#### State of Florida



## Public Service Commission

-M-E-M-O-R-A-N-D-U-M-

DATE: November 30, 2001

TO: Division of Commission Clerk and Administrative Services

FROM: Patricia Brady, Division of Regulatory Oversight

RE: Docket No. 011402-WU - Notice of abandonment of water services in Marion

County by Silver City Utilities.

Please add to the docket file the attached facsimile letter dated November 27, 2001, from David L. Small, utility owner, to Patricia Brady of Commission staff. The letter attaches the legal description for the wellsite property, a map of the wellsite location, and copies of Mr. Small's federal tax returns for 1999 and 2000. The letter also asks for legal's opinion of Mr. Small's liability with regard to the water system after December 28<sup>th</sup>, 2001.

#### Attachment

cc: Division of Regulatory Oversight (Redemann)

Division of Economic Regulation (Iwenjiora)

Division of Legal Services (Harris)

Division of Commission Clerk and Administrative Services (Security File)

FPSC-COLLAISSION CLERK

355 Princes Street, Kincardine, Ontario. N2Z 2T7

November 27, 200l

Florida Public Service Commission, 2540 Shumard Oak Boulevard, Tallahassee, Florida, U.S.A. 32399-0850

Attention: Ms. Patricia Brady

Dear Sirs:

RE: Silver City Utilities WU362

Further to our telephone conversation of November 26th, 2001 we wish to forward the following information:

- 1. A "Schedule A" containing the legal description for the property that the well is located on. These two parcels were contained within a much larger portion of land purchased initially by us. We also include a map showing the entire subdivision with the two parcels in question outlined and labelled.
- 2. Photocopies of Income Tax Returns Form 1040NR for the years 1999 and 2000 filed with the Internal Revenue Service for David L. Small.

We would appreciate it if you could please ask Mr. Larry Harris what our personal liability is with regard to the water system after December 28<sup>th</sup>, 2001.

We hope that this information will assist you and we look forward to hearing from you regarding any further developments. Thanking you, we remain,

#### SCHEDULE 'A'

Firstly:

Lots 26, 27, 28 and a Easterly portion of Lot 25 of Silver City a subdivision, copy of plat being recorded in Plat Book A page 156 in the Public Records of Marion County Florida.

More particularly described as being the East 75 feet of the South half of Block 94 of said Silver City Subdivision.

#### Secondly:

Lots 23, 24 and a Westerly portion of Lot 25 and a Easterly portion of Lot 22 of Silver City a subdivision, copy of plat being recorded in Plat Book A page 156 in the Public Records of Marion County Florida. More particularly described as being the West 75 feet of the East 150 feet of the South half of Block 94 of said Silver City subdivision.

# SILVER CITY

PLAT SHOWING A PORTION OF SILVER CITY LOCATED IN THE SE 1/4 OF SECTION TO TOWNSHIP IS SOUTH, RANGE 23 EAST AS SURVEYED AND PLATTED BY ELLIS CURTIS AND KOOKER MARCH 20, 1910. A SUBDIVISION RECORDED IN PLAT BOOK A, PAGE 156A OF THE PUBLIC RECORDS OF MARION COUNTY FLORIDA.

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PREPARED BY
A.S. MOWAY, FORT M. COY, FLORIDA
REGISTERED LAND SURVEYOR
FLORIDA CERTIFICATE NUMBER 115

## 1040NR

## U.S. Nonresident Alien Income Tax Return

OMB No. 1545-0089

Department of the Treasury

For the year January 1-December 31, 1999, or other tax year

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/ . <u>*</u>	<b>≻</b> 68	Estimated tax penalty, Also include on line 67	6	8				
Si	gn	Under penalties of perjury, I declare that I have examined this return and ac bellef, they are true, correct, and complete, Declaration of preparer (other th	:companying :	schedules and is based on a	d statements,	and to the of which t	e best of my know. xeparer has any kr	nede new
LI 2	ere		4					
Kee		Your signature	Date	_	r occupation	រក ភេទ បឥ	ALCO SIBLES	٠
of t	ep a copy his im for	· 1	April	28			,	
; you	im for ir records,		2000		Land			
D:	aid.	Preparer's	Date April	28 6	ck if	1	arer's SSN or PTI	
	'e-	signature	2000	self	employed D	g j ·403	549 514	
	-	<del></del>			1			
	arer's	Firm's name (or yours if self-employed) W. Van Dam, Sr. C.M.	Λ		E1	N	<u> </u>	

	,	Form 1040NR (1999)	David	Small
ğ -4.		Form 1040NR (1999)	20124	

Page 5

<u>ن</u> د <u> </u>	Other Information (If an item do	es not apply to you, enter "N/A.")
	What country issued your passport? N/A	M If you are claiming the benefits of a U.S. Income tax treaty with a foreign country, give the following information. See page 17 for additional information.
	Give the purpose of your visit to the United States ►	Country
・ Manager Andrews A	Did you give up your permanent residence as an immigrant in the United States this year?	Type and amount of income not effectively connected that is exempt from or subject to a reduced rate of tax. Also, identify the applicable tax treaty article:  For 1999 ▶  For 1998 ▶  Were you subject to tax in that country on any of the income you claim is entitled to the treaty benefits?  Did you have a permanent establishment or fixed base (as defined by the tax treaty) in the United States at any time during 1999?  N If you file this return to report community income, give your spouse's name, address, and identifying number.  N/A  O If you file this return for a trust, does the trust have a U.S. business?  If "Yes," give name and address ▶  If "Yes," you must attach Form 8854 OR attach an explanation as to why you are not submitting that form.  Q During 1999, did you apply for, or take other affirmative steps to apply for, lawful
	Have you excluded any gross income other than foreign source income not effectively connected with a U.S. trade or business? Yes X No If "Yes," show the amount, nature, and source of the excluded income. Also, give the reason it was excluded. (Do not include amounts shown in item M.)	other affirmative steps to apply for, lawful permanent resident status in the United States or have an application pending to adjust your status to that of a lawful permanent resident of the United States? Yes X No.
\$ 5 <u> </u>		

Control of the Contro

#### LORMAR

## BALANCE SHEET

## AS AT DECEMBER 31, 1999

(expressed in U.S. Currenc)

## ASSETS

Current Assets:			
Toronto Dominion Bank Sun Bank Mortgage Receivable Inventory Lots		\$ 14,499 822 2,898 34,321	\$ 52,540
Fixed Assets:	Cost Acc. Dep.	Net.	
Sales Office Pumphouse Well Pipeline	\$ 10,395  \$ 6,829 3,683  2,036 2,113  - 1,614  845	\$ 3,566 1,647 2,113 769	
	\$ 17,805 \$ 9,710	\$ 8,095	8,095
			\$ 60,635 =======
LIABILITI	ES AND PARTNERS' EQUIT	<u> </u>	
Current Liabilities:			
Accounts Payable			\$ 422
Partners' Equity:			•
Opening Balance Loss for Year		\$ 64,316 4,034	p.e.
Drawings		\$ 60,282 69	60,213
		•	\$ 60,635

Kay Small

#### LORMAR

## STATEMENT OF INCOME AND EXPENSES

#### FOR YEAR ENDING DECEMBER 31, 1999

Income:				
Sale of Lots			\$	Nil
Interest Received				Nil
Deed		•		475
			\$	475
Cost of Lots Sold			-	Nil
Gross Profit			8	475
Operating Expenses:				
Depreciation	\$	1,682		
Fees		306		
Legal		261		
Maintenance		81		
Professional Fees		(727)		
Property Taxes		2,149		
Telephone		250		
Utilities		507	4,50	9
Net Loss			\$ 4,0	34
			=====	<b>==</b>
Net Loss Apportioned as follows:	;			
David Small'	\$	1,345		
Douglas Small	\$	1,344		

Unaudited

\$ 1,345

#### LORMAR

## CAPITAL COST ALLOWANCES SCHEDULE

## DECEMBER 31, 1999

	Cost	Acc. Dep.	Net	Allowance
PUMPHOUSE				
Class 6%				
Opening Balance	\$ 3,683	\$ 1,931	\$ 1,752	
Allowance		105	105	\$ 105
Closing Balance		\$ 2,036	\$ 1,647	
	=======			
PIPELINE				
Class 6%				
Opening Balance	\$ 1,614	\$ 796	\$ 818	
Allowance	-	49	49	49
Closing Balance	· ·	\$ 845	\$ 769	
	*=====	*======	=======	•
Sales Office Trail	l an			
Class 30%	<u> </u>			
Opening Balance	\$ 10.395	\$ 5,301	\$ 5,094	_
Allowance		1,528	1,528	1,528
Closing Balance	\$ 10,395		\$ 3,566	
Total Cost Allowar	ices			\$ 1,682

ment of the Operatory	For the	year January 1-Decem	nber 31, 2000, or other tax	year	Ì	201	IU
Revenue Service	beginning	, 2000, and en	ding 4	, 20			F = 4 = = 4\
Your first name and initia	al	Last name		£	_	see page	5 of Inst)
David L. Present home address (num		SMALL	- DO harris 5	UK 052			
355 Princes S		r fural route). If you have	e a P.O. DOX, see page 3.	Check if:	I Indi∧	vicuai ite or Trus	st .
City, town or post office		you have a foreign a	ddress, see page 5.			Paperwor	
Country > Canada	MI. NEG EIT	Of what country we	e you a citizen or national durin				Q *
Give address outside th	e United States to which	h you want any	Give address in the c	ountry where you	are a pen	manent r	sident.
refund check mailed. If s	same as above, write "S	ame."	if same as above, wri	ite "Same,"			
	ME			SAME		,	
	tatus and Exemption		See page 6.)			7a Yourseit	75
Filing status. Check o	only one box (1-6 belo	w).				Toursen	Spouse
· · · · · · · · · · · · · · · · · · ·	ent of Canada or Mexi	co, or a single U.S	i. national		• • •		
					in in it		
	nt of Canada or Mexico		( *	•	use's {  -	-	<u>L</u>
• •	ent of Japan or the Re d nonresident alien .		∫ identifying numb	Her			
	d nonresident allen . idow(er) with depende	nt child (vear sooi		ee page 6.) .     .			
Caution: Do not check	k box 7a if your parent	(or someone else) (	an claim you as a dep			l boxes	
Do not check	box 7b if your spouse	had any U.S. gross	income.			ked on id 7b	<u> 2</u>
7c Dependents:*		(2) Dependent		(4) ✓ rf qualifying child for child tax	No. c	of your ren on 7c	
(1) First name	Last name	identifying numb	ser to you	credit (see page 6)	who		
Christopher	Small	053:76:01		<u> </u>	1	i with you	<b>≻</b> 2
Brent	Small	021:10:8	511 Son		**did with	not live you due	
· · · · · · · · · · · · · · · · · · ·		+		+	to dir	vorce or ration	<b>.</b>
		<del>                                     </del>		<del>                                     </del>	"De	pendents	
*Applies generally only to	o residents of Canada, Mexi	co. Japan, and the Ren	iblic of Korea and to U.S. na	ationals. (See page 6.)		c not red above	<b>&gt;</b>
	ly to residents of Canad					numbers	Γ.
	exemptions claimed	<u> </u>		· · · · · · · · · · · · · · · · · · ·		red on	<b>▶</b> 4
8 Wages, salarie	es, tips, etc. Attach Fe	orm(s) W-2			8		
9a Taxable intere	• -				9a		
B Tax-exempt i	nterest. Do not includ	le on line 9a	9b				
Ordinary divid	lends				10		
ment of the second of the seco		-4-4 10-61		ao 70			1
E 11 Taxable refund	ds, credits, or offsets			aeu · · ·	11		
11 Taxable refund	nd fellowship grants.	Attach explanation	(see page 7)		12		
E 11 Taxable refund	nd fellowship grants. ome or (loss). Attach S	Attach explanation Schedule C or C-E	(see page 7)	. Loss	12 13	(79	9 00
E 11 Taxable refund 2 12 Scholarship a E 13 Business inco 14 Capital gain or	nd fellowship grants. ome or (loss). Attach S (loss). Attach Schedule	Attach explanation Schedule C or C-E D (Form 1040) if red	(see page 7) Z (Form 1040) puired. If not required, c	. Loss	12 13 14	( 79	99 00
Taxable refund Scholarship a Business inco	nd fellowship grants. ome or (loss). Attach S (loss). Attach Schedule r (losses). Attach Forr	Attach explanation Schedule C or C-E D (Form 1040) if red n 4797	(see page 7) Z (Form 1040) quired. If not required, c	. Loss - heck here	12 13 14 15	( 75	99 00
11 Taxable refund 2 12 Scholarship a 2 13 Business inco 3 14 Capital gain or	nd fellowship grants. ome or (loss). Attach S (loss). Attach Schedule or (losses). Attach For- ributions	Attach explanation Schedule C or C-E D (Form 1040) if red n 4797	(see page 7) Z (Form 1040)	Loss	12 13 14 15 16b	( 79	99.00
Taxable refund Scholarship a Scholarship a S	nd fellowship grants. ome or (loss). Attach S (loss). Attach Schedule or (losses). Attach For- ributions 176a s and annuities	Attach explanation Schedule C or C-E D (Form 1040) if red π 4797	(see page 7) Z (Form 1040)	heck here nt (see page 7)	12 13 14 15 16b 17b	(75	99.00
11 Taxable refund Scholarship a 12 Scholarship a 13 Business inco 14 Capital gain or 15 Other gains o 16a Total IRA distr 3 17a Total pension	nd fellowship grants. ome or (loss). Attach S (loss). Attach Schedule or (losses). Attach Fornibutions	Attach explanation Schedule C or C-E D (Form 1040) if rec n 4797	Z (Form 1040)	heck here had nt (see page 7) nt (see page 8) form 1040)	12 13 14 15 16b 17b	( 75	99 00
11 Taxable refund Scholarship a 12 Scholarship a 13 Business inco 14 Capital gain or 15 Other gains o 16a Total IPA disti	nd fellowship grants. ome or (loss). Attach S (loss). Attach Schedule or (losses). Attach Form ributions	Attach explanation Schedule C or C-E D (Form 1040) if recons 4797	(see page 7)	heck here had nt (see page 7) nt (see page 8) form 1040)	12 13 14 15 16b 17b	( 75	99.00
11 Taxable refund 12 Scholarship a 13 Business inco 14 Capital gain or 15 Other gains of 16a Total IRA distriction 17a Total pension 18 Rental real es 19 Farm income Unemploymen	nd fellowship grants. ome or (loss). Attach S (loss). Attach Schedule or (losses). Attach Form ibutions. 16a s and annuities 17a or (loss). Attach Sche or (loss). Attach Sche or compensation	Attach explanation Schedule C or C-E D (Form 1040) if rec n 4797	Z (Form 1040)	heck here nt (see page 7) nt (see page 8) form 1040)	12 13 14 15 16b 17b 18 19 20 21	(79	99 (00)
11 Taxable refund 12 Scholarship a 13 Business inco 14 Capital gain or 15 Other gains of 16a Total IRA distriction 17a Total pension 18 Rental real es 19 Farm income Unemploymen	nd fellowship grants. ome or (loss). Attach S (loss). Attach Schedule or (losses). Attach Formibutions. 16a s and annuities 17a otate, royalties, partne or (loss). Attach Sche ont compensation.	Attach explanation Schedule C or C-E D (Form 1040) if recent 1040 rships, trusts, etc. adule F (Form 1040)	(see page 7)	heck here nt (see page 7) nt (see page 8) form 1040)	12 13 14 15 16b 17b 18 19 20 21		
11 Taxable refund 12 Scholarship a 13 Business inco 14 Capital gain or 15 Other gains o 16a Total (RA district) 17a Total pensions 18 Rental real es 19 Farm income 20 Unemploymer 21 Other income 22 Total income	nd fellowship grants. Imme or (loss). Attach Schedule (loss). Attach Schedule or (losses). Attach Formibutions. 16a s and annuities 17a otate, royalties, partne or (loss). Attach Sche nt compensation List type and amount exempt by a treaty for	Attach explanation Schedule C or C-E D (Form 1040) if red in 4797	(see page 7) Z (Form 1040) Z (Form 1040) I (Grant 1040) The standard amount of the standard	heck here nt (see page 7) nt (see page 8) form 1040)	12 13 14 15 16b 17b 18 19		99.00
11 Taxable refund 12 Scholarship a 13 Business inco 14 Capital gain or 15 Other gains o 16a Total IRA dist 17a Total pensions 18 Rental real es 19 Farm income 20 Unemploymer 21 Other income 22 Total income 23 Add lines 8, 9	nd fellowship grants. ome or (loss). Attach S (loss). Attach Schedule or (losses). Attach Formibutions. s and annuities. or (loss). Attach Schedule	Attach explanation schedule C or C-E D (Form 1040) if rec m 4797  rships, trusts, etc. edule F (Form 1040) on (see page 9) om page 5, Item M -21. This is your to	(see page 7) Z (Form 1040) Juired. If not required, control 16b Taxable amounts 17b Ta	heck here nt (see page 7) nt (see page 8) form 1040)	12 13 14 15 16b 17b 18 19 20 21		
11 Taxable refund 12 Scholarship a 13 Business inco 14 Capital gain or 15 Other gains o 16a Total IRA district 17a Total pensions 18 Rental real es 19 Farm income 20 Unemploymer 21 Other income 22 Total income 23 Add lines 8, 9:	nd fellowship grants. Ime or (loss). Attach S (loss). Attach Schedule Ir (losses). Attach Form Inbutions. 16a Is and annuities 17a Itate, royalties, partne Ir (loss). Attach Sche Int compensation Itate type and amount Itate type and amount Itate type and amount Itate type and amount Itate type and Ir Itate Ir (see page 9)	Attach explanation schedule C or C-E D (Form 1040) if rec m 4797	(see page 7) Z (Form 1040) Juired. If not required, control 17b Taxable amount 17b Taxabl	heck here nt (see page 7) nt (see page 8) form 1040)	12 13 14 15 16b 17b 18 19 20 21		
11 Taxable refund 12 Scholarship a 13 Business inco 14 Capital gain or 15 Other gains o 16a Total IRA district 17a Total pensions 18 Rental real es 19 Farm income 20 Unemploymer 21 Other income 22 Total income 23 Add lines 8, 9:	nd fellowship grants. Ime or (loss). Attach S (loss). Attach Schedule Ir (losses). Attach Form Inbutions. 16a Is and annuities 17a Itate, royalties, partne Ir (loss). Attach Sche Int compensation Itate type and amount Itate type and amount Itate type and amount Itate type and amount Itate type and Ir Itate Ir (see page 9)	Attach explanation schedule C or C-E D (Form 1040) if rec m 4797	(see page 7) Z (Form 1040) Juired. If not required, control 17b Taxable amount 17b Taxabl	heck here nt (see page 7) nt (see page 8) form 1040)	12 13 14 15 16b 17b 18 19 20 21		
11 Taxable refund 12 Scholarship a 13 Business inco 14 Capital gain or 15 Other gains o 16a Total IRA dist 17a Total pensions 18 Rental real es 19 Farm income 20 Unemploymer 21 Other income 22 Total income 23 Add lines 8, 9 24 IRA deduction 25 Student loan 26 Medical savin 27 Moving exper	nd fellowship grants. Ime or (loss). Attach S (loss). Attach Schedule Ir (losses). Attach Form Inbutions. 16a Is and annuities 17a Itate, royalties, partne Ir (loss). Attach Sche Int compensation Itate type and amount Itate type and amount Itate type and amount Itate type and amount Itate type and Ir Itate Ir (see page 9)	Attach explanation Schedule C or C-E D (Form 1040) if rec n 4797  rships, trusts, etc. rdule F (Form 1040) if (see page 9) in page 5, Item M -21. This is your to the page 9) in Attach Form 886	(see page 7) Z (Form 1040) Juired. If not required, control 17b Taxable amount 17b Taxabl	heck here nt (see page 7) nt (see page 8) form 1040)	12 13 14 15 16b 17b 18 19 20 21		
Taxable refund St. 12 Scholarship a 13 Business inco 14 Capital gain or 15 Other gains of 16a Total IRA distriction 17a Total pensions 18 Rental real es 19 Farm income 20 Unemploymer 21 Other income 22 Total income 23 Add lines 8, 9: 24 IRA deduction 25 Student loan 26 Medical saving 27 Moving exper 28 Self-employer	nd fellowship grants. Ime or (loss). Attach Schedule Ir (losses). Attach Forn Inbutions	Attach explanation schedule C or C-E D (Form 1040) if rec n 4797  rships, trusts, etc. dule F (Form 1040)  t (see page 9)  page 5, Item M -21. This is your to the page 9)  Attach Form 886 3 duction (see page	(see page 7) Z (Form 1040) Juired. If not required, control 17b Taxable amount 17b Taxabl	heck here nt (see page 7) nt (see page 8) form 1040)	12 13 14 15 16b 17b 18 19 20 21		
11 Taxable refund 12 Scholarship a 13 Business inco 14 Capital gain or 15 Other gains o 16a Total IRA district 17a Total pensions 18 Rental real es 19 Farm income 20 Unemploymer 21 Other income 22 Total income 23 Add lines 8, 9 24 IRA deduction 25 Student Ioan 26 Medical savin 27 Moving exper 28 Self-employer 28 Self-employer 29 Self-employer	nd fellowship grants. The or (loss). Attach Schedule or (loss). Attach Formibutions. 16a s and annuities 17a ctate, royalties, partner or (loss). Attach Schent compensation. List type and amour exempt by a treaty from 1, 10–15, 16b, and 17b in (see page 9) interest deduction (see page account deduction sees. Attach Form 39d health insurance ded SEP, SIMPLE, and of SEP, SIMPLE, and come or (loss). Attach Form 39d health insurance ded SEP, SIMPLE, and come or (loss).	Attach explanation schedule C or C-E D (Form 1040) if rec m 4797  rships, trusts, etc. dule F (Form 1040) if (see page 9) in page 5, Item M -21. This is your to ee page 9) in Attach Form 886 duction (see page qualified plans.	(see page 7) Z (Form 1040) Juired. If not required, control 17b Taxable amount 17b Taxabl	heck here nt (see page 7) nt (see page 8) form 1040)	12 13 14 15 16b 17b 18 19 20 21		
11 Taxable refund 12 Scholarship a 13 Business inco 14 Capital gain or 15 Other gains o 16a Total IRA district 17a Total pensions 18 Rental real es 19 Farm income 20 Unemploymer 21 Other income 22 Total income 23 Add lines 8, 9: 24 IRA deduction 25 Student loan 26 Medical savin 27 Moving exper 28 Self-employer 29 Self-employer 29 Self-employer 30 Penalty on ea	nd fellowship grants. The or (loss). Attach Schedule or (loss). Attach Formibutions. 16a s and annuities 17a ctate, royalties, partner or (loss). Attach Schent compensation. List type and amount exempt by a treaty from 1, 10–15, 16b, and 17b in (see page 9) interest deduction (see page account deduction in the see that the surface of the surface of	Attach explanation schedule C or C-E D (Form 1040) if rec m 4797  rships, trusts, etc. dule F (Form 1040) if (see page 9) in (see page 9) in Attach Form 88603 duction (see page qualified plans ings	(see page 7) Z (Form 1040) Juired. If not required, control 17b Taxable amount 17b Taxabl	heck here nt (see page 7) nt (see page 8) form 1040)	12 13 14 15 16b 17b 18 19 20 21		
11 Taxable refund 12 Scholarship a 13 Business inco 14 Capital gain or 15 Other gains o 16a Total IRA dist 17a Total pensions 18 Rental real es 19 Farm income 20 Unemploymer 21 Other income 22 Total income 23 Add lines 8, 9; 24 IRA deduction 25 Student loan 26 Medical savin 27 Moving exper 28 Self-employer 30 Penalty on ea 31 Scholarship a	nd fellowship grants. The or (loss). Attach Schedule or (loss). Attach Formibutions. 16a s and annuities 17a state, royalties, partner or (loss). Attach Schent compensation. List type and amount exempt by a treaty from 1, 10–15, 16b, and 17b or (see page 9). Interest deduction (see page account deduction as Attach Form 39 d health insurance ded SEP, SIMPLE, and carly withdrawal of saviand fellowship grants	Attach explanation schedule C or C-E D (Form 1040) if rec in 4797	(see page 7) Z (Form 1040) Juired. If not required, or 17b Taxable amount 17b Taxable amo	nt (see page 7) nt (see page 8) form 1040)	12 13 14 15 16b 17b 18 19 20 21		
11 Taxable refund 12 Scholarship a 13 Business inco 14 Capital gain or 15 Other gains o 16a Total IRA dist 17a Total pensions 18 Rental real es 19 Farm income 20 Unemploymer 21 Other income 22 Total income 23 Add lines 8, 9: 24 IRA deduction 25 Student loan 26 Medical savin 27 Moving exper 28 Self-employee 29 Self-employee 29 Self-employee 30 Penalty on ea	nd fellowship grants. The or (loss). Attach Schedule or (loss). Attach Formibutions. 16a s and annuities 17a state, royalties, partner or (loss). Attach Schent compensation. List type and amount exempt by a treaty from 1, 10–15, 16b, and 17b or (see page 9). Interest deduction (see page account deduction as Attach Form 39 d health insurance ded SEP, SIMPLE, and carly withdrawal of saviand fellowship grants	Attach explanation schedule C or C-E D (Form 1040) if rec in 4797	(see page 7) Z (Form 1040) Juired. If not required, or 17b Taxable amount 17b Taxable amo	nt (see page 7) nt (see page 8) form 1040)	12 13 14 15 16b 17b 18 19 20 21	(7)	

(799.bo)

33

Subtract line 32 from line 23. Enter here and on line 34. This is your adjusted gross income . >

· • •	Form 1040	NB.(50	00)				-ăgo 2
<u>.</u>	34	Δm	ount from line 33 (adjusted gross income)		34	(799	(00)
-	35		mized deductions from page 3, Schedule A, line 17		35	Nil	
. :5 5				. "	36	Nil	
		. Jour	otract line 35 from line 34		37	Nil	
	37		emptions (see page 11)		38	Nil	<del>                                     </del>
J. C.	23 38		cable income. Subtract line 37 from line 36. If line 37 is more than line 36, enter -		39	Nil	<del> </del>
A St.	39 40 41		(see page 11). Check if any tax is from a Form(s) 8814 b Form 4972.	• • • • • • • • • • • • • • • • • • • •		Nil	<del>                                     </del>
	본 40		ernative minimum tax. Attach Form 6251		40		<del> </del>
	<b>≟</b>   41	-	d lines 39 and 40	· • 2	41	Nil	<del> </del>
	Pue 42		reign tax credit. Attach Form 1116 if required			2	i
. :	× 43	Cre	edit for child and dependent care expenses. Attach Form 2441 43				.]
	× 43	Ch	ild tax credit (see page 12)				1
	45	. Ad	option credit. Attach Form 8839			•	1
	46	Ott	her. Check if from a  Form 3800 b Form 8396				1
P			☐ Form 8801 d ☐ Form (specify) ,		MA.		
1	47		d lines 42 through 46. These are your total credits		47	Nil	
787	.48		btract line 47 from line 41. If line 47 is more than line 41, enter -0		48	Nil	T
1.18	o 49		on income not effectively connected with a U.S. trade or business from page 4, line 8		49		
S	50 50 51		cial security and Medicare tax on tip income not reported to employer. Attach Form 41:	~~ - <del> </del> -	50		
4 - 3 No. 1	. D			v,	51		1
	51		on IRAs, other retirement plans, and MSAs. Attach Form 5329 if required		52		1
<u> </u>	한 52	, Jra	Insportation tax (see page 13)		53		<del> </del>
			usehold employment taxes. Attach Schedule H (Form 1040)		_	• • • • • • • • • • • • • • • • • • • •	
- 100	1.0-4		d lines 48 through 53. This is your total tax	7	54		<del></del>
3.80	55	Fed	deral income tax withheld from Forms W-2, 1099, 1042-S, etc				1
	56	200	00 estimated tax payments and amount applied from 1999 return _ 56	<del></del>			
	57	Ex	cess social security and RRTA tax withheld (see page 13) 57			_	. 1
17	58	Ad	ditional child tax credit. Attach Form 8812			٠,	
	59		nount paid with Form 4868 (request for extension) 59				1
	Payments		her payments. Check if from a Form 2439 b Form 4136 60				1
2.33	. ₩ 61		edit for amount paid with Form 1040-C				1
	ं <b>है।</b> 62		S. tax withheld at source:				
	<b>D</b> 2		om page 4, line 80				1
1.6		4	partnerships under section 1446 (from Form(s) 8805 or 1042-S) 62b				
			S. tax withheld on dispositions of U.S. real property interests:	1			1
ģ			nr.			•	1
£							
\$ .	BA	nd α γ	om Form(s) 1042-S Id lines 55 through 63b. These are your total payments		64	Nil	j
					<del></del>	41 sés sés	+
	المشار بدائد	65	If line 64 is more than line 54, subtract line 54 from line 64. This is the amount	t you	65	Nil	1
المسترية	Walle had		overpaid	• • •	65	NTT.	
ر کونے آئا۔ رسمبولغیرمنہ		. 66a	Amount of line 65 you want refunded to you. If you want it directly deposited	, see		N.๋ำ ว	1
		· ;.	page 14 and fill in 66b, c, and d	► [	66a	NJT	-
Ş. 1.5	Refu	·b	Routing number				
<i>(</i> )	: <b>cc</b>	_	Tibuling Territoria Controlling La Cavings				
			Account number				1
		67	Amount of line 65 you want applied to your 2001	. [			1
			estimated tax				1
; <b>-</b>	Amount You Owe	68	If line 54 is more than line 64, subtract line 64 from line 54. This is the amount you	owe.			
	중하		For details on how to pay, including what to write on your payment, see page 14.		68	Nil	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
	돌등						08/////
. '	<u>,                                    </u>	69	Estimated tax penalty. Also include on line 68   69				
. '	Sign	ŀ	Under penalties of parjury, I declare that I have examined this return and accompanying schedules and stat bellef, they are true, correct, and complete, Declaration of preparer (other than taxpayer) is based on all info	ements, and	J to the	best of my knowl	edge and nowledge
•	Here		Your occupation in the United				
	Keep a co	рру	Your signature Land Developer	:			
· . :	of this	1	Apr. 28/200 shows	ie IRS discus	s this re	turn with the prepar	
	your recor	rds.	- Laronii	below (see p	sage 17)	7 X Yes	
	Paid	ļ	Preparer's Date	if —		parer's SSN or P	
	Pre-		Apr.20/2001 self-en	nployed X	4(	01 549 51	.4
	parer'		Firm's name (or yours If self-employed), W. Van Dam, Sr., C.M.A.	EIN			
, ,	Use C	עוחי	address, and ZIP code   R R # 2. Tiverton Ont.	Phone no.	(	519 358	7222
.~ .~						Form 1040N	R (2000)

Form 1040NR (2000) E David Small	Page 5
Other Information (If an item do	pes not apply to you, enter "N/A.")
A What country issued your passport?	M If you are claiming the benefits of a U.S. income tax treaty with a foreign country, give the following information. See page 17 for additional information.
C Give the purpose of your visit to the United States ►	Country
Selling Land	from tax. Also, identify the applicable tax treaty article. Do not enter exempt income on lines 8–15, 16b, and 17b–21 of Form 1040NR:
D: Type of entry visa and visa number ► N/A and type of current visa and date of change ► N/A	For 2000 (also, include this exempt income on line 22 of Form 1040NR) ▶
E Date you first entered the United States ►	For 1999 ►
F. Did you give up your permanent residence as an immigrant in the United	701 1000 P
States this year?  Q Dates you entered and left the United States during the year. Residents of Canada or Mexico entering and leaving the United States at frequent intervals, give name of country	<ul> <li>Type and amount of income not effectively connected that is exempt from or subject to a reduced rate of tax. Also, identify the applicable tax treaty article;</li> <li>For 2000 ►</li> </ul>
Give number of days (including vacation and nonwork	For 1999 ►
days) you were present in the United States during:	A Ways you subject to true in that recently
If you are a resident of Canada, Mexico, Japan, or the Republic of Korea, or a U.S. Inational, did your spouse contribute to the	Were you subject to tax in that country on any of the income you claim is entitled to the treaty benefits?
1040NR, line 7c? Yes ☑ No	Did you have a permanent establishment or fixed base (as defined by the tax treaty) in the United States at any time during 2000?  Yes X No
If you were a resident of Japan or the Republic of Korea for any part of the tax year, enter in the space below your total foreign source income not effectively connected with a U.S. trade or business. This information is needed so that	N If you file this return to report community income, give your spouse's name, address, and identifying number.
the exemption for your spouse and dependents residing in the United States (if applicable) may be allowed in	O If you She this return for a trust does the
accordance with Article 4 of the income tax treaties between the United States and Japan or the United States and the Republic of Korea.	O If you file this return for a trust, does the trust have a U.S. business? Yes X No If "Yes," give name and address
Total foreign source income not effectively connected with a U.S. trade or business ►\$	
JOId you file a U.S. income tax return for Any year before 2000?.  ☐ Yes ☐ No ☐ If "Yes," give the latest year and form number ▶ 29	P Is this an "expatriation return" (see page 17)? Yes 🖾 No
K To which Internal Revenue office did you pay any amounts claimed on Form 1040NR, lines 56, 59, and 61?	If "Yes," you must attach Form 8854 or attach an explanation as to why you are not submitting that form.
L Have you excluded any gross income other than foreign source income not effectively connected with a U.S. trade or business? " Yes X No	Q During 2000, did you apply for, or take other affirmative steps to apply for, lawful permanent resident status in the United States or have an application pending to adjust your status to that of a lawful
If "Yes," show the amount, nature, and source of the excluded income. Also, give the reason it was excluded.	permanent resident of the United States?  Yes No

=======

#### LORMAR

#### BALANCE SHEET

## AS AT DECEMBER 31, 2000

(expressed in U.S. Currency)

#### **ASSETS**

· · · ·				
Current Assets:				
Toronto Diminion Bar Sun Bank Mortgage Receivable Inventory Lots Investments	nk		\$ 3,716 672 2,898 30,321 13,466	\$ 51,073
Fixed Assets:	Cost	Acc. Dep.	Net	
Sales Office Pumphouse Well Pipeline	\$ 10,395 3,683 2,113 1,614	\$ 7,899 2,135 - 891	\$ 2,496 1,548 2,113 723	
	\$ 17,805	\$ 10,925	\$ 6,880	6,880
V H				\$ 57,953
LIAB	ILITIES AND P	ARTNERS! EQU	TITY	
Current Liabilities:			·	
Accounts Payable				\$ 202
Partners' Equity:				
Opening Balance Loss for Year			\$ 60,213 2,397 \$ 57,816	
Drawings			65	<u>57,751</u>
				\$ 57,953

#### LORMAR

#### STATEMENT OF INCOME AND EXPENSES

### FOR YEAR ENDING DECEMBER 31, 2000

· ·		
Income Sale of Lots		8 5,319
Cost of Lots Sold		4,000
Gross Profit		\$ 1,319
Operating Expenses:		
Depreciation	\$ 1,215	
Fees & Dues	149	
Professional Fees	202	
Property Taxes	1,855	
Telephone	76	
: VUtilities	219	3,716
Net Loss		\$ 2,397
. ).		======

# Net Loss Apportioned as follows:

David Small	\$ 799
Douglas Small	\$ 799
Kay Small	\$ 799

LORMAR " CAPITAL COST ALLOWANCES SCHEDULE DECEMBER 31, 2000

Pumphouse	Cost	Acc. Dep.	<u>Net</u>	Allowance
Class 6%				
Ópening Balance Allowance	\$ 3,683 	\$ 2,036 99	\$ 1,64 <b>7</b>	\$ 99
Closing Balance	\$ 3,683 =======	\$ 2,135 =======	\$ 1,548 ======	
Pipeline				
Class 6%				· ·
Opening Balance Allowance	\$ 1,614 	\$ 845 <u>46</u>	\$ 769 46	46
Closing Balance	\$ 1,614	\$ 891 ======	\$ 723	
Sales Office Traile	r			
Class 30%	_			
Opening Balance Allowance	\$ 10,395	\$ 6,829 1,070	\$ 3,566 1,070	1,070
Closing Balance	\$ 10,395	\$ 7,899	\$ 2,496	
Total Cost Allowand	es			\$ 1,215