

**Application for Addition of Land to an
Existing Agricultural District
Westchester County, New York**



This form is to be completed by agricultural landowners whose agricultural lands are proposed for inclusion within an agricultural district. The information obtained from this form will be utilized by the Westchester County Agriculture & Farmland Protection Board to make recommendations for approval in accordance with New York State Agriculture and Markets Law. Note that the board may require additional information such as site plans, business plans, tax forms or other documents to assist in the evaluation of the application.

Part 1: Contact Information

Landowner Name: Avraam Apazidis
Mailing Address: 7 Rudolph La Norwalk, CT 06851

Phone: 203-434-3725 E-Mail: mike.apazidis@gmail.com

If landowner is applicant, check here and proceed to Part 2.

Applicant Name: Cipriano Farm / JC & PC Corp.
Mailing Address: 475 Smith Ridge Rd. Vista, NY 10590

Phone: 914-533-7242 E-Mail: pplants@me.com
516-924-2849

Part 2: Parcel Identification

IMPORTANT: Review the tax assessment rolls for your municipality (available online via your municipality's website or via the NYS Office of Real Property Services website) and enter the Section, Block and Lot and acreage for each parcel below. The property must be located within one of the following communities: Cortlandt, Yorktown, Somers, North Salem, Lewisboro, Bedford, Sleepy Hollow, or the portion of Mount Pleasant west of the Taconic State Parkway.

A. List tax parcel identification (Section, Block, & Lot) numbers and acreage for all parcels owned by the farmer:

Parcel ID #	Acreage	Parcel ID #	Acreage
0053 09833 013	5.5	0050-09834-18	17
50A 09834-81	1.5		
0053 09834-035/48/36	2		

Under contract
Not owned
already
in ag
district

B. List tax parcel identification (Section, Block, & Lot) numbers and acreage for all parcels rented from another landowner: (Note: an affidavit from the landowner is required to include parcels not owned by the applicant)

Parcel ID #	Acreage	Parcel ID #	Acreage
0053-09834-032	3.2		

in Ag district
requesting
portion of
lot number
to be placed
in ag
district.

requesting
for 2.1 ac.
to be added
to Ag
District

C. List tax parcel identification (Section, Block, & Lot) numbers and acreage for all parcels rented to a farmer(s):

Parcel ID #	Acreage

Parcel ID #	Acreage

Part 3: Farm Description

Farm Name: Cipriano Farm / J.C. & P.C. CORP

Is farm location the same as mailing address? Yes No If yes, proceed to description of land.

Farm Street Address: 24 East St. (and soon 3715 Smith Ridge Rd)

City/Town/Village of: Vista, NY (Levishore Township)

For the following, attach additional sheets if necessary.

Description of land and boundaries (wooded, open, steep slopes, streams, wetlands, etc.): _____

See Attached

Description of current agricultural activities (also complete the table on the following page):

Orchard, Vegetable ; Cut-Flower, Honey, Wood, personal production, Annual & Fruiting Annual production, Tree & Shrub production

Description of future plans: Continuing all of the above w/ larger fields allow for better rotation. Hopefully have cider production with similar goal or having a bakery with a similar eatery to Kings Highway Cider at McEnroe Organic

Number of acres currently farmed: 5.5 Total acres proposed to be farmed: 20-25

Participating in Agricultural Assessment Program (Property Assessment): Yes No

The farm will operate under a Whole Farm Plan, Nutrient Management Plan, or similar, to ensure any potential environmental impacts are minimized: Yes No

The property to be closed on as well as requesting additional props

Are there any lease agreements, easements or restrictive covenants associated with the property or agricultural operation? Yes No

Only parcels on which the agricultural operation is located are eligible to be included in the Agricultural District (note that agricultural land may include woodland and fallow land). Parcels that include primarily non-agricultural commercial uses are not eligible for inclusion. For parcels on which are located both agricultural and non-agricultural commercial uses, please answer the following. The Agriculture and Farmland Protection Board may request additional information or documentation supporting your answers.

Does the agricultural operation make up a minimum of 51% of the actively used area of the parcel (exclude residential and unused portions)? Yes No

Does the agricultural operation account for at least 51% of the gross sales from any wholesale or retail activity located on the parcel? Yes No

Identify Farm Enterprise	Principal (choose only one)	Secondary (select as many as appropriate)	Existing	Start-Up	Approx. Acres
Fallow	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Hay	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Equine	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Crops (Grain)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Crops (Vegetable)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10
Orchard (Fruit)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2
Vineyard	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Eggs	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Poultry (meat)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Dairy	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Livestock (meat)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Livestock (other)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Aquaculture	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Sugarbush	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Horticultural	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5
Christmas Trees	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Woodlot	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Other (describe below):					
a. _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
b. _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Supporting Information. Attach the following information with the application.

- Documentation demonstrating Gross Sales Value, such as a copy of a completed, filed IRS Form G or NYS Sales Receipts form (with Tax ID deleted or blacked out). *Can email for return*
- Business Plan describing the operation and realized or anticipated gross sales value for major elements of the operation.
- Whole Farm Plan or similar document describing sensitive environmental resources on or near the property and how potential impacts will be minimized and mitigated.
- Sketch of the property showing buildings and elements of the operation. *Topo maps provided*
- Lease or other legal agreements, deed restrictions or conservations easements. N/A

Note: Information included in this application is public information and subject to access under the Freedom of Information Law.

I hereby swear that I am either the owner of record or am duly authorized by the owner of record to file an application to include additional land within the Westchester County Agricultural District for the subject property as described above, and I hereby swear that all information submitted as part of this application is, to the best of my knowledge, correct and complete.

Signature: *Jennifer Pietro* Date: 3/31/2022
 Print Name: Jennifer & Pietro Cipriano Are you the Landowner? Yes No

Note: If the applicant is not the landowner, the following affidavit from the landowner giving the applicant the authority to act on the landowner's behalf must be attached to the application.

RETURN TO: Westchester County Agriculture and Farmland Protection Board
 Room 432, 148 Martine Avenue, White Plains, NY 10601
 FAX: (914) 995-3780

AFFIDAVIT OF PROPERTY OWNERSHIP
AND AUTHORIZED REPRESENTATIVES

Complete this form only if the applicant is not the landowner. This affidavit grants the applicant, listed below as authorized representative, the authority to act on the landowner's behalf to submit an application to add the subject property, described below, to the Westchester Agricultural District. The Westchester County Agriculture and Farmland Protection Board may request additional information and perform a site visit as part of the application review process.

PROPERTY LOCATION

Farm Name: CIPRIANO FARM / JC & PC CORP
Parcel Acreage: 2 1/2 (farm) 2 (forest)
Tax Parcel Identification (Section-Block-Lot): 0053 - 09834 - 032
Property Street Address: 469 Smith Ridge Rd.
Municipality: Vista Hamlet in Town of Lewisboro

PROPERTY OWNERSHIP

Landowner Name: ABRAHAM APAZIDIS
Mailing Address: 7 Randolph Ln
Phone Number(s): Mike Apazidis@gmail.com
Email: 203-434-3725

AUTHORIZED REPRESENTATIVE(S)

Name: Jennifer + Pietro Cipriano
Organization: JC & PC Corp / Cipriano Farm
Mailing Address: 475 Smith Ridge Rd, Vista, NY 10590
Phone Number(s): 914-533-7242 (w) 516-924-2849 (cell)

I hereby swear that I am the owner of record of the subject property described above, and that I hereby authorize the representative(s) named above to file an application on my behalf to include the subject parcels of land within the Westchester County Agricultural District.

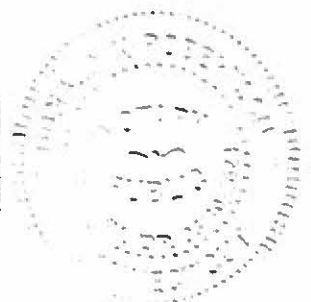
Landowner's Signature: Abraham Apazidis Date: 3-31-2022

Print Name: ABRAHAM APAZIDIS

Notarized by:

[Signature]

Donald K Robertson
Notary Public, State of Connecticut
My Commission Expires 6/30/2024



Form 1120-S Return Summary

For calendar year 2021 or tax year beginning , ending
JC & PC CORP

Ordinary Business Income (Loss)

Total income	224,381	
Total deductions	162,578	
Ordinary business income (loss)	61,803	
Total S Corporation taxes		0

Schedule K, Line 18

Ordinary business income (loss)	61,803	
Net rental real estate income (loss)		
Other net rental income (loss)		
Interest income		
Dividends		
Royalties		
Short-term capital gain (loss)		
Long-term capital gain (loss)		
Net Section 1231 gain (loss)		
Other income (loss)		
Section 179 deduction		
Contributions		
Investment interest expense		
Section 59(e)(2) expenditures		
Other deductions		
Foreign taxes paid or accrued		
Income (loss) reconciliation (Schedule K, Line 18)	61,803	

	Schedule L	
	Prior Year	Current Year
Assets	145,377	229,880
Liabilities	145,377	229,880
Difference	0	0

	Schedule M-1
Schedule M-1	61,803
Schedule K, Line 18	61,803
Difference	0

	Retained Earnings	
	Schedule L	RE Reconciliation Worksheet
AAA	212,545	212,545
UTI		
E&P		
OAA		
Timing		
Total	212,545	212,545

	Schedule M-3
Schedule M-3	
Schedule K, Line 18	
Difference	0
Total number of shareholders	2
Total ownership percentage	100.000000

Form **8879-S**

IRS e-file Signature Authorization for Form 1120-S

OMB No. 1545-0123

ERO must obtain and retain completed Form 8879-S.

2021

Department of the Treasury
Internal Revenue Service

Go to www.irs.gov/Form8879S for the latest information.

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

Name of corporation

Employer identification number

JC & PC CORP

Part I Tax Return Information (whole dollars only)

1	Gross receipts or sales less returns and allowances (Form 1120-S, line 1c)	1	148,281
2	Gross profit (Form 1120-S, line 3)	2	148,281
3	Ordinary business income (loss) (Form 1120-S, line 21)	3	61,803
4	Net rental real estate income (loss) (Form 1120-S, Schedule K, line 2)	4	
5	Income (loss) reconciliation (Form 1120-S, Schedule K, line 18)	5	61,803

Part II Declaration and Signature Authorization of Officer (Be sure to get a copy of the corporation's return)

Under penalties of perjury, I declare that I am an officer of the above corporation and that I have examined a copy of the corporation's 2021 electronic income tax return and accompanying schedules and statements and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts shown on the copy of the corporation's electronic income tax return. I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send the corporation's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the corporation's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the corporation's electronic income tax return and, if applicable, the corporation's consent to electronic funds withdrawal.

Officer's PIN: check one box only

I authorize Padgett Business Services to enter my PIN _____ as my signature
ERO firm name Don't enter all zeros
 on the corporation's 2021 electronically filed income tax return.

As an officer of the corporation, I will enter my PIN as my signature on the corporation's 2021 electronically filed income tax return.

Officer's signature _____ Date 02/01/22 Title PRESIDENT
PIETRO CIPRIANO

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2021 electronically filed income tax return for the corporation indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 3112, IRS e-file Application and Participation, and Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature WESLEY M BEAL, PhD, EA Date 02/01/22

**ERO Must Retain This Form — See Instructions
 Don't Submit This Form to the IRS Unless Requested To Do So**

Form **1120-S**

Department of the Treasury
Internal Revenue Service

U.S. Income Tax Return for an S Corporation

Do not file this form unless the corporation has filed or is attaching Form 2553 to elect to be an S corporation.
Go to www.irs.gov/Form1120S for instructions and the latest information.

OMB No. 1545-0123

2021

For calendar year 2021 or tax year beginning _____ ending _____

A S election effective date 05/07/15	TYPE OR PRINT	Name JC & PC CORP	D Employer identification number [REDACTED]
B Business activity code number (see instructions) 453990		Number, street, and room or suite no. If a P.O. box, see instructions. 475 SMITH RIDGE ROAD	E Date incorporated 05/07/2015
C Check if Sch. M-3 attached <input type="checkbox"/>		City or town, state or province, country, and ZIP or foreign postal code SOUTH SALEM NY 10590	F Total assets (see instructions) \$ 229,880

G Is the corporation electing to be an S corporation beginning with this tax year? See instructions. Yes No

H Check if: (1) Final return (2) Name change (3) Address change (4) Amended return (5) S election termination

I Enter the number of shareholders who were shareholders during any part of the tax year **2**


J Check if corporation: (1) Aggregated activities for section 465 at-risk purposes (2) Grouped activities for section 469 passive activity purposes

Caution: Include only trade or business income and expenses on lines 1a through 21. See the instructions for more information.

Income	1a Gross receipts or sales	1a	148,281	
	b Returns and allowances	1b		
	c Balance. Subtract line 1b from line 1a			1c 148,281
	2 Cost of goods sold (attach Form 1125-A)			2
	3 Gross profit. Subtract line 2 from line 1c			3 148,281
	4 Net gain (loss) from Form 4797, line 17 (attach Form 4797)			4 76,100
5 Other income (loss) (see instructions—attach statement)			5	
6 Total income (loss). Add lines 3 through 5			6 224,381	
Deductions (see instructions for limitations)	7 Compensation of officers (see instructions—attach Form 1125-E)			7
	8 Salaries and wages (less employment credits)			8 15,641
	9 Repairs and maintenance			9 3,000
	10 Bad debts			10
	11 Rents			11
	12 Taxes and licenses			12 1,747
	13 Interest (see instructions)			13 1,403
	14 Depreciation not claimed on Form 1125-A or elsewhere on return (attach Form 4562)			14 136,308
	15 Depletion (Do not deduct oil and gas depletion.)			15
	16 Advertising			16 1,150
	17 Pension, profit-sharing, etc., plans			17
	18 Employee benefit programs			18
	19 Other deductions (attach statement) See Stmt 1			19 3,329
	20 Total deductions. Add lines 7 through 19			20 162,578
	21 Ordinary business income (loss). Subtract line 20 from line 6			21 61,803
Tax and Payments	22a Excess net passive income or LIFO recapture tax (see instructions)	22a		
	b Tax from Schedule D (Form 1120-S)	22b		
	c Add lines 22a and 22b (see instructions for additional taxes)			22c
	23a 2021 estimated tax payments and 2020 overpayment credited to 2021	23a		
	b Tax deposited with Form 7004	23b		
	c Credit for federal tax paid on fuels (attach Form 4136)	23c		
	d Add lines 23a through 23c			23d
24 Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>			24	
25 Amount owed. If line 23d is smaller than the total of lines 22c and 24, enter amount owed			25	
26 Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid			26	
27 Enter amount from line 26: Credited to 2022 estimated tax Refunded			27	

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

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

Sign Here  **Signature of officer** **PIETRO CIPRIANO** **Date** _____ **Title** **PRESIDENT**

Paid Preparer Use Only	Print/Type preparer's name WESLEY M BEAL, PhD, EA	Preparer's signature WESLEY M BEAL, PhD, EA	Date 02/23/22	Check <input type="checkbox"/> if self-employed	PTIN P01615188
	Firm's name Padgett Business Services	Firm's EIN [REDACTED]			
	Firm's address 83 Old Ridgefield Rd Wilton, CT	Phone no. 06897-4511			914-441-0846

Schedule B Other Information (see instructions) (continued)

	Yes	No
12 During the tax year, did the corporation have any non-shareholder debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt?		X
If "Yes," enter the amount of principal reduction		\$
13 During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions		X
14a Did the corporation make any payments in 2021 that would require it to file Form(s) 1099?		X
b If "Yes," did the corporation file or will it file required Forms 1099?		
15 Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund?		X
If "Yes," enter the amount from Form 8996, line 15		\$

Schedule K Shareholders' Pro Rata Share Items

		Total amount
Income (Loss)	1 Ordinary business income (loss) (page 1, line 21)	1 61,803
	2 Net rental real estate income (loss) (attach Form 8825)	2
	3a Other gross rental income (loss)	3a
	b Expenses from other rental activities (attach statement)	3b
	c Other net rental income (loss). Subtract line 3b from line 3a	3c
	4 Interest income	4
	5 Dividends: a Ordinary dividends	5a
	b Qualified dividends	5b
	6 Royalties	6
	7 Net short-term capital gain (loss) (attach Schedule D (Form 1120-S))	7
8a Net long-term capital gain (loss) (attach Schedule D (Form 1120-S))	8a	
	b Collectibles (28%) gain (loss)	8b
	c Unrecaptured section 1250 gain (attach statement)	8c
9 Net section 1231 gain (loss) (attach Form 4797)	9	
10 Other income (loss) (see instructions)	10 Type	
Deductions	11 Section 179 deduction (attach Form 4562)	11
	12a Charitable contributions	12a
	b Investment interest expense	12b
	c Section 59(e)(2) expenditures	12c Type
d Other deductions (see instructions)	12d Type	
Credits	13a Low-income housing credit (section 42(j)(5))	13a
	b Low-income housing credit (other)	13b
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)	13c
	d Other rental real estate credits (see instructions)	13d Type
	e Other rental credits (see instructions)	13e Type
	f Biofuel producer credit (attach Form 6478)	13f
	g Other credits (see instructions)	13g Type
International Transactions	14 Attach Schedule K-2 (Form 1120-S), Shareholders' Pro Rata Share Items—International, and check this box to indicate you are reporting items of international tax relevance	<input type="checkbox"/>
Alternative Minimum Tax (AMT) Items	15a Post-1986 depreciation adjustment	15a
	b Adjusted gain or loss	15b
	c Depletion (other than oil and gas)	15c
	d Oil, gas, and geothermal properties – gross income	15d
	e Oil, gas, and geothermal properties – deductions	15e
	f Other AMT items (attach statement)	15f
Items Affecting Shareholder Basis	16a Tax-exempt interest income	16a
	b Other tax-exempt income	16b
	c Nondeductible expenses	16c
	d Distributions (attach statement if required) (see instructions)	16d 6,276
	e Repayment of loans from shareholders	16e
	f Foreign taxes paid or accrued	16f

Schedule K Shareholders' Pro Rata Share Items (continued)		Total amount
Other Information	17a Investment income	17a
	b Investment expenses	17b
	c Dividend distributions paid from accumulated earnings and profits	17c
	d Other items and amounts (attach statement) See Statement 2	
Reconciliation	18 Income (loss) reconciliation. Combine the amounts on lines 1 through 10 in the far right column. From the result, subtract the sum of the amounts on lines 11 through 12d and 16f	18 61,803

Schedule L Balance Sheets per Books	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
Assets				
1 Cash		15,795		11,229
2a Trade notes and accounts receivable				
b Less allowance for bad debts	((
3 Inventories				
4 U.S. government obligations				
5 Tax-exempt securities (see instructions)				
6 Other current assets (attach statement) Stmt 3		12,290		
7 Loans to shareholders				
8 Mortgage and real estate loans				
9 Other investments (attach statement)				
10a Buildings and other depreciable assets	162,708		271,466	
b Less accumulated depreciation	(45,416	117,292	(52,815	218,651
11a Depletable assets				
b Less accumulated depletion	((
12 Land (net of any amortization)				
13a Intangible assets (amortizable only)				
b Less accumulated amortization	((
14 Other assets (attach statement)				
15 Total assets		145,377		229,880
Liabilities and Shareholders' Equity				
16 Accounts payable				
17 Mortgages, notes, bonds payable in less than 1 year				
18 Other current liabilities (attach statement) Stmt 4		919		919
19 Loans from shareholders				
20 Mortgages, notes, bonds payable in 1 year or more		35,447		16,316
21 Other liabilities (attach statement)				
22 Capital stock		100		100
23 Additional paid-in capital				
24 Retained earnings		108,911		212,545
25 Adjustments to shareholders' equity (attach statement)				
26 Less cost of treasury stock	((
27 Total liabilities and shareholders' equity		145,377		229,880

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

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

1	Net income (loss) per books	109,910	5	Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):	
2	Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize) Stmt 5	48,962	a	Tax-exempt interest \$	
3	Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 16f (itemize):		6	Deductions included on Schedule K, lines 1 through 12 and 16f, not charged against book income this year (itemize):	
a	Depreciation \$		a	Depreciation \$	97,069
b	Travel and entertainment \$				
4	Add lines 1 through 3	158,872	7	Add lines 5 and 6	97,069
			8	Income (loss) (Schedule K, line 18). Subtract line 7 from line 4	61,803

Schedule M-2 Analysis of Accumulated Adjustments Account, Shareholders' Undistributed Taxable Income Previously Taxed, Accumulated Earnings and Profits, and Other Adjustments Account (see instructions)

	(a) Accumulated adjustments account	(b) Shareholders' undistributed taxable income previously taxed	(c) Accumulated earnings and profits	(d) Other adjustments account
1	Balance at beginning of tax year	108,911		
2	Ordinary income from page 1, line 21	61,803		
3	Other additions Stmt 6	97,069		
4	Loss from page 1, line 21			
5	Other reductions Stmt 7	48,962		
6	Combine lines 1 through 5	218,821		
7	Distributions	6,276		
8	Balance at end of tax year. Subtract line 7 from line 6	212,545		

Form 1120-S (2021)

Form **4797**

Sales of Business Property
 (Also Involuntary Conversions and Recapture Amounts
 Under Sections 179 and 280F(b)(2))

OMB No. 1545-0184

2021

Department of the Treasury
 Internal Revenue Service

Attach to your tax return.
 Go to www.irs.gov/Form4797 for instructions and the latest information.

Attachment
 Sequence No. **27**

Name(s) shown on return JC & PC CORP	Identifying number
--	------------------------

1a Enter the gross proceeds from sales or exchanges reported to you for 2021 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20. See instructions	1a	
b Enter the total amount of gain that you are including on lines 2, 10, and 24 due to the partial dispositions of MACRS assets	1b	
c Enter the total amount of loss that you are including on lines 2 and 10 due to the partial dispositions of MACRS assets	1c	

Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft—Most Property Held More Than 1 Year (see instructions)

2 (a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)

3 Gain, if any, from Form 4684, line 39	3	
4 Section 1231 gain from installment sales from Form 6252, line 26 or 37	4	
5 Section 1231 gain or (loss) from like-kind exchanges from Form 8824	5	
6 Gain, if any, from line 32, from other than casualty or theft	6	
7 Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows Partnerships and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120-S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below. Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.	7	0
8 Nonrecaptured net section 1231 losses from prior years. See instructions	8	
9 Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return. See instructions	9	

Part II Ordinary Gains and Losses (see instructions)

10 Ordinary gains and losses not included on lines 11 through 16 (Include property held 1 year or less):						
TRACTOR	12/31/20	04/19/21	52,600	50,650	50,650	52,600

11 Loss, if any, from line 7	11	
12 Gain, if any, from line 7 or amount from line 8, if applicable	12	
13 Gain, if any, from line 31	13	23,500
14 Net gain or (loss) from Form 4684, lines 31 and 38a	14	
15 Ordinary gain from installment sales from Form 6252, line 25 or 36	15	
16 Ordinary gain or (loss) from like-kind exchanges from Form 8824	16	
17 Combine lines 10 through 16	17	76,100
18 For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below.		
a If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the loss from income-producing property on Schedule A (Form 1040), line 16. (Do not include any loss on property used as an employee.) Identify as from "Form 4797, line 18a." See instructions	18a	
b Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1 (Form 1040), Part I, line 4	18b	

For Paperwork Reduction Act Notice, see separate instructions.

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255
(see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:		(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A	GMC 2017	12/31/18	12/27/21
B			
C			
D			
These columns relate to the properties on lines 19A through 19D.		Property A	Property B
20	Gross sales price (Note: See line 1a before completing.)	23,500	
21	Cost or other basis plus expense of sale	30,152	
22	Depreciation (or depletion) allowed or allowable	30,152	
23	Adjusted basis. Subtract line 22 from line 21	0	
24	Total gain. Subtract line 23 from line 20	23,500	
25	If section 1245 property:		
a	Depreciation allowed or allowable from line 22	30,152	
b	Enter the smaller of line 24 or 25a	23,500	
26	If section 1260 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.		
a	Additional depreciation after 1975. See instructions		
b	Applicable percentage multiplied by the smaller of line 24 or line 26a. See instructions		
c	Subtract line 26a from line 24. If residential rental property or line 24 isn't more than line 26a, skip lines 26d and 26e		
d	Additional depreciation after 1969 and before 1976		
e	Enter the smaller of line 26c or 26d		
f	Section 291 amount (corporations only)		
g	Add lines 26b, 26e, and 26f		
27	If section 1252 property: Skip this section if you didn't dispose of farmland or if this form is being completed for a partnership.		
a	Soil, water, and land clearing expenses		
b	Line 27a multiplied by applicable percentage. See instructions		
c	Enter the smaller of line 24 or 27b		
28	If section 1254 property:		
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion. See instructions		
b	Enter the smaller of line 24 or 28a		
29	If section 1255 property:		
a	Applicable percentage of payments excluded from income under section 126. See instructions		
b	Enter the smaller of line 24 or 29a. See instructions		

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30	Total gains for all properties. Add property columns A through D, line 24	30	23,500
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	23,500
32	Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	0

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less
(see instructions)

	(a) Section 179	(b) Section 280F(b)(2)
33	Section 179 expense deduction or depreciation allowable in prior years	33
34	Recomputed depreciation. See instructions	34
35	Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35

**Schedule K-1
(Form 1120-S)**

Department of the Treasury
Internal Revenue Service

2021

For calendar year 2021, or tax year

beginning ending

Shareholder's Share of Income, Deductions, Credits, etc.
See separate instructions.

Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items			
1	Ordinary business income (loss) 30,902	13	Credits
2	Net rental real estate income (loss)		
3	Other net rental income (loss)		
4	Interest income		
5a	Ordinary dividends		
5b	Qualified dividends	14	Schedule K-3 is attached if checked <input type="checkbox"/>
6	Royalties	15	Alternative minimum tax (AMT) items
7	Net short-term capital gain (loss)		
8a	Net long-term capital gain (loss)		
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured section 1250 gain		
9	Net section 1231 gain (loss)	16	Items affecting shareholder basis D 3,138
10	Other income (loss)		
		17	Other information V* STMT
11	Section 179 deduction	AC*	STMT
12	Other deductions		
18	More than one activity for at-risk purposes*		
19	More than one activity for passive activity purposes*		
* See attached statement for additional information.			

Part I Information About the Corporation

A Corporation's employer identification number
[REDACTED]

B Corporation's name, address, city, state, and ZIP code
JC & PC CORP
475 SMITH RIDGE ROAD
SOUTH SALEM NY 10590

C IRS Center where corporation filed return
e-file

D Corporation's total number of shares
Beginning of tax year **100**
End of tax year **100**

Part II Information About the Shareholder

E Shareholder's identifying number
073-68-3884

F Shareholder's name, address, city, state, and ZIP code
PIETRO CIPRIANO
24 EAST STREET
SOUTH SALEM NY 10590

G Current year allocation percentage **50.000000 %**

H Shareholder's number of shares
Beginning of tax year **50**
End of tax year **50**

I Loans from shareholder
Beginning of tax year \$ **0**
End of tax year \$ **0**

For IRS Use Only

Schedule K-1
(Form 1120-S)

Department of the Treasury
Internal Revenue Service

2021

For calendar year 2021, or tax year

Final K-1

Amended K-1

OMB No. 1545-0123

beginning ending

Shareholder's Share of Income, Deductions, Credits, etc.
See separate instructions.

Part I Information About the Corporation

A Corporation's employer identification number
[REDACTED]

B Corporation's name, address, city, state, and ZIP code
JC & PC CORP

475 SMITH RIDGE ROAD
SOUTH SALEM NY 10590

C IRS Center where corporation filed return
e-file

D Corporation's total number of shares
Beginning of tax year **100**
End of tax year **100**

Part II Information About the Shareholder

E Shareholder's identifying number
040-84-1238

F Shareholder's name, address, city, state, and ZIP code
JENNIFER CIPRIANO
24 EAST STREET

SOUTH SALEM NY 10590

G Current year allocation percentage **50.000000 %**

H Shareholder's number of shares
Beginning of tax year **50**
End of tax year **50**

I Loans from shareholder
Beginning of tax year \$ **0**
End of tax year \$ **0**

For IRS Use Only

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

1	Ordinary business income (loss) 30,901	13	Credits
2	Net rental real estate income (loss)		
3	Other net rental income (loss)		
4	Interest income		
5a	Ordinary dividends		
5b	Qualified dividends	14	Schedule K-3 is attached if checked <input type="checkbox"/>
6	Royalties	15	Alternative minimum tax (AMT) items
7	Net short-term capital gain (loss)		
8a	Net long-term capital gain (loss)		
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured section 1250 gain		
9	Net section 1231 gain (loss)	16	Items affecting shareholder basis D 3,138
10	Other income (loss)		
		17	Other information V* STMT
11	Section 179 deduction		AC* STMT
12	Other deductions		
18	More than one activity for at-risk purposes*		
19	More than one activity for passive activity purposes*		

* See attached statement for additional information.



371 Smith Ridge Rd.

wooded →

Cow Grazing
pasture

Wooded
+
open

veg. production

roads

Actual property
line ↓

Lewisboro

Organic/sustainable
veg production ↑

Smith Ridge Rd

Additional Hard Cider Varietals
to be added to production of
Vegetable crops ~~and~~ the growing
on or larger tree + shrub
starts, and cut branch production
Chickens to be relocated here as
well as cows when needed to
enrich fields sustainably.



Roberts Ward Ln

East St

Hand Caring
Apple Orchard

Vegetable
& Cut Flower
production

Perennial
& smaller
Tree &
shrub
production

24 East St, South Salem, NY

East St

Lewisboro

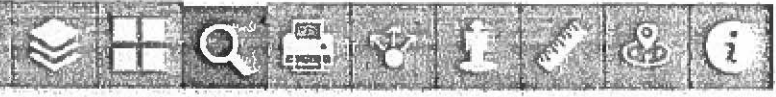
East St

← This
does not
exist

Woodland
perennial
&
mushroom
production

Cut
branch
production

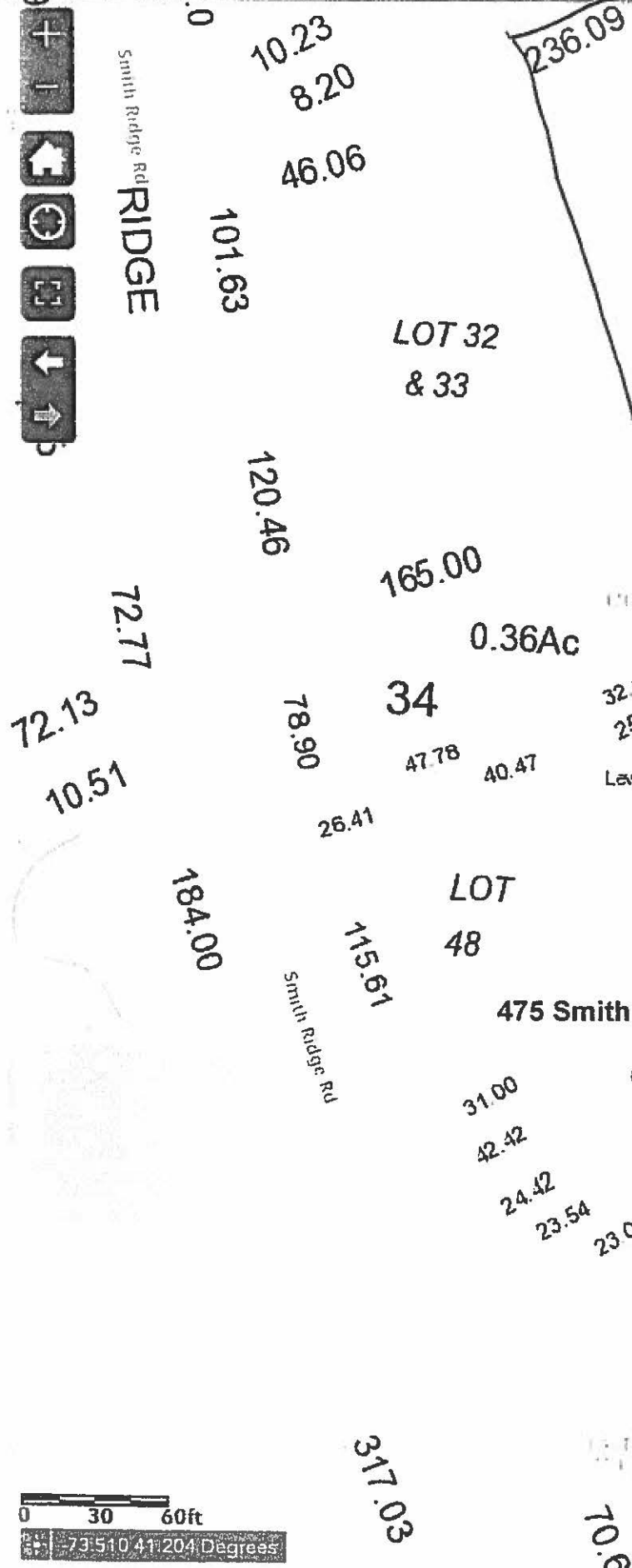
75' Additional feet
of CT, wet
area on
wall of
CT Neighbor.



Search



Smith Ridge Rd
RIDGE



Requesting that the Former S East St property and the 469 Smith Ridge Rd property be added for the growing 170 on of larger trees... 28.71 63.37 Start as well as 172.14 annuals and perennial started in the bay or 0.71Ac the greenhouse?

Requesting 13470K Greenhouse For production 240+-



Oakridge Commons

387 Smith Ridge Rd

Smith Ridge Rd

120.63

435.92

1.60

8

177.14

Additional plant storage / growing area. 4

196.47

0.553Ac

128.69

387 Smith Ridge Rd, South

216.69

Oakridge Commons

LEWISBORO

433.38

ROAD Smith Ridge Rd

246.89

0.665A

2.30Ac

71

23

247

9827

Smith

205.42

392.37

0.45E

100.00

3

187.52

200

1.573Ac

0 30 60ft

73.51741214 Degrees

JC & PC Corp
simplified Business Plan

The Supply chain over the last 10 Years continues to affect our main business Copia Home and Garden and as we see many of our vendors/growers consolidate and go direct to consumer we have decided that we must produce more of our own product and diversify our operations to include experiences such as a local eatery experience much like what Kings Highway Cider and Mcenroe Organic farm have done. Currently Copia needs area to buy in and grow on larger plants and JC & PC Corp, the agricultural arm can provide this on their fields as well as continue to sell Christmas greens, berry branches, cut flowers, perennials, annuals, decorative pumpkins and squashes, vegetable starts, shrubs, firewood etc to Copia. Additionally to Copia we provide herbs and veggies to The Farmers Grind and a few select local citizens.

The Haberny farm will continue growing and field production as is until we can afford the planning process with the Lewisboro township. The only change will be unloading larger plant material to be planted in ground and grown on and sold similar to Valley View, Gossett, Hardscrabble, Pound Ridge Nursery, etc.

The Cipriano Farm will remain the same except the chickens will be consolidated to the Haberny Farm.

Whatever portions of property whether commercial or residential as presented to the ag board would be greatly appreciated as we need help with township rules such as needs for permits when using equipment to break ground, this includes the planting of trees and shrubs in a residential zone that is surrounded by commercial and initially approved for a vegetable garden.

We Hope to grow to a \$250,000.00 company this year and to a \$1,000,000 company within 10 years.

Jennifer and Pietro Cipriano

Whole Farm Plan

The Haberny Farm 371 Smith Ridge Rd is to be maintained the same with the addition Tree, shrub and perennial growing on area in the former solely cow paddocks. Additional Hard cider orchard trees to be planted where the soil and aspect provide the best habitat for the trees (organically produced).

Cipriano Farm 24 East Street is to continue flower and vegetable rotations with limited growing on of shrubs trees and perennials.

469 Smith Ridge Rd will continue the growing on of trees, shrubs, perennials , strawberry starts, bulb planters etc. as has been for the last several years with it prior being vegetable gardens and corn production with some absence since the 1800's especially since the 1970's.

Copia at 475 Smith Ridge Rd in which one bay of the greenhouse would be for starting plants and the former 5 east Street to continue to be used for growing on and plant storage.

Further details can be provided if requested