Attach Form 3903 | |
| | 27 Deductible part of self-employment tax. Attach Schedule SE | 2. |
| | 28 Self-employed SEP, SIMPLE, and qualified plans | - · |
| | 29 Self-employed health insurance deduction | _ |
| | 30 Penalty on early withdrawal of savings | - |
| | 31 a Allmony paid b Recipient's SSN ▶ | - . |
| | 32 IRA deduction | |
| | 33 Student loan interest deduction | |
| | 35 Domestic production activities deduction. Attach Form 8903 | \dashv |
| | 36 Add lines 23 through 35 | 36 92. |
| | 37 Subtract line 36 from line 22. This is your adjusted gross income | ► 37 72,459. |
| BAA For Disclosur | | 2 11/07/11 Form 1040 (2011) |

| Form 1040 (2011) | SCOTT S YARMARK | _ | Page 2 |
|----------------------------------|--|-------------------|---|
| Tax and | 38 Amount from line 37 (adjusted gross income) | . 38 | 72,459. |
| Credits | 39a Check You were born before January 2, 1947, Blind. Total boxes | | |
| | if: Spouse was born before January 2, 1947, Blind. checked ► 39 a | ┩ . | |
| Standard Deduction | b if your spouse itemizes on a separate return or you were a dual-status allen, check here ▶ 39 b | - [| 22 502 |
| for [] | 40 Hemized deductions (from Schedule A) or your standard deduction (see Instructions) | 40 | 33,593. 38,866. |
| ☐ People who | 42 Exemptions. Multiply \$3,700 by the number on line 6d | 42 | 3,700. |
| check any box on line 39a or | 43 Taxable Income. Subtract line 42 from line 41. | | 1 |
| 39b or who can | If line 42 is more than line 41, enter-0- | . 43 | 35,166. |
| be claimed as a | 44 Tax (see instrs). Check if any from: | 1 | 2 |
| dependent, see instructions. | b Form 4972 | | 4,919. |
| T All othings | 45 Alternative minimum tax (see instructions). Attach Form 6251 | 45 | 4,919. |
| ☐ All others: Single or | 47 Foreign tax credit. Attach Form 1116 if required | 70 | 7/313. |
| Married filing | 48 Credit for child and dependent care expenses. Attach Form 2441 48 | - | |
| separately, \$5,800 | 49 Education credits from Form 8863, line 23 | 1 | |
| Married filing | 50 Retirement savings contributions credit. Attach Form 8880 50 | 1 | |
| jointly or Qualifying | 51 Child tax credit (see instructions) | 7 | |
| widow(er), | 52 Residential energy credits. Attach Form 5695 |] | |
| \$11,600 Head of | 53 Other crs from Form: a 3800 b 8801 c 53 | 7 | |
| household, | 54 Add lines 47 through 53. These are your total credits | . 54 | |
| \$8,500 | 55 Subtract line 54 from line 46, If line 54 is more than line 46, enter -0 | 55 | 4,919. |
| Other | 56 Self-employment tax. Attach Schedule SE | . 56 | 160. |
| Taxes | 57 Unreported social security and Medicare tax from Form: a 🔲 4137 b 📗 8919 | . 57 | |
| | 58 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required | . 58 | ļ <u>-</u> |
| | 59 a Household employment taxes from Schedule H | . 59 a | |
| | b First-time homebuyer credit repayment. Attach Form 5495 if required | . 59 b | |
| | 60 Other taxes. Enter code(s) from instructions | 61 | 5,079. |
| | 61 Add lines 55-60. This is you r total tax 62 Federal income tax withheld from Forms W-2 and 1099 62 4,981. | | 3,079. |
| Payments If you have a | 63 2011 estimated tax payments and amount applied from 2010 return 63 | - | |
| qualifying | 64 a Earned income credit (EIC) 64a | 1 | |
| child, attach Schedule EIC. | b Nontaxable combat pay election ▶ 64 b | 1 | |
| Scriedule ElC. | 65 Additional child tax credit. Attach Form 8812 65 | _ | |
| | 66 American opportunity credit from Form 8863, line 14 66 | | |
| | 67 First-time homebuyer credit from Form 5405, line 10 67 | 4 | |
| | 68 Amount paid with request for extension to file 68 | 4 | · |
| | 69 Excess social security and tier 1 RRTA tax withheld 69 | -{ | |
| | 70 Credit for federal tax on fuels. Attach Form 4136 | - | |
| | | 72 | 4,981. |
| Date and | 72 Add ins 62, 63, 64a, & 65-71. These are your total pmts | 73 | 4,701. |
| Refund | 74a Amount of line 73 you want refunded to you. If Form 8888 is attached, check here | 74a | · · |
| | □ b Routing number | | · · |
| Direct deposit? | □ d Account number XXXXXXXXXXXXXX | | • |
| See instructions. | 75 Amount of line 73 you want applied to your 2012 estimated tax ► 75 |] . ! | |
| Amount | 76 Amount you owe. Subtract line 72 from line 61. For details on how to pay see instructions | 76 | 98. |
| You Owe | 77 Estimated tax penalty (see instructions) | | |
| Third Party | Do you want to allow another person to discuss this return with the IRS (see instructions)? | aplete l | below. X No |
| Designee [*] | Designee's Phone no. | Persona number | l identification (PIN) |
| Sign | | | ` |
| Here | Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of ribelief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer is | | |
| Joint return? | Your signature Date Your occupation | Dayı | time phone number |
| See instructions. | Spouse's signature. If a joint return, both must sign. Date Spouse's occupation S | - | |
| Keep a copy for your records. | Spouse's Signature. If a Junit return, built must sign, | Prot | a IRS sent you an Identity ection PiN, It here (see inst) |
| | Print/Type preparer's name Preparer's signature Date Check | if | with the tint |
| Paid | PATRICIA C MURRAY PATRICIA C MURRAY 03/09/2012 self-employo | <u> </u> | · ! |
| Preparer's | Firm's name U FI.IGHTAX | 1 | |
| Use Only | Firm's address D P.O. BOX 139 Firm's Ell | N 🗆 2 | 7-4167462 |
| | CICERO IN 46034 Phone no | <u>ı. (3</u> | 17) 984-5812 |
| | | | Form 1040 (2011) |

| SCHEDULE | Α | , | Itemized Deductions | <u> </u> | OMB No. 1545-0074 |
|--|-----------------|---------------|--|--------------------|-------------------------------|
| (Form 1040) | | | | | 2011 |
| Department of the Tr internal Revenue Se | easury rvice | (99) | ☐ Attach to Form 1040. ☐ See Instructions for Schedule A (Form 1040). | | Attachment Sequence No. 07 |
| Name(s) shown on F | om 10 | 40 | \frac{\pi}{2} | | • |
| SCOTT S Y | ARM. | ARK | | • | |
| Medical | | | ion. Do not include expenses reimbursed or paid by others. | | |
| and Dental | 1 | | al and dental expenses (see Instructions) | ` | |
| Expenses | 2 | | amount from Form 1040, line 38 2 72,459. | | |
| | 3 4 | - | by line 2 by 7.5% (.075) | 4 | |
| | 5 | | and local (check only one box): | 7.00 P 2 . 1 | 0. |
| | ۳. | | come taxes, or 4,036. | ľ | |
| Taxes You | E | | eneral sales taxes | | |
| Paid | 6 | | estate taxes (see instructions) | ĺ | ĺ |
| | 7 | Perso | nal property tax | | |
| | 8 | Other | taxes. List type and amount □ | | |
| | | | 8 | | |
| | 9_ | | nes 5 through 8 | 9 | 8,770. |
| Interest You Paid | 10 | | mtg interest and points reported to you on Form 1998 | [| |
| Tou Paid | 11 | from wi | mortgage Interest not reported to you on Form 1098. If paid to the person hom you bought the home, see instructions and show that person's name, ing number, and address □ | | |
| | | | | l | · |
| Note. Your mortozoe | | | | 1 | |
| Interest | | | | 1 | |
| deduction may be limited (see | | | 11 | 1 | |
| instrs). | 12 | Points I | not reported to you on Form 1098. See Instrs for spcI rules 12 | | |
| | 13. | Mortga | age insurance premiums (see instructions) | ! | |
| | 14 | Invest | ment interest. Attach Form 4952 if required. | | |
| | | (See in: | strs.) | | · |
| | 15_ | Add iir | nes 10 through 14 | 15 | 18,457. |
| Gifts to | 16 | Gifts b | by cash or check. If you made any gift of \$250 or | | |
| Charity | | more, | see instrs | | |
| If you made a gift and | 17 | Other | than by cash or check. If any gift of \$250 or see instructions, You must attach Form 8283 if | . | - |
| got a benefit | | | 500 | , | |
| for it, see instructions. | 18 | Carry | over from prior year | . | • |
| | 19 | - | nes 16 through 18 | 19 | 625. |
| Casualty and | | * | | | |
| Theft Losses | 20 | Casua | alty or theft loss(es). Attach Form 4684. (See instructions.) | 20 | |
| Job Expenses and Certain Miscellaneous | 21 | job ed | nbursed employee expenses □ job travel, union dues, ucation, etc. Attach Form 2106 or 2106-EZ if ed. (See instructions.) □ | | |
| Deductions | | • | ctible expenses from Form 2106 6,509. 21 6,509. | | |
| | 22 | | reparation fees | 25. 7.5 \$1. 3. | |
| | | • | expenses □ investment, safe deposit box, etc. List | | |
| | 23 | type a | nd amount 🗆 | | . - |
| | | | ON DUES 492. 23 492. | : | |
| | | | nes 21 through 23 | | |
| | 25 | | тоцин from Form 1040, line 38 | | |
| | 26 | - | | | F 741 |
| | 27 28 | | act line 26 from line 24. If line 26 is more than line 24, enter -0 | 27 | 5,741. |
| Other Miscellaneous | 20 | Jaiti | ц пета пости вышенено. Состуре ана ангонна ц | | |
| Deductions | | | | 28 | |
| | 90 | A | a grounds in the fee right solumn for lines 4 through GG | 20 | |
| Total Itemized | 29 | | ne amounts in the far right column for lines 4 through 28. enter this amount on Form 1040, line 40 | 29 | 33,593. |
| Deductions | 30 | If you deduct | elect to itemize deductions even though they are less than your standard | | |

SCOTT S. YARMARK 124 5TH AVE, Apt. 2 San Francisco, CA 94118-1336

Tax Summary and Instructions for Filing

2012 Federal Individual Income Tax Return

Summary of Federal Information:

| Federal adjusted gross income | \$ | 74,251.00 |
|-------------------------------|----|---------------|
| Federal taxable income | \$ | 36,828.00 |
| Federal refund | \$ | §32.00 |

Your return will be electronically filed.

Your federal refund of \$832.00 will be directly deposited in your bank account.

2012 California Individual Income Tax Return

Summary of Form 540 Information:

| State taxable income | \$ 42,803.00 |
|----------------------|-----------------|
| State refund | \$ 1,662.00 |

Your California return will be electronically filed.

Your California refund of \$1,662.00 will be directly deposited in your bank account.

| Find the year All 1 - Dec 31, 2012, or where tax year beginning | Form 1040 | Department of the Treasury Internal Revenue Service (99) U.S. Individual Income Tax Return 2012 | |
|--|-------------------------------|--|---------------------------------------|
| SCOTY S YAMANK | | | Do not write or staple in this space. |
| SCOTT S YARMARK | | | - |
| Table forms and large Table forms and large Table forms and large Table forms and large Table forms and large Table forms and large Table forms and large Table forms and large Table forms and large Table forms and large Table forms | Your first name and initial | Last name your s | racial security number |
| Time addition four functions and control from the four functions and check here or post ence, case, are 20 percent for functions and check here or post ence, case, are 20 percent functions and check here or post ence, case, are 20 percent functions and check here or post ence, case, are 20 percent functions and check here or post ence, case, are 20 percent functions and check here or post ence, case, are 20 percent functions and check here or post ence, case, are 20 percent functions and check here or post ence, case, are 20 percent functions and check here or post ence, case, are 20 percent functions and check here or post ence, case, are 20 percent functions and check here or post ence, case, are 20 percent functions and check here or post ence, case, case are post ence, case, case, are post ence, case, case, are post ence, case, case, are post ence, case, case, are post ence, case, case, are post ence, case, case, are post ence, case, case, are post ence, case, case, are post ence, case, case, are post ence, case, case, are post ence, case, case, are post ence, case, case, are post ence, case, case, are post ence, case, case, are post ence, case, case, are post ence, case, case, are post ence, case, case, are post ence, case, case, are post ence, case, case, case, are post ence, case, | | | |
| 124 STH AVE CP; time to pick clinics also, and 2P seed, if you have a foreign address, also complete spaces below (see instructions) CA 94118-1336 Check conty or production CA 94118-1336 Check conty or production CA Presidential Electron Companient CA Presidenti | If a joint return, spouse's t | rst name and initial Last name pour | e's social security number |
| 124 STH AVE CP; time to pick clinics also, and 2P seed, if you have a foreign address, also complete spaces below (see instructions) CA 94118-1336 Check conty or production CA 94118-1336 Check conty or production CA Presidential Electron Companient CA Presidenti | | | |
| Co, team a post office, state, and 2P outs if you have a foreign address, after construction. San Francisco Presign province/stankbookovy Pessign present code Presign present | Home address (number a | ad street). If you have a P.O. box, see instructions. Apartment no. | Make sure the SSN(s) above |
| San Francisco Ca 9418-1336 Pregin powins-detailuteurly Pregin protein code Pregin province detailuteurly Pregin pregin province detailuteurly Pregin province detailuteurly Pregin province detailuteurly Pregin province detailuteurly Pregin province detailuteurly Pregin province detailuteurly Pregin province detailuteurly Pregin province detailuteurly Pregin province detailuteurly Pregin province detailuteurly Pregin province detailuteurly Pregin province detailuteurly Pregin province detailuteurly Pregin province detailuteurly Pregin province detailuteurly Pregin province detailuteurly Pr | | | |
| Foreign powtended acknowly Filling Status Check only one box. Check o | | | |
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| Check only a wheeld life speak (even if only one had become) wheeld life speak (even if only one had become) wheeld life speak (even if only one had become) wheeld life speak (even if only one had become) wheeld life speak (even if only one had become) wheeld life speak (even if only one had become) wheeld life speak (even if only one had become) wheeld life speak (even if only one had become) wheeld life speak (even if only one had become) wheeld life speak (even if only one had become) wheeld life speak (if one had become) wheeld li | | Utood of household (vith our | Tou Spouse |
| Check only one box. A | Filing Status | instructions.) If the qualifying | person is a child |
| Check only one box. Tame there. | | | r this child's |
| Exemptions 6 a Spouse | | | |
| Spouse S | one box. | | |
| c Dependents: (1) First name Last na | Exemptions | 6a X Yourself. If someone can claim you as a dependent, do not check box 6a | |
| If more than four dependents, see instructions and check here | | b Spouse | |
| If more than four dependents, see instructions and check here | | c Dependents: (2) Dependents (3) Dependents (4) | Under □ lived |
| If more than four dependents, see instructions and check here | | number to you quality | ying for |
| If more than four dependents, see | | (1) First name Last name (see | instrs) live with you |
| Income | lf Alese face | | or separation |
| | | | Dependents |
| Income | | 1 | entered above |
| Income | cneck nere u [_ | | on lines |
| Attach Form(s) B a Taxable interest. Attach Schedule B if required B a 104. | | | |
| B Tax-exempt interest. Do not include on line 8a | Income | 7 Wages, Salanes, Hps, etc. Attach Form(s) W-2. Dr C. Q.4 | / /2,381. |
| Attach Form(s) W-2 here. Also attach Schedule B if required 9 b 0 0 1,766. | | | |
| W-2 here. Alsa ritach Forms trace horms | Attack Enver(a) | | |
| W-26 and 1999-R If tax was withheld. 1 | W-2 here. Also | | |
| If Ingress withheld. | | 10 Taxable refunds, credits, or offsets of state and local income taxes | . 10 1,766. |
| flyout did not get a W-2, see instructions 13 Capital gain or (loss). Att Sch D if reqd. if not reqd, ck here | if tax was withheld. | | |
| 15 Capital year to (loss), Attach Form 4797 14 15 a 16 a Pensions and annutities 15 b 16 a Pensions and annutities 16 a 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 17 18 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 17 18 18 19 Unemployment compensation | If you did not | | |
| 15 a IRA distributions 15 a b Taxable amount 15 b b Taxable amount 16 b 16 a Pensions and annuities 16 a b Taxable amount 16 b 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 17 18 Farm income or (loss). Attach Schedule F 18 Harm income or (loss). Attach Schedule F 19 Unemployment compensation 19 19 19 19 19 19 19 1 | get a W-2, | | |
| 16 a Pensions and annuities 16 a b Taxable amount 16 b 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 17 18 Farm income or (loss). Attach Schedule F 18 19 Unemployment compensation 19 Unemployment compensation 19 19 Unemployment compensation 20 a b Taxable amount 20 b 19 Unemployment compensation 20 a Social security benefits 20 a b Taxable amount 20 b 20 Combine the amounts in the tar right column for lines 7 through 21. This is your total income 21 23 Educator expenses 23 24 24 Certain business expenses of reservists, performing artists, and tee-basis government officials. Attach Form 2106 or 2106-EZ 24 25 Health savings account deduction. Attach Form 8889 25 26 Moving expenses. Attach Form 3903 26 27 Deductible part of self-employment tax. Attach Schedule SE 27 28 Self-employed SEP, SIMPLE, and qualified plans 28 29 Self-employed health insurance deduction 29 30 Penalty on early withdrawal of savings 30 31 a Allmony pall b Reciplent's SSN □ 31 a 32 IRA deduction 32 33 Student loan interest deduction 32 34 Tuition and fees. Attach Form 8917 34 35 Domestic production activities deduction. Attach Form 8903 35 36 Add lines 23 through 35 37 74 , 251. 37 Subtract line 36 from line 22. This is your adjusted gross income 37 74 , 251. 38 Tuiton and fees. Attach Form 8903 36 37 Subtract line 36 from line 22. This is your adjusted gross income 37 74 , 251. 38 Tuiton and fees. Attach Form 8903 36 39 Subtract line 36 from line 22. This is your adjusted gross income 37 74 , 251. 39 Tuiton and fees. Attach Form 8903 36 30 Tuiton and fees. Attach Form 8903 36 30 Tuiton and fees. Attach Form 8903 36 30 Tuiton and fees. Attach Form 8903 37 30 Tuiton and fees. Attach Form 8903 37 30 Tuiton and fees | see instructions. | | |
| 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E | | | |
| 19 | | | 17 |
| payment. Also, please use Form 1040-V. 20 a Social security benefits | Enclose, but do | | 18 |
| Please use 20 a Social security benefits. 20 a | not attach, any | 19 Unemployment compensation | |
| 22 Combine the amounts in the far right column for lines 7 through 21. This is your total income. 23 Educator expenses | please use | | |
| Adjusted 24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ 24 | Form 1040-V. | | |
| Adjusted Gross government officials. Attach Form 2106 or 2106-EZ | | | 14,251. |
| Income 25 Health savings account deduction. Attach Form 8889 26 Moving expenses. Attach Form 3903 | Adjusted | 24 Certain business expenses of reservists, performing artists, and fee-basis | 1 1 |
| Moving expenses. Attach Form 3903 | Gross | | 4. |
| Deductible part of self-employment tax. Attach Schedule SE | Income | | 1 1 |
| 28 Self-employed SEP, SIMPLE, and qualified plans | | - · · · · · · · · · · · · · · · · · · · | - 1 |
| 29 30 Penalty on early withdrawal of savings 30 31 a Allmony pald b Recipient's SSN | | | |
| 30 Penalty on early withdrawal of savings | • | | 1 |
| 31 a Alimony pald b Recipient's SSN . □ 31 a 32 | | | 1 |
| 32 IRA deduction | | 31 a Alimony paid b Recipient's SSN |] |
| 34 Tuition and fees. Attach Form 8917 | • | 32 IRA deduction |] · |
| Domestic production activities deduction. Attach Form 8903 | | | 1 |
| 36 Add lines 23 through 35 | • | 34 Tuition and fees. Attach Form 8917 | |
| 37 Subtract line 36 from line 22. This is your adjusted gross income | | | 26 |
| | | | |
| | BAA For Disclosu | | |

| Form 1040 (2012) |) SCOTT S YARMARK | Page 2 |
|------------------------------------|---|--|
| Tax and | 38 Amount from Line 37 (adjusted gross income) | 74,251. |
| Credits | 39 a Check You were born before January 2, 1948, Blind. Total boxes |) |
| | if: Spouse was born before January 2, 1948, Blind. checked 🛭 39 a | |
| Standard | b If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39 b | i |
| Deduction for | 40 Itemized deductions (from Schedule A) or your standard deduction (see left margin) | 40 33,623. |
| ☐ People who□ | 41 Subtract line 40 from line 38 | 41 40,628. |
| check any box□ | 42 Exemptions. Multiply \$3,800 by the number on line 6d | 42 3,800. |
| on line 39a or□ 39b or who can□ | 43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0 | 43 36,828. |
| be claimed as a | | |
| dependent, see⊟ instructions. | b Form 4972 | 44 5,236. |
| ☐ All others: | 45 Alternative minimum tax (see instructions). Attach Form 6251 | 45 |
| Single or | 46 Add lines 44 and 45 | 46 5,236. |
| Married filing | 47 Foreign tax credit. Attach Form 1116 if required | |
| separately, | 48 Credit for child and dependent care expenses. Attach Form 2441 48 | 1 |
| \$5,950 | 49 Education credits from Form 8863, line 19 |] . |
| Married filing jointly or | 50 Retirement savings contributions credit. Attach Form 8880 50 | |
| Qualifying | 51 Child tax credit. Attach Schedule 8812, if required | |
| widow(er), \$11,900 | 52 Residential energy credits. Attach Form 5695 | |
| Head of | 53 Other crs from Form: a 3800 b 8801 c 53 | |
| household, | 54 Add lines 47 through 53. These are your total credits | 54 |
| \$8,700 | 55 Subtract line 54 from line 46. If line 54 is more than line 46, enter -0 | 55 5,236. |
| Other | | 56 |
| Taxes | 57 Unreported social security and Medicare tax from Form: a 4137 b 8919 | 57 |
| Idacs | 58 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required | 58 |
| | | 59 a |
| | b First-time homebuyer credit repayment. Attach Form 5405 if required | 59 b |
| • | 60 Other taxes. Enter code(s) from instructions | 60 |
| | · · · · · · · · · · · · · · · · · · · | 61 5,236. |
| Payments | 62 Federal income tax withheld from Forms W-2 and 1099 62 6,068. | 3,233. |
| If you have a | 63 2012 estimated tax payments and amount applied from 2011 return 63 | l ₋ |
| qualifying | 64 a Earned income credit (EIC) | |
| child, attach | b Nontaxable combat pay election □ 64 b | |
| Schedule EIC. | 65 Additional child tax credit. Attach Schedule 8812 65 | |
| • | 66 American opportunity credit from Form 8863, line 8 66 | |
| | 67 Reserved | · . · |
| | 68 Amount paid with request for extension to file | l, |
| | 69 Excess social security and tier 1 RRTA tax withheld 69 | • |
| • | 70 Credit for federal tax on fuels, Attach Form 4136 | · |
| | 71 Credits from Form: a 2439 b Reserved c 8801 d 8885 71 | |
| | <u> </u> | 6,068. |
| Refund | | 73 832. |
| neiulia | | 74 a 832. |
| | □ b Routing number □ c Type: K Checking Savings | english to |
| Direct deposit? | □ d Account number | g G |
| See instructions. | 75 Amount of line 73 you want applied to your 2013 estimated tax | · |
| Amount | | 76 |
| You Owe | 77 Estimated tax penalty (see instructions) | |
| | | late below |
| Third Party | Do you want to allow another person to discuss this return with the IRS (see instructions)? | lete below. |
| Designee | Designee's name PATRICIA C MURRAY Phone (317) 984-5812 Per nur | ersonal identification mber (PIN) 46034 |
| Sign | Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my | knowledge and |
| Here | belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has | any knowledge. |
| Joint return? | Your signature Date Your occupation | Daytime phone number |
| See instructions. | FLIGHT ATTENDANT | |
| Кеер а сору | Spouse's signature, if a joint return, both must sign. Date Spouse's occupation | If the IRS sent you an Identity Pro- tection PIN, enter |
| for your records. | | it here (see instrs) |
| | | if |
| Paid | PATRICIA C MURRAY PATRICIA C MURRAY 03/07/2013 self-employed | |
| Preparer | Firm's name | |
| Use Only | Firm's address D P.O. BOX 139 Firm's EIN | □ 27 - 4167462 |
| - | CICERO IN 46034 Phone no. | (317) 984-5812 |
| | | Form 1040 (2012) |

OMB No. 1545-0074 **SCHEDULE A Itemized Deductions** (Form 1040) □ Information about Schedule A and its separate instructions is at www.irs.gov/form1040. Department of the Treasury Internal Revenue Service (99)☐ Attach to Form 1040. Name(s) shown on Form 1949 SCOTT S YARMARK Medical Caution. Do not include expenses reimbursed or paid by others. and Medical and dental expenses (see instructions) Dental Enter amount from Form 1040, line 38 . . . 2 2 Expenses 5 4 1 Multiply line 2 by 7.5% (.075)- 3 Subtract line 3 from line 1, If line 3 is more than line 1, enter -0-Taxes You State and local (check only one box): Paid 5 3,941 X Income taxes, or General sales taxes ь 6 Real estate taxes (see instructions) . 6 4,769 Personal property taxes 7 27. Other taxes. List type and amount \(\Box 8 Add lines 5 through 8 8,737. 10 Interest 18,222. You Paid Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying number, and address 🗆 Note. Your mortgage interest deduction may be limited (see instructions). 12 Points not reported to you on Form 1998. See instrs for spci rules 12 Mortgage insurance premiums (see instructions) . . 13 Investment interest. Attach Form 4952 if required. 18,222. 15 Gifts by cash or check. If you made any gift of \$250 or Gifts to Charity 16 345. Other than by cash or check. If any gift of \$250 or If you made a gift and got a benefit for it, more, see instructions. You must attach Form 8283 if 17 200 see instructions. Carryover from prior year . 18 545. Add lines 16 through 18 . Casualty and Theft Losses Casualty or theft loss(es). Attach Form 4684. (See instructions.) 20 Unreimbursed employee expenses □ job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if Job Expenses and Certain Miscellaneous required. (See instructions.) **Deductions** Deductible expenses from Form 2106 6,873. 21 6,873. Tax preparation fees.......... 22 239 Other expenses I investment, safe deposit box, etc. List type and amount | 23 492 24 24 Add lines 21 through 23 . . 7,604 Enter amount from Form 1040, line 38 . . 25 26 , <u>485</u> 27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-27 6,119. Other Other from list in instructions. List type and amount Miscellaneous Deductions 28 Add the amounts in the far right column for lines 4 through 28. Total Itemized Also, enter this amount on Form 1040, line 40 29 33,623. **Deductions** If you elect to itemize deductions even though they are less than your standard

Payroll Payment Detail

```
American Airlines, Inc - ELECTRONIC PAY STATEMENT
  4333 Amon Carter Blvd
  Fort Worth, TX 76155
  1-800-447-2000

        Cmpy
        PA
        Emp ID
        Employee Name
        Period
        Seq #
        Check Date
        Cost Center

        AA00
        S2
        446839
        SCOTT S. YARMARK
        18
        00882
        09/30/13
        0841/6120

        Gross Pay
        Pre-Tax Ded.
        Total Taxes
        After-Tax Ded.
        Overpmt Ded.
        Overpmt Bal.
        Net Pay

        2,820.69
        216.26
        447.45
        159.84
        0.00
        0.00
        1,997.14

                                                                                                    ______
  C = Current Period
  R = Retro (Prior) Period
 EE = Employee
 Hourly Pay Basis
                              TOTAL YTD EARNINGS
                                  YTD Amount
47,966.54
43,473,68
 Description
 YTD Earnings
 Taxable income
                                                                           43,473.68
PAY PERIOD AMOUNTS

Description Hours Amount

R Base Pay 70.00- 3,316.60-

C Base Pay 35.00 1,658.30

R Actual Hrs/Pay 80.92 3,833.99

R Special Assign 43.00 645.00

C Group Term Life 4.98
PRE TAX DEDUCTIONS

Description Amount YTD Amount
C Medical Coverage 35.34 636.21
C Employee Life 3.58 64.44
C Dental Coverage 1.37 24.75
C Health Care FSA 20.83 375.03
C 401K-$uper $aver 155.14 2,579.42
TAXES

Description Amount YTD Amount Federal MS: Single DEP: 10
Withholding Tax 115.32 2,475.11
EE Social Security Tax 171.40 2,855.29
EE Medicare Tax 40.09 667.77
California MS: Single DEP: 10
Withholding Tax 93.05 1,496.10
EE Disability Tax 27.59 459.63
AFTER TAX DEDUCTIONS
Description Amount
Description Amount YTD Amount C Credit Union 75.00 2,131.99 C Long Term Disb 17.20 309.69 C Union Due:AA APFA 20.50 369.00 C NRSA Charges 19.21 19.21 C SFO Wings 10.00 90.00 C Long Term Care 17.93 262.38
                          INFORMATIONAL ONLY
                               Amount YTD Amount us 155.14 2,579.39
Description
C Co Match AA Plus
                          NRSA CHARGES
ORI-DES TICKET# / CL FLT VALUATION SVC CHG NET
           PASS NAME TO DATE AMOUNT INCL TAX VALUATION
DFW-MKE YARMARK S F2 09/06 19.21
SFO-DFW YARMARK S Y2 09/06
DFW-SFO YARMARK S Y2 09/10
MKE-DFW YARMARK S Y2 09/10
                                                                          0.00
LAX-SFO YARMARK S Y2 09/14
```

NON-REV CHARGES INCLUDE ANY APPLICABLE COUNTRY TAXES, AIRPORT CHARGES AND FEES. FOR A COMPLETE BREAKDOWN OF CHARGES, REFER TO YOUR TRAVEL HISTORY INFORMATION ON JETNET.

| Description | BY PERIOD Hours Rate Amount 08/01/2013 - 08/15/2013 35.00- 47.38 1,658.30- |
|--------------------------------|---|
| Base Pay *Actual Hrs/Pay | 08/01/2013 - 08/31/2013 35.00- 47.38 1,658.30- 80.92 47.38 3,833.99 43.00 15.00 645.00 |
| Pay Period 18 2013 Base Pay | 09/16/2013 - 09/30/2013 35.00 47.38 1,658.30 |
| * Total hours paid | 80.92 |

Your net pay was deposited into your account Your net pay for this period is \$ 1,997.14.



Edwin M. Lee, Mayor Mohammed Nuru, Director Fuad S. Sweiss, PE, PLS, City Engineer & Deputy Director of Engineering



Phone: (415) 554-5827 Fax: (415) 554-5324

www.sfdpw.org Subdivision.Mapping@sfdpw.org

Department of Public Works
Office of the City and County Surveyor
1155 Market Street, 3rd Floor
San Francisco, CA 94103

Bruce R. Storrs, City and County Surveyor

RECEIVED

13 SEP 20 AM 10: 43

Sirkin and Associates 388 Market Street, Suite 1300 San Francisco, CA 94111

EXPEDITED CONVERSION PROGRAM INVOICE

Payment due upon receipt Monday, September 16, 2013

Project Information

PID: 7820

Assessor's Block 1364

Lot 034

Address 124 05TH AVE

Amount Due **\$72,000.00**

Notes:

- 1. Payment is due upon receipt of this invoice.
- 2. Payments must be made by Bank or Cashier's Check.
 - a. Credit Cards and personal checks will not be accepted.
- 3. Make checks out to "Department of Public Works ECP"
- 4. Please write your Assessor's Block and Lot number on your check.
- 5. Submit a copy of this invoice with your payment.

| Number of Years of | Number of Units in the | Expedited Conversion Fee | Total Fee Due |
|-----------------------|------------------------|--------------------------|---------------|
| Lottery Participation | Building | Per Unit | |
| 3 | 6 | \$12,000.00 | \$72,000.00 |

IMPROVING THE QUALITY OF LIFE IN SAN FRANCISCO

Customer Service

Teamwork

Continuous Improvement

DIAMOND HUIGHTS ~ **7200ó. oo** · · Pay PSEVENTY THO THOUSAND DOLLARS AND OO CENTS **Pupártnúnt of public yorks—ncp** **Block 1364 / log 034** Örder VOID AFTER 90 DAYS

🖺 ATHE ORIGINAL DOCUMENT HAS REFLECTIVE WATERMARK ON THE BACK 🐪 THE ORIGINAL DOCUMENT HAS REFLECTIVE WATERMARK ON THE BACK 📲

From:

McCloskey, Benjamin

Sent:

Monday, November 18, 2013 4:58 PM

To:

Lamug, Joy

Cc:

Malamut, John; Whitley, Gigi

Subject:

MOHCD response to 124 5th Ave condo fee appeals

Attachments:

Controller memo on 489 Sanchez.pdf; MOH response to condo fee appeal

112613-2appellants.pdf

Joy,

Attached is our office's response to the two condo fee appeals scheduled to be heard on November 26.

Thanks, Benjamin

Benjamin McCloskey
Chief Financial Officer
Mayor's Office of Housing and Community Development
1 South Van Ness, 5th Floor
San Francisco, CA 94103
tel: 415.701.5575 fax: 415.701.5501
benjamin.mccloskey@sfgov.org



MEMORANDUM

TO:

Gigi Whitley

Mayor's Office of Housing and Community Development

FROM:

Ted Egan, Chief Economist, Office of Economic Analysis

Drew Murrell, Budget and Analysis Division

DATE:

October 28, 2013

SUBJECT:

Opinion regarding an appeal of a Reduction, Adjustment, or Waiver

of Condominium Conversion Fee for a property located at 489

Sanchez Street

On Monday, October 21st, you requested that the Controller's Office review an appeal of a Reduction, Adjustment, or Waiver of Condominium Conversion Fee for a property located at 489 Sanchez Street. You asked for our opinion on whether the particular circumstances of the appellant affects the validity of the City's condominium conversion fee in her case. The fee is based upon the report "Condominium Conversion Fee Nexus Study" (the Nexus Study), prepared in 2011 by Keyser Marston Associates, Inc. While the Controller's Office did not manage the nexus study, we are amiliar with the study, having relied upon it to produce revenue projections, and an economic impact report.

This memo offers our opinion specifically to the question you posed to us. We do not offer an opinion on the overall merit of her appeal, or on any other point she has raised.

The appellant, a co-owner of a Tenancy-in-Common (TIC) that has paid the condominium conversion fee, appears to make two claims regarding its applicability to her circumstances:

- 1. First, the nexus study presumed that a converted condominium would be sold upon conversion, while she intends to reside in her unit indefinitely and indeed is limited by a disability from moving.
- 2. Second, the nexus study presumed that a TIC owner who could not afford to pay the fee would benefit from an improved position in the condominium lottery, while in fact the legislation establishing the fee suspended the lottery.

To the appellant's first point, while the nexus study did assume, for analytical purposes, that the condominium was sold upon conversion, in our opinion, neither the existence nor the level of a nexus materially hinges upon this assumption. At some point in the future, the condominium will be vacated and sold, at a price that is reasonably likely to be higher that it would have been, and will be occupied by a household that is reasonably likely to have a higher income than would have been the case, in the absence of conversion. In this respect, the impact of a future sale is similar to a current ide. In fact, given the tendency for the City's affordable housing costs to increase over time, it is possible that, had the Nexus Study explored the impact of later condominium sales, it would have found a higher cost than those documented in the study.

Memorandum

Page 2

The appellant's second point does not speak to her particular circumstances, but to the fact that the nexus study envisioned the continuation of the condominium lottery, while the ordinance establishing the fee suspended the lottery. It is true that the Nexus Study explored the costs and benefits, to TIC owners, of conversion. However, the study also made clear that this was a "real estate question", intended to determine the maximum fee the market would bear, and was not related to the legal nexus.

Therefore, the Controller's Office believes that neither of these two arguments provide a reason why the condominium conversion fee should be any less applicable to the appellant than it would be to any other TIC owner.

Mayor's Office of Housing and Community Development

City and County of San Francisco



Edwin M. Lee Mayor

> Olson Lee Director

TO:

Angela Calvillo, Clerk of the Board of Supervisors and Honorable Members of the

Board of Supervisors

FROM:

Gigi Whitley, Deputy Director, Mayor's Office of Housing and Community

Development

CC:

Scott Yarmark and William Jeffery Rolf, Appellants, and

Property Owners at 124 5th Avenue

SUBJECT:

Appeals Requesting Reduction, Adjustment or Waiver of Condominium

Conversion Fees for Properties Located at 124 5th Avenue, Apts. 2 and 5.

DATE:

November 18, 2013

On June 18, 2013, the Board of Supervisors passed Ordinance No. 117-13 amending the City's Subdivision Code to create an expedited and reliable option for tenancy-in-common (TIC) owners and other property owners to convert their TICs or buildings in to condominiums. By paying a one-time fee to the City, these owners could bypass the annual condominium conversion lottery and receive subdivision map approval as required for a condominium unit. As part of the law's legislative findings, the Board relied on a 2011 economic nexus study that demonstrated and quantified the impact of condominium conversion on the demand for affordable housing in San Francisco and the cost of mitigating the impact. The ordinance set the condominium conversion fee at \$20,000 per unit—below the fee level justified in the nexus study—and further reduced the fee for TIC owners based on the number of years of participation in the annual lottery. Fee revenue to the City is designated for the development of new affordable housing units for low- to moderate-income individuals and families.

This memo summarizes key findings of the nexus study, describes the law's requirements for granting an appeal, and analyzes a request for a fee waiver from Scott Yarmark, the property owner of 124 5th Avenue, Apartment 2, as well as a request for a fee waiver from William Jeffery Rolf, the property owner of Apartment 5 at the same address. Both apartments are part of a tenancy-in-common of a six-unit building at 124 5th Avenue. The law's standard for granting the appeal requires the appellants to successfully challenge the economic analysis in the nexus study. A hardship exemption is not an allowable reason to grant an appeal. Based on an analysis of this case, the Mayor's Office of Housing and Community Development (MOHCD) contends that the economic nexus study justifies the payment of this fee, already reduced to \$12,000 per unit in this case, and that the appellants have not met the

standard for a successful appeal. As such, MOHCD recommends that the Board of Supervisors deny these appeals.

Background.

Prior to the law's enactment, the City and County of San Francisco limited the number of rental or TIC units that could be converted to condominiums to 200 per year, in order to preserve affordable rental units in the City. Through a lottery process, TIC owners and other property owners could apply to receive approval for a condominium conversion subdivision map, the first step in a two-step process for creating a condominium unit in San Francisco. Condominium conversion is an option for owners in buildings with two to six units, under certain conditions. TICs are owned jointly as entire buildings in percentage shares. In contrast, a condominium is owned as a separate, divided legal real estate interest from the other condominium units in a building, and each individual condominium owner may separately sell. lease, or finance his or her condominium unit. TIC ownership can be more complex and risky due to this joint-ownership relationship. TIC owners may buy and sell shares equivalent to a single unit but that does not mean they own their unit outright with the ability to separately sell or finance the unit. Because of this risk, mortgage financing and transaction costs are significantly higher for TIC ownership share than condominium ownership. The benefits of condominium conversion include a more advantageous form of title and ownership and better mortgage loan terms that reduce homeownership costs and help owners remain in their homes. As such, there is a demonstrable financial incentive to convert jointly-owned, multi-unit property to individually owned condominiums.

Given pent up demand to convert to condominium and a backlog of approximately 2,000 units waiting to convert, the City began considering an alternative to its condominium lottery process. The City commissioned a 2011 nexus study to evaluate the economic impacts to the City of condominium conversion and whether those impacts justified an impact fee, similar to other development impact fees that mitigate the City's costs to provide additional affordable housing, such as the Jobs Housing Linkage Fee and inclusionary housing fees.

The 2011 nexus study conducted by Keyser Marston Associates (KMA)¹ determined that the conversion of a TIC or rental unit to a condominium would result in a net increase in household income in San Francisco, through the replacement of a TIC owner with a higher income condominium purchaser. Given the higher income of condominium purchasers, the condominium owner would have higher consumer spending and increased demands for goods and services such as banking and retail services, leading to increased job creation. Among the jobs created would be additional low- and moderate-income jobs. The workforce performing these additional lower income jobs create a greater demand for affordable housing, as these households cannot afford market-rate housing in San Francisco. The cost to the City to subsidize this increased need for additional affordable housing creates the nexus between the condominium conversion and justification for a conversion fee.

As part of the legislative findings for Ordinance No. 117-13, the Board determined that based on evidence presented in the nexus study, there is a reasonable relationship to the subdivision applicants' burdens on the City that result from the change in use and ownership

¹ Condominium Conversion Nexus Analysis, San Francisco, Keyser Marston Associates, January 2011

status from a dwelling unit within an unsubdivided property to a separate interest in a condominium unit.²

Basis for an Appeal.

In a November 7, 2013 letter to the City, Mr. Yarmark requests a waiver or reduction of the condominium conversion fee, based on financial need and inadequate time to save for the cost of the fee. In an October 2, 2013 letter to the City, Mr. Rolf also requests a waiver or reduction of the condominium conversion fee based on financial need. Neither request makes any claims regarding the applicability of the nexus study on which the fee was based. The KMA nexus study was not based on a household having the ability to pay a fee, but rather that the TIC unit(s) would be sold, at some point, to a higher income household, creating the need to offset costs to the City from the impacts of the actual conversion. In the future, either the appellants or their estates will sell the units to condominium purchasers, rather than separate TIC purchasers. That economic transaction creates the need for the impact fees, whether it occurs immediately or sometime in the future.

Acknowledging this reality, the Board decided to require fee payment at the time of application for the condominium conversion subdivision (when the TIC owner initiates the subdivision approval process that will result in the owner's benefit), rather than at another point in time, such as paying the fee at the sale of the condominium unit. While it is accurate that the nexus study focused on the converted condominium unit being purchased by a new buyer at some time, the study acknowledges that the units may not necessarily be purchased immediately.³

In an opinion letter provided for the October 29, 2013 condominium conversion fee appeal for 489 Sanchez Street, the Office of the Controller stated that "while the nexus study did

² Section 1(b) of Board Ordinance No. 117-13 (Subdivision Code – Condominium Conversion Fee) provides: "This Board finds that the condominium conversion fee as set forth in this legislation is an appropriate charge imposed as a condition of property development, which in this case is the City's approval of a condominium conversion subdivision, a discretionary development approval pursuant to the San Francisco Subdivision Code and the California Subdivision Map Act. Based on data, information, and analysis in a Condominium Conversion Nexus Analysis report prepared by Keyser Marston Associates, Inc., dated January 2011, and the findings of Planning Code Section 415.1 concerning the City's inclusionary affordable housing program, this Board finds and determines that there is ample evidentiary support to charge the fee set forth herein as it relates to a subdivision map approval that allows the conversion of existing dwelling units into condominiums. Said charge also is lower than the fee amount supported in the abovementioned Nexus Analysis report. As a consequence the Board finds that the amount of this charge is no more than necessary to cover the reasonable costs of the governmental activity and programs related to condominium conversion. The Board further finds and determines, that based on this evidence, the manner in which this charge is allocated and assessed on a per unit cost for each unit converted to a condominium bears a reasonable relationship to the subdivision applicants' burdens on the City that result from the change in use and ownership status from a dwelling unit within an unsubdivided property to a separate interest in a condominium unit."

The nexus study states: "The analysis assumes that the unit is sold upon conversion. Some existing owners will stay in the unit. Some of those who stay will refinance based on more favorable lending terms and higher unit value. In any case, the conversion of the unit generates an increase in unit value and ultimately, a higher income occupant." (Highlight added.)

assume, for analytical purposes, that the condominium was sold upon conversion, in our opinion, neither the existence nor the level of nexus materially hinges upon this assumption."

The Office of the Controller opinion letter goes on to say, "at some point in the future, the condominium will be vacated and sold, at a price that is reasonably likely to be higher than it would have been, and will be occupied by a household that is reasonably likely to have a higher income than would have been the case, in the absence of conversion. In this respect, the impact of a future sale is similar to a current sale."

Although the Office of the Controller opinion letter does not address the specifics of the appeals for property located at 124 5th Avenue, the conclusions are equally sound for use in these appeals.

Additionally, there are tangible financial advantages to the existing TIC owner who becomes a condominium owner. The KMA study quantified the gain of condominium conversion at 15 percent, or an estimated \$45,000 to \$75,000 gain after deducting standard City administrative fees. Property owners gain from the fact that financing costs are significantly lower for higher valued condominiums than TIC units (a 4.75% interest rate for TIC loans compared to 2.25% for condominium home loan at the time of the KMA study).

Mssrs. Yarmark and Rolf will reap immediate financial benefits through conversion to condominium units. After condominium conversion, the appellants could refinance an existing mortgage loan at a lower interest rate, thereby leaving more discretionary income for other uses. Mssrs. Yarmark and Rolf may also have the ability to obtain individual home equity loans to enhance their current living conditions. This increase in value and opportunity to refinance any existing mortgage would allow the owners to finance the condo conversion costs, including the conversion fee. Obtaining and using such additional discretionary income in the local economy can have similar economic impacts on the City as those analyzed in the nexus study for new condominium purchasers.

Existing Fee Relief.

Additionally, the Board set the fee at \$20,000 per unit, lower than the maximum mitigation cost of \$21,600 to \$34,900 supported by the KMA nexus analysis. The fee level also decreases from \$20,000, to as low as \$4,000 per unit, depending on the number of years the TIC has participated in the lottery. In the case of Mssrs. Yarmark and Rolf, the fee is calculated at \$12,000 per unit or \$72,000 for the 6-unit property.

It is important to note that while this building's TIC owners apparently have chosen to each pay the per-unit cost (\$12,000 each), it is not necessary that each owner pay an equal share of the TIC's \$72,000 fee. In other words, co-owners that place a higher value on the condominium conversion than the appellants could pay more than an equal share to reduce their fee payment. For example, the appellants' co-owners could decide to loan them funds for the fee and structure it as a loan from the new condominium homeowners association (HOA). The loan could be repayable to the HOA upon sale of the units sometime in the future.

⁴ Opinion Regarding an Appeal of a Reduction, Adjustment or Waiver of Condominium Conversion Fee for a Property Located at 489 Sanchez Street, October 28, 2013, memorandum from the Office of the Controller to the Mayor's Office of Housing and Community Development.

Law Does Not Allow for Hardship Waiver.

The only basis of these appeals is financial hardship. However, the legislation does not allow for waivers based on financial hardship, and granting waivers based on this rationale is problematic. Under the Subdivision Code requirements, the appellants need to demonstrate that there is an "absence of any reasonable relationship or nexus between the impact of development and the amount of fee." The appellants bear "the burden of presenting substantial evidence to support the appeal, including comparable technical information to support the appellant's position." The legislation provided an appeal process to allow a challenge to the impact fee analysis itself. For the Board to waive, reduce, or adjust the fee, the appellants must demonstrate that the economic nexus is somehow faulty.

The appellants' appeals do not meet this definition. Neither Mr. Yarmark nor Mr. Rolf has provided any economic or technical analysis to dispute the basic findings of the nexus study. Their appeals have not demonstrated that the nexus between condominium conversion and the need for additional affordable housing does not exist in this case.

Fee Deferral Process.

The law does allow for a TIC owner to request a fee deferral based on demonstrated economic hardship. Applicants demonstrating income for the last 12 months at less than 120 percent of area median income (AMI) can request a fee deferral while the Department of Public Works' (DPW) completes its application review.

Recommendation:

While the appellants' circumstances may be sympathetic, their cases do not meet the standard for appeal stated in the law. Given that the property owners have not presented substantial evidence and technical analysis to dispute the City's nexus study, the Board should reject this appeal. The Board has already provided fee relief by: a) setting the fee level below the maximum fee levels justified by the nexus study and 2) reducing the fee to credit the TIC owners based on number of years in the lottery. Based on the \$12,000 fee for each unit, Mssrs. Yarmark and Rolf are already receiving an \$8,000 per unit fee reduction based on prior years of participation in the lottery.

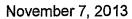
Furthermore, there is no requirement for Mssrs. Yarmark and Rolf to pay an equal share of the TIC building fee. The fee applies to the entire six-unit building, which allows Mssrs. Yarmark and Rolf to negotiate with their co-owners on a lower payment or possible loan from the HOA prior to resale of the unit if the ownership group voluntarily elects to pursue a condominium conversion at this time.

Finally, the legislation did not establish a fee waiver or reduction based solely on financial hardship. As such, there is no objective criteria upon which the Board can make such a determination. If the Board waives or reduces the fee based on these claims, it likely would create a precedent for any other applicant who is on a fixed income. Such a result could significantly jeopardize the amount of affordable housing fees available to the City that the Board specifically determined were needed to offset the economic impact on the City from condominium conversion.

The Mayor's Office of Housing and Community Development stands behind the Board's decision to offset the impact of additional market-rate condominiums to impose this fee. Based

on the rationale presented, the appeals do not meet the threshold for a fee waiver. As such, MOHCD recommends that the Board deny these appeals.

File # 130990



Dear Board of Supervisors:

I am appealing to you today for a reduction, adjustment or waiver of the condominium conversion fee which I paid on 9/16/13. The basis of my appeal is financial need. While I appreciate the opportunity to bypass the condo lottery which effectively fast-tracked our conversion, the speed at which the process has moved has eliminated the time I needed to save adequately for such a large monetary outlay. While the argument could be made that no one is forcing us to bypass the lottery, the pressure to do so is intense. Not only does our TIC agreement stipulate that conversion must begin as soon as possible, but the very law which allows us to bypass, prevents 6 unit buildings from converting in the future. The documents submitted along with this letter are meant to show my average income over the past three years as well as the average amount spent on housing during that period. You will notice that a high percentage of my income is spent on housing (mortgage, HOA dues, property taxes) and the addition of the bypass fee has placed an additional financial burden on me in what, I'm sure you know, is an already expensive city.

Thank you for passing the bypass legislation. I feel fortunate to be able to participate in the process and look forward to the long-term benefits. I also ask that you consider my position and refund all or a portion of the \$12,000 already paid as my share of the fee. Thank you for your time!

Best,

Scott Yarmark

Attachments/enclosures:

- 1) 124 5th Avenue TIC agreement Article 8.1 Agreement to Convert
- 2) Expedited Conversion Fee Invoice
- 3) Copy of check
- 4) 2010-2012 Income Tax returns
- 5) 2010-2013 Property Tax bills
- 6) Sample mortgage payment
- 7) Recent pay stub
- 8) Housing cost spreadsheet

7.6 GARBAGE DISPOSAL. Equipment for the storage or disposal of trash and recycling shall be kept in a clean and sanitary condition and shall be kept only on the portion of the Common Area approved for this purpose by the TC.

ARTICLE 8--CONDOMINIUM CONVERSION

- 8.1 AGREEMENT TO CONVERT. The Cotenants agree to begin the condominium conversion process no later than the earliest date allowed by law, and complete the process as quickly as possible. To the extent that condominium conversion requires repairs or improvements to Units or portions of Exclusive Use Common Areas for which an individual Cotenant is responsible, such Cotenant agrees to complete such work within thirty (30) calendar days of receiving notice of the necessity of the work. This Section is not meant to imply that applicable law does or will ever allow the Property to be converted to condominiums.
- **8.2 CONVERSION OCCUPANCY REQUIREMENTS.** Nothing in this Agreement shall be interpreted to require any Party to maintain ownership or occupancy in the Property for the purpose of qualifying the Property for condominium conversion.
- 8.3 POST CONVERSION RESTRICTIONS AND REQUIREMENTS. Unless otherwise agreed by all Cotenants, all restrictions, requirements, and allocations described in Section 4.1, and Articles 6 and 7, and the voting powers described in Section 13.1, shall continue to apply after conversion, and shall be incorporated into written covenants and restrictions that run with all parcels into which the Property is divided.
- 8.4 CONDOMINIUM DISTRIBUTION. In the event the Property is converted to condominiums, each Cotenant shall be entitled to receive individual ownership of his/her assigned Unit and continuing exclusive usage rights to his/her assigned Exclusive Use Common Area provided all of that Cotenant's obligations to the TC and to each of the other Cotenants have been satisfied. Such individual ownership and usage rights shall be considered full distribution of the Cotenant's interest in the TC, the TC accounts and the Property, regardless of the value of the Cotenant's Cotenancy Share at the time of conversion.

ARTICLE 9--TRANSFERS OF TC INTERESTS

- 9.1 GENERAL TRANSFER POLICY. In view of the fact that this Agreement prohibits loans secured by the entire Property, the Agreement does not contain provisions relating to rights of first refusal, rights of rejection, and rights to purchase following death or incapacity.
- TRANSFER NOTIFICATION AND SIGNATURE REQUIREMENT. Prior to transferring any 9.2 interest in the Property, each transferring Party shall notify each Cotenant in writing of his/her intention to do so. No transfer of any interest in the Property shall be permitted unless the transferee executes (i) an amendment to this Agreement explicitly agreeing to be bound by all of its terms, and (ii) upon request of any Cotenant, an updated Memorandum of Agreement in substantially similar form to the one of record immediately prior to the transfer. It shall be the responsibility of the Party transferring an interest in the Property to insure that the notification and signature requirements of this Section are satisfied, and each transferring Party shall be liable for all losses, damages, costs and expenses, including attorneys fees, resulting from his/her failure either (i) to provide the written notification required under this Section, or (ii) to ensure that his/her interest is not transferred unless the transferree has executed all documents required by this Section either prior to, or contemporaneously with, the transfer. Without limiting the generality of the preceding sentence, IT IS EXPRESSLY PROVIDED THAT IF AN INTEREST IS TRANSFERRED WITHOUT THE TRANSFEREE HAVING SIGNED ALL DOCUMENTS REQUIRED BY THIS SECTION, THE TC AND ANY PARTY IS EMPOWERED TO IMMEDIATELY TAKE ANY AND ALL ACTION NECESSARY TO OBTAIN THE REQUIRED SIGNATURES OR, IF THAT IS NOT REASONABLY POSSIBLE, TO ACQUIRE THE TRANSFERRED INTEREST SO THAT THE TRANSFEREE WHO DID NOT SIGN IS NO LONGER THE OWNER OF ANY INTEREST IN THE PROPERTY, OR TO TAKE ANY OTHER ACTION REASONABLY CALCULATED TO RELIEVE THE TC AND ALL PARTIES OF THE RISKS ASSOCIATED WITH HAVING A CO-OWNER WHO IS NOT A SIGNATORY, AND THAT

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Edwin M, Lee, Mayor Mohammed Nuru, Director Fuad S. Swelss, PE, PLS, City Engineer & Deputy Director of Engineering



135日(空) 高田: 43

Phone: (415) 554-5827 Fax: (415) 554-5324 www.sfdpw.org

Subdivision.Mapping@sfdpw.org

Department of Public Works
Office of the City and County Surveyor
1155 Market Street, 3rd Floor
San Francisco CA 94103

Bruce R. Storrs, City and County Surveyor

Sirkin and Associates 388 Market Street, Suite 1300 San Francisco, CA 94111

EXPEDITED CONVERSION PROGRAM INVOICE

Payment due upon receipt Monday, September 16, 2013

Project Information

PID: 7820

Assessor's Block 1364

Lot 034

Address 124 05TH AVE

Amount Due **\$72,000.00**

Notes:

- 1. Payment is due upon receipt of this invoice.
- 2. Payments must be made by Bank or Cashier's Check.
 - a. Credit Cards and personal checks will not be accepted.
- 3. Make checks out to "Department of Public Works ECP"
- 4. Please write your Assessor's Block and Lot number on your check.
- 5. Submit a copy of this invoice with your payment.

| Number of Years of | Number of Units in the | Expedited Conversion Fee | Total Fee Due |
|-----------------------|------------------------|--------------------------|---------------|
| Lottery Participation | Building | Per Unit | |
| 3 | 6 | \$12,000.00 | \$72,000.00 |

IMPROVING THE QUALITY OF LIFE IN SAN FRANCISCO

Customer Service

Teamwor

Continuous Improvement

Konice to Kurchiser. In the event this check is lost missback of studen, a severa manifest and 90 day is still greeted will be restaired prior to replacement. This

Date 33273HBBR 20. 20:

91-170/J221 NAZ

Benking Center

DIANOND EFIGETS

0002198 00010 0

124 STB AVB \$4 . SF CA 94118 Remitter (Purchased By)

02-2012

Pay **SEVENTY THE THEOSAND DOLLARS AND SE CENTS**

To The Order

DEPARTMENT OF PUBLIC WORKS -BCP

Of

BLOCK 1364 / LCT 934

Bank of America, N.A. Phoenix, AZ

VOID AFTER 90 DAYS

\$ **72000.00**

Authorized Signature

■ THE ORIGINAL DOCUMENT HAS REFLECTIVE WATERMARK ON THE BACK

THE ORIGINAL DOCUMENT HAS REFLECTIVE WATERMARK ON THE BACK

2010 Federal Return Summary 1040 Taxpayer Identification Number Name SCOTT S YARMARK Filing Status Dependents Tax Computation Income 70,383 Regular tax Salaries & wages Alternative minimum tax Taxable interest income Total tax before credits Tax exempt interest 4,610 Dividend income 3 Child and dependent care credit Education credits Qualified dividends 2,028 Taxable state/local refunds Other credits Total credits Alimony received Tax after credits 4,610 Business income/-loss 253 Self-employment tax Capital gain/-loss Additional tax on IRAs, etc. Other gain/-loss (Form 4797) Taxable IRA distributions Other taxes Taxable pension distributions 4,610 Total tax Rental, royalty, partnership, etc. income/-loss **Payments** Farm income/-loss Federal income tax withheld 4,272 Unemployment compensation Taxable social security benefits Estimated payments Other payments/credits 400 Other income 72,727 Total payments 4,672 Total income Refund/Amount Due Adjustments 62 Moving expenses Amount overpaid One-half of self-employment tax Overpayment applied _____ Form 2210 penalty SEP, SIMPLE, and qualified plan deduction Self-employed health insurance deduction Amount due/refund -62 Failure to file penalty Alimony paid IRA deduction Failure to pay penalty Student loan interest deduction Late filing interest Net amount due/-refund -62 Other adjustments Total adjustments 2011 Estimates Adjusted gross income 1st quarter Deductions 2nd quarter Medical and Dental expenses 3rd quarter 9,001 Taxes paid 4th quarter Interest paid 20,021 Total Charitable contributions 595 Tax Rates Other itemized deductions 5,680 35,297 Total allowable itemized deductions Marginal tax rate 15.0 % or, Standard deduction Effective tax rate 14 3,650 Rate of Long-term capital gain Exemption amount Taxable income

| E 104 | D | U.S. Individual Incom | e Tax Return | 2010 (99 |) IRS Use Only- | -Do not write or | staple in this space. |
|-----------------------------------|-----------|---|----------------------------|----------------------------|--|---|---------------------------------------|
| | P | For the year Jan. 1-Dec. 31, 2010, or | other tax year beginning | , 2010, en | | | MB No. 1545-0074 |
| Name, | R | Your first name and initial | Last name | | | | |
| Address, | N | SCOTT S | YARMARK | | | - | |
| and SSN | C | If a joint return, spouse's first name and initial | Last name | | | Spouse's s | ocial security number |
| See separate | L | Home address (number and street). If | vou have a P.O. box. see | e instructions | Apt, no. | Make | sure the SSN(s) above |
| instructions. | E | 124 5TH AVE | ,, | | 2 | | on line 6c are correct. |
| | R | City, town or post office, state, and ZIP | code, if you have a fore | ign address, see instruc | iens. | Checking | a box below will not |
| Presidential | ĮΫ | SAN FRANCISCO | CA 9 | | | change y | our tax or refund. |
| Election Campai | | | if filing jointly, want \$ | | sepold beth gualificha | | You Spouse |
| Films Obstan | 1 | | | | sehold (with qualifying person is a child but i | not your depend | nstructions.) if dent, enter this |
| Filing Status | | Married filing jointly (even if only one | | child's name | | 4 -1-7-1 | |
| Check only one | 3 [| Married filing separately. Enter spous and full name here. | es 35N adove | 5 Qualifying wi | idow(er) with depender | t culla | • |
| box. | 6a | X Yourself. If someone can clair | n vou as a dependen | t. do not check box | 6a | | 7 Boxes checked 1 |
| Exemptions | b | Spouse | | | | | on Sa and Sb ———" No. of children. |
| | c | Dependents: | · | (2) Dependent's | (3) Depend | (4) | if on 6c who: |
| | | | · | social security number | 1 ., , | | d (see • did not live with |
| 15 there form | | (1) First name Last n | ame | ossial ossailty (1-1/1/1-1 | , , , , , , , , , , , , , , , , , , , | page | 5) you due to divorce |
| If more than four dependents, see | | | | | | | (see Instructions) |
| instructions and | - | | | | | - - - - - - - - - - - - - - | Dependents on 6c |
| check here | | | | | - | - - | not enlared above |
| | d | Total number of exemptions claim | ed | | | | Add numbers on 1 |
| | 7 | Wages, salaries, tips, etc. Attach Form | | | | | 70,383 |
| income | 8a | Taxable interest. Attach Schedule | B if required | | | 8a | 60 |
| Attach Form(s) | b | Tax-exempt interest. Do not inclu | ide on line 8a | 8b | | | |
| W-2 here. Also attach Forms | 9a | Ordinary dividends. Attach Schedu | ile B if required | | | 9a | 3 |
| W-2G and | - b | Qualified dividends | | 96 (| | | 2 020 |
| 1099-R if tax was withheld. | 10 11 | Taxable refunds, credits, or offsets Alimony received | or state and local in | | | امما | 2,028 |
| | 12 | Business income or (loss). Attach | Schedule C or C-F7 | | •••••• | | |
| if you did not get a W-2, | 13 | Capital gain or (loss), Attach Schedule Difrequi | | _ | | 13 | 253 |
| see page 20. | 14 | Capital grain or (loss). Attach Form 4797 | | | | | |
| | 15a | | 5a | b Taxab | le amount | 15b | |
| | 16a | .,,,, | 6a | | le amount | 16b | |
| Enclose, but do not attach, any | 17 | Rental real estate, royalties, partn | | as, trusts, etc. Attach | Schedule E | 17 | |
| payment Also, | 18 | Farm income or (loss). Attach Sch | ************ | | | | |
| please use Form 1040-V. | 19 20a | | 20a | h Tavab | ie amount | 19 | |
| FOIR 1040-V. | 21 | Other income. List type and amou | | D laxao | ie athorist | 20b | |
| | 22 | Combine the amounts in the far rig | | through 21. This is y | our total income | 22 | 72,727 |
| | 23 | Educator expenses | | 23 | · | | |
| Adjusted | 24 | Certain business expenses of rese | ervists, performing art | | | | • |
| Gross | | fee-basis government officials. Atta | ach Form 2106 or 21 | 06-EZ <u>24</u> | | | |
| Income | 25 | Health savings account deduction. | | | | | · · |
| | 26 | Moving expenses. Attach Form 39 | | 26 | | | * . |
| | 27 28 | One-half of self-employment tax. A Self-employed SEP, SIMPLE, and | | 27 | | | • |
| | 29 | Self-employed health insurance de | eduction | 29 | | | |
| | 30 | Penalty on early withdrawal of sav | ings | 30 | | _ | |
| | 31a | Alimony paid b Recipient's SSI | | 31a | | | |
| | 32 | IRA deduction | | 32 | | | |
| | 33 | Student loan interest deduction | | 33 | | | |
| | 34 | Tuition and fees. Attach Form 891 | 7 | 34 | · · · · · · · · · · · · · · · · · · · | | |
| | 35 | Domestic production activities ded | | | | <u> </u> | • |
| | 36 37 | Add lines 23 through 31a and 32 throug Subtract line 36 from line 22. This | | ee Income | | 36 | 72,727 |
| For Disclosure, Privac | | and Paperwork Reduction Act Notice, see s | | - moone | | 1 31 | Form 1040 (2010 |

| Form 1040 (20 | 10) SCO | TT_S_YARMAR | | · •_ •_ |
|---|-------------------|---|------------------------|---------------------------------------|
| Tax and | 38 | Amount from line 37 (adjusted gross income) | 38 | 72,727 |
| Credits | 39a | Check You were born before January 2, 1946, Blind. Total boxes | T | · · · · · · · · · · · · · · · · · · · |
| 0.02.00 | | if: Spouse was born before January 2, 1946, Blind. Checked 39a | | • |
| | b | If your spouse itemizes on a separate return or you were a dual-status alien, check here 39b | 1 1 | |
| | 40 | Itemized deductions (from Schedule A) or your standard deduction (see instructions) | 40 | 35,297 |
| | 41 | | 41 | 37,430 |
| | | | | |
| | 42 | Exemptions. Multiply \$3,650 by the number on line 6d | 42 | 3,650 |
| | 43 | Taxable income. Subtract line 42 from line 41. If line 42 is more from line 41, enter-0- | 43 | 33,780 |
| | 44 | Tax (see instr.). Check if any tax is from: a Form(s) 8814 b Form 4972 | 44 | 4,610 |
| | 45 | Alternative minimum tax (see instructions). Attach Form 6251 | 45 | |
| | 46 | Add lines 44 and 45 | 46 | 4,610 |
| | 47 | Foreign tax credit. Attach Form 1116 if required 47 | 1 [| |
| | 48 | Credit for child and dependent care expenses. Attach Form 2441 48 |] [| |
| | 49 | Education credits from Form 8863, line 23 49 | 1 | |
| | 50 | Retirement savings contributions credit. Attach Form 8880 50 | 1 | ÷ |
| | 51 | Child tour and it (non instructions) | 1 | |
| • | 52 52 | Residential energy credits. Attach Form 5695 52 | - | • |
| • . | | Other credits from Form: a 3800 b 8801 c 53 | - I | , |
| | 53 | | | |
| • . | 54 | Add lines 47 through 53. These are your total credits | 54 | |
| | 55 | Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- | 55 | 4,610 |
| Other | 56 | Selfermployment tax. Attach Schedule SE | 56 | |
| Taxes | 57 | Unreported social security and Medicare tax from Form: a 4137 b 8919 | 57 | <u></u> |
| Idxoo | 58 | Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required | 58 | |
| | 59 | a Form(s) W-2, box 9 b Schedule H c Form 5405, line 16 | 59 | |
| | 60 | Add lines 55 through 59. This is your total tax | 60 | 4,610 |
| | 61 | Federal income tax withheld from Forms W-2 and 1099 61 4,272 | | |
| Payments | 62 | 2010 estimated tax payments and amount applied from 2009 return 62 | 1 | |
| • | 63 | Making work pay credit. Attach Schedule M 63 400 | 1 | |
| If you have a | | Farmed Innovan and it (FIF) | 1 | |
| qualifying | Ь | Nontaxable combat pay election 64b | 1 | |
| child, attach | | | 1 1 | |
| Schedule EIC | | *************************************** | - | • |
| | 66 | American opportunity credit from Form 8863, line 14 | 4 1. | |
| | 67 | First-time homebuyer credit from Form 5405, line 10 | | |
| | 68 | Amount paid with request for extension to file | 1 1 | |
| | 69 | Excess social security and tier 1 RRTA tax withheld |] | |
| | 70 | Credit for federal tax on fuels, Attach Form 4136 70 |] | |
| | 71 | Credits from Form: a 2439 b 8839 c 8801 d 8885 71 | 1. | • |
| | 72 | Add lines 61, 62, 63, 64a, and 65 through 71. These are your total payments | 72 | 4,672 |
| Refund | 73 | If line 72 is more than line 60, subtract line 60 from line 72. This is the amount you overpaid | 73 | 62 |
| | · 74a | Amount of line 73 you want refunded to you. If Form 8888 is attached, check here | 74a | 62 |
| Direct deposit? | b | Routing number c Type: X Checking Savings | | |
| See | d | Account number |] | |
| instructions. | 75 | Amount of line 73 you want applied to your 2011 estimated tax 75 | | |
| Amount | 76 | Amount you owe. Subtract line 72 from line 60. For details on how to pay, see instructions | 76 | • |
| | | | 101 | |
| You Owe | | | | [44] |
| Third Park | t v Do you | want to allow another person to discuss this return with the IRS (see instructions)? [Yes. Complete | e <u>pelow.</u> | X No |
| Designee | Designe | e's Personal identification number (PIN) | L | |
| | name | Phone no. | | |
| Sign | Under pa | anallies of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the b true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer I | ⊬estofmy has any kr | knowledge and belief, rowledge. |
| Here | Your sign | | | Daytime phone number |
| Joint return? See page 12 | | FLIGHT ATTENDANT | | |
| See page 12. Keep a copy for your | Spouse's | s signature. If a joint return, both must sign. Date Spouse's occupation | 1 | |
| for your records. | | | | |
| | Print/Type | preparer's name Preparer's signature Date | Check | # |
| Paid | | . Morrow Brett C. Morrow 03/24/1. | | |
| | Firm's name | 737 Jack 1 am | | 27-4167462 |
| Preparer _ | | 000 71 7-1 04 | Firm's EIN | 21-4101402 |
| Use Only | Firm's addres | | Phone no. | 200_0207 |
| | | Cicero IN 46034-9381 | 000- | 999-8297 |
| | | | | Form 1040 (2010) |

DAA

| SCHEDULE A | | itemized Deduction | วกร | • | | OMB No. 1545-0074 |
|---|---------------|--|--|-----------------------|------------|-------------------------------|
| (Form 1040) - | | Attach to Form 1040. ► See Instruction | one for S | chedule A (Form 1040) | | 2010 |
| Department of the Tre Internal Revenue Ser | easur vice | (99) Attach to Form 1040. | ons for a | chedule A (Form 1040) |) - | Attachment Sequence No. 07 |
| Name(s) shown on Fo | om 1 | 040 | | | | |
| | YA | RMARK | F | | 1 r | |
| Medical | | Caution. Do not include expenses reimbursed or paid by others. | 1.1 | 1,087 | | |
| and Dental | . 1 | Medical and dental expenses (see instructions) Enter amount from Form 1040, ine 38 2 72,727 | 1 | 1,001 | | • |
| Expenses | 2 | Enter amount from 1040, ine 38 2 72,727 Multiply line 2 by 7.5% (.075) | 3 | 5,455 | | |
| Expenses | 4 | Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- | | 3/433 | 4 | 0 |
| Taxes You | | State and local (check only one box): | | | | |
| Paid . | | a X Income taxes, or | 5 | 4,306 | ŀ | |
| | | b General sales taxes | | | | |
| | 6 | Real estate taxes (see instructions) | 6 | 4,695 | ŀ | • |
| | | New motor vehicle taxes from line 11 of the worksheet on | | | · | • |
| | | back (for certain vehicles purchased in 2009). Skip this line if | _ [| | | |
| • | | you checked box 5b | 7 | | | |
| | 8 | Other taxes. List type and amount | 8 | • | | |
| | 9 | Add lines 5 through 8 | | | 9 | 9,001 |
| Interest | | Home mortgage interest and points reported to you on Form 1098 | 10 | 20,021 | - | |
| You Paid | | Harme mortgage interest not reported to you on Form 1098. If paid to the | | | | ٠ |
| | | person from whom you bought the home, see instructions and show that | 1 1 | | | |
| Note. | | person's name, identifying no., and address | 1 | · | | <u>'</u> |
| Your mortgage interest | | | | | | |
| deduction may | | | 1 | | . | |
| be limited (see | | | 11 | | | . • |
| instructions). | 12 | Points not reported to you on Form 1098. See instructions for special rules | 12 | - | | |
| | 13 | Mortgage insurance premiums (see instructions) | 13 | | | • |
| | | Investment interest. Attach Form 4952 if required. (See | | | | • |
| | | instructions.) | 14 | • | | |
| · · · · · · · · · · · · · · · · · · · | | Add lines 10 through 14 | | | 15 | 20,021 |
| Gifts to | 16 | Gifts by cash or check. If you made any gift of \$250 or more, | | | | |
| Charity | | see instructions | 16 | 420 | | |
| If you made a | 17 | Other than by cash or check. If any gift of \$250 or more, see | | 190 | | |
| gift and got a benefit for it, | 19 | instructions. You must attach Form 8283 if over \$500 Carryover from prior year | 17 | 175 | | |
| see instructions. | | Add Page 40 Research 40 | | | 19 | 595 |
| Casualty and | | Add lines 16 inrough 18 | | | 13 | |
| Theft Losses | 20 | Casualty or theft loss(es). Attach Form 4684. (See instructions.) | | | 20 | |
| Job Expenses | | Unreimbursed employee expenses—job travel, union dues. | | | | |
| and Certain | | job education, etc. Attach Form 2106 or 2106-EZ if required. | | | .] | |
| Miscellaneous | | (See instructions.) ► Form 2106 Expenses | | 6,454 | İ | • |
| Deductions | 22 | Tax preparation fees | 21 | 189 | | |
| | | Other expenses—investment, safe deposit box, etc. List type | - 22 | | 1 | |
| | | and amount > | | | . | |
| | | UNION DUES | 23 | 492 | | • |
| | 24 | Add lines 21 through 23 | 24 | 7,135 | ļ | |
| • | 25 | Enter amount from Form 1040, Ine 38 25 72,727 | | | Ī | |
| | 26 | Multiply line 25 by 2% (.02) | 26 | 1,455 | ı | |
| | 27 | Subtract line 26 from line 24. If line 26 is more than line 24, enter -0- | | | 27 | 5,680 |
| Other Miscellaneous | 28 | Other—from list in instructions. List type and amount ▶ | | | . | |
| Deductions | | | | <u></u> | 28 | |
| Total | 29 | Add the amounts in the far right column for lines 4 through 28. Also, | enter this | amount | | |
| Itemized | | on Form 1040, line 40 | | | 29 | 35,297 |
| Deductions | 30 | If you elect to itemize deductions even though they are less than you | r standam | ¹ | | |
| Ear Dano-week Da | dica | deduction, check here lon Act Notice, see Form 1040 instructions. | | <u> </u> | Caho | dule A (Form 1040) 2010 |
| I OF LANCKAOUK HE | اتباس | ISII MOLITOUGG GOO I CIIII IVYY IIIGUUGUGUIGI | | | | A 11 OHII 10401 Z010 |

SCOTT S. YARMARK 124 5TH AVE, Apt. 2 San Francisco, CA 94118-1336

Tax Summary and Instructions for Filing

2011 Federal Individual Income Tax Return

Summary of Federal Information:

| Federal adjusted gross income | \$ 72,459.00 |
|-------------------------------|-----------------|
| Federal taxable income | \$ 35,166.00 |
| Payment due IRS | \$ 98.00 |

Your return will be electronically filed.

Include Form 1040-V and a check or money order in the amount of \$98.00, payable to "United States Treasury". Write "2010 Form 1040" and your social security number on the check. This is due April 17, 2012.

Mail Form 1040-V and your check to:

Internal Revenue Service Center P.O. Box 7704 San Francisco, CA 94120-7704

2011 California Individual Income Tax Return

Summary of Form 540 Information:

| State taxable income | \$ 40,875.00 |
|----------------------|-----------------|
| State refund | \$ 1,766.00 |

Your California return will be electronically filed.

Your California refund of \$1,766.00 will be mailed to you automatically by the Franchise Tax Board.

| Fire the year Just 1 - Doe 31, 2011, or other tax year beginning 2011, and other tax year beginning 2011, or other tax years year beginning 2011, or other tax years year beginning 2011, or other tax years year beginning 2011, or other tax years yet year year beginning 2011, or other tax years yet year year beginning 2011, or other tax years yet year year year year years | 4040 | Department of the Treasury ☐ Internal Revenue Service (99) | | | |
|--|---|---|-----------------------|-------------------|-------------------------------|
| Total number Tota | Form 1040 | | | | |
| Security | | | | | |
| It is bit meriting spowerful fortname | Your first name | | Your so | cial sec | curity number |
| President Countries and drown), I you have a P.O. bot, see heteroctions. 24 57H AVE 2 | SCOTT | | ļ | | . |
| 12.4 STH AVE | If a joint return, spouse's fi | st name MI Last name | Spouse | 's socia | il security number |
| 12.4 STH AVE | Home address (number at | d chack K validage a P.O. hav see Instructions. | | | |
| Presidential Election Campaign Presidential Election Presidenti | | | П | Make | sure the SSN(s) above |
| San Francisco CA 94118-1336 Check protection of the protein country many Freeign protein color Preeign protein color | | | B | | |
| Foreign country name Foreign provisce bounds | | : | l . | | |
| Filing Status I | | | jointly, w | rant \$3 1 | to go to this fund? Checking |
| Filing Status I Single Marked Ring plainty (even it only one had income) Interest only an anne here. Exemptions Sa X Yourself, It someone can claim you as a dependent, do not check box Sa. Dependents: C Dependents: C Dependents: C Dependents: (2) Dependents' social security number I Social security relationship to you Ges Total number of exemptions claimed A T | Losedil contra terrie | t oracle breathrouserral. | | | · · · — |
| Check only Service may passed fills apparately. Enter spouse's SNA above & full Service SNA above & full Service SNA above & full Service SNA above & full Service SNA above & full Service SNA above & full Service SNA above & full Service SNA above & full Service SNA above & full Service SNA above & full Service SNA above & full Service SNA above & full SNA abo | | | | | |
| Check only Service may passed fills apparately. Enter spouse's SNA above & full Service SNA above & full Service SNA above & full Service SNA above & full Service SNA above & full Service SNA above & full Service SNA above & full Service SNA above & full Service SNA above & full Service SNA above & full Service SNA above & full Service SNA above & full SNA abo | Filing Status | 1 X Single 4 Head of household (w | th guali difving i | fying persor | person). (See n is a child |
| Section Park | | 2 Marked ming jointly (even it only one had income) but not your dependen | it, enter | this c | hild's |
| Exemptions Sa | Check only | 3 | | | |
| Common Dependents: Common Dependents Common Dependents Common Dependents Common Dependents Common Dependents Common Dependents Common Dependents Common Dependents Common Dependents Common Dependents Common Dependents Common Dependents Common Dependents Common Dependents Common Dependents Common Dependents Common Dependents Dependents Common Dependents | one box. | name here. ► 5 Qualifying widow(er) v | vith dep | ender | nt child |
| b Spouse C Dependents: C2 Dependents G3 Dependents G3 Dependents C4 | Exemptions | 6a X Yourself. If someone can claim you as a dependent, do not check box 6a | | ٦. | |
| c Dependents: (1) First name Last name (2) Dependents (3) Pependents (1) Claston (1) | | b Spouse | | 厂 | No. of children |
| (1) First name Last name (1) First name Last name (1) First name Last name (1) First name Last name (1) First name Last name (2) Combine Control of C | | (2) Dependent's (3) Dependent's | | | |
| Important four Impo | | - Columbia | age | 117 Ing for | with you |
| Important four Impo | | | child (see | tax cr | |
| | | | 1 | 7 | due to divorce |
| Add number of exemptions claimed 1 1 1 1 1 1 1 1 1 | If more than four | | | † | (see instra) |
| Add number of exemptions claimed 1 1 1 1 1 1 1 1 1 | dependents, see | | 1 | ╅ | - Dependents on 6c not |
| Income | | | 1 - | ┪ | |
| The come 7 Wages, salaries, tips, etc. Attach Form(s) W-2 7 69,135. | CHOCK HOLE | d Total number of exemptions claimed | | | on lines |
| Attach Form(s) b Tax-exempth interest. Do not include on line 8a 8 b 9a Ordinary dividends. Attach Schedule B if required 9b 10 2,039 11 12 11 12 11 12 11 13 14 15 15 15 15 15 15 15 | | 7 Wages calaries tine ato Attach Form(s) W-2 | | | |
| b Tax-excempt interest, Do not include on line Ba | Income | | | | |
| ## Attach Form(s) ** A Crainary dividends. Attach Schedule B if required | • | | | | |
| Mail Description Descri | Attack Engale) | | | -9a | |
| Mode and 1999-R 1 | W-2 here. Also | | | | |
| 11 | attach Forms | 10 Taxable refunds, credits, or offsets of state and local income taxes | | 10 | 2,039. |
| 12 1,300. 12 12 1,300. 13 13 14 15 16 16 17 15 16 16 16 16 17 16 16 17 18 17 18 17 18 17 18 18 | W-Zu and russ-n If tax was withheld. | | | 11 | |
| 13 13 13 13 13 13 13 13 | 12 31.34 | 12 Business income or (loss). Attach Schedule C or C-EZ | | 12 | 1,300. |
| 14 | | 13 Capital gain or (loss). Att Sch D if reqd. If not reqd, ck here | | 13 | |
| 16a Pensions and annuities 16a b Taxable amount 16b 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attack Schedule E 17 18 Farm income or (loss). Attach Schedule F 18 19 Unemployment compensation 19 Unemployment compensation 20 a Social security benefits 20 a b Taxable amount 20 b 21 Other Income 21 Other Income 22 Combine the amounts in the far right column for lines 7 through 21. This is your total income 22 72 , 551. Adjusted Gross Educator expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ 23 24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ 24 25 Moving expenses. Attach Form 3903. 26 27 28 Self-employed SEP, SIMPLE, and qualified plans 28 29 Self-employed health insurance deduction 29 30 Penalty on early withdrawal of savings 30 31 Allimony paid b Reciplent's SSN | see instructions. | 14 Other gains or (losses). Attach Form 4797 | | 14 | |
| 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E | | | | _ | |
| 18 Farm income or (loss). Attach Schedule F 18 19 19 19 19 19 19 19 | | | | | |
| 19 | | | | | |
| 20 a Social security benefits 20 a b Taxable amount 20 b | Enclose, but do | | • • • • | | <u> </u> |
| 20 | | 10 411011111111111111111111111111111111 | • • • • | | |
| 22 Combine the amounts in the far right column for lines 7 through 21. This is your total income. 23 Educator expenses | please use | | • • • • | _ | |
| Adjusted Gross Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ. Health savings account deduction. Attach Form 8889 | Form 1040-V. | | | | 72 551 |
| Adjusted Gross Gross Gross 10000000000000000000000000000000000 | | | | . 22 | 12,551. |
| gross government ofticials. Attach Form 2106 or 2106-EZ | Adjusted | 24 Certain business expenses of reservists, performing artists, and fee-basis | | | <u> </u> · |
| Health savings account deduction. Attach Form 8889 | Gross | government officials. Attach Form 2106 or 2106-EZ | | : | |
| 27 Deductible part of self-employment tax. Attach Schedule SE 27 92. 28 Self-employed SEP, SIMPLE, and qualified plans 28 29 Self-employed health insurance deduction 29 30 Penalty on early withdrawal of savings 30 31 a Alimony paid b Recipient's SSN . ▶ 31 a 32 IRA deduction 32 33 Student loan interest deduction 33 34 Tuition and fees. Attach Form 8917 34 35 Domestic production activities deduction. Attach Form 8903 35 36 Add lines 23 through 35 36 92. 37 Subtract line 36 from line 22. This is your adjusted gross income | Income | | | | |
| 28 Self-employed SEP, SIMPLE, and qualified plans | | | | , | |
| 29 Self-employed health insurance deduction | | | 92. | | |
| 30 Penalty on early withdrawal of savings | | | | | |
| 31 a Alimony paid b Recipient's SSN ▶ | | · · · · · · · · · · · · · · · · · · · | | | |
| 32 IRA deduction | | | | . * : | |
| 33 Student loan interest deduction | | 31 a Alimony paid b Recipient's SSN | | | |
| 34 Tuition and fees. Attach Form 8917 | | | | | 1 |
| 35 Domestic production activities deduction. Attach Form 8903 | | | | 1 | } |
| 36 Add lines 23 through 35 | | 34 Turnon and rees. Attach Form 8917 | | . 3 | |
| 37 Subtract line 36 from line 22. This is your adjusted gross income | | | • • • • | 35 | 93 |
| 37 Substact line 30 from line 22. This is your adjusted gross income | | | | _ | |
| | RAA For Dicologu | Privacy Act, and Paperwork Reduction Act Notice, see separate instructions | | | |

| Form 1040 (2011) | SCOTT S YARMARK | | Page 2 |
|--|---|------------------------------|--------------------------------|
| Tax and | 38 Amount from line 37 (adjusted gross income) | - 38 | 72,459. |
| Credits | 39 a Check You were born before January 2, 1947, Blind. Total boxes | 1 - 1 | |
| | Spouse was boilt belote Satisfact, Diffig. Checked 39a | .]. | |
| Standard | b if your spouse itemizes on a separate return or you were a dual-status alien, check here > 39 b | - | |
| Deduction for □ | 40 Itemized deductions (from Schedule A) or your standard deduction (see Instructions) | - 40 | 33,593. |
| ☐ People who | 41 Subtract line 40 from line 38 | - 41 | 38,866. |
| check any box | 42 Exemptions. Multiply \$3,700 by the number on line 6d | - 42 | 3,700. |
| on line 39a or 39b or who can | If line 42 is more than line 41, enter-0- | . 43 | 35,166. |
| be claimed as a | 44 Tax (see instrs). Check if any from: a Form(s) 8814 c 962 election | | |
| dependent, see | b Form 4972 | . 44 | 4,919. |
| instructions. | 45 Alternative minimum tax (see instructions). Attach Form 6251 | . 45 | |
| ☐ All others: | 46 Add lines 44 and 45 | 46 | 4,919. |
| Single or Married filing | 47 Foreign tax credit. Attach Form 1116 if required 47 |]. | |
| separately, | 48 Credit for child and dependent care expenses. Attach Form 2441 48 | 1 1 | • |
| \$5,800 | 49 Education credits from Form 8863, line 23 | 1 1. | |
| Married filing jointly or | 50 Retirement savings contributions credit. Attach Form 8880 50 | | |
| Qualifying | 51 Child tax credit (see instructions) |] | |
| widow(er), \$11,600 | 52 Residential energy credits. Attach Form 5695 | 1 | |
| Head of | 53 Other crs from Form: a 3800 b 8801 c 53 |] [| |
| household, | 54 Add lines 47 through 53. These are your total credits | 54 | |
| \$8,500 | 55 Subtract line 54 from line 46. If line 54 is more than line 46, enter -0 | 55 | 4,919. |
| Other | 56 Self-employment tax. Attach Schedule SE | . 56 | 160. |
| Taxes | 57 Unreported social security and Medicare tax from Form: a 4137 b 8919 | . 57 | |
| • | 58 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required | . 58 | |
| | 59a Household employment taxes from Schedule H | . 59a | - |
| | b First-time homebuyer credit repayment. Attach Form 5405 if required | 59b | |
| | 60 Other taxes. Enter code(s) from instructions | 60 | |
| | 61 Add lines 55-60. This is your total tax | 61 | 5,079. |
| Payments | 62 Federal income tax withheld from Forms W-2 and 1099 62 4,981. | | |
| If you have a | 63 2011 estimated tax payments and amount applied from 2010 return 63 |] | |
| qualifying | 64a Earned income credit (EIC) 64a | 1 1 | • . |
| child, attach Schedule EIC. | b Nontaxable combat pay election ▶ 64 b | | • |
| | 65 Additional child tax credit. Attach Form 8812 | | |
| | 66 American opportunity credit from Form 8863, line 14 66 | | |
| | 67 First-time homebuyer credit from Form 5405, line 10 67 | | |
| | 68 Amount paid with request for extension to file |]] | • |
| | 69 Excess social security and tier 1 RRTA tax withheld 69 | | |
| | 70 Credit for federal tax on fuels. Attach Form 4136 | F 4 | • |
| | 71 Credits from Form: a 2439 b 8839 c 8801 d 8885 71 | 1 | |
| | 72 Add Ins 62, 63, 64a, & 65-71. These are your total pmis | | 4,981. |
| Refund | 73 If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid | 73 | |
| | 74a Amount of line 73 you want refunded to you. If Form 8888 is attached, check here > | 74a | |
| . | □ b Routing number XXXXXXXXX □ c Type: Checking □ Savings | | |
| Direct deposit? . See instructions. | □ d Account number XXXXXXXXXXXXXX | | • |
| | 75 Amount of line 73 you want applied to your 2012 estimated tax ▶ 75 | | |
| Amount | 76 Amount you owe. Subtract line 72 from line 61. For details on how to pay see instructions | 76 | 98. |
| You Owe | 77 Estimated tax penalty (see instructions) | | |
| Third Party | Do you want to allow another person to discuss this return with the IRS (see instructions)? Yes. Corr | nplete belo | w. X No |
| Designee | | Personal ider | |
| | name 🗆 no. 🗆 | number (PIN) | |
| Sign | Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of r belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer h | ny knowledge has any know | edge. |
| Here | Your signature Date Your occupation | | phone number |
| Joint retum? See instructions. | FLIGHT ATTENDANT | | |
| Keep a copy | Spouse's signature. If a joint return, both must sign. Date Spouse's occupation | If the IRS | sent you an Identity n PIN, |
| for your records. | | Protection enter it her | n PIN, 8 (see inst) |
| | Print/Type preparer's name Preparer's signature Date Check | if | - · · |
| Daid | PATRICIA C MURRAY PATRICIA C MURRAY 03/09/2012 self-employo | ed | |
| Paid Preparer's | Firm's name FLIGHTAX | | ~ |
| Use Only | Firm's address □ P.O. BOX 139 | N 🗆 27- | 4167462 |
| | CICERO IN 46034 Phone no | | |
| | O LO LO LO LO LO LO LO LO LO LO LO LO LO | | Form 1040 (2011) |

| SCHEDULE | A | | Itemized Deductions | S | | - | OMB No. 1545-0074 |
|---|---------|----------|---|----------|---|-------|---------------------------------------|
| (Form 1040) | | 1 | | • | | - 1 | 2011 |
| Ponartment of the Tr | Alizea. | | | | | | 2011 |
| Department of the Tr Internal Revenue Se | rvice | (99) | ☐ Attach to Form 1040. ☐ See Instructions for | Sche | iule A (Form 1040). | | Attachment Sequence No. 07 |
| Name(s) shown on F | om 10 | 40 | | | _ | | |
| SCOTT S Y | ARM | ARK | | | · | | |
| Medical | | | on. Do not include expenses reimbursed or paid by others. | | | | · · · · · · · · · · · · · · · · · · · |
| and | 1 | | al and dental expenses (see instructions) | 1 | 498. | k., 4 | |
| Dental | 2 | | mount from Form 1040, line 38 2 72,459. | | 170. | 1 | |
| Expenses | 3 | | oly line 2 by 7.5% (.075) | 3 | 5,434. | | • |
| | 4 | | act line 3 from line 1. If line 3 is more than line 1, enter -0- | | | 1 | 0. |
| | 5 | | and local (check only one box): | | | - | |
| | | _~~ | come taxes, or | 5 | 4.026 | | |
| T V | | | eneral sales taxes | -9 | 4,036. | 1 | |
| Taxes You Paid | þ | | | | 4 724 | | |
| | 6 | | estate taxes (see instructions) | 6 | 4,734. | | |
| | 7 | | nal property tax | 7 | | | |
| | . 8 | Other | taxes. List type and amount | | | | |
| | _ | 77.7 | | _8_, | | | |
| | 9_ | | nes 5 through 8 | | | 9 | 8,770. |
| Interest | 10 | | ntg interest and points reported to you on Form 1098 | 10 | 18,457. | - 1 | |
| You Paid | 11 | Home ! | mortgage Interest not reported to you on Form 1098. If paid to the person from you bought the home, see instructions and show that person's name, | | | | |
| | | | ing number, and address 🗆 | | | | |
| | | iueniny | uiß uniuner, aun anness 🗆 | | | | • |
| Note. | | | | | • | | |
| Your mortgage | | | | : : | • | 1: 4 | |
| Interest deduction may | | | | . 1 | | | |
| be limited (see | | | | 11 | · | | |
| instrs). | 12 | Points : | not reported to you on Form 1098. See instris for spci rules | 12 | • | | - |
| • | 13 | Morto | age insurance premiums (see instructions) | 13 | | | • |
| | | - | ment interest. Attach Ferm 4952 if required. | <u> </u> | | . | • |
| | | | sirs.) | 14 | | 1 | • |
| | 15 | ` | nes 10 through 14 | | | 15 | 18,457. |
| | | | | | | 19 | 10,437. |
| Gifts to | 16 | | by cash or check. If you made any gift of \$250 or | | | | |
| Charity | | more, | see instrs | 16 | 450. | | |
| If you made | 17 | Other | than by cash or check. If any gift of \$250 or | | | - | |
| a gift and | | more, | see instructions. You must attach Form 8283 if | | | | |
| got a benefit for it, see | | over\$ | 500 | 17_ | 175. | | |
| instructions. | 18 | Carryo | over from prior year | 18 | | | • |
| | 19 | Add lir | nes 16 through 18 | | | 19 | 625. |
| 0 | | | | | | | |
| Casualty and Theft Losses | 20 | Casua | ulty or theft loss(es). Attach Form 4684. (See instructions.) | | | 20 | |
| | | | nbursed employee expenses job travel, union dues, | | | 20 | |
| Job Expenses and Certain | 21 | iob ed | ucation, etc. Attach Form 2106 or 2106-EZ if | | • | | |
| Miscellaneous | | | ed. (See instructions.) | | | | • |
| Deductions | | Dedu | ctible expenses from Form 2106 6,509. | 21 | 6,509. | | |
| | 20 | | | | 189. | | • |
| | | • | reparation fees | 22_ | 109. | | |
| | 23 | | expenses investment, safe deposit box, etc. List | | | | |
| | | | nd amount 🗆 | . : | 400 | | |
| | | | ON_DUES492. | 23 | 492. | | |
| | 24 | | nes 21 through 23 | 24 | 7,190. | | |
| | 25 | Enter a | mount from Form 1040, line 38 <u>25 72 , 459 .</u> | | | . 1 | |
| | 26 | Multipl | ly line 25 by 2% (.02) | 26 | 1,449. | | |
| | 27 | Subtra | act line 26 from line 24. If line 26 is more than line 24, enter -0. | | | 27 | 5,741. |
| Other | 28 | | ☐ from list in instructions. List type and amount ☐ | | | | |
| Other Miscellaneous | | | | | | | |
| Deductions | | | | | ·; | 28 | |
| | | | | · | | 23 | |
| Total | 29 | | ne amounts in the far right column for lines 4 through 28. | | | | 33 500 |
| Itemized | | | enter this amount on Form 1040, line 40 | | • | 29 | 33,593. |
| Deductions | 30 | If you | elect to itemize deductions even though they are less than your | stand | ard — | | |
| | | deduc | tion, check here | <u></u> | <u> </u> | | <u> </u> |

BAA For Paperwork Reduction Act Notice, see Form 1040 instructions.

FDIA0301 11/29/11

Schedule A (Form 1040) 2011

SCOTT S. YARMARK 124 5TH AVE, Apt. 2 San Francisco, CA 94118-1336

Tax Summary and Instructions for Filing

2012 Federal Individual Income Tax Return

Summary of Federal Information:

| Federal adjusted gross income | .\$ | 74,251.00 |
|-------------------------------|-----|-----------|
| Federal taxable income | \$ | 36,828.00 |
| Federal refund | \$ | 832.00 |

Your return will be electronically filed.

Your federal refund of \$832.00 will be directly deposited in your bank account.

2012 California Individual Income Tax Return

Summary of Form 540 Information:

| State taxable income | \$ 42,803.00 |
|----------------------|-----------------|
| State refund | \$ 1,662.00 |

Your California return will be electronically filed.

Your California refund of \$1,662.00 will be directly deposited in your bank account.

| 4040 | Department of the Treasury [] Internal Revenue Service (99) | | |
|---|--|--|---|
| Form 1040 | U.S. Individual Income Tax Return 2012 OMB No. 1545-0074 IRS L | Jse Only 🗋 Do not | write or staple in this space. |
| For the year Jan 1 - De | c 31, 2012, or other tax year beginning , 2012, ending , 20 | | rate instructions. |
| CCOMM | S YARMARK | . | |
| SCOTT If a joint return, spouse's | | -pouse's social : | ecurity number |
| il er fottik termitif abonase a | Here there is the state of the | Opouse s acque | |
| - | and street). If you have a P.O. box, see instructions. Apartment ne. | Make s | ure the SSN(s) above n line 6c are correct. |
| 124 5TH AVE | atate, and ZIP code. If you have a fereign address, also complete spaces below (see instructions). | | |
| | | | Election Campaign |
| San Francis | CO CA 94118-1336 Foreign province/state/county Foreign postal code | jointly, want \$3 to | or your spouse if filing go to this fund? Checking |
| Foreign country name | Foleign provinces satisficating Provinces | | t change your tax or |
| | | | Spouse |
| Filing Status | 1 X Single 2 Maried filing jointly (even if only one had income) 4 Head of household (with instructions.) If the quality but not your dependent | lifying person i | s a child |
| Of a straight | 3 Married filing separately. Enter spouse's SSN above & full name here ▶ | ., | |
| Check only one box. | name here Qualifying widow(er) w | ith dependent | child |
| | \tag{\tau} | | Boxes checked |
| Exemptions | 6 a Yourself. If someone can claim you as a dependent, do not check box 6a b Spouse | ::: <u></u> | on 6a and 6b . 1 |
| • | c Dependents: (2) Dependent's (3) Dependent's | [[4] L] I | on 6c who: 7 lived |
| | social security relationship number to you | | vith you |
| | (1) First name Last name | qualifying for child tax cr (see instrs) | did not ve with you |
| | | | iue to divorce or separation |
| If more than four | | | see instrs) • • |
| dependents, see | | | Dependents on 6e not |
| instructions and check here | 7 | | ntered above . |
| OHOOK HOLO [| d Total number of exemptions claimed | | bove D |
| | 7 Wages, salaries, tips, etc. Attach Form(s) W-2. DFC. 85.4 | 7 | 72,381. |
| Income | 8 a Taxable interest. Attach Schedule B if required | | 104. |
| | b Tax-exempt interest. Do not include on line 8a 8 b | | T04. |
| 841 | 9 a Ordinary dividends. Attach Schedule B if required | 9a | |
| Attach Form(s) W-2 here. Also | b Qualified dividends 9 b | | |
| attach Forms | 10 Taxable refunds, credits, or offsets of state and local income taxes | 10 | 1,766. |
| W-2G and 1099-R If tax was withheld. | 11 Alimony received | 11 | |
| W 21.14 | 12 Business income or (loss). Attach Schedule C or C-EZ | 12 | |
| . If you did not get a W-2, | 13 Capital gain or (loss). Att Sch D if reqd. if not reqd, ck here | 13 | |
| see instructions. | 14 Other gains or (losses). Attach Form 4797 | | |
| | 15 a IRA distributions 15a b Taxable amount | | |
| | 16 a Pensions and annuities 16a b Taxable amount | | |
| | 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E | | |
| Enclose, but do not attach, any | 18 Farm income or (loss). Attach Schedule F | | · |
| payment. Alső, | 19 Unemployment compensation | | |
| please use | 21 Other income | 21 | |
| Form 1940-V. | 22 Combine the amounts in the far right column for lines 7 through 21. This is your total income | | 74,251. |
| | 23 Educator expenses | | 7472318 |
| Adjusted | 24 Certain business expenses of reservists, performing artists, and fee-basis | | |
| Gross | government officials. Attach Form 2106 or 2106-EZ | | |
| Income | 25 Health savings account deduction. Attach Form 8889 25 | | |
| | 26 Moving expenses, Attach Form 3903 | | |
| | 27 Deductible part of self-employment tax. Attach Schedule SE | | |
| | 28 Self-employed SEP, SIMPLE, and qualified plans | | |
| | 29 Self-employed health insurance deduction | | |
| | 30 Penalty on early withdrawal of savings | | |
| | 31 a Allmony paid b Recipient's SSN | | |
| | 33 Student loan interest deduction | ::: | |
| | 34 Tuition and fees. Attach Form 8917 | | |
| • | 35 Domestic production activities deduction. Attach Form 8903 | | |
| | 36 Add lines 23 through 35 | 36 | • |
| | 37 Subtract line 36 from line 22. This is your adjusted gross income | | 74,251. |
| BAA For Disclos | المسترين والمسترين 01/12 01/11/13 | Form 1040 (2012) |

| Form 1040 (2012) | SCOTT S YARMARK | Page 2 |
|--------------------------------------|--|--|
| Tax and | 38 Amount from line 37 (adjusted gross income) | 38 74,251. |
| Credits | 39 a Check You were born before January 2, 1948, Blind. Total boxes | |
| | if:Spouse was born before January 2, 1948,Blind. checked _ 39a | 4 . (|
| Standard Deduction | ы If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39 ы | <u> </u> |
| for [] | 49 Itemized deductions (from Schedule A) or your standard deduction (see left margin) 41 Subtract line 40 from line 38. | 40 33,623. |
| ☐ People who☐ | 41 Subtract line 40 from line 38 | 41 40,628. |
| check any box□ on line 39a or□ | 43 Taxable income. Subtract line 42 from line 41. | 42 3,800. |
| 39b or who can□ | If line 42 is more than line 41, enter -0- | 36,828. |
| be claimed as a | 44 Tax (see instrs). Check if any from: a Form(s) 8814 c 962 election | |
| dependent, see□ instructions. | b ☐ Form 4972 | 5,236. |
| ☐ Ali others: | 45 Alternative minimum tax (see instructions). Attach Form 6251 | 45 |
| Single or | 46 Add lines 44 and 45 | 46 5,236. |
| Married filing separately, | 47 Foreign tax credit. Attach Form 1116 if required | 4 1 |
| \$5,950 | 48 Credit for child and dependent care expenses. Attach Form 2441 48 49 Education credits from Form 8863, line 19 | 4 1 |
| Married filing | 50 Retirement savings contributions credit. Attach Form 8880 50 | 4.] |
| jointly or Qualifying | 51 Child tax credit. Attach Schedule 8812, if required | 45.4 |
| widow(er), | 52 Residential energy credits. Attach Form 5695 | 4.] |
| \$11,900 | | 1 |
| Head of household, | 53 Other crs from Form: a 3800 b 8801 c 53 | |
| \$8,700 | 54 Add lines 47 through 53. These are your total credits | 54 |
| | 55 Subtract line 54 from line 46. If line 54 is more than line 46, enter -0 | 55 5,236. |
| Other | 56 Self-employment tax. Attach Schedule SE | 56 |
| Taxes | 57 Unreported social security and Medicare tax from Form: a 4137 b 8919 | 57 |
| | Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required | 58 |
| | 59 a Household employment taxes from Schedule H | 59 a |
| | | 60 |
| | ., | 61 5,236. |
| D | 61 Add lines 55-60. This is your total tax | 5,236. |
| Payments If you have a | 63 2012 estimated tax payments and amount applied from 2011 return 63 | † } |
| qualifying | 64 a Earned income credit (EIC) 64 a | 1 . 1 |
| child, attach | b Nontaxable combat pay election . □ 64 b | 1 1 . |
| Schedule EIC. | 65 Additional child tax credit. Attach Schedule 8812 65 | 1 -1 |
| | 66 American opportunity credit from Form 8863, line 8 66 | 1 |
| • | 67 Reserved |] |
| | 68 Amount paid with request for extension to file 68 | 1 1 |
| | 69 Excess social security and tier 1 RRTA tax withheld 69 | 1 |
| • | 70 Credit for federal tax on fuels. Attach Form 4136 |]] |
| • | 71 Credits from Form: a 2439 b Reserved c 8801 d 8885 . 71 | 1 . 1 |
| • | 72 Add Ins 62, 63, 64a, & 65-71. These are your total pmis | 72 6,068. |
| Refund | 73 If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid. | 73 832. |
| | 74 a Amount of line 73 you want refunded to you. If Form 8888 is attached, check here D | 74a 832. |
| • | □ b Routing number □ c Type: X Checking Savings | |
| Direct deposit? See instructions. | □ d Account number · · · · | 1 1 |
| See manachona. | 75 Amount of line 73 you want applied to your 2013 estimated tax |] 1 |
| Amount | 76 Amount you awe. Subtract line 72 from line 61. For details on how to pay see instructions | 76 |
| You Owe | 77 Estimated tax penalty (see instructions) | <u> </u> |
| Third Party | Do you want to allow another person to discuss this return with the IRS (see instructions)? 🕱 Yes. Com | piete below. No |
| Designee | Designee's Phone 7 (217) 004 E012 F | Personal identification uniber (PIN) □ 46034 |
| | name DATRICIA C MURRAY no. D (317) 984-5812 r Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of m | |
| Sign | belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has | is any knowledge. |
| Here Joint return? | Your signature Date Your occupation | Daytime phone number |
| See instructions. | FLIGHT ATTENDANT | |
| Кеер а сору | Spouse's signature. If a joint return, both must sign. Date Spouse's occupation | If the IRS sent you an Identity Pro- tection PIN, enter |
| for your records. | <u></u> | If here (see instrs) |
| | Print/Type preparer's name Preparer's signature Date Check | _ # |
| Paid | PATRICIA C MURRAY PATRICIA C MURRAY 03/07/2013 self-employ | ed ' |
| Preparer | Firm's name FLIGHTAX | 67 4465465 |
| Use Only | Firm's address D P.O. BOX 139 Firm's Ell | |
| | CICERO IN 46034 Phone no | 5. (317) 984–5812 Form 1040 (2012) |

SCHEDULE A (Form 1040)

Itemized Deductions

Department of the Treasury

☐ Unformation about Schedule A and its separate instructions is at www.irs.gov/form1040.

| Internal Revenue Se | | (33) | | · · · · · · · · · · · · · · · · · · · | | Sequence No. UI |
|----------------------------------|-----|---|--------------------|---------------------------------------|---------|-----------------|
| Name(s) shown on F | | | | | | |
| SCOTT S Y | AKM | | 1 | ····· | r: | · • |
| Medical and | | Caution. Do not include expenses reimbursed or paid by others. | | | · | |
| Dental | 1 | Medical and dental expenses (see instructions) | 1 | | | |
| Expenses | 2 | Enter amount from Form 1040, line 38 : - 2 | | | 3 | |
| | 3 | Multiply line 2 by 7.5% (.075) | 3 | | ٠ . | |
| | 4 | Subtract line 3 from line 1. If line 3 is more than line 1, enter -0 | ; : : ; | | 4 | |
| Taxes You Paid | 5 | State and local (check only one box): | | | | |
| raiu | . 8 | | 5 | 3,941. | | • |
| • | Ł | | 1 1 | | | |
| | 6 | Real estate taxes (see instructions) | 6 | 4,769. |) | |
| | 7 | Personal property taxes | 7 | 27. | | |
| | 8 | Other taxes. List type and amount | | | | |
| | | | 8 | | | |
| | 9 | Add lines 5 through 8 | | | 9 | 8,737. |
| Interest | 10 | Home mtg Interest and points reported to you on Form 1098 | 10 | 18,222. | 17.5 | • |
| You Paid | 11 | Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, | | _ | * | |
| | | identifying number, and address D | | | | |
| Note. | | lustinilatif timiliet, quit angless ti | | | | |
| Your mortgage | | | 4: 4 | | | • |
| Interest | | | | | | |
| deduction may be limited (see | | | | | | , |
| instructions). | | | 11 | | | , |
| | 12 | Points not reported to you on Form 1098. See instrs for spoi rules | 12 | • | ! | |
| | 13 | Mortgage insurance premiums (see instructions) | 13 | | | |
| | 14 | | | | i | |
| | | (See Instrs.) | 14 | | | |
| | 15 | Add lines 10 through 14 | | | 15 | 18,222. |
| | 16 | Gifts by cash or check. If you made any gift of \$250 or | | <u> </u> | | |
| Gifts to Charity | | more, see instrs | 16 | 345. | | |
| Ondrity | | | 10 | 343. | | |
| If you made a gift and got a | 17 | more, see instructions. You must attach Form 8283 if | | • | | |
| benefit for it, | | over \$500 | 17. | 200. | : 1 | |
| see instructions. | 18 | Carryover from prior year | 18 | | | |
| | 19 | Add lines 16 through 18 | | | 19 | 545. |
| Convellerand | | | | | | |
| Casualty and Theft Losses | 20 | Casualty or theft loss(es). Attach Form 4684. (See instructions.) | | | 20 | |
| Job Expenses | 21 | Unreimbursed employee expenses □ job travel, union dues, | iii | | -20 | |
| and Certain | ۲. | job education, etc. Attach Form 2106 or 2106-EZ if | | • | | |
| Miscellaneous | | required. (See instructions.) | | • • | | |
| Deductions | | Deductible expenses from Form 2106 6,873. | 21 | 6,873. | | |
| • | 22 | Tax preparation fees | 22 | 239. | | • |
| | 23 | | - | | | |
| | 23 | type and amount II | | | , . | |
| • | | | - | 400 | | • |
| | | UNION DUES 492. | | 492. | . 4 | |
| | 24 | | 24 | 7,604. | | |
| | 25 | Enter amount from Form 1040, line 38 25 74,251. | | | | |
| | 26 | , , , | 26 | 1,485. | 2 | |
| | 27 | Subtract line 26 from line 24. If line 26 is more than line 24, enter -0- | • • • • | · · · · · · · · · · · · · · · · · · · | 27 | 6,119. |
| Other | 28 | Other from list in instructions. List type and amount | | | | |
| Miscellaneous Deductions | | | | | | |
| | | | | | 28 | <u> </u> |
| Total | 29 | Add the amounts in the far right column for lines 4 through 28. | | | | |
| Itemized | | Also, enter this amount on Form 1040, line 40 | | | 29 | 33,623. |
| Deductions | 30 | If you elect to itemize deductions even though they are less than you | | | | |
| • | JU | deduction, check here | | | | |
| | | | | | وتستعما | <u> </u> |

City & County of San Francisco Treasurer & Tax Collector

Office of the Treasurer & Tax Collector

Previous Year's Property Tax Information

Payment History .

Block / Lot:

1364/34

Tax Bill #:

051880

Property Address:

124 05TH AV

The information on this screen represents only regular taxes for the 2010-2011 fiscal year. Please note that the accuracy of the information may be affected by pending payments and corrections. The information does not reflect any taxes for prior fiscal years, nor unsecured taxes, supplemental taxes, or escape taxes that may also have been paid or that may be outstanding.

Payment for prior tax year: 2010-2011

| Installment | Taxes | Late Cost | Late Fee | Installment Total | Date Paid |
|---------------|-------------|-----------|----------|--------------------------|-----------|
| Installment 1 | \$17,383.26 | | | \$17,383.26 | 12/03/10 |
| Installment 2 | \$17,383.26 | | | \$17,383.26 | 04/06/11 |

If you have questions about the information listed above, please contact the Treasurer & Tax Collector

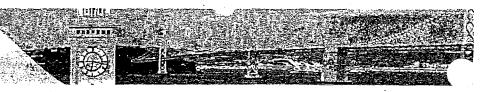
Online Payment Support

For support on making payments via the web please e-mail support@link2gov.com

Office of the Treasurer & Tax Collector City Hall, Room 140, 1 Dr. Carlton B. Goodlett Place, San Francisco, CA 94102

Visit San Francisco's 311 online

City & County of San Francisco Treasurer & Tax Collector



Office of the Treasurer & Tax Collector

Previous Year's Property Tax Information

Payment History

Block / Lot:

1364/34

Tax Bill #:

052279

Property Address:

124 05TH AV

The information on this screen represents only regular taxes for the 2011-2012 fiscal year. Please note that the accuracy of the information may be affected by pending payments and corrections. The information does not reflect any taxes for prior fiscal years, nor unsecured taxes, supplemental taxes, or escape taxes that may also have been paid or that may be outstanding.

Payment for prior tax year: 2011-2012

| Installment | Taxes | Late Cost | Late Fee | Installment Total | Date Paid |
|---------------|-------------|-----------|----------|-------------------|-----------|
| Installment 1 | \$17,245.30 | | | \$17,245.30 | 12/02/11 |
| Installment 2 | \$17,245.30 | | | \$17,245.30 | 04/05/12 |

If you have questions about the information listed above, please contact the Treasurer & Tax Collector

Online Payment Support

For support on making payments via the web please e-mail support@link2gov.com

Office of the Treasurer & Tax Collector

City Hall, Room 140, 1 Dr. Carlton B. Goodlett Place, San Francisco, CA 94102

Contact

Visit San Francisco's 311 online

City & County of San Francisco Treasurer & Tax Collector



Office of the Treasurer & Tax Collector

Previous Year's Property Tax Information

Payment History

Block / Lot: Tax Bill #:

052429

Property Address:

124 05TH AV

The information on this screen represents only regular taxes for the 2012-2013 fiscal year. Please note that the accuracy of the information may be affected by pending payments and corrections. The information does not reflect any taxes for prior fiscal years, nor unsecured taxes, supplemental taxes, or escape taxes that may also have been paid or that may be outstanding.

Payment for prior tax year: 2012-2013

| Instaliment | Taxes | Late Cost | Late Fee | Installment Total | Date Paid |
|---------------|-------------|-----------|----------|-------------------|-----------|
| Installment 1 | \$17,550.00 | 4 | | \$17,550.00 | 12/10/12 |
| Installment 2 | \$17,550.00 | | • | \$17,550.00 | 04/08/13 |

If you have questions about the information listed above, please contact the Treasurer & Tax Collector

Online Payment Support

For support on making payments via the web please e-mail support@link2gov.com

Office of the Treasurer & Tax Collector

City Hall, Room 140, 1 Dr. Carlton B. Goodlett Place, San Francisco, CA 94102

Visit San Francisco's 311 online

Accr t Number: PLE, PAY: Payment Due Date:

\$1,896.62 03-01-2013

RETURN SERVICE REQUESTED

OZ 01 001 RET SCOTT S. YARMARK 124 5TH AVE #2 SAN FRANCISCO CA 94118

00166 rki4a

լՈիլիակարկանիլիանիայիանիակարականիանիան

BILLING DATE:

02-15-2013

This bill is informational only. Your payment will be deducted from account

| | | | /memeeses | JEN SE | | |
|------------|------------|--------|-----------|--------|----------|----|
| Payment | Principal | | Late | Fees/ | , | |
| Due Date | & Interest | Escrow | Charge | Other | Total | ů. |
| 03-01-2013 | 1,896.62 | 0.00 | 0.00 | 0.00 | 1,896.62 | |

| | | | | Principal |
|------------|--|----------|--------|------------|
| Date | Description | Credits | Debits | Balance |
| | Starting Principal Balance | | | 277,544.34 |
| 02-05-2013 | External Loan Payment - Note Balance | 493.48 | | 277,050.86 |
| | External Loan Payment - Note Interest | 1,403.14 | | |

Keep this portion for your records. If you have any questions please call, the Loan Dept. (415) 898-4507 or email us at LoanServicing@circlebank.com

| • | | • | |
|--|---|-------------------|---------------------------------------|
| | | Payment Due Date: | 03-01-2013 |
| Account Number: 20078202 \$1,896.62 | | Total Due: | • |
| | | Apply excess to: | |
| | | Escrow: | · · · · · · · · · · · · · · · · · · · |
| ☐ Request Address Change | | Principal: | , |
| Scott S. Yarmark | • | Late Charges: | · |
| 124 5th Ave #2 San Francisco CA 94118 | | Other(Explain): | |
| | • | Total Enclosed: | <u> </u> |

Payroll Payment Detail

```
American Airlines, Inc - ELECTRONIC PAY STATEMENT
    333 Amon Carter Blvd
  ort Worth, TX 76155
  1-800-447-2000

        Cmpy
        PA
        Emp ID
        Employee Name
        Period
        Seq #
        Check Date
        Cost Center

        AA00
        S2
        446839
        SCOTT S. YARMARK
        20
        00887
        10/31/13
        0841/6120

        Gross Pay
        Pre-Tax Ded.
        Total Taxes
        After-Tax Ded.
        Overpmt Ded.
        Overpmt Bal.
        Net Pay

        3,094.69
        230.37
        536.72
        140.63
        0.00
        0.00
        2,186.97

                                                              ------
                                                                                              --------
 C = Current Period
 R = Retro (Prior) Period
 EE = Employee
 Hourly Pay Basis
                   TOTAL YTD EARNINGS
 Description
                                                                    YTD Amount
 YTD Earnings
                                                                      52,752.78
 Taxable income
                  PAY PERIOD AMOUNTS
PAY PERIOD AMOUNTS

Description Hours Amount

R Base Pay 70.00- 3,316.60-

C Base Pay 35.00 1,691.55

R Actual Hrs/Pay 94.50 4,477.41

R Special Assign 15.00 225.00

R TAFB W D AA F/A 10.50 17.33

C Group Term Life 4.98
 PRE TAX DEDUCTIONS
Description
Description Amount YTD Amount C Medical Coverage 35.34 706.90 Employee Life 3.58 71.60 ental Coverage 1.37 27.50 Health Care FSA 20.83 416.70 C 401K-$uper $aver 169.25 2,841.71
                    TAXES
Description Amount YTD Amount Federal MS: Single DEP: 10 Withholding Tax 154.30 2,629.41 EE Social Security Tax 188.39 3,145.08 EE Medicare Tax 44.06 735.54 California MS: Single DEP: 10 Withholding Tax 119.64 1,615.74 EE Disability Tax 30.33 506.27
 ______
                 AFTER TAX DEDUCTIONS
Description Amount YTD Amount C Credit Union 75.00 2,281.99 C Long Term Disb 17.20 344.10 C Union Due:AA APFA 20.50 410.00 C NRSA Charges 0.00 19.21 C SFO Wings 10.00 100.00 C Long Term Care 17.93 298.24
         INFORMATIONAL ONLY
Description Amount YTD Amount C Co Match AA Plus 169.26 2,841.68
 EARNINGS BY PERIOD
  Hours Rate Amount
--- Pay Period 17 2013 09/01/2013 - 09/15/2013 ---
Base Pay 35 00- 47 00
Description
                                    35.00- 47.38 1,658.30-
```

Pay Period 17-18 2013 09/01/2013 -,09/30/2013 --Lase Pay 35.00- 47.38 1,658.30-

| 2010-2012 Average yearly property tax 2010- 2013 (my share = | | \$21600 |
|---|---------|---------|
| 13% of total) | | \$4522 |
| Average yearly HOA dues 2010- | | • |
| 2013 | | \$1560 |
| , | \$72364 | \$27682 |

| |
|-------------|
| |
| |
| 38% |
| |
| |
| 1 |
| , |
| 44% |
| |

File #13090

BS-11 CB Cly Alluy

Scott Yarmark 124 5th Avenue #2 San Francisco, CA 94118

BOARD OF SUPERVISOR
SAN FRANCISCO
2613 NOV - 1 PM 2: 42

San Francisco Board of Supervisors 1 Dr. Carlton B. Goodlett Place City Hall, Room 244 San Francisco, Ca. 94102-4689

October 29, 2013

Dear Supervisors and Clerk of the Board:

I am contacting you regarding my hearing date of November 26th @ 3pm for an appeal of reduction, adjustment or waiver of condominium conversion fee. Yesterday I received a jury summons (enclosed) for that same week and am concerned that the conflict will prevent me from presenting my case to you. I am told that rescheduling is not an option. At the suggestion of an Assistant Committee Clerk, I am writing to notify you that even though I may not be able to be present on Nov 26th, I will still prepare supporting information and send to you prior to that date in the event you will review my case without me being there. Thank you for your time.

Sincerely,

Scott Yarmark

<u>yarmark@gmail.com</u> (415) 505-0983



BADGE NUMBER: 3358262 SERVICE WEEK: NOVEMBER 25, 2013 GROUP NUMBER: 609 SUPERIOR COURT OF CALIFORNIA COUNTY OF SAN FRANCISCO

BRING ENTIRE FORM WHEN YOU REPORT

JUROR BADGE

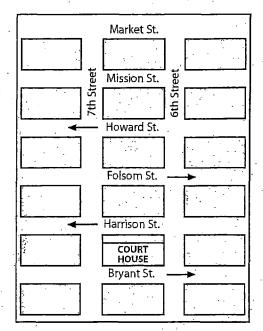
PERSONS WITH DISABILITIES



Reasonable accommodations will be made to allow you to serve, including but not limited to wheelchair access, readers, assistive listening devices, sign language interpreters, or real-time captioning. If you have questions about access or accommodations, please call the jury Office as soon as possible at 415-551-3608

between 8 a.m. and 4:30 p.m., Monday through Friday, excluding Court holidays.

Visit our Web site for more information: www.sfsuperiorcourt.org



SUPERIOR COURT OF CALIFORNIA COUNTY OF SAN FRANCISCO

Summons for Jury Service

SCOTT S YARMARK 124 5TH AVE APT 2 SAN FRANCISCO CA 94118-1336

SUMMONS

You are summoned for **JURY SERVICE** during the week and at the place indicated below. Please read the entire summons carefully. If you are instructed to report, bring this summons with you. Failure to respond to this summons will subject you to a fine, a iail term, or both.

JURY SERVICE INSTRUCTIONS

YOUR JURY SERVICE BEGINS THE WEEK OF: NOVEMBER 25, 2013

YOU ARE ON CALL FOR THE ENTIRE WEEK

LOCATION: HALL OF JUSTICE, Jury Assembly Room 307 850 Bryant Street, San Francisco CA, 94103-4611

You may be required to appear anytime during the week of your jury service. For information on when you are required to appear, call or visit the Web site every day for the duration of the one week of jury service and follow the instructions for each day.

TELEPHONE REPORTING INSTRUCTIONS: Call 415-551-3608 after 4:30 p.m. beginning the Friday before your summons date for your reporting instructions. Follow the prompts on the automated system to enter your 3-digit group number, which is located in the upper left corner of this summons.

WEB SITE REPORTING INSTRUCTIONS: Go to www.sfsuperiorcourt.org after 4:30 p.m. beginning the Friday before your summons date for your reporting instructions. Click on the Jury Duty Instructions Link and look for the instructions for your 3-digit group number, which is located in the upper left corner of this summons.

DISQUALIFICATION OR EXCUSE: If you are not qualified to serve or if you want to request an excuse, please turn the page over and follow the instructions for the Response Form.

POSTPONEMENT: You may postpone your jury service once to a week of your choosing within 6 months. You must postpone your service at least five (5) business days before the week of your jury service. To postpone, you may either return the response form on the back of the summons by mail or call 415-551-3608. No postponements will be granted on the date you report for jury service.

SUPERIOR COURT OF CALIFORNIA COUNTY OF SAN FRANCISCO

HALL OF JUSTICE 850 BRYANT STREET, JURY ASSEMBLY ROOM 307 SAN FRANCISCO, CA 94103-4611

SERVICE WEEK: NOVEMBER 25, 2013

DIRECTIONS: The Hall of Justice at 850 Bryant Street is located between 6th and 7th Streets, five (5) blocks south of Market Street.

PARKING: Parking is not provided for jurors and the Court does not reimburse for parking fees. For information on a discount voucher for an area parking garage, visit the Court's Web site www.sfsuperiorcourt.org or call 415-551-3608. Please call 511 or visit transit.511.org for information on public transportation.

SECURITY: When you enter the courthouse, you are required to go through an airport-style metal detector. Objects like scissors, pocket knives, weapons, and other objects determined to be dangerous are not allowed and will be confiscated. There is no storage available for any items confiscated by security staff.

As there may be lines when entering the courthouse, please allow sufficient time for the security process. Peak hours are generally 8:30 to 10 a.m. and 12:30 to 2 p.m.

From:

Caldeira, Rick

Sent:

Wednesday, October 30, 2013 3:31 PM

To:

Lamug, Joy

Subject:

FW: Hearing date for appeal of condo conv.fee

Attachments:

0523_001.pdf

For distribution and File No. 130990.

Rick Caldeira, MMC Legislative Deputy Director

Board of Supervisors
1 Dr. Carlton B. Goodlett Place, City Hall, Room 244
San Francisco, CA 94102
Phone: (415) 554-7711 | Fax: (415) 554-5163
rick.caldeira@sfgov.org | www.sfbos.org

Complete a Board of Supervisors Customer Satisfaction form by clicking the link below. http://www.sfbos.org/index.aspx?page=104

From: Scott Yarmark [mailto:yarmark@gmail.com]

Sent: Wednesday, October 30, 2013 11:54

To: Avalos, John; Breed, London; Campos, David; Chiu, David; Cohen, Malia; Farrell, Mark; Kim, Jane; Mar, Eric (DPH);

Tang, Katy; Wiener, Scott; Yee, Norman (BOS); Calvillo, Angela

Subject: Hearing date for appeal of condo conv.fee

Dear SF Board of Supervisors and Clerk of the Board:

I am contacting you regarding my hearing date of November 26th @ 3pm for an appeal of reduction, adjustment or waiver of condominium conversion fee. Yesterday I received a jury summons (attached) for that same week and am concerned that the conflict will prevent me from presenting my case to you. I am told that rescheduling is not an option. At the suggestion of an Assistant Committee Clerk, I am writing to notify you that even though I may not be able to be present on Nov 26th, I will still prepare supporting information and send to you prior to that date in the event you will review my case without me being there. I will also send a hardcopy of this letter to your office. Thank you for your time.

Scott Yarmark

Zephyr Real Estate cell 415.505.0983 office 415.432.2068

BRE# 01853741

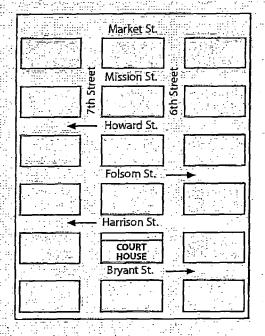
PERSONS WITH DISABI. LES



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between 8 a.m. and 4:30 p.m., Monday through Friday, excluding Court holidays:

Visit our Web site for more information: www.sfsuperiorcourt.org



YOUR JURY SERVICE BEGINS THE WEEK OF: NOVEMBER 25, 2013 YOU ARE ON CALL FOR THE ENTIRE WEEK

LOCATION:

HALL OF JUSTICE, Jury Assembly Room 307 850 Bryant Street, San Francisco CA, 94103-4611

You may be required to appear anytime during the week of your jury servic.

A when you are required to appear, call or visit the Web site every day for the durat week of jury service and follow the instructions for each day.

TELEPHONE REPORTING INSTRUCTIONS: Call 415-551-3608 after 4:30 p.m. I Friday before your summons date for your reporting instructions. Follow the promautomated system to enter your 3-digit group number, which is located in the upp this summons.

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SUPERIOR COURT OF CALIFORNIA COUNTY OF SAN FRANCISCO

HALL OF JUSTICE 850 BRYANT STREET, JURY ASSEMBLY ROOM 307 SAN FRANCISCO, CA 94103-4611

SERVICE WEEK: NOVEMBER 25, 2013

DIRECTIONS: The Hall of Justice at 850 Bryant Street is located between 6* (5) blocks south of Market Street.

PARKING: Parking is not provided for jurors and the Court does not reimburse for information on a discount youcher for an area parking garage, visit the Court's We www.sfsuperiorcourt.org or call 415-551-3608. Please call 511 or visit transit.51 information on public transportation.

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As there may be lines when entering the courthouse, please allow sufficient time f process. Peak hours are generally 8:30 to 10 a.m. and 12:30 to 2 p.m.



-:::

SUPERIOR COURT OF CALIFORNIA COUNTY OF SAN FRANCISCO 850 BRYANT STREET, JURY ASSEMBLY ROOM 307 SAN FRANCISCO CA 94103-4611



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SUPERIOR COURT OF CALIFORNIA COUNTY OF SAN FRANCISCO 850 BRYANT STREET, JURY ASSEMBLY SAN FRANCISCO CA 94103-4611

BOARD of SUPERVISORS



City Hall

1 Dr. Carlt....... Goodlett Place, Room 244

San Francisco 94102-4689

Tel. No 554-5184

Fax No. 554-5163

TTD/TIY No. 5545227

NOTICE OF PUBLIC HEARING

BOARD OF SUPERVISORS OF THE CITY AND COUNTY OF SAN FRANCISCO

NOTICE IS HEREBY GIVEN THAT the Board of Supervisors of the City and County of San Francisco will hold a public hearing to consider the following proposal and said public hearings will be held as follows, at which time all interested parties may attend and be heard:

Date:

Tuesday, November 26, 2013

Time:

3:00 p.m.

Location:

Legislative Chamber, Room 250, located at City Hall, 1 Dr. Carlton B.

Goodlett Place, San Francisco, CA 94102

Subject:

File No. 130990. Hearing of persons interested in or objecting to the application of the condominium conversion fee per Subdivision Code, Section 1396.4(j), for property located at **124-5**th **Avenue, Apartment 2**, Assessor's Block No. 1364, Lot No. 034. (District 2) (Appellant: Scott Yarmark) (Filed October 3, 2013).

File No. 130994. Hearing of persons interested in or objecting to the application of the condominium conversion fee per Subdivision Code, Section 1396.4(j), for property located at **124-5th Avenue, Apartment 5**, Assessor's Block No. 1364, Lot No. 034. (District 2) (Appellant: William

Jeffery Rolf) (Filed October 7, 2013).

If you challenge, in court, the fee described above, you may be limited to raising only those issues you or someone else raised at the public hearing described in this notice, or in written correspondence delivered to the Board of Supervisors at, or prior to, the public hearing.

In accordance with Administrative Code, Section 67.7-1, persons who are unable to attend the hearing on these matters may submit written comments to the City prior to the time the hearing begins. These comments will be made part of the official public record in these matters, and shall be brought to the attention of the Board of Supervisors. Written comments should be addressed to Angela Calvillo, Clerk of the Board, Room 244, City Hall, 1 Dr. Carlton B. Goodlett Place, San Francisco, CA 94102. Information relating to this matter is available in the Office of the Clerk of the Board and agenda information will be available for public review on Friday, November 22, 2013.

Individuals submitting written comments or speaking at the hearing are not required to identify themselves. If an individual chooses to identify himself or herself, the individual's name – along with any information the individual provides – will become part of the public record.

Angela Calvillo, Clerk of the Board

DATED: November 14, 2013
MAILED/POSTED: November 15, 2013

From:

Chan, Cheryl [Cheryl.Chan@sfdpw.org]

Sent:

Thursday, November 07, 2013 10:33 AM

To:

Lamug, Joy

Subject:

PID: 7820; AB 1364, Lot 034 at 124 5th Avenue

Attachments:

7820_Address List.pdf

Hi Joy,

Please see the attached address list for neighborhood notification. Unfortunately, we do not have this in an Excel format.

Please let me know if you need anything else.

Thank you,



CHERYL CHAN

CITY & COUNTY OF S.F. - DEPARTMENT OF PUBLIC WORKS

Bureau of Street-Use and Mapping

1155 Market Street, 3rd Floor, San Francisco, CA 94103 Main: 415-554-5827 | Direct: 415-554-4885 | Fax: 415-554-5324

E-Mail: cheryl.chan@sfdpw.org

| | | • | 0.4555 | · OTT | OTAT | F 710 |
|------------------------------|--------------------------|---|--------------------------|-----------------------------|----------|--------------------------|
| | k fot | OWNER | OADDR . | CITY WONGAG | 13 | E ZIP 0731 |
| 0001 | ÕÕ1 | RADIUS SERVICES NO. 1364034 | 124 5TH AVE | | 13 | |
| 0001 | D05 | DADING CERVICES | 1221 HARRISON ST #18 | SAN FRANCISCO | CA | 94103 |
| 0001 | <u>Q</u> 03 | RADIUS SERVICES | 124 5TH AVE #5 | SAN FRANCISCO | CA | 94118 |
| 0001 | <u>9</u> 04 | AGŅĒS WONG | 24 STA AVE #3 | | Un | |
| 000. | Q05 | TOMAGETER | 95 5TH AV | SAN FRANCISCO | CA | 94118-1307 |
| 1353 | Q17 | TOMAO TRS | 14 COUNCIL CREST DR | CORTE MADERA | CA | 94925-1002 |
| 1353 | Q1§ | LAWRENCE ROSE | 303 CLAUDIA CT | MORAGA | CA | 94556-2134 |
| 1353 | Q18A | EVELYN LEE | 17 JASMINE CT | MILLBRAE | CA | 94030-1701 |
| 135 3 135 3 | Q18 B | MARGARET WONG TRS MIGUEL & ANGELO WONG | 1280 BTH AV | SAN FRANCISCO | CA | 94122-2406 |
| 1354 | P19 | HOME FOR AGED OF LITTLE SISTER | 300 LAKE ST | SAN FRANCISCO | CA | 94118-1357 |
| 1354 | <u>0</u> 01 002 | EMILY EASTON HUNT TRS | 340 LAKE ST | SAN FRANCISCO | CA | 94118-1357 |
| 1354 | 003 003 | TOPPING & HORTON | 346 LAKE ST | SAN FRANCISCO | CA | 94118-1357 |
| 1354 | 004 | ANN FRANCISCO TRS | 352 LAKE ST | SAN FRANCISCO | CA | 94118-1357 |
| 1354 | 205 | NEWMEYER TRS | 84 5TH AV | SAN FRANCISCO | CA | 94118-1308 |
| 1354 | Q25 | LAUREN FRIEDLY | 360 LAKE ST #1 | SAN FRANCISCO | CA | 94118-1331 |
| 1354 | 026 | BENTZLEY MISSION LP | 1917 ARENA DR | DAVIS | CA | 95618-6753 |
| 1354 | 027 | DIANE SERNA | 360 LAKE ST #3 | SAN FRANCISCO | CA- | 94118-1331 |
| 1354 | 028 | ALEXANDRA SOROTT | 360 LAKE ST #4 | SAN FRANCISCO | CA | 94118-1331 |
| 1363 | . <u>p</u> 27A | WONG KWOK FU TRS | 174 4TH AV | SAN FRANCISCO | CA | 94118-1306 |
| 1363 | 029 | PAŢŢĮ HIRASAWA | 127 9TH AV | SAN FRANCISCO | CA | 94118-1222 |
| 1368 | Q30 | CHIN TRS | 154 4TH AV | SAN FRANCISCO | CA | 94118-1306 |
| 1363 | Q31 | ARCHIBALD & ANNA RAGIN | 152 4TH AV | SAN FRANCISCO | CA | 94118-1306 |
| 1363 | <u> </u> | WONG KWOK-HO & NG MAI SIM | 144 4TH AV | SAN FRANCISCO | CA | 94118-1306 |
| 1363 | g 33 | MICHAEL MCKEEMAN | 128 4TH AV | SAN FRANCISCO | CA | 94118-1306 |
| 1363 | p34 | ELLEN BOLLA TRS | 125 4TH AV | SAN FRANCISCO | CA | 94118-1306 |
| 1363 | 036 | NATALIA NIKOLAEFF TRS | 135 6TH AV | SAN FRANCISCO | CA | 94118-1325 |
| 1363 | Q37 | MINEO LEO KUNIHARA | 120 4TH AV | SAN FRANCISCO | CA . | 94118-1306 |
| 1363 | 039 | FOSTER TRS | 239 LAKE ST | SAN FRANCISCO | CA | 94118-1319 |
| 1363 | 040 | IRENE LEW | 233 LAKE ST | SAN FRANCISCO | CA | 9411B-1319 |
| 1363 | 941 | LAWRENCE LUI ETAL | 1382 18TH AV | SAN FRANCISCO | CA | 94122-1808 |
| 1363 | 043 | JONAS MARSON ETAL | 124 4TH AV #A | SAN FRANCISCO | CA | 94118-1306 |
| 1363 | P44 | DONNA JACOBSEN | 124 4TH AV #B | SAN FRANCISCO | CA | 94118-1306 |
| 1363 | 045 | MĚŢŠON ŤAW | 243 LAKE ST | SAN FRANCISCO | CA | 94118-1319 |
| 1363 | Q46 | NET SON FAM | 243 LAKE ST | SAN FRANCISCO | CA | 94118-1319 |
| 1363 | ΄ β47 | MEĽSON ĽAM | 243 LAKE ST | SAN FRANCISCO | CA | 94118-1319 |
| 1363 | Ω48 | WAI-KWAN & SUSIE YUNG | 4141 BYRON ST | HOUSTON | TX | 77005-3515 |
| 1363 | Д49 | JOHŅ ŅIGUM TRS | 168 4TH AV | SAN FRANCISCO | CA | 94118-1306 |
| 1363 | Q50 | MARGARET STARK-ROBERTS TRS | PO BOX 26472 | SAN FRANCISCO | CA | 94126-6472 |
| 1364 | D01 | LAȘH & FANCHER | 303 LAKE ST | SAN FRANCISCO | CA | 94118-1320 |
| 1364 | D01A | Enčinim ran | 375 LOS PALMOS DR | SAN FRANCISCO | CA | 94127-2315 |
| 1364 | <u>p</u> a2 | JEE TRS | 532 37TH AV | SAN FRANCISCO | CA | 94121-2612 |
| 1364 | Q04 | LAKE DISTRICT PRPTY LLC | 3701 SACRAMENTO ST #335 | SAN FRANCISCO | CA | 94118-1705 |
| 1364 | <u>205</u> | JAMES FERRELL | 129 4TH AV | SAN FRANCISCO SAN FRANCISCO | CA CA | 94118-1305 |
| 1364 | Ď0ė | SACHIN & SEJAL DESAI | 135 4TH AV | SAN FRANCISCO | CA | 94118-1305 94118-1305 |
| 1364 | <u>0</u> 07 | TAITRS | 139 4TH AV 143 4TH AV | SAN FRANCISCO | CA | 94118-1305 |
| 1364 | ÖDÊ | TOMM THE | 147 4TH AV | SAN FRANCISCO | CA | 94118-1305 |
| 1364 | Q09 | QUANTRS | 151 4TH AV | SAN FRANCISCO | CA | 94118-1305 |
| 1364 | Q19 | ĮŖĘĄE SUŅ TRS WILLIAM HETHERINGTON | 155 4TH AV | SAN FRANCISCO | CA | 94118-1305 |
| 1364 1364 | <u>9</u> 11 | HUEY GIM YUEY & SOO PING TRS | 276 9TH AV | SAN FRANCISCO | CA | 94118-2209 |
| 1364 | <u>0</u> 12 | RINA MEZA TRS | 4210 CALIFORNIA ST | SAN FRANCISCO | CA | 94118-1314 |
| 1364 | Ω17 Ω18 | SVENSSON TRS | 135 6TH AV | SAN FRANCISCO | CA | 94118-1325 |
| 1364 | 018 114 | LINDA DAVIS HOM TRS | 212 DOWNEY ST | SAN FRANCISCO | CA | 94117-4422 |
| 1364 | Q20 | MALTA TRS | 4220 CALIFORNIA ST | SAN FRANCISCO | CA | 94118-1393 |
| 1364 | <u>ρ2</u> 1 | MAKAGON TRS | 4224 CALIFORNIA ST #106 | SAN FRANCISCO | CA | 94118-1395 |
| 1364 | HZ1 | EIDELHOCH TRS | 652 MIRAMAR AV | SAN FRANCISCO | CA | 94112-1232 |
| 1364 | 923A | LOUIE TRS | 183 17TH AV | SAN FRANCISCO | CA | 94121-1317 |
| 1364 | P24 | BARBARA FEDUN | PO BOX 475472 | SAN FRANCISCO | CA | 94147-5472 |
| 1364 | <u>927</u> <u>925</u> | TAYLOR & MARY FITZHUGH | 160 5TH AV | SAN FRANCISCO | CA | 94118-1310 |
| 1364 | 026 | ROBERT & KAREN PARKER | 154 5TH AV | SAN FRANCISCO | CA | 94118-1310 |
| 1354 | <u> 25</u> 027 | LEE TRS | 150 5TH AV | SAN FRANCISCO | CA | 94118-1310 |
| 1364 | D28 | KRANTZ & GUNTHER TRS | 146 5TH AV | SAN FRANCISCO | CA | 94118-1310 |
| 1364 | 029 | VLASOFF TRS | 489 45TH AV | SAN FRANCISCO | CA | 94121-1446 |
| 1364 | 030 | * GERSHBERG & AZEVEDO TRS | 739 12TH AV | SAN FRANCISCO | CA | 94118-3620 |
| - | | | | | • | |

| | | • • | | | | |
|------|------------------------|--------------------------------------|-----------------------|---------------|----------|--------------------------|
| 1364 | <u>0</u> 31 | ROBERT KOSTOW | 134 5TH AV | SAN FRANCISCO | CA | 94118-1310 |
| 1364 | 032 | PETER BYRNETRS | 255 W NAPA ST#L | SONOMA | CA | 95476-6546 |
| 1364 | 033 | YIM TRS | 128 5TH AV | SAN FRANCISCO | CA | 94118-1310 |
| 1364 | 034 | WILLIAM ROLF | 124 5TH AV #5 | SAN FRANCISCO | CA | 94118-1336 |
| 1364 | 035 | ANITA & GARY HSUEH | 136 18TH AV | SAN FRANCISCO | CA | 94121-1322 |
| 1364 | 036 | LINDA BOZZO | 1162 BOWDOIN ST | SAN FRANCISCO | CA | 94134-1804 |
| 1354 | 937- | NONAKA TRS | 3380 JOSHUA WOODS PL | CONCORD | CA | 94518-2311 |
| 1364 | 038 | W & R MCCRACKEN | 6933 CALIFORNIA ST | SAN FRANCISCO | CA | 94121-1730 |
| 1364 | Q4Q` | BRIAN & BETSY BROWN | 325 LAKE ST | SAN FRANCISCO | CA | 94118-1320 |
| 1364 | P41- | MATTHEW & ERIN STEERE | 321 LAKE ST | SAN FRANCISCO | CA | 94118-1320 |
| 1364 | 942 | ANSEL KINNEY | 315 LAKE ST | SAN FRANCISCO | CA | 94118-1320 |
| 1364 | 84 7 845 | b # Litc | 658 3RD AV | SAN FRANCISCO | CA | 94118-3907 |
| 1364 | ₽75 Q46 | KAREN YAN | 327 HAWK RIDGE DR | RICHMOND | CA | 94806-5819 |
| 1364 | g-79 D47 | PATRICIA LANDIS HULTING TRS | 335 LAKE ST | SAN FRANCISCO | CA | 94118-1320 |
| 1364 | Q50 | NADINE LEONARD TRS | 161 4TH AV | SAN FRANCISCO | CA | 94118-1305 |
| 1364 | 955 951 | OGJĮVIE-BREWER TRS | 163 4TH AV | SAN FRANCISCO | CA | 94118-1305 |
| 1364 | | JOHN BACKER | 121 4TH AV | SAN FRANCISCO | ÇA | 94118-1305 |
| 1364 | Q52 053 | MCCLENAHAN TRS | 123 4TH AV | SAN FRANCISCO | CA | 94118-1305 |
| 1364 | <u>0</u> 53 | BERTWAN & WILDES | 4226 CALIFORNIA ST #1 | SAN FRANCISCO | CA | 94118-1314 |
| 1364 | Q54 055 | TOTCETAN TEE BED Libral & ABITOCO | 4228 CALIFORNIA ST #2 | SAN FRANCISCO | CA | 94118-1314 |
| | Q55 | BAKBAKA KIEIN | 4230 CALIFORNIA ST | SAN FRANCISCO | CA | 94118-1314 |
| 1364 | <u> </u> | | 325 W POPLAR AV | SAN MATEO | CA | 94402-1155 |
| 1365 | 201 202 | PIETRO & PIETRO | 121 5TH AV | SAN FRANCISCO | CA | 94118-1309 |
| 1365 | DOS. | GRACE KURTZ TRS | 199 FREMONT ST #21ST | SAN FRANCISCO | CA | 94105-2245 |
| 1365 | Q03 | MĘLNICK TRS ZAMOUN & NONOMURA TRS | 131 5TH AV | SAN FRANCISCO | CA | 94118-1309 |
| 1365 | Q04 | PATRICIAN REALTY HLDGS INC | 2227 STEINER ST | SAN FRANCISCO | CA | 94115-2219 |
| 1365 | 005 | DERALD & PATRICIA SEID | 153 5TH AV | SAN FRANCISCO | CA | 94118-1309 |
| 1365 | 900 | | 159 5TH AV | SAN FRANCISCO | CA | 94118-1309 |
| 1365 | Q07 | NATHAN TRS | 163 5TH AV | SAN FRANCISCO | CA | 94118-1309 |
| 1365 | Š08 | CONSAGRA TRS | 167 5TH AV | SAN FRANCISCO | CA | 94118-1309 |
| 1365 | 609 | T & C JOHNSTON | • | SAN FRANCISCO | CA | 94118-1309 |
| 1365 | 009A | ALVIN WONG TRS | 171 5TH AV | SAN FRANCISCO | CA | 94118-1211 |
| 1365 | 215 | LUCINDA & EDDY WONG | 152 8TH AV | FREMONT | CA | 94539-1393 |
| 1365 | Q11 | JENNY CHAN | PO BOX 14193 | MILPITAS | CA | 95035-6851 |
| 1365 | 013 | JAMES An | 995 MONTAGUE EXPY #21 | SAN FRANCISCO | CA | 94118-1316 |
| 1365 | 214 | CARMEN CHAN | 4318 CALIFORNIA ST | SAN FRANCISCO | CA | 94159-1540 |
| 1365 | Q1.5 | TALMAGE TRS | PO BOX 591540 | BUENA PARK | CA | 90620-2655 |
| 1365 | <u>p22</u> | ENG LP | 7439 LA PALMA AV | SAN FRANCISCO | CA | 94115-3571 |
| 1365 | Q23 | JONES MEMORIAL METHODIST CH | 1975 POST ST | SAN FRANCISCO | CA | 94118-1326 |
| 1365 | 024 | GILMORE FMLY | 160 6TH AV | SAN FRANCISCO | CA | |
| 1365 | g25 | BLAY & CURTIS TRS | 156 6TH AV | SAN FRANCISCO | CA | 94118-1326 94118-1326 |
| 1365 | 026 | DAVID & ANN PAPALE | 152 6TH AV | SAN FRANCISCO | CA | |
| 1365 | <u>g</u> 27 | MELYYN & DEANNA SEID | 148 6TH AV | • | CA | 94118-1326 |
| 1365 | 028 | NATALIE BASZILE | 144 6TH AV | SAN FRANCISCO | | 94118-1326 |
| 1365 | 029 | WALK WCKANE ELYT | 140 6TH AV | SAN FRANCISCO | CA CA | 94118-1326 |
| 1365 | ŊЗQ | CAROL LANE | 136 6TH AV | SAN FRANCISCO | | 94118-1326 |
| 1365 | рэф | REED TRS | 126 6TH AV | SAN FRANCISCO | CA | 94118-1326 |
| 1365 | 835 | HARRIS & HAWTHORNE | 1547 LAKE ST | SAN FRANCISCO | CA | 94118-1037 |
| 1365 | рзş | SWAGEL TRS | 118 6TH AV | SAN FRANCISCO | CA | 94118-1326 |
| 1365 | Q34 | CLARENCE GRIDER TRS | 190 UPLAND DR | SAN FRANCISCO | CA | 94127-2517 |
| 1365 | g35 | GROSSBARD TRS | 443 LAKE ST | SAN FRANCISCO | CA | 94118-1321 |
| 1365 | Q36 | î ซ์ พี DYÁIS | 437 LAKE ST | SAN FRANCISCO | CA | 94118-1321 |
| 1365 | р37 | ROSETRS | 431 LAKE ST | SAN FRANCISCO | CA | 94118-1321 |
| 1365 | άз§ | ASHLEY TAYLOR TRS | 425 LAKE ST | SAN FRANCISCO | CA | 94118-1321 |
| 1365 | Ď3 3 | AGNES YUEN TRS | 5 GREEN HILLS CT | MILLBRAE | CA | 94030-1773 |
| 9999 | 999 | | * # *t# * * * * * | | - | •• |

F. Expedited Conversion Program - FORMS

Form No. 1

Building History, Statement of Repairs & Improvements, Occupants, Rental History, and Proposed Prices

Assessor's Block 1364 Lot 034 Address 124 5th Avenue, San Francisco, CA 94118

Item No. 6 - Building History

No information known except for as detailed on Report of Residential Record

Item No. 7 - Statement of Repairs & Improvements

n/a

Item No. 8 - List of occupants, their apartment number, vacant units, and owners and tenants who intend to

| Unit | Occupant Name | Apartment Number | is the un | it vacant? | | ccupant purchase it? |
|-------|----------------------------------|---------------------|-----------|------------|--------------|----------------------------|
| One | Tung Ying Wong, Trang Sheun Wang | 1 | ☐ Yes | ⊠ No | ⊠ Yes | □No |
| Two | ुScott S. Yarmark | 2 | ☐ Yes | ⊠ No | ☑ Yes | □No |
| Three | David Lau | 3 | ☐ Yes | ⊠ No | ⊠ Yes | □No |
| Four | ≅Ryan L. Jones | 4 | ☐ Yes | ⊠ No | ✓ Yes | □No |
| Five | Susheela Carroll & John Hawkins | 5 | ☐ Yes | ⊠ No | ☐ Yes | ⊠′ _{No} |
| Six | Dylan Rudolph & Shadi Jalali | 6 | ☐ Yes | ⊠ No | ☐ Yes | ⊠ No |

Total # of vacant units: 0

Ifem No. 9 - Five-year Occupancy History (Include all building occupants)

Five Year Occupancy History

| Apartment No. | Duration | Occupants | _ Rent_ | Reason for Termination/Leaving |
|------------------|-------------------------|---------------------------------|--------------|--------------------------------|
| 1 | •04/2007-present | Fung Ying Wong, Fung Sheun Wang | € ⊕-O | n/a |
| 2 | 04/2007-present | Scott S. Yarmark | ۯ-O | n/a |
| 3 | 106/2007-present | David Lau | 0-0 | n/a |
| 4 | £05/2007-present | Ryan L. Jones | €6-0 | n/a |
| 5 | 02/2011-present | Susheeia Carroll & John Hawkins | \$2,000 | n/a |
| | 02/2010-02/2011 | ✓William Jeffrey Rolf | 0-0 | n/a |
| | 2007-02/2010 | Robert M. Gavin | 0-0 | Sold |
| - 6 | 08/2012-present | Dylan Rudolph & Shadi Jalali | \$2,400 | n/a |
| | 07/2009-08/2012 | √ Kevin LaPorte | : 0-0 | moved |
| | 2007-07/2007 | Christopher F. Welsh | 0-0 | Sold |
| | | | | |



Introduction Form

By a Member of the Board of Supervisors or the Mayor

| I hereby submit the following item for introduction (select only one): | Time stamp or meeting date |
|--|-------------------------------|
| 1. For reference to Committee: | |
| An ordinance, resolution, motion, or charter amendment. | |
| [2. Request for next printed agenda without reference to Committee. | • |
| 3. Request for hearing on a subject matter at Committee: | · |
| 4. Request for letter beginning "Supervisor | inquires" |
| ☐ 5. City Attorney request. | |
| 6. Call File No. from Committee. | |
| 7. Budget Analyst request (attach written motion). | |
| 8. Substitute Legislation File No. | |
| 9. Request for Closed Session (attach written motion). | |
| ☐ 10. Board to Sit as A Committee of the Whole. | |
| 11. Question(s) submitted for Mayoral Appearance before the BOS on | |
| Please check the appropriate boxes. The proposed legislation should be forwarded to the following Small Business Commission | ission |
| ☐ Planning Commission ☐ Building Inspection Commission | |
| ote: For the Imperative Agenda (a resolution not on the printed agenda), use a different for | rm. |
| ponsor(s): | |
| Clerk of the Board | |
| ubject: | |
| Public Hearing - Appeal of Application of Condominium Conversion Fee - 124-5th Avenue, Apar | tment 2 |
| The text is listed below or attached: | |
| Hearing of persons interested in or objecting to the application of the condominium conversion fee Code, Section 1396.4(j), for property located at 124-5th Avenue, Apartment 2, Assessor's Block N 34. (District 2) (Appellant: Scott Yarmark) (Filed October 3, 2013). | - [|
| Signature of Sponsoring Supervisor: Musellille for | |
| or Clerk's Use Only: | |

130990