

2/11/13

09:07AM

EX9F-CA

During 2012, Joe had total trading proceeds of approximately \$100,000 and total round-trip trades of only 200 per review of the TradeLog reports. Trading was very sporadic and not continuous throughout the 2012 tax year. Joe did not have any trading activity during several months in 2012. Joe does not qualify as a trader in commodities for 2012 due to limited number of trades and frequency of trading activity. Since Joe doesn't qualify for trader tax status, he is forced to file as a normal "investor." Therefore, Joe may NOT report his trading business expenses on Schedule C. Instead, he must report these expenses as "itemized deductions" on Schedule A. "Investment interest expenses" are reported on Form 4952 and "investment expenses" are subject to "Miscellaneous Itemized Deduction" limitations (deductible if more than 2% of taxpayer's adjusted gross income).

No trader footnotes provided with this return since taxpayer did not qualify for trader status in 2012.

Demo

**2012**

## **Federal Filing Instructions**

**Client EX9F-CA**

**Joe Investor Commodity Gains Ex 9**

**999-99-9999**

2/11/13

09:07AM

**FORM TO FILE:**

Form 1040 - 2012 U.S. Individual Income Tax Return

**SIGNATURE:**

Sign and date Form 1040, page 2.

**PAYMENT:**

No payment is required.

**WHEN TO FILE:**

On or before April 15, 2013.

**WHERE TO FILE:**

Department of the Treasury  
Internal Revenue Service Center  
Fresno, CA 93888-0002

**Demo**

Form <b>1040</b>		Department of the Treasury — Internal Revenue Service (99)		<b>2012</b>	OMB No. 1545-0074	IRS Use Only — Do not write or staple in this space.	
For the year Jan 1 - Dec 31, 2012, or other tax year beginning , 2012, ending , 20					See separate instructions.		
Your first name and initial <b>Joe Investor</b>					Last name <b>Commodity Gains Ex 9</b>		
If a joint return, spouse's first name and initial					Last name		
Home address (number and street). If you have a P.O. box, see instructions. <b>any street</b>					Apartment no.		
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). <b>Los Angeles, CA 90025</b>					Foreign country name Foreign province/state/county Foreign postal code		
Presidential Election Campaign					Check here if you, or your spouse if filing jointly, want \$3 to go to this fund? Checking a box below will not change your tax or refund. <input checked="" type="checkbox"/> You <input type="checkbox"/> Spouse		
Filing Status		1 <input checked="" 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 .		5 <input type="checkbox"/> Qualifying widow(er) with dependent child	
2 <input 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 .					
Exemptions		6a <input checked="" type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 6a.		b <input type="checkbox"/> Spouse		Boxes checked on 6a and 6b . . . . . 1	
c Dependents:		(2) Dependent's social security number		(3) Dependent's relationship to you		(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax or (see instrs)	
(1) First name Last name						• lived with you. . . . .	
						• did not live with you due to divorce or separation (see instrs). . . . .	
						Dependents on 6c not entered above . . . . .	
						Add numbers on lines above . . . . . 1	
d Total number of exemptions claimed.							
Income		7 Wages, salaries, tips, etc. Attach Form(s) W-2.		7		1,762.	
8a Taxable interest. Attach Schedule B if required.		8a		8b			
b Tax-exempt interest. Do not include on line 8a							
9a Ordinary dividends. Attach Schedule B if required.		9a		9b		897.	
b Qualified dividends		St. 1		9b		897.	
10 Taxable refunds, credits, or offsets of state and local income taxes.		Statement 2		10		0.	
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.		15b	
16a Pensions and annuities.		16a		b Taxable amount.		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				19			
20a Social security benefits.		20a		b Taxable amount.		20b	
21 Other income				21			
22 Combine the amounts in the far right column for lines 7 through 21. This is your total income.				22		-341.	
Adjusted Gross Income		23 Educator expenses.		23			
24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ.		24		24			
25 Health savings account deduction. Attach Form 8889.		25		25			
26 Moving expenses. Attach Form 3903.		26		26			
27 Deductible part of self-employment tax. Attach Schedule SE.		27		27			
28 Self-employed SEP, SIMPLE, and qualified plans.		28		28			
29 Self-employed health insurance deduction.		29		29			
30 Penalty on early withdrawal of savings.		30		30			
31a Alimony paid b Recipient's SSN.		31a		31a			
32 IRA deduction.		32		32			
33 Student loan interest deduction.		33		33			
34 Tuition and fees. Attach Form 8917.		34		34			
35 Domestic production activities deduction. Attach Form 8903.		35		35			
36 Add lines 23 through 35.		36		36		0.	
37 Subtract line 36 from line 22. This is your adjusted gross income		37		37		-341.	

**Tax and Credits**

38 Amount from line 37 (adjusted gross income) 38 -341.

39a Check ☐ You were born before January 2, 1948, ☐ Blind. Total boxes checked. ☐ 39a  
if: ☐ Spouse was born before January 2, 1948, ☐ Blind.b If your spouse itemizes on a separate return or you were a dual-status alien, check here ☐ 39b**Standard Deduction for —**

- People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.
- All others:

Single or Married filing separately, \$5,950

Married filing jointly or Qualifying widow(er), \$11,900

Head of household, \$8,700

40 Itemized deductions (from Schedule A) or your standard deduction (see left margin) 40 14,657.

41 Subtract line 40 from line 38 41 -14,998.

42 Exemptions. Multiply \$3,800 by the number on line 6d. 42 3,800.

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

44 Tax (see instrs). Check if any from: a ☐ Form(s) 8814 c ☐ 962 election b ☐ Form 4972 44 0.

45 Alternative minimum tax (see instructions). Attach Form 6251. 45 0.

46 Add lines 44 and 45 46 0.

47 Foreign tax credit. Attach Form 1116 if required 47

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

49 Education credits from Form 8863, line 19 49

50 Retirement savings contributions credit. Attach Form 8880 50

51 Child tax credit. Attach Schedule 8812, if required 51

52 Residential energy credits. Attach Form 5695 52

53 Other crs from Form: a ☐ 3800 b ☐ 8801 c ☐ 53

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

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

**Other Taxes**

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

59a Household employment taxes from Schedule H 59a

b First-time homebuyer credit repayment. Attach Form 5405 if required 59b

60 Other taxes. Enter code(s) from instructions 60

61 Add lines 55-60. This is your total tax. 61 0.

**Payments**

If you have a qualifying child, attach Schedule EIC.

62 Federal income tax withheld from Forms W-2 and 1099 62

63 2012 estimated tax payments and amount applied from 2011 return. 63

64a Earned income credit (EIC) No 64a

b Nontaxable combat pay election ☐ 64b

65 Additional child tax credit. Attach Schedule 8812 65

66 American opportunity credit from Form 8863, line 8 66

67 Reserved 67

68 Amount paid with request for extension to file 68

69 Excess social security and tier 1 RRTA tax withheld 69

70 Credit for federal tax on fuels. Attach Form 4136 70

71 Credits from Form: a ☐ 2439 b ☐ Reserved c ☐ 8801 d ☐ 8885 71

72 Add lines 62, 63, 64a, &amp; 65-71. These are your total pmts. 72 0.

**Refund**

73 If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid 73

74a Amount of line 73 you want refunded to you. If Form 8888 is attached, check here ☐ 74ab Routing number  c Type: ☐ Checking ☐ Savingsd Account number 

75 Amount of line 73 you want applied to your 2013 estimated tax 75

Direct deposit? See instructions.

**Amount You Owe**

76 Amount you owe. Subtract line 72 from line 61. For details on how to pay see instructions 76 0.

77 Estimated tax penalty (see instructions) 77

**Third Party Designee**Do you want to allow another person to discuss this return with the IRS (see instructions)? ☒ Yes. Complete below. ☐ NoDesignee's name  z Examples Phone no.  (888) 558-5257 Personal identification number (PIN) **Sign Here**

Joint return? See instructions.

Keep a copy for your records.

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

Your signature  Date  Your occupation  Daytime phone number Spouse's signature. If a joint return, both must sign.  Date  Spouse's occupation  If the IRS sent you an Identity Protection PIN, enter it here (see instrs) Print/Type preparer's name  Preparer's signature  Date  Check ☐ if self-employed PTIN 

z Examples z Examples

**Paid Preparer Use Only**Firm's name  Green NFH, LLCFirm's address  PO Box 1198Firm's EIN  45-4365561Phone no.  (888) 558-5257

Robertsdale, AL 36567

**SCHEDULE A**  
**(Form 1040)**Department of the Treasury  
Internal Revenue Service (99)**Itemized Deductions**► Information about Schedule A and its separate instructions is at [www.irs.gov/form1040](http://www.irs.gov/form1040).  
► **Attach to Form 1040.**

OMB No. 1545-0074

**2012**Attachment  
Sequence No. **07**

Name(s) shown on Form 1040

Your social security number

Joe Investor **Commodity Gains Ex 9**

999-99-9999

<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	5,342.	
2	Enter amount from Form 1040, line 38. ....	2	-341.	
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		5,342.
<b>Taxes You Paid</b>	5 State and local (check only one box):			
	a <input checked="" type="checkbox"/> Income taxes, or	5	4,909.	
	b <input type="checkbox"/> General sales taxes			
6	Real estate taxes (see instructions) .....	6		
7	Personal property taxes .....	7		
8	Other taxes. List type and amount ► .....	8		
9	Add lines 5 through 8 .....	9		4,909.
<b>Interest You Paid</b>	10 Home mtg interest and points reported to you on Form 1098. ....	10		
	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 ► .....	11		
<b>Note.</b> Your mortgage interest deduction may be limited (see instructions).	12 Points not reported to you on Form 1098. See instrs for spcl rules .....	12		
	13 Mortgage insurance premiums (see instructions) .....	13		
	14 Investment interest. Attach Form 4952 if required. (See instrs.) .....	14		
	15 Add lines 10 through 14 .....	15		0.
<b>Gifts to Charity</b>	16 Gifts by cash or check. If you made any gift of \$250 or more, see instrs .....	16	985.	
If you made a gift and got a benefit for it, see instructions.	17 Other than by cash or check. If any gift of \$250 or more, see instructions. You <b>must</b> attach Form 8283 if over \$500 .....	17		
	18 Carryover from prior year .....	18		
	19 Add lines 16 through 18. .... <b>Disallowed contributions</b> .....	19	-985.	0.
<b>Casualty and Theft Losses</b>	20 Casualty or theft loss(es). Attach Form 4684. (See instructions.) .....	20		0.
<b>Job Expenses and Certain Miscellaneous Deductions</b>	21 Unreimbursed employee expenses — job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ► .....	21		
	22 Tax preparation fees .....	22		
	23 Other expenses — investment, safe deposit box, etc. List type and amount ► .....	23	4,406.	
	<u>See Statement 3</u> .....	24	4,406.	
	24 Add lines 21 through 23 .....	24		
	25 Enter amount from Form 1040, line 38. ....	25	-341.	
	26 Multiply line 25 by 2% (.02) .....	26		
	27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0- .....	27		4,406.
<b>Other Miscellaneous Deductions</b>	28 Other — from list in instructions. List type and amount ► .....	28		0.
<b>Total Itemized Deductions</b>	29 Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40 .....	29		14,657.
	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.

► Information about Schedule B (Form 1040A or 1040) and its instructions is at [www.irs.gov/form1040](http://www.irs.gov/form1040)

OMB No. 1545-0074

**2012**Attachment  
Sequence No. **08**

Name(s) shown on return

Your social security number

Joe Investor Commodity Gains Ex 9

999-99-9999

**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 ►Interactive Brokers**Amount**

1,762.

**1****2** Add the amounts on line 1.....

1,762.

**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. ....►

1,762.

**Note.** If line 4 is over \$1,500, you must complete Part III.**Part II****Ordinary  
Dividends**(See  
instructions for  
Form 1040A, or  
Form 1040,  
line 9a.)**Note.** If you received  
a Form 1099-DIV or  
substitute statement  
from a brokerage  
firm, list the firm's  
name as the payer  
and enter the  
ordinary dividends  
shown on that form.**5** List name of payer ►Schwab**Amount**

897.

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

897.

**Note.** If line 6 is over \$1,500, you must complete Part III.**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.**Yes****No****7 a** At any time during 2012, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions.....

If 'Yes,' are you required to file Form TD F 90-22.1 to report that financial interest or signature authority? See Form TD F 90-22.1 and its instructions for filing requirements and exceptions to those requirements.....

**b** If you are required to file Form TD F 90-22.1, enter the name of the foreign country where the financial account is located ►**8** During 2012, 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.....

**SCHEDULE D**  
**(Form 1040)**Department of the Treasury  
Internal Revenue Service (99)**Capital Gains and Losses**▶ **Attach to Form 1040 or Form 1040NR.**▶ Information about Schedule D and its separate instructions is at [www.irs.gov/form1040](http://www.irs.gov/form1040).▶ **Use Form 8949 to list your transactions for lines 1, 2, 3, 8, 9, and 10.**

OMB No. 1545-0074

**2012**Attachment  
Sequence No. **12**

Name(s) shown on return

Joe Investor Commodity Gains Ex 9

Your social security number

999-99-9999

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

Complete Form 8949 before completing line 1, 2, or 3. This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price) from Form(s) 8949, Part I, line 2, column (d)	(e) Cost or other basis from Form(s) 8949, Part I, line 2, column (e)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1 Short-term totals from all Forms 8949 with <b>box A</b> checked in <b>Part I</b> .....	575,105.	859,739.		-284,634.
2 Short-term totals from all Forms 8949 with <b>box B</b> checked in <b>Part I</b> .....				
3 Short-term totals from all Forms 8949 with <b>box C</b> checked in <b>Part I</b> .....				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 .....			4	94,167.
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 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions .....			6	
7 <b>Net short-term capital gain or (loss).</b> Combine lines 1 through 6 in column (h). If you have any long-term capital gain or losses, go to Part II below. Otherwise, go to Part III on page 2 .....			7	-190,467.

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

Complete Form 8949 before completing line 8, 9, or 10. This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price) from Form(s) 8949, Part II, line 4, column (d)	(e) Cost or other basis from Form(s) 8949, Part II, line 4, column (e)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 4, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8 Long-term totals from all Forms 8949 with <b>box A</b> checked in <b>Part II</b> .....				
9 Long-term totals from all Forms 8949 with <b>box B</b> checked in <b>Part II</b> .....				
10 Long-term totals from all Forms 8949 with <b>box C</b> checked in <b>Part II</b> .....				
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	141,251.
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 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions .....			14	
15 <b>Net long-term capital gain or (loss).</b> Combine lines 8 through 14 in column (h). Then go to Part III on page 2 .....			15	141,251.

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

Schedule D (Form 1040) 2012

**Part III Summary**

16 Combine lines 7 and 15 and enter the result. ....	<b>16</b>	<b>-49,216.</b>
<ul style="list-style-type: none"> <li>• If line 16 is 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>• If line 16 is a <b>loss</b>, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.</li> <li>• If line 16 is <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>		
17 Are lines 15 and 16 <b>both</b> gains?		
<input type="checkbox"/> <b>Yes.</b> Go to line 18.		
<input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.		
18 Enter the amount, if any, from line 7 of the <b>28% Rate Gain Worksheet</b> in the instructions. ....	<b>18</b>	
19 Enter the amount, if any, from line 18 of the <b>Unrecaptured Section 1250 Gain Worksheet</b> in the instructions. ....	<b>19</b>	
20 Are lines 18 and 19 <b>both</b> zero or blank?		
<input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). <b>Do not</b> complete lines 21 and 22 below.		
<input type="checkbox"/> <b>No.</b> Complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Do not</b> complete lines 21 and 22 below.		
21 If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the <b>smaller</b> of:		
<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>	<b>21</b>	<b>-3,000.</b>
<b>Note.</b> When figuring which amount is smaller, treat both amounts as positive numbers.		
22 Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?		
<input checked="" type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42).		
<input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040 or Form 1040NR.		



**Sales and Other Dispositions of Capital Assets**

- Information about Form 8949 and its separate instructions is at [www.irs.gov/form8949](http://www.irs.gov/form8949).  
 ► File with your Schedule D to list your transactions for lines 1, 2, 3, 8, 9, and 10 of Schedule D.

**2012**Attachment  
Sequence No. **12A**

Name(s) shown on return

SSN or taxpayer identification no.

Joe Investor Commodity Gains Ex 9

999-99-9999

Most brokers issue their own substitute statement instead of using Form 1099-B. They also may provide basis information (usually your cost) to you on the statement even if it is not reported to the IRS. Before you check Box A, B, or C below, determine whether you received any statement(s) and, if so, the transactions for which basis was reported to the IRS. Brokers are required to report basis to the IRS for most stock you bought in 2011 or later.

**Part I** **Short-Term.** Transactions involving capital assets you held one year or less are short term. For long-term transactions, see page 2.

**You must check Box A, B, or C below. Check only one box.** If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- ☒ **(A)** Short-term transactions reported on Form(s) 1099-B showing basis **was** reported to the IRS  
☐ **(B)** Short-term transactions reported on Form(s) 1099-B showing basis **was not** reported to the IRS  
☐ **(C)** Short-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 shares XYZ Co)	(b) Date acquired (Mo, day, yr)	(c) Date sold or disposed (Mo, day, yr)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the <b>Note</b> below and see <i>Column (e)</i> in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). <b>See the separate instructions.</b>		(h) <b>Gain or (loss).</b> Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	Google stock - Schwab Investment a/c	Various	Various	575,105.	859,739.			-284,634.
<b>2 Totals.</b>	Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, <b>line 1</b> (if <b>Box A</b> above is checked), <b>line 2</b> (if <b>Box B</b> above is checked), or <b>line 3</b> (if <b>Box C</b> above is checked). ►			575,105.	859,739.		0.	-284,634.

**Note.** If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

**Alternative Minimum Tax — Individuals**

► Information about Form 6251 and its separate instructions is at [www.irs.gov/form6251](http://www.irs.gov/form6251).  
 ► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

**2012**Attachment  
Sequence No. **32**

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

Joe Investor Commodity Gains Ex 9

Your social security number

999-99-9999

**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 and go to line 2. Otherwise, enter the amount from Form 1040, line 38, and go to line 7. (If less than zero, enter as a negative amount.)	1	-14,998.
2	Medical and dental. Enter the <b>smaller</b> of Schedule A (Form 1040), line 4 <b>or</b> 2.5% (.025) of Form 1040, line 38. If zero or less, enter -0-	2	
3	Taxes from Schedule A (Form 1040), line 9	3	4,909.
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions for this line	4	
5	Miscellaneous deductions from Schedule A (Form 1040), line 27	5	4,406.
6	Skip this line. It is reserved for future use	6	
7	Tax refund from Form 1040, line 10 or line 21	7	
8	Investment interest expense (difference between regular tax and AMT)	8	-1,762.
9	Depletion (difference between regular tax and AMT)	9	
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10	
11	Alternative tax net operating loss deduction	11	
12	Interest from specified private activity bonds exempt from the regular tax	12	
13	Qualified small business stock (7% of gain excluded under section 1202)	13	
14	Exercise of incentive stock options (excess of AMT income over regular tax income)	14	
15	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	15	
16	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	16	
17	Disposition of property (difference between AMT and regular tax gain or loss)	17	
18	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	18	
19	Passive activities (difference between AMT and regular tax income or loss)	19	
20	Loss limitations (difference between AMT and regular tax income or loss)	20	
21	Circulation costs (difference between regular tax and AMT)	21	
22	Long-term contracts (difference between AMT and regular tax income)	22	
23	Mining costs (difference between regular tax and AMT)	23	
24	Research and experimental costs (difference between regular tax and AMT)	24	
25	Income from certain installment sales before January 1, 1987	25	
26	Intangible drilling costs preference	26	
27	Other adjustments, including income-based related adjustments	27	
28	<b>Alternative minimum taxable income.</b> Combine lines 1 through 27. (If married filing separately, see instructions.)	28	-7,445.

**Part II Alternative Minimum Tax (AMT)**

29	Exemption. See instructions	29	50,600.
30	Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 31, 33 and 35, and go to line 34.	30	0.
31	<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 54 here.</li> <li>• <b>All others:</b> If line 30 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result.</li> </ul>	31	0.
32	Alternative minimum tax foreign tax credit (see instructions)	32	
33	Tentative minimum tax. Subtract line 32 from line 31.	33	0.
34	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).	34	0.
35	<b>AMT.</b> Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45	35	0.

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

FDIA5312L 12/12/12

Form **6251** (2012)

# Investment Interest Expense Deduction

► Information about Form 4952 and its instructions is at [www.irs.gov/form4952](http://www.irs.gov/form4952)  
 ► Attach to your tax return.

OMB No. 1545-0191

**2012**

Attachment  
Sequence No. **51**

Name(s) shown on return

Joe Investor Commodity Gains Ex 9

Identifying number

999-99-9999

## Part I Total Investment Interest Expense

1 Investment interest expense paid or accrued in 2012 (see instructions).....	1	16,781.
2 Disallowed investment interest expense from 2011 Form 4952, line 7.....	2	
3 <b>Total investment interest expense.</b> Add lines 1 and 2.....	3	16,781.

## Part II Net Investment Income

4a Gross income from property held for investment (excluding any net gain from the disposition of property held for investment).....	4a	2,659.	
b Qualified dividends included on line 4a.....	4b	897.	
c Subtract line 4b from line 4a.....	4c		1,762.
d Net gain from the disposition of property held for investment.....	4d		
e Enter the <b>smaller</b> of line 4d or your net capital gain from the disposition of property held for investment (see instructions).....	4e		
f Subtract line 4e from line 4d.....	4f		
g Enter the amount from lines 4b and 4e that you elect to include in investment income (see instructions)....	4g		
h Investment income. Add lines 4c, 4f, and 4g.....	4h		1,762.
5 Investment expenses (see instructions).....	5		3,713.
6 <b>Net investment income.</b> Subtract line 5 from line 4h. If zero or less, enter -0-.....	6		0.

## Part III Investment Interest Expense Deduction

7 Disallowed investment interest expense to be carried forward to 2013. Subtract line 6 from line 3. If zero or less, enter -0-.....	7	16,781.
8 <b>Investment interest expense deduction.</b> Enter the <b>smaller</b> of line 3 or 6. See instructions.....	8	0.

**BAA For Paperwork Reduction Act Notice, see separate instructions.**

Form **4952** (2012)

**Investment Interest Expense Deduction**  
 Alternative Minimum Tax  
 ▶ Information about Form 4952 and its instructions is at [www.irs.gov/form4952](http://www.irs.gov/form4952)  
 ▶ Attach to your tax return.

Name(s) shown on return  
 Joe Investor Commodity Gains Ex 9

**Part I Total Investment Interest Expense**

1 Investment interest expense paid or accrued in 2012 (see instructions).....	<b>1</b>	16,781.
2 Disallowed investment interest expense from 2011 Form 4952, line 7.....	<b>2</b>	
<b>3 Total investment interest expense.</b> Add lines 1 and 2.....	<b>3</b>	16,781.

**Part II Net Investment Income**

<b>4 a</b> Gross income from property held for investment (excluding any net gain from the disposition of property held for investment).....	<b>4 a</b>	2,659.		
<b>b</b> Qualified dividends included on line 4a.....	<b>4 b</b>	897.		
<b>c</b> Subtract line 4b from line 4a.....			<b>4 c</b>	1,762.
<b>d</b> Net gain from the disposition of property held for investment.....	<b>4 d</b>			
<b>e</b> Enter the <b>smaller</b> of line 4d or your net capital gain from the disposition of property held for investment (see instructions).....	<b>4 e</b>			
<b>f</b> Subtract line 4e from line 4d.....			<b>4 f</b>	
<b>g</b> Enter the amount from lines 4b and 4e that you elect to include in investment income (see instructions)....			<b>4 g</b>	
<b>h</b> Investment income. Add lines 4c, 4f, and 4g.....			<b>4 h</b>	1,762.
<b>5</b> Investment expenses (see instructions).....			<b>5</b>	
<b>6 Net investment income.</b> Subtract line 5 from line 4h. If zero or less, enter -0-.....			<b>6</b>	1,762.

**Part III Investment Interest Expense Deduction**

<b>7</b> Disallowed investment interest expense to be carried forward to 2013. Subtract line 6 from line 3. If zero or less, enter -0-.....	<b>7</b>	15,019.
<b>8 Investment interest expense deduction.</b> Enter the <b>smaller</b> of line 3 or 6. See instructions.....	<b>8</b>	1,762.

**BAA For Paperwork Reduction Act Notice, see separate instructions.**

Form **4952** (2012)

Form **8801**Department of the Treasury  
Internal Revenue Service (99)**Credit for Prior Year Minimum Tax —  
Individuals, Estates, and Trusts**► Information about Form 8801 and its separate instructions is at [www.irs.gov/form8801](http://www.irs.gov/form8801).  
► Attach to Form 1040, 1040NR, or 1041.

OMB No. 1545-1073

**2012**Attachment  
Sequence No. **74**

Name(s) shown on return

Identifying number

Joe Investor Commodity Gains Ex 9

999-99-9999

**Part I Net Minimum Tax on Exclusion Items**

1	Combine lines 1 and 10 of your 2011 Form 6251. Estates and trusts, see instructions . . . . .	1	213,128.
2	Enter adjustments and preferences treated as exclusion items (see instructions). . . . .	2	22,549.
3	Minimum tax credit net operating loss deduction (see instructions). . . . .	3	
4	Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more than \$223,900 and you were married filing separately for 2011, see instructions . . . . .	4	235,677.
5	Enter: \$74,450 if married filing jointly or qualifying widow(er) for 2011; \$48,450 if single or head of household for 2011; or \$37,225 if married filing separately for 2011. Estates and trusts, enter \$22,500. . . . .	5	48,450.
6	Enter: \$150,000 if married filing jointly or qualifying widow(er) for 2011; \$112,500 if single or head of household for 2011; or \$75,000 if married filing separately for 2011. Estates and trusts, enter \$75,000. . . . .	6	112,500.
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9 . . . . .	7	123,177.
8	Multiply line 7 by 25% (.25). . . . .	8	30,794.
9	Subtract line 8 from line 5. If zero or less, enter -0-. If under age 24 at the end of 2011, see instructions . . . . .	9	17,656.
10	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040NR filers, see instructions. . . . .	10	218,021.
11	<ul style="list-style-type: none"> <li>• If <b>for 2011</b> you filed Form 2555 or 2555-EZ, see the instructions for the amount to enter.</li> <li>• If <b>for 2011</b> you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b (Form 1041, line 2b(2)); <b>or</b> you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (lines 14a and 15, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 47 here. Form 1040NR filers, see instructions.</li> <li>• <b>All others:</b> If line 10 is \$175,000 or less (\$87,500 or less if married filing separately for 2011), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2011) from the result. Form 1040NR filers, see instructions.</li> </ul>	11	41,049.
12	Minimum tax foreign tax credit on exclusion items (see instructions) . . . . .	12	
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11 . . . . .	13	41,049.
14	Enter the amount from your 2011 Form 6251, line 34, or 2011 Form 1041, Schedule I, line 55 . . . . .	14	34,266.
15	<b>Net minimum tax on exclusion items.</b> Subtract line 14 from line 13. If zero or less, enter -0- . . . . .	15	6,783.

**BAA For Paperwork Reduction Act Notice, see instructions.**Form **8801** (2012)

**Part II Current Year Nonrefundable and Refundable Credits and Carryforward to 2013**

<b>16</b> Enter the amount from your 2011 Form 6251, line 35, or 2011 Form 1041, Schedule I, line 56 .....	<b>16</b>	6,783.
<b>17</b> Enter the amount from line 15. ....	<b>17</b>	6,783.
<b>18</b> Subtract line 17 from line 16. If less than zero, enter as a negative amount .....	<b>18</b>	
<b>19</b> <b>2011 credit carryforward.</b> Enter the amount from your 2011 Form 8801, line 28 .....	<b>19</b>	585.
<b>20</b> Enter your 2011 unallowed qualified electric vehicle credit (see instructions) .....	<b>20</b>	
<b>21</b> Combine lines 18 through 20. If zero or less, stop here and see the instructions .....	<b>21</b>	585.
<b>22</b> Enter your 2012 regular income tax liability minus allowable credits (see instructions) .....	<b>22</b>	
<b>23</b> Enter the amount from your 2012 Form 6251, line 33, or 2012 Form 1041, Schedule I, line 54 .....	<b>23</b>	
<b>24</b> Subtract line 23 from line 22. If zero or less, enter -0- .....	<b>24</b>	0.
<b>25</b> <b>Current year nonrefundable credit.</b> Enter the <b>smaller</b> of line 21 or line 24. Also enter this amount on your 2012 Form 1040, line 53 (check box <b>b</b> ); Form 1040NR, line 50 (check box <b>b</b> ); or Form 1041, Schedule G, line 2c .....	<b>25</b>	
<b>26</b> <ul style="list-style-type: none"> <li>• <b>Estates and trusts:</b> Skip lines 26 and 27 and go to line 28.</li> <li>• <b>Individuals:</b> Did you have a minimum tax credit carryforward to 2010 (on your 2009 Form 8801, line 30)?</li> </ul> <input checked="" type="checkbox"/> <b>No.</b> Leave lines 26 and 27 blank and go to line 28. <input type="checkbox"/> <b>Yes.</b> Complete Part IV of Form 8801 to figure the amount to enter. ....	<b>26</b>	
<b>27</b> Is line 26 more than line 25?  <input type="checkbox"/> <b>No.</b> Leave line 27 blank and go to line 28.  <input type="checkbox"/> <b>Yes.</b> Subtract line 25 from line 26. This is your <b>current year refundable credit.</b> Enter the result here and on your 2012 Form 1040, line 71 (check box <b>c</b> ), or Form 1040NR, line 67 (check box <b>c</b> ) .....	<b>27</b>	
<b>28</b> <b>Credit carryforward to 2013.</b> Subtract the larger of line 25 or line 26 from line 21. Keep a record of this amount because you may use it in future years .....	<b>28</b>	585.

Form 8801 (2012)

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

<b>Caution.</b> If you did not complete the 2011 Qualified Dividends and Capital Gain Tax Worksheet, the 2011 Schedule D Tax Worksheet, or Part V of the 2011 Schedule D (Form 1041), see the instructions before completing this part.			
29	Enter the amount from Form 8801, line 10. If you filed Form 2555 or 2555-EZ for 2011, enter the amount from line 3 of the Foreign Earned Income Tax Worksheet in the instructions.	29	218,021.
<b>Caution.</b> If for 2011 you filed Form 1040NR, 1041, 2555, or 2555-EZ, see the instructions before completing lines 30, 31, and 32.			
30	Enter the amount from line 6 of your 2011 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2011 Schedule D Tax Worksheet, or the amount from line 22 of the 2011 Schedule D (Form 1041), whichever applies.*	30	142,148.
<b>If you figured your 2011 tax using the 2011 Qualified Dividends and Capital Gain Tax Worksheet, skip line 31 and enter the amount from line 30 on line 32. Otherwise, go to line 31.</b>			
31	Enter the amount from line 19 of your 2011 Schedule D (Form 1040), or line 14b, column (2), of the 2011 Schedule D (Form 1041).	31	
32	Add lines 30 and 31, and enter the <b>smaller</b> of that result or the amount from line 10 of your 2011 Schedule D Tax Worksheet	32	142,148.
33	Enter the <b>smaller</b> of line 29 or line 32.	33	142,148.
34	Subtract line 33 from line 29.	34	75,873.
35	If line 34 is \$175,000 or less (\$87,500 or less if married filing separately for 2011), multiply line 34 by 26% (.26). Otherwise, multiply line 34 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2011) from the result. Form 1040NR filers, see instructions.	35	19,727.
36	Enter: • \$69,000 if married filing jointly or qualifying widow(er) for 2011, • \$34,500 if single or married filing separately for 2011, • \$46,250 if head of household for 2011, or • \$2,300 for an estate or trust. Form 1040NR filers, see instructions	36	34,500.
37	Enter the amount from line 7 of your 2011 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2011 Schedule D Tax Worksheet, or the amount from line 23 of the 2011 Schedule D (Form 1041), whichever applies. If you did not complete either worksheet or Part V of the 2011 Schedule D (Form 1041), enter -0-. Form 1040NR filers, see instructions.	37	67,280.
38	Subtract line 37 from line 36. If zero or less, enter -0-.	38	0.
39	Enter the <b>smaller</b> of line 29 or line 30.	39	142,148.
40	Enter the <b>smaller</b> of line 38 or line 39.	40	
41	Subtract line 40 from line 39.	41	142,148.
42	Multiply line 41 by 15% (.15).	42	21,322.
<b>If line 31 is zero or blank, skip lines 43 and 44 and go to line 45. Otherwise, go to line 43.</b>			
43	Subtract line 39 from line 33.	43	
44	Multiply line 43 by 25% (.25).	44	
45	Add lines 35, 42, and 44.	45	41,049.
46	If line 29 is \$175,000 or less (\$87,500 or less if married filing separately for 2011), multiply line 29 by 26% (.26). Otherwise, multiply line 29 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2011) from the result. Form 1040NR filers, see instructions.	46	57,546.
47	Enter the <b>smaller</b> of line 45 or line 46 here and on line 11. If you filed Form 2555 or 2555-EZ for 2011, do not enter this amount on line 11. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet in the instructions.	47	41,049.

\* The 2011 Qualified Dividends and Capital Gain Tax Worksheet is in the 2011 Instructions for Form 1040. The 2011 Schedule D Tax Worksheet is in the 2011 Instructions for Schedule D (Form 1040) (or the 2011 Instructions for Schedule D (Form 1041)).

Form **6781****Gains and Losses From Section 1256  
Contracts and Straddles**

OMB No. 1545-0644

**2012**Department of the Treasury  
Internal Revenue Service► Information about Form 6781 and its instructions is at [www.irs.gov/form6781](http://www.irs.gov/form6781)  
► Attach to your tax return.Attachment  
Sequence No. **82**

Name(s) shown on tax return

Identifying number

Joe Investor Commodity Gains Ex 9

999-99-9999

Check all applicable boxes (see instructions).

**A**☐

Mixed straddle election

**C**☐

Mixed straddle account election

**B**☐

Straddle-by-straddle identification election

**D**☐

Net section 1256 contracts loss election

**Part I Section 1256 Contracts Marked to Market**

1	(a) Identification of account	(b) (Loss)	(c) Gain
	Interactive Brokers - futures a/c		235,418.
2	Add the amounts on line 1 in columns (b) and (c).....	2	235,418.
3	Net gain or (loss). Combine line 2, columns (b) and (c).....	3	235,418.
4	Form 1099-B adjustments. See instructions and attach statement.....	4	
5	Combine lines 3 and 4.....	5	235,418.
	<b>Note:</b> If line 5 shows a net gain, skip line 6 and enter the gain on line 7. Partnerships and S corporations, see instructions.		
6	If you have a net section 1256 contracts loss and checked box D above, enter the amount of loss to be carried back. Enter the loss as a positive number.....	6	
7	Combine lines 5 and 6.....	7	235,418.
8	<b>Short-term capital gain or (loss).</b> Multiply line 7 by 40% (.40). Enter here and include on the appropriate line of Schedule D (see instructions).....	8	94,167.
9	<b>Long-term capital gain or (loss).</b> Multiply line 7 by 60% (.60). Enter here and include on the appropriate line of Schedule D (see instructions).....	9	141,251.

**Part II Gains and Losses From Straddles.** Attach a separate statement listing each straddle and its components.**Section A – Losses From Straddles**

(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gross sales price	(e) Cost or other basis plus expense of sale	(f) Loss. If column (e) is more than (d), enter difference. Otherwise, enter -0-	(g) Unrecognized gain on offsetting positions	(h) Recognized loss. If column (f) is more than (g), enter difference. Otherwise, enter -0-
10							
11 a	Enter the short-term portion of losses from line 10, column (h), here and include on the appropriate line of Schedule D (see instructions).....						11 a
11 b	Enter the long-term portion of losses from line 10, column (h), here and include on the appropriate line of Schedule D (see instructions).....						11 b

**Section B – Gains From Straddles**

(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gross sales price	(e) Cost or other basis plus expense of sale	(f) Gain. If column (d) is more than (e), enter difference. Otherwise, enter -0-	
12						
13 a	Enter the short-term portion of gains from line 12, column (f), here and include on the appropriate line of Schedule D (see instructions).....					13 a
13 b	Enter the long-term portion of gains from line 12, column (f), here and include on the appropriate line of Schedule D (see instructions).....					13 b

**Part III Unrecognized Gains From Positions Held on Last Day of Tax Year.** Memo Entry Only (see instructions)

(a) Description of property	(b) Date acquired	(c) Fair market value on last business day of tax year	(d) Cost or other basis is adjusted	(e) Unrecognized gain. If column (c) is more than (d), enter difference. Otherwise, enter -0-
14				



Form **4562**Department of the Treasury  
Internal Revenue Service (99)**Depreciation and Amortization**  
**(Including Information on Listed Property)**

▶ See separate instructions. ▶ Attach to your tax return.

OMB No. 1545-0172

**2012**Attachment  
Sequence No. **179**

Name(s) shown on return

Joe Investor Commodity Gains Ex 9

Identifying number

999-99-9999

Business or activity to which this form relates

Schedule A (2%)

**Part I Election To Expense Certain Property Under Section 179**

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions) .....	1	500,000.
2	Total cost of section 179 property placed in service (see instructions) .....	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions) .....	3	2,000,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- .....	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions .....	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29 .....	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 .....	8	
9	Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8 .....	9	
10	Carryover of disallowed deduction from line 13 of your 2011 Form 4562 .....	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instrs) ..	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11 .....	12	
13	Carryover of disallowed deduction to 2013. Add lines 9 and 10, less line 12 .....	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)** (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions) .....	14	
15	Property subject to section 168(f)(1) election .....	15	
16	Other depreciation (including ACRS) .....	16	

**Part III MACRS Depreciation (Do not include listed property.)** (See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2012 .....	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here. <input type="checkbox"/>		

**Section B — Assets Placed in Service During 2012 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only — see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19 a 3-year property .....						
b 5-year property .....						
c 7-year property .....						
d 10-year property .....						
e 15-year property .....						
f 20-year property .....						
g 25-year property .....			25 yrs		S/L	
h Residential rental property .....			27.5 yrs	MM	S/L	
i Nonresidential real property .....			27.5 yrs	MM	S/L	
			39 yrs	MM	S/L	
				MM	S/L	

**Section C — Assets Placed in Service During 2012 Tax Year Using the Alternative Depreciation System**

20 a Class life .....					S/L	
b 12-year .....			12 yrs		S/L	
c 40-year .....			40 yrs	MM	S/L	

**Part IV Summary** (See instructions.)

21	Listed property. Enter amount from line 28 .....	21	693.
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations — see instructions .....	22	693.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs .....	23	

BAA For Paperwork Reduction Act Notice, see separate instructions.

FDIZ0812L 08/19/12

Form **4562** (2012)

**Part V Listed Property** (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)

**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

**Section A – Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)**

<b>24a</b> Do you have evidence to support the business/investment use claimed? <input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>						<b>24b</b> If 'Yes,' is the evidence written? . . . . . <input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>			
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost	
<b>25</b> Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) . . . . .							<b>25</b>		
<b>26</b> Property used more than 50% in a qualified business use:									
Computers for	Various	100.0	3,466.	3,466.	5.0	S/L	693.		
<b>27</b> Property used 50% or less in a qualified business use:									
<b>28</b> Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 . . . . .							<b>28</b>	693.	
<b>29</b> Add amounts in column (i), line 26. Enter here and on line 7, page 1 . . . . .							<b>29</b>	0.	

**Section B – Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other 'more than 5% owner,' or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
<b>30</b> Total business/investment miles driven during the year ( <b>do not</b> include commuting miles) . . . . .												
<b>31</b> Total commuting miles driven during the year . . . . .												
<b>32</b> Total other personal (noncommuting) miles driven . . . . .												
<b>33</b> Total miles driven during the year. Add lines 30 through 32 . . . . .												
<b>34</b> Was the vehicle available for personal use during off-duty hours? . . . . .												
<b>35</b> Was the vehicle used primarily by a more than 5% owner or related person? . . . . .												
<b>36</b> Is another vehicle available for personal use? . . . . .												

**Section C – Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **are not** more than 5% owners or related persons (see instructions).

	Yes	No
<b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? . . . . .		
<b>38</b> Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners . . . . .		
<b>39</b> Do you treat all use of vehicles by employees as personal use? . . . . .		
<b>40</b> Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? . . . . .		
<b>41</b> Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.) . . . . .		

**Note:** If your answer to 37, 38, 39, 40, or 41 is 'Yes,' do not complete Section B for the covered vehicles.

**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
<b>42</b> Amortization of costs that begins during your 2012 tax year (see instructions):					
<b>43</b> Amortization of costs that began before your 2012 tax year . . . . .				<b>43</b>	
<b>44</b> <b>Total.</b> Add amounts in column (f). See the instructions for where to report. . . . .				<b>44</b>	

Client EX9F-CA

Joe Investor Commodity Gains Ex 9

999-99-9999

2/11/13

09:07AM

**Statement 1**  
**Form 1040, Line 9b**  
**Qualified Dividends**

Schwab.....	\$	897.
Total	\$	<u>897.</u>

**Statement 2**  
**Form 1040, Page 1, Line 10**  
**Taxable Refunds of State and Local Income Taxes**

1. State and local tax refunds (prior year)	\$	363.
2. Refunds attributable to post 12/31/2011 payments per IRS Pub. 525		91.
3. Net state and local tax refunds		272.
4. State and local taxes from prior year Schedule A, line 5		22,457.
5. Prior year allowable sales tax deduction		1,875.
6. Excess of income taxes deducted over sales taxes deducted		20,582.
7. Enter the smaller of line 3 or line 6		272.
8. Refund with no benefit due to AMT, nonref. cred., 0% cap gain rate		-272.
9. State and local refunds taxable this year	\$	<u>0.</u>

**State Refunds Taxable in 2012 - Recomputed Tax**  
**(To Determine if Tax Benefit Received per IRS Pub. 525-AMT/Unused Credits)**

Recomputation of 2011 Tax:

1. Actual taxable income (1040, line 43)	209,428.	
2. Actual regular tax (1040, line 44)	34,266.	
3. Actual AMT (1040, line 45)	6,783.	
4. Actual total tax BEFORE credits (1040, line 46)	41,049.	
5. Less: Actual credits (1040, line 54)	0.	
6. Actual tax AFTER credits (1040, line 55)		41,049.
7. Taxable income recomputed with Sch. A taxes reduced by state tax refunds	209,700.	
8. Recomputed regular tax	34,341.	
9. Recomputed AMT	6,708.	
10. Recomputed total tax BEFORE credits	41,049.	
11. Less: Recomputed credits	0.	
12. Recomputed tax AFTER credits		41,049.
13. Difference between actual and recomputed tax (subtract line 12 from line 6)		0.

Recomputation of 2011 Credit Carryovers:

14. Actual credit carryovers	585.
15. Recomputed credit carryovers	585.
16. Difference between actual and recomputed carryovers (subtract line 15 from line 14)	0.

Net change to tax liability, carryovers, etc. (Change in tax less change in carryovers/credits)	0.
--	----

Zero or positive change - no tax benefit was received and so none of the refund is taxable.

Note: The above schedule considers a tax benefit to be a LOWER tax liability, HIGHER credit carryovers, and/or HIGHER Refundable Tax Credits as a result of deducting the state taxes that produced the refund. However, an increase to credit carryovers and/or Refundable Tax

**2012****Federal Statements****Page 2****Client EX9F-CA****Joe Investor Commodity Gains Ex 9****999-99-9999**

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**State Refunds Taxable in 2012 - Recomputed Tax (continued)**  
**(To Determine if Tax Benefit Received per IRS Pub. 525-AMT/Unused Credits)**

Credits is not considered to be a tax benefit if the increase is fully offset by a higher tax liability.

**Statement 3**  
**Schedule A, Line 23**  
**Other Expenses**

Depreciation.....	\$	693.
Investor - other exp.....		805.
Investor - publications.....		1,144.
Online information ser.....		1,699.
Schwab - investment a/c.....		65.
Total	\$	<u>4,406.</u>

**Demo**

Client EX9F-CA

Joe Investor Commodity Gains Ex 9

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**State and Local Taxes (Schedule A, Line 5)**

## State and Local Income Taxes

	State	Local
Income tax withheld	0.	0.
Disability/unemployment insurance	0.	0.
Estimated tax payments	0.	0.
Credit for prior year overpayment	0.	0.
Credit for income tax withheld (K-1)	0.	0.
1/12 payment on 2011 estimate	5,000.	0.
Paid with 2011 extension	0.	0.
Paid with 2011 return	0.	0.
Paid for prior years and/or to other states	0.	0.
Refunds attributable to post-2011 ES/extension payments	-91.	0.
Total income taxes	<u>4,909.</u>	<u>0.</u>

Total state and local income taxes 4,909.

## State and Local Sales Taxes Using the Optional Sales Tax Tables

## Available Income:

Adjusted gross income per Form 1040	-341.
Tax-exempt interest	0.
Nontaxable combat pay	0.
Nontaxable social security benefits	0.
Nontaxable pensions	0.
Nontaxable IRAs	0.
Prior year refundable credits (refundable portion only)	0.
Additional nontaxable amounts	0.
Total Available Income (not less than zero)	<u><u>0.</u></u>

Number of Exemptions 1.

1. State general sales taxes per Tables 307.
2. Local general sales taxes per Tables for certain residents of AK, AZ, AR, CO, GA, IL, LA, MO, NC, NY, SC, TN, UT, VA, and WV (based on a rate of 1%) 0.
3. Local general sales tax rate
4. If line 2 is zero, enter your state general sales tax rate. Otherwise, skip line 4 and 5, and go to line 6 7.2500
5. Divide line 3 by line 4
6. Local general sales taxes. If line 2 is zero, multiply line 1 by line 5. Otherwise, multiply line 2 by line 3. 0.
7. State and local general sales taxes (add lines 1 and 6) 307.
8. Sales taxes paid on vehicles, boats, etc. 0.
9. Sales tax deduction when using Tables (add lines 7 and 8) 307.

State and Local Sales Tax Deduction  
(Greater of Taxes Paid or Table Amount)

1. General sales taxes paid	0.
2. Use taxes paid	0.
3. Total actual taxes paid (add lines 1 and 2)	0.
4. Sales taxes using Tables	307.
5. Greater of sales taxes paid or Table amount	<u><u>307.</u></u>

State & Local Taxes to Sch. A, Ln 5 (greater of income or sales tax) 4,909.

Client EX9F-CA

Joe Investor Commodity Gains Ex 9

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**Capital Loss Carryover Worksheet  
(IRS Publication 550)**

- |  |          |
|--|----------|
| 1. Enter the amount from Form 1040, line 41 or Form 1040NR, line 39. | -14,998. |
| 2. Enter the loss from Schedule D, line 21.                          | 3,000.   |
| 3. Combine lines 1 and 2 (but not less than zero).                   | 0.       |
| 4. Enter the smaller of line 2 or line 3.                            | 0.       |

Note: If line 7 of Schedule D is a loss,  
go to line 5; otherwise, enter zero  
on line 5 and go to line 9.

- |   |          |
|---|----------|
| 5. Enter the loss from Schedule D, line 7.                                    | 190,467. |
| 6. Enter gain from Schedule D, line 15.                                       | 141,251. |
| 7. Add lines 4 and 6.   | 141,251. |
| 8. Short-term capital loss carryover to 2013.<br>Subtract line 7 from line 5. | 49,216.  |

Note: If line 15 of Schedule D is a loss,  
go to line 9; otherwise, skip  
lines 9 through 13.

- |  |  |
|--|--|
| 9. Enter the loss from Schedule D, line 15.                                    |  |
| 10. Enter gain from Schedule D, line 7.  |  |
| 11. Subtract line 5 from line 4.   |  |
| 12. Add lines 10 and 11.   |  |
| 13. Long-term capital loss carryover to 2013.<br>Subtract line 12 from line 9. |  |

**Investment Interest Expense (Form 4952, Line 1)**

Schedule A	16,781.
Schedule A (from pass-through entities)	0.
Schedule C	0.
Schedule E, page 1	0.
Schedule E, page 2	0.
Total Investment Interest Expense	<u>16,781.</u>

**Gross Investment Income (Form 4952, Line 4a)**

Interest Income	1,762.
Dividend Income	897.
Child's Investment Income - Form 8814	0.
Gross Investment Income - Schedule C	0.
Gross Investment Income - Schedule E	0.
Publicly Traded Partnership Income	0.
Other Net Investment Income - K-1	0.
Gross Investment Income Adjustment	0.
Total Gross Investment Income	<u>2,659.</u>

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**Investment Expenses (Form 4952, Line 5)**

Real Estate Taxes - Sch. A	0.
Tentative Investment Expense - Sch. A, Line 23	3,713.
Investment Expenses - Sch. A, Line 28	0.
Investment Expenses - Schedule C	0.
Investment Expenses - Schedule E, page 1	0.
Investment Expenses Adjustment	0.
Total Investment Expenses	<u>3,713.</u>

**AMT Investment Expenses (AMT Form 4952, Line 5)**

Investment Expenses	3,713.
Adjustments and Preferences	-3,713.
AMT Investment Expenses Adjustment	0.
Total AMT Investment Expenses	<u>0.</u>

Demo

2012

## Worksheet For Limit on Charitable Contributions

Client EX9F-CA

Joe Investor Commodity Gains Ex 9

999-99-9999

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## 2012 Contributions

1.	If you are a qualified farmer or rancher, enter any QCCs eligible for the 100% limit. ....	1	
2.	Enter any QCCs not entered on line 1. Do not include this amount on line 3, 4, 5, 6, or 8. ....	2	
3.	Enter your contributions to 50% limit organizations. (Include contributions of capital gain property if you reduced the property's fair market value. Do not include contributions of capital gain property deducted at fair market value.) <b>Do not</b> include any contributions you entered on line 1 or 2. ....	3	985.
4.	Enter your contributions to 50% limit organizations of capital gain property deducted at fair market value. ....	4	
5.	Enter your contributions (other than of capital gain property) to qualified organizations that are not 50% limit organizations. ....	5	
6.	Enter your contributions "for the use of" any qualified organization. (But do not enter here any amount that must be entered on line 8.) .	6	
7.	Add lines 5 and 6. ....	7	
8.	Enter your contributions of capital gain property to or for the use of any qualified organization. (But do not enter here any amount entered on line 3 or 4.) .	8	
9.	Enter your adjusted gross income. ....	9	-341.
10.	Multiply line 9 by 0.5. This is your 50% limit. ....	10	

## Contributions to 50% limit organizations

		Deduct this year	Carryover
11.	Enter the smaller of line 3 or line 10. ....	11	
12.	Subtract line 11 from line 3. ....	12	985.
13.	Subtract line 11 from line 10. ....	13	

## Contributions not to 50% limit organizations

14.	Add lines 3 and 4. ....	14	985.
15.	Multiply line 9 by 0.3. This is your 30% limit. ....	15	
16.	Subtract line 14 from line 10. ....	16	
17.	Enter the smallest of line 7, 15, or 16. ....	17	
18.	Subtract line 17 from line 7. ....	18	
19.	Subtract line 17 from line 15. ....	19	

## Contributions of capital gain property to 50% limit organizations

20.	Enter the smallest of line 4, 13, or 15. ....	20	
21.	Subtract line 20 from line 4. ....	21	
22.	Subtract line 17 from line 16. ....	22	
23.	Subtract line 20 from line 15. ....	23	

## Other contributions of capital gain property

24.	Multiply line 9 by 0.2. This is your 20% limit. ....	24	
25.	Enter the smallest of line 8, 19, 22, 23 or 24. ....	25	
26.	Subtract line 25 from line 8. ....	26	
27.	Add lines 11, 17, 20, and 25. ....	27	
28.	Subtract line 27 from line 10. ....	28	
29.	Enter the smaller of line 2 or line 28. ....	29	
30.	Subtract line 29 from line 2. ....	30	
31.	Subtract line 27 from line 9. ....	31	

32.	Enter the smaller of line 1 or line 31. ....	32	
33.	Add lines 27, 29, and 32. Enter the total here and on Schedule A (Form 1040), line 16 or line 17, whichever is appropriate. ....	33	
34.	Subtract line 32 from line 1. ....	34	
35.	Add lines 12, 18, 21, 26, 30, and 34. Carry this amount forward to Schedule A (Form 1040) next year. ....	35	985.



**Computation of 2012 Net Operating Loss**

1. Enter the amount from Form 1040, line 41		-14,998.
2. Nonbusiness Capital Losses	284,634.	
3. Nonbusiness Capital Gains	0.	
4. Excess of line 2 over line 3	284,634.	
5. Excess of line 3 over line 2	0.	
6. Nonbusiness Deductions	14,657.	
7. Nonbusiness Income	2,659.	
8. Add lines 5 and 7	2,659.	
9. Excess of line 6 over line 8		11,998.
10. Excess of line 8 over line 6; But do not enter more than line 5	0.	
11. Business Capital Losses	0.	
12. Business Capital Gains	235,418.	
13. Add lines 10 and 12	235,418.	
14. Excess of line 11 over line 13	0.	
15. Add lines 4 and 14	284,634.	
16. Loss from Schedule D, line 16	49,216.	
17. Section 1202 Exclusion		0.
18. Subtract line 17 from line 16	49,216.	
19. Loss from Schedule D, line 21	3,000.	
20. Subtract line 19 from line 18	46,216.	
21. Subtract line 18 from line 19		0.
22. Subtract line 20 from line 15		238,418.
23. Domestic production activities deduction		0.
24. Prior years' Net Operating Losses		0.
25. 2012 Net Operating Gain (Loss) (Combine lines 1, 9, 17, and 21 through 24)		<u>235,418.</u>

Demo

**Computation of 2012 AMT Net Operating Loss**

1. AMTI before ATNOLD (Form 6251, lines 1 through 27)		-7,445.
2. Nonbusiness Capital Losses	284,634.	
3. Nonbusiness Capital Gains	0.	
4. Excess of line 2 over line 3	284,634.	
5. Excess of line 3 over line 2	0.	
6. Nonbusiness Deductions	7,104.	
7. Nonbusiness Income	2,659.	
8. Add lines 5 and 7	2,659.	
9. Excess of line 6 over line 8		4,445.
10. Excess of line 8 over line 6 (no more than ln 5)	0.	
11. Business Capital Losses	0.	
12. Business Capital Gains	235,418.	
13. Add lines 10 and 12	235,418.	
14. Excess of line 11 over line 13	0.	
15. Add lines 4 and 14	284,634.	
16. Loss from Schedule D, line 16	49,216.	
17. Section 1202 Exclusion		0.
18. Subtract line 17 from line 16	49,216.	
19. Loss from Schedule D, line 18	3,000.	
20. Subtract line 19 from line 18	46,216.	
21. Subtract line 18 from line 19		0.
22. Subtract line 20 from line 15		238,418.
23. 2012 AMT Net Operating Gain (Loss) (Combine lines 1, 9, 17, 21, and 22)		<u>235,418.</u>

Demo

12/31/12

## 2012 Federal Depreciation Schedule

Page 1

Client EX9F-CA

Joe Investor Commodity Gains Ex 9

999-99-9999

2/11/13

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No.	Description	Date Acquired	Date Sold	Cost/ Basis	Bus. Pct.	Cur 179 Bonus	Special Depr. Allow.	Prior 179/ Bonus/ Sp. Depr.	Prior Dec. Bal. Depr.	Salvage /Basis Reductn	Depr. Basis	Prior Depr.	Method	Life	Rate	Current Depr.
Schedule A (2%)																
Machinery and Equipment																
1	Computers for trading	Various		3,466							3,466		S/L	5		693
	Total Machinery and Equipment			3,466		0	0	0	0	0	3,466	0				693
	Total Depreciation			3,466		0	0	0	0	0	3,466	0				693
	Grand Total Depreciation			3,466		0	0	0	0	0	3,466	0				693

Demo

12/31/12

## 2012 Federal Alternative Minimum Tax Depreciation Schedule

Page 1

Client EX9F-CA

Joe Investor Commodity Gains Ex 9

999-99-9999

2/11/13

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No.	Description	Date Acquired	Date Sold	AMT Basis	AMT Prior Depr	AMT Method	AMT Life	AMT Rate	AMT Depr	Reg. Depr	Ownr. Pct	Post-86 Depr Adj	Real Prop Pref	Leas Pers Prop Pref	59 (e)(2) Amort
Schedule A (2%)															
Machinery and Equipment															
1	Computers for trading	Various		3,466					693	693					0
Total Machinery and Equipment				3,466	0				693	693		0	0	0	0
Total Depreciation				<u>3,466</u>	<u>0</u>				<u>693</u>	<u>693</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Grand Total Depreciation				<u>3,466</u>	<u>0</u>				<u>693</u>	<u>693</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Demo

**2012**

## California Filing Instructions

Client EX9F-CA

Joe Investor Commodity Gains Ex 9

999-99-9999

2/11/13

09:07AM

**FORM TO FILE:**

Form 540 - 2012 California Resident Income Tax Return

**SIGNATURE:**

Sign and date Form 540, page 1.

**PAYMENT:**

No payment is required.

**WHEN TO FILE:**

On or before April 15, 2013.

**WHERE TO FILE:**

Franchise Tax Board  
P.O. Box 942840  
Sacramento, CA 94240-0009

Demo

**California Resident  
Income Tax Return 2012**

FORM

**540** C1 Side 1

APE

ATTACH FEDERAL RETURN

999-99-9999 COMM 12  
JOE I COMMODITYGAINSEX

P  
AC  
A  
R  
RP

ANY ST  
LOS ANGELES CA 90025 01-01-1960

01	1	45	0	404	0	APE	0
06	0	46	0	405	0	FS	0
09	00	47	0	406	0	3800	0
10	00	48	0	407	0	3803	0
11	104	61	0	408	0	SCHG1	0
12	0	62	0	410	0	5870A	0
13	-341	63	0	412	0	5805 5805F	0
14	0	64	0	413	0	DESIGNEE	1
16	0	71	0	414	0	TPID	
17	-341	72	0	419	0	FN 454365561	
18	9748	73	0	420	0	CCF	0
19	0	74	0	421	0	3805P	0
31	0	75	0	422	0	NQDC	0
32	104	91	0	423	0	3540	0
33	0	92	0	110	0	3805Z	0
34	0	93	0	111	0	3807	0
35	0	94	0	112	0	3808	0
40	0	95	0	113	0	3809	0
41	0	400	0	115	0	3549A	0
42	0	401	0	116	0	IRC1341	0
43	0	402	0	117	0		
44	0	403	0				

Under penalties of perjury, I declare that I have examined this tax return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Your signature \_\_\_\_\_

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

**Sign  
Here**

Daytime phone number (optional) \_\_\_\_\_

Date \_\_\_\_\_

Your email address (optional). Enter only one. \_\_\_\_\_

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

● PTIN

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

**Z EXAMPLES**

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

Firm's address

● FEIN

GREEN NFH, LLC

PO BOX 1198

ROBERTSDALE, AL 36567

45-4365561

Joint tax  
return? (See  
instructions.)

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

●

☒ Yes☐ No**Z EXAMPLES**

(888) 558-5257

Print Third Party Designee's Name

Telephone Number

Your Name: **JOE INVESTOR COMMODITY GAINS EX 9**Your SSN or ITIN: **999-99-9999**

<b>Filing Status</b>	1	<input checked="" type="checkbox"/> Single													
	2	<input type="checkbox"/> Married/RDP filing jointly (see instructions).													
	3	<input type="checkbox"/> Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here. . . . .													
	4	<input type="checkbox"/> Head of household (with qualifying person) (see instructions)													
	5	<input type="checkbox"/> Qualifying widow(er) with dependent child. Enter year spouse/RDP died . . . . .													
		If your California filing status is different from your federal filing status, check the box here. . . . . <input type="checkbox"/>													
	6	If someone can claim you (or your spouse/RDP) as a dependent, check the box here (see instructions). . . . .	<input type="checkbox"/> 6												
<b>Exemptions</b>	7	Personal: If you checked the box 1, 3, or 4 above, enter 1 in the box. If you checked box 2 or 5, enter 2 in the box. If you checked the box on line 6, see the instructions. . . . .	7 <input type="checkbox"/> x \$104 = \$ 104.												
	8	Blind: If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2. . . . .	8 <input type="checkbox"/> x \$104 = \$												
	9	Senior: If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2. . . . .	9 <input type="checkbox"/> x \$104 = \$												
	10	Dependents: Do not include yourself or your spouse/RDP.													
		<table border="1"><thead><tr><th>First name</th><th>Last name</th><th>Dependent's relationship to you</th></tr></thead><tbody><tr><td> </td><td> </td><td> </td></tr><tr><td> </td><td> </td><td> </td></tr><tr><td> </td><td> </td><td> </td></tr></tbody></table>	First name	Last name	Dependent's relationship to you										
First name	Last name	Dependent's relationship to you													
		Total dependent exemptions. . . . .	10 <input type="checkbox"/> x \$321 = \$												
	11	Exemption amount: Add line 7 through line 10. Transfer this amount to line 32. . . . .	11 \$ 104.												
<b>Taxable Income</b>	12	State wages from your Form(s) W-2, box 16. . . . .	12												
	13	Enter federal adjusted gross income from Form 1040, line 37; Form 1040A, line 21; Form 1040EZ, line 4. . . . .	13 -341.												
	14	California adjustments — subtractions. Enter the amount from Schedule CA (540), line 37, column B. . . . .	14												
	15	Subtract line 14 from line 13. If less than zero, enter the result in parentheses (see instructions). . . . .	15 ( 341.)												
	16	California adjustments — additions. Enter the amount from Schedule CA (540), line 37, column C. . . . .	16												
	17	California adjusted gross income. Combine line 15 and line 16. . . . .	17 -341.												
	18	Enter the larger of your CA standard deduction OR your CA itemized deductions. . . . .	18 9,748.												
	19	Subtract line 18 from line 17. This is your taxable income. If less than zero, enter -0-. . . . .	19 0.												
<b>Tax</b>	31	Tax. Check box if from: <input type="checkbox"/> Tax Table <input type="checkbox"/> Tax Rate Schedule <input type="checkbox"/> FTB 3800 <input type="checkbox"/> FTB 3803. . . . .	31 0.												
	32	Exemption credits. Enter the amount from line 11. If your federal AGI is more than \$169,730 (see instrs) . . . . .	32 104.												
	33	Subtract line 32 from line 31. If less than zero, enter -0-. . . . .	33 0.												
	34	Tax (see instructions). Check box if from: <input type="checkbox"/> Schedule G-1 <input type="checkbox"/> Form FTB 5870A. . . . .	34												
	35	Add line 33 and line 34. . . . .	35												
<b>Special Credits</b>	40	Nonrefundable Child and Dependent Care Expenses Credit, (see instructions). Attach form FTB 3506. . . . .	40												
	41	New jobs credit, amount generated (see instructions). . . . .	41												
	42	New jobs credit, amount claimed (see instructions). . . . .	42												
	43	Credit <input type="checkbox"/> Code <input type="checkbox"/> amount. . . . .	43												
	44	Credit <input type="checkbox"/> Code <input type="checkbox"/> amount. . . . .	44												
	45	To claim more than two credits (see instructions). . . . .	45												
	46	Nonrefundable renter's credit (see instructions). . . . .	46												
	47	Add line 40 and line 42 through line 46. These are your total credits. . . . .	47												
	48	Subtract line 47 from line 35. If less than zero, enter -0-. . . . .	48 0.												
<b>Other Taxes</b>	61	Alternative minimum tax. Attach Schedule P (540). . . . .	61												
	62	Mental Health Services Tax (see instructions). . . . .	62												
	63	Other taxes and credit recapture (see instructions). . . . .	63												
	64	Add line 48, line 61, line 62, and line 63. This is your total tax. . . . .	64												
<b>Payments</b>	71	California income tax withheld (see instructions). . . . .	71												
	72	2012 CA estimated tax and other payments (see instructions). . . . .	72												
	73	Real estate and other withholding (see instructions). . . . .	73												
	74	Excess SDI (or VPD) withheld (see instructions). . . . .	74 0.												
	75	Add line 71, line 72, line 73, and line 74. These are your total payments (see instructions). . . . .	75												

Your Name: **JOE INVESTOR COMMODITY GAINS EX 9**Your SSN or ITIN: **999-99-9999**

<b>Overpaid Tax/ Tax Due</b>	<b>91</b>	Overpaid tax. If line 75 is more than line 64, subtract line 64 from line 75. ....	<b>91</b>	_____
	<b>92</b>	Amount of line 91 you want applied to your <b>2013</b> estimated tax. ....	<b>92</b>	_____
	<b>93</b>	Overpaid tax available this year. Subtract line 92 from line 91. ....	<b>93</b>	_____
	<b>94</b>	Tax due. If line 75 is less than line 64, subtract line 75 from line 64. ....	<b>94</b>	_____

<b>Use Tax</b>	<b>95</b>	Use Tax. <b>This is not a total line</b> (see instructions). ....	<b>95</b>	_____
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		Code	Amount
Contributions	California Seniors Special Fund (see instructions).....	● 400	_____
	Alzheimer's Disease/Related Disorders Fund.....	● 401	_____
	California Fund for Senior Citizens.....	● 402	_____
	Rare and Endangered Species Preservation Program.....	● 403	_____
	State Children's Trust Fund for the Prevention of Child Abuse.....	● 404	_____
	California Breast Cancer Research Fund.....	● 405	_____
	California Firefighters' Memorial Fund.....	● 406	_____
	Emergency Food For Families Fund.....	● 407	_____
	California Peace Officer Memorial Foundation Fund.....	● 408	_____
	California Sea Otter Fund.....	● 410	_____
	Municipal Shelter Spay-Neuter Fund.....	● 412	_____
	California Cancer Research Fund.....	● 413	_____
	ALS/Lou Gehrig's Disease Research Fund.....	● 414	_____
	Child Victims of Human Trafficking Fund.....	● 419	_____
	California YMCA Youth and Government Fund.....	● 420	_____
	California Youth Leadership Fund.....	● 421	_____
	School Supplies for Homeless Children Fund.....	● 422	_____
	State Parks Protection Fund/Parks Pass Purchase.....	● 423	_____
	110	Add code 400 through code 423. This is your total contribution.....	● 110

<b>Amount You Owe</b>	<b>111</b>	<b>AMOUNT YOU OWE.</b> Add line 94, line 95, and line 110 (see instructions). Mail to: <b>FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0009.</b> .... Pay online – Go to <b>ftb.ca.gov</b> for more information. ....	<b>111</b>	_____
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<b>Interest and Penalties</b>	<b>112</b>	Interest, late return penalties, and late payment penalties. ....	<b>112</b>	_____
	<b>113</b>	Underpayment of estimated tax. Check box: <input type="checkbox"/> <b>FTB 5805 attached</b> <input type="checkbox"/> <b>FTB 5805F attached.</b> ....	<b>113</b>	_____
	<b>114</b>	Total amount due (see instructions). Enclose, but <b>do not</b> staple, any payment. ....	<b>114</b>	_____

<b>Refund and Direct Deposit</b>	<b>115</b>	<b>REFUND OR NO AMOUNT DUE.</b> Subtract line 95 and line 110 from line 93 (see instructions). Mail to: <b>FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0009.</b> ....	<b>115</b>	_____ <b>0.</b>
--------------------------------------	------------	--	------------	-----------------

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

All or the following amount of my refund (line 115) is authorized for direct deposit into the account shown below:

_____	<input type="checkbox"/> Checking <input type="checkbox"/> Savings	_____	_____
● Routing number	● Type	● Account number	● <b>116</b> Direct deposit amount

The remaining amount of my refund (line 115) is authorized for direct deposit into the account shown below:

_____	<input type="checkbox"/> Checking <input type="checkbox"/> Savings	_____	_____
● Routing number	● Type	● Account number	● <b>117</b> Direct deposit amount



# 2012 California Adjustments – Residents

CA (540)

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

Name(s) as shown on tax return

SSN or ITIN

JOE INVESTOR COMMODITY GAINS EX 9

999-99-9999

## Part I Income Adjustment Schedule

### Section A – Income

	A	Federal Amounts (taxable amounts from your federal tax return)	B	Subtractions See instructions	C	Additions See instructions
7 Wages, salaries, tips, etc. See instructions before making an entry in column B or C.	7					
8 Taxable interest (b) _____	8a	1,762.				
9 Ordinary dividends. See instructions (b) _____ 897.	9a	897.				
10 Taxable refunds, credits, offsets of state and local income taxes	10					
11 Alimony received	11					
12 Business income or (loss)	12					
13 Capital gain or (loss). See instructions	13	-3,000.				
14 Other gains or (losses)	14					
15 IRA distributions. See instructions (a) _____	15b					
16 Pensions and annuities. See instructions (a) _____	16b					
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc.	17					
18 Farm income or (loss)	18					
19 Unemployment compensation	19					
20 Social security benefits (a) _____	20b					
21 Other income.						
a California lottery winnings			a		a	
b Disaster loss carryover from FTB 3805V			b		b	
c Federal NOL (Form 1040, line 21)			c		c	
d NOL carryover from FTB 3805V			d		d	
e NOL from FTB 3805D, 3805Z, 3806, 3807, or 3809			e		e	
f Other (describe): _____			f		f	
22 Total. Combine line 7 through line 21 in column A. Add line 7 through line 21f in column B and column C. Go to Section B.	22	-341.				

### Section B – Adjustments to Income

23 Educator expenses	23					
24 Certain business expenses of reservists, performing artists, and fee-basis government officials.	24					
25 Health savings account deduction.	25					
26 Moving expenses.	26					
27 Deductible part of self-employment tax.	27					
28 Self-employed SEP, SIMPLE, and qualified plans.	28					
29 Self-employed health insurance deduction.	29					
30 Penalty on early withdrawal of savings.	30					
31 a Alimony paid.						
b Recipient's: SSN _____						
Last name _____	31a					
32 IRA deduction.	32					
33 Student loan interest deduction.	33					
34 Tuition and fees.	34					
35 Domestic production activities deduction.	35					
36 Add line 23 through line 31a and line 32 through line 35 in columns A, B, and C. See instrs.	36					
37 Total. Subtract line 36 from line 22 in columns A, B, and C. See instructions.	37	-341.				

CAIA4012L 02/04/13

**Part II Adjustments to Federal Itemized Deductions**

<b>38</b>	Federal itemized deductions. Enter the amount from federal Schedule A (Form 1040), line 4, 9, 15, 19, 20, 27, and 28 .....	<b>38</b>	<u>14,657.</u>
<b>39</b>	Enter total of federal Schedule A (Form 1040), line 5 (State Disability Insurance, and state and local income tax, or General Sales Tax), and line 8 (foreign income taxes <b>only</b> ). See instructions. ....	<b>39</b>	<u>4,909.</u>
<b>40</b>	Subtract line 39 from line 38. ....	<b>40</b>	<u>9,748.</u>
<b>41</b>	Other adjustments including California lottery losses. See instructions. Specify. ....	<b>41</b>	
<b>42</b>	Combine line 40 and line 41. ....	<b>42</b>	<u>9,748.</u>
<b>43</b>	<b>Is your federal AGI (Form 540, line 13) more than the amount shown below for your filing status?</b>		
	Single or married/RDP filing separately. ....		<b>\$169,730</b>
	Head of household. ....		<b>\$254,599</b>
	Married/RDP filing jointly or qualifying widow(er). ....		<b>\$339,464</b>
<b>No.</b>	Transfer the amount on line 42 to line 43.		
<b>Yes.</b>	Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540), line 43. ....	<b>43</b>	<div style="border: 1px solid black; padding: 2px; display: inline-block;">9,748.</div>
<b>44</b>	<b>Enter the larger of the amount on line 43 or your standard deduction listed below</b>		
	Single or married/RDP filing separately. ....		<b>\$3,841</b>
	Married/RDP filing jointly, head of household, or qualifying widow(er). ....		<b>\$7,682</b>
	Transfer the amount on line 44 to Form 540, line 18. ....	<b>44</b>	<div style="border: 1px solid black; padding: 2px; display: inline-block;">9,748.</div>

Demo

2012

## California Capital Gain or Loss Adjustment

**Do not complete this schedule if all of your California gains (losses) are the same as your federal gains (losses).**

## SCHEDULE

D (540)

Name(s) as shown on return

SSN or ITIN
-------------

JOE INVESTOR COMMODITY GAINS EX 9

999-99-9999

[illegible]

- |     |  |     |           |          |
|-----|--|-----|-----------|----------|
| 2   | Net gain or (loss) shown on California Schedule(s) K-1 (100S, 541, 565, and 568) . . . .   | 2   |           |          |
| 3   | Capital gain distributions (federal Form 1099-DIV, box 2a minus box 2c) . . . . .  |     | 3         |          |
| 4   | Total 2012 gains from all sources. Add column (e) amounts of line 1, line 2, and line 3 . . . . .  |     | 4         | 235,418. |
| 5   | 2012 loss. Add column (d) amounts of line 1, and line 2 . . . . .  | 5   | -284,634. |          |
| 6   | California capital loss carryover from 2011, if any. See instructions . . . . .  | 6   |           |          |
| 7   | Total 2012 loss. Add line 5 and line 6 . . . . .   | 7   | -284,634. |          |
| 8   | Combine line 4 and line 7. If a loss, go to line 9. If a gain, go to line 10 . . . . .   | 8   |           | -49,216. |
| 9   | If line 8 is a loss, enter the smaller of: (a) the loss on line 8<br>(b) \$3,000 (\$1,500 if married or an RDP filing a separate return). See instructions . . . | 9   |           | -3,000.  |
| 10  | Enter the gain or (loss) from federal Form 1040, line 13 . . . . .   | 10  |           | -3,000.  |
| 11  | Enter the California gain from line 8 or (loss) from line 9 . . . . .  | 11  |           | -3,000.  |
| 12a | If line 10 is <b>more</b> than line 11, enter the difference here and on Schedule CA (540), line 13, column B . . . . .  | 12a |           |          |
| 12b | If line 10 is <b>less</b> than line 11, enter the difference here and on Schedule CA (540), line 13, column C . . . . .  | 12b |           |          |

CAIA6401L 12/19/12

2012

Alternative Minimum Tax and  
Credit Limitations – Residents

P (540)

Attach this schedule to Form 540.

Names as shown on Form 540

Your SSN or ITIN

JOE INVESTOR COMMODITY GAINS EX 9

999-99-9999

**Part I Alternative Minimum Taxable Income (AMTI)** Important: See instructions for information regarding California/federal differences.

1	If you itemized deductions, go to line 2. If you did not itemize deductions, enter your standard deduction from Form 540, line 18, and go to line 6.	1	0.
2	Medical and dental expense. Enter the smaller of Schedule A (Form 1040), line 4, or 2-1/2% (.025) of Form 1040, line 37.	2	
3	Personal property taxes and real property taxes. See instructions.	3	
4	Certain interest on a home mortgage <b>not</b> used to buy, build, or improve your home. See instructions.	4	
5	Miscellaneous itemized deductions. See instructions.	5	4,406.
6	Refund of personal property taxes and real property taxes. See instructions.	6	
<b>Do not</b> include your state income tax refund on this line.			
7	Investment interest expense adjustment. See instructions.	7	-2,659.
8	Post-1986 depreciation. See instructions.	8	
9	Adjusted gain or loss. See instructions.	9	
10	Incentive stock options and California qualified stock options (CQSOs). See instructions.	10	
11	Passive activities adjustment. See instructions.	11	
12	Beneficiaries of estates and trusts. Enter the amount from Schedule K-1 (541), line 12a.	12	
13	Other adjustment and preferences. Enter the amount, if any, for each item, a through l, and enter the total on line 13. See instructions.		
a	Circulation expenditures.	g	Mining costs.
b	Depletion.	h	Patron's adjustment.
c	Installment sales.	i	Research and experimental.
d	Intangible drilling costs.	j	Pollution control facilities.
e	Long-term contracts.	k	Tax shelter farm activities.
f	Loss limitations.	l	Related adjustments.
		13	
14	Total Adjustments and Preferences. Combine line 1 through line 13.	14	1,747.
15	Enter taxable income from Form 540, line 19. See instructions.	15	-10,089.
16	Net operating loss (NOL) deductions from Schedule CA (540), line 21d and line 21e, column B. Enter as a positive amount.	16	
17	AMTI exclusion. See instructions.	17	0.
18	If your federal adjusted gross income (AGI) is less than the amount for your filing status (listed below), skip this line and go to line 19. If you itemized deductions and your federal AGI is more than the amount for your filing status, see instructions.	18	
	Single or married/RDP filing separately		\$169,730
	Married/RDP filing jointly or qualifying widow(er)		\$339,464
	Head of household		\$254,599
19	Combine line 14 through line 18.	19	-8,342.
20	Alternative minimum tax NOL deduction. See instructions.	20	
21	<b>Alternative Minimum Taxable Income.</b> Subtract line 20 from line 19 (if married/RDP filing separately and line 21 is more than \$322,495 see instructions).	21	-8,342.

**Part II Alternative Minimum Tax (AMT)**

22	<b>Exemption Amount.</b> (If this schedule is for a certain child under age 24, see instructions.)		
	<b>If your filing status is:</b>	<b>And line 21 is not over:</b>	<b>Enter on line 22:</b>
	Single or head of household	\$ 234,072	\$ 62,420
	Married/RDP filing jointly or qualifying widow(er)	312,095	83,225
	Married/RDP filing separately	156,047	41,612
			62,420.
	If Part I, line 21 is more than the amount shown above for your filing status, see instructions.		
23	Subtract line 22 from line 21. If zero or less, enter -0-.	23	0.
24	Tentative Minimum Tax. Multiply line 23 by 7.0% (.07).	24	
25	Regular tax before credits from Form 540, line 31.	25	0.
26	<b>Alternative Minimum Tax.</b> Subtract line 25 from line 24. If zero or less, enter -0- here and on Form 540, line 61. If more than zero, enter here and on Form 540, line 61. If you make estimated tax payments for taxable year 2013, enter amount from line 26 on the 2013 Form 540-ES, Estimated Tax Worksheet, line 16. (Exception: If you have carryover credit for solar energy or commercial solar energy, first enter the result on Side 2, Part III, Section C, line 24 or 25.)	26	0.

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

1	Enter the amount from Form 540, line 35.....	1	0.
2	Enter the tentative minimum tax from Side 1, Part II, line 24.....	2	
	(a) Credit amount	(b) Credit used this year	(c) Tax balance that may be offset by credits
<b>Section A – Credits that reduce excess tax.</b>			
3	Subtract line 2 from line 1. If zero or less enter -0- and see instructions. This is your excess tax which may be offset by credits.....	3	0.
<b>A1 Credits that reduce excess tax and have no carryover provisions.</b>			
4	Code: 162 Prison inmate labor credit (FTB 3507).....	4	
5	Code: 169 Enterprise zone employee credit (FTB 3553).....	5	
6	Code: _____ New Home Credit or First Time Buyer Credit ...	6	
7	Code: 232 Child and dependent care expenses credit (FTB 3506).....	7	
<b>A2 Credits that reduce excess tax and have carryover provisions. See instructions.</b>			
8	Code: <input type="checkbox"/> Credit Name: _____	8	<input type="checkbox"/>
9	Code: <input type="checkbox"/> Credit Name: _____	9	<input type="checkbox"/>
10	Code: <input type="checkbox"/> Credit Name: _____	10	<input type="checkbox"/>
11	Code: <input type="checkbox"/> Credit Name: _____	11	<input type="checkbox"/>
12	Code: 188 Credit for prior year alternative minimum tax.....	12	<input type="checkbox"/>
<b>Section B – Credits that may reduce tax below tentative minimum tax.</b>			
13	If Part III, line 3 is zero, enter the amount from line 1. If line 3 is more than zero, enter the total of line 2 and the last entry in column (c).....	13	
<b>B1 Credits that reduce net tax and have no carryover provisions.</b>			
14	Code: 170 Credit for joint custody head of household..	14	
15	Code: 173 Credit for dependent parent.....	15	
16	Code: 163 Credit for senior head of household.....	16	
17	Nonrefundable renter's credit.....	17	60.
<b>B2 Credits that reduce net tax and have carryover provisions. See instructions.</b>			
18	Code: <input type="checkbox"/> Credit Name: _____	18	<input type="checkbox"/>
19	Code: <input type="checkbox"/> Credit Name: _____	19	<input type="checkbox"/>
20	Code: <input type="checkbox"/> Credit Name: _____	20	<input type="checkbox"/>
21	Code: <input type="checkbox"/> Credit Name: _____	21	<input type="checkbox"/>
<b>B3 Other state tax credit.</b>			
22	Code: 187 Other state tax credit.....	22	
<b>Section C – Credits that may reduce alternative minimum tax.</b>			
23	Enter your alternative minimum tax from Side 1, Part II, line 26.....	23	
24	Code: 180 Solar energy credit carryover from Section B2, column (d).....	24	<input type="checkbox"/>
25	Code: 181 Commercial solar energy credit carryover from Section B2, column (d).....	25	<input type="checkbox"/>
26	Adjusted AMT. Enter the balance from line 25, column (c) here and on Form 540, line 61.....	26	

**2012****Investment Interest Expense Deduction****3526**

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

Name(s) as shown on return

SSN, ITIN, or FEIN

**JOE INVESTOR COMMODITY GAINS EX 9****999-99-9999**

<b>1</b>	Investment interest expense paid or accrued in 2012. See instructions .....	<b>1</b>	<u>16,781.</u>
<b>2</b>	Disallowed investment interest expense from 2011 form FTB 3526, line 7. If zero or less, enter -0-.....	<b>2</b>	<u>0.</u>
<b>3</b>	Total investment interest expense. Add line 1 and line 2 .....	<b>3</b>	<u>16,781.</u>
<b>4a</b>	Gross income from property held for investment (excluding any net gain from the disposition of property held for investment). See instructions.....	<b>4a</b>	<u>2,659.</u>
<b>4b</b>	Net gain from the disposition of property held for investment. See instructions....	<b>4b</b>	<u>          </u>
<b>4c</b>	Net capital gain from the disposition of property held for investment. See instructions .....	<b>4c</b>	<u>          </u>
<b>4d</b>	Subtract line 4c from line 4b. If zero or less, enter -0-.....	<b>4d</b>	<u>0.</u>
<b>4e</b>	Enter all or part of the amount on line 4c that you elect to include in investment income. <b>Do not</b> include more than the amount on line 4b. See instructions.....	<b>4e</b>	<u>          </u>
<b>4f</b>	Investment income. Add line 4a, line 4d, and line 4e.....	<b>4f</b>	<u>2,659.</u>
<b>5</b>	Investment expenses. See instructions.....	<b>5</b>	<u>3,713.</u>
<b>6</b>	Net investment income. Subtract line 5 from line 4f.....	<b>6</b>	<u>          </u>
<b>7</b>	Disallowed investment interest expense to be carried forward to 2013. Subtract line 6 from line 3. If zero or less, enter -0-.....	<b>7</b>	<u>16,781.</u>
<b>8</b>	Investment interest expense deduction. Enter the smaller of line 3 or line 6. Form 541 filers, stop here and see instructions. All other filers, go to line 9.....	<b>8</b>	<u>          </u>
<b>9</b>	Enter the amount from federal Form 4952, line 8 .....	<b>9</b>	<u>          </u>
<b>10</b>	California investment interest expense deduction adjustment. Enter the difference between line 8 and line 9. See instructions .....	<b>10</b>	<u>          </u>

Demo

**2012****Investment Interest Expense Deduction****3526**

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

Name(s) as shown on return

SSN, ITIN, or FEIN

**JOE INVESTOR COMMODITY GAINS EX 9****999-99-9999**

<b>1</b>	Investment interest expense paid or accrued in 2012. See instructions .....	<b>1</b>	<u>16,781.</u>
<b>2</b>	Disallowed investment interest expense from 2011 form FTB 3526, line 7. If zero or less, enter -0-.....	<b>2</b>	<u>0.</u>
<b>3</b>	Total investment interest expense. Add line 1 and line 2 .....	<b>3</b>	<u>16,781.</u>
<b>4a</b>	Gross income from property held for investment (excluding any net gain from the disposition of property held for investment). See instructions.....	<b>4a</b>	<u>2,659.</u>
<b>4b</b>	Net gain from the disposition of property held for investment. See instructions....	<b>4b</b>	<u>                    </u>
<b>4c</b>	Net capital gain from the disposition of property held for investment. See instructions .....	<b>4c</b>	<u>                    </u>
<b>4d</b>	Subtract line 4c from line 4b. If zero or less, enter -0-.....	<b>4d</b>	<u>0.</u>
<b>4e</b>	Enter all or part of the amount on line 4c that you elect to include in investment income. <b>Do not</b> include more than the amount on line 4b. See instructions.....	<b>4e</b>	<u>                    </u>
<b>4f</b>	Investment income. Add line 4a, line 4d, and line 4e.....	<b>4f</b>	<u>2,659.</u>
<b>5</b>	Investment expenses. See instructions.....	<b>5</b>	<u>                    </u>
<b>6</b>	Net investment income. Subtract line 5 from line 4f.....	<b>6</b>	<u>2,659.</u>
<b>7</b>	Disallowed investment interest expense to be carried forward to 2013. Subtract line 6 from line 3. If zero or less, enter -0-.....	<b>7</b>	<u>14,122.</u>
<b>8</b>	Investment interest expense deduction. Enter the smaller of line 3 or line 6. Form 541 filers, stop here and see instructions. All other filers, go to line 9.....	<b>8</b>	<u>2,659.</u>
<b>9</b>	Enter the amount from federal Form 4952, line 8 .....	<b>9</b>	<u>                    </u>
<b>10</b>	California investment interest expense deduction adjustment. Enter the difference between line 8 and line 9. See instructions .....	<b>10</b>	<u>                    </u>

Demo

**Capital Loss Carryover Worksheet**

1. Loss from Schedule D, line 11.	3,000.
2. Amount from Form 540 or Form 540NR, line 17.	-341.
3. Amount from Form 540 or Form 540NR, line 18.	9,748.
4. Subtract line 3 from line 2.	-10,089.
5. Combine Line 1 and line 4.	0.
6. Loss from Schedule D, line 8.	49,216.
7. Enter the smaller of line 1 or line 5.	<u>0.</u>
8. Subtract line 7 from line 6.	<u>49,216.</u>
This is your capital loss carryover to 2013.	<u><u>49,216.</u></u>

Demo



12/31/12

## 2012 California Depreciation Schedule

Page 1

Client EX9F-CA

Joe Investor Commodity Gains Ex 9

999-99-9999

2/11/13

09:07AM

No.	Description	Date Acquired	Date Sold	Cost/ Basis	Bus. Pct.	Cur 179 Bonus	Special Depr. Allow.	Prior 179/ Bonus/ Sp. Depr.	Prior Dec. Bal. Depr.	Salvage /Basis Reductn	Depr. Basis	Prior Depr.	Method	Life	Rate	Current Depr.
Schedule A (2%)																
Machinery and Equipment																
1	Computers for trading	Various		3,466							3,466		S/L	5		693
	Total Machinery and Equipment			3,466		0	0	0	0	0	3,466	0				693
	Total Depreciation			3,466		0	0	0	0	0	3,466	0				693
	Grand Total Depreciation			3,466		0	0	0	0	0	3,466	0				693

Demo

12/31/12

## 2012 California Alternative Minimum Tax Depreciation Schedule

Page 1

Client EX9F-CA

Joe Investor Commodity Gains Ex 9

999-99-9999

2/11/13

09:07AM

No.	Description	Date Acquired	Date Sold	AMT Basis	AMT Prior Depr	AMT Method	AMT Life	AMT Rate	AMT Depr	Reg. Depr	Ownr. Pct	Post-86 Depr Adj	Real Prop Pref	Leas Pers Prop Pref	59 (e)(2) Amort
Schedule A (2%)															
Machinery and Equipment															
1	Computers for trading	Various		3,466					693	693					0
Total Machinery and Equipment				3,466	0				693	693		0	0	0	0
Total Depreciation				<u>3,466</u>	<u>0</u>				<u>693</u>	<u>693</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Grand Total Depreciation				<u>3,466</u>	<u>0</u>				<u>693</u>	<u>693</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Demo