

# Notice of Proposed Adjustment

|                                                               |                    |
|---------------------------------------------------------------|--------------------|
| Name of taxpayer<br>College of Dupage                         | Issue No.<br>1618  |
| Name and title of person to whom delivered<br>Eugene Refrakes | Date<br>12/08/2015 |
| Entity for this proposed adjustment                           |                    |

Based on the information we now have available and our discussions with you, we believe the proposed adjustment listed below should be included in the revenue agent's report. However, if you have additional information that would alter or reverse this proposal, please furnish this information as soon as possible.

| Years | Amount                                        | Account or return line | SAIN NO. | Issue Code |
|-------|-----------------------------------------------|------------------------|----------|------------|
| 2013  | \$18,351.28 wages subject to FIT and Medicare | Meals                  | 1600`    | 1618       |

Reasons for Proposed Adjustment *(If the explanation of the adjustment will be longer than the space provided below, the entire explanation should begin on Form 886-A (Explanation of Items).)*

See Attached 886A on meals.

Please read the attached facts, law and conclusion and respond by January 15, 2016 upon my return.

You can agree, partially agree, or disagree with the facts, law and conclusion.

If you have any information that is missing or needs clarification from this proposed adjustment, feel free to supply that on or before my next visit.

The goal of the proposed adjustment is to make sure we accurately document have all the facts, relevant law and our conclusion.

Responding to this in a timely manner assures our communication and understanding are clear and the audit process moves at proper pace without undue delay.

Thank you.

Taxpayer's / Representative's Action:

Agreed  Agreed in Part  Disagreed  Have additional information; will submit by:

|                                         |      |
|-----------------------------------------|------|
| Taxpayer's / Representative's Signature | Date |
|-----------------------------------------|------|

If Disagreed in Part or in Full - Check here for consideration of Fast Track Settlement

Taxpayer  IRS

|                                             |                    |
|---------------------------------------------|--------------------|
| Team Manager<br><b>Lynette B. Thibodaux</b> | Date<br>12/08/2015 |
|---------------------------------------------|--------------------|

Digitally signed by Lynette B. Thibodaux  
DN: c=US, o=U.S. Government, ou=Department of the Treasury, ou=Internal Revenue Service, ou=People, serialNumber=TH1298, cn=Lynette B. Thibodaux  
Date: 2015.12.08 12:53:16 -06'00'

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Date: 2015.12.08 12:56:32 -06'00'

|                                          |                                         |                           |
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| Form <b>886-A</b><br>(Rev. January 1994) | <b>Explanation of Items</b>             | Schedule No. Or Exhibit   |
| Name of Taxpayer<br>College of Dupage    | Tax Identification Number<br>36-2594972 | Year/Period Ended<br>2013 |

**Issue:** Were the meals employees received at the Waterleaf taxable as a fringe benefit?

**Facts:** When certain employees of the College or Foundation dine at the Waterleaf (an on campus culinary school restaurant), the meal is charged to four different “house accounts” so the employee does not need to pay. The four house accounts are:

1. House Account #10 – President Breuder’s office
2. House Account #20 – Foundation
3. House Account #30 – All other internal college departments
4. House Account #1234567 – Waterleaf department internal charges

At the end of each month, the Waterleaf general manager collects all house account receipts for the month and delivers copies to the Finance office as well as the College department. The authorized signers send Finance the GL accounts to use in the journal entry. Finance prepares the journal to credit the Waterleaf for the revenue and debit the GL accounts that the authorized signers have decided to charge.

The College provided some documentation that included the receipts of the meals and, in some situations, a business expense report that documented business purpose and attendees. The majority of the documentation was receipts and handwritten notes or signatures without business related documentation.

There was no documentation that supported employees reimbursing the college for any of the meals or drinks.

**Law:**

Internal Revenue Code (IRC) section 61 provides that, except as otherwise provided, gross income means all income from whatever source derived – including fringe benefits.

Under the provisions of sections 61(a)(1) and 3121(a) of the Internal Revenue Code, the value of employer provided meals and reimbursements for meals are included in an employee’s income and wages for employment tax purposes unless there is some provision that allows for their exclusion.

The Internal Revenue Code contains several provisions that might exclude the value of employer provided meals and reimbursements for meals from the recipient’s income and wages.

Section 119 of the Code provides for the exclusion of the value of employer provided meals if the meals are provided on the employer’s business premises and if the meals are provided for the convenience of the employer. Under the provisions of section 1.119-1(a)(2)(i) of the income tax regulations, meals furnished by an employer without charge to the employee will be regarded as furnished for the convenience of the employer if such meals are furnished for a substantial noncompensatory business reason of the employer. In determining the reason of an employer for furnishing meals, the mere declaration that meals are furnished for a noncompensatory business reason is not sufficient to prove that meals are furnished for the convenience of the

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employer, but such determination will be based upon an examination of all the surrounding facts and circumstances.

Section 1.119-1(a)(2) (ii) of the regulations provides two instances where there is a substantial noncompensatory business reason of the employer for meals furnished to an employee. The first instance is when the meals are furnished to the employee during his working hours to have the employee available for emergency call during his meal period. The second situation occurs when the employer's business is such that the employee must be restricted to a short meal period, such as 30 or 45 minutes, and because the employee could not be expected to eat elsewhere in such a short meal period.

Section 1.119-1(a)(2)(iii) provides that meals will be regarded as furnished for a compensatory business reason of the employer when the meals are furnished to the employee to promote the morale or goodwill of the employee, or to attract prospective employees.

The question of whether meals are furnished for the convenience of the employer is one of fact to be determined by analysis of all the facts and circumstances in each case.” To be considered as furnished for the convenience of the employer meals cannot be considered compensatory. The determination of whether meals are provided for a non-compensatory business reason is based on all the facts and circumstances. A statement that the meals are non-compensatory is not sufficient. The Regulations set forth examples of when meals are furnished for the convenience of the employer for non-compensatory reasons. Some of the examples are as follows:

- Meals will be regarded as furnished for a substantial non-compensatory business reason of the employer when the meals are furnished to the employee during his working hours to have the employee available for emergency call during his meal period.
- Meals will be regarded as furnished for a substantial non-compensatory business reason of the employer when the meals are furnished to the employee during his working hours because the employer's business is such that the employee must be restricted to a short meal period.
- Meals will be regarded as furnished for a substantial non-compensatory business reason of the employer when the meals are furnished to the employee during his working hours because the employee could not otherwise secure proper meals within a reasonable meal period.
- A meal furnished to a restaurant employee or other food service employee for each meal period in which the employee works will be regarded as furnished for a substantial non-compensatory business reason of the employer.
- If the employer furnishes meals to employees at a place of business and the reason for furnishing the meals to each of substantially all of the employees who are furnished the meals is a substantial non-compensatory business reason of the employer.
- If an employer would have furnished a meal to an employee during his working hours for a substantial non-compensatory business reason, a meal furnished to such an employee immediately after his working hours because his duties prevented him from obtaining a meal during his working hours will be regarded as furnished for a substantial non-compensatory business reason.

Meals furnished on nonworking days do not qualify for the exclusion under section 119 of the Internal Revenue Code.

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In adopting § 119, Congress indicated its intent that the exclusion only applies to meals and lodging furnished in kind. H.R.Rept. 1337, 83d Cong., 2d Sess., pp. A38-A39 (1954); S.Rept. No. 1622, 83d Cong., 2d Sess., pp. 190-191 (1954). Both the House and Senate reports further provided that any cash allowances for meals or lodging received by an employee would continue to be includible in gross income to the extent that such allowance constituted compensation.

The value of meals provided to employees has been excluded from income under section 119 in the following circumstances: workers on offshore oil rigs, *Rowan Companies v. United States*, 452 U.S. 247 (1981); tunnel construction workers in Alaska, *Stone v. Commissioner*, 32 T.C. 1021 (1959); workers at an Army construction site in Greenland, *Olkjer v. Commissioner*, 32 T.C. 464 (1959); miners working at least 60 miles from the nearest town, *Setal v. Commissioner*, T.C. Memo. 1961-156; fishermen on their employer's schooner, Rev. Rul. 72-385, 1972-2 C.B. 536; employees of the Navy Department assigned to offshore island job sites, Rev. Rul. 71-267, 1971-1 C.B. 37.

Section 132(a)(4) of the Code allows for the exclusion of the value of de minimis fringe benefits from an employee's income. Section 132(e)(1) generally defines the term "de minimis fringe" as any property or service the value of which is (after taking into account the frequency with which similar fringes are provided by the employer to the employer's employees) so small as to make accounting for it unreasonable or administratively impracticable.

Section 1.132-6(d)(2)(i) of the regulations provides that generally the value of meals and meal money provided to an employee are excluded as de minimis fringe benefits if the benefits provided are reasonable and are provided in a manner that satisfies the following three conditions:

(A) The meal or meal money is provided to the employee on an occasional basis. Whether meal money is provided to an employee on an occasional basis will depend upon the frequency i.e. the availability of the benefit and regularity with which the benefit is provided by the employer to the employee. Thus, meals, meal money, or a combination of such benefits provided to an employee on a regular or routine basis is not provided on an occasional basis.

(B) Overtime. The meals or meal money is provided to an employee because overtime work necessitates an extension of the employee's normal work schedule. This condition does not fail to be satisfied merely because the circumstances giving rise to the need for overtime work are reasonably foreseeable.

(C) In the case of a meal or meal money, the meal or meal money is provided to enable the employee to work overtime.

Section 1.132-6(b)(1) provides that generally, the frequency with which similar fringes are provided by the employer to the employer's employees is determined by reference to the frequency with which the employer provides the fringes to each individual employee. The employer must track the frequency that it provides meals or meal money to each of its employees for the meals or meal money to qualify as de minimis fringe benefits.

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In order for a benefit to qualify as a de minimis fringe benefit, an employer must demonstrate that accounting for provision of the benefit is administratively impracticable. However, the inability to properly account for employer provided benefits created by an employer's choice of accounting systems is not administrative impracticability. An employer cannot tailor its procedures to be administratively difficult for the purpose of achieving de minimis fringe benefit treatment. See *American Airlines v. United States*, 40 Fed. Cl. 712, 725 (1998), aff'd 204 F.3d 1103, 1112 (Fed. Cir. 2000).

Section 1.132-6(e)(1) provides examples of de minimis fringe benefits that are excludable from an employee's gross income. These include occasional typing of personal letters by a company secretary; occasional personal use of an employer's copying machine; occasional cocktail parties, group meals, or picnics for employees and their guests; traditional birthday or holiday gifts of property (not cash) with a low fair market value; occasional theater or sporting event tickets; coffee, doughnuts, and soft drinks; local telephone calls; and flowers, fruit, books, or similar property provided to employees under special circumstances (e.g., on account of illness, outstanding performance, or family crisis).

Certain reimbursements are excludible from the employee's income and wages if the payments are made under an accountable plan under the provisions of § 1.62-2(h). If the payments are not made pursuant to an accountable plan, the payments are includible in the employee's wages.

Section 1.62-2(c) defines a payment under an accountable plan as a payment that meets the following requirements:

- There is a business connection. To show that there is a business connection, the payment must be deductible by the employee as a business deduction.
- The employee must substantiate the expense to the employer. If the expense is a travel or entertainment expense, the employee must substantiate by adequate records (A) the amount of such expense or other item, (B) the time and place of the travel or entertainment, (C) the business purpose of the expense or other item, and (D) the business relationship to the taxpayer of persons entertained.
- The employee must be required to return any excess amount received over the amount substantiated to the employer.

Although the accountable plan rules under section 1.62-2 apply only to payments, advances, and reimbursements, the provision of meals may be excluded as working condition fringe benefits under section 132(a)(3). Section 1.132-5(a)(1)(v) requires that the benefit meet the same requirements as a payment under an accountable plan.

Under the provision of § 162(a)(2), ordinary and necessary traveling expenses paid or incurred in the course of a trade or business (including being an employee) are deductible if the expenses are paid or incurred while away from home in the pursuit of a trade or business, including amounts expended for meals and lodging other than amounts that are lavish or extravagant under the circumstances.

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In *United States v. Correll*, 389 U.S. 299 (1967), the Supreme Court defined away from home as a sufficiently long trip to require a period of sleep or rest. The Court considered whether § 162(a)(2) applied to a trip in which the taxpayer left home and returned on the same day. The Court denied the deduction for the cost of the meals because the taxpayer returned home on the same day.

Section 1.274-2 provides that business meals are deductible only if the expense for the meals is otherwise deductible and directly related or associated with the taxpayer's business activity. The taxpayer must establish a clear business purpose for the expenditure.

Section 1.274-2(b)(ii) Expenses for production of income. For purposes of this section, any reference to trade or business shall include any activity described in section 212.

#### § 212. Expenses for production of income

In the case of an individual, there shall be allowed as a deduction all the ordinary and necessary expenses paid or incurred during the taxable year--

- (1) for the production or collection of income;
- (2) for the management, conservation, or maintenance of property held for the production of income; or
- (3) in connection with the determination, collection, or refund of any tax.

#### **Discussion:**

The starting point for any analysis of employer provided meals is the exclusion provided by § 119. The exclusion applies if the meal is provided on the employer's premises and if the meal is provided for the convenience of the employer. For meals provided in connection with meetings, the employer would have to show that there was some business purpose that either prevented the employees from leaving the premises for lunch or that prevented the employees from having sufficient time to have lunch during the allotted time. Providing of a meal immediately before or after a meeting by itself would generally be insufficient to show that the meals were provided for the convenience of the employer. This exclusion never applies to meals provided away from the employer's place of business.

Another provision that might allow the exclusion of the value of employer provided meals from wages are the de minimis fringe benefit rules described in section 132(e)(1) of the Internal Revenue Code. The exclusion for meals as de minimis fringe benefits is divided into two categories. The first category covers those benefits covered by the general rule for de minimis fringe benefits. The second category is the exclusion for meals or meal money provided to enable the employee to work overtime. Because you have not asked about the provision of meals to enable employees to work overtime, we will only consider the first category.

In order to determine if a benefit is de minimis for the purposes of the exclusion, there are three elements to test. First, the benefit must be so small as to make accounting for the benefit to be unreasonable or administratively

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impracticable. Second, the employer must provide the benefit to the employee infrequently. Third, the benefits should be of relatively low value.

To exclude a benefit as being de minimis, the employer must demonstrate that it would be administratively impracticable to account for the value of the benefit provided. The method chosen by the employer of accounting for benefits provided to employees is not determinative of whether accounting for the value of the benefits is administratively impracticable. It would not be administratively impracticable to account for meals provided to the attendees of a meeting. The employer is aware of who is attending the meeting. It can determine the cost of each meal.

The determination of whether accounting for a benefit is administratively impracticable is a question of degree. Accounting for the value of individual meals that are purchased and provided to an individual employee is not administratively impracticable simply because the employer chooses to account for the meals collectively. On the other hand, accounting for the value of the benefit received by an employee who attends a staff meeting where two pots of coffee and a box of doughnuts are provided to employees may be administratively impracticable.

The less frequently a benefit is provided, the more likely the benefit is appropriately characterized as a de minimis fringe benefit. Employee-measured frequency requires establishing the frequency with which the benefit is provided to a particular employee. Regulation section 1.132-6(b)(1) provides the following example to demonstrate employee-measured frequency. If an employer provides a free meal in kind to one employee on a daily basis, but not to any other employee, the value of the meals is not de minimis with respect to that one employee even though with respect to the employer's entire workforce the meals are provided "infrequently." Accordingly, it is necessary to determine how many employer provided meals an employee receives. Therefore, in order to determine frequency, an employer must determine which employees received benefits, and how often they received them.

While Reg. § 1.132-6(b) does not determine the exact method an employer must use to establish the number of meals that are provided to an individual employee, it does require the employer to establish the number or establish that to do so would be administratively difficult. An employer can only use the frequency of providing the benefit to the workforce as whole (as opposed to each individual employee) if it shows that it would be administratively difficult to account for benefits on an employee basis.

Unless there are some unusual circumstances, an employer should be able to account for meals provided to employees who attend a meeting. Such an employer would have to track the frequency of providing meals by each employee receiving meals.

In order to show that a benefit is de minimis, the employer must show that the value of any benefit (taking into account the frequency with which similar benefits are provided) is so small as to make accounting for it unreasonable or administratively impracticable. The lower the value of benefits provided by an employer, the more likely the benefits are properly characterized as de minimis fringe benefits.



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This analysis reaches the following conclusions:

- Meals furnished by an employer can be excluded from wages if they are provided on the employer’s business premises and if the meals are furnished for the convenience of the employees;
- **Furnishing meals before, during, or after an employee meeting would generally not be considered for the convenience of the employer, unless there is some reason which causes the employees to be unable to leave the business premises for sufficient time to have a meal;**
- Meals may be excluded from wages as de minimis fringe benefits if they are furnished so infrequently and if are so small in value that accounting for the meals would be administratively impracticable. Generally, accounting for meals provided to employees who attend a meeting would not be administratively impracticable.

**Conclusion:**

A few meals did meet the rules for exclusion under the Internal Revenue Code. **However, a significant and substantial number of meals at the Waterleaf (attached on related spreadsheet) would be taxable because:**

- **The meals were not de minimis in nature in accordance with Internal Revenue Code Section 132;**
- **The meals would be considered “day meals” under relation to Internal Revenue Code Section 162(a)(2);**
- **The meals did not meet accountable plan rules under Internal Revenue Code Section 1.62-2(c). Specifically, the meals did not meet all the requirements as entertainment expense, because the employee did not substantiate by adequate records (A) the amount of such expense or other item, (B) the time and place of the travel or entertainment, (C) the business purpose of the expense or other item, and (D) the business relationship to the taxpayer of persons entertained. All elements must be present for exclusion.**
- **The meals do not meet exclusion under Internal Revenue Code Section 119. The College did not show that there was some business purpose that either prevented the employees from leaving the premises for lunch/dinner or that prevented the employees from having sufficient time to have lunch/dinner during the allotted time. The situations in which meals were provided do not meet the intended exclusion under Section 119 nor is there any equivalence to the College meals at Waterleaf to the excluded meals in the court cases cited.**

**As there was no documentation that the employees reimbursed the college for the meals, the meals are taxable as a fringe benefit.**

Income withholding wage adjustment is subject to tax at 25% under Internal Revenue Code 3402. Under Internal Revenue Code 3403 the employer is liable for the tax not withheld under Internal Revenue Code 3402.

FITW            \$ 18,351.28 X .25 =            \$ 4,587.82

Medicare        \$ 18,351.28 X .029 =            \$ 532.19

|                                          |                                         |                           |
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**Total** **\$ 5,120.01**

Not all employees can be identified who received the meals. Those employees who can be identified were not in social security, and there would be no benefit to the government nor benefit gained or lost to the employee to have the TP issue corrected Forms W-2c for each of these employees, Internal Revenue Agent asked and IRS Group manager agreed that individual corrected Forms W-2c would be a burden to both the TP and individuals.

Per IRM 4.23.10.14 the College of Dupage will not have to issue Forms W-2c or Form W-3c for the fringe benefit because:

- 1) Not all employee's can be identified with the documentation presented;
- 2) it reduces the taxpayer's burden for multiple entries on Forms W-2c and reduces the burden on the individual to prepare an amended return that will not affect any benefit as;
- 3) the individuals do not participate in social security and would not have any benefit increase or decrease by filing an amended return (which would be an expense to the individual)
- 4) and Medicare benefits are unaffected.

College of Dupage  
Meals at Waterleaf  
34.1608.2.Meals  
TY 2013

Below are a list of meals that do not have the documentation to be considered exempt from taxability as a fringe benefit.

The meals are day meals; documents do not support accountable plans; and do not meet exemption under IRC 119.

Sorted by invoice

| Date      | Invoice number | Amount    |
|-----------|----------------|-----------|
| 1/24/2013 | J006813b       | \$ 58.80  |
| 1/9/2013  | J006894        | \$ 104.40 |
| 1/9/2013  | J006894        | \$ 270.00 |
| 1/9/2013  | J006894        | \$ 58.80  |
| 1/16/2013 | J006894        | \$ 116.40 |
| 1/30/2013 | J006894        | \$ 76.80  |
| 1/31/2013 | J006894        | \$ 42.00  |
| 2/14/2013 | J006962        | \$ 81.00  |
| 2/1/2013  | J007021        | \$ 57.60  |
| 2/28/2013 | J007021        | \$ 289.20 |
| 2/21/2013 | J007021        | \$ 627.60 |
| 2/22/2013 | J007021        | \$ 94.80  |
| 2/27/2013 | J007021        | \$ 70.80  |
| 2/28/2013 | J007037        | \$ 207.60 |
| 2/8/2013  | J007053        | \$ 188.40 |
| 3/6/2013  | J007138b       | \$ 64.20  |
| 1/17/2013 | J007203c       | \$ 90.00  |
| 1/10/2013 | J007203c       | \$ 696.60 |
| 4/4/2013  | J007204        | \$ 38.40  |
| 4/12/2013 | J007295a       | \$ 138.00 |
| 4/24/2013 | J007295a       | \$ 270.00 |
| 4/26/2013 | J007295a       | \$ 93.60  |
| 4/19/2013 | J007295a       | \$ 57.60  |
| 4/12/2013 | J007295a       | \$ 86.40  |
| 4/12/2013 | J007295b       | \$ 90.00  |
| 4/18/2013 | J007295b       | \$ 130.80 |
| 4/26/2013 | J007295b       | \$ 325.20 |
| 4/24/2013 | J0073456       | \$ 759.60 |
| 4/24/2013 | J0073456       | \$ 60.00  |
| 4/25/2013 | J0073456       | \$ 96.00  |
| 4/25/2013 | J0073456       | \$ 274.50 |
| 4/12/2013 | J007351        | \$ 87.60  |
| 4/10/2013 | J007355        | \$ 360.00 |

|                    |    |          |
|--------------------|----|----------|
| 5/10/2013 J007469a | \$ | 73.20    |
| 5/29/2013 J007469a | \$ | 154.80   |
| 5/24/2013 J007469a | \$ | 76.80    |
| 5/29/2013 J007469a | \$ | 38.40    |
| 5/8/2013 J007519   | \$ | 72.00    |
| 5/16/2013 J007522b | \$ | 98.40    |
| 6/20/2013 J007647  | \$ | 334.80   |
| 6/13/2013 J007647  | \$ | 99.60    |
| 6/13/2013 J007647  | \$ | 259.20   |
| 6/20/2013 J007647  | \$ | 66.60    |
| 6/20/2013 J007647  | \$ | 650.40   |
| 6/12/2013 J007647  | \$ | 48.00    |
| 6/13/2013 J007854  | \$ | 61.20    |
| 7/31/2013 J007871  | \$ | 138.00   |
| 7/25/2013 J007871  | \$ | 61.20    |
| 7/25/2013 J007871  | \$ | 429.60   |
| 7/31/2013 J007871  | \$ | 184.20   |
| 7/24/2013 J007953  | \$ | 279.00   |
| 7/31/2013 J007953  | \$ | 176.40   |
| 7/24/2013 J007953  | \$ | 27.00    |
| 7/25/2013 J007953  | \$ | 641.40   |
| 8/8/2013 J008384   | \$ | 50.40    |
| 8/7/2013 J008384   | \$ | 60.60    |
| 8/22/2013 J008384  | \$ | 643.20   |
| 8/22/2013 J008384  | \$ | 54.00    |
| 8/16/2013 J008384  | \$ | 55.20    |
| 8/14/2013 J008384  | \$ | 138.00   |
| 8/22/2013 J008447  | \$ | 145.80   |
| 8/16/2013 J008447  | \$ | 86.40    |
| 8/1/2013 J008450   | \$ | 1,488.00 |
| 8/1/2013 J008450   | \$ | 147.00   |
| 8/16/2013 J008450  | \$ | 42.60    |
| 8/22/2013 J008450  | \$ | 724.80   |
| 8/23/2013 J008450  | \$ | 66.00    |
| 8/23/2013 J008450  | \$ | 148.80   |
| 8/3/2013 J008450   | \$ | 327.60   |
| 8/25/2013 J008450  | \$ | 264.60   |
| 8/7/2013 J008450   | \$ | 196.80   |
| 8/8/2013 J008450   | \$ | 76.20    |
| 8/15/2013 J008450  | \$ | 58.80    |
| 9/19/2013 J008527  | \$ | 448.80   |
| 9/6/2013 J008527   | \$ | 122.40   |
| 10/17/2013 J008678 | \$ | 297.00   |
| 10/24/2013 J008678 | \$ | 118.80   |
| 10/25/2013 J008678 | \$ | 97.20    |
| 10/30/2013 J008678 | \$ | 168.60   |
| 10/30/2013 J008678 | \$ | 60.00    |

|                           |           |              |
|---------------------------|-----------|--------------|
| 10/31/2013 J008678        | \$        | 61.20        |
| 10/17/2013 J008698        | \$        | 76.20        |
| 10/9/2013 J008698         | \$        | 51.60        |
| 10/9/2013 J008698         | \$        | 109.20       |
| 10/24/2013 J008729        | \$        | 80.40        |
| 10/30/2013 J008729        | \$        | 97.20        |
| 10/2/2013 J008729         | \$        | 52.80        |
| 10/31/2013 J008746        | \$        | 306.00       |
| 11/6/2013 J008888         | \$        | 38.40        |
| 11/6/2013 J008888         | \$        | 50.40        |
| 11/14/2013 J008888        | \$        | 58.20        |
| 11/20/2013 J008888        | \$        | 68.40        |
| 11/21/2013 J008888        | \$        | 738.00       |
| 11/14/2013 J008888        | \$        | 368.40       |
| <u>11/14/2013 J008905</u> | <u>\$</u> | <u>74.38</u> |
| Total                     | \$        | 18,351.28    |