

2009 TAX RETURN FILING INSTRUCTIONS

NEW YORK 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>54</td></tr><tr><td>Less: payments and credits</td><td>\$</td><td>73</td></tr><tr><td>Plus: interest and penalties</td><td>\$</td><td>0</td></tr><tr><td>OVERPAYMENT</td><td>\$</td><td>19</td></tr></table>	Total tax	\$	54	Less: payments and credits	\$	73	Plus: interest and penalties	\$	0	OVERPAYMENT	\$	19
Total tax	\$	54											
Less: payments and credits	\$	73											
Plus: interest and penalties	\$	0											
OVERPAYMENT	\$	19											
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>19</td></tr></table>	Miscellaneous Donations	\$	0	Credited to your estimated tax	\$	0	Refunded to you	\$	19			
Miscellaneous Donations	\$	0											
Credited to your estimated tax	\$	0											
Refunded to you	\$	19											
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 FORM TR-579-IT TO OUR OFFICE. WE WILL SUBMIT YOUR ELECTRONIC RETURN TO THE NY TAX DEPT.												
Return must be mailed on or before	NOT APPLICABLE												
Special Instructions	COPY												

New York State E-File Signature Authorization for Tax Year 2009
For Forms IT-150, IT-201, and IT-203

Electronic return originator (ERO): **do not** mail this form to the Tax Department. Keep it for your records.

Taxpayer's name: CHRISTOPHER J CHRISTIE

Spouse's name: MARY P CHRISTIE
(jointly filed return only)

Purpose

Form TR-579-IT must be completed to authorize an ERO to e-file a personal income tax return and to transmit bank account information for the electronic funds withdrawal.

General instructions

Taxpayers must complete Part B before the ERO transmits the taxpayer's electronically filed Form IT-150, *Resident Income Tax Return (short form)*; IT-201, *Resident Income Tax Return (long form)*; or IT-203, *Nonresident and Part-Year Resident Income Tax Return*.

For returns filed jointly, both spouses must complete and sign Form TR-579-IT.

EROs must complete Part C prior to transmitting electronically filed income tax returns (Forms IT-150, IT-201, and IT-203).

Both the paid preparer and the ERO are required to sign Part C. However, if an individual performs as both the paid preparer and the ERO, he or she is only required to sign as the paid preparer. It is not necessary to include the ERO signature in this case. Please note that an alternative signature can be used as described in Publication 58, *Information for Income Tax Return Preparers*. Go to our Web site at www.nystax.gov and click on the *Publications and Bulletins* link to find this document.

Do not mail Form TR-579-IT to the Tax Department. EROs must keep this form for three years and present it to the Tax Department upon request.

This form is not required for electronically filed Form IT-370, *Application for Automatic Six-Month Extension of Time to File for Individuals*. See Form TR-579.1-IT, *New York State Taxpayer Authorization for Electronic Funds Withdrawal for Tax Year 2009 Form IT-370*.

Part A - Tax return information

1 Federal adjusted gross income (from Form IT-150, line 11; IT-201, line 18; or IT-203, line 18)	1.	<u>629</u>
2 Refund (from Form IT-150, line 52; IT-201, line 78; or IT-203, line 68)	2.	<u>19</u>
3 Amount you owe (from Form IT-150, line 54; IT-201, line 80; or IT-203, line 70)	3.	

Part B - Declaration of taxpayer and authorizations for Forms IT-150, IT-201, and IT-203

Under penalty of perjury, I declare that I have examined the information on my 2009 New York State electronic personal income tax return, including any accompanying schedules, attachments, and statements, and certify that my electronic return is true, correct, and complete. The ERO has my consent to send my 2009 New York State electronic return to New York State through the Internal Revenue Service (IRS). I understand that by executing this Form TR-579-IT, I am authorizing the ERO to sign and file this return on my behalf and agree that the ERO's submission of my personal income tax return to the IRS, together with this authorization, will serve as the electronic signature for the return and any authorized payment transaction. If I am paying my New York State personal income taxes due by electronic funds withdrawal, I authorize the New York State Tax Department and its designated financial agents to initiate an electronic funds withdrawal from the financial institution account indicated on my 2009 electronic return, and I authorize my financial institution to withdraw the amount from my account.

Taxpayer's signature: _____

Date: _____

Spouse's signature: _____
(jointly filed return only)

Date: _____

Part C - Declaration of electronic return originator (ERO) and paid preparer

Under penalty of perjury, I declare that the information contained in this 2009 New York State electronic personal income tax return is the information furnished to me by the taxpayer. If the taxpayer furnished me a completed paper 2009 New York State return signed by a paid preparer, I declare that the information contained in the taxpayer's 2009 New York State electronic return is identical to that contained in the paper copy of the return. If I am the paid preparer, under penalty of perjury I declare that I have examined this 2009 New York State electronic personal income tax return, and, to the best of my knowledge and belief, the return is true, correct, and complete. I have based this declaration on all information available to me.

ERO's signature: _____

Date: _____

Print name: HAL MODEL CPA PA

Paid preparer's signature: _____

Date: _____

Print name: HAL MODEL CPA

2009

New York State Department of Taxation and Finance

Application for Automatic Six-Month Extension of Time to File for Individuals

IT-370

1 New York State income tax liability for 2009	1. _____	0.
2 New York City income tax liability for 2009	2. _____	0.
3 Yonkers income tax liability for 2009	3. _____	0.
4 Sales and use tax due for 2009 (enter this amount here and on line 1 below)	4. _____	0.
5 Total taxes (add lines 1 through 4)	5. _____	0.
6 Total 2009 income tax already paid	6. _____	76.
7 Total payment (subtract line 6 from line 5 and enter this amount here and on line 2 below). If line 6 is more than line 5, enter 0	7. _____	0.

968301
11-12-09

▼ Detach here ▼ Do not attach to your return.

2009

New York State Department of Taxation and Finance

Application for Automatic Six-Month Extension of Time to File for Individuals

IT-370

Paid preparer? Mark an X in the box and complete page 2 ☒ X

Your social security number (SSN)

Spouse's SSN (only if filing a joint return)

Your first name and middle initial

Your last name

CHRISTOPHER J

CHRISTIE

Spouse's first name and middle initial

Spouse's last name

MARY P

CHRISTIE

Mailing address (number and street or rural route)

Apartment number

City, village, or post office

State ZIP code

MENDHAM

NJ 07945

E-mail:

Enter your 2-digit special condition code

if applicable (see instructions) • _____

Mark an X in the box for each tax that you are subject to:

New York State tax _____ New York City tax _____ Yonkers tax _____

Dollars

1 Sales and use tax ... 0.00

2 Total payment 0.00



968302
10-09-09

IT-370 (2009) (page 2)

▲ Detach here ▲ Do not attach to your return.

Payment options - Full payment must be made of any balance due with this automatic extension of time to file. You may pay by check or money order. Make the check or money order payable to **New York State Income Tax** and write your social security number and **2009 Income Tax** on it.

If you want to make your payment by direct debit from your bank account, you must use the Tax Department's Web application or e-file your extension request. For additional information on debiting from your bank account and credit card

▼ Paid preparer must complete ▼

Preparer's signature



Date:

▶ Preparer's NYTPRIN

▼ Preparer's SSN or PTIN

• Employer identification number

Mark an X if
self-employed ☐

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

HAL MODEL CPA PA

Address

E-mail:

payments, go to our Web site (at www.nystax.gov), and click on the *Online Tax Center*. If you file online, you must print out a payment voucher to mail with your payment to ensure that your account is properly credited.

Paid preparers - When signing Form IT-370, you must enter your New York tax preparer registration identification number (NYTPRIN) if you are required to have one. Also, you must enter your federal preparer tax identification number (PTIN) if you have one; if not, you must enter your social security number.

Paid preparers may be subject to a penalty for failure to conform to certain requirements. For more information, see Publication 58, *Information for Income Tax Return Preparers*.



For office use only

New York State Department of Taxation and Finance

2009

IT-203

Cover Sheet for Form IT-203
Nonresident and Part-Year Resident Income Tax Return
New York State • New York City • Yonkers

This is the cover sheet of your return. For your return to be complete, you **must** include this cover sheet with all four pages of Form IT-203 and all required attachments.

Taxpayer name and address		Software vendor code	
Your social security number		Spouse's social security number	
Your first name and m.i.		Your last name	
CHRISTOPHER		CHRISTIE	
Spouse's first name and m.i.		Spouse's last name	
MARY P		CHRISTIE	
Mailing address (number and street or rural route)		Apartment number	
City, village or post office		State	ZIP code
MENDHAM		NJ	07945
Summary of return data			
Federal AGI (NYS amount column)		629.	
Total NYS AGI (NYS amount column)		645.	
Total New York State tax withheld			
Total New York City tax withheld			
Total Yonkers tax withheld			
Amount to be refunded to you		19.	
Amount you owe			

958020
12-07-09

Staple check or
money order
here.

File this original scannable cover sheet
with all four pages of your tax return.



Nonresident and Part-Year Resident Income Tax Return New York State • New York City • Yonkers

2009

IT-203

For the year January 1, 2009, through December 31, 2009, or fiscal year beginning

Important: You must enter your social security number(s) in the boxes to the right.

and ending

Print or type

Your first name and middle initial
CHRISTOPHER

Your last name (for a joint return, enter spouse's name on line below)
J CHRISTIE

Spouse's first name and middle initial
MARY

Spouse's last name
P CHRISTIE

Mailing address (see instructions, page 13) (number and street or rural route)
[REDACTED]

Apartment number

City, village, or post office
MENDHAM

State
NJ

ZIP code
07945

Apartment number

Your social security number
[REDACTED]

Spouse's social security number
[REDACTED]

New York State county of residence
• **NR**

School district name
•

School district code number

Decedent information

Taxpayer's date of death

Spouse's date of death

- (A) Filing status – mark an X in one box:
- (1) Single
- (2) ☒ Married filing joint return (enter both spouses' social security numbers above)
- (3) Married filing separate return (enter both spouses' social security numbers above)
- (4) Head of household (with qualifying person)
- (5) Qualifying widow(er) with dependent child

(B) Did you itemize your deductions on your 2009 federal income tax return? Yes ☒ No

(C) Can you be claimed as a dependent on another taxpayer's federal return? Yes No ☒

(D) Choose direct deposit to avoid paper check refund delays.

(E) New York City part-year residents only (see page 14)

- (1) Number of months you lived in NY City in 2009 •
- (2) Number of months your spouse lived in NY City in 2009 •

(F) Enter your 2 digit special condition code if applicable (see page 15) •

If applicable, also enter your second 2 digit special condition code •

Federal income and adjustments

Enter federal amounts in the left column and NYS amounts in the right column.
See instructions, page 17. Part-year residents: complete page 18 worksheet first.

	Federal amount Dollars	New York State amount Dollars
1 Wages, salaries, tips, etc.	517,240.	
2 Taxable interest income	9,666.	
3 Ordinary dividends	5,261.	24.
4 Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 24)		
5 Alimony received		
6 Business income or loss (attach a copy of federal Sch. C or C-EZ, Form 1040)		
7 Capital gain or loss (if required, attach a copy of federal Sch. D, Form 1040)	-3,000.	
8 Other gains or losses (attach a copy of federal Form 4797)	9,151.	
9 Taxable amount of IRA distributions. Beneficiaries; mark X in box		
10 Taxable amount of pensions/annuities. Beneficiaries; mark X in box		
11 Rental real estate, royalties, partnerships, S corporations, trusts, etc. (attach a copy of federal Schedule E, Form 1040)	5,271.	605.
12 Farm income or loss (attach a copy of federal Sch. F, Form 1040)		
13 Unemployment compensation in excess of \$2,400 per recipient		
14 Taxable amount of social security benefits (also enter on line 26)		
15 Other income (see page 23) Identify: SEE STATEMENT 1	458.	
16 Add lines 1 through 15	544,047.	629.
17 Total federal adjustments to income (see page 23) Identify:		
18 Federal adjusted gross income (subtract line 17 from line 16)	544,047.	629.



Federal amount
DollarsNew York State amount
Dollars

19	Federal adjusted gross income (from line 18 on page 1)	19.	544,047.	19.	629.
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New York additions (see page 25)

20	Interest income on state and local bonds (but not those of New York State or its localities)	20.		20.	
21	Public employee 414(h) retirement contributions	21.		21.	
22	Other (see page 27) Identify: SEE STATEMENT 3	22.	57.	22.	16.
23	Add lines 19 through 22	23.	544,104.	23.	645.

New York subtractions (see page 30)

24	Taxable refunds, credits, or offsets of state and local income taxes (from line 4)	24.		24.	
25	Pensions of NYS and local governments and the federal government (see page 30)	25.		25.	
26	Taxable amount of social security benefits (from line 14)	26.		26.	
27	Interest income on U.S. government bonds	27.	430.	27.	
28	Pension and annuity income exclusion	28.		28.	
29	Other (see page 31) Identify:	29.		29.	
30	Add lines 24 through 29	30.	430.	30.	
31	New York adjusted gross income (subtract line 30 from line 23)	31.	543,674.	31.	645.
32	Enter the amount from line 31, Federal amount column	32.		32.	543,674.
33	Enter your standard deduction (from table below) or your itemized deduction (from worksheet below). Mark an X in the appropriate box: • Standard or • X Itemized	33.		33.	30,050.
34	Subtract line 33 from line 32 (if line 33 is more than line 32, leave blank)	34.		34.	513,624.
35	Dependent exemptions (not the same as total federal exemptions; see page 38)	35.		35.	4,000.
36	New York taxable income (subtract line 35 from line 34)	36.		36.	509,624.

**New York State
standard deduction table**

Filing status (from page 1)	Standard deduction (enter on line 33 above)
① Single and you marked item C Yes	\$3,000
① Single and you marked item C No	7,500
② Married filing joint return	15,000
③ Married filing separate return	7,500
④ Head of household (with qualifying person)	10,500
⑤ Qualifying widow(er) with dependent child	15,000

◀ or ▶

New York State itemized deduction worksheet

a	Medical and dental expenses (federal Sch. A, line 4)	a.	
b	Taxes you paid (federal Schedule A, line 9)	b.	84,991.
b1	State, local, and foreign income taxes included in line b above	b1.	48,125.
c	Interest you paid (federal Schedule A, line 15)	c.	4,869.
d	Gifts to charity (federal Schedule A, line 19)	d.	20,481.
e	Casualty and theft losses (federal Sch. A, line 20)	e.	
f	Job expenses/misc. deductions (federal Sch. A, line 27)	f.	
g	Other misc. deductions (federal Sch. A, line 28)	g.	
h	Enter amount from federal Schedule A, line 29	h.	106,569.
i	State, local, and foreign income taxes and other subtraction adjustments (see page 36) STMT 4	i.	46,469.
j	Subtract line i from line h	j.	60,100.
k	College tuition itemized deduction (see page 37)	k.	
l	Addition adjustments (see page 37)	l.	
m	Add lines j, k, and l	m.	60,100.
n	Itemized deduction adjustment (see page 38)	n.	30,050.
o	New York State itemized deduction (subtract line n from m; enter on line 33 above)	o.	30,050.



CHRISTOPHER J & MARY P CHRISTIE

Tax computation, credits, and other taxes (see page 39)

Dollars

37	New York taxable income (from line 36 on page 2)	37.	509,624.
38	New York State tax on line 37 amount (see page 39 and Tax computation on pages 74 and 75)	38.	45,005.
39	New York State household credit (from table 1, 2, or 3 on pages 39 and 40)	39.	
40	Subtract line 39 from line 38 (if line 39 is more than line 38, leave blank)	40.	45,005.
41	New York State child and dependent care credit (attach Form IT-216; see page 40)	41.	
42	Subtract line 41 from line 40 (if line 41 is more than line 40, leave blank)	42.	45,005.
43	New York State earned income credit (attach Form IT-215; see page 40)	43.	
44	Base tax (subtract line 43 from line 42; if line 43 is more than line 42, leave blank)	44.	45,005.

45	Income percentage (see page 40)	New York State amount from line 31	Federal amount from line 31	Round result to 4 decimal places
		645.	543,674.	45. .0012
46	Allocated New York State tax (multiply line 44 by the decimal on line 45)	46.		54.
47	New York State nonrefundable credits (from Form IT-203-ATT, line 8; attach form)	47.		
48	Subtract line 47 from line 46 (if line 47 is more than line 46, leave blank)	48.		54.
49	Net other New York State taxes (from Form IT-203-ATT, line 33; attach form)	49.		
50	Total New York State taxes (add lines 48 and 49)	50.		54.

New York City and Yonkers taxes and credits

51	Part-year New York City resident tax (attach Form IT-360.1)	51.	See instructions on pages 40 and 41 to compute New York City and Yonkers taxes, credits and surcharges.
52	New York City minimum income tax (attach Form IT-220)	52.	
52a	Add lines 51 and 52	52a.	
52b	Part-year resident nonrefundable New York City child and dependent care credit (attach Form IT-216)	52b.	
52c	Subtract line 52b from 52a	52c.	
53	Yonkers nonresident earnings tax (attach Form Y-203)	53.	
54	Part-year Yonkers resident income tax surcharge (attach Form IT-360.1)	54.	
55	Total New York City and Yonkers taxes (add lines 52c, 53, and 54)	55.	
56	Sales or use tax (See the instructions on page 42. Do not leave line 56 blank.)	56.	0.

Voluntary contributions (whole dollar amounts only; see page 43)

57a	Return a Gift to Wildlife	57a.	
57b	Missing / Exploited Children Fund	57b.	
57c	Breast Cancer Research Fund	57c.	
57d	Alzheimer's Fund	57d.	
57e	Olympic Fund (\$2 or \$4; see page 43)	57e.	
57f	Prostate Cancer Research Fund	57f.	
57g	9/11 Memorial	57g.	
57	Total voluntary contributions (add lines 57a through 57g)	57.	
58	Total New York State, New York City, and Yonkers taxes, sales or use tax, and voluntary contributions (add lines 50, 55, 56, and 57)	58.	54.



59 Total New York State, New York City, and Yonkers taxes, sales or use tax, and voluntary contributions (from line 58 on page 3)

Dollars

59.

54.

Payments and refundable credits

60 Part-year NYC school tax credit (also complete (E) on front; see pg. 44) 60.

61 Other refundable credits (from Form IT-203-ATT, line 17) 61.

62 Total New York State tax withheld 62.

63 Total New York City tax withheld 63.

64 Total Yonkers tax withheld 64.

65 Total estimated tax payments / amount paid with Form IT-370 65.

73.

66 Total payments and refundable credits (add lines 60 through 65)

66.

73.

Refund/amount overpaid

67 Amount overpaid (if line 66 is more than line 59, subtract line 59 from line 66)

67.

19.

68 Amount of line 67 that you want refunded to you. Complete line 72 to choose direct deposit.

Refund 68.

19.

69 Amount of line 67 that you want applied

to your 2010 estimated tax. (see instruction.)

69.

Choose direct deposit
to avoid paper check
refund delays.

Amount you owe

70 If line 66 is less than line 59, subtract line 66 from line 59. Complete line 72.

Owe 70.

71 Estimated tax penalty (include this amount on line 70,
or reduce the overpayment on line 67; see page 46.)

71.

72 **Account information** (see page 47) Mark one: • Refund - Direct deposit or • Owe - Electronic funds withdrawal
If the funds for your payment (or refund) would come from (or go to) an account outside the U.S., mark an X in this box (see pg. 47) •

72a Routing number: •

Electronic funds withdrawal effective date:

72b Account number: •

72c Account type: • Checking • Savings

Additional information

73 **Part-year residents only:** If you were a NYS resident for only part of the year, enter date of last move (mm-dd-yyyy) ►

Mark an X in the box that describes your situation on the last day of the tax year:

73a Moved into New York State

73a.

73b Moved out of New York State; received income from NYS sources during nonresident period

73b.

73c Moved out of New York State; received no income from NYS sources during nonresident period

73c.

74 **Nonresidents:** Did you or your spouse maintain living quarters in NYS in 2009?

(If Yes, complete Form IT-203-B, Schedule B, and attach form.)

Yes

No

X

Third-party
designee? (see instr.) **HAL MODEL CPA**

Print designee's name

Designee's phone number

Personal identification
number (PIN)

Yes X No

E-mail:

Paid preparer must complete (see instructions)

Preparer's signature

Date

Preparer's NYTPRN

Preparer's SSN or PTIN:

Employer identification number

Mark an X if
self employed

Firm's name (or yours, if self-employed)
HAL MODEL CPA PA

Address

E-mail:

Taxpayer(s) must sign here ▼

Your signature

Your occupation

Spouse's signature and occupation (if joint return)

SALES

Date

E-mail:

▼ Daytime phone number

See instructions for where to mail your return.

968024
12-01-09

You must file all four pages of this original scannable return with the Tax Department.



New York State Department of Taxation and Finance
Summary of W-2 Statements
New York State • New York City • Yonkers

2009

IT-2

Do not detach or separate the W-2 Records below. File Form IT-2 as an entire page. See instructions.

Taxpayer's first name and middle initial Taxpayer's last name
CHRISTOPHER **J CHRISTIE**
Spouse's first name and middle initial Spouse's last name
MARY **P CHRISTIE**

▼ Your social security number

▼ Spouse's social security number

W-2
Record 1

Box c Employer's name and full address (including ZIP code)

CANTOR FITZGERALD
110 EAST 59TH STREET
NEW YORK **NY 10022**

Box b Employer identification number (EIN)

Box 12a Amount

▼ Code

Box 15 State

Box 16 State wages, tips, etc. (for NYS)

39. C

Box 12b Amount

▼ Code

Box 17 New York State income tax withheld

This W-2 record is for

10,756. D

(mark an X in one box):

Box 12c Amount

▼ Code

Box 18 Local wages, tips, etc.

Taxpayer Spouse **X**

Box 1 Wages, tips, other compensation

Box 12d Amount

▼ Code

Locality a

Locality b

Box 19 Local income tax withheld

517,240.

Box 8 Allocated tips

Locality a

Locality b

Box 9 Advance EIC payment

Box 13 Statutory employee

Box 14a Amount

▼ Description

Box 20 Locality name

Box 10 Dependent care benefits

Box 14b Amount

▼ Description

Locality a

Locality b

Box 11 Nonqualified plans

Box 14c Amount

▼ Description

Corrected (W-2c)

Do not detach.

Box c Employer's name and full address (including ZIP code)

W-2
Record 2

Box b Employer identification number (EIN)

Box 12a Amount

▼ Code

Box 15 State

Box 16 State wages, tips, etc. (for NYS)

This W-2 record is for

(mark an X in one box):

Box 12b Amount

▼ Code

Box 17 New York State income tax withheld

Taxpayer Spouse

Box 1 Wages, tips, other compensation

Box 12c Amount

▼ Code

Box 18 Local wages, tips, etc.

Locality a

Locality b

Box 19 Local income tax withheld

Box 8 Allocated tips

Locality a

Locality b

Box 9 Advance EIC payment

Box 13 Statutory employee

Box 14a Amount

▼ Description

Box 20 Locality name

Box 10 Dependent care benefits

Box 14b Amount

▼ Description

Locality a

Locality b

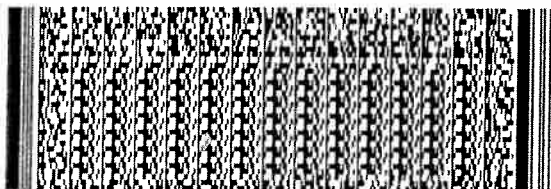
Box 11 Nonqualified plans

Box 14c Amount

▼ Description

Corrected (W-2c)

968015 11-21-09



Please file this original scannable form with the Tax Department.
If you or your paid preparer use software to produce this form, it might have a two-dimensional (2-D) barcode on the bottom of this page. It will appear as a rectangular-shaped object with very small black boxes and white spaces. This barcode will be used to efficiently process your entries on this form.



CHRISTOPHER J & MARY P CHRISTIE

NY IT-203 OTHER INCOME STATEMENT 1

DESCRIPTION	FEDERAL AMOUNT	NEW YORK AMOUNT
CANCELLATION OF DEBT - GOLDMAN SACHS HEDGE FUND PARTNERS, LLC	458.	
TOTAL TO FORM IT-203, LINE 15	458.	

NY IT-203 NY PASSTHROUGH DETAIL STATEMENT 2

DESCRIPTION	FD AMOUNT	NY AMOUNT
GOLDMAN SACHS HEDGE FUND PARTNERS, LLC	-14,549.	
MANOR FITZGERALD LP	2,136.	605.
MCNEIL PPC INC - ROYALTIES	17,662.	
GOLDMAN SACHS HEDGE FUND PARTNERS, LLC - ROYA	22.	
TOTAL TO FORM IT-203, LINE 11	5,271.	605.

NY IT-203 OTHER NEW YORK ADDITIONS STATEMENT 3

DESCRIPTION	FEDERAL AMOUNT	NEW YORK AMOUNT
JB T	35.	10.
SPECIAL DEPRECIATION	22.	6.
TOTAL TO FORM IT-203, LINE 22	57.	16.

Y IT-203	WORKSHEET 2 - SUBTRACTION ADJUSTMENT LIMITATION	STATEMENT	4
1.	ENTER AMOUNT FROM FEDERAL ITEMIZED DEDUCTION WORKSHEET, LINE 11	3,772	
2.	ENTER AMOUNT FROM FEDERAL ITEMIZED DEDUCTION WORKSHEET, LINE 3	109,715	
3.	DIVIDE LINE 1 BY LINE 2 AND CARRY THE RESULT TO FOUR DECIMAL PLACES	0.0344	
4.	AMOUNT OF STATE, LOCAL AND FOREIGN INCOME TAXES FROM FEDERAL SCHEDULE A, LINES 5 AND 8	48,125	
5.	AMOUNT OF SUBTRACTION ADJUSTMENTS (FROM ITEMIZED DEDUCTIONS) THAT ARE INCLUDED IN TOTAL FEDERAL ITEMIZED DEDUCTIONS FROM FEDERAL SCHEDULE A, LINE 28, BEFORE ANY FEDERAL DISALLOWANCE	0	
6.	ADD LINE 4 AND LINE 5	48,125	
7.	MULTIPLY LINE 6 BY LINE 3	1,656	
8.	SUBTRACT LINE 7 FROM LINE 6	46,469	
9.	ENTER ANY OTHER SUBTRACTION ADJUSTMENTS TO ITEMIZED DEDUCTIONS	0	
10.	ENTER THE AMOUNT FROM WORKSHEET 1, LINE 5 (SEE BELOW) . . .		
11.	ADD LINES 8, 9, 10. ENTER THE TOTAL ON FORM IT-203, NY ITEMIZED DEDUCTION WORKSHEET LINE I	46,469	

WORKSHEET 1
LONG-TERM CARE ADJUSTMENT

1.	AMOUNT OF LONG-TERM CARE PREMIUMS INCLUDED ON FEDERAL SCHEDULE A, LINE 1	0
2.	AMOUNT FROM FEDERAL SCHEDULE A, LINE 1	
3.	DIVIDE LINE 1 BY LINE 2 AND CARRY THE RESULT TO FOUR DECIMAL PLACES	
4.	AMOUNT FROM FEDERAL SCHEDULE A, LINE 4	
5.	MULTIPLY LINE 4 BY LINE 3	

1. NEW YORK ADJUSTED GROSS INCOME FROM LINE 32	543,674.
2. NEW YORK TAXABLE INCOME FROM LINE 37	509,624.
3. MULTIPLY LINE 2 BY 8.97%	45,713.
4. ENTER YOUR NYS TAX ON THE LINE 2 AMOUNT USING THE NYS TAX RATE SCHEDULE	36,319.
5. SUBTRACT LINE 4 FROM LINE 3	9,394.
6. MFJ/QW ENTER \$3794. SINGLE/MFS ENTER \$2397, HOH ENTER \$3063.	3,794.
7. SUBTRACT LINE 6 FROM LINE 5	5,600.
8. EXCESS OF LINE 1 OVER \$500,000 (CANNOT EXCEED \$50,000) . . .	43,674.
9. DIVIDE LINE 8 BY \$50,000 (CANNOT EXCEED 1.0000)8735
10. MULTIPLY LINE 7 BY LINE 9	4,892.
11. ENTER AMOUNT FROM LINE 6	3,794.
12. ADD LINES 4, 10, AND 11	45,005.

SCHEDULE D
(Form 1040)

Department of the Treasury
Internal Revenue Service 1999
Name(s) shown on return

Capital Gains and Losses

▶ Attach to Form 1040 or Form 1040NR. ▶ See Instructions for Schedule D (Form 1040).
▶ Use Schedule D-1 to list additional transactions for lines 1 and 8.

OMB No. 1545-0074

2009
Attachment
Sequence No. **12**

Your social security number

CHRISTOPHER J & MARY P CHRISTIE

Part I Short-Term Capital Gains and Losses - Assets Held One Year or Less

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price	(e) Cost or other basis	(f) Gain or (loss) Subtract (e) from (d)
1					
2 Enter your short-term totals, if any, from Schedule D-1, line 2		2			
3 Total short-term sales price amounts. Add lines 1 and 2 in column (d)		3			
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824		SEE STATEMENT 6		4	-1,401.
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1		SEE STATEMENT 8		5	14,534.
6 Short-term capital loss carryover. Enter the amount, if any, from line 10 of your Capital Loss Carryover Worksheet in the instructions				6	(9,308.)
7 Net short-term capital gain or (loss). Combine lines 1 through 6 in column (f)				7	3,825.

Part II Long-Term Capital Gains and Losses - Assets Held More Than One Year

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price	(e) Cost or other basis	(f) Gain or (loss) Subtract (e) from (d)
8 820 BEAVER VALLEY II FUNDING CORP-PRIN		06/01/09	820.	820.	0.
9 Enter your long-term totals, if any, from Schedule D-1, line 9		9			
10 Total long-term sales price amounts. Add lines 8 and 9 in column (d)		10	820.		
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824		SEE STATEMENT 7		11	-2,065.
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1		SEE STATEMENT 9		12	-12,855.
13 Capital gain distributions				13	
14 Long-term capital loss carryover. Enter the amount, if any, from line 15 of your Capital Loss Carryover Worksheet in the instructions				14	(74,837.)
15 Net long-term capital gain or (loss). Combine lines 8 through 14 in column (f). Then go to Part III on page 2				15	-89,757.

LHA For Paperwork Reduction Act Notice, see Form 1040 or Form 1040NR instructions.

Schedule D (Form 1040) 2009

Part III Summary

16	Combine lines 7 and 15 and enter the result	16	-85,932.
If line 16 is:			
<ul style="list-style-type: none">• A gain, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below.• A loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.• Zero, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.			
17	Are lines 15 and 16 both gains? <input type="checkbox"/> Yes . Go to line 18. <input type="checkbox"/> No . Skip lines 18 through 21, and go to line 22.		
18	Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet on page D-8 of the instructions	18	
19	Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet on page D-9 of the instructions	19	
20	Are lines 18 and 19 both zero or blank? <input type="checkbox"/> Yes . Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the Qualified Dividends and Capital Gain Tax Worksheet on page 39 of the Instructions for Form 1040 (or in the Instructions for Form 1040NR). Do not complete lines 21 and 22 below. <input type="checkbox"/> No . Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the Schedule D Tax Worksheet on page D-10 of the instructions. Do not complete lines 21 and 22 below.		
21	If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of: <ul style="list-style-type: none">• The loss on line 16 or• (\$3,000), or if married filing separately, (\$1,500) <div style="margin-left: 300px;">} SEE STATEMENT 10</div>	21	(3,000.)
Note. When figuring which amount is smaller, treat both amounts as positive numbers.			
22	Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b? <input checked="" type="checkbox"/> Yes . Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the Qualified Dividends and Capital Gain Tax Worksheet on page 39 of the Instructions for Form 1040 (or in the Instructions for Form 1040NR). <input type="checkbox"/> No . Complete the rest of Form 1040 or Form 1040NR.		

Sales of Business Property
 (Also Involuntary Conversions and Recapture Amounts
 Under Sections 179 and 280F(b)(2))
 ▶ Attach to your tax return. ▶ See separate instructions.

CHRISTOPHER J & MARY P CHRISTIE

1 Enter the gross proceeds from sales or exchanges reported to you for 2009 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20

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)

(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)
2 GOLDMAN SACHS HEDGE FUND PARTNERS, LLC						37.

- | | | | |
|---|--|---|-----|
| 3 | Gain, if any, from Form 4684, line 43 | 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: | 7 | 37. |

Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, 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 did not 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.

- | | | | |
|---|--|---|--|
| 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):

GOLDMAN SACHS HEDGE FUND PARTNERS, LLC						9,151.
--	--	--	--	--	--	--------

- | | | | |
|----|--|----|--------|
| 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 | |
| 14 | Net gain or (loss) from Form 4684, lines 35 and 42a | 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 | 9,151. |

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 39, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from "Form 4797, line 18a." See instructions

b Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14

18a	
18b	9,151.

LHA For Paperwork Reduction Act Notice, see separate instructions.

Form 4797 (2009)

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			
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 1 before completing.)	20	
21	Cost or other basis plus expense of sale	21	
22	Depreciation (or depletion) allowed or allowable	22	
23	Adjusted basis. Subtract line 22 from line 21	23	
24	Total gain. Subtract line 23 from line 20	24	
25	If section 1245 property:		
a	Depreciation allowed or allowable from line 22	25a	
b	Enter the smaller of line 24 or 25a	25b	
26	If section 1250 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)	26a	
b	Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b	
c	Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c	
d	Additional depreciation after 1969 and before 1976	26d	
e	Enter the smaller of line 26c or 26d	26e	
f	Section 291 amount (corporations only)	26f	
g	Add lines 26b, 26e, and 26f	26g	
27	If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).		
a	Soil, water, and land clearing expenses	27a	
b	Line 27a multiplied by applicable percentage	27b	
c	Enter the smaller of line 24 or 27b	27c	
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)	28a	
b	Enter the smaller of line 24 or 28a	28b	
29	If section 1255 property:		
a	Applicable percentage of payments excluded from income under section 126 (see instructions)	29a	
b	Enter the smaller of line 24 or 29a (see instructions)	29b	

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	
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	
32	Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 37. Enter the portion from other than casualty or theft on Form 4797, line 6	32	

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 E

(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Supplemental Income and Loss

(From rental real estate, royalties, partnerships,
S corporations, estates, trusts, REMICs, etc.)

OMB No. 1545-0074

2009

Attachment
Sequence No 13

▶ Attach to Form 1040, 1040NR, or Form 1041.

▶ See Instructions for Schedule E (Form 1040).

Name(s) shown on return

Your social security number

CHRISTOPHER J & MARY P CHRISTIE

Part I Income or Loss From Rental Real Estate and Royalties **Note.** If you are in the business of renting personal property, use

Schedule C or C-EZ (see page E-3). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

1 List the type and address of each rental real estate property:		2 For each rental real estate property listed on line 1, did you or your family use it during the tax year for personal purposes for more than the greater of:		Yes	No
A	B	C			
MCNEIL PPC INC - ROYALTIES					
GOLDMAN SACHS HEDGE FUND PARTNERS, LLC -					

Income:		Properties			Totals (Add columns A, B, and C.)	
		A	B	C		
3 Rents received	3				3	
4 Royalties received	4	17,662.		22.	4	17,684.
Expenses:						
5 Advertising	5					
6 Auto and travel (see page E-4)	6					
7 Cleaning and maintenance	7					
8 Commissions	8					
9 Insurance	9					
10 Legal and other professional fees	10					
11 Management fees	11					
12 Mortgage interest paid to banks, etc. (see page E-5)	12				12	
13 Other interest	13					
14 Repairs	14					
15 Supplies	15					
16 Taxes	16					
17 Utilities	17					
18 Other (list) ▶	18					
19 Add lines 5 through 18	19				19	
20 Depreciation expense or depletion (see page E-5)	20				20	
21 Total expenses. Add lines 19 and 20	21					
22 Income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see page E-5 to find out if you must file Form 6198.	22	17,662.	0.	22.		
23 Deductible rental real estate loss. Caution. Your rental real estate loss on line 22 may be limited. See page E-5 to find out if you must file Form 8582. Real estate professionals must complete line 43 on page 2	23					
24 Income. Add positive amounts shown on line 22. Do not include any losses	24					17,684.
25 Losses. Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here	25					()
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2	26					17,684.

Name(s) shown on return: Do not enter name and social security number if shown on page 1

Your social security number

CHRISTOPHER J & MARY P CHRISTIE

Caution. The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations Note. If you report a loss from an at-risk activity for which any amount is not at risk, you must check column (e) on line 28 and attach Form 6198. See page E-1.

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? ☐ Yes ☒ No

If you answered "Yes," see page E-7 before completing this section.

28 (a) Name		(b) Enter P for partnership, S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if any amount is not at risk
A	GOLDMAN SACHS HEDGE FUND PARTNERS, LLC	P			
B	INVESTMENT INTEREST EXPENSE	P			
C	SEC 59(E)(2)	P			
D	CANTOR FITZGERALD LP	P			

Passive Income and Loss		Nonpassive Income and Loss	
(f) Passive loss allowed (attach Form 8582 if required)	(g) Passive income from Schedule K-1	(h) Nonpassive loss from Schedule K-1	(i) Section 179 expense deduction from Form 4562
A		11,111.	
B		3,388.	
C		50.	
D		2,136.	
29a Totals	2,136.	14,549.	
29b Totals			
30 Add columns (g) and (i) of line 29a		30	2,136.
31 Add columns (f), (h), and (i) of line 29b		31	(14,549.)
32 Total partnership and S corporation income or (loss). Combine lines 30 and 31. Enter the result here and include in the total on line 41 below		32	-12,413.

Part III Income or Loss From Estates and Trusts

33 (a) Name		(b) Employer identification number
A		
B		

Passive Income and Loss		Nonpassive Income and Loss	
(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1	(f) Other income from Schedule K-1
A			
B			
34a Totals			
34b Totals			
35 Add columns (d) and (f) of line 34a		35	
36 Add columns (c) and (e) of line 34b		36	()
37 Total estate and trust income or (loss). Combine lines 35 and 36. Enter the result here and include in the total on line 41 below		37	

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) - Residual Holder

38 (a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b

39 Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below

39

Part V Summary

40 Net farm rental income or (loss) from Form 4835. Also, complete line 42 below	40	
41 Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17, or Form 1040NR, line 18	41	5,271.
42 Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code U; and Schedule K-1 (Form 1041), line 14, code F (see page E-8)	42	
43 Reconciliation for real estate professionals. If you were a real estate professional (see page E-2), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	

SCHEDULE D	NET SHORT-TERM GAIN OR LOSS FROM FORMS 6252, 4684, 6781 AND 8824	STATEMENT 6
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DESCRIPTION OF PROPERTY	GAIN OR LOSS
FORM 6781, PART I	-1,401.
TOTAL TO SCHEDULE D, PART I, LINE 4	-1,401.

SCHEDULE D	NET LONG-TERM GAIN OR LOSS FROM FORMS 4797, 2439, 6252, 4684, 6781 AND 8824	STATEMENT 7
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DESCRIPTION OF PROPERTY	GAIN OR LOSS	28% GAIN
FORM 6781, PART I	-2,102.	
FORM 4797	37.	
TOTAL TO SCHEDULE D, PART II, LINE 11	-2,065.	

SCHEDULE D	NET SHORT-TERM GAIN OR LOSS FROM PARTNERSHIPS, S CORPORATIONS, AND FIDUCIARIES	STATEMENT 8
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DESCRIPTION OF ACTIVITY	GAIN OR LOSS
GOLDMAN SACHS HEDGE FUND PARTNERS, LLC	14,534.
TOTAL TO SCHEDULE D, PART I, LINE 5	14,534.

SCHEDULE D	NET LONG-TERM GAIN OR LOSS FROM PARTNERSHIPS, S CORPORATIONS, AND FIDUCIARIES	STATEMENT 9
------------	--	-------------

DESCRIPTION OF ACTIVITY	GAIN OR LOSS	28% GAIN
GOLDMAN SACHS HEDGE FUND PARTNERS, LLC	-12,855.	
TOTAL TO SCHEDULE D, PART II, LINE 12	-12,855.	

SCHEDULE D	CAPITAL LOSS CARRYOVER	STATEMENT 10
1. ENTER THE AMOUNT FROM FORM 1040, LINE 41		437,478.
2. DID YOU FILE FORM 8914? X NO. ENTER -0-		
YES. ENTER THE AMOUNT FROM YOUR FORM 8914, LINE 6		
3. SUBTRACT LINE 2 FROM LINE 1		437,478.
4. ENTER THE LOSS FROM SCHEDULE D, LINE 21, AS A POSITIVE AMOUNT.		3,000.
5. COMBINE LINES 3 AND 4. IF ZERO OR LESS, ENTER -0-		440,478.
6. ENTER THE SMALLER OF LINE 4 OR LINE 5		3,000.
7. ENTER THE LOSS FROM SCHEDULE D, LINE 7, AS A POSITIVE AMOUNT .		
8. ENTER THE GAIN, IF ANY, FROM SCHEDULE D, LINE 15		
9. ADD LINES 6 AND 8		
10. SHORT-TERM CAPITAL LOSS CARRYOVER TO 2010. SUBTRACT LINE 9 FROM LINE 7. IF ZERO OR LESS, ENTER -0- . . .		
1. ENTER THE LOSS FROM SCHEDULE D, LINE 15, AS A POSITIVE AMOUNT.		89,757.
2. ENTER THE GAIN, IF ANY, FROM SCHEDULE D, LINE 7	3,825.	
3. SUBTRACT LINE 7 FROM LINE 6. IF ZERO OR LESS, ENTER -0-	3,000.	
4. ADD LINES 12 AND 13		6,825.
5. LONG-TERM CAPITAL LOSS CARRYOVER TO 2010. SUBTRACT LINE 14 FROM LINE 11. IF ZERO OR LESS, ENTER -0- . .		82,932.