

# 2009 TAX RETURN FILING INSTRUCTIONS

MASSACHUSETTS INCOME TAX RETURN

FOR THE YEAR ENDING  
DECEMBER 31, 2009

Prepared for

CHRISTOPHER J & MARY P CHRISTIE  
[REDACTED]  
 MENDHAM, NJ 07945

Prepared by

HAL MODEL CPA PA  
[REDACTED]

<b>Amount of tax</b>	Total tax	\$	1	
	Less: payments and credits	\$	2	
	Plus: interest and penalties	\$	0	
	<b>OVERPAYMENT</b>	\$	1	
<b>Overpayment</b>	Miscellaneous Donations	\$	0	
	Credited to your estimated tax	\$	0	
	Refunded to you	\$	1	

Make check payable to

NOT APPLICABLE

Mail tax return and check (if applicable) to

THIS RETURN HAS BEEN PREPARED FOR ELECTRONIC FILING. PLEASE SIGN, DATE, AND RETURN FORM M-8453 TO OUR OFFICE. WE WILL SUBMIT YOUR ELECTRONIC RETURN TO THE MDOR.

Return must be mailed on or before

NOT APPLICABLE

Special Instructions

COPY

# Form M-8453 Individual Income Tax Declaration for Electronic Filing

**2009**  
Massachusetts  
Department of  
Revenue

Please print or type. Privacy Act Notice available upon request. For the year January 1-December 31, 2009.

Your first name and initial <b>CHRISTOPHER J</b>	Last name <b>CHRISTIE</b>	Declaration control number [REDACTED]	
If a joint return, spouse's first name and initial <b>MARY P</b>		Your Social Security number [REDACTED]	
Present street address (and apartment number) [REDACTED]		Spouse's Social Security number [REDACTED]	
City/Town/Post Office <b>MENDHAM</b>	State <b>NJ</b>	ZIP <b>07945</b>	Filing status: <input checked="" type="checkbox"/> Married filing jointly <input type="checkbox"/> Single <input type="checkbox"/> Head of household <input type="checkbox"/> Married filing separately

**Part 1. Tax Return Information for Electronic Filing**

1	Total 5.3% income (from Form 1, line 10, or Form 1-NR/PY, line 12)	40
2	Income tax after credits (from Form 1, line 31, or Form 1-NR/PY, line 36)	1
3	Massachusetts use tax (from Form 1, line 33, or Form 1-NR/PY, line 38)	3
4	Massachusetts income tax withheld (from Form 1, line 36, or Form 1-NR/PY, line 41)	4
5	Refund amount (from Form 1, line 46, or Form 1-NR/PY, line 51)	5
6	Tax due (from Form 1, line 47, or Form 1-NR/PY, line 52)	1

**Part 2. Declaration and Signature of Taxpayer**

Under pains and penalties of perjury, I declare that I have reviewed the information on my return with the information I have provided to my Electronic Return Originator and that the amounts above agree with the amounts shown on my 2009 Massachusetts return. To the best of my knowledge and belief this information is true, correct and complete. I consent that my return, including this declaration and accompanying schedules, forms and statements be sent to the Massachusetts Department of Revenue by my Electronic Return Originator. I authorize DOR to identify the reasons for rejection so that the return can be corrected and re-transmitted. If I have filed a balance due return, the event that it is rejected, I authorize DOR to identify the reasons for rejection so that the return can be corrected and re-transmitted. I understand that if DOR does not receive full and timely payment of my tax liability, I will remain liable for the tax liability and all applicable penalties and interest.

Your signature \_\_\_\_\_ Date \_\_\_\_\_ Spouse's signature (if joint return, both must sign) \_\_\_\_\_ Date \_\_\_\_\_

**Part 3. Declaration and Signature of Electronic Return Originator (ERO)**

I declare that I have reviewed the above taxpayer's return and that the entries on this M-8453 are complete and correct to the best of my knowledge. (Collectors are not responsible for reviewing the taxpayer's return; however, they must ensure that the M-8453 accurately reflects the data on the return.) I have obtained the taxpayer's signature before submitting this return to the Massachusetts Department of Revenue. I have provided the taxpayer with a copy of all forms and information filed with the Massachusetts Department of Revenue. If I am also the paid preparer, under pains and penalties of perjury I declare that I have examined the above taxpayer's return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct and complete. I declare that I have verified the taxpayer's proof of account and it agrees with the name(s) shown on this form. This declaration of paid preparer (other than taxpayer) is based on all information of which the preparer has any knowledge. Original Forms M-8453 should not be sent to DOR, but must instead be retained by the ERO on the ERO's business premises for a period of three years from the date the return to which the M-8453 relates was filed.

ERO's signature and SSN or PTIN \_\_\_\_\_ Date \_\_\_\_\_ EIN \_\_\_\_\_  Check if self-employed

Firm name (or yours, if self-employed) and address \_\_\_\_\_ City/Town \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_  Check if also paid preparer

**HAL MODEL CPA PA**

**Part 4. Declaration and Signature of Paid Preparer (if other than ERO)**

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

Paid preparer's signature and SSN or PTIN \_\_\_\_\_ Date \_\_\_\_\_ EIN \_\_\_\_\_  Check if self-employed

Firm name (or yours, if self-employed) and address \_\_\_\_\_ City/Town \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_

957291  
10-22-09  
87-12-00014

▼ DETACH HERE ▼

**Form M-4868**

**Application for Automatic Six-Month Extension - 2009**

Massachusetts  
Department of Revenue

Social Security number	Spouse's Social Security number	Period end date	Amount enclosed
[REDACTED]	[REDACTED]	12/09	0.00

CHRISTOPHER J CHRISTIE  
MARY P CHRISTIE

MENDHAM

NJ 07945

Sign here. Under penalties of perjury, I declare that to the best of my knowledge and belief this return and enclosures are true, correct and complete.

Your signature

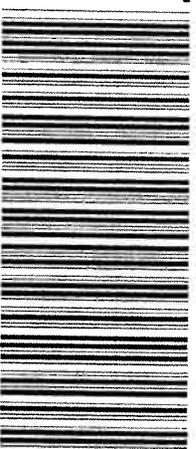
Signature of paid preparer

Date

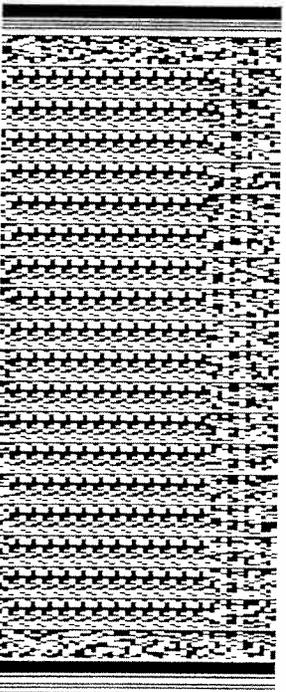
Employer identification number of paid preparer

Social Security number of PTIN

[REDACTED]



**2009 Form 1-NR/PY**  
**Massachusetts Nonresident/Part-Year Resident**  
**Income Tax Return**



For the year January 1-December 31, 2009 or other taxable year beginning Ending

CHRISTOPHER J CHRISTIE  
 MARY P CHRISTIE  
 [REDACTED] MENDHAM [REDACTED] NJ 07945

Apt. no.  Nonresident  Part-year resident  Taxpayer deceased  Spouse deceased  Head/address changed since 2008  
 Check one:  Filing as both nonresident and part-year resident  Nonresident composite  
 Fill in if veteran of U.S. armed forces who served in Operation Enduring Freedom, Iraqi Freedom or Noble Eagle  You  Spouse  
**State Election Campaign Fund:** \$1 You \$1 Spouse, if filing jointly **TOTAL** ▶ \$

▶ Fill in if noncustodial parent ▶ Fill in if filing Schedule TDS ▶ Fill in if under age 18 ▶ You ▶ Spouse ▶  
 1. **Filing status (select one only):** Single  Married filing joint return ▶ Married filing separate return  
 Head of household

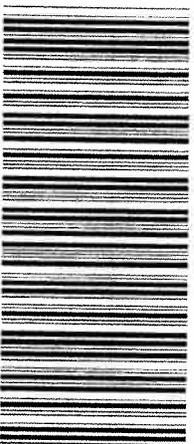
2. **Part-year residents.** Enter dates as Massachusetts resident: From ▶ To ▶  
 Total days as Massachusetts resident + 365 = ▶ 2 ▶

3. **Total income** ▶ 3 ▶ 544047  
 4. **Exemptions:**  
 a. Personal exemptions ▶ 4a ▶ 8800  
 b. Number of dependents. (Do not include yourself or your spouse.) Enter number ▶ 4 ▶ x \$1,000 = 4b ▶ 4000  
 c. Age 65 or over before 2010 ▶ You + ▶ Spouse = ▶ x \$700 = 4c  
 d. Blindness ▶ You + ▶ Spouse = ▶ x \$2,200 = 4d  
 e. 1. Medical/dental ▶ 2. Adoption ▶ 1 + 2 = 4e ▶ 6 ▶ 12800  
 f. Total exemptions. Add items 4a through 4e. Enter here and on line 22a ▶ 4f ▶ 5 ▶ 6 ▶

**SIGN HERE: Under penalties of perjury, I declare that to the best of my knowledge and belief this return and enclosures are true, correct and complete.**  
 Your signature *GOFF* Date Spouse's signature Date

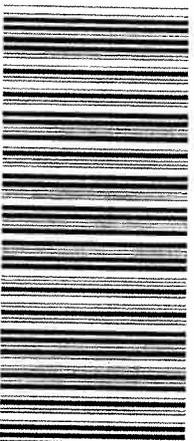
I do not want preparer to file my return electronically ▶ (this may delay your refund)  
 May the Department of Revenue discuss this return with the preparer shown here? ▶ X Yes  
 Print paid preparer's name

HAL MODEL CPA  
 Paid preparer's signature  
 Paid preparer's phone  
 Paid preparer's SSN  
 Paid preparer's EIN



**2009 Form 1-NR/PY, pg. 2**  
**Massachusetts Nonresident/Part-Year Resident Income Tax Return**

- 7. Mass. bank interest: a.  $\blacktriangleright$  - b. exemption =7
- 8. Business/profession or farm income or loss  $\blacktriangleright$  8
- 9. Rental, royalty and REMIC, partnership, S corp., trust income/loss  $\blacktriangleright$  9
- 10a. Unemployment  $\blacktriangleright$  10a
- 10b. Mass. lottery winnings  $\blacktriangleright$  10b
- 11. Other income  $\blacktriangleright$  11
- 12. **TOTAL 5.3% INCOME** 12 **4.0**
- 13. **NONRESIDENT APPORTIONMENT WORKSHEET.** You cannot apportion Mass. wages as shown on Form W-2. Do not use this worksheet if you know the exact amount of your Mass. source income. Only use when income from employment/business is earned both inside and outside Mass. and the exact Mass. amount is not known. Basis: working days miles sales other:
  - Working days (or other basis) outside Massachusetts 13a
  - Working days (or other basis) inside Massachusetts 13b
  - Total working days 13c
  - Nonworking days (holidays, weekends, etc.) 13d
  - Massachusetts ratio  $\blacktriangleright$  13e
  - Total income being apportioned. You cannot apportion Massachusetts wages as shown on Form W-2 13f
  - Massachusetts income 13g
- 14. **NONRESIDENT DEDUCTION AND EXEMPTION RATIO**
  - a. Total 5.3% income 14a 4.0
  - b. Interest income 14b
  - c. Total capital gain income 14c
  - d. Total income this return 14d 4.0
  - e. Non-Massachusetts source income. Not less than "0"  $\blacktriangleright$  14e 543614
  - f. Total income SEE STATEMENT 2 14f 543654
  - g. Deduction and exemption ratio 14g .0001
- 15a. Amount paid to Soc. Sec., Medicare, R.R., U.S. or Mass. Retirement  $\blacktriangleright$  15a
- 15b. Amount your spouse paid to Soc. Sec., Medicare, R.R., U.S. or Mass. Retirement  $\blacktriangleright$  15b



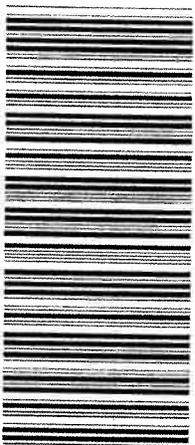
2009 Form 1-NR/PY, pg. 3 [REDACTED]  
Massachusetts Nonresident/Part-Year Resident Income Tax Return

CHRISTOPHER J CHRISTIE [REDACTED]

- 16. Child under age 13, or disabled dependent/spouse care expenses ▶ 16
- 17. Number of dependent member(s) of household under age 12, or dependents age 65 or over (not you or your spouse) as of 12/31/09, or disabled dependent(s) ▶ 16  
     Not more than two. a. ▶ 2 x \$3,600 = ▶ 17  
     Rental deduction. a. ▶ 2 ÷ 2 = ▶ 18
- 18. Rental deduction. a. ▶ 2 ▶ 17  
     Nonresidents, during 2009, did you have a family home or any other dwelling outside Massachusetts to which you generally or customarily returned or intend to return in the future? Yes No. If "Yes," you do not qualify for this deduction. ▶ 18
- 19. Other deductions from Schedule Y, line 16 ▶ 19
- 20. Total deductions. Add lines 15 through 19 ▶ 19
- 21. 5.3% INCOME AFTER DEDUCTIONS. Subtract line 20 from line 12. Not less than "0" ▶ 20
- 22. Exemption amount. a. ▶ 21  
     12800 ▶ 22
- 23. 5.3% INCOME AFTER EXEMPTIONS. Subtract line 22 from line 21. Not less than "0" ▶ 22
- 24. INTEREST AND DIVIDEND INCOME ▶ 23
- 25. TOTAL TAXABLE 5.3% INCOME. Add lines 23 and 24 ▶ 24
- 26. TAX ON 5.3% INCOME. Note: If choosing the optional 5.85% tax rate, fill in and multiply line 25 and the amount in Schedule D, line 20 by .0585 ▶ 25
- 27. 12% INCOME. Not less than "0." a. ▶ 0 x .12 = ▶ 26
- 28. TAX ON LONG-TERM CAPITAL GAINS. Not less than "0." Fill in if filing Schedule D-1S ▶ 27  
     Fill in if any excess exemptions were used in calculating lines 24, 27 or 28 ▶ 28
- 29. Credit recapture amount BC EDA LIH HR ▶ 29
- 30. If you qualify for No Tax Status, fill in and enter "0" on line 31 ▶ 29
- 31. TOTAL INCOME TAX. Add lines 26 through 29 ▶ 30
- 32. Limited Income Credit ▶ 31
- 33. Credits from Schedule Z, line 10 ▶ 32
- 34. Credits from Schedule Z, line 13 ▶ 33
- 35. Total credits ▶ 34
- 36. INCOME TAX AFTER CREDITS. Subtract line 35 from line 31. Not less than "0" ▶ 35

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BE SURE TO INCLUDE THIS PAGE WITH FORM 1-NR/PY, PAGE 1



2009 Form 1-NR/PY, pg. 4  
Massachusetts Nonresident/Part-Year Resident Income Tax Return

- 37. Voluntary Contributions
  - a. Endangered Wildlife Conservation  37a
  - b. Organ Transplant Fund  37b
  - c. Massachusetts AIDS Fund  37c
  - d. Massachusetts U.S. Olympic Fund  37d
  - e. Massachusetts Military Family Relief Fund  37e
  - Total. Add lines 37a through 37e  37
- 38. Use tax due on out-of-state purchases. If no use tax due enter "0"  38
- 39. Health care penalty a. You  b. Spouse 
  - a + b = 39  39
- 40. INCOME TAX AFTER CREDITS PLUS CONTRIBUTIONS AND USE TAX. Add lines 36 through 39  40
- 41. Massachusetts income tax withheld  41
- 42. 2008 overpayment applied to your 2009 estimated tax  42
- 43. 2009 Massachusetts estimated tax payments  43
- 44. Payments made with extension  44
- 45. Earned income credit. a. Number of qualifying children  Amount from U.S. return  45
  - x .15 =  45
- 46. Senior Circuit Breaker Credit  46
- 47. Other Refundable Credits  47
- 48. TOTAL. Add lines 41 through 47  48
- 49. Overpayment. Subtract line 40 from line 48  49
- 50. Amount of overpayment you want applied to your 2010 estimated tax  50
- 51. Refund. Subtract line 50 from line 49. Mail to: Massachusetts DOR, PO Box 7001, Boston, MA 02204  51

Direct deposit of refund. Type of account  checking  savings

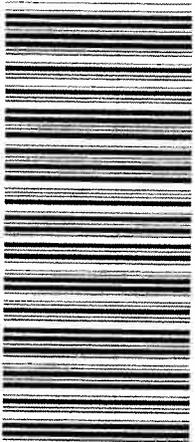
RTN #  account #

52. Tax due. Mail to: Massachusetts DOR, PO Box 7002, Boston, MA 02204  52  
Interest  Penalty  M-2210 amt.  0  X EX enclose  
Form M-2210

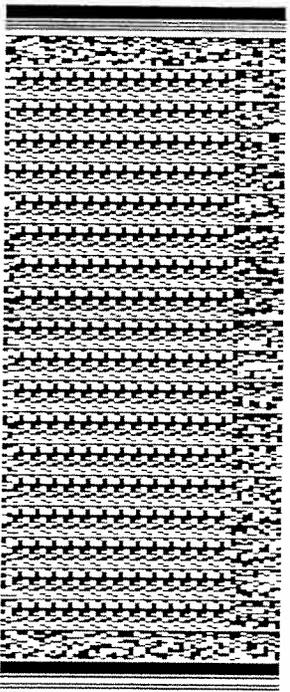
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2009 Schedule D1



CHRISTOPHER J CHRISTIE

Schedule D1. Dependent Information

ANDREW  
CHILD

CHRISTIE

Is dependent a qualifying child for earned income credit?  X 08/25/93

SARAH  
CHILD

CHRISTIE

Is dependent a qualifying child for earned income credit?  X 02/23/96

PATRICK  
CHILD

CHRISTIE

Is dependent a qualifying child for earned income credit?  X 08/18/00

BRIDGET  
CHILD

CHRISTIE

Is dependent a qualifying child for earned income credit?  X 06/27/03

Is dependent a qualifying child for earned income credit?

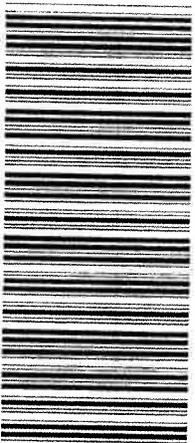
Is dependent a qualifying child for earned income credit?

Is dependent a qualifying child for earned income credit?

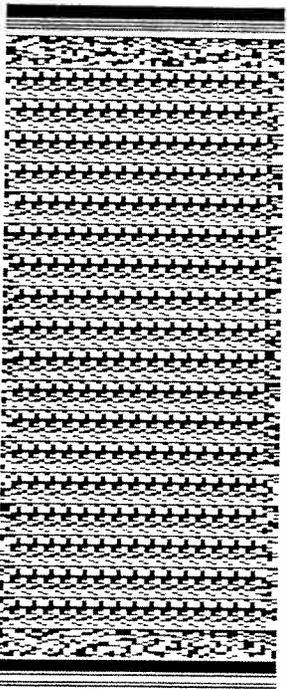
Is dependent a qualifying child for earned income credit?

Is dependent a qualifying child for earned income credit?

Is dependent a qualifying child for earned income credit?



2009 Schedule B



CHRISTOPHER J CHRISTIE

Part 1. Interest and Dividend Income

1.	Total interest income	1	17811
2.	Total ordinary dividends	2	5261
3.	Other interest and dividends not included above	3	
4.	Total interest and dividends	4	23072
5.	Total interest from Massachusetts banks	5	
6.	Other interest and dividends to be excluded	6	23072
7.	Subtotal	7	0
8.	Allowable deductions from your trade or business	8	
9.	Subtotal	9	

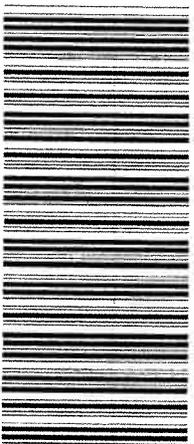
Part 2. Short-Term Capital Gains/Losses and Long-Term Gains on Collectibles

10.	Short-term capital gains	10	0
11.	Long-term capital gains on collectibles and pre-1996 installment sales	11	
12.	Gain on the sale, exchange or involuntary conversion of property used in a trade or business and held for one year or less	12	
13.	Add lines 10 through 12	13	
14.	Allowable deductions from your trade or business	14	
15.	Subtotal	15	
16.	Short-term capital losses	16	0
17.	Loss on the sale, exchange or involuntary conversion of property used in a trade or business and held for one year or less	17	
18.	Prior short-term unused losses for years beginning after 1981	18	
19.	Combine lines 15 through 18	19	
20.	Short-term losses applied against interest and dividends	20	

SEE STATEMENT 5

SEE STATEMENT 4

SEE STATEMENT 3



2009 Schedule B, pg. 2

- 21. Available short-term losses 21
- 22. Short-term losses applied against long-term gains 22
- 23. Short-term losses available for carryover in 2010 23
- 24. Short-term gains and long-term gains on collectibles 24
- 25. Long-term losses applied against short-term gain 25
- 26. Subtotal 26
- 27. Long-term gains deduction 27
- 28. Short-term gains after long-term gains deduction 28

**Part 3. Adjusted Gross Interest, Dividends, Short-Term Capital Gains and Long-Term Gains on Collectibles**

- 29. Enter the amount from line 9 29
- 30. Short-term losses applied against interest and dividends 30
- 31. Subtotal interest and dividends 31
- 32. Long-term losses applied against interest and dividends 32
- 33. Adjusted interest and dividends 33
- 34. Enter the amount from line 28 34

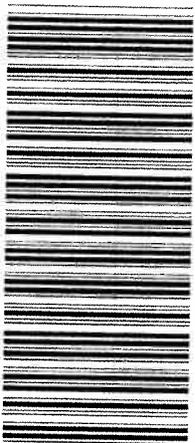
**Part 4. Taxable Interest, Dividends and Certain Capital Gains**

- 35. Adjusted gross interest, dividends and certain capital gains ▶ 35
- 36. Excess exemptions 36
- 37. Subtract line 36 from line 35 37
- 38. Interest and dividends taxable at 5.3% ▶ 38
- 39. Taxable 12% capital gains ▶ 39
- 40. Available short-term losses for carryover in 2010 40

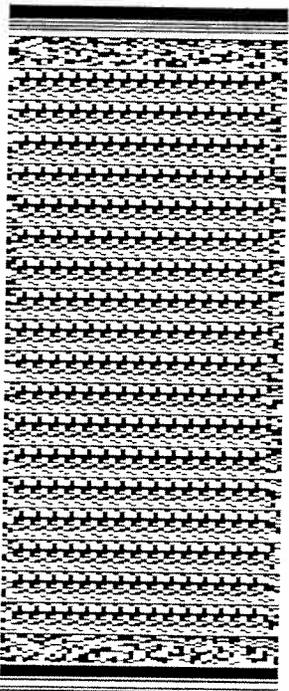
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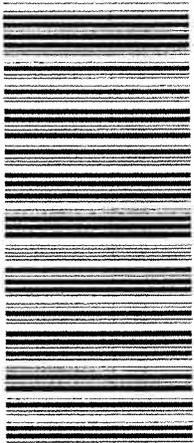
**2009 Schedule D**  
**Long-Term Capital Gains and Losses**  
**Excluding Collectibles**



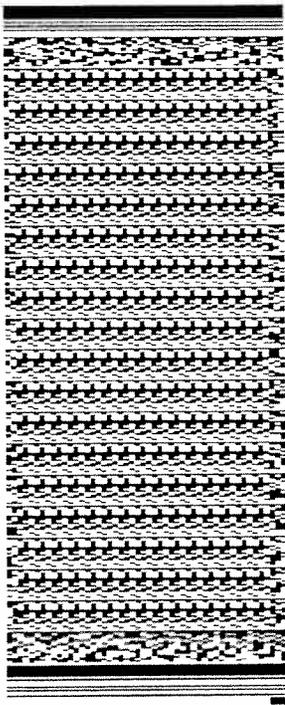
CHRISTOPHER J CHRISTIE

**Part 1. Long-Term Capital Gains and Losses, Excluding Collectibles**

1.	Enter amounts included in U.S. Schedule D, line 8, col. f		1	
2.	Enter amounts included in U.S. Schedule D, line 9, col. f		2	
3.	Enter amounts included in U.S. Schedule D, line 11, col. f	STMT 6	3	-2065
4.	Enter amounts included in U.S. Schedule D, line 12, col. f	STMT 7	4	-12855
5.	Enter amounts included in U.S. Schedule D, line 13, col. f		5	
6.	Massachusetts long-term capital gains and losses included in U.S. Form 4797, Part II		6	
7.	Carryover losses from prior years		7	
8.	Combine lines 1 through 7		8	-14920
9.	Differences, if any	STMT 8	9	14920
10.	Adjusted capital gains and losses		10	
11.	Long-term gains on collectibles and pre-1996 installment sales		11	
12.	Subtotal		12	
13.	Capital losses applied against capital gains		13	
14.	Subtotal		14	
15.	Long-term capital losses applied against interest and dividends		15	
16.	Subtotal		16	
17.	Allowable deductions from your trade or business		17	
18.	Subtotal		18	
19.	Excess exemptions		19	
20.	Taxable long-term capital gains		20	
21.	Tax on long-term capital gains		21	
22.	Available losses for carryover		22	



2009 Schedule E



CHRISTOPHER J CHRISTIE

Income or Loss from Real Estate and Royalties

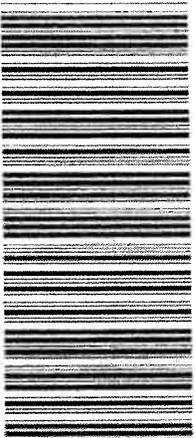
Income

1. Rents received	1	
2. Royalties received	2	17684

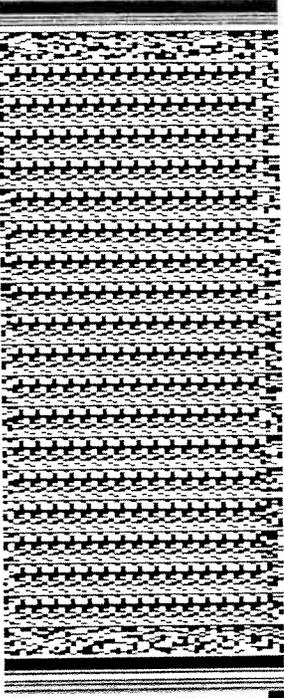
Expenses

3. Advertising	3	
4. Auto and travel	4	
5. Cleaning and maintenance	5	
6. Commissions	6	
7. Insurance	7	
8. Legal and other professional fees	8	
9. Management fees	9	
10. Mortgage interest paid to banks, etc.	10	
11. Other interest	11	
12. Repairs	12	
13. Supplies	13	
14. Taxes	14	
15. Utilities	15	
16. Other expenses	16	
17. Add lines 3 through 16	17	
18. Depreciation expense or depletion	18	
19. Total expenses. Add lines 17 and 18	19	
20. Income or loss from rental real estate or royalty properties	20	17684
21. Deductible rental real estate loss	21	
22. Income. Enter positive amounts shown on line 20	22	17684
23. Losses. Add royalty losses from line 20 and real estate losses from line 21	23	
24. Rental real estate and royalty income or loss	24	17684

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2009 Schedule E, pg. 2



**Income or Loss from Partnerships and S Corporations**

25.	Passive loss allowed	25	
26.	Passive income	26	2136
27.	Non-passive loss	27	14549
28.	Section 179 expense deduction	28	
29.	Non-passive income	29	
30.	Combine lines 26 and 29	30	2136
31.	Combine lines 25, 27 and 28	31	-14549
32.	Partnership and S corporation income or loss. Combine lines 30 and 31	32	-12413
33.	Interest (other than MA banks) and dividends if included in line 32	33	
34.	Interest from Massachusetts banks if included in line 32	34	
35.	Total income or loss from partnerships and S corporations	35	-12413

**Income or Loss from Estates and Trusts**

36.	Passive deduction or loss allowed	36	
37.	Passive income	37	
38.	Non-passive deduction or loss	38	
39.	Non-passive other income	39	
40.	Add lines 37 and 39	40	
41.	Add lines 36 and 38	41	
42.	Estate and trust income or loss. Combine lines 40 and 41	42	
43.	Estate or non-grantor-type trust income	43	
44.	Grantor-type trust and non-Massachusetts estate and trust income	44	
45.	Interest and dividends if included in line 44	45	
46.	Adjustments to 5.3% income	46	
47.	Subtotal. Combine lines 45 and 46	47	
48.	Income or loss from grantor-type and non-Mass estates and trusts	48	

**Income or Loss from REMICs**

49.	Excess inclusion	49	
50.	Taxable income or loss	50	
51.	Income	51	
52.	Combine lines 50 and 51	52	

**Farm Income**

53.	Net farm rental income or loss	53	
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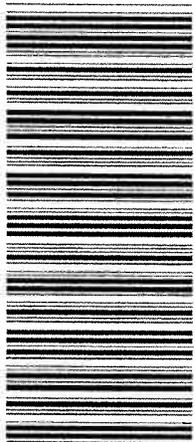
**Summary**

54.	Income or loss. Combine lines 24, 35, 48, 52 and 53	54	5271
55.	Massachusetts differences. Enclose statement	55	-5231
56.	Abandoned building renovation deduction	56	
57.	Total income or loss. Combine lines 54, 55 and 56	57	40

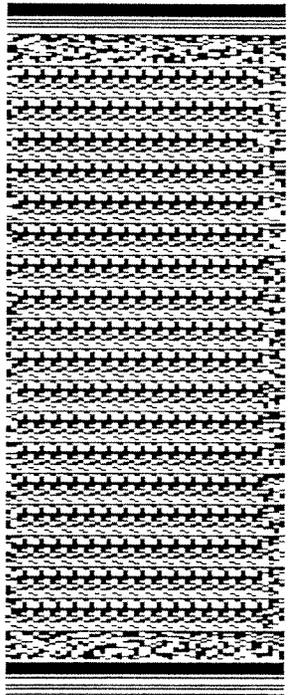
SEE STATEMENT 9

SEPT 7, 2010

14:23:29



2009 Schedule E-1



MARY P CHRISTIE  
MCNEIL PPC INC - ROYALTIES

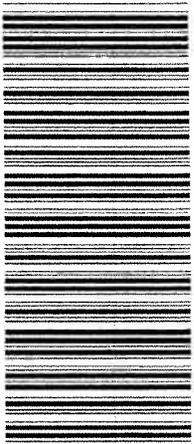
Check one: Real estate  Royalty

Income or Loss from Real Estate and Royalties

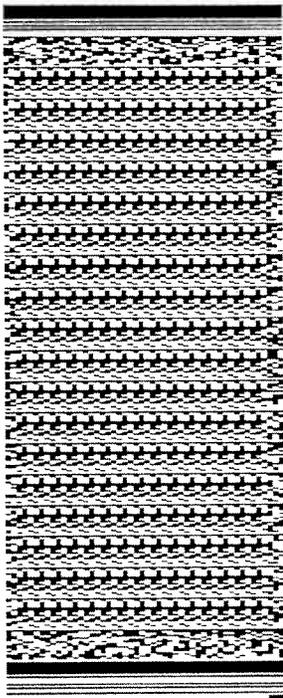
<b>Income</b>	
1. Rents received	1
2. Royalties received	2
	17662

<b>Expenses</b>	
3. Advertising	3
4. Auto and travel	4
5. Cleaning and maintenance	5
6. Commissions	6
7. Insurance	7
8. Legal and other professional fees	8
9. Management fees	9
10. Mortgage interest paid to banks, etc.	10
11. Other interest	11
12. Repairs	12
13. Supplies	13
14. Taxes	14
15. Utilities	15
16. Other expenses	16
17. Add lines 3 through 16	17
18. Depreciation expense or depletion	18
19. Total expenses. Add lines 17 and 18	19
20. Income or loss from rental real estate or royalty properties	20
21. Deductible rental real estate loss	21
22. Income. Enter positive amounts shown on line 20	22
23. Losses. Add royalty losses from line 20 and real estate losses from line 21	23
24. Rental real estate and royalty income or loss	24
10 percent of the total number of days that the property was rented at fair market value?	
Yes	No
	17662
	17662
	17662

979061 11-07-09



2009 Schedule E-1



CHRISTOPHER J CHRISTIE

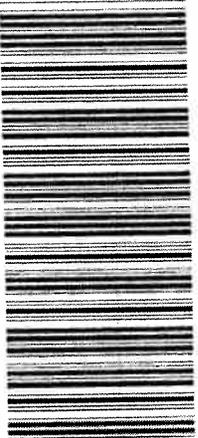
Check one: Real estate  Royalty

Income or Loss from Real Estate and Royalties

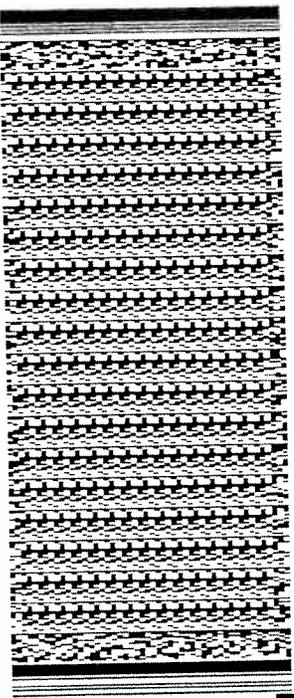
- Income**
- 1. Rents received 1
  - 2. Royalties received 2

- Expenses**
- 3. Advertising 3
  - 4. Auto and travel 4
  - 5. Cleaning and maintenance 5
  - 6. Commissions 6
  - 7. Insurance 7
  - 8. Legal and other professional fees 8
  - 9. Management fees 9
  - 10. Mortgage interest paid to banks, etc. 10
  - 11. Other interest 11
  - 12. Repairs 12
  - 13. Supplies 13
  - 14. Taxes 14
  - 15. Utilities 15
  - 16. Other expenses 16
  - 17. Add lines 3 through 16 17
  - 18. Depreciation expense or depletion 18
  - 19. Total expenses. Add lines 17 and 18 19
  - 20. Income or loss from rental real estate or royalty properties 20
  - 21. Deductible rental real estate loss 21
  - 22. Income. Enter positive amounts shown on line 20 22
  - 23. Losses. Add royalty losses from line 20 and real estate losses from line 21 23
  - 24. Rental real estate and royalty income or loss 24
25. Was this rental property used by you or your family for more than 14 days or more than 10 percent of the total number of days that the property was rented at fair market value? Yes  No

978081 11-07-09



2009 Schedule E-1



CHRISTOPHER J CHRISTIE

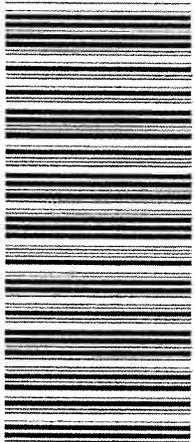
Check one: Real estate  Royalty

Income or Loss from Real Estate and Royalties

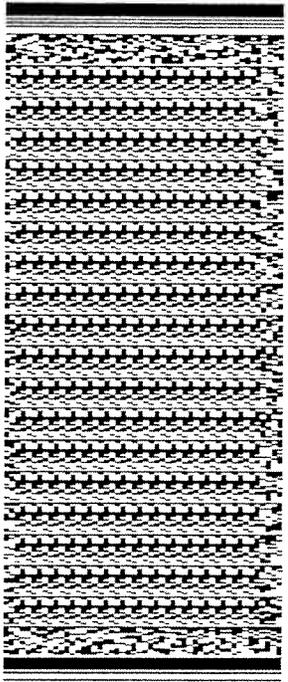
<b>Income</b>	
1. Rents received	1
2. Royalties received	2
	22

<b>Expenses</b>	
3. Advertising	3
4. Auto and travel	4
5. Cleaning and maintenance	5
6. Commissions	6
7. Insurance	7
8. Legal and other professional fees	8
9. Management fees	9
10. Mortgage interest paid to banks, etc.	10
11. Other interest	11
12. Repairs	12
13. Supplies	13
14. Taxes	14
15. Utilities	15
16. Other expenses	16
17. Add lines 3 through 16	17
18. Depreciation expense or depletion	18
19. Total expenses. Add lines 17 and 18	19
20. Income or loss from rental real estate or royalty properties	20
21. Deductible rental real estate loss	21
22. Income. Enter positive amounts shown on line 20	22
23. Losses. Add royalty losses from line 20 and real estate losses from line 21	23
24. Rental real estate and royalty income or loss	24
25. Was this rental property used by you or your family for more than 14 days or more than 10 percent of the total number of days that the property was rented at fair market value?	
	Yes
	No
	22
	22
	22

9750951 11-07-09



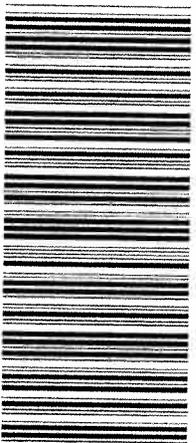
2009 Schedule E-2



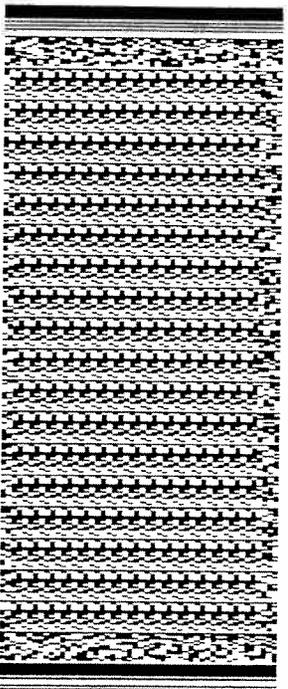
CHRISTOPHER J CHRISTIE  
GOLDMAN SACHS HEDGE FUND PARTNERS, L  
Check one: S corp.  partnership

Income or Loss from Partnerships and S Corporations

1. Passive loss allowed	1	
2. Passive income	2	
3. Non-passive loss	3	14549
4. Section 179 expense deduction	4	
5. Non-passive income	5	
6. Combine lines 2 and 5	6	
7. Combine lines 1, 3 and 4	7	-14549
8. Partnership and S corporation income or loss. Combine lines 6 and 7	8	-14549
9. Interest (other than MA banks) and dividends if included in line 8	9	
10. Interest from Massachusetts banks if included in line 8	10	
11. Total income or loss from partnerships and S corporations	11	-14549
12. Are you reporting any loss not allowed in a prior year due to the at-risk, or basis limitations; a prior year disallowed loss from a passive activity (was not reported on U.S. Form 8582) or un-reimbursed partnership expenses?		Yes X No
13. Check if any amount of this investment not at risk		



2009 Schedule E-2



MARY P CHRISTIE  
CANTOR FITZGERALD LP  
Check one: S corp.  X partnership

Income or Loss from Partnerships and S Corporations

1. Passive loss allowed	1	
2. Passive income	2	
3. Non-passive loss	3	2136
4. Section 179 expense deduction	4	
5. Non-passive income	5	
6. Combine lines 2 and 5	6	2136
7. Combine lines 1, 3 and 4	7	
8. Partnership and S corporation income or loss. Combine lines 6 and 7	8	2136
9. Interest (other than MA banks) and dividends if included in line 8	9	
10. Interest from Massachusetts banks if included in line 8	10	
11. Total income or loss from partnerships and S corporations	11	2136
12. Are you reporting any loss not allowed in a prior year due to the at-risk, or basis limitations, a prior year disallowed loss from a passive activity (was not reported on U.S. Form 8582) or un-reimbursed partnership expenses?		Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
13. Check if any amount of this investment not at risk		

**Form M-2210**  
**Underpayment of Massachusetts**  
**Estimated Income Tax**

**2009**  
 Massachusetts  
 Department of  
 Revenue

Enclose this form with your income tax return. Please print in ink or type.  
 Marri(e) as shown on page 1 of return

Social Security or Federal Identification number

**CHRISTOPHER J & MARY P CHRISTIE**  
**Exceptions to the Underpayment Penalty**

You may qualify for an exception to the underpayment penalty if:

- Your 2009 income tax due after credits and withholding is \$400 or less.
- You are a qualified farmer or fisherman filing and paying your full amount due on or before March 1, 2010.
- You were a resident of Massachusetts for 12 months and not liable for taxes during 2008.
- Your estimated payments and withholding equal or exceed your 2008 tax (where taxable year was 12 months and a return was filed).

**Part 1. Required Annual Payment**

- 1 2009 tax (from Form 1, line 27; Form 1-NR/PY, line 31; or Form 3M) 1
- 2 Total credits (from Form 1, lines 30, 40, 41 and 42; Form 1-NR/PY, lines 35, 45, 46 and 47) 2
- 3 Balance. Subtract line 2 from line 1. Not less than 0\* 3
- 4 Enter 80% of line 3 or 66 2/3% of line 3 if you are a qualified farmer or fisherman 4
- 5 Enter 2008 tax liability after credits (from 2008 return) 5
- 6 Enter the smaller of line 4 or line 5 6

**Part 2. Figuring Your Underpayment**

	Installment due dates			
	a. April 15, 2009	b. June 15, 2009	c. Sept. 15, 2009	d. Jan. 15, 2010
7 Divide the amount in line 6 by the number of installments required for the year. Enter the result in the appropriate column <span style="float: right;">7</span>	0.	0.	0.	1.
8 Estimated taxes paid and taxes withheld for each installment <span style="float: right;">8</span>				2.
9 Overpayment of previous installment <span style="float: right;">9</span>				
10 Total. Add lines 8 and 9 <span style="float: right;">10</span>				2.
11 Overpayment. Subtract line 7 from line 10 <span style="float: right;">11</span>	0.	0.	0.	1.
12 Underpayment. Subtract line 10 from line 7 <span style="float: right;">12</span>				

**Part 3. Figuring Your Underpayment Penalty**

13 Enter the date you paid the amount in line 12 or the 15th day of the 4th mo. after the close of the taxable year, whichever is earlier <span style="float: right;">13</span>				
14 Number of days from the due date of installment to the date shown in line 13 <span style="float: right;">14</span>				
15 Number of days in line 14 after 4/15/09 and before 7/1/09 <span style="float: right;">15</span>				
16 Number of days in line 14 after 6/30/09 and before 10/1/09 <span style="float: right;">16</span>				
17 Number of days in line 14 after 9/30/09 and before 1/1/10 <span style="float: right;">17</span>				
18 Number of days in line 14 after 12/31/09 and before 4/16/10 <span style="float: right;">18</span>				
19 Underpayment in line 12 x (number of days in line 15 + 365) x 5% <span style="float: right;">19</span>				
20 Underpayment in line 12 x (number of days in line 16 + 365) x 5% <span style="float: right;">20</span>				
21 Underpayment in line 12 x (number of days in line 17 + 365) x 5% <span style="float: right;">21</span>				
22 Underpayment in line 12 x (number of days in line 18 + 365) x 5% <span style="float: right;">22</span>				
23 Penalty. Add all amounts shown in lines 19 through 22. Enter this amount on Form 1, line 47; Form 1-NR/PY, line 52 or Form 3M <span style="float: right;">23</span>				0.

**Passive Activity Loss Limitations**

Department of the Treasury  
Internal Revenue Service (99)

▶ See separate instructions.  
▶ Attach to Form 1040 or Form 1041.

Name(s) shown on return

Identifying number

**CHRISTOPHER J & MARY P CHRISTIE**

**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 on page 3 of the instructions.)

1a	Activities with net income (enter the amount from Worksheet 1, column (a))	1a	
1b	Activities with net loss (enter the amount from Worksheet 1, column (b))	1b	
1c	Prior years unallowed losses (enter the amount from Worksheet 1, column (c))	1c	
1d	Combine lines 1a, 1b, and 1c	1d	

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

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

**All Other Passive Activities**

3a	Activities with net income (enter the amount from Worksheet 3, column (a))	3a	40.
3b	Activities with net loss (enter the amount from Worksheet 3, column (b))	3b	
3c	Prior years unallowed losses (enter the amount from Worksheet 3, column (c))	3c	40.
3d	Combine lines 3a, 3b, and 3c	3d	
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.

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 page 8 of the instructions for an example.

5	Enter the smaller of the loss on line 1d or the loss on line 4	5	
6	Enter \$150,000. If married filing separately, see the instructions	6	
7	Enter modified adjusted gross income, but not less than zero (see the instr)	7	
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 the instructions	9	
10	Enter the smaller of line 5 or line 9	10	

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 on page 8 of 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	

CHRISTOPHER J & MARY P CHRISTIE



1A 1-NR/PY	NON-MASSACHUSETTS SOURCE INCOME	STATEMENT 1
DESCRIPTION		AMOUNT
WAGES		517,240.
PARTNERSHIP		-12,453.
RENTAL INCOME		17,684.
MISCELLANEOUS INCOME		458.
INTEREST		9,236.
DIVIDENDS		5,261.
1797 CAPITAL GAINS/LOSSES		9,188.
CAPITAL GAINS/LOSSES		-3,000.
TOTAL TO FORM 1-NR/PY, LINE 14E		543,614.

CHRISTOPHER J & MARY P CHRISTIE

1A 1-NR/PY RECONCILIATION OF U.S. INCOME TO MASS. LINE 14F STATEMENT 2  
CHRISTOPHER J & MARY P CHRISTIE

TOTAL INCOME FROM U.S. FORM 1040, LINE 22	544,047
J.S. BOND INTEREST	
STATE TAX REFUNDS	430
SOCIAL SECURITY AND TIER 1 RAILROAD RETIREMENT	

TOTAL SUBTRACTIONS FROM TOTAL U.S. INCOME	-430
NET OPERATING LOSS CARRYFORWARD	
FOREIGN EARNED INCOME EXCLUSION	
FOREIGN MOVING EXPENSE RECAPTURE	

TOTAL ADDITIONS TO TOTAL U.S. INCOME	37
MISCELLANEOUS DIFFERENCES	

MASSACHUSETTS FORM 1-NR/PY, LINE 14F	543,654
--------------------------------------	---------

CHRISTOPHER J & MARY P CHRISTIE

4A B	OTHER DIVIDEND AND INTEREST INCOME TO BE EXCLUDED	STATEMENT 3
DESCRIPTION		
ADJUSTMENT FOR NON-MASSACHUSETTS AMOUNTS		
	U.S. INTEREST	14,497.
	TONTAXABLE INTEREST	430.
		8,145.
	TOTAL TO SCHEDULE B, LINE 6	23,072.

4A B	ADJUSTMENT TO GAIN FOR MASSACHUSETTS DIFFERENCES	STATEMENT 4
EXPLANATION		
SHORT-TERM CAPITAL GAINS FROM U.S. SCHEDULE D, LINES 1, 2, 4 AND 5		
		14,534.00
DIFFERENCES BETWEEN U.S. AND MASS. AMOUNTS		
		-14,534.00
	TOTAL TO SCHEDULE B, LINE 10	0.00

4A B	ADJUSTMENT TO LOSSES FOR MASSACHUSETTS DIFFERENCES	STATEMENT 5
EXPLANATION		
SHORT-TERM CAPITAL LOSSES FROM U.S. SCHEDULE D, LINES 1, 2, 4 AND 5		
		-1,401.00
DIFFERENCES BETWEEN U.S. AND MASS. AMOUNTS		
		1,401.00
	TOTAL TO SCHEDULE B, LINE 16	0.00

4A D	U.S. SCHEDULE D, LINE 11, COL. F	STATEMENT 6
EXPLANATION		
GOLDMAN SACHS HEDGE FUND PARTNERS, LLC		
		37.00
FROM K-1 - GOLDMAN SACHS HEDGE FUND PARTNERS, LLC		
		-2,102.00
	TOTAL TO SCHEDULE D, LINE 3	-2,065.00

CHRISTOPHER J & MARY P CHRISTIE

A D U.S. SCHEDULE D, LINE 12, COL. F STATEMENT 7  
 AMOUNT  
 XPLANATION  
 OLDMAN SACHS HEDGE FUND PARTNERS, LLC -12,855.00  
 TOTAL TO SCHEDULE D, LINE 4 -12,855.00

A D MASSACHUSETTS DIFFERENCES STATEMENT 8  
 AMOUNT  
 XPLANATION  
 OLDMAN SACHS HEDGE FUND PARTNERS, LLC 12,855.00  
 MASSACHUSETTS DIFFERENCES 2,065.00  
 TOTAL TO SCHEDULE D, LINE 9 14,920.00

LA E SCHEDULE E - MASSACHUSETTS DIFFERENCES STATEMENT 9  
 AMOUNT  
 DESCRIPTION  
 MCNEIL PPC INC - ROYALTIES -17,662.  
 OLDMAN SACHS HEDGE FUND PARTNERS, LLC - ROYALTY -22.  
 OLDMAN SACHS HEDGE FUND PARTNERS, LLC 14,549.  
 WANTEDOR FITZGERALD LP -2,096.  
 TOTAL TO SCHEDULE E, LINE 55 -5,231.00

FORM 8582 OTHER PASSIVE ACTIVITIES - WORKSHEET 3 STATEMENT 10  
 CURRENT YEAR PRIOR YEAR OVERALL GAIN OR LOSS  
 NAME OF ACTIVITY NET INCOME NET LOSS UNALLOWED LOSS GAIN LOSS  
 WANTEDOR FITZGERALD LP 40. 0. 40.  
 TOTALS 40. 0. 40.

CHRISTOPHER J & MARY P CHRISTIE

SUMMARY OF PASSIVE ACTIVITIES

STATEMENT 11

ORM 8582

NAME	FORM OR SCHEDULE	GAIN/LOSS YEAR C/O	PRIOR NET GAIN/LOSS	UNALLOWED LOSS	ALLOWED LOSS
CANTOR FITZGERALDSCH E LP		40.		40.	
TOTALS		40.		40.	

# Child and Dependent Care Expenses

▶ Attach to Form 1040, Form 1040A, or Form 1040NR.  
▶ See separate instructions.

Name(s) shown on return

Your social security number

**CHRISTOPHER J & MARY P CHRISTIE**  
**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 (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid
	DEBORAH RISKA	MENDHAM, NJ 07945		23,760.

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		

**SEE STATEMENT 12**

- 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:		7	544,047.	6
	Over	But not over			
	\$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			

- 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

	If line 7 is:		10	141,408.	11	319.	12	141,089.	13	0.
	Over	But not over								
	\$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								

LHA For Paperwork Reduction Act Notice, see separate instructions.

Form 2441 (2009) CHRISTOPHER J & MARY P CHRISTIE

Part III Dependent Care Benefits

14 Enter the total amount of dependent care benefits you received in 2009. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. Do not 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		
----	--	--

15 Enter the amount, if any, you earned 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		
----	--	--

18 Enter the total amount of qualified expenses incurred in 2009 for the care of the qualifying person(s)

18		
----	--	--

19 Enter the smaller of line 17 or 18

19		
----	--	--

20 Enter your earned income. See instructions

20		
----	--	--

21 Enter the amount shown below that applies to you.

- 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).
- If married filing separately, see the instructions.
- All others, enter the amount from line 20.

21		
----	--	--

22 Enter the smallest of line 19, 20, or 21

22		
----	--	--

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		
----	--	--

24 Are you filing Form 1040A?

- Yes. Skip lines 24 through 27 and go to line 28.
- No. 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		
----	--	--

25 Subtract line 24 from line 17

25		
----	--	--

26 Enter the smaller of line 22 or 23

26		
----	--	--

27 Deductible benefits. Enter the smallest of line 22, 23, or 24. Also, include this amount on the appropriate line(s) of your return. See instructions

27		
----	--	--

28 Excluded benefits. Form 1040 and 1040NR filers: Subtract line 27 from line 26. If zero or less, enter -0-. Form 1040A filers: Enter the smaller of line 22 or line 23

28		
----	--	--

29 Taxable benefits. Form 1040 and 1040NR filers: 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." Form 1040A filers: 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		
----	--	--

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 Form 1040 and 1040NR filers: Add lines 27 and 28. Form 1040A filers: Enter the amount from line 28

31		
----	--	--

32 Subtract line 31 from line 30. If zero or less, stop. You cannot take the credit. Exception. If you paid 2008 expenses in 2009, see the instructions for line 9

32		
----	--	--

33 Complete line 2 on page 1 of this form. Do not 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 smaller 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		
----	--	--