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ADMINISTRATIVE SERVICES

2013 JAN 14 AM 9:57

*Alan T. Redlich*  
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RECEIVED

JAN 18 2013

PA PUBLIC UTILITY COMMISSION  
SECRETARY'S BUREAU

January 7, 2013

Commonwealth of Pennsylvania  
Public Utility Commission  
PO Box 3265  
Harrisburg, PA 17105-3265

Ref: Herbert B Smith

C-2012-2314291

To Whom It May Concern,

Samuel Smith Movers has failed to file the proper tax reports to the Public Utility Commission for a number of years. He has been discussing with Stephanie M. Wimer and had made an agreement to pay back taxes, penalties and interest. Enclosed find copies of the 2011 assessment and business return. Please update your records accordingly. I have also enclosed a copy of 2010 Schedule C, if anything can be done to adjust proper taxes, interest and penalty that has already been paid would be greatly appreciated.

Miss. Wimer has expressed to Mr. Smith that he will be assessed again for the current Tax period related to the 2011 return enclosed, the actual amount if calculated based on the return although this report is late we respectfully request it is processed and utilized to prepare the proper tax expense it is our intention that now that we are aware of Mr. Smith tax filing that the 2012 PUC report will be filed on time.

Thank you for your time and consideration in this matter.

Sincerely,



Alan T Redlich

RECEIVED

JAN 18 2013



COMMONWEALTH OF PENNSYLVANIA  
PUBLIC UTILITY COMMISSION  
PO BOX 3265  
HARRISBURG, PA 17105-3265

PA PUBLIC UTILITY COMMISSION  
SECRETARY'S BUREAU

2011 ASSESSMENT REPORT-MOTOR CARRIERS

This Report **MUST BE FILED** not later than **MARCH 31, 2012**. Failure to file may result in fines up to \$1,000 for each day a violation continues (66 Pa. C.S. § 3301).

TRADE OR CORPORATE NAME OF UTILITY: SMITH, HERBERT B & AGGEE, COPART		UTILITY CODE 700806	APPLICATION # A-00111095
CONTACT NAME:			
ADDRESS 1: 1728 MEADOW STREET		ADDRESS 2 (Floor, Suite, etc.):	
CITY, STATE, ZIP: PHILADELPHIA, PA 19124			

OPERATING REVENUE FOR CALENDAR YEAR 2011 (January 1, 2011-December 31, 2011)  
(All amounts shall be rounded to the nearest dollar.)

	PROPERTY	HOUSEHOLD GOODS	PASSENGER	
			Group and Party 16 or more	Passenger 15 and Under
1. PA INTRASTATE OPERATING REVENUE	\$	\$ 168,901	\$	\$
2. PA EXEMPT INTRASTATE REVENUE	\$	\$	\$	\$
3. PA NET INTRASTATE OPERATING REVENUE (Subtract Line 2 from Line 1)	\$	\$	\$	\$

(All amounts shall be rounded to the nearest dollar.)

PA EXEMPT INTRASTATE REVENUE Enter a number from enclosed Exempt Revenue list as applicable. (Attach additional sheets as needed)	PROPERTY	HOUSEHOLD GOODS	PASSENGER	
			Group and Party 16 or more	Other
	\$	\$	\$	\$
<b>TOTAL (Enter on Line 2 above)</b>	\$	\$	\$	\$

UCR REGISTRATION INFORMATION

2011 UCR Registered:  YES  NO

IF YES:

US DOT #: \_\_\_\_\_ INTERSTATE OPERATING REVENUE: \$ \_\_\_\_\_

MC Number: \_\_\_\_\_



**SCHEDULE C**  
**(Form 1040)**

**Profit or Loss From Business**  
**(Sole Proprietorship)**

OMB No. 1545-0074

**2011**

Attachment  
Sequence No. 00

Department of the Treasury  
Internal Revenue Service (99)

For information on Schedule C and its instructions, go to [www.irs.gov/schedulec](http://www.irs.gov/schedulec).  
Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

Name of proprietor

Social security number (SSN)

**Herbert E Smith**

**A** Principal business or profession, including product or service (see instructions)

**B** Enter code from instructions

**Moving & Storage**

**▶ 484200**

**C** Business name. If no separate business name, leave blank.

**D** Employer ID number (EIN) (see instrs)

**Samuel W. Smith Movers**

**E** Business address (including suite or room no.) **1728 Meadow Street**

City, town or post office, state, and ZIP code **Phila, PA 19124**

**F** Accounting method: (1)  Cash (2)  Accrual (3)  Other (specify) **▶**

**G** Did you 'materially participate' in the operation of this business during 2011? If 'No,' see instructions for limit on losses ...  Yes  No

**H** If you started or acquired this business during 2011, check here  Yes  No

**I** Did you make any payments in 2011 that would require you to file Form(s) 1099? (see instructions)  Yes  No

**J** If 'Yes,' did you or will you file all required Forms 1099?  Yes  No

**Part I Income**

<b>1a</b> Merchant card and third party payments. For 2011, enter -0-	<b>1a</b>	0.
<b>b</b> Gross receipts or sales not entered on line 1a (see instructions)	<b>1b</b>	168,901.
<b>c</b> Income reported to you on Form W-2 if the 'Statutory Employee' box on that form was checked. <b>Caution.</b> See instructions before completing this line	<b>1c</b>	
<b>d</b> Total gross receipts. Add lines 1a through 1c	<b>1d</b>	168,901.
<b>2</b> Returns and allowances plus any other adjustments (see instructions)	<b>2</b>	
<b>3</b> Subtract line 2 from line 1d	<b>3</b>	168,901.
<b>4</b> Cost of goods sold (from line 42)	<b>4</b>	
<b>5</b> Gross profit. Subtract line 4 from line 3	<b>5</b>	168,901.
<b>6</b> Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	<b>6</b>	
<b>7</b> Gross income. Add lines 5 and 6	<b>7</b>	168,901.

**Part II Expenses. Enter expenses for business use of your home only on line 30.**

<b>8</b> Advertising	<b>8</b>	3,136.	<b>18</b> Office expense (see instructions)	<b>18</b>	1,473.
<b>9</b> Car and truck expenses (see instructions)	<b>9</b>		<b>19</b> Pension and profit-sharing plans	<b>19</b>	
<b>10</b> Commissions and fees	<b>10</b>		<b>20</b> Rent or lease (see instructions):		
<b>11</b> Contract labor (see instructions)	<b>11</b>		<b>a</b> Vehicles, machinery, and equipment	<b>20a</b>	1,530.
<b>12</b> Depletion	<b>12</b>		<b>b</b> Other business property	<b>20b</b>	
<b>13</b> Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	<b>13</b>	0.	<b>21</b> Repairs and maintenance	<b>21</b>	5,522.
<b>14</b> Employee benefit programs (other than on line 19)	<b>14</b>		<b>22</b> Supplies (not included in Part III)	<b>22</b>	1,990.
<b>15</b> Insurance (other than health)	<b>15</b>	16,520.	<b>23</b> Taxes and licenses	<b>23</b>	3,644.
<b>16</b> Interest:			<b>24</b> Travel, meals, and entertainment:		
<b>a</b> Mortgage (paid to banks, etc)	<b>16a</b>		<b>a</b> Travel	<b>24a</b>	
<b>b</b> Other	<b>16b</b>		<b>b</b> Deductible meals and entertainment (see instructions)	<b>24b</b>	
<b>17</b> Legal & professional services	<b>17</b>	1,840.	<b>25</b> Utilities	<b>25</b>	2,912.
<b>28</b> Total expenses before expenses for business use of home. Add lines 8 through 27a	<b>28</b>		<b>26</b> Wages (less employment credits)	<b>26</b>	24,263.
<b>29</b> Tentative profit or (loss). Subtract line 28 from line 7	<b>29</b>		<b>27a</b> Other expenses (from line 48)	<b>27a</b>	108,604.
<b>30</b> Expenses for business use of your home. Attach Form 8829. Do not report such expenses elsewhere	<b>30</b>		<b>b</b> Reserved for future use	<b>27b</b>	
<b>31</b> Net profit or (loss). Subtract line 30 from line 29.	<b>31</b>				

• If a profit, enter on both Form 1040, line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2. If you entered an amount on line 1c, see instructions. Estates and trusts, enter on Form 1041, line 3.

• If a loss, you must go to line 32.

**32** If you have a loss, check the box that describes your investment in this activity (see instructions).

• If you checked 32a, enter the loss on both Form 1040, line 12, (or Form 1040NR, line 13) and on Schedule SE, line 2. If you entered an amount on line 1c, see the instructions for line 31. Estates and trusts, enter on Form 1041, line 3.

• If you checked 32b, you must attach Form 6198. Your loss may be limited.

**32a**  All investment is at risk.

**32b**  Some investment is not at risk.

**Part III Cost of Goods Sold** (see instructions)

33	Method(s) used to value closing inventory: a <input type="checkbox"/> Cost b <input type="checkbox"/> Lower of cost or market c <input type="checkbox"/> Other (attach explanation)	
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If 'Yes,' attach explanation.....	<input type="checkbox"/> Yes <input type="checkbox"/> No
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation.....	35
36	Purchases less cost of items withdrawn for personal use.....	36
37	Cost of labor. Do not include any amounts paid to yourself.....	37
38	Materials and supplies.....	38
39	Other costs.....	39
40	Add lines 35 through 39.....	40
41	Inventory at end of year.....	41
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4.....	42

**Part IV Information on Your Vehicle.** Complete this part only if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43	When did you place your vehicle in service for business purposes? (month, day, year) ▶ _____
44	Of the total number of miles you drove your vehicle during 2011, enter the number of miles you used your vehicle for: a Business _____ b Commuting (see instructions) _____ c Other _____
45	Was your vehicle available for personal use during off-duty hours? <input type="checkbox"/> Yes <input type="checkbox"/> No
46	Do you (or your spouse) have another vehicle available for personal use? <input type="checkbox"/> Yes <input type="checkbox"/> No
47a	Do you have evidence to support your deduction? <input type="checkbox"/> Yes <input type="checkbox"/> No
	b If 'Yes,' is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No

**Part V Other Expenses.** List below business expenses not included on lines 8-26 or line 30.

exterminator	360.
Fuel	12,415.
Security	1,744.
Subcontract Labor	84,800.
Telephone	2,138.
Tolls	5,807.
Uniforms	1,340.
48 Total other expenses. Enter here and on line 27a.....	48 108,604.

**SCHEDULE C**  
(Form 1040C)

**Profit or Loss From Business**  
(Sole Proprietorship)

OMB No. 1545-0074

**2010**

Department of the Treasury  
Internal Revenue Service (99)

Partnerships, joint ventures, etc., generally must file Form 1065 or 1065-B.  
Attach to Form 1040, 1040NR, or 1041. See instructions for Schedule C (Form 1040C).

Attachment  
Sequence No. 06

Name of proprietor

Social security number (SSN)

**Herbert B Smith**

**A** Principal business or profession, including product or service (see instructions)

**Moving & Storage**

Enter code from instructions

**484200**

**C** Business name. If no separate business name, leave blank.

**Samuel W. Smith Movers**

Employer ID number (EIN), if any

**E** Business address (including suite or room no.) **1728 Meadow Street**

City, town or post office, state, and ZIP code **Phila, PA 19124**

**F** Accounting method: (1)  Cash (2)  Accrual (3)  Other (specify) **>**

**G** Did you 'materially participate' in the operation of this business during 2010? If 'No,' see instructions for limit on losses.  Yes  No

**H** If you started or acquired this business during 2010, check here **>**

**Part I Income**

<b>1</b> Gross receipts or sales. <b>Caution.</b> See instructions and check the box if: • This income was reported to you on Form W-2 and the 'Statutory employee' box on that form was checked, or • You are a member of a qualified joint venture reporting only rental real estate income not subject to self-employment tax. Also see instructions for limit on losses <input type="checkbox"/>	<b>1</b>	<b>191,031.</b>
<b>2</b> Returns and allowances	<b>2</b>	
<b>3</b> Subtract line 2 from line 1	<b>3</b>	<b>191,031.</b>
<b>4</b> Cost of goods sold (from line 42 on page 2)	<b>4</b>	
<b>5</b> Gross profit. Subtract line 4 from line 3	<b>5</b>	<b>191,031.</b>
<b>6</b> Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	<b>6</b>	
<b>7</b> Gross income. Add lines 5 and 6 <b>&gt;</b>	<b>7</b>	<b>191,031.</b>

**Part II Expenses.** Enter expenses for business use of your home **only** on line 30.

<b>8</b> Advertising	<b>8</b>	<b>3,301.</b>	<b>18</b> Office expense	<b>18</b>	<b>1,550.</b>
<b>9</b> Car and truck expenses (see instructions)	<b>9</b>		<b>19</b> Pension and profit-sharing plans	<b>19</b>	
<b>10</b> Commissions and fees	<b>10</b>		<b>20</b> Rent or lease (see instructions):		
<b>11</b> Contract labor (see instructions)	<b>11</b>		<b>a</b> Vehicles, machinery, and equipment	<b>20a</b>	<b>1,840.</b>
<b>12</b> Depletion	<b>12</b>		<b>b</b> Other business property	<b>20b</b>	
<b>13</b> Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	<b>13</b>	<b>0.</b>	<b>21</b> Repairs and maintenance	<b>21</b>	<b>5,812.</b>
<b>14</b> Employee benefit programs (other than on line 19)	<b>14</b>		<b>22</b> Supplies (not included in Part III)	<b>22</b>	<b>2,130.</b>
<b>15</b> Insurance (other than health)	<b>15</b>	<b>21,918.</b>	<b>23</b> Taxes and licenses	<b>23</b>	<b>3,516.</b>
<b>16</b> Interest:			<b>24</b> Travel, meals, and entertainment:		
<b>a</b> Mortgage (paid to banks, etc)	<b>16a</b>		<b>a</b> Travel	<b>24a</b>	
<b>b</b> Other	<b>16b</b>		<b>b</b> Deductible meals and entertainment (see instructions)	<b>24b</b>	
<b>17</b> Legal & professional services	<b>17</b>	<b>2,015.</b>	<b>25</b> Utilities	<b>25</b>	<b>3,067.</b>
<b>28</b> Total expenses before expenses for business use of home. Add lines 8 through 27 <b>&gt;</b>	<b>28</b>	<b>192.</b>	<b>26</b> Wages (less employment credits)	<b>26</b>	<b>24,000.</b>
<b>29</b> Tentative profit or (loss). Subtract line 28 from line 7	<b>29</b>	<b>-1</b>	<b>27</b> Other expenses (from line 48 on page 2)	<b>27</b>	<b>123,49<sup>r</sup></b>
<b>30</b> Expenses for business use of your home. Attach Form 8829	<b>30</b>				
<b>31</b> Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Form 1040, line 12, and Schedule SE, line 2 or on Form 1040NR, line 13 (if you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3. • If a loss, you must go to line 32.	<b>31</b>				
<b>32</b> If you have a loss, check the box that describes your investment in this activity (see instructions). • If you checked 32a, enter the loss on both Form 1040, line 12, and Schedule SE, line 2, or on Form 1040NR, line 13 (if you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3. • If you checked 32b, you must attach Form 6198. Your loss may be limited.	<b>32</b>				

**BAA** For Paperwork Reduction Act Notice, see your tax return instructions.

**Part III Cost of Goods Sold** (see instructions)

33	Method(s) used to value closing inventory: a <input type="checkbox"/> Cost b <input type="checkbox"/> Lower of cost or market c <input type="checkbox"/> Other (attach explanation)	
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If 'Yes,' attach explanation: <input type="checkbox"/> Yes <input type="checkbox"/> No	
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35
36	Purchases less cost of items withdrawn for personal use	36
37	Cost of labor. Do not include any amounts paid to yourself	37
38	Materials and supplies	38
39	Other costs	39
40	Add lines 35 through 39	40
41	Inventory at end of year	41
42	<b>Cost of goods sold.</b> Subtract line 41 from line 40. Enter the result here and on page 1, line 4	42

**Part IV Information on Your Vehicle.** Complete this part only if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43	When did you place your vehicle in service for business purposes? (month, day, year) _____
44	Of the total number of miles you drove your vehicle during 2010, enter the number of miles you used your vehicle for: a Business _____ b Commuting (see instructions) _____ c Other _____
45	Was your vehicle available for personal use during off-duty hours? <input type="checkbox"/> Yes <input type="checkbox"/> No
46	Do you (or your spouse) have another vehicle available for personal use? <input type="checkbox"/> Yes <input type="checkbox"/> No
47a	Do you have evidence to support your deduction? <input type="checkbox"/> Yes <input type="checkbox"/> No
	b If 'Yes,' is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No

**Part V Other Expenses.** List below business expenses not included on lines 8-26 or line 30.

exterminator	385.
Fuel	13,068.
Security	1,835.
Subcontract Labor	98,435.
Telephone	2,250.
Tolls	6,112.
Uniforms	1,410.
<b>48 Total other expenses.</b> Enter here and on page 1, line 27	<b>48</b> 123,495.