

MEYLER AND COMPANY, LLC  
[REDACTED]

MICHAEL A. and KIMBERLY A GUADAGNO  
[REDACTED]

April 8, 2010

Dear Michael and Kimberly,

Your 2009 Federal Individual Income Tax return will be electronically filed with the Internal Revenue Service upon receipt of a signed Form 8879 - IRS e-file Signature Authorization. There is a balance due of \$3,648.

Make your check payable to the "United States Treasury" and mail your Form 1040-V payment voucher on or before April 15, 2010 to:

INTERNAL REVENUE SERVICE CENTER  
P.O. BOX 37008  
HARTFORD, CT 06176-0008

Your 2009 New Jersey Individual Income Tax Return will be electronically filed with the State of New Jersey upon receipt of a signed Form NJ-8879 e-file Signature Authorization. There is a balance due of \$325.

Make your check payable to "State of New Jersey - TGI" and mail your New Jersey payment voucher on or before April 15, 2010 to:

STATE OF NEW JERSEY  
DIVISION OF TAXATION  
REVENUE PROCESSING CENTER  
P.O. BOX 111  
TRENTON, NJ 08645-0111

Do not staple, paper clip or tape your check or money order to the voucher.

Please be sure to call if you have any questions.

Sincerely,

  
WILLIAM A. MEYLER

2009 TAX RETURN

Client Copy

Client:

Prepared for: MICHAEL A. and KIMBERLY A GUADAGNO

[REDACTED]

Prepared by:

WILLIAM A. MEYLER  
Meyler and Company, LLC

[REDACTED]

Date: April 8, 2010

Comments:

» Route to: \_\_\_\_\_

Form **8879**Department of the Treasury  
Internal Revenue Service**IRS e-file Signature Authorization**

- Do not send to the IRS. This is not a tax return.  
► Keep this form for your records. See instructions.

OMB No. 1545-0074

**2009**

Declaration Control Number (DCN) ►

Taxpayer's name

**MICHAEL A. GUADAGNO**

Social security number

Spouse's name

**KIMBERLY A GUADAGNO**

Spouse's social security number

**Part I Tax Return Information – Tax Year Ending December 31, 2009 (Whole Dollars Only)**

1	Adjusted gross income (Form 1040, line 38; Form 1040A, line 22; Form 1040EZ, line 4)	1	317,056.
2	Total tax (Form 1040, line 60; Form 1040A, line 37; Form 1040EZ, line 11)	2	71,823.
3	Federal income tax withheld (Form 1040, line 61; Form 1040A, line 38; Form 1040EZ, line 7)	3	64,852.
4	Refund (Form 1040, line 73a; Form 1040A, line 46a; Form 1040EZ, line 12a; Form 1040-SS, Part I, line 13a)	4	
5	Amount you owe (Form 1040, line 75; Form 1040A, line 48; Form 1040EZ, line 13)	5	3,648.

**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 electronic 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 amounts in Part I above are the amounts from my electronic income tax return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) an indication of any refund offset, (c) the reason for any delay in processing the return or refund, and (d) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my Federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. I further understand that this authorization may apply to future Federal tax payments that I direct to be debited through the Electronic Federal Tax Payment System (EFTPS). In order for me to initiate future payments, I request that the IRS send me a personal identification number (PIN) to access EFTPS. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is 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 Meyler and Company, LLC to enter or generate my PIN

ERO firm name

Enter five numbers, but  
do not enter all zeros

as my signature on my tax year 2009 electronically filed income tax return.

☐ I will enter my PIN as my signature on my tax year 2009 electronically filed 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 ►

Date ►

**Spouse's PIN: check one box only**

☒ I authorize Meyler and Company, LLC to enter or generate my PIN

ERO firm name

Enter five numbers, but  
do not enter all zeros

as my signature on my tax year 2009 electronically filed income tax return.

☐ I will enter my PIN as my signature on my tax year 2009 electronically filed 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 signature ►

Date ►

**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.

do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the tax year 2009 electronically filed 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 Publication 1345, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature ►

WILLIAM A. MEYLER

Date ►

4/14/10

**ERO Must Retain This Form – See Instructions**  
**Do Not Submit This Form to the IRS Unless Requested To Do So**

Form 1040

Department of the Treasury — Internal Revenue Service

## U.S. Individual Income Tax Return 2009

(99) IRS Use Only — Do not write or staple in this space.

Label  
(See instructions.)Use the  
IRS label.  
Otherwise,  
please print  
or type.Presidential  
Election  
Campaign

For the year Jan 1 - Dec 31, 2009, or other tax year beginning , 2009, ending , 20		OMB No. 1545-0074
Your first name MI Last name	Your social security number	
MICHAEL A. GUADAGNO	[REDACTED]	
If a joint return, spouse's first name MI Last name	Spouse's social security number	
KIMBERLY A GUADAGNO	[REDACTED]	
Home address (number and street). If you have a P.O. box, see instructions. Apartment no.		You must enter your social security number(s) above.
[REDACTED]		
City, town or post office. If you have a foreign address, see instructions. State ZIP code		Checking a box below will not change your tax or refund.
[REDACTED]		
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund? (see instructions) <input type="checkbox"/> You <input type="checkbox"/> Spouse		

## Filing Status

Check only  
one box.

1 <input type="checkbox"/> Single	4 <input type="checkbox"/> Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here.
2 <input checked="" type="checkbox"/> Married filing jointly (even if only one had income)	
3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above & full name here.	5 <input type="checkbox"/> Qualifying widow(er) with dependent child (see instructions)

## Exemptions

If more  
than four  
dependents,  
see instructions  
and check here ☐

6a <input checked="" type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 6a.				Boxes checked on 6a and 6b. . . . .
b <input checked="" type="checkbox"/> Spouse				2
c Dependents:				No. of children on 6c who:
(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see instrs)	• lived with you. . . . .
KEVIN GUADAGNO	[REDACTED]	Son	<input checked="" type="checkbox"/>	• did not live with you due to divorce or separation (see instrs). . . . .
MICHAEL F. GUADAGNO	[REDACTED]	Son	<input checked="" type="checkbox"/>	Dependents on 6c not entered above.
ANDERSON GUADAGNO	[REDACTED]	Son	<input checked="" type="checkbox"/>	Add numbers on lines above. . . . .
d Total number of exemptions claimed. . . . .				5

## Income

Attach Form(s)  
W-2 here. Also  
attach Forms  
W-2G and 1099-R  
if tax was withheld.If you did not  
get a W-2,  
see instructions.Enclose, but do  
not attach, any  
payment. Also,  
please use  
Form 1040-V.

7 Wages, salaries, tips, etc. Attach Form(s) W-2. . . . .	7	315,623.
8a Taxable interest. Attach Schedule B if required. . . . .	8a	101.
b Tax-exempt interest. Do not include on line 8a. . . . .	8b	28.
9a Ordinary dividends. Attach Schedule B if required. . . . .	9a	1,997.
b Qualified dividends (see instrs). . . . .	9b	1,997.
10 Taxable refunds, credits, or offsets of state and local income taxes (see instructions). . . . .	10	2,335.
11 Alimony received. . . . .	11	
12 Business income or (loss). Attach Schedule C or C-EZ. . . . .	12	
13 Capital gain or (loss). Att Sch D if reqd. If not reqd, ck here. . . . .	13	-3,000.
14 Other gains or (losses). Attach Form 4797. . . . .	14	
15a IRA distributions. . . . .	15a	
b Taxable amount (see instrs). . . . .	15b	
16a Pensions and annuities. . . . .	16a	
b Taxable amount (see instrs). . . . .	16b	
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E. . . . .	17	
18 Farm income or (loss). Attach Schedule F. . . . .	18	
19 Unemployment compensation in excess of \$2,400 per recipient (see instructions). . . . .	19	
20a Social security benefits. . . . .	20a	
b Taxable amount (see instrs). . . . .	20b	
21 Other income. . . . .	21	
22 Add the amounts in the far right column for lines 7 through 21. This is your total income. . . . .	22	317,056.
23 Educator expenses (see instructions). . . . .	23	
24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ. . . . .	24	
25 Health savings account deduction. Attach Form 8889. . . . .	25	
26 Moving expenses. Attach Form 3903. . . . .	26	
27 One-half of self-employment tax. Attach Schedule SE. . . . .	27	
28 Self-employed SEP, SIMPLE, and qualified plans. . . . .	28	
29 Self-employed health insurance deduction (see instructions). . . . .	29	
30 Penalty on early withdrawal of savings. . . . .	30	
31a Alimony paid b Recipient's SSN. . . . .	31a	
32 IRA deduction (see instructions). . . . .	32	
33 Student loan interest deduction (see instructions). . . . .	33	
34 Tuition and fees deduction. Attach Form 8917. . . . .	34	
35 Domestic production activities deduction. Attach Form 8903. . . . .	35	
36 Add lines 23 - 31a and 32 - 35. . . . .	36	0.
37 Subtract line 36 from line 22. This is your adjusted gross income. . . . .	37	317,056.

Adjusted  
Gross  
Income

**Tax and Credits****Standard Deduction for —**

• People who check any box on line 39a, 39b, or 40b or who can be claimed as a dependent, see instructions.

• All others:

Single or Married filing separately, \$5,700

Married filing jointly or Qualifying widow(er), \$11,400

Head of household, \$8,350

38 Amount from line 37 (adjusted gross income) 38 317,056.

39a Check ☐ You were born before January 2, 1945, ☐ Blind. Total boxesif: ☐ Spouse was born before January 2, 1945, ☐ Blind. checked 39a

b If your spouse itemizes on a separate return, or you were a dual-status alien, see instrs and ck here 39b

40a Itemized deductions (from Schedule A) or your standard deduction (see left margin) 40a 57,946.

b If you are increasing your standard deduction by certain real estate taxes, new motor vehicle taxes, or a net disaster loss, attach Schedule L and check here (see instructions) 40b

41 Subtract line 40a from line 38 41 259,110.

42 Exemptions. If line 38 is \$125,100 or less and you did not provide housing to a Midwestern displaced individual, multiply \$3,650 by the number on line 6d. Otherwise, see instructions 42 14,965.

43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- 43 244,145.

44 Tax (see instrs). Check if any tax is from: a ☐ Form(s) 8814 b ☐ Form 4972 44 58,030.

45 Alternative minimum tax (see instructions). Attach Form 6251 45 13,805.

46 Add lines 44 and 45 46 71,835.

47 Foreign tax credit. Attach Form 1116 if required. 47 12.

48 Credit for child and dependent care expenses. Attach Form 2441 48

49 Education credits from Form 8863, line 29 49

50 Retirement savings contributions credit. Attach Form 8880 50

51 Child tax credit (see instructions) 51

52 Credits from Form: a ☐ 8396 b ☐ 8839 c ☐ 5695 5253 Other crs from Form: a ☐ 3800 b ☐ 8801 c ☐ 53

54 Add lines 47 through 53. These are your total credits 54 12.

55 Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- 55 71,823.

56 Self-employment tax. Attach Schedule SE 56

57 Unreported social security and Medicare tax from Form: a ☐ 4137 b ☐ 8919 57

58 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required 58

59 Additional taxes: a ☐ AEIC payments b ☐ Household employment taxes. Attach Schedule H 59

60 Add lines 55-59. This is your total tax 60 71,823.

**Payments**

61 Federal income tax withheld from Forms W-2 and 1099 61 64,852.

62 2009 estimated tax payments and amount applied from 2008 return 62

63 Making work pay and government retiree credit. Attach Schedule M 63

64a Earned income credit (EIC) 64a

b Nontaxable combat pay election 64b

65 Additional child tax credit. Attach Form 8812 65

66 Refundable education credit from Form 8863, line 16 66

67 First-time homebuyer credit. Attach Form 5405 67

68 Amount paid with request for extension to file (see instructions) 68

69 Excess social security and tier 1 RRTA tax withheld (see instructions) 69 3,323.

70 Credits from Form: a ☐ 2439 b ☐ 4136 c ☐ 8801 d ☐ 8885 70

71 Add lns 61-63, 64a, &amp; 65-70. These are your total pmts 71 68,175.

72 If line 71 is more than line 60, subtract line 60 from line 71. This is the amount you overpaid 72

73a Amount of line 72 you want refunded to you. If Form 8888 is attached, check here. 73a

b Routing number 73b

c Type: ☐ Checking ☐ Savings 73c

d Account number 73d

74 Amount of line 72 you want applied to your 2010 estimated tax 74

75 Amount you owe. Subtract line 71 from line 60. For details on how to pay, see instructions 75 3,648.

76 Estimated tax penalty (see instructions) 76

**Third Party Designee**Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ Yes. Complete the following. ☐ No

Designee's name

Phone no.

Personal identification number (PIN)

**Sign Here**

Joint return? See instructions.

Keep a copy for your records.

Your signature

Date

Your occupation

Daytime phone number

Spouse's signature. If a joint return, both must sign.

Date

Spouse's occupation

Preparer's signature

WILLIAM A. MEYLER  
Meyler and Company, LLC

Date

4/10/10

Check if self-employed ☐

Preparer's SSN or PTIN

**Paid Preparer's Use Only**

Firm's name (or yours if self-employed) address, and ZIP code

EIN

Phone no.

**SCHEDULE A**  
**(Form 1040)**

**Itemized Deductions**

OMB No. 1545-0074

**2009**

Attachment  
Sequence No. **07**

Department of the Treasury  
Internal Revenue Service (99)

▶ **Attach to Form 1040.**

▶ **See Instructions for Schedule A (Form 1040).**

Name(s) shown on Form 1040

Your social security number

**MICHAEL A. AND KIMBERLY A GUADAGNO**

<b>Medical and Dental Expenses</b>		<b>Caution.</b> Do not include expenses reimbursed or paid by others.			
1	Medical and dental expenses (see instructions)	1			
2	Enter amount from Form 1040, line 38	2			
3	Multiply line 2 by 7.5% (.075)	3			
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4			0.
<b>Taxes You Paid</b>		<b>5 State and local (check only one box):</b>			
a	<input checked="" type="checkbox"/> Income taxes, or	5			
b	<input type="checkbox"/> General sales taxes	6	16,940.		
6	Real estate taxes (see instructions)	6	30,522.		
7	New motor vehicle taxes from line 11 of the worksheet on page 2. Skip this line if you checked box 5b	7			
8	Other taxes. List type and amount ▶	8			
9	Add lines 5 through 8	9			47,462.
<b>Interest You Paid</b>		10	10,479.		
10	Home mtg interest and points reported to you on Form 1098	11			
11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying number, and address ▶	12			
12	Points not reported to you on Form 1098. See instrs for spcl rules	12	28.		
13	Qualified mortgage insurance premiums (see instructions)	13			
14	Investment interest. Attach Form 4952 if required. (See instrs.)	14			
15	Add lines 10 through 14	15			10,507.
<b>Gifts to Charity</b>		16	1,480.		
16	Gifts by cash or check. If you made any gift of \$250 or more, see instrs.	17			
17	Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500.	18			
18	Carryover from prior year	19			1,480.
19	Add lines 16 through 18	20			0.
<b>Casualty and Theft Losses</b>		20			
20	Casualty or theft loss(es). Attach Form 4684. (See instructions.)	21			
<b>Job Expenses and Certain Miscellaneous Deductions</b>		21	1,275.		
21	Unreimbursed employee expenses — job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶	22	900.		
22	Tax preparation fees	23			
23	Other expenses — investment, safe deposit box, etc. List type and amount ▶	24	2,175.		
24	Add lines 21 through 23	25			
25	Enter amount from Form 1040, line 38	26	6,341.		
26	Multiply line 25 by 2% (.02)	27			0.
27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-	28			0.
<b>Other Miscellaneous Deductions</b>		28			
28	Other — from list in the instructions. List type and amount ▶	29			57,946.
<b>Total Itemized Deductions</b>		29			
29	Is Form 1040, line 38, over \$166,800 (over \$83,400 if married filing separately)?	30			
<input type="checkbox"/> <b>No.</b> Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40a. <input checked="" type="checkbox"/> <b>Yes.</b> Your deduction may be limited. See instructions for the amount to enter.		30			
30 If you elect to itemize deductions even though they are less than your standard deduction, check here ▶ <input type="checkbox"/>					

**SCHEDULE B**  
**(Form 1040A or 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Interest and Ordinary Dividends**

▶ Attach to Form 1040A or 1040.

▶ See Instructions.

OMB No. 1545-0074

**2009**

Attachment  
Sequence No. **08**

Name(s) shown on return

**MICHAEL A. AND KIMBERLY A GUADAGNO**

Your social security number

**Part I**  
**Interest**

(See  
instructions for  
Form 1040A,  
or Form 1040,  
line 8a.)

**Note.** If you  
received a Form  
1099-INT, Form  
1099-OID, or  
substitute statement  
from a brokerage  
firm, list the firm's  
name as the payer  
and enter the total  
interest shown on  
that form.

- 1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address.

**FIDELITY BROKERAGE #**

**Amount**

101.

- 2 Add the amounts on line 1

- 3 Excludable interest on series EE and I U.S. savings bonds issued after 1989.  
Attach Form 8815

- 4 Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a.

**Note.** If line 4 is over \$1,500, you must complete Part III.

- 5 List name of payer.

**FIDELITY BROKERAGE #**

**FIDELITY BROKERAGE #**

**FIDELITY BROKERAGE #**

**FIDELITY BROKERAGE #**

**FIDELITY DISTRIBUTIONS**

**TD AMERITRADE**

**Amount**

148.

455.

632.

377.

53.

332.

- 6 Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a.

**Note.** If line 6 is over \$1,500, you must complete Part III.

1,997.

**Part III**  
**Foreign**  
**Accounts**  
**and**  
**Trusts**

(See  
instructions.)

You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

- 7a At any time during 2009, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? See instructions for exceptions and filing requirements for Form TD F 90-22.1

- b If 'Yes,' enter the name of the foreign country.

- 8 During 2009, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If 'Yes,' you may have to file Form 3520. See instructions.

**Yes No**

X

X

**BAA For Paperwork Reduction Act Notice, see Form 1040A or 1040 instructions.**

FDIA0401L 06/24/09

Schedule B (Form 1040) 2009

# SCHEDULE D

(Form 1040)

Department of the Treasury  
Internal Revenue Service (99)

Name(s) shown on return

MICHAEL A. AND KIMBERLY A GUADAGNO

## 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

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

(a) Description of property (Example: 100 shares XYZ Co)	(b) Date acquired (Mo, day, yr)	(c) Date sold (Mo, day, yr)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(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...					4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1...					5
6 Short-term capital loss carryover. Enter the amount, if any, from line 10 of your Capital Loss Carryover Worksheet in the instructions.					6
7 Net short-term capital gain or (loss). Combine lines 1 through 6 in column (f)...					7
					-539.
					-539.

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

(a) Description of property (Example: 100 shares XYZ Co)	(b) Date acquired (Mo, day, yr)	(c) Date sold (Mo, day, yr)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
8 US TREASURY STRIPS	Various	4/09/09	49,652.	49,652.	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
					49,652.
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...					11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1...					12
13 Capital gain distributions. See instrs.					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
					-2,934.
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
					-2,934.

BAA 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	-3,473.
<p>If line 16 is:</p> <ul style="list-style-type: none"> <li>• A <b>gain</b>, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below.</li> <li>• A <b>loss</b>, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.</li> <li>• <b>Zero</b>, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.</li> </ul>		
<p>17 Are lines 15 and 16 <b>both</b> gains?</p> <p><input type="checkbox"/> <b>Yes.</b> Go to line 18.</p> <p><input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.</p>		
18 Enter the amount, if any, from line 7 of the <b>28% Rate Gain Worksheet</b> in the instructions.....	18	
19 Enter the amount, if any, from line 18 of the <b>Unrecaptured Section 1250 Gain Worksheet</b> in the instructions.....	19	
<p>20 Are lines 18 and 19 <b>both</b> zero or blank?</p> <p><input type="checkbox"/> <b>Yes.</b> Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the Instructions for Form 1040 (or in the Instructions for Form 1040NR). <b>Do not</b> complete lines 21 and 22 below.</p> <p><input type="checkbox"/> <b>No.</b> Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Do not</b> complete lines 21 and 22 below.</p>		
<p>21 If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the <b>smaller</b> of:</p> <ul style="list-style-type: none"> <li>• The loss on line 16 or</li> <li>• (\$3,000), or if married filing separately, (\$1,500) ] .....</li> </ul>	21	-3,000.
<p><b>Note.</b> When figuring which amount is smaller, treat both amounts as positive numbers.</p>		
<p>22 Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?</p> <p><input checked="" type="checkbox"/> <b>Yes.</b> Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the Instructions for Form 1040 (or in the Instructions for Form 1040NR).</p> <p><input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040 or Form 1040NR.</p>		

Schedule D (Form 1040) 2009

**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)  
▶ Attach to Form 1040, 1040NR, or Form 1041.  
▶ See Instructions for Schedule E (Form 1040).

OMB No. 1545-0074

**2009**

Attachment  
Sequence No. **13**

Name(s) shown on return

**MICHAEL A. AND KIMBERLY A GUADAGNO**

Your social security number

**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 instructions). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

<b>1</b>	List the type and address of each rental real estate property:	<b>2</b>	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: • 14 days, or • 10% of the total days rented at fair rental value? (See instructions.)	Yes	No
<b>A</b>	CONDOMINIUM APARTMENT SEA BRIGHT, NJ 07760				X
<b>B</b>					
<b>C</b>					

Income:		Properties			Totals
		A	B	C	(Add columns A, B, and C.)
<b>3</b>	Rents received.....	12,000.			12,000.
<b>4</b>	Royalties received.....				
<b>Expenses:</b>					
<b>5</b>	Advertising.....				
<b>6</b>	Auto and travel (see instructions).....	450.			
<b>7</b>	Cleaning and maintenance.....	1,200.			
<b>8</b>	Commissions.....				
<b>9</b>	Insurance.....	350.			
<b>10</b>	Legal and other professional fees.....				
<b>11</b>	Management fees.....				
<b>12</b>	Mortgage interest paid to banks, etc (see instructions).....				
<b>13</b>	Other interest.....				
<b>14</b>	Repairs.....	1,650.			
<b>15</b>	Supplies.....	730.			
<b>16</b>	Taxes.....	2,683.			
<b>17</b>	Utilities.....	2,682.			
<b>18</b>	Other (list) ▶ Association Dues MISCELLANEOUS FEES WATER/SEWER	2,712. 175. 291.			
<b>19</b>	Add lines 5 through 18.....	12,923.			12,923.
<b>20</b>	Depreciation expense or depletion (see instructions).....	6,481.			6,481.
<b>21</b>	Total expenses. Add lines 19 and 20.....	19,404.			
<b>22</b>	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 instructions to find out if you must file Form 6198.....	-7,404.			
<b>23</b>	Deductible rental real estate loss. Caution. Your rental real estate loss on line 22 may be limited. See instructions to find out if you must file Form 8582. Real estate professionals must complete line 43 on page 2.....				
<b>24</b>	<b>Income.</b> Add positive amounts shown on line 22. Do not include any losses.....				
<b>25</b>	<b>Losses.</b> Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here.....				
<b>26</b>	<b>Total rental real estate and royalty income or (loss).</b> 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.....				

Form 1116

## Foreign Tax Credit

OMB No. 1545-0121

Department of the Treasury  
Internal Revenue Service (99)(Individual, Estate, or Trust)  
▶ Attach to Form 1040, 1040NR, 1041, or 990-T.  
▶ See separate instructions.

2009

Attachment  
Sequence No. 19

Name

ID no. as shown on page 1 of your tax return

MICHAEL A. AND KIMBERLY A GUADAGNO

Use a separate Form 1116 for each category of income listed below. See **Categories of Income** in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- a ☒ Passive category income      c ☐ Section 901(j) income      e ☐ Lump-sum distributions  
 b ☐ General category income      d ☐ Certain income re-sourced by treaty

f Resident of (name of country) ▶

**Note:** If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. possession, use a separate column and line for each country or possession.**Part I Taxable Income or Loss From Sources Outside the United States (for Category Checked Above)**

	Foreign Country or U.S. Possession			Total (Add columns A, B, and C.)
	A	B	C	
g Enter the name of the foreign country or U.S. possession. ▶ <b>VARIOUS</b>				
1a Gross income from sources within country shown above and of the type checked above (see instructions): <u>See Statement 1</u>				
	24.			1a 24.
b Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source (see instructions) ▶ <input type="checkbox"/>				
<b>Deductions and losses (Caution: See instructions):</b>				
2 Expenses definitely related to the income on line 1a (attach statement)				
3 Pro rata share of other deductions not definitely related:				
a Certain itemized deductions or standard deduction (see instructions)	29,750.			
b Other deductions (attach statement)				
c Add lines 3a and 3b.	29,750.			
d Gross foreign source income (see instructions)	24.			
e Gross income from all sources (see instructions)	332,056.			
f Divide line 3d by line 3e (see instructions)	0.000072			
g Multiply line 3c by line 3f.	2.			
4 Pro rata share of interest expense (see instructions):				
a Home mortgage interest (use worksheet in the instructions)				
b Other interest expense				
5 Losses from foreign sources				
6 Add lines 2, 3g, 4a, 4b, and 5.	2.			6 2.
7 Subtract line 6 from line 1a. Enter the result here and on line 14, page 2. ▶				7 22.

**Part II Foreign Taxes Paid or Accrued** (see instructions)

COUNTRY	Credit is claimed for taxes (you must check one) (h) <input checked="" type="checkbox"/> Paid (i) <input type="checkbox"/> Accrued	Foreign taxes paid or accrued							
		In foreign currency				In U.S. dollars			
		Taxes withheld at source on:			(n) Other foreign taxes paid or accrued	Taxes withheld at source on:		(r) Other foreign taxes paid or accrued	(s) Total foreign taxes paid or accrued (add columns (o) through (r))
	(j) Date paid or accrued	(k) Dividends	(l) Rents & royalties	(m) Interest			(o) Dividends		
A	12/31/2009					8.			8.
B									
C									

8 Add lines A through C, column (s). Enter the total here and on line 9, page 2. ▶ 8 8.

BAA For Paperwork Reduction Act Notice, see separate instructions.

Form 1116 (2009)

**Part III Figuring the Credit**

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I.	9	8.
10	Carryback or carryover (attach detailed computation).	10	
11	Add lines 9 and 10.	11	8.
12	Reduction in foreign taxes (see instructions).	12	
13	Subtract line 12 from line 11. This is the total amount of foreign taxes available for credit (see instructions).	13	8.
14	Enter amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I (see instructions).	14	22.
15	Adjustments to line 14 (see instructions).	15	
16	Combine the amounts on lines 14 and 15. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 17 through 21. However, if you are filing more than one Form 1116, you must complete line 19.)	16	22.
17	<b>Individuals:</b> Enter the amount from Form 1040, line 41 (minus any amount on Form 8914, line 6). If you are a nonresident alien, enter the amount from Form 1040NR, line 38 (minus any amount on Form 8914, line 6). <b>Estates and trusts:</b> Enter your taxable income without the deduction for your exemption.	17	257,969.
<b>Caution:</b> If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.			
18	Divide line 16 by line 17. If line 16 is more than line 17, enter '1'.	18	0.0001
19	<b>Individuals:</b> Enter the amount from Form 1040, line 44. If you are a nonresident alien, enter the amount from Form 1040NR, line 41. <b>Estates and trusts:</b> Enter the amount from Form 1041, Schedule G, line 1a, or the total of Form 990-T, lines 36 and 37.	19	58,030.
<b>Caution:</b> If you are completing line 19 for separate category e (lump-sum distributions), see instructions.			
20	Multiply line 19 by line 18 (maximum amount of credit).	20	6.
21	Enter the <b>smaller</b> of line 13 or line 20. If this is the only Form 1116 you are filing, skip lines 22 through 26 and enter this amount on line 27. Otherwise, complete the appropriate line in Part IV (see instructions).	21	6.

**Part IV Summary of Credits From Separate Parts III (see instructions)**

22	Credit for taxes on passive category income.	22	6.
23	Credit for taxes on general category income.	23	6.
24	Credit for taxes on certain income re-sourced by treaty.	24	
25	Credit for taxes on lump-sum distributions.	25	
26	Add lines 22 through 25.	26	12.
27	Enter the <b>smaller</b> of line 19 or line 26.	27	12.
28	Reduction of credit for international boycott operations. See instructions for line 12.	28	
29	Subtract line 28 from line 27. This is your <b>foreign tax credit</b> . Enter here and on Form 1040, line 47; Form 1040NR, line 44; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a.	29	12.

Form 1116 (2009)

Form 1116

Department of the Treasury  
Internal Revenue Service (99)

## Foreign Tax Credit

(Individual, Estate, or Trust)  
▶ Attach to Form 1040, 1040NR, 1041, or 990-T.  
▶ See separate instructions.

OMB No. 1545-0121

2009

Attachment  
Sequence No. 19

Name

MICHAEL A. AND KIMBERLY A GUADAGNO

ID no. as shown on page 1 of your tax return

Use a separate Form 1116 for each category of income listed below. See **Categories of Income** in the instructions. Check **only one box** on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- a ☐ Passive category income      c ☐ Section 901(j) income      e ☐ Lump-sum distributions  
b ☒ General category income      d ☐ Certain income re-sourced by treaty

f Resident of (name of country) ▶

Note: If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. possession, use a separate column and line for each country or possession.

**Part I Taxable Income or Loss From Sources Outside the United States (for Category Checked Above)**

	Foreign Country or U.S. Possession			Total (Add columns A, B, and C.)
	A	B	C	
g Enter the name of the foreign country or U.S. possession. ▶ VARIOUS				
1a Gross income from sources within country shown above and of the type checked above (see instructions): See Statement 2				
	17.			17.
b Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source (see instructions). ▶ <input type="checkbox"/>				
<b>Deductions and losses (Caution: See instructions):</b>				
2 Expenses definitely related to the income on line 1a (attach statement) .....				
3 Pro rata share of other deductions not definitely related:				
a Certain itemized deductions or standard deduction (see instructions) .....	29,750.			
b Other deductions (attach statement) .....				
c Add lines 3a and 3b. ....	29,750.			
d Gross foreign source income (see instructions) .....	17.			
e Gross income from all sources (see instructions) .....	332,056.			
f Divide line 3d by line 3e (see instructions) .....	0.000051			
g Multiply line 3c by line 3f. ....	2.			
4 Pro rata share of interest expense (see instructions):				
a Home mortgage interest (use worksheet in the instructions) .....				
b Other interest expense .....				
5 Losses from foreign sources. ....				
6 Add lines 2, 3g, 4a, 4b, and 5. ....	2.			2.
7 Subtract line 6 from line 1a. Enter the result here and on line 14, page 2. ▶				15.

**Part II Foreign Taxes Paid or Accrued** (see instructions)

COUNTRY	Credit is claimed for taxes (you must check one) (h) <input checked="" type="checkbox"/> Paid (i) <input type="checkbox"/> Accrued	Foreign taxes paid or accrued							(s) Total foreign taxes paid or accrued (add columns (o) through (r))	
		In foreign currency				In U.S. dollars				
		Taxes withheld at source on:				Taxes withheld at source on:				
		(j) Date paid or accrued	(k) Dividends	(l) Rents & royalties	(m) Interest	(n) Other foreign taxes paid or accrued	(o) Dividends	(p) Rents & royalties	(q) Interest	(r) Other foreign taxes paid or accrued
A		12/31/2009					6.			
B										
C										

8 Add lines A through C, column (s). Enter the total here and on line 9, page 2. ▶ 8 6.

BAA For Paperwork Reduction Act Notice, see separate instructions.

Form 1116 (2009)

**Part III Figuring the Credit**

<b>9</b> Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I.....	<b>9</b>	6.	
<b>10</b> Carryback or carryover (attach detailed computation).....	<b>10</b>		
<b>11</b> Add lines 9 and 10.....	<b>11</b>	6.	
<b>12</b> Reduction in foreign taxes (see instructions).....	<b>12</b>		
<b>13</b> Subtract line 12 from line 11. This is the total amount of foreign taxes available for credit (see instructions)....	<b>13</b>		6.
<b>14</b> Enter amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I (see instructions).....	<b>14</b>	15.	
<b>15</b> Adjustments to line 14 (see instructions).....	<b>15</b>		
<b>16</b> Combine the amounts on lines 14 and 15. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 17 through 21. However, if you are filing more than one Form 1116, you must complete line 19.).....	<b>16</b>	15.	
<b>17</b> <b>Individuals:</b> Enter the amount from Form 1040, line 41 (minus any amount on Form 8914, line 6). If you are a nonresident alien, enter the amount from Form 1040NR, line 38 (minus any amount on Form 8914, line 6). <b>Estates and trusts:</b> Enter your taxable income without the deduction for your exemption.....	<b>17</b>	257,969.	
<b>Caution:</b> If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.			
<b>18</b> Divide line 16 by line 17. If line 16 is more than line 17, enter '1'.....	<b>18</b>		0.0001
<b>19</b> <b>Individuals:</b> Enter the amount from Form 1040, line 44. If you are a nonresident alien, enter the amount from Form 1040NR, line 41. <b>Estates and trusts:</b> Enter the amount from Form 1041, Schedule G, line 1a, or the total of Form 990-T, lines 36 and 37.....	<b>19</b>		58,030.
<b>Caution:</b> If you are completing line 19 for separate category e (lump-sum distributions), see instructions.			
<b>20</b> Multiply line 19 by line 18 (maximum amount of credit).....	<b>20</b>		6.
<b>21</b> Enter the <b>smaller</b> of line 13 or line 20. If this is the only Form 1116 you are filing, skip lines 22 through 26 and enter this amount on line 27. Otherwise, complete the appropriate line in Part IV (see instructions).....	<b>21</b>		6.

**Part IV Summary of Credits From Separate Parts III (see instructions)**

<b>22</b> Credit for taxes on passive category income.....	<b>22</b>		
<b>23</b> Credit for taxes on general category income.....	<b>23</b>		
<b>24</b> Credit for taxes on certain income re-sourced by treaty.....	<b>24</b>		
<b>25</b> Credit for taxes on lump-sum distributions.....	<b>25</b>		
<b>26</b> Add lines 22 through 25.....	<b>26</b>		
<b>27</b> Enter the <b>smaller</b> of line 19 or line 26.....	<b>27</b>		
<b>28</b> Reduction of credit for international boycott operations. See instructions for line 12.....	<b>28</b>		
<b>29</b> Subtract line 28 from line 27. This is your <b>foreign tax credit</b> . Enter here and on Form 1040, line 47; Form 1040NR, line 44; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a.....	<b>29</b>		

Form 1116

## Alternative Minimum Tax

## Foreign Tax Credit

(Individual, Estate, or Trust)

► Attach to Form 1040, 1040NR, 1041, or 990-T.  
► See separate instructions.

OMB No. 1545-0121

2009

Attachment  
Sequence No. 19Department of the Treasury  
Internal Revenue Service (99)

Name

ID no. as shown on page 1 of your tax return

MICHAEL A. AND KIMBERLY A GUADAGNO

Use a separate Form 1116 for each category of income listed below. See **Categories of Income** in the instructions. Check only **one** box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- a ☒ Passive category income      c ☐ Section 901(j) income      e ☐ Lump-sum distributions  
b ☐ General category income      d ☐ Certain income re-sourced by treaty

f Resident of (name of country) ►

**Note:** If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to **more than one** foreign country or U.S. possession, use a separate column and line for each country or possession.

**Part I Taxable Income or Loss From Sources Outside the United States (for Category Checked Above)**

	Foreign Country or U.S. Possession			Total (Add columns A, B, and C.)
	A	B	C	
<b>g</b> Enter the name of the foreign country or U.S. possession. ► <b>VARIOUS</b>				
<b>1a</b> Gross income from sources within country shown above and of the type checked above (see instructions): See Statement 3	29.			<b>1a</b> 29.
<b>b</b> Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source (see instructions). ► <input type="checkbox"/>				
<b>Deductions and losses (Caution: See instructions):</b>				
<b>2</b> Expenses definitely related to the income on line 1a (attach statement)				
<b>3</b> Pro rata share of other deductions not definitely related:				
<b>a</b> Certain itemized deductions or standard deduction (see instructions)				
<b>b</b> Other deductions (attach statement)				
<b>c</b> Add lines 3a and 3b.				
<b>d</b> Gross foreign source income (see instructions)	29.			
<b>e</b> Gross income from all sources (see instructions)	332,056.			
<b>f</b> Divide line 3d by line 3e (see instructions)	0.000087			
<b>g</b> Multiply line 3c by line 3f.				
<b>4</b> Pro rata share of interest expense (see instructions):				
<b>a</b> Home mortgage interest (use worksheet in the instructions)				
<b>b</b> Other interest expense				
<b>5</b> Losses from foreign sources				
<b>6</b> Add lines 2, 3g, 4a, 4b, and 5				<b>6</b>
<b>7</b> Subtract line 6 from line 1a. Enter the result here and on line 14, page 2. ►				<b>7</b> 29.

**Part II Foreign Taxes Paid or Accrued** (see instructions)

C O U N T R Y	Credit is claimed for taxes (you must check one) (h) <input checked="" type="checkbox"/> Paid (i) <input type="checkbox"/> Accrued	Foreign taxes paid or accrued								
		In foreign currency				In U.S. dollars				
		Taxes withheld at source on:			(n) Other foreign taxes paid or accrued	Taxes withheld at source on:			(r) Other foreign taxes paid or accrued	(s) Total foreign taxes paid or accrued (add columns (o) through (r))
		(j) Date paid or accrued	(k) Dividends	(l) Rents & royalties		(m) Interest	(o) Dividends	(p) Rents & royalties		
A	12/31/2009					8.				8.
B										
C										

**8** Add lines A through C, column (s). Enter the total here and on line 9, page 2. ► **8** 8.

BAA For Paperwork Reduction Act Notice, see separate instructions.

Form 1116 (2009)

## Alternative Minimum Tax

Form 1116 (2009) MICHAEL A. AND KIMBERLY A GUADAGNO

Page 2

**Part III Figuring the Credit**

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I.	9	8.	
10	Carryback or carryover (attach detailed computation).	10		
11	Add lines 9 and 10.	11	8.	
12	Reduction in foreign taxes (see instructions).	12		
13	Subtract line 12 from line 11. This is the total amount of foreign taxes available for credit (see instructions).	13		8.
14	Enter amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I (see instructions).	14	29.	
15	Adjustments to line 14 (see instructions).	15		
16	Combine the amounts on lines 14 and 15. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 17 through 21. However, if you are filing more than one Form 1116, you must complete line 19.)	16	29.	
17	<b>Individuals:</b> Enter the amount from Form 1040, line 41 (minus any amount on Form 8914, line 6). If you are a nonresident alien, enter the amount from Form 1040NR, line 38 (minus any amount on Form 8914, line 6). <b>Estates and trusts:</b> Enter your taxable income without the deduction for your exemption.	17	301,819.	
<b>Caution:</b> If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.				
18	Divide line 16 by line 17. If line 16 is more than line 17, enter '1'.	18		0.0001
19	<b>Individuals:</b> Enter the amount from Form 1040, line 44. If you are a nonresident alien, enter the amount from Form 1040NR, line 41. <b>Estates and trusts:</b> Enter the amount from Form 1041, Schedule G, line 1a, or the total of Form 990-T, lines 36 and 37. <b>Caution:</b> If you are completing line 19 for separate category <i>e</i> (lump-sum distributions), see instructions.	19		71,836.
20	Multiply line 19 by line 18 (maximum amount of credit).	20		7.
21	Enter the <b>smaller</b> of line 13 or line 20. If this is the only Form 1116 you are filing, skip lines 22 through 26 and enter this amount on line 27. Otherwise, complete the appropriate line in Part IV (see instructions).	21		7.

**Part IV Summary of Credits From Separate Parts III (see instructions)**

22	Credit for taxes on passive category income.	22	7.	
23	Credit for taxes on general category income.	23	6.	
24	Credit for taxes on certain income re-sourced by treaty.	24		
25	Credit for taxes on lump-sum distributions.	25		
26	Add lines 22 through 25.	26		13.
27	Enter the <b>smaller</b> of line 19 or line 26.	27		13.
28	Reduction of credit for international boycott operations. See instructions for line 12.	28		
29	Subtract line 28 from line 27. This is your <b>foreign tax credit</b> . Enter here and on Form 1040, line 47; Form 1040NR, line 44; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a.	29		13.

Form 1116 (2009)



Form 1116

## Alternative Minimum Tax

## Foreign Tax Credit

(Individual, Estate, or Trust)  
 Attach to Form 1040, 1040NR, 1041, or 990-T.  
 See separate instructions.

OMB No. 1545-0121

2009

Attachment  
Sequence No. 19Department of the Treasury  
Internal Revenue Service (99)

Name

MICHAEL A. AND KIMBERLY A GUADAGNO

ID no. as shown on page 1 of your tax return

Use a separate Form 1116 for each category of income listed below. See **Categories of Income** in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- a ☐ Passive category income      c ☐ Section 901(j) income      e ☐ Lump-sum distributions  
 b ☒ General category income      d ☐ Certain income re-sourced by treaty

f Resident of (name of country) ▶

**Note:** If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. possession, use a separate column and line for each country or possession.

**Part I Taxable Income or Loss From Sources Outside the United States (for Category Checked Above)**

	Foreign Country or U.S. Possession			Total (Add columns A, B, and C.)
	A	B	C	
<b>g</b> Enter the name of the foreign country or U.S. possession. ▶ <b>VARIOUS</b>				
<b>1a</b> Gross income from sources within country shown above and of the type checked above (see instructions): See Statement 4				
	21.			21.
<b>b</b> Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source (see instructions). ▶ <input type="checkbox"/>				
<b>Deductions and losses (Caution: See instructions):</b>				
<b>2</b> Expenses definitely related to the income on line 1a (attach statement)				
<b>3</b> Pro rata share of other deductions not definitely related:				
<b>a</b> Certain itemized deductions or standard deduction (see instructions)				
<b>b</b> Other deductions (attach statement)				
<b>c</b> Add lines 3a and 3b.				
<b>d</b> Gross foreign source income (see instructions)	21.			
<b>e</b> Gross income from all sources (see instructions)	332,056.			
<b>f</b> Divide line 3d by line 3e (see instructions)	0.000063			
<b>g</b> Multiply line 3c by line 3f.				
<b>4</b> Pro rata share of interest expense (see instructions):				
<b>a</b> Home mortgage interest (use worksheet in the instructions)				
<b>b</b> Other interest expense				
<b>5</b> Losses from foreign sources				
<b>6</b> Add lines 2, 3g, 4a, 4b, and 5				6
<b>7</b> Subtract line 6 from line 1a. Enter the result here and on line 14, page 2. ▶				21.

**Part II Foreign Taxes Paid or Accrued** (see instructions)

COUNTRY	Credit is claimed for taxes (you must check one) (h) <input checked="" type="checkbox"/> Paid (i) <input type="checkbox"/> Accrued	Foreign taxes paid or accrued							(s) Total foreign taxes paid or accrued (add columns (o) through (r))	
		In foreign currency				In U.S. dollars				
		Taxes withheld at source on:			(n) Other foreign taxes paid or accrued	Taxes withheld at source on:				(r) Other foreign taxes paid or accrued
		(j) Date paid or accrued	(k) Dividends	(l) Rents & royalties		(m) Interest	(o) Dividends	(p) Rents & royalties		
A	12/31/2009					6.			6.	
B										
C										

**8** Add lines A through C, column (s). Enter the total here and on line 9, page 2. ▶ **8** 6.

BAA For Paperwork Reduction Act Notice, see separate instructions.

Form 1116 (2009)

**Part III Figuring the Credit**

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I.	9	6.
10	Carryback or carryover (attach detailed computation).	10	
11	Add lines 9 and 10.	11	6.
12	Reduction in foreign taxes (see instructions).	12	
13	Subtract line 12 from line 11. This is the total amount of foreign taxes available for credit (see instructions).	13	6.
14	Enter amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I (see instructions).	14	21.
15	Adjustments to line 14 (see instructions).	15	
16	Combine the amounts on lines 14 and 15. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 17 through 21. However, if you are filing more than one Form 1116, you must complete line 19.)	16	21.
17	<b>Individuals:</b> Enter the amount from Form 1040, line 41 (minus any amount on Form 8914, line 6). If you are a nonresident alien, enter the amount from Form 1040NR, line 38 (minus any amount on Form 8914, line 6). <b>Estates and trusts:</b> Enter your taxable income without the deduction for your exemption.	17	301,819.
<b>Caution:</b> If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.			
18	Divide line 16 by line 17. If line 16 is more than line 17, enter '1'.	18	0.0001
19	<b>Individuals:</b> Enter the amount from Form 1040, line 44. If you are a nonresident alien, enter the amount from Form 1040NR, line 41. <b>Estates and trusts:</b> Enter the amount from Form 1041, Schedule G, line 1a, or the total of Form 990-T, lines 36 and 37.	19	71,836.
<b>Caution:</b> If you are completing line 19 for separate category <i>e</i> (lump-sum distributions), see instructions.			
20	Multiply line 19 by line 18 (maximum amount of credit).	20	7.
21	Enter the <b>smaller</b> of line 13 or line 20. If this is the only Form 1116 you are filing, skip lines 22 through 26 and enter this amount on line 27. Otherwise, complete the appropriate line in Part IV (see instructions).	21	6.

**Part IV Summary of Credits From Separate Parts III (see instructions)**

22	Credit for taxes on passive category income.	22	
23	Credit for taxes on general category income.	23	
24	Credit for taxes on certain income re-sourced by treaty.	24	
25	Credit for taxes on lump-sum distributions.	25	
26	Add lines 22 through 25.	26	
27	Enter the <b>smaller</b> of line 19 or line 26.	27	
28	Reduction of credit for international boycott operations. See instructions for line 12.	28	
29	Subtract line 28 from line 27. This is your <b>foreign tax credit</b> . Enter here and on Form 1040, line 47; Form 1040NR, line 44; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a.	29	

**Child and Dependent Care Expenses**

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service (99)

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

▶ See separate instructions.

**2009**Attachment  
Sequence No. 21

Name(s) shown on return

MICHAEL A. AND KIMBERLY A GUADAGNO

Your social security number

**Part I** **Persons or Organizations Who Provided the Care** — You must complete this part.  
(If you have more than two care providers, see the instructions.)

1	(a) Care provider's name	(b) Address (no., street, apt no., city, state, and ZIP code)	(c) Identifying no. (SSN or EIN)	(d) Amount paid (see instructions)
	ANDRES FERNANDES DE LIMA			5,000.

Did you receive  
dependent care benefits?

No

Complete only Part II below.

Yes

Complete Part III on page 2 next.

**Caution.** If the care was provided in your home, you may owe employment taxes. If you do, you cannot file Form 1040A. For details, see the instructions for Form 1040, line 59, or Form 1040NR, line 56.**Part II** **Credit for Child and Dependent Care Expenses****2** Information about your **qualifying person(s)**. If you have more than two qualifying persons, see the instructions.

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2009 for the person listed in column (a)
First	Last		
ANDERSON	GUADAGNO		5,000.

**3** Add the amounts in column (c) of line 2. **Do not** enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 34.**4** Enter your **earned income**. See instructions.**5** If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); **all others**, enter the amount from line 4.**6** Enter the **smallest** of line 3, 4, or 5.**7** Enter the amount from Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 36.**8** Enter on line 8 the decimal amount shown below that applies to the amount on line 7

If line 7 is:

Over	But not over	Decimal amount is
------	--------------	-------------------

\$0 — 15,000	.35
15,000 — 17,000	.34
17,000 — 19,000	.33
19,000 — 21,000	.32
21,000 — 23,000	.31
23,000 — 25,000	.30
25,000 — 27,000	.29
27,000 — 29,000	.28

If line 7 is:

Over	But not over	Decimal amount is
------	--------------	-------------------

\$29,000 — 31,000	.27
31,000 — 33,000	.26
33,000 — 35,000	.25
35,000 — 37,000	.24
37,000 — 39,000	.23
39,000 — 41,000	.22
41,000 — 43,000	.21
43,000 — No limit	.20

8

X

**9** Multiply line 6 by the decimal amount on line 8. If you paid 2008 expenses in 2009, see the instructions.**10** Enter the amount from Form 1040, line 46; Form 1040A, line 28; or Form 1040NR, line 43.**11** Enter the amount from Form 1040, line 47; or Form 1040NR, line 44. Form 1040A filers, enter -0-**12** Subtract line 11 from line 10. If zero or less, **stop**. You cannot take the credit.**13** **Credit for child and dependent care expenses.** Enter the **smaller** of line 9 or line 12 here and on Form 1040, line 48; Form 1040A, line 29; or Form 1040NR, line 45.**BAA** For Paperwork Reduction Act Notice, see separate instructions.

Form 2441 (2009)

**Part III Dependent Care Benefits**

14	Enter the total amount of <b>dependent care benefits</b> you received in 2009. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. <b>Do not</b> include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership.	14	5,000.
15	Enter the amount, if any, you carried over from 2008 and used in 2009 during the grace period. See instructions.	15	
16	Enter the amount, if any, you forfeited or carried forward to 2010. See instructions.	16	
17	Combine lines 14 through 16. See instructions.	17	5,000.
18	Enter the total amount of <b>qualified expenses</b> incurred in 2009 for the care of the <b>qualifying person(s)</b> .	18	5,000.
19	Enter the <b>smaller</b> of line 17 or 18.	19	5,000.
20	Enter your <b>earned income</b> . See instructions.	20	156,651.
21	Enter the amount shown below that applies to you. <ul style="list-style-type: none"> <li>• If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 5).</li> <li>• If married filing separately, see the instructions.</li> <li>• All others, enter the amount from line 20.</li> </ul>	21	158,972.
22	Enter the <b>smallest</b> of line 19, 20, or 21.	22	5,000.
23	Enter \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 21).	23	5,000.
24	Are you filing Form 1040A? <input type="checkbox"/> <b>Yes.</b> Skip lines 24 through 27 and go to line 28. <input checked="" type="checkbox"/> <b>No.</b> Enter the amount from line 14 that you received from your sole proprietorship or partnership. If you did not receive any such amounts, enter -0-.	24	0.
25	Subtract line 24 from line 17.	25	5,000.
26	Enter the <b>smaller</b> of line 22 or 23.	26	5,000.
27	<b>Deductible benefits.</b> Enter the <b>smallest</b> of line 22, 23, or 24. Also, include this amount on the appropriate line(s) of your return. See instructions.	27	0.
28	<b>Excluded benefits. Form 1040 and 1040NR filers:</b> Subtract line 27 from line 26. If zero or less, enter -0-. <b>Form 1040A filers:</b> Enter the smaller of line 22 or line 23.	28	5,000.
29	<b>Taxable benefits. Form 1040 and 1040NR filers:</b> Subtract line 28 from line 25. If zero or less, enter -0-. Also, include this amount on Form 1040, line 7, or Form 1040NR, line 8. On the dotted line next to Form 1040, line 7, or Form 1040NR, line 8, enter 'DCB.' <b>Form 1040A filers:</b> Subtract line 28 from line 17. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter 'DCB'.	29	0.

To claim the child and dependent care credit, complete lines 30 through 34 below.

30	Enter \$3,000 (\$6,000 if two or more qualifying persons).	30	
31	<b>Form 1040 and 1040NR filers:</b> Add lines 27 and 28. <b>Form 1040A filers:</b> Enter the amount from line 28.	31	
32	Subtract line 31 from line 30. If zero or less, <b>stop</b> . You cannot take the credit. <b>Exception.</b> If you paid 2008 expenses in 2009, see the instructions for line 9.	32	
33	Complete line 2 on page 1 of this form. <b>Do not</b> include in column (c) any benefits shown on line 31 above. Then, add the amounts in column (c) and enter the total here.	33	
34	Enter the <b>smaller</b> of line 32 or 33. Also, enter this amount on line 3 on page 1 of this form and complete lines 4 through 13.	34	

Form 2441 (2009)

Form **6251****Alternative Minimum Tax – Individuals**

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service (99)▶ See separate instructions.  
▶ Attach to Form 1040 or Form 1040NR.**2009**Attachment  
Sequence No. **32**

Name(s) shown on Form 1040 or Form 1040NR

**MICHAEL A. AND KIMBERLY A GUADAGNO**

Your social security number

**Part I Alternative Minimum Taxable Income** (See instructions for how to complete each line.)

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41 (minus any amount on Form 8914, line 6), and go to line 2. Otherwise, enter the amount from Form 1040, line 38 (minus any amount on Form 8914, line 6), and go to line 7. (If less than zero, enter as a negative amount.)	1	259,110.
2	Medical and dental. Enter the <b>smaller</b> of Schedule A (Form 1040), line 4 or 2.5% (.025) of Form 1040, line 38. If zero or less, enter -0-	2	
3	Taxes from Schedule A (Form 1040), lines 5, 6, and 8	3	47,462.
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions.	4	
5	Miscellaneous deductions from Schedule A (Form 1040), line 27	5	
6	If Form 1040, line 38, is over \$166,800 (over \$83,400 if married filing separately), enter the amount from line 11 of the <b>Itemized Deductions Worksheet</b> in the Instructions for Schedule A (Form 1040)	6	-1,503.
7	If filing Schedule L (Form 1040A or 1040), enter as a negative amount the sum of lines 6 and 20 from that schedule	7	
8	Tax refund from Form 1040, line 10 or line 21	8	-2,335.
9	Investment interest expense (difference between regular tax and AMT)	9	
10	Depletion (difference between regular tax and AMT)	10	
11	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	11	
12	Alternative tax net operating loss deduction	12	
13	Interest from specified private activity bonds exempt from the regular tax	13	12.
14	Qualified small business stock (7% of gain excluded under section 1202)	14	
15	Exercise of incentive stock options (excess of AMT income over regular tax income)	15	
16	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	16	
17	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	17	
18	Disposition of property (difference between AMT and regular tax gain or loss)	18	
19	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	19	
20	Passive activities (difference between AMT and regular tax income or loss)	20	
21	Loss limitations (difference between AMT and regular tax income or loss)	21	
22	Circulation costs (difference between regular tax and AMT)	22	
23	Long-term contracts (difference between AMT and regular tax income)	23	
24	Mining costs (difference between regular tax and AMT)	24	
25	Research and experimental costs (difference between regular tax and AMT)	25	
26	Income from certain installment sales before January 1, 1987	26	
27	Intangible drilling costs preference	27	
28	Other adjustments, including income-based related adjustments	28	
29	<b>Alternative minimum taxable income.</b> Combine lines 1 through 28. (If married filing separately and line 29 is more than \$216,900, see instructions.)	29	302,746.

**Part II Alternative Minimum Tax**

30	Exemption. (If you were under age 24 at the end of 2009, see instructions.)																
<table border="0"> <tr> <td><b>IF your filing status is . . .</b></td><td><b>AND line 29 is not over . . .</b></td><td><b>THEN enter on line 30 . . .</b></td><td></td></tr> <tr> <td>Single or head of household</td><td>\$112,500</td><td>\$46,700</td><td rowspan="3">30</td></tr> <tr> <td>Married filing jointly or qualifying widow(er)</td><td>150,000</td><td>70,950</td></tr> <tr> <td>Married filing separately</td><td>75,000</td><td>35,475</td></tr> </table>				<b>IF your filing status is . . .</b>	<b>AND line 29 is not over . . .</b>	<b>THEN enter on line 30 . . .</b>		Single or head of household	\$112,500	\$46,700	30	Married filing jointly or qualifying widow(er)	150,000	70,950	Married filing separately	75,000	35,475
<b>IF your filing status is . . .</b>	<b>AND line 29 is not over . . .</b>	<b>THEN enter on line 30 . . .</b>															
Single or head of household	\$112,500	\$46,700	30														
Married filing jointly or qualifying widow(er)	150,000	70,950															
Married filing separately	75,000	35,475															
31	If line 29 is <b>over</b> the amount shown above for your filing status, see instructions. Subtract line 30 from line 29. If more than zero, go to line 32. If zero or less, enter -0- here and on lines 34 and 36 and skip the rest of Part II.	31	269,983.														
32	<ul style="list-style-type: none"> <li>If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter.</li> <li>If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on page 2 and enter the amount from line 55 here.</li> <li><b>All others:</b> If line 31 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 31 by 26% (.26). Otherwise, multiply line 31 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result.</li> </ul>	32	71,836.														
33	Alternative minimum tax foreign tax credit (see instructions)	33	13.														
34	Tentative minimum tax. Subtract line 33 from line 32.	34	71,823.														
35	Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 47). If you used Schedule J to figure your tax, the amount from line 44 of Form 1040 must be refigured without using Schedule J (see instructions)	35	58,018.														
36	<b>AMT.</b> Subtract line 35 from line 34. If zero or less, enter -0-. Enter here and on Form 1040, line 45	36	13,805.														

BAA For Paperwork Reduction Act Notice, see separate instructions.

FDIA5312L 08/14/09

Form **6251** (2009)

**Part III Tax Computation Using Maximum Capital Gains Rates**

<b>37</b> Enter the amount from Form 6251, line 31. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet in the instructions.	<b>37</b>	269,983.
<b>38</b> Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see the instructions for the amount to enter.	<b>38</b>	1,997.
<b>39</b> Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see the instructions for the amount to enter.	<b>39</b>	0.
<b>40</b> If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 38. Otherwise, add lines 38 and 39, and enter the <b>smaller</b> of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see the instructions for the amount to enter.	<b>40</b>	1,997.
<b>41</b> Enter the <b>smaller</b> of line 37 or line 40.	<b>41</b>	1,997.
<b>42</b> Subtract line 41 from line 37.	<b>42</b>	267,986.
<b>43</b> If line 42 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 42 by 26% (.26). Otherwise, multiply line 42 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result.	<b>43</b>	71,536.
<b>44</b> Enter: <ul style="list-style-type: none"> <li>• \$67,900 if married filing jointly or qualifying widow(er),</li> <li>• \$33,950 if single or married filing separately, or</li> <li>• \$45,500 if head of household.</li> </ul>	<b>44</b>	67,900.
<b>45</b> Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter -0-.	<b>45</b>	242,148.
<b>46</b> Subtract line 45 from line 44. If zero or less, enter -0-.	<b>46</b>	0.
<b>47</b> Enter the <b>smaller</b> of line 37 or line 38.	<b>47</b>	1,997.
<b>48</b> Enter the <b>smaller</b> of line 46 or line 47.	<b>48</b>	
<b>49</b> Subtract line 48 from line 47.	<b>49</b>	1,997.
<b>50</b> Multiply line 49 by 15% (.15). If line 39 is zero or blank, skip lines 51 and 52 and go to line 53. Otherwise, go to line 51.	<b>50</b>	300.
<b>51</b> Subtract line 47 from line 41.	<b>51</b>	
<b>52</b> Multiply line 51 by 25% (.25).	<b>52</b>	
<b>53</b> Add lines 43, 50, and 52.	<b>53</b>	71,836.
<b>54</b> If line 37 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 37 by 26% (.26). Otherwise, multiply line 37 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result.	<b>54</b>	72,095.
<b>55</b> Enter the <b>smaller</b> of line 53 or line 54 here and on line 32. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 32. Instead, enter it on line 4 of the worksheet in the instructions.	<b>55</b>	71,836.

Form 6251 (2009)

## Passive Activity Loss Limitations

OMB No. 1545-1008

Department of the Treasury  
Internal Revenue Service (99)▶ See separate instructions.  
▶ Attach to Form 1040 or Form 1041.

2009

Attachment  
Sequence No. 88

Name(s) shown on return

MICHAEL A. AND KIMBERLY A GUADAGNO

Identifying number

**Part I 2009 Passive Activity Loss**

Caution: Complete Worksheets 1, 2, and 3 on page 2 before completing Part I.

**Rental Real Estate Activities With Active Participation** (For the definition of active participation, see **Special Allowance for Rental Real Estate Activities** in the instructions.)

1 a Activities with net income (enter the amount from Worksheet 1, column (a))	1 a		
b Activities with net loss (enter the amount from Worksheet 1, column (b))	1 b	-7,404.	
c Prior years unallowed losses (enter the amount from Worksheet 1, column (c))	1 c	-32,922.	
d Combine lines 1a, 1b, and 1c	1 d		-40,326.

**Commercial Revitalization Deductions From Rental Real Estate Activities**

2 a Commercial revitalization deductions from Worksheet 2, column (a)	2 a		
b Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)	2 b		
c Add lines 2a and 2b	2 c		

**All Other Passive Activities**

3 a Activities with net income (enter the amount from Worksheet 3, column (a))	3 a		
b Activities with net loss (enter the amount from Worksheet 3, column (b))	3 b		
c Prior years unallowed losses (enter the amount from Worksheet 3, column (c))	3 c		
d Combine lines 3a, 3b, and 3c	3 d		

4 Combine lines 1d, 2c, and 3d. If the result is net income or zero, all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Do not complete Form 8582. Report the losses on the forms and schedules normally used.	4		-40,326.
--	---	--	----------

- If line 4 is a loss and:
- Line 1d is a loss, go to Part II.
  - Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
  - Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

**Caution:** If your filing status is married filing separately and you lived with your spouse at any time during the year, do not complete Part II or Part III. Instead, go to line 15.

**Part II Special Allowance for Rental Real Estate Activities With Active Participation**

Note: Enter all numbers in Part II as positive amounts. See the instructions for an example.

5 Enter the smaller of the loss on line 1d or the loss on line 4	5	40,326.
6 Enter \$150,000. If married filing separately, see the instructions	6	150,000.
7 Enter modified adjusted gross income, but not less than zero (see instructions)	7	317,056.
Note: If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.		
8 Subtract line 7 from line 6	8	
9 Multiply line 8 by 50% (.5). Do not enter more than \$25,000. If married filing separately, see instructions	9	
10 Enter the smaller of line 5 or line 9	10	0.

If line 2c is a loss, go to Part III. Otherwise, go to line 15.

**Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities**

Note: Enter all numbers in Part III as positive amounts. See the example for Part II in the instructions.

11 Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions	11	
12 Enter the loss from line 4	12	
13 Reduce line 12 by the amount on line 10	13	
14 Enter the smallest of line 2c (treated as a positive amount), line 11, or line 13	14	

**Part IV Total Losses Allowed**

15 Add the income, if any, on lines 1a and 3a and enter the total	15	
16 Total losses allowed from all passive activities for 2009. Add lines 10, 14, and 15. See the instructions to find out how to report the losses on your tax return	16	

Caution: The worksheets must be filed with your tax return. Keep a copy for your records.

**Worksheet 1 – For Form 8582, Lines 1a, 1b, and 1c** (See instructions.)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
CONDOMINIUM APARTMENT		7,404.	32,922.		40,326.
Total. Enter on Form 8582, lines 1a, 1b, and 1c		7,404.	32,922.		

**Worksheet 2 – For Form 8582, Lines 2a and 2b** (See instructions.)

Name of activity	(a) Current year deductions (line 2a)	(b) Prior year unallowed deductions (line 2b)	(c) Overall loss
Total. Enter on Form 8582, lines 2a and 2b			

**Worksheet 3 – For Form 8582, Lines 3a, 3b, and 3c** (See instructions.)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 3a)	(b) Net loss (line 3b)	(c) Unallowed loss (line 3c)	(d) Gain	(e) Loss
Total. Enter on Form 8582, lines 3a, 3b, and 3c					

**Worksheet 4 – Use this worksheet if an amount is shown on Form 8582, line 10 or 14** (See instructions.)

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

**Worksheet 5 – Allocation of Unallowed Losses** (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
CONDOMINIUM APARTMENT	Sch E Ln 23	40,326.	1.000000	40,326.
Total		40,326.	1.00	40,326.



**Worksheet 6 – Allowed Losses** (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
CONDOMINIUM APARTMENT	Sch E Ln 23	40,326.	40,326.	0.
<b>Total</b>		40,326.	40,326.	0.

**Worksheet 7 – Activities With Losses Reported on Two or More Forms or Schedules** (See instructions.)

Name of activity	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
<b>Name of activity</b> . . . . .					
Form or schedule and line number to be reported on (see instructions)					
1 a 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 and line number to be reported on (see instructions)					
1 a 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 and line number to be reported on (see instructions)					
1 a 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 and line number to be reported on (see instructions)					
1 a 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- . . . . . ▶					
<b>Total</b> . . . . . ▶		0.	1.00	0.	0.
<b>Name of activity</b> . . . . .					
Form or schedule and line number to be reported on (see instructions)					
1 a 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 and line number to be reported on (see instructions)					
1 a 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 and line number to be reported on (see instructions)					
1 a 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- . . . . . ▶					
<b>Total</b> . . . . . ▶		0.	1.00	0.	0.

Form **8582**Alternative Minimum Tax  
Passive Activity Loss Limitations

OMB No. 1545-1008

Department of the Treasury  
Internal Revenue Service (99)▶ See separate instructions.  
▶ Attach to Form 1040 or Form 1041.**2009**Attachment  
Sequence No. **88**

Name(s) shown on return

Identifying number

**MICHAEL A. AND KIMBERLY A GUADAGNO****Part I 2009 Passive Activity Loss**

Caution: Complete Worksheets 1, 2, and 3 on page 2 before completing Part I.

**Rental Real Estate Activities With Active Participation** (For the definition of active participation, see **Special Allowance for Rental Real Estate Activities** in the instructions.)

1 a Activities with net income (enter the amount from Worksheet 1, column (a))	1 a		
b Activities with net loss (enter the amount from Worksheet 1, column (b))	1 b	-7,404.	
c Prior years unallowed losses (enter the amount from Worksheet 1, column (c))	1 c	-32,906.	
d Combine lines 1a, 1b, and 1c	1 d	-40,310.	

**Commercial Revitalization Deductions From Rental Real Estate Activities**

2 a Commercial revitalization deductions from Worksheet 2, column (a)	2 a		
b Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)	2 b		
c Add lines 2a and 2b	2 c		

**All Other Passive Activities**

3 a Activities with net income (enter the amount from Worksheet 3, column (a))	3 a		
b Activities with net loss (enter the amount from Worksheet 3, column (b))	3 b		
c Prior years unallowed losses (enter the amount from Worksheet 3, column (c))	3 c		
d Combine lines 3a, 3b, and 3c	3 d		

4 Combine lines 1d, 2c, and 3d. If the result is net income or zero, all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Do not complete Form 8582. Report the losses on the forms and schedules normally used	4	-40,310.	
---	---	----------	--

- If line 4 is a loss and:
- Line 1d is a loss, go to Part II.
  - Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
  - Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

**Caution:** If your filing status is married filing separately and you lived with your spouse at any time during the year, do not complete Part II or Part III. Instead, go to line 15.

**Part II Special Allowance for Rental Real Estate Activities With Active Participation**

Note: Enter all numbers in Part II as positive amounts. See the instructions for an example.

5 Enter the smaller of the loss on line 1d or the loss on line 4	5	40,310.	
6 Enter \$150,000. If married filing separately, see the instructions	6	150,000.	
7 Enter modified adjusted gross income, but not less than zero (see instructions)	7	317,056.	
Note: If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.			
8 Subtract line 7 from line 6	8		
9 Multiply line 8 by 50% (.5). Do not enter more than \$25,000. If married filing separately, see instructions	9		
10 Enter the smaller of line 5 or line 9	10	0.	

If line 2c is a loss, go to Part III. Otherwise, go to line 15.

**Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities**

Note: Enter all numbers in Part III as positive amounts. See the example for Part II in the instructions.

11 Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions	11		
12 Enter the loss from line 4	12		
13 Reduce line 12 by the amount on line 10	13		
14 Enter the smallest of line 2c (treated as a positive amount), line 11, or line 13	14		

**Part IV Total Losses Allowed**

15 Add the income, if any, on lines 1a and 3a and enter the total	15		
16 Total losses allowed from all passive activities for 2009. Add lines 10, 14, and 15. See the instructions to find out how to report the losses on your tax return	16		

BAA For Paperwork Reduction Act Notice, see the instructions.

Form 8582 (2009)

## Alternative Minimum Tax

Form 8582 (2009) MICHAEL A. AND KIMBERLY A GUADAGNO

Page 2

Caution: The worksheets must be filed with your tax return. Keep a copy for your records.

## Worksheet 1 – For Form 8582, Lines 1a, 1b, and 1c (See instructions.)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
CONDOMINIUM APARTMENT		7,404.	32,906.		40,310.
Total. Enter on Form 8582, lines 1a, 1b, and 1c		7,404.	32,906.		

## Worksheet 2 – For Form 8582, Lines 2a and 2b (See instructions.)

Name of activity	(a) Current year deductions (line 2a)	(b) Prior year unallowed deductions (line 2b)	(c) Overall loss
Total. Enter on Form 8582, lines 2a and 2b			

## Worksheet 3 – For Form 8582, Lines 3a, 3b, and 3c (See instructions.)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 3a)	(b) Net loss (line 3b)	(c) Unallowed loss (line 3c)	(d) Gain	(e) Loss
Total. Enter on Form 8582, lines 3a, 3b, and 3c					

## Worksheet 4 – Use this worksheet if an amount is shown on Form 8582, line 10 or 14 (See instructions.)

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

## Worksheet 5 – Allocation of Unallowed Losses (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
CONDOMINIUM APARTMENT	Sch E Ln 23	40,310.	1.000000	40,310.
Total		40,310.	1.00	40,310.

**Alternative Minimum Tax**

Form 8582 (2009) **MICHAEL A. AND KIMBERLY A GUADAGNO**

Page **3**

**Worksheet 6 – Allowed Losses** (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
CONDOMINIUM APARTMENT	Sch E Ln 23	40,310.	40,310.	0.
<b>Total</b>		40,310.	40,310.	0.

**Worksheet 7 – Activities With Losses Reported on Two or More Forms or Schedules** (See instructions.)

Name of activity	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
Form or schedule and line number to be reported on (see instructions)					
1 a 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 and line number to be reported on (see instructions)					
1 a 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 and line number to be reported on (see instructions)					
1 a 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 and line number to be reported on (see instructions)					
1 a 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-					
<b>Total</b>	0.	1.00		0.	0.

Name of activity					
Form or schedule and line number to be reported on (see instructions)					
1 a 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 and line number to be reported on (see instructions)					
1 a 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 and line number to be reported on (see instructions)					
1 a 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 and line number to be reported on (see instructions)					
1 a 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-					
<b>Total</b>	0.	1.00		0.	0.

MICHAEL A. AND KIMBERLY A GUADAGNO

## Statement 1

Form 1116, Line 1a - Passive Income

Gross Income From Sources Outside U.S.

Gross Foreign Source Qualified Dividends.....	55.	
Foreign Source Qualified Dividend Adjustment.....	-31.	
Net Foreign Source Qualified Dividends.....		24.
Total \$		<u>24.</u>

## Statement 2

Form 1116, Line 1a - General Category Income

Gross Income From Sources Outside U.S.

Gross Foreign Source Qualified Dividends.....	40.	
Foreign Source Qualified Dividend Adjustment.....	-23.	
Net Foreign Source Qualified Dividends.....		17.
Total \$		<u>17.</u>

## Statement 3

Form 1116, Line 1a - Passive Income (AMT)

Gross Income From Sources Outside U.S.

Gross Foreign Source Qualified Dividends.....	55.	
Foreign Source Qualified Dividend Adjustment.....	-26.	
Net Foreign Source Qualified Dividends.....		29.
Total \$		<u>29.</u>

## Statement 4

Form 1116, Line 1a - General Category Income (AMT)

Gross Income From Sources Outside U.S.

Gross Foreign Source Qualified Dividends.....	40.	
Foreign Source Qualified Dividend Adjustment.....	-19.	
Net Foreign Source Qualified Dividends.....		21.
Total \$		<u>21.</u>

NJ-8879

## NJ e-file Signature Authorization

► Do not send to New Jersey. Keep for your records.  
► See instructions.

2009

Department of the Treasury  
Division of Revenue

Declaration Control Number ► [REDACTED]

Taxpayer's name

MICHAEL A. GUADAGNO

Social security number

Spouse's name or Civil Union Prtnr's

KIMBERLY A GUADAGNO

Spouse's SSN or Civil Union Prtnr's

**Part I Tax Return Information – Tax Year Ending December 31, 2009 (Whole Dollars Only)**

1	New Jersey Taxable income (Form NJ-1040, line 38) (Form NJ-1040NR, line 36)	1	330665
2	Total tax (Form NJ-1040, line 46) (Form NJ-1040NR, line 43)	2	17021
3	New Jersey income tax withheld (Form NJ-1040, line 47) (Form NJ-1040NR, line 44)	3	16646
4	Refund (Form NJ-1040, line 64) (Form NJ-1040NR, line 54)	4	0
5	Amount you owe (Form NJ-1040, line 54) (Form NJ-1040NR, line 50)	5	325

**Part II Declaration and Signature Authorization of Taxpayer**

Under penalties of perjury, I declare that I have examined a copy of my electronic 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 amounts in Part I above are the amounts shown on the copy of my electronic income tax return. I acknowledge that I have read the Consent to Disclosure and, if applicable, Electronic Funds Withdrawal Consent included on the copy of my electronic income tax return and I agree to the provisions contained therein. 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 Meyler and Company, LLC to enter my PIN [REDACTED] as my signature  
ERO firm name do not enter all zeros  
on my tax year 2009 electronically filed income tax return.

☐ I will enter my PIN as my signature on my tax year 2009 electronically filed 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 ►

Date ►

Spouse's PIN: check one box only

☒ I authorize Meyler and Company, LLC to enter my PIN [REDACTED] as my signature  
ERO firm name do not enter all zeros  
on my tax year 2009 electronically filed income tax return.

☐ I will enter my PIN as my signature on my tax year 2009 electronically filed 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 signature ►

Date ►

**Practitioner PIN Method Returns Only – continue below****Part III Certification and Authentication – Practitioner PIN Method**

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 on the tax year 2009 electronically filed 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.

ERO's signature ►

Date ►

**ERO Must Retain This Form – See Instructions**  
**Do Not Submit This Form to New Jersey Unless Requested To Do So**

NJ-1040/  
TR-1040  
2009  
PAGE 1



STATE OF NEW JERSEY INCOME TAX — RESIDENT RETURN  
HOMESTEAD REBATE APPLICATION (FOR TENANTS ONLY)

For Privacy Act Notification, See Instructions  
For Tax Year January - December 2009 or Other Tax Year

Beginning \_\_\_\_\_, 2009 Month Ending \_\_\_\_\_,  
On-line Federal Extension Confirmation # \_\_\_\_\_

GUADAGNO MICHAEL A & KIMBERLY A

NJIA0101L 11/13/09

Under the penalties of perjury, I declare that I have examined this income tax return and rebate application, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete and that I occupied the rental property for which I am applying for the tenant rebate as my principal residence on October 1, 2009. If prepared by a person other than taxpayer, this declaration is based on all information of which the preparer has any knowledge.

Your Signature

Date

Spouse/CU Partner's Signature (If filing jointly, BOTH must sign)

Pay amount on line 54 in full. Write Social Security # on check or money order and make payable to:

STATE OF NEW JERSEY — TGI

If you have an amount due, enclose your check and NJ-1040-V payment voucher and your return to:  
NJ Division of Taxation, Revenue Processing Center, PO Box 555, Trenton, NJ 08645-0111

Paid Preparer's Signature

WILLIAM A. MEYLER

Firm's Name Meyler and Company, LLC

Federal Identification Number

Federal Employer Identification Number

If REFUND:  
NJ Division of Taxation, Revenue Processing Center, PO Box 555, Trenton, NJ 08647-0555



Form NJ-1040/TR-1040 (2009)

Page 2

Name <b>MICHAEL A. AND KIMBERLY A GUADAGNO</b>	Social Security Number <b>[REDACTED]</b>
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NJIA0123L 01/07/10

<b>RESIDENCY STATUS</b>	If you were a New Jersey resident for ONLY part of the taxable year, give the period of New Jersey residency:	From	To
		MONTH DAY YEAR	MONTH DAY YEAR

<b>FILING STATUS</b>	1 <input type="checkbox"/> Single	2 <input checked="" type="checkbox"/> Married/CU Couple, filing joint return	3 <input type="checkbox"/> Married/CU Partner, filing separate return	4 <input type="checkbox"/> Head of Household	5 <input type="checkbox"/> Qualifying Widow(er)/Surviving CU Partner
----------------------	-----------------------------------	--	---	--	--

<b>EXEMPTIONS</b>	6 Regular <input checked="" type="checkbox"/>	10 Number of other dependents	[ ]
	7 Age 65 or over	11 Dependents attending colleges	[ ]
	8 Blind or Disabled	12 Totals (Line 12a - Add Lines 6, 7, 8 and 11)	2
	9 Number of qualified dependent children	(Line 12b - Add Lines 9 and 10)	3

## 13 Dependent's information from Lines 9 and 10. (ATTACH RIDER IF MORE THAN FOUR)

	LAST NAME, FIRST NAME, MIDDLE INITIAL	SOCIAL SECURITY #	BIRTH YEAR	If the dependent does not have health insurance, check the box (see instr)
a	GUADAGNO, KEVIN	[REDACTED]	1993	<input type="checkbox"/>
b	GUADAGNO, MICHAEL F.	[REDACTED]	1995	<input type="checkbox"/>
c	GUADAGNO, ANDERSON	[REDACTED]	2000	<input type="checkbox"/>
d				<input type="checkbox"/>

<b>GOVERNATORIAL ELECTIONS FUND</b>	Do you wish to designate \$1 of your taxes for this fund?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
	If joint return, does your spouse/CU partner wish to designate \$1?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

14 Wages, salaries, tips, and other employee compensation (Enclose W-2)	14	335,149
15a Taxable interest income (See instructions)	15a	19
15b Tax exempt interest income. DO NOT include on Line 15a	15b	110
16 Dividends	16	1,997
17 Net profits from business (Enclose copy of Federal Schedule C, Form 1040)	17	
18 Net gains or income from disposition of property (Schedule B, Line 4)	18	
19 Pensions, Annuities, and IRA Withdrawals (See instructions)	19	
20 Distributive Share of Partnership Income (See instructions)	20	
21 Net pro rata share of S Corporation Income (See instructions)	21	
22 Net gain or income from rents, royalties, patents and copyrights (Schedule C, Line 3)	22	
23 Net Gambling Winnings	23	
24 Alimony and separate maintenance payments received	24	
25 Other (See instructions)	25	
26 Total income (Add Lines 14, 15a, 16 through 25)	26	337,165
27a Pension Exclusion (See instructions)	27a	
27b Other Retirement Income Exclusion (See Worksheet and instructions)	27b	
27c Total Exclusion Amount (Add line 27a and Line 27b)	27c	
28 New Jersey Gross Income (Subtract Line 27c from Line 26). See instructions	28	337,165
29 Total Exemption Amount - See instructions. (Part Year Residents see instructions)	29	6,500
30 Medical Expenses (See Worksheet and instructions)	30	
31 Alimony and Separate Maintenance Payments	31	
32 Qualified Conservation Contribution	32	
33 Health Enterprise Zone Deduction	33	
34 Total Exemptions and Deductions (Add Lines 29, 30, 31, 32 and 33)	34	6,500
35 Taxable Income (Subtract Line 34 from Line 28). If zero or less, MAKE NO ENTRY	35	330,665
36a Total Property Taxes Paid	36a	30,522
36b Check this box if during 2009 you were a:		
<input checked="" type="checkbox"/> Homeowner <input type="checkbox"/> Tenant <input type="checkbox"/> Both		
36c Property Tax Deduction (See instructions)	36c	
37 Married Separate Same Residence Indicator <input type="checkbox"/>		
38 NEW JERSEY TAXABLE INCOME (Subtract Line 36c from Line 35). If zero or less, MAKE NO ENTRY	38	330,665
39 Tax (From Tax Tables in the instructions)	39	17,021
40 Credit for Income Taxes Paid to Other Jurisdictions. Enter other jurisdiction code (See instructions)	40	
41 Balance of Tax (Subtract Line 40 from Line 39)	41	17,021
42 Sheltered Workshop Tax Credit	42	
43 Balance of Tax after Credit (Subtract Line 42 from 41)	43	17,021
44 Use Tax Due on Out-of-State Purchases (See instructions). If no Use Tax, enter ZERO	44	0
45 Penalty for Underpayment of Est Tax Check if Form 2210 enclosed <input type="checkbox"/>	45	
46 Total Tax and Penalty (Add Lines 43, 44 and 45)	46	17,021



**PAGE 2 AND PAGE 3 MUST BE ENCLOSED WITH PAGE 1 OF YOUR 2009 NJ-1040/TR-1040**

Form **NJ-1040/TR-1040** (2009)

Page **3**

Name <b>MICHAEL A. AND KIMBERLY A GUADAGNO</b>		Social Security Number <span style="background-color: black; color: black;">[REDACTED]</span>
<b>47</b> Total New Jersey Income Tax Withheld (Enclose forms W-2 and 1099).....	<b>47</b>	<b>16,646</b>
<b>48</b> Property Tax Credit (See instructions).....	<b>48</b>	<b>50</b>
<b>49</b> New Jersey Estimated Tax Payments/Credit from 2008 tax return.....	<b>49</b>	
<b>50</b> New Jersey Earned Income Tax Credit (See instructions) (Fill in only one).....	<b>50</b>	
Fill in the box if you had the IRS figure your Federal Earned Income Credit... <input type="checkbox"/>		
Fill in box if you are a CU couple claiming the NJ Earned Income Tax Credit..... <input type="checkbox"/>		
<b>51</b> EXCESS New Jersey UI/SF/SWF Withheld (See inst) (Enclose Form NJ-2450).....	<b>51</b>	
<b>52</b> EXCESS New Jersey Disability Insurance Withheld (See inst) (Enclose Form NJ-2450).....	<b>52</b>	
<b>53</b> Total Payments/Credits (Add Lines 47 through 52).....	<b>53</b>	<b>16,696</b>
<b>54</b> If Line 53 is LESS THAN Line 46, enter AMOUNT YOU OWE.....	<b>54</b>	<b>325</b>
If you owe tax, you may make a donation by entering an amt on Ln 57, 58, 59, 60, 61 and/or 62 and adding this to your payment amt.		
<b>55</b> If Line 53 is MORE THAN Line 46, enter OVERPAYMENT.....	<b>55</b>	
Deductions from Overpayment on Line 55 which you elect to credit to:		
<b>56</b> Your 2010 tax.....	<b>56</b>	
<b>57</b> NJ Endangered Wildlife Fund..... <input type="checkbox"/> \$10 <input type="checkbox"/> \$20 <input type="checkbox"/> Other.....	<b>57</b>	
<b>58</b> NJ Children's Trust Fund..... <input type="checkbox"/> \$10 <input type="checkbox"/> \$20 <input type="checkbox"/> Other.....	<b>58</b>	
<b>59</b> NJ Vietnam Veterans' Memorial Fund..... <input type="checkbox"/> \$10 <input type="checkbox"/> \$20 <input type="checkbox"/> Other.....	<b>59</b>	
<b>60</b> NJ Breast Cancer Research Fund..... <input type="checkbox"/> \$10 <input type="checkbox"/> \$20 <input type="checkbox"/> Other.....	<b>60</b>	
<b>61</b> U.S.S. New Jersey Educational Museum Fund..... <input type="checkbox"/> \$10 <input type="checkbox"/> \$20 <input type="checkbox"/> Other.....	<b>61</b>	
<b>62</b> Other Designated Contribution (See instructions)..... <input type="checkbox"/> \$10 <input type="checkbox"/> \$20 <input type="checkbox"/> Other..... <input type="checkbox"/>	<b>62</b>	
<b>63</b> Total Deductions from Overpayment (Add Lines 56 through 62).....	<b>63</b>	
<b>64</b> REFUND (Amount to be sent to you. Subtract Line 63 from Line 55).....	<b>64</b>	

**DIRECT DEPOSIT INFORMATION (ONLY FOR RETURNS WITH 2-D BARCODES)**

'1' for Refund only, '2' for FAIR rebate only, '3' for both and '4' for no. ☐ Type of account ('C' for Checking, 'S' for Savings) ☐

Check Routing Number  Account Number

Fill in check box if refund is going to an account outside the United States ☐

**2009 HOMESTEAD REBATE APPLICATION (FOR TENANTS ONLY)**

**7** On October 1, 2009, I rented and occupied an apartment or other rental dwelling in New Jersey as my principal residence  
☐ Yes ☐ No If 'No,' STOP. You are not eligible for a rebate as a tenant and you should not file this application. See instructions.

**8** On December 31, 2009 I (and/or my spouse/CU partner) was:..... ☐ Age 65 or older ☐ Blind or disabled ☐ Not 65 or blind or disabled  
 Fill in only one box. See instructions.

**9** Enter the GROSS INCOME you reported on Line 28, Form NJ-1040 or see instructions..... **9**

**10** If your filing status is MARRIED/CU PARTNER, FILING SEPARATE RETURN and you and your spouse/CU partner MAINTAIN THE SAME PRINCIPAL RESIDENCE enter the gross income reported on your spouse/CU partner return (Line 28, Form NJ-1040) and check this box..... ☐ **10**

**11** TOTAL GROSS INCOME (Add Line 9 and Line 10)..... **11**

**STOP - IF LINE 11 IS MORE THAN \$100,000, YOU ARE NOT ELIGIBLE FOR A TENANT REBATE.**

**12** Enter the address of the rental property in New Jersey that was your principal residence on October 1, 2009

Street Address  Municipality

**13** Enter the total rent you (and your spouse/CU partner) paid during 2009 for the rental property indicated at Line 12..... **13**

**14** Enter the number of days during 2009 that you (and your spouse/CU partner) occupied the rental property indicated at Line 12..... **14**

(If you lived there for all of 2009, enter 365)

**15** Did anyone, other than your spouse/CU partner, occupy and share rent with you for the rental property indicated at line 12?..... ☐ Yes ☐ No  
 (If yes, you must complete Lines 15a, b and c)

**15a** Enter the total number of tenants (including yourself) who shared rent during the period indicated at Line 14.  
 (For this purpose, husband and wife/CU couple are considered one tenant.)..... **15a**

**15b** Enter the name(s) and social security number(s) of all other tenants (other than your spouse/CU partner) who shared the rent.

Name <input type="text"/>	SS# <input type="text"/>
Name <input type="text"/>	SS# <input type="text"/>
Name <input type="text"/>	SS# <input type="text"/>

**15c** Enter the total rent paid by all tenants during the period indicated at Line 14..... **15c**

NJIA0123L 01/07/10

I authorize the Division of Taxation to discuss my return and enclosures with my preparer..... ☐

Name(s) as shown on Form NJ-1040

Your Social Security Number

MICHAEL A. AND KIMBERLY A GUADAGNO

**Schedule A CREDIT FOR INCOME OR WAGE TAXES PAID TO OTHER JURISDICTION**

If you are claiming a credit for income taxes paid to more than one jurisdiction, a separate Schedule A must be enclosed for each. See instructions.

**A COPY OF OTHER STATE OR POLITICAL SUBDIVISION TAX RETURN MUST BE RETAINED WITH YOUR RECORDS**

1	Income actually taxed by other jurisdiction during tax year (indicate name _____)			
	(DO NOT combine the same income taxed by more than one jurisdiction) (The amount on Line 1 cannot exceed the amount shown on Line 2).....	1		
2	Income subject to tax by New Jersey (From Line 28, Form NJ-1040).....	2		
3	Maximum Allowable Credit Percentage..... 1 (Divide Line 2 into Line 1)..... 2	3		%
<b>IF YOU ARE NOT ELIGIBLE FOR A PROPERTY TAX BENEFIT ONLY COMPLETE COLUMN B.</b>		<b>COLUMN A</b>		<b>COLUMN B</b>
4	Taxable Income (after Exemptions and Deductions) from Line 35, Form NJ-1040.....	4		4
5	Property Tax and Deduction Enter in Box 5a the amount from Schedule 1, Line 1. See Instructions. Property tax deduction. 5a Enter the amount from Schedule 1, Line 2. See Instructions.....	5		5
6	New Jersey Taxable Income (Line 4 minus Line 5).....	6		6
7	Tax on Line 6 amount (From Tax Table or Tax Rate Schedules).....	7		7
8	Allowable Credit (Line 3 times Line 7).....	8		8
9	Credit for Taxes Paid to Other Jurisdiction Enter in Box 9a the income or wage tax paid to other jurisdiction during tax year on income shown on Line 1. See instructions..... 9a Credit allowed. (Enter lesser of Line 8 or Box 9a). (The credit may not exceed your New Jersey tax on Line 39)...	9		9

• If you are not eligible for a property tax benefit, enter the amount from Line 9, Column B, on Line 40, Form NJ-1040. Make no entry on Lines 36c or 48, Form NJ-1040.

• If you are eligible for a property tax benefit, you must complete Worksheet F in the instructions to determine whether you receive a greater benefit by claiming a property tax deduction or taking the property tax credit.

**Schedule B NET GAINS OR INCOME FROM DISPOSITION OF PROPERTY**

List the net gains or income, less net loss, derived from the sale, exchange, or other disposition of property including real or personal whether tangible or intangible.

1	a Kind of property and description	b Date acquired (Month, day, year)	c Date sold (Month, day, year)	d Gross sales price	e Cost or other basis as adjusted (see instructions) and expense of sale	f Gain or (loss) (d less e)
	See Statement 2					
2	Capital Gains Distributions.....					2
3	Other Net Gains.....					3
4	Net Gains (Add Lines 1, 2, and 3) (Enter here and on Line 18. If loss enter ZERO here and make no entry on Line 18).....					4

**Schedule C NET GAIN OR INCOME FROM RENTS, ROYALTIES, PATENTS AND COPYRIGHTS**

List the net gains or net income, less net loss, derived from or in the form of rents, royalties, patents, and copyrights as reported on your Federal Income Tax Return. If you have passive losses for Federal purposes, see instructions.

1	a Kind of Property	b Net Rental Income (loss)	c Net Income From Royalties	d Net Income From Patents	e Net Income From Copyrights
	See NJ Schedule E				
2	Totals.....	b -7,404	c	d	e
3	Net Income (Combine Columns b, c, d, and e) (Enter here and on Line 22. If loss enter ZERO here and make no entry on Line 22).....				3 0

**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)  
New Jersey Copy Attach to Form 1040, 1040NR, or Form 1041.  
See Instructions for Schedule E (Form 1040).

OMB No. 1545-0074

**2009**

Attachment  
Sequence No. **13**

Name(s) shown on return

**MICHAEL A. AND KIMBERLY A GUADAGNO**

Your social security number

**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 instructions). 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	CONDOMINIUM APARTMENT SEA BRIGHT, NJ 07760		• 14 days, or • 10% of the total days rented at fair rental value? (See instructions.)		X
B					
C					

Income:		Properties			Totals
		A	B	C	(Add columns A, B, and C.)
3	Rents received.....	3 12,000.			3 12,000.
4	Royalties received.....	4			4
<b>Expenses:</b>					
5	Advertising.....	5			
6	Auto and travel (see instructions).....	6 450.			
7	Cleaning and maintenance.....	7 1,200.			
8	Commissions.....	8			
9	Insurance.....	9 350.			
10	Legal and other professional fees.....	10			
11	Management fees.....	11			
12	Mortgage interest paid to banks, etc (see instructions).....	12			12
13	Other interest.....	13			
14	Repairs.....	14 1,650.			
15	Supplies.....	15 730.			
16	Taxes.....	16 2,683.			
17	Utilities.....	17 2,682.			
18	Other (list) ▶				
	Association Dues	2,712.			
	MISCELLANEOUS FEES	175.			
	WATER/SEWER	291.			
19	Add lines 5 through 18.....	19 12,923.			19 12,923.
20	Depreciation expense or depletion (see instructions).....	20 6,481.			20 6,481.
21	Total expenses. Add lines 19 and 20.....	21 19,404.			
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 instructions to find out if you must file Form 6198.....	22 -7,404.			
23	Deductible rental real estate loss. Caution. Your rental real estate loss on line 22 may be limited. See instructions to find out if you must file Form 8582. Real estate professionals must complete line 43 on page 2.....	23 -7,404.			
24	<b>Income.</b> Add positive amounts shown on line 22. Do not include any losses.....	24			
25	<b>Losses.</b> Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here.....	25 -7,404.			
26	<b>Total rental real estate and royalty income or (loss).</b> 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 -7,404.			

2009

## New Jersey Statements

Page 1

MICHAEL A. AND KIMBERLY A GUADAGNO

Statement 1  
Form NJ-1040, Line 15a  
Interest Income Reconciliation

Federal Schedule B ..... Total \$ 101.  
Total \$ 101.

## Federal Tax-exempt Interest

FIDELITY BROKERAGE # ..... \$ 11.  
FIDELITY BROKERAGE # ..... 3.  
FIDELITY BROKERAGE # ..... 5.  
Total \$ 19.

## State Tax-exempt Interest

FIDELITY BROKERAGE # ..... \$ -101.  
Total \$ -101.

Total New Jersey Taxable Interest \$ 19.

Statement 2  
Schedule B, Line 1  
Capital Gains and Losses

A. Description of Property	B. Date Acquired	C. Date Sold	D. Sales Price	E. Cost or Basis	F. Gain/Loss (D-E)
US TREASURY STRIPS	Various	4/09/09	49,652.	49,652.	\$ 0.
				Total	\$ 0.

MICHAEL A. AND KIMBERLY A GUADAGNO

**INCOME**

Wages, salaries, tips, etc.....	315,623
Interest income.....	101
Dividend income.....	1,997
Refunds of state and local taxes.....	2,335
Capital gain or loss.....	-3,000
Total income.....	317,056

**ADJUSTMENTS TO INCOME**

Total adjustments.....	0
Adjusted gross income.....	317,056

**ITEMIZED DEDUCTIONS**

Taxes.....	47,462
Interest.....	10,507
Contributions.....	1,480
Overall itemized deductions limitation.....	-1,503
Total itemized deductions.....	57,946

**TAX COMPUTATION**

Standard deduction.....	12,400
Larger of itemized or standard deduction.....	57,946
Income prior to exemption deduction.....	259,110
Exemption deduction.....	14,965
Taxable income.....	244,145
Tax before AMT.....	58,030
Alternative minimum tax.....	13,805
Tax before credits.....	71,835

**CREDITS**

Foreign tax credit.....	12
Total credits.....	12
Tax after credits.....	71,823

**OTHER TAXES**

Total tax.....	71,823
----------------	--------

**PAYMENTS**

Federal income tax withheld.....	64,852
Excess FICA and RRTA tax withheld.....	3,323
Total payments.....	68,175

**REFUND OR AMOUNT DUE**

Amount you owe.....	3,648
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**TAX RATES**

Marginal tax rate.....	33.0%
Effective tax rate.....	29.4%

2009

## New Jersey Income Tax Summary

Page 1

MICHAEL A. AND KIMBERLY A GUADAGNO

## NEW JERSEY TAX SUMMARY

Wages, salaries, tips, etc.....	335,149
Interest.....	19
Dividends.....	1,997
Total income.....	337,165
New Jersey gross income.....	337,165

## EXEMPTIONS/DEDUCTIONS

Total exemptions.....	6,500
Total exemptions and deductions.....	6,500
Taxable income.....	330,665
New Jersey taxable income.....	330,665

## TAX CALCULATION

Tax.....	17,021
Balance of tax.....	17,021
Balance of tax after credit.....	17,021
Total tax and penalty.....	17,021

## PAYMENTS AND CREDITS

New Jersey income tax withheld.....	16,646
Property tax credit.....	50
Total payments/credits.....	16,696

## REFUND OR AMOUNT DUE

Amount you owe.....	325
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## TAX RATES

Marginal tax rate.....	6.4%
Effective tax rate.....	5.1%

2009

## General Information

Page 1

MICHAEL A. AND KIMBERLY A GUADAGNO

4/08/10

11:27AM

## Forms needed for this return

Federal: 1040, 1040-V, Sch A, Sch B, Sch D, Sch E, 1116, 2441, 6251, 8582  
New Jersey: NJ/TR-1040, NJ-1040-V, Sch ABC, NJ Sch E

## Tax Rates

	<u>Marginal</u>	<u>Effective</u>
Federal	33.0%	29.4%
New Jersey	6.4%	5.1%

## Carryovers to 2010

Federal Carryovers

Unallowed Passive Losses	40,326.
AMT Unallowed Passive Losses	40,310.
Long-Term Capital Loss	473.
Foreign Tax Credit	2.
AMT Foreign Tax Credit	1.
Deductible State and Local Taxes	325.