

2009 TAX RETURN FILING INSTRUCTIONS

CALIFORNIA INCOME TAX RETURN

FOR THE YEAR ENDING

DECEMBER 31, 2009

Prepared for	CHRISTOPHER J & MARY P CHRISTIE [REDACTED] MENDHAM, NJ 07945												
Prepared by	HAL MODEL CPA PA [REDACTED]												
Amount of tax	<table><tr><td>Total tax</td><td>\$</td><td>9</td></tr><tr><td>Less: payments and credits</td><td>\$</td><td>14</td></tr><tr><td>Plus: interest and penalties</td><td>\$</td><td>0</td></tr><tr><td>OVERPAYMENT</td><td>\$</td><td>5</td></tr></table>	Total tax	\$	9	Less: payments and credits	\$	14	Plus: interest and penalties	\$	0	OVERPAYMENT	\$	5
Total tax	\$	9											
Less: payments and credits	\$	14											
Plus: interest and penalties	\$	0											
OVERPAYMENT	\$	5											
Overpayment	<table><tr><td>Miscellaneous Donations</td><td>\$</td><td>0</td></tr><tr><td>Credited to your estimated tax</td><td>\$</td><td>0</td></tr><tr><td>Refunded to you</td><td>\$</td><td>5</td></tr></table>	Miscellaneous Donations	\$	0	Credited to your estimated tax	\$	0	Refunded to you	\$	5			
Miscellaneous Donations	\$	0											
Credited to your estimated tax	\$	0											
Refunded to you	\$	5											
Make check payable to	NOT APPLICABLE												
Mail tax return and check (if applicable) to	THIS RETURN HAS BEEN PREPARED FOR ELECTRONIC FILING. PLEASE SIGN, DATE, AND RETURN CALIFORNIA FORM 8879 TO OUR OFFICE. WE WILL SUBMIT YOUR ELECTRONIC RETURN TO THE FTB.												
Return must be mailed on or before	NOT APPLICABLE												
Special Instructions													

COPY

Your name
CHRISTOPHER J CHRISTIE
Spouse's/RDP's name
MARY P CHRISTIE
Your SSN or ITIN
[REDACTED]
Spouse's/RDP's SSN or ITIN
[REDACTED]

Part I Tax Return Information (whole dollars only)

1 California Adjusted Gross Income (Form 540, line 17; Form 540 2EZ, line 16; Long Form 540NR, line 32; or Short Form 540NR, line 32) **1 111.00**
2 Amount You Owe (Form 540, line 111; Form 540 2EZ, line 27; Long Form 540NR, line 121; or Short Form 540NR, line 121) **2 0.00**
3 Refund or No Amount Due (Form 540, line 115; Form 540 2EZ, line 28; Long Form 540NR, line 125; or Short Form 540NR, line 125) **3 5.00**

Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return.)

Under penalties of perjury, I declare that I have examined a copy of my individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2009, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the information I provided to my Electronic Return Originator (ERO), Transmitter, or Intermediate Service Provider (including my name, address, and social security number or individual tax identification number) and the amounts shown in Part I above agree with the information and amounts shown on the corresponding lines of my electronic income tax return. If applicable, I authorize an electronic funds withdrawal of the amount on line 2 and/or the estimated tax payments as shown on my return and on form FTB 8455, California e-file Payment Record, or a comparable form. If applicable, I declare that direct deposit refund amount on line 3 agrees with the direct deposit authorization stated on my return. If I have filed a joint return, this is an irrevocable appointment of the other spouse/RDP as an agent to authorize an electronic funds withdrawal or direct deposit. I authorize my ERO, Transmitter, or Intermediate Service Provider to transmit my complete return to the Franchise Tax Board (FTB). If the processing of my return or refund is delayed, I authorize the FTB to disclose to my ERO, Intermediate Service Provider, and/or Transmitter the reason(s) for the delay or the date when the refund was sent. If I am filing a balance due return, I understand that if the FTB does not receive full and timely payment of my tax liability, I remain liable for the tax liability and all applicable interest and penalties. I acknowledge that I have read and consent to the Electronic Funds Withdrawal Consent included on the copy of my electronic income tax return. I have selected a personal identification number (PIN) as my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

☒ I authorize **HAL MODEL CPA PA** to enter my PIN [REDACTED]
ERO firm name Do not enter all zeros
as my signature on my 2009 e-filed California individual income tax return.

☐ I will enter my PIN as my signature on my 2009 e-filed California individual income tax return. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ► [REDACTED] Date ► **09/07/2010**

Spouse's/RDP's PIN: check one box only

☒ I authorize **HAL MODEL CPA PA** to enter my PIN [REDACTED]
ERO firm name Do not enter all zeros
as my signature on my 2009 e-filed California individual income tax return.

☐ I will enter my PIN as my signature on my 2009 e-filed California individual income tax return. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's/RDP's signature ► [REDACTED] Date ► **09/07/2010**

Practitioner PIN Method Returns Only - continue below

Part III Certification and Authentication - Practitioner PIN Method Only

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

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the 2009 California individual income tax return for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and FTB Pub. 1345, 2009 e-file Handbook for Authorized e-file Providers.

ERO's signature ► [REDACTED] Date ► [REDACTED]

For Privacy Notice, get form FTB 1131.

FTB 8879 C2 2009

Form at bottom of page.

TAX PAYMENT WORKSHEET KEEP FOR YOUR RECORDS

- 1 Total tax you expect to owe. This is the amount you expect to enter on Form 540/540A, line 64;
or Long Form 540NR, line 74 1 00
- 2 Payments and credits: 1 00
- a California income tax withheld (including real estate and nonresident withholding) 2a 14. 00
- b California estimated tax payments and amount applied from your 2008 tax return
(To check your estimated tax payments go to ftb.ca.gov and search for **myftb**
account.) 2b 00
- c Other payments and credits, including any tax payments made with any previous
form FTB 3519 2c 00
- 3 Total tax payments and credits. Add line 2a, line 2b, and line 2c 3 14. 00
- 4 Tax due. Is line 1 more than line 3? 4 0. 00
- **No. Stop here.** You have no tax due. Do not mail form FTB 3519. If you file your tax return by October 15, 2010 (fiscal year filer - see instructions), the automatic extension will apply.
 - **Yes.** Subtract line 3 from line 1 and enter on line 4. This is your tax due. For online payments, do not mail the form, go to ftb.ca.gov and search for **web pay**, and schedule your payment. For check or money order payments, using blue or black ink, enter the tax due amount from line 4 as the "Amount of payment" on the form FTB 3519 below. Fill in your name(s), address, and SSN(s) or ITIN(s), and separate form at the "DETACH HERE" line. Make a check or money order payable to the "Franchise Tax Board." Write your SSN or ITIN and "2009 FTB 3519" on the check or money order. Enclose, but do not staple your check or money order with the form and mail to: **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0051.**

IF AMOUNT OF PAYMENT IS ZERO, DO NOT MAIL THIS FORM.

WHERE TO FILE: Using blue or black ink, make check or money order payable to the "Franchise Tax Board." Write the taxpayer's social security number (SSN) or individual taxpayer identification number (ITIN) and "2009 FTB 3519" on the check or money order. Detach the form below. Enclose, but do not staple, payment with the form and mail to:

**FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0051**

Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

WHEN TO FILE: Calendar Year - File and Pay by April 15, 2010.
Fiscal Year Filers - see instructions

When the due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day.

PAY ONLINE: Use Web Pay and enjoy the ease of our free online payment service.
Go to ftb.ca.gov and search for **payment options**.
Do not mail this form if you use Web Pay.

--- DETACH HERE --- IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM

TAXABLE YEAR

2009

**Payment for Automatic
Extension for Individuals**

CALIFORNIA FORM

3519 (PIT)

CHRISTOPHER
MARY

CHRI **
J CHRISTIE
P CHRISTIE

09

MENDHAM

NJ 07945

Amount of payment

0.

California Nonresident or Part-Year
Resident Income Tax Return 2009

939041 12-09-09

Long Form

FORM

540NR C1 Side 1

CHRISTOPHER
MARYCHRI **
J CHRISTIE
P CHRISTIE

09

P
AC
A
R
RP

MENDHAM

NJ 07945

- Filing Status**
- 1 ☐ Single
- 2 ☒ Married/RDP filing jointly. (see page 3)
- 3 ☐ Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here
- 4 ☐ Head of household (with qualifying person). (see page 4)
- 5 ☐ Qualifying widow(er) with dependent child. Enter year spouse/RDP died
- If your California filing status is different from your federal filing status, check the box here ☐

- 6 If someone can claim you (or your spouse/RDP) as a dependent, check the box here (see page 15) ☐

- Exemptions**
- For line 7, line 8, line 9, and line 10: Multiply the amount you enter in the box by the pre-printed dollar amount for that line. Whole dollars only
- 7 Personal: If you checked 1, 3, or 4 above, enter 1 in the box. If you checked 2 or 5, enter 2. If you checked the box on line 6, see page 15
- 8 Blind: If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2
- 9 Senior: If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2
- 10 Dependents: Enter name and relationship. Do not include yourself or your spouse/RDP.
- SEE STATEMENT 1
- 11 Exemption amount: Add line 7 through line 10
- Total dependent exemptions
- 7 ☐ 2 X \$98 = \$ 196
- 8 ☐ X \$98 = \$
- 9 ☐ X \$98 = \$
- 10 ☐ X \$98 = \$
- 11 ☐ 4 X \$98 = \$ 392
- 11 \$ 588

- Total Taxable Income**
- 12 Total California wages from all your Form(s) W-2, box 16
- 13 Enter federal AGI from Forms 1040, line 37; 1040A, line 21; 1040EZ, line 4; 1040NR, line 35; or 1040NR-EZ, line 10
- 14 California adjustments - subtractions. Enter the amount from Schedule CA (540NR), line 37, column B
- 15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses (see page 16)
- 16 California adjustments - additions. Enter the amount from Schedule CA (540NR), line 37, column C
- 17 Adjusted gross income from all sources. Combine line 15 and line 16
- 18 Enter the larger of: Your California itemized deductions from Schedule CA (540NR), line 43; OR Your California standard deduction (see page 16)
- 19 Subtract line 18 from line 17. This is your total taxable income. If less than zero, enter -0-
- 12 00
- 13 544,047.00
- 14 2,540.00
- 15 541,507.00
- 16 8,145.00
- 17 549,652.00
- 18 48,862.00
- 19 500,790.00

- CA Taxable Income**
- 31 Tax. Check the box if from: ☐ Tax Table ☒ Tax Rate Sch. ☐ FTB 3800 ☐ FTB 3803
- 32 CA adjusted gross income from Schedule CA (540NR), Part IV, line 45
- 35 CA Taxable Income from Schedule CA (540NR), Part IV, line 49
- 36 CA Tax Rate. Divide line 31 by line 19
- 37 CA Tax Before Exemption Credits. Multiply line 35 by line 36
- 38 CA Exemption Credit Percentage. Divide line 35 by line 19. If more than 1, enter 1.0000
- 39 CA Prorated Exemption Credits. Multiply line 11 by line 38. If the amount on line 13 is more than \$160,739 (see page 17)
- 40 CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0-
- 41 Tax (see page 18). Check the box if from: ☐ Schedule G-1 ☐ FTB 5870A
- 42 Add line 40 and line 41
- 31 43,286.00
- 32 111.00
- 35 101.00
- 36 .0864
- 37 9.00
- 38 .0002
- 39 0.00
- 40 9.00
- 41 00
- 42 9.00

Your name: CHRISTOPHER J CHRISTIE

Your SSN or ITIN: [REDACTED]

939042 12-30-09

50 Enter the amount from Side 1, line 42

50 9.00

Special Credits

51 Credit for joint custody head of household (see page 18)

• 51 00

52 Credit for dependent parent (see page 18)

• 52 00

53 Credit for senior head of household (see page 19)

• 53 00

54 Credit percentage. Divide line 35 by line 19.

If more than 1, enter 1.0000 (see page 19)

54

55 Credit amount (see page 19)

• 55 00

56 New jobs credit, amount generated (see page 19)

• 56 00

57 New jobs credit, amount claimed (see page 19)

• 57 00

58 Enter credit name

code no and amount

▶ 58 00

59 Enter credit name

code no and amount

▶ 59 00

60 To claim more than two credits (see page 19)

• 60 00

61 Nonrefundable renter's credit (see page 57)

• 61 00

62 Add line 55 and line 57 through line 61. These are your total credits

62 00

63 Subtract line 62 from line 50. If less than zero, enter -0-

63 9.00

Other Taxes

71 Alternative minimum tax. Attach Schedule P (540NR)

• 71 00

72 Mental Health Services Tax (see page 20)

• 72 00

73 Other taxes and credit recapture (see page 20)

• 73 00

74 Add line 63, line 71, line 72, and line 73. This is your total tax

• 74 9.00

Payments

81 California income tax withheld (see page 20)

• 81 00

82 Real estate or other withholding (see page 20)

• 82 14.00

83 2009 CA estimated tax and other payments (see page 20)

• 83 00

84 Excess SDI (or VPD) withheld. To see if you qualify (see page 21)

• 84 00

Child and Dependent Care Expenses Credit (see page 21). Attach form FTB 3506.

85 Qualifying person's social security number

• 85

86 Qualifying person's social security number

• 86

87 Enter the amount from form FTB 3506, Part III, line 8

• 87 00

88 Child and Dependent Care Expenses Credit from form FTB 3506, Part III, line 12

• 88 00

89 Add line 81, line 82, line 83, line 84, and line 88. These are your total payments

89 14.00

Overpaid
Tax/Tax Due

101 Overpaid tax. If line 89 is more than line 74, subtract line 74 from line 89

101 5.00

102 Amount of line 101 you want applied to your 2010 estimated tax

• 102 00

103 Overpaid tax available this year. Subtract line 102 from line 101

• 103 5.00

104 Tax due. If line 89 is less than line 74, subtract line 89 from line 74

104 00

Your name: CHRISTOPHER J CHRISTIE

Your SSN or ITIN: [REDACTED]

939043 12-09-09

	Code	Amount
Contributions		
California Seniors Special Fund. (see page 21)	• 400	00
Alzheimer's Disease/Related Disorders Fund	• 401	00
California Fund for Senior Citizens	• 402	00
Rare and Endangered Species Preservation Program	• 403	00
State Children's Trust Fund for the Prevention of Child Abuse	• 404	00
California Breast Cancer Research Fund	• 405	00
California Firefighters' Memorial Fund	• 406	00
Emergency Food for Families Fund	• 407	00
California Peace Officer Memorial Foundation Fund	• 408	00
California Military Family Relief Fund	• 409	00
California Sea Otter Fund	• 410	00
California Ovarian Cancer Research Fund	• 411	00
Municipal Shelter Spay-Neuter Fund	• 412	00
California Cancer Research Fund	• 413	00
ALS/Lou Gehrig's Disease Research Fund	• 414	00
105 Add code 400 through code 414. This is your total contribution	• 105	00

Amount You Owe

121 AMOUNT YOU OWE. Add line 104 and line 105 (see page 22). Do not send cash.
Mail to: FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001 • 121 00

Interest and Penalties

122 Interest, late return penalties, and late payment penalties 122 00

123 Underpayment of estimated tax. Check the box: ☐ FTB 5805 attached ☐ FTB 5805F attached • 123 00

124 Total amount due (see page 23). Enclose, but do not staple, any payment 124 00

125 REFUND OR NO AMOUNT DUE. Subtract line 105 from line 103.

Mail to: FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0002 • 125 5.00

Fill in the information to authorize direct deposit of your refund into one or two accounts. Do not attach a voided check or a deposit slip (see page 23).
Have you verified the routing and account numbers? Use whole dollars only.

All or the following amount of my refund (line 125) is authorized for direct deposit into the account shown below:

☐ Checking
☐ Savings

• Routing number • Type • Account number • 126 Direct deposit amount 00

The remaining amount of my refund (line 125) is authorized for direct deposit into the account shown below:

☐ Checking
☐ Savings

• Routing number • Type • Account number • 127 Direct deposit amount 00

Important: Attach a copy of your complete federal income tax return.

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.

Sign Here

Your signature

Spouse's/RDP's signature (if a joint return, both must sign)

Daytime phone number (optional)

It is unlawful to forge a spouse's/RDP's signature.

X

Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge)

Date

Firm's name (or yours, if self-employed)

Firm's address

• Paid preparer's SSN/PTIN

• FEIN

Joint return? (see page 23)

HAL MODEL CPA PA

Do you want to allow another person to discuss this return with us (see page 23)?

PREPARER

• ☒ Yes ☐ No

Print Third Party Designee's Name

Telephone Number

2009

California Adjustments - Nonresidents or Part-Year Residents

CA (540NR)

Important: Attach this schedule behind Long Form 540NR, Side 3 as a supporting California schedule.

Name(s) as shown on return

SSN or ITIN

CHRISTOPHER J & MARY P CHRISTIE

Part I Residency Information. Complete all lines that apply to you and your spouse/RDP.

	Yourself	Spouse/RDP
During 2009:		
1 a I was domiciled in (enter state or country)	N/A	N/A
b I was in the military and stationed in (enter state or country)	N/A	N/A
2 I became a California resident (enter the state of prior residence and date of move)	N/A	N/A
3 I became a nonresident (enter new state of residence and date of move)	N/A	N/A
4 I was a nonresident of California the entire year (enter state or country of residence)	NJ	NJ
5 The number of days I spent in California (for any purpose) is:	N/A	N/A
6 I owned a home/property in California (enter "Yes" or "No")	NO	NO
Before 2009:		
7 I was a California resident for the period of (enter dates)	N/A	N/A
8 I entered California on (enter date)	N/A	N/A
9 I left California on (enter date)	N/A	N/A

Part II Income Adjustment Schedule

	A	B	C	D	E
Section A - Income	Federal Amounts (taxable amounts from your federal return)	Subtractions See instructions (difference between CA & federal law)	Additions See instructions (difference between CA & federal law)	Total Amounts Using CA Law As If You Were a CA Resident (subtract column B from column A; add column C to the result)	CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
7 Wages, salaries, tips, etc. See instructions before making an entry in column B or C.	7 517,240.			517,240.	
8 Taxable interest	8 9,666.	430.	8,145.	17,381.	
9 Ordinary dividends.					
(b) 2,618. 9(a)	5,261.	85.		5,176.	
10 Taxable refunds, credits, or offsets of state and local income taxes. Enter the same amount in column A and column B.	10				
11 Alimony received	11				
12 Business income or (loss)	12				
13 Capital gain or (loss)	13 -3,000.			-3,000.	
14 Other gains or (losses)	14 9,151.			9,151.	
15 IRA distributions.					
(a) 15(b)					
16 Pensions & annuities.					
(a) 142,035. 16(b)					
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc.	17 5,271.	2,025.		3,246.	111.
18 Farm income or (loss)	18				
19 Unemployment compensation in excess of \$2,400 per recipient	19				
20 Social security benefits.					
(a) 20(b)					
21 Other income.					
a California lottery winnings		a	a		
b Disaster loss carryover from FTB 3805V		b	b		
c Federal NOL (Form 1040, line 21)		c	c		
d NOL carryover from FTB 3805V	21 458.	d	d	21 458.	21
e NOL from FTB 3805D, FTB 3805Z, FTB 3806, FTB 3807, or FTB 3809		e	e		
f Other (describe):		f	f		
22 a Total: Combine line 7 through line 21 in each column. Continue to Side 2	22a 544,047.	2,540.	8,145.	549,652.	111.

Income Adjustment Schedule		A	B	C	D	E
Section B - Adjustments to Income		Federal Amounts (taxable amounts from your federal return)	Subtractions See instructions (difference between CA & federal law)	Additions See instructions (difference between CA & federal law)	Total Amounts Using CA Law As If You Were a CA Resident (subtract column B from column A; add column C to the result)	CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
22b	Enter totals from Schedule CA (540NR), Side 1, line 22a, column A through column E	22b 544,047.	2,540.	8,145.	549,652.	111.
23	Educator expenses	23				
24	Certain business expenses of reservists, performing artists, and fee-basis government officials	24				
25	Health savings account deduction	25				
26	Moving expenses	26				
27	One-half of self-employment tax	27				
28	Self-employed SEP, SIMPLE, and qualified plans	28				
29	Self-employed health insurance deduction	29				
30	Penalty on early withdrawal of savings	30				
31a	Alimony paid. b Enter recipient's: SSN _____ Last name _____	31a				
32	IRA deduction	32				
33	Student loan interest deduction	33				
34	Tuition and fees deduction	34				
35	Domestic production activities deduction	35				
36	Add line 23 through line 35 in each column, A through E	36				
37	Total. Subtract line 36 from line 22b in each column, A through E	37 544,047.	2,540.	8,145.	549,652.	111.

Part III Adjustments to Federal Itemized Deductions

38	Federal Itemized Deductions. Add the amounts on federal Schedule A (Form 1040), lines 4, 9, 15, 19, 20, 27, and 28 (or Schedule A (Form 1040NR), lines 3, 7, 8, 15, and 16)	38	110,341.
39	Enter total of federal Schedule A (Form 1040), line 5 (State Disability Insurance, and state and local income tax, or General Sales Tax), line 7 (new motor vehicle tax), and line 8 (foreign taxes only). See instructions	39	48,125.
40	Subtract line 39 from line 38	40	62,216.
41	Other adjustments including California lottery losses. See instructions. Specify _____	41	
42	Combine line 40 and line 41	42	62,216.
43	Is your federal AGI (Long Form 540NR, line 13) more than the amount shown below for your filing status? Single or married/RDP filing separately \$160,739 Head of household \$241,113 Married/RDP filing jointly or qualifying widow(er) \$321,483 No. Transfer the amount on line 42 to line 43. Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540NR), line 43	43	LIMITED 48,862.
44	Enter the larger of the amount on line 43 or your standard deduction listed below Single or married/RDP filing separately \$3,637 Married/RDP filing jointly, head of household, or qualifying widow(er) \$7,274	44	48,862.

Part IV California Taxable Income

45	California AGI. Enter your California AGI from line 37, column E	45	111.
46	Enter your deductions from line 44	46	48,862.
47	Deduction Percentage. Divide line 37, column E by line 37, column D. Carry the decimal to four places. If the result is greater than 1.0000, enter 1.0000. If less than zero, enter -0-	47	.0002
48	California Itemized/Standard Deductions. Multiply line 46 by the percentage on line 47	48	10.
49	California Taxable Income. Subtract line 48 from line 45. Transfer this amount to Long Form 540NR, line 35. If less than zero, enter -0-	49	101.

California	Schedule D and Capital Loss Carryover Worksheets for Nonresidents and Part-Year Residents	2009
Name(s) as shown on return CHRISTOPHER J & MARY P CHRISTIE		Social security number [REDACTED]

Schedule D Worksheet

	A	B	C	D	E
	Enter total amounts as if you were a CA resident for the entire year.	Enter amounts earned or received from CA sources as if you were a nonresident for the entire year.	Enter amounts earned or received during the portion of the year you were a CA resident.	Enter amounts earned or received from CA sources during the portion of the year you were a nonresident.	Total Combine columns C and D.
1 Gains	14,571.				
2 Losses	-16,358.				
3 Prior year loss carryover.	-84,145.				
4 Combine lines 1 through 3.	-85,932.				
5 Enter the smaller of the loss on line 4 or \$3,000 (\$1,500 if married filing separate).	3,000.				

Capital Loss Carryover Worksheet

ALL SOURCES

1	Enter the loss from line 5, Sch. D worksheet (or Schedule D, line 11) as a positive number	3,000.
2	Amount from Form 540NR, line 17	549,652.
3	Amount from Form 540NR, line 18	48,862.
4	Subtract line 3 from line 2. If less than zero, enter as a negative amount	500,790.
5	Combine line 1 and line 4. If less than zero, enter -0-	503,790.
6	Loss from line 4, Sch. D worksheet (or Schedule D, line 8)	85,932.
7	Enter the smaller of line 1 or line 5	3,000.
8	Subtract line 7 from line 6. This is your capital loss carryover to 2010	82,932.

Capital Loss Carryover Worksheet

1	Enter the loss from line 5, Sch. D worksheet (or Schedule D, line 11) as a positive number	
2	Amount from Form 540NR, line 32	
3	Amount from Form 540NR, line 18	
4	Subtract line 3 from line 2. If less than zero, enter as a negative amount	
5	Combine line 1 and line 4. If less than zero, enter -0-	
6	Loss from line 4, Sch. D worksheet (or Schedule D, line 8)	
7	Enter the smaller of line 1 or line 5	
8	Subtract line 7 from line 6. This is your capital loss carryover to 2010	

2009

Alternative Minimum Tax and Credit Limitations - Nonresidents or Part-Year Residents

 939691 12-28-09
 CALIFORNIA SCHEDULE
P (540NR)

Attach this schedule to Long Form 540NR.

Name(s) as shown on Long Form 540NR

Your SSN or ITIN

CHRISTOPHER J & MARY P CHRISTIE**Part I Alternative Minimum Taxable Income (AMTI)**

Important: See instructions for information regarding California/federal differences.

1	If you itemized deductions, go to line 2. If you did not itemize deductions, enter your standard deduction from Long Form 540NR, line 18, and go to line 6	1	00
2	Medical and dental expense. Enter the smaller of Schedule A (Form 1040), line 4, or 2 1/2% (.025) of Form 1040, line 37	2	00
3	Personal property taxes and real property taxes. See instructions	3	36,866.00
4	Certain interest on a home mortgage not used to buy, build, or improve your home. See instructions	4	00
5	Miscellaneous itemized deductions. See instructions	5	00
6	Refund of personal property taxes and real property taxes. See instructions Do not include your state income tax refund on this line.	6	()
7	Investment interest expense adjustment. See instructions	7	00
8	Post-1986 depreciation. See instructions	8	00
9	Adjusted gain or loss. See instructions	9	00
10	Incentive stock options and California qualified stock options (CQSOs). See instructions	10	00
11	Passive activities adjustment. See instructions	11	00
12	Beneficiaries of estates and trusts. Enter the amount from Schedule K-1 (541), line 12a	12	00
13	Other. Enter the amount, if any, for each item, a through o, and enter the total on line 13. See instructions.		
	a Appreciated contribution carryover	a	00
	b Circulation expenditures	b	00
	c Depletion	c	00
	d Depreciation (pre-1987)	d	00
	e Installment sales	e	00
	f Intangible drilling costs	f	00
	g Long-term contracts	g	00
	h Loss limitations	h	00
	i Mining costs	i	45.00
	j Patron's adjustment	j	00
	k Pollution control facilities	k	00
	l Qualified small business stock	l	00
	m Research and experimental costs	m	00
	n Tax shelter farm activities	n	00
	o Related adjustments	o	00
	Add amounts on line a through line o	13	45.00
14	Total Adjustments and Preferences. Combine line 1 through line 13	14	36,911.00
15	Enter taxable income from Long Form 540NR, line 19. See instructions	15	500,790.00
16	Net operating loss (NOL) deduction from Schedule CA (540NR), line 21d and line 21e, column B. Enter as a positive amount	16	00
17	Alternative Minimum Tax Income (AMTI) exclusion. See instructions STMT 7	17	(17,684.)
18	If your federal adjusted gross income (AGI) is less than the amount for your filing status (listed below), skip this line and go to line 19. If you itemized deductions and your federal AGI is more than the amount for your filing status, see instructions	18	(13,354.)
	Single or married/RDP filing separately \$160,739		
	Married/RDP filing jointly or qualifying widow(er) \$321,483		
	Head of household \$241,113		
19	Combine line 14 through line 18	19	506,663.00
20	Alternative minimum tax NOL deduction. See instructions	20	00
21	Alternative Minimum Taxable Income. Subtract line 20 from line 19 (if married/RDP filing separately and line 21 is more than \$305,409, see instructions)	21	506,663.00

Part II - Alternative Minimum Tax (AMT)**22 Exemption Amount.** (If this schedule is for a child under age 14, see instructions.)

If your filing status is:

Single or head of household

And line 21 is not over:

\$221,674

Married/RDP filing jointly or qualifying widow(er)

295,564

Married/RDP filing separately

147,781

Enter on line 22:

\$59,114

78,817

39,407

22 26,042.00

If Part I, line 21 is more than the amount shown above for your filing status, see instructions.

23 Subtract line 22 from Part I, line 21. If zero or less, enter -0-23 480,621.00**24** Total Tentative Minimum Tax (TMT). Multiply line 23 by 7.25% (.0725)24 34,845.00**25** California adjusted gross income (AGI) from Schedule CA (540NR), line 4525 111.00**26** NOL adjustment, if any, included on Schedule CA (540NR), line 21, column E. Enter as a positive number26 00**27** Alternative Minimum Tax Income (AMTI) exclusion. See instructions27 (00)**28** Combine line 25 through line 2728 111.00**29 Adjustments and Preferences.** See instructions before completing.**a** Investment interest expense

00

k Intangible drilling costs

00

b Post-1986 depreciation

00

l Long-term contracts

00

c Adjusted gain or loss

00

m Loss limitations

00

d Incentive stock options and CQSOs

00

n Mining costs

00

e Passive activities

00

o Patron's adjustment

00

f Beneficiaries of estates & trusts

00

p Pollution control facilities

00

g Circulation expenditures

00

q Qualified small business stock

00

h Depletion

00

r Research and experimental costs

00

i Depreciation (pre-1987)

00

s Tax shelter farm activities

00

j Installment sales

00

t Related adjustments

00

Add line a through line t and enter total here

29 00**30** Combine line 28 and line 2930 111.00**31** California Alternative Minimum Tax (AMT) net operating loss (NOL) deduction. See instructions31 00**32** California AMT AGI. Subtract line 31 from line 30. If you did not itemize deductions, enter the result here and on line 40 and skip line 33 through line 39. If you itemized deductions, enter the result here and continue to line 3332 111.00**33** Itemized deductions (before federal AGI limitation and proration). Enter the amount from Schedule CA (540NR), line 4233 62,216.00**34** Itemized deductions included in Part I.**a** Medical and dental expense, enter amount from Part I, line 2**a** 00**b** Personal property taxes and real property taxes, enter amount from Part I, line 3**b** 36,866.00**c** Interest on home mortgage, enter amount from Part I, line 4**c** 00**d** Miscellaneous itemized deductions, enter amount from Part I, line 5**d** 00**e** Investment interest expense adjustment, enter amount from Part I, line 7**e** 00

Combine line a through line e

34 (36,866.00)**35** Total AMT Itemized Deductions. Combine line 33 and line 3435 25,350.00**36** Total AMTI. Enter the amount from Part I, line 2136 506,663.00**37** Total AMT AGI. Add line 35 and line 3637 532,013.00**38** AMT Itemized Deduction Percentage. Divide line 32 by line 37. Do not enter more than 1.000038 .0002**39** Prorated AMT Itemized Deductions. Multiply line 35 by line 3839 5.00**40** California AMTI. Subtract line 39 from line 3240 106.00**41** Total TMT. Enter the amount from line 2441 34,845.00**42** California AMT Rate. Divide line 41 by amount from Part I, line 2142 .0688**43** California TMT. Multiply line 40 by line 4243 7.00**44** Regular Tax. Enter the amount from Long Form 540NR, line 3744 9.00**45** Alternative Minimum Tax. Subtract line 44 from line 43. If zero or less enter -0- here and on Long Form 540NR, line 71.

Continue to Part III to figure your allowable credits. (If you have a carryover credit for solar energy or commercial solar energy, also enter the result on Side 3, Part III, Section C, line 23 or 24). If you make estimated tax payments for taxable year 2010, enter amount from line 45 on the 2010 Form 540-ES, Estimated Tax Worksheet, line 16

45 0.00

Part III Credits that Reduce Tax Note: Be sure to attach your credit forms to Long Form 540NR.

1 Enter the amount from Long Form 540NR, line 42 1 9 . 00

2 Enter the tentative minimum tax from Side 2, Part II, line 43 2 7 . 00

Section A - Credits that reduce excess tax.

3 Subtract line 2 from line 1. If zero or less enter -0- and see instructions. This is your excess tax which may be offset by credits 3 2 .

A1 Credits that reduce excess tax and have no carryover provisions.

4 Code: 162 Prison inmate labor credit (FTB 3507) 4

5 Code: 169 Enterprise zone employee credit (FTB 3553) 5

6 Code: 219 New Home Credit (FTB Pub 3528) 6

A2 Credits that reduce excess tax and have carryover provisions. See instructions.

7 Code: Credit Name: 7

8 Code: Credit Name: 8

9 Code: Credit Name: 9

10 Code: Credit Name: 10

11 Code: 188 Credit for prior year alternative minimum tax 11

Section B - Credits that may reduce tax below tentative minimum tax.

12 If Part III, line 3 is zero, enter the amount from line 1. If line 3 is more than zero, enter the total of line 2 and the last entry in column (c) 12 9 .

B1 Credits that reduce net tax and have no carryover provisions.

13 Code: 170 Credit for joint custody head of household

Credit from Credit
Form 540NR, X Percentage = 13
See line 51 instructions on Long Form 540NR.

14 Code: 173 Credit for dependent parent

Credit from Credit
Form 540NR, X Percentage = 14
See line 52 instructions on Long Form 540NR.

15 Code: 163 Credit for senior head of household

Credit from Credit
Form 540NR, X Percentage = 15
See line 53 instructions on Long Form 540NR.

16 Nonrefundable renter's credit 16

B2 Credits that reduce net tax and have carryover provisions. See instructions.

17 Code: Credit Name: 17

18 Code: Credit Name: 18

19 Code: Credit Name: 19

20 Code: Credit Name: 20

B3 Other state tax credit

21 Code: 187 Other state tax credit 21

Section C - Credits that may reduce alternative minimum tax.

22 Enter your alternative minimum tax from Side 2, Part II, line 45 22

23 Code: 180 Solar energy credit carryover from Section B2, column (d) 23

24 Code: 181 Commercial solar energy credit carryover from
Section B2, column (d) 24

25 Adjusted AMT. Enter the balance from line 24, column (c) here
and on Long Form 540NR, line 71 25

* If the taxpayer is subject to the business tax credit limitation, the total of the business credits in Part III, Column (b) cannot exceed 50% of the amount reported on Part III, Line 1.

TAXABLE YEAR

2009

Investment Interest Expense Deduction

939551 12-22-09

CALIFORNIA FORM

3526

Attach to Form 540, Long Form 540NR, or Form 541.

Name(s) as shown on return

SSN, ITIN, or FEIN

CHRISTOPHER J & MARY P CHRISTIE

1	Investment interest expense paid or accrued in 2009. See instructions	SEE STATEMENT 9	1	4,014.00
2	Disallowed investment interest expense from 2008 form FTB 3526, line 7. If zero or less, enter -0-		2	0.00
3	Total investment interest expense. Add line 1 and line 2		3	4,014.00
4a	Gross income from property held for investment (excluding any net gain from the disposition of property held for investment). See instructions	SEE STATEMENT 10	4a	32,821.00
4b	Net gain from the disposition of property held for investment. See instructions	4b	00	
4c	Net capital gain from the disposition of property held for investment. See instructions	4c	00	
4d	Subtract line 4c from line 4b. If zero or less, enter -0-		4d	00
4e	Enter all or part of the amount on line 4c that you elect to include in investment income. Do not include more than the amount on line 4b. See instructions		4e	00
4f	Investment income. Add line 4a, line 4d, and line 4e		4f	32,821.00
5	Investment expenses. See instructions		5	00
6	Net investment income. Subtract line 5 from line 4f		6	32,821.00
7	Disallowed investment interest expense to be carried forward to 2010. Subtract line 6 from line 3. If zero or less, enter -0-		7	0.00
8	Investment interest expense deduction. Enter the smaller of line 3 or line 6. Form 541 filers, stop here and see instructions. All other filers, go to line 9		8	4,014.00
9	Enter the amount from federal Form 4952, line 8		9	4,014.00
10	California investment interest expense deduction adjustment. Enter the difference between line 8 and line 9. See instructions.		10	0.00

2009 Passive Activity Loss Limitations

Attach to Form 540, Long Form 540NR, Form 541, or Form 100S (S Corporations).

Name(s) as shown on return

CHRISTOPHER J & MARY P CHRISTIE

SSN, TIN, FEIN, or CA corporation no.

Part I 2009 Passive Activity Loss

See the instructions for Worksheet 1 and Worksheet 3 for federal Form 8582 before completing Part I. Be sure to use California amounts.

Rental Real Estate Activities with Active Participation

1a	Activities with net income from Worksheet 1, column (a)	00	
1b	Activities with net loss from Worksheet 1, column (b)	00	
1c	Prior year unallowed losses from Worksheet 1, column (c)	00	
1d	Combine line 1a, line 1b, and line 1c		00

All Other Passive Activities

2a	Activities with net income from Worksheet 2, column (a)	111.00	
2b	Activities with net loss from Worksheet 2, column (b)	00	
2c	Prior year unallowed losses from Worksheet 2, column (c)	00	
2d	Combine line 2a, line 2b, and line 2c		111.00
3	Combine line 1d and line 2d. If the result is net income or zero, see the instructions for line 3. If line 3 and line 1d are losses, go to line 4. Otherwise, enter -0- on line 9 and go to line 10.		111.00

Part II Special Allowance for Rental Real Estate with Active Participation

Enter all numbers in Part II as positive amounts.

4	Enter the smaller of losses from line 1d or line 3		00
5	Enter \$150,000. If married/RDP filing a separate return, see instructions	00	
6	Enter federal modified adjusted gross income, but not less than zero. If line 6 is equal to or more than line 5, skip line 7 and line 8, enter -0- on line 9, and then go to line 10. Otherwise, go to line 7	00	
7	Subtract line 6 from line 5	00	
8	Multiply line 7 by 50% (.50). Do not enter more than \$25,000		00
9	Enter the smaller of line 4 or line 8		00

Part III Total Losses Allowed

10	Add the income, if any, from line 1a and line 2a and enter the total		00
11	Total losses allowed from all passive activities for 2009. Add line 9 and line 10 See the instructions on Page 2 to find out how to report the losses on your tax return.		00

Worksheets 1 through 6 are not required to be filed with your California tax return and may be detached before filing form FTB 3801. Keep a copy of the worksheets for your records. Refer to the instructions for federal Form 8582 for specific instructions on how to complete the worksheets.

939513 12-28-09

Worksheet 1 For form FTB 3801, line 1a, line 1b, and line 1c

Name of activity	Current year		Prior year	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
Total. Enter on form FTB 3801, line 1a, line 1b, and line 1c					

Worksheet 2 For form FTB 3801, line 2a, line 2b, and line 2c

Name of activity	Current year		Prior year	Overall gain or loss	
	(a) Net income (line 2a)	(b) Net loss (line 2b)	(c) Unallowed loss (line 2c)	(d) Gain	(e) Loss
CANTOR FITZGER	111.	0.		111.	
Total. Enter on form FTB 3801, line 2a, line 2b, and line 2c	111.	0.	0.		

Worksheet 3 Use this worksheet if an amount is shown on form FTB 3801, line 9

Name of activity	Form or schedule to be reported on	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a)
Total			1.00		

Worksheet 4 Allocation of Unallowed Losses

Name of activity	Form or schedule to be reported on	(a) Loss	(b) Ratio	(c) Unallowed loss
Total			1.00	

Worksheet 5 Allowed Losses

Name of activity	Form or schedule to be reported on	(a) Loss	(b) Unallowed loss	(c) Allowed loss
Total				

Worksheet 6 Activities With Losses Reported on Two or More Different Forms or Schedules

939514 12-28-09

Name of Activity	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
Form or schedule to be reported on:					
1a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
Form or schedule to be reported on:					
1a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
Form or schedule to be reported on:					
1a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
Total			1.00		

Worksheets 1 through 6 are not required to be filed with your California tax return and may be detached before filing form FTB 3801. Keep a copy of the worksheets for your records.