

**CANDIDATE OATH -
CANDIDATE WITH PARTY AFFILIATION**

111509604

JUDAH, HENRY RAYMOND
12664 COCONUT CREEK CT
FORT MYERS FL 33908

OATH OF CANDIDATE (Section 99.021, Florida Statutes)

I, Ray Judah

(PLEASE PRINT NAME AS YOU WISH IT TO APPEAR ON THE BALLOT * -- NAME MAY NOT BE CHANGED AFTER THE END OF QUALIFYING)

am a candidate for the office of Lee County Commission, 3, ,
(office) (district #) (circuit #)
; I am a qualified elector of Lee County, Florida; I am qualified
(group or seat #)

under the Constitution and the Laws of Florida to hold the office to which I desire to be nominated or elected; I have qualified for no other public office in the state, the term of which office or any part thereof runs concurrent with the office I seek; and I have resigned from any office from which I am required to resign pursuant to Section 99.012, Florida Statutes; and I will support the Constitution of the United States and the Constitution of the State of Florida.

Candidate's Florida Voter Registration Number (located on your voter information card):

111509604
83-009353

* Please print name phonetically on the line below as you wish it to be pronounced on the audio ballot for persons with disabilities (see instructions on page 2 of this form):

Ray Judah

STATEMENT OF PARTY (Section 99.021, Florida Statutes)

I am a member of the Republican Party; I have not been a registered member of any other political party for 365 days before the beginning of qualifying preceding the general election for which I seek to qualify; and I have paid the assessment levied against me, if any, as a candidate for said office by the executive committee of the political party of which I am a member.

X Ray Judah
Signature of Candidate

(239) 466-0092

Telephone Number

Email Address

12664 Coconut Creek Ct
Address

City

Fort Myers

FL
State

33908

ZIP Code

STATE OF FLORIDA

COUNTY OF Lee

Sworn to (or affirmed) and subscribed before me this 24th day of MAY, 2012.

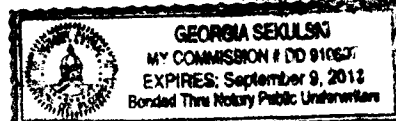
Personally Known: / or

Produced Identification:

Type of Identification Produced:

Georgia Sekulski
Signature of Notary Public

Print, Type, or Stamp Commissioned Name of Notary Public



FORM 6 FULL AND PUBLIC DISCLOSURE OF

2011

Please print or type your name, mailing address, agency name, and position below:

FINANCIAL INTERESTS

FOR OFFICE
USE ONLY:

LAST NAME — FIRST NAME — MIDDLE NAME:

Judah Henry Raymond

MAILING ADDRESS:

12664 Coconut Creek Ct

ID Code

ID No.

Conf. Code

P. Req. Code

Fort Myers 33908 Lee

CITY: ZIP: COUNTY:

Lee County Government

NAME OF AGENCY:

Lee County Commission Dist 3

NAME OF OFFICE OR POSITION HELD OR SOUGHT:

CHECK IF THIS IS A FILING BY A CANDIDATE ☒

PART A -- NET WORTH

Please enter the value of your net worth as of December 31, 2011, or a more current date. [Note: Net worth is not calculated by subtracting your reported liabilities from your reported assets, so please see the instructions on page 3.]

My net worth as of May 24, 2012 was \$ 739,735.07

PART B -- ASSETS → SEE ATTACHED

HOUSEHOLD GOODS AND PERSONAL EFFECTS:

Household goods and personal effects may be reported in a lump sum if their aggregate value exceeds \$1,000. This category includes any of the following, if not held for investment purposes: jewelry; collections of stamps, guns, and numismatic items; art objects; household equipment and furnishings; clothing; other household items; and vehicles for personal use.

The aggregate value of my household goods and personal effects (described above) is \$ 45,000.00

ASSETS INDIVIDUALLY VALUED AT OVER \$1,000:

DESCRIPTION OF ASSET (specific description is required - see instructions page 4)	VALUE OF ASSET
Residence 01-46-23-28-00000.1180	\$ 288,081.00
Residential Lot No. B4L10 Wild River Phase III Deschutes Cty	OR 61,680.00
Ltd Partnership - Justice Investors Ltd	\$ 80,000.00
Charles Schwab Brokerage Acct & Money Market Fund	\$ 53,034.58
Lee County Deferred Compensation Program	\$ 206,362.00

PART C -- LIABILITIES

LIABILITIES IN EXCESS OF \$1,000 (See Instructions on page 4):

NAME AND ADDRESS OF CREDITOR	AMOUNT OF LIABILITY
Frontier PO Box 13337 Philadelphia, PA 19101	\$ 671.32
American Express PO Box 297812 Ft. Lauderdale, FL 33399	\$ 3,825.00

JOINT AND SEVERAL LIABILITIES NOT REPORTED ABOVE:

NAME AND ADDRESS OF CREDITOR	AMOUNT OF LIABILITY

FORM 6:
FULL AND PUBLIC DISCLOSURE OF FINANCIAL INTERESTS 2011
(Continued)

PART B:
ASSETS WORTH MORE THAN \$1,000

<u>Description of Asset</u>	<u>Value of Asset</u>
Bank Accounts	
Wells Fargo	\$2,776.69
Sun Trust	
 Roth IRA	 \$7,297.12

12MAY24PM 3 44 SDE LEE C OF 1

PART D -- INCOME

You may ***EITHER*** (1) file a complete copy of your 2011 federal income tax return, including all W2's, schedules, and attachments, ***OR*** (2) file a sworn statement identifying each separate source and amount of income which exceeds \$1,000, including secondary sources of income, by completing the remainder of Part D, below.

☒ I elect to file a copy of my 2011 federal income tax return and all W2's, schedules, and attachments.

[If you check this box and attach a copy of your 2011 tax return, you need not complete the remainder of Part D.]

PRIMARY SOURCES OF INCOME (See instructions on page 5):

NAME OF SOURCE OF INCOME EXCEEDING \$1,000	ADDRESS OF SOURCE OF INCOME	AMOUNT

SECONDARY SOURCES OF INCOME [Major customers, clients, etc., of businesses owned by reporting person—see instructions on page 5]:

NAME OF BUSINESS ENTITY	NAME OF MAJOR SOURCES OF BUSINESS' INCOME	ADDRESS OF SOURCE	PRINCIPAL BUSINESS ACTIVITY OF SOURCE

PART E -- INTERESTS IN SPECIFIED BUSINESSES [Instructions on page 5]

	BUSINESS ENTITY # 1	BUSINESS ENTITY # 2	BUSINESS ENTITY # 3
NAME OF BUSINESS ENTITY			
ADDRESS OF BUSINESS ENTITY			
PRINCIPAL BUSINESS ACTIVITY			
POSITION HELD WITH ENTITY			
I OWN MORE THAN A 5% INTEREST IN THE BUSINESS			
NATURE OF MY OWNERSHIP INTEREST			

IF ANY OF PARTS A THROUGH E ARE CONTINUED ON A SEPARATE SHEET, PLEASE CHECK HERE ☐

OATH

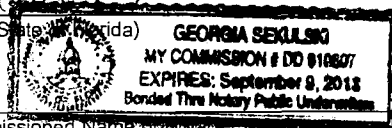
I, the person whose name appears at the beginning of this form, do depose on oath or affirmation and say that the information disclosed on this form and any attachments hereto is true, accurate, and complete.

STATE OF FLORIDA
COUNTY OF LEE

Sworn to (or affirmed) and subscribed before me this 24th day of

May, 2012 by RAY JUDAH

Georgia Sekulski
(Signature of Notary Public—State of Florida)



(Print, Type, or Stamp Commissioned Name of Notary Public)

Ray Judah
SIGNATURE OF REPORTING OFFICIAL OR CANDIDATE

Personally Known ☒ OR Produced Identification ☐

Type of Identification Produced _____

FILING INSTRUCTIONS for when and where to file this form are located at the top of page 3.
INSTRUCTIONS on who must file this form and how to fill it out begin on page 3.
OTHER FORMS you may need to file are described on page 6.

For the year Jan. 1-Dec. 31, 2011, or other tax year beginning

, 2011, ending

, 20

See separate instructions.

Your first name and initial

HENRY R

Last name

JUDAH

Your social security number

[REDACTED]

If a joint return, spouse's first name and initial

KRISTEN L

Last name

JUDAH

Spouse's social security number

[REDACTED]

Home address (number and street). If you have a P.O. box, see instructions.

12664 COCONUT CREEK CT

Apt. no.

▲ Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below.

FORT MYERS, FL 33908-3050

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.

Foreign country name

Foreign province/county

Foreign postal code

☐ You ☐ Spouse

Filing Status

1 ☐ Single2 ☒ Married filing jointly (even if only one had income)3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶4 ☐ Head of household (with qualifying person). If the qualifying person is a child but not your dependent, enter this child's name here. ▶5 ☐ Qualifying widow(er) with dependent child

Exemptions

6a ☒ Yourself. If someone can claim you as a dependent, do not check box 6ab ☒ Spouse

c Dependents:

(1) First name

Last name

(2) Dependent's social security number

(3) Dependent's relationship to you

(4) If child under age 17 qualifying for child tax credit

Boxes checked on 6a and 6b

No. of children on 6c who:

● lived with you
● did not live with you due to divorce or separation (see instructions)

Dependents on 6c not entered above

Add numbers on lines above

d Total number of exemptions claimed

2

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2

7

116,408.

8a Taxable interest. Attach Schedule B if required

8a

b Tax-exempt interest. Do not include on line 8a

8b

9a Ordinary dividends. Attach Schedule B if required

9a

1,456.

b Qualified dividends

9b

1,456.

10 Taxable refunds, credits, or offsets of state and local income taxes

10

11 Alimony received

11

12 Business income or (loss). Attach Schedule C or C-EZ

12

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐

13

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

0.

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. List type and amount

21

22 Combine the amounts in the far right column for lines 7 through 21. This is your total income ▶

22

117,864.

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

25 Health savings account deduction. Attach Form 8889

25

26 Moving expenses. Attach Form 3903

26

27 Deductible part of self-employment tax. Attach Schedule SE

27

28 Self-employed SEP, SIMPLE, and qualified plans

28

29 Self-employed health insurance deduction

29

30 Penalty on early withdrawal of savings

30

31a Alimony paid b Recipient's SSN ▶

31a

32 IRA deduction

32

33 Student loan interest deduction

33

34 Tuition and fees. Attach Form 8917

34

35 Domestic production activities deduction. Attach Form 8903

35

36 Add lines 23 through 35

36

37 Subtract line 36 from line 22. This is your adjusted gross income ▶

37

117,864.

Tax and Credits

Standard Deduction for -
 • People who check any box on line 39a or 39b or who can be claimed as a dependent.

• All others:
 Single or Married filing separately, \$5,800
 Married filing jointly or Qualifying widow(er), \$11,600
 Head of household, \$8,500

38	Amount from line 37 (adjusted gross income)	38	117,864.
39a	Check <input type="checkbox"/> You were born before January 2, 1947, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1947, <input type="checkbox"/> Blind. Total boxes checked <input type="checkbox"/> 39a <input type="checkbox"/> 39b <input type="checkbox"/>		
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	11,600.
41	Subtract line 40 from line 38	41	106,264.
42	Exemptions. Multiply \$3,700 by the number on line 6d	42	7,400.
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	98,864.
44	Tax. Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/> 962 election	44	16,824.
45	Alternative minimum tax. Attach Form 6251	45	
46	Add lines 44 and 45	46	16,824.
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 23	49	
50	Retirement savings contributions credit. Attach Form 8880	50	
51	Child tax credit (see instructions)	51	
52	Residential energy credits. Attach Form 5695	52	
53	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	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	16,824.

Other Taxes

56	Self-employment tax. Attach Schedule SE	56	
57	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 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 through 60. This is your total tax	61	16,824.

Payments

If you have a qualifying child, attach Schedule EIC.

62	Federal income tax withheld from Forms W-2 and 1099	62	11,701.
63	2011 estimated tax payments and amount applied from 2010 return	63	1,720.
64a	Earned income credit (EIC)	64a	
b	Nontaxable combat pay election	64b	
65	Additional child tax credit. Attach Form 8812	65	
66	American opportunity credit from Form 8863, line 14	66	
67	First-time homebuyer credit from Form 5405, line 10	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 <input type="checkbox"/> 2439 b <input type="checkbox"/> 8839 c <input type="checkbox"/> 8801 d <input type="checkbox"/> 8885	71	
72	Add lines 62, 63, 64a, and 65 through 71. These are your total payments	72	13,421.

Refund

Direct deposit? See instructions.

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 <input type="checkbox"/>	74a	
b	Routing number <input type="text"/> c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings d Account number <input type="text"/>		
75	Amount of line 73 you want applied to your 2012 estimated tax	75	

Amount You Owe

76	Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instructions	76	3,403.
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. ☐ No

Designee's name **DIANE E STRAMEL CPA** Phone no. **239-482-5522** Personal identification number (PIN) **97225**

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 TAXPAYER'S COPY	Date	Your occupation COUNTY COMMISSIONER	Daytime phone number
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation HEALTH PARK	If the IRS sent you an Identity Protection PIN, enter it here

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> self-employed If <input type="checkbox"/> PTIN
DIANE E STRAMEL CPA	DIANE E STRAMEL CPA	04/10/12	P00045558
Firm's name HILL, BARTH & KING LLC	Firm's EIN 34-1897225	Phone no. 239-482-5522	
Firm's address 8010 SUMMERLIN LAKES DRIVE FORT MYERS, FL 33907			

12MAY11 PM 3:44:50 LEE CO FL

Department of the Treasury—Internal Revenue Service

d Control number 3	1 Wages, tips, other compensation 78197.95	2 Federal income tax withheld 8004.55
OMB NO. 1545-0008	3 Social security wages 87458.20	4 Social security tax withheld 3673.24
	5 Medicare wages and tips 87458.20	6 Medicare tax withheld 1268.14

c Employer's name, address and ZIP code

**BOARD OF COUNTY COMMISSIONERS
2115 SECOND STREET
FORT MYERS FL 33901**

7 Social security tips .00	8 Allocated tips .00	9
10 Dependent care benefits .00	11 Nonqualified plans .00	12a See instructions for box 12 C 609.74
12b G 7999.94	12c	12d

b Employer identification number (EIN)

59-6000702

a Employee's social security number

13 Statutory employee	Retirement plan	Third-party sick pay	14 Other
	X		FRS 1260.31

e Employee's name, address and ZIP code

**HENRY R JUDAH
12664 COCONUT CREEK COURT
FORT MYERS FL 33908**

This information is being furnished to the Internal Revenue Service. If you are required to file a tax return, a negligence penalty or other sanction may be imposed on you if this income is taxable and you fail to report it.

2011 Form W-2 Wage and Tax Statement Copy C-For EMPLOYEE'S RECORDS (See Notice to Employee on the back of Copy B.)	15 State Employer's state ID No. FL	16 State wages, tips, etc. 90218.20
	17 State income tax .00	18 Local wages, tips, etc. .00
	19 Local income tax .00	20 Locality name

Safe, accurate, FAST! Use **IRS e-file** Visit the IRS Web Site at www.irs.gov/efile

Employee Reference Copy
W-2 Wage and Tax **2011**
Statement

OMB No. 1545-0008

Copy C for employee's records.

d Control number	Dept.	Corp.	Employer use only
001875 ATLA/MJS	076200		A 167

c Employer's name, address, and ZIP code

CYPRESS COVE AT HEALTH
PARK OF FL
10200 CYPRESS COVE DR
FT MYERS FL 33908

Batch #01543

e/f Employee's name, address, and ZIP code

KRISTEN L JUDAH
12664 COCONUT CREEK CT.
FORT MYERS FL 33908

b Employer's FED ID number 65-0610085		a Empl	
1 Wages, tips, other comp. 38210.24	2 Federal income tax withheld 3696.41		
3 Social security wages 40452.72	4 Social security tax withheld 1699.01		
5 Medicare wages and tips 40452.72	6 Medicare tax withheld 586.56		
7 Social security tips	8 Allocated tips		
9	10 Dependent care benefits		
11 Nonqualified plans	12a See instructions for box 12 E 2242.48		
14 Other	12b		
	12c		
	12d		
	13 Stat emp. Ret. plan 3rd party sick pay X		
15 State Employer's state ID no. FL	16 State wages, tips, etc.		
17 State income tax	18 Local wages, tips, etc.		
19 Local income tax	20 Locality name		

SCHEDULE B
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)
Name(s) shown on return

Interest and Ordinary Dividends

▶ **Attach to Form 1040A or 1040.**

▶ **See instructions.**

OMB No. 1545-0074

2011

Attachment
Sequence No. **08**

Your social security number

HENRY R & KRISTEN L JUDAH

Part I
Interest

- 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 instructions and list this interest first. Also, show that buyer's social security number and address ▶

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.

- 2** Add the amounts on line 1
- 3** Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815
- 4** Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a ▶

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

Part II
Ordinary Dividends

- 5** List name of payer ▶
CHARLES SCHWAB & CO 8563

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.

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

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

Part III
Foreign Accounts and Trusts

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

- 7a** At any time during 2011, 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 2011, 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

127501
11-02-11

Interest and Dividend Summary

Name: HENRY R & KRISTEN L JUDAH

FEIN/SSN: [REDACTED]-[REDACTED]-[REDACTED]

[illegible]

130191
11-07-11

TOTALS:

10.1

1,456.

1,456.

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

Your social security number

HENRY R & KRISTEN L JUDAH

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

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

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

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if any amount is not at risk
A	JUSTICE INVESTORS	P		94-6213901	
B					
C					
D					

Passive Income and Loss		Nonpassive Income and Loss		
(f) Passive loss allowed (attach Form 8582 if required)	(g) Passive income from Schedule K-1	(h) Nonpassive loss from Schedule K-1	(i) Section 179 expense deduction from Form 4562	(j) Nonpassive income from Schedule K-1
A 0.				
B				
C				
D				
29a Totals				
b Totals				
30 Add columns (g) and (j) of line 29a			30	
31 Add columns (f), (h), and (i) of line 29b			31	()
32 Total partnership and S corporation income or (loss). Combine lines 30 and 31. Enter the result here and include in the total on line 41 below			32	

Part III Income or Loss From Estates and Trusts

33		(a) Name		(b) Employer identification number	
A	GRETA E. JUDAH TRUST FBO RAY JUDAH			68-6082466	
B					
Passive Income and Loss				Nonpassive Income and Loss	
(c) Passive deduction or loss allowed (attach Form 8582 if required)		(d) Passive income from Schedule K-1		(e) Deduction or loss from Schedule K-1	
(f) Other income from Schedule K-1					
A	0.				
B					
34a	Totals				
b	Totals				
35	Add columns (d) and (f) of line 34a			35	
36	Add columns (c) and (e) of line 34b			36	()
37	Total estate and trust income or (loss). Combine lines 35 and 36. Enter the result here and include in the total on line 41 below			37	

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

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

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

39

Part V Summary

40	Net farm rental income or (loss) from Form 4835. Also, complete line 42 below	40	
41	Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17, or Form 1040NR, line 18	41	0.
42	Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code 8; Schedule K-1 (Form 1120S), box 17, code U; and Schedule K-1 (Form 1041), line 14, code F (see instructions)	42	
43	Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	

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

OMB No. 1545-0184

2011
Attachment
Sequence No. **27**

Identifying number

HENRY R & KRISTEN L JUDAH

1 Enter the gross proceeds from sales or exchanges reported to you for 2011 on Form(s) 1099-B or 1099-S
(or substitute statement) that you are including on line 2, 10, or 20

1

Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft—Most Property Held More Than 1 Year (see instructions)

(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
2 PALJUSTICE INVESTORS						0.
3 Gain, if any, from Form 4684, line 39						3
4 Section 1231 gain from installment sales from Form 6252, line 26 or 37						4
5 Section 1231 gain or (loss) from like-kind exchanges from Form 8824						5
6 Gain, if any, from line 32, from other than casualty or theft						6
7 Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows: Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below. Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.						7
8 Nonrecaptured net section 1231 losses from prior years (see instructions)						8
9 Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return (see instructions)						9

Part II Ordinary Gains and Losses (see instructions)

10 Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):

11 Loss, if any, from line 7						11
12 Gain, if any, from line 7 or amount from line 8, if applicable						12
13 Gain, if any, from line 31						13
14 Net gain or (loss) from Form 4684, lines 31 and 38a						14
15 Ordinary gain from installment sales from Form 6252, line 25 or 36						15
16 Ordinary gain or (loss) from like-kind exchanges from Form 8824						16
17 Combine lines 10 through 16						17
18 For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below: a If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from "Form 4797, line 18a." See instructions b Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14						18a 18b

LHA For Paperwork Reduction Act Notice, see separate instructions.

Form 4797 (2011)

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:		(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A			
B			
C			
D			

These columns relate to the properties on lines 19A through 19D.	Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1 before completing.)	20			
21 Cost or other basis plus expense of sale	21			
22 Depreciation (or depletion) allowed or allowable	22			
23 Adjusted basis. Subtract line 22 from line 21	23			
24 Total gain. Subtract line 23 from line 20	24			
25 If section 1245 property:				
a Depreciation allowed or allowable from line 22	25a			
b Enter the smaller of line 24 or 25a	25b			
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.				
a Additional depreciation after 1975 (see instructions)	26a			
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b			
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c			
d Additional depreciation after 1969 and before 1976	26d			
e Enter the smaller of line 26c or 26d	26e			
f Section 291 amount (corporations only)	26f			
g Add lines 26b, 26e, and 26f	26g			
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).				
a Soil, water, and land clearing expenses	27a			
b Line 27a multiplied by applicable percentage	27b			
c Enter the smaller of line 24 or 27b	27c			
28 If section 1254 property:				
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a			
b Enter the smaller of line 24 or 28a	28b			
29 If section 1255 property:				
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a			
b Enter the smaller of line 24 or 29a (see instructions)	29b			

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30 Total gains for all properties. Add property columns A through D, line 24	30	
31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	
32 Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less (see instructions)

	(a) Section 179	(b) Section 280F(b)(2)
33 Section 179 expense deduction or depreciation allowable in prior years	33	
34 Recomputed depreciation (see instructions)	34	
35 Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35	

Passive Activity Loss Limitations

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

Name(s) shown on return

Identifying number

HENRY R & KRISTEN L JUDAH

■■■■-■■-■■■■

Part I 2011 Passive Activity Loss Caution: Complete Worksheets 1, 2, and 3 before completing Part I.**Rental Real Estate Activities With Active Participation** (For the definition of active participation, see**Special Allowance for Rental Real Estate Activities** in the instructions.)

1a Activities with net income (enter the amount from Worksheet 1, column (a))	1a			
b Activities with net loss (enter the amount from Worksheet 1, column (b))	1b			
c Prior years unallowed losses (enter the amount from Worksheet 1, column (c))	1c			
d Combine lines 1a, 1b, and 1c	1d			
Commercial Revitalization Deductions From Rental Real Estate Activities				
2a Commercial revitalization deductions from Worksheet 2, column (a)	2a			
b Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)	2b			
c Add lines 2a and 2b	2c			
All Other Passive Activities				
3a Activities with net income (enter the amount from Worksheet 3, column (a))	3a	324.		
b Activities with net loss (enter the amount from Worksheet 3, column (b))	3b	-10.		
c Prior years unallowed losses (enter the amount from Worksheet 3, column (c))	3c	-7,305.		
d Combine lines 3a, 3b, and 3c	3d			-6,991.
4 Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Report the losses on the forms and schedules normally used	4			-6,991.

If line 4 is a loss and:

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

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

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

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

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

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

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

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

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

Part IV Total Losses Allowed

15 Add the income, if any, on lines 1a and 3a and enter the total	15	324.
16 Total losses allowed from all passive activities for 2011. Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return	16	324.

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

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

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

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 3a)	(b) Net loss (line 3b)	(c) Unallowed loss (line 3c)	(d) Gain	(e) Loss
	SEE ATTACHED STATEMENT FOR WORKSHEET 3				
Total. Enter on Form 8582, lines 3a, 3b, and 3c	324.	-10.	-7,305.		

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

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
SEE ATTACHED STATEMENT FOR WORKSHEET 5				
Total	▶	6,991.	1.0000000000	6,991.

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

Name of activity:	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
OVERALL					
Total		6,991.	1.0000000	6,991.	

Form **8582****Passive Activity Loss Limitations**

OMB No. 1545-1008

2011Attachment
Sequence No. **88**Department of the Treasury
Internal Revenue Service (99)▶ See separate instructions.
▶ Attach to Form 1040 or Form 1041.

Name(s) shown on return

Identifying number

HENRY R & KRISTEN L JUDAH

[REDACTED]

Part I 2011 Passive Activity Loss Caution: Complete Worksheets 1, 2, and 3 before completing Part I.**Rental Real Estate Activities With Active Participation** (For the definition of active participation, see**Special Allowance for Rental Real Estate Activities** in the instructions.)

1a Activities with net income (enter the amount from Worksheet 1, column (a))	1a		
b Activities with net loss (enter the amount from Worksheet 1, column (b))	1b		
c Prior years unallowed losses (enter the amount from Worksheet 1, column (c))	1c		
d Combine lines 1a, 1b, and 1c	1d		
Commercial Revitalization Deductions From Rental Real Estate Activities			
2a Commercial revitalization deductions from Worksheet 2, column (a)	2a		
b Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)	2b		
c Add lines 2a and 2b	2c		
All Other Passive Activities			
3a Activities with net income (enter the amount from Worksheet 3, column (a))	3a	205.	
b Activities with net loss (enter the amount from Worksheet 3, column (b))	3b	-10.	
c Prior years unallowed losses (enter the amount from Worksheet 3, column (c))	3c	-7,174.	
d Combine lines 3a, 3b, and 3c	3d		-6,979.
4 Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Report the losses on the forms and schedules normally used	4		-6,979.

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

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

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

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

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

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

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

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

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

Part IV Total Losses Allowed

15 Add the income, if any, on lines 1a and 3a and enter the total	15	205.
16 Total losses allowed from all passive activities for 2011. Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return	16	205.

SEE STATEMENT 12

ALTERNATIVE MINIMUM TAX

Form 8582 (2011) **HENRY R & KRISTEN L JUDAH**

Page 2

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

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

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

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

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

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

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 3a)	(b) Net loss (line 3b)	(c) Unallowed loss (line 3c)	(d) Gain	(e) Loss
SEE ATTACHED STATEMENT FOR WORKSHEET 3					
Total. Enter on Form 8582, lines 3a, 3b, and 3c	205.	-10.	-7,174.		

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

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

Worksheet 5 - Allocation of Unallowed Losses (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
SEE ATTACHED STATEMENT FOR WORKSHEET 5				
Total		6,979.	1.000000000	6,979.

ALTERNATIVE MINIMUM TAX

Form 8582 (2011) **HENRY R & KRISTEN L JUDAH**

Page **3**

Worksheet 6 - Allowed Losses (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
Total	▶			

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

Name of activity:	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule	▶				
b Net income from form or schedule	▶				
c Subtract line 1b from line 1a. If zero or less, enter -0-	▶				
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule	▶				
b Net income from form or schedule	▶				
c Subtract line 1b from line 1a. If zero or less, enter -0-	▶				
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule	▶				
b Net income from form or schedule	▶				
c Subtract line 1b from line 1a. If zero or less, enter -0-	▶				
SEE ATTACHED STATEMENT FOR WORKSHEET 7					
c Subtract line 1b from line 1a. If zero or less, enter -0-	▶				
OVERALL					
Total	▶	6,979.	1.0000000	6,979.	

Form **8582** (2011)

FORM 1040 WAGES RECEIVED AND TAXES WITHHELD STATEMENT 1

T S EMPLOYER'S NAME	AMOUNT PAID	FEDERAL TAX WITHHELD	STATE TAX WITHHELD	CITY SDI TAX W/H	FICA TAX	MEDICARE TAX
T BOARD OF COUNTY COMMISSIONERS	78,198.	8,005.			3,673.	1,268.
S CYPRESS COVE AT HEALTH PARK OF FL	38,210.	3,696.			1,699.	587.
TOTALS	116,408.	11,701.			5,372.	1,855.

FORM 1040 QUALIFIED DIVIDENDS STATEMENT 2

NAME OF PAYER	ORDINARY DIVIDENDS	QUALIFIED DIVIDENDS
CHARLES SCHWAB & CO 8563	1,456.	1,456.
TOTAL INCLUDED IN FORM 1040, LINE 9B		1,456.

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FORM 8582 OTHER PASSIVE ACTIVITIES - WORKSHEET 3 STATEMENT 5

NAME OF ACTIVITY	CURRENT YEAR		PRIOR YEAR	OVERALL GAIN OR LOSS	
	NET INCOME	NET LOSS	UNALLOWED LOSS	GAIN	LOSS
JUSTICE INVESTORS	324.	-10.	-7,305.		-6,991.
TOTALS	324.	-10.	-7,305.		-6,991.

FORM 8582 ALLOCATION OF UNALLOWED LOSSES - WORKSHEET 5 STATEMENT 6

NAME OF ACTIVITY	FORM OR SCHEDULE	LOSS	RATIO	UNALLOWED
				LOSS
JUSTICE INVESTORS	SCH E	6,991.	1.000000000	6,991.
TOTALS		6,991.	1.000000000	6,991.

FORM 8582 ACTIVITIES WITH LOSSES REPORTED ON 2 OR MORE DIFFERENT FORMS OR SCHEDULES - WORKSHEET 7 STATEMENT 7

GROUP NO.	NAME	FORM OR SCHEDULE NET LOSS	FORM OR SCHEDULE NET GAIN	OVERALL LOSS	RATIO	UNALLOWED LOSS	ALLOWED LOSS
1	JUSTICE INVESTORS	179.		179.	.025604348	179.	
1	JUSTICE INVESTORS	7,136.	324.	6,812.	.974395652	6,812.	
				6,991.	1.000000000	6,991.	

12 MAY 24 PM 3 45 SDE LEE OF F1

FORM 8582 SUMMARY OF PASSIVE ACTIVITIES STATEMENT 8

R R E A NAME	FORM OR SCHEDULE	GAIN/LOSS	PRIOR YEAR C/O	NET GAIN/LOSS	UNALLOWED LOSS	ALLOWED LOSS
JUSTICE INVESTORS	FORM 4797	-10.	-169.	-179.	179.	
JUSTICE INVESTORS	SCH E	324.	-7,136.	-6,812.	6,812.	
TOTALS		314.	-7,305.	-6,991.	6,991.	
PRIOR YEAR CARRYOVERS ALLOWED DUE TO CURRENT YEAR NET ACTIVITY INCOME						324.
TOTAL TO FORM 8582, LINE 16						324.

FORM 8582 ALTERNATIVE MINIMUM TAX STATEMENT 9
OTHER PASSIVE ACTIVITIES - WORKSHEET 3

NAME OF ACTIVITY	CURRENT YEAR		PRIOR YEAR UNALLOWED LOSS	OVERALL GAIN OR LOSS	
	NET INCOME	NET LOSS		GAIN	LOSS
JUSTICE INVESTORS	205.	-10.	-7,174.		-6,979.
TOTALS	205.	-10.	-7,174.		-6,979.

FORM 8582 ALTERNATIVE MINIMUM TAX STATEMENT 10
ALLOCATION OF UNALLOWED LOSSES - WORKSHEET 5

NAME OF ACTIVITY	FORM OR SCHEDULE	LOSS	RATIO	UNALLOWED LOSS
JUSTICE INVESTORS	SCH E	6,979.	1.000000000	6,979.
TOTALS		6,979.	1.000000000	6,979.

FORM 8582

ALTERNATIVE MINIMUM TAX
 ACTIVITIES WITH LOSSES REPORTED ON 2 OR
 MORE DIFFERENT FORMS OR SCHEDULES - WORKSHEET 7

STATEMENT 11

GROUP NO.	NAME	FORM OR SCHEDULE NET LOSS	FORM OR SCHEDULE NET GAIN	OVERALL LOSS	RATIO	UNALLOWED LOSS	ALLOWED LOSS
1	JUSTICE INVESTORS	179.		179.	.025648374	179.	
1	JUSTICE INVESTORS	7,005.	205.	6,800.	.974351626	6,800.	
				6,979.	1.000000000	6,979.	

FORM 8582AMT

SUMMARY OF PASSIVE ACTIVITIES - AMT

STATEMENT 12

R R E A	NAME	FORM OR SCHEDULE	GAIN/LOSS	PRIOR YEAR C/O	NET GAIN/LOSS	UNALLOWED LOSS	ALLOWED LOSS
	JUSTICE INVESTORS	FORM 4797	-10.	-169.	-179.	179.	
	JUSTICE INVESTORS	SCH E	205.	-7,005.	-6,800.	6,800.	
	TOTALS		195.	-7,174.	-6,979.	6,979.	

PRIOR YEAR CARRYOVERS ALLOWED DUE TO CURRENT YEAR NET ACTIVITY INCOME 205.

TOTAL TO FORM 8582AMT, LINE 16 205.

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2012 Estimated Tax Worksheet

Keep for Your Records

1	Adjusted gross income you expect in 2012 (see instructions)	1	
2	<ul style="list-style-type: none"> If you plan to itemize deductions, enter the estimated total of your itemized deductions. If you do not plan to itemize deductions, enter your standard deduction. 	2	
3	Subtract line 2 from line 1	3	
4	Exemptions. Multiply \$3,800 by the number of personal exemptions	4	
5	Subtract line 4 from line 3	5	
6	Tax. Figure your tax on the amount on line 5 by using the 2012 Tax Rate Schedules . <i>Caution: If you will have qualified dividends or a net capital gain, or expect to exclude or deduct foreign earned income or housing, see chapter 2 of Pub. 505 to figure the tax</i>	6	
7	Alternative minimum tax from Form 6251	7	
8	Add lines 6 and 7. Add to this amount any other taxes you expect to include in the total on Form 1040, line 44	8	
9	Credits (see instructions). Do not include any income tax withholding on this line	9	
10	Subtract line 9 from line 8. If zero or less, enter -0-	10	
11	Self-employment tax (see instructions)	11	
12	Other taxes (see instructions)	12	
13a	Add lines 10 through 12	13a	
b	Earned income credit, additional child tax credit, fuel tax credit, refundable American opportunity credit, and refundable credits from Forms 8801 and 8885	13b	
c	Total 2012 estimated tax. Subtract line 13b from line 13a. If zero or less, enter -0-	13c	
14a	Multiply line 13c by 90% (66 2/3% for farmers and fishermen)	14a	
b	Required annual payment based on prior year's tax (see instructions)	14b	
c	Required annual payment to avoid a penalty. Enter the smaller of line 14a or 14b <i>Caution: Generally, if you do not prepay (through income tax withholding and estimated tax payments) at least the amount on line 14c, you may owe a penalty for not paying enough estimated tax. To avoid a penalty, make sure your estimate on line 13c is as accurate as possible. Even if you pay the required annual payment, you may still owe tax when you file your return. If you prefer, you can pay the amount shown on line 13c. For details, see chapter 2 of Pub. 505.</i>	14c	
15	Income tax withheld and estimated to be withheld during 2012 (including income tax withholding on pensions, annuities, certain deferred income, etc.)	15	
16a	Subtract line 15 from line 14c	16a	5,200.
	Is the result zero or less?		
	<input type="checkbox"/> Yes. Stop here. You are not required to make estimated tax payments.		
	<input type="checkbox"/> No. Go to line 16b.		
b	Subtract line 15 from line 13c	16b	
	Is the result less than \$1,000?		
	<input type="checkbox"/> Yes. Stop here. You are not required to make estimated tax payments.		
	<input type="checkbox"/> No. Go to line 17 to figure your required payment.		
17	If the first payment you are required to make is due April 17, 2012, enter 1/4 of line 16a (minus any 2011 overpayment that you are applying to this installment) here, and on your estimated tax payment voucher(s) if you are paying by check or money order	17	1,300.

12MAY24PM 3:45 SDE LEE OFI

California Nonresident or Part-Year
Resident Income Tax Return 2011

FORM

Long Form

540NR C1 Side 1

JUDA **
HENRY R JUDAH
KRISTEN L JUDAH

11

P
AC
A
R
RP

12664 COCONUT CREEK CT
FORT MYERS FL 33908-3050

10-21-1953 11-30-1961

Filing Status

1 ☐ Single

2 ☒ Married/RDP filing jointly. (see page 3)

3 ☐ Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here

4 ☐ Head of household (with qualifying person). (see page 3)

5 ☐ Qualifying widow(er) with dependent child. Enter year spouse/RDP died

If your California filing status is different from your federal filing status, check the box here

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

Exemptions

For line 7, line 8, line 9, and line 10: Multiply the amount you enter in the box by the pre-printed dollar amount for that line. Whole dollars only

7 **Personal:** If you checked 1, 3, or 4 above, enter 1 in the box. If you checked 2 or 5, enter 2.
If you checked the box on line 6, see page 15

8 **Blind:** If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2

9 **Senior:** If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2

10 **Dependents:** Enter name and relationship. Do not include yourself or your spouse/RDP.

Total dependent exemptions

11 **Exemption amount:** Add line 7 through line 10

7 2 X \$102 = \$ 204

8 X \$102 = \$

9 X \$102 = \$

10 X 315 = \$

11 \$ 204

Total Taxable Income

12 Total California wages from your Form(s) W-2, box 16

13 Enter federal AGI from Form 1040, line 37; 1040A, line 21; 1040EZ, line 4; 1040NR, line 36; or 1040NR-EZ, line 10

14 California adjustments - subtractions. Enter the amount from Schedule CA (540NR), line 37, column B

15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses (see page 16)

16 California adjustments - additions. Enter the amount from Schedule CA (540NR), line 37, column C

17 Adjusted gross income from all sources. Combine line 15 and line 16

18 Enter the larger of: Your California itemized deductions from Schedule CA (540NR), line 43; OR Your California standard deduction (see page 16)

19 Subtract line 18 from line 17. This is your total taxable income. If less than zero, enter -0-

12 00

13 117,864.00

14 10.00

15 117,854.00

16 398.00

17 118,252.00

18 7,538.00

19 110,714.00

CA Taxable Income

31 Tax. Check the box if from: ☐ Tax Table ☒ Tax Rate Sch. ☐ FTB 3800 ☐ FTB 3803

32 CA adjusted gross income from Schedule CA (540NR), Part IV, line 45

35 CA Taxable Income from Schedule CA (540NR), Part IV, line 49

36 CA Tax Rate. Divide line 31 by line 19

37 CA Tax Before Exemption Credits. Multiply line 35 by line 36

38 CA Exemption Credit Percentage. Divide line 35 by line 19. If more than 1, enter 1.0000

39 CA Prorated Exemption Credits. Multiply line 11 by line 38. If the amount on line 13 is more than \$166,565 (see page 17)

40 CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0-

41 Tax (see page 18). Check the box if from: ☐ Schedule G-1 ☐ FTB 5870A

42 Add line 40 and line 41

31 5,592.00

32 388.00

35 363.00

36 .0505

37 18.00

38 .0033

39 1.00

40 17.00

41 00

42 17.00

Your name: **HENRY R JUDAH**Your SSN or ITIN: **[REDACTED]**

		49	Enter the amount from Side 1, line 42	49	17. 00
		50	Nonrefundable Child and Dependent Care Expenses Credit (see page 18). Attach form FTB 3506	50	00
		51	Credit for joint custody head of household (see page 18)	51	00
		52	Credit for dependent parent (see page 18)	52	00
		53	Credit for senior head of household (see page 19)	53	00
		54	Credit percentage. Divide line 35 by line 19. If more than 1, enter 1.0000 (see page 19)	54	
Special Credits	55	Credit amount (see page 19)	55	00	
	56	New jobs credit, amount generated (see page 19)	56	00	
	57	New jobs credit, amount claimed (see page 19)	57	00	
	58	Enter credit name _____ code no _____ and amount _____	58	00	
	59	Enter credit name _____ code no _____ and amount _____	59	00	
	60	To claim more than two credits (see page 19)	60	00	
	61	Nonrefundable renter's credit (see page 57)	61	00	
		62	Add line 50, line 55 and line 57 through line 61. These are your total credits	62	00
		63	Subtract line 63 from line 49. If less than zero, enter -0-	63	17. 00
Other Taxes	71	Alternative minimum tax. Attach Schedule P (540NR)	71	00	
	72	Mental Health Services Tax (see page 20)	72	00	
	73	Other taxes and credit recapture (see page 20)	73	00	
	74	Add line 63, line 71, line 72, and line 73. This is your total tax	74	17. 00	
Payments	81	California income tax withheld (see page 20)	81	00	
	82	2011 CA estimated tax and other payments (see page 20)	82	0. 00	
	83	Real estate or other withholding (see page 20)	83	00	
	84	Excess SDI (or VPDI) withheld (see page 21)	84	00	
	85	Add line 81, line 82, line 83, and line 84. These are your total payments	85	0. 00	
Overpaid Tax/Tax Due	101	Overpaid tax. If line 85 is more than line 74, subtract line 74 from line 85	101	00	
	102	Amount of line 101 you want applied to your 2012 estimated tax	102	00	
	103	Overpaid tax available this year. Subtract line 102 from line 101	103	00	
	104	Tax due. If line 85 is less than line 74, subtract line 85 from line 74	104	17. 00	

Your name: HENRY R JUDAHYour SSN or ITIN: [REDACTED]

	Code	Amount		Code	Amount
California Seniors Special Fund (see page 21) ...	• 400	00	California Sea Otter Fund	• 410	00
Alzheimer's Disease/Related Disorders Fund ...	• 401	00	Municipal Shelter Spay-Neuter Fund	• 412	00
California Fund for Senior Citizens	• 402	00	California Cancer Research Fund	• 413	00
Rare and Endangered Species Preservation Program	• 403	00	ALS/Lou Gehrig's Disease Research Fund	• 414	00
State Children's Trust Fund for the Prevention of Child Abuse	• 404	00	Arts Council Fund	• 415	00
California Breast Cancer Research Fund	• 405	00	California Police Activities League (CALPAL) Fund	• 416	00
California Firefighters' Memorial Fund	• 406	00	California Veterans Homes Fund	• 417	00
Emergency Food for Families Fund	• 407	00	Safely Surrendered Baby Fund	• 418	00
California Peace Officer Memorial Foundation Fund	• 408	00	Child Victims of Human Trafficking Fund ...	• 419	00

120	Add code 400 through code 419. This is your total contribution	• 120	00
121	AMOUNT YOU OWE. Add line 104 and line 120 (see page 21). Do not send cash. Mail to: FRANCHISE TAX BOARD, PD BOX 942867, SACRAMENTO CA 94267-0001	• 121	17.00
	Pay Online - Go to ftb.ca.gov and search for web pay.		
122	Interest, late return penalties, and late payment penalties	122	00
123	Underpayment of estimated tax. Check the box: <input type="checkbox"/> FTB 5805 attached <input type="checkbox"/> FTB 5805F attached	• 123	0.00
124	Total amount due (see page 23). Enclose, but do not staple, any payment	124	17.00

125	REFUND OR NO AMOUNT DUE. Subtract line 120 from line 103. Mail to: FRANCHISE TAX BOARD, PD BOX 942840, SACRAMENTO CA 94240-0002	• 125	00
	Fill in the information to authorize direct deposit of your refund into one or two accounts. Do not attach a voided check or a deposit slip (see page 23). Have you verified the routing and account numbers? Use whole dollars only. All or the following amount of my refund (line 125) is authorized for direct deposit into the account shown below:		
	<input type="checkbox"/> Checking <input type="checkbox"/> Savings		
• Routing number	• Type	• Account number	• 126 Direct deposit amount
	The remaining amount of my refund (line 125) is authorized for direct deposit into the account shown below:		
	<input type="checkbox"/> Checking <input type="checkbox"/> Savings		
• Routing number	• Type	• Account number	• 127 Direct deposit amount

IMPORTANT: Attach a copy of your complete federal return.

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)

Daytime phone number (optional)

Sign Here**TAXPAYER'S COPY**

X

Date 04/10/12

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

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

DIANE E STRAMEL CPA

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

Firm's address

HILL, BARTH & KING LLC
8010 SUMMERLIN LAKES DRIVE
FORT MYERS, FL 33907

• PTIN

P00045558

• FEIN

34-1897225

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

• ☒ Yes ☐ No**DIANE E STRAMEL CPA**

239-482-5522

Print Third Party Designee's Name

Telephone Number

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

Joint tax return? (see page 23)

2011

California Adjustments - Nonresidents or Part-Year Residents

CA (540NR)

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

Name(s) as shown on tax return

HENRY R & KRISTEN L JUDAH

SSN or ITIN

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

	Yourself	Spouse/RDP
During 2011:		
1 a I was domiciled in (enter state or country)	FLORIDA	FLORIDA
b I was in the military and stationed in (enter state or country)	N/A	N/A
2 I became a California resident (enter the state of prior residence and date of move)	N/A	N/A
3 I became a nonresident (enter new state of residence and date of move)	N/A	N/A
4 I was a nonresident of California the entire year (enter state or country of residence)	FL	FL
5 The number of days I spent in California (for any purpose) is:	N/A	N/A
6 I owned a home/property in California (enter "Yes" or "No")	NO	NO
Before 2011:		
7 I was a California resident for the period of (enter dates)	N/A	N/A
8 I entered California on (enter date)	N/A	N/A
9 I left California on (enter date)	N/A	N/A

Part II Income Adjustment Schedule

	A	B	C	D	E
Section A - Income	Federal Amounts (taxable amounts from your federal tax return)	Subtractions See instructions (difference between CA & federal law)	Additions See instructions (difference between CA & federal law)	Total Amounts Using CA Law As If You Were a CA Resident (subtract column B from column A; add column C to the result)	CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
7 Wages, salaries, tips, etc. See instructions before making an entry in column B or C... 7	116,408.			116,408.	
8 Taxable interest. (b) 8(a)					
9 Ordinary dividends. (b) 1,456. 9(a)	1,456.			1,456.	
10 Taxable refunds, credits, or offsets of state and local income taxes 10					
11 Alimony received 11					
12 Business income or (loss) 12					
13 Capital gain or (loss) 13					
14 Other gains or (losses) 14		10.		-10.	-10.
15 IRA distributions. (a) 15(b)					
16 Pensions and annuities. (a) 16(b)					
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. 17			398.	398.	398.
18 Farm income or (loss) 18					
19 Unemployment compensation 19					
20 Social security benefits. (a) 20(b)					
21 Other income.					
a California lottery winnings					
b Disaster loss carryover from FTB 3805V					
c Federal NOL (Form 1040, line 21)					
d NOL carryover from FTB 3805V 21				21	21
e NOL from FTB 3805D, FTB 3805Z, FTB 3806, FTB 3807, or FTB 3809					
f Other (describe):					
22 a Total: Combine line 7 through line 21 in each column. Continue to Side 2 22a	117,864.	10.	398.	118,252.	388.

Income Adjustment Schedule		A	B	C	D	E
Section B - Adjustments to Income		Federal Amounts (taxable amounts from your federal tax return)	Subtractions See instructions (difference between CA & federal law)	Additions See instructions (difference between CA & federal law)	Total Amounts Using CA Law As If You Were a CA Resident (subtract column B from column A; add column C to the result)	CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
22b	Enter totals from Schedule CA (540NR), Side 1, line 22a, column A through column E	117,864.	10.	398.	118,252.	388.
23	Educator expenses					
24	Certain business expenses of reservists, performing artists, and fee-basis government officials					
25	Health savings account deduction					
26	Moving expenses					
27	Deductible part of self-employment tax					
28	Self-employed SEP, SIMPLE, and qualified plans					
29	Self-employed health insurance deduction					
30	Penalty on early withdrawal of savings					
31a	Alimony paid. b Enter recipient's: SSN _____ Last name _____					
32	IRA deduction					
33	Student loan interest deduction					
34	Tuition and fees					
35	Domestic production activities deduction					
36	Add line 23 through line 31 a and line 32 through line 35 in each column, A through E					
37	Total. Subtract line 36 from line 22b in each column, A through E	117,864.	10.	398.	118,252.	388.

Part III Adjustments to Federal Itemized Deductions

38	Federal Itemized Deductions. Enter the amount from federal Schedule A (Form 1040), line 29 (or Schedule A (Form 1040NR), lines 1, 5, 6, 13, and 14)	38	4,990.
39	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 taxes only) (or Schedule A (Form 1040NR), line 1). See instructions	39	1,007.
40	Subtract line 39 from line 38	40	3,983.
41	Other adjustments including California lottery losses. See instructions. Specify _____	41	
42	Combine line 40 and line 41	42	3,983.
43	Is your federal AGI (Long Form 540NR, line 13) more than the amount shown below for your filing status? Single or married/RDP filing separately \$166,565 Head of household \$249,852 Married/RDP filing jointly or qualifying widow(er) \$333,134 No. Transfer the amount on line 42 to line 43. Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540NR), line 43	43	3,983.
44	Enter the larger of the amount on line 43 or your standard deduction listed below Single or married/RDP filing separately \$3,769 Married/RDP filing jointly, head of household, or qualifying widow(er) \$7,538	44	7,538.

Part IV California Taxable Income

45	California AGI. Enter your California AGI from line 37, column E	45	388.
46	Enter your deductions from line 44	46	7,538.
47	Deduction Percentage. Divide line 37, column E by line 37, column D. Carry the decimal to four places. If the result is greater than 1.0000, enter 1.0000. If less than zero, enter -0-	47	.0033
48	California Itemized/Standard Deductions. Multiply line 46 by the percentage on line 47	48	25.
49	California Taxable Income. Subtract line 48 from line 45. Transfer this amount to Long Form 540NR, line 35. If less than zero, enter -0-	49	363.

TAXABLE YEAR

Sales of Business Property

CALIFORNIA SCHEDULE

2011

(Also, involuntary conversions and recapture amounts under IRC Sections 179 and 280F and California R&TC Sections 17267.2, 17267.6, 17268, 24356.5, 24356.6, 24356.7, and 24356.8.)

D-1**Complete and attach this schedule to your tax return only if your California gains or losses are different from your federal gains or losses.**

Name(s) as shown on return

SSN, ITIN, SOS file no., California Corp. no., or FEIN

HENRY R & KRISTEN L JUDAH**Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty and Theft - Property Held More Than 1 Year**

Use federal Form 4684, Casualties and Thefts, to report involuntary conversions from casualty and theft.

1 Enter the gross proceeds from sales or exchanges reported to you for 2011 on federal Form(s) 1099-S, Proceeds From Real Estate Transactions (or a substitute statement), that you will be including on line 2 or line 10, (column (d)), or on line 23						1	
2	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (Loss) Subtract (f) from the sum of (d) and (e)
	JUSTICE INVESTORS						-10.
3	Gain, if any, from federal Form 4684, Section B, Part II, line 39						00
4	IRC Section 1231 gain from installment sales from form FTB 3805E, line 26 or line 37						00
5	IRC Section 1231 gain or (loss) from like-kind exchanges from federal Form 8824 (completed using California amounts)						00
6	Gain, if any, from Part III, line 35, from other than casualty and theft						00
7	Combine line 2 through line 6. Enter gain or (loss) here and on the appropriate line as follows:						-10.00
IRC Section 179 Assets: For reporting the sale or disposition of assets for which an IRC Section 179 expense deduction was claimed in a prior year, see instructions. Partnerships or Limited Liability Companies (classified as partnerships): Enter the gain or (loss) on Schedule K (565 or 568), line 10. Skip lines 8, 9, 11, and 12 below. S corporations: If line 7 is zero or a loss, enter the amount on line 11 below and skip line 8 and line 9. If line 7 is a gain, continue to line 8. All others: If line 7 is zero or a loss, enter the amount on line 11 below and skip line 8 and line 9. If line 7 is a gain and you did not have any prior year IRC Section 1231 losses, or they were recaptured in an earlier year, enter the gain as follows: Form 540 and Long Form 540NR filers, enter the gain on Schedule D, (540 or 540NR) line 1, and skip lines 8, 9, and 12 below; Form 100 and Form 100W filers, enter the gain on Schedule D, Side 5, Part II, line 6, and skip lines 8, 9, and 12 below.							
8	Nonrecaptured net IRC Section 1231 losses from prior years. Enter as a positive number. See instructions						00
9	Subtract line 8 from line 7. If zero or less, enter -0-						00
S corporations: If line 9 is more than zero, enter this amount on Schedule D (100S), Side 2, Section B, Part II, line 5 and enter the amount, if any, from line 8 on line 12 below. If line 9 is zero, enter the amount from line 7 on line 12 below. All others: If line 9 is more than zero, enter the amount from line 8 on line 12 below, and enter the amount from line 9 as follows: Form 540 and Long Form 540NR filers, enter as a capital gain on Schedule D, (540 or 540NR) line 1; Form 100 and Form 100W filers, enter the gain on Schedule D, Side 5, Part II, line 6. If line 9 is zero, enter the amount from line 7 on line 12 below. See instructions.							

Part II Section A - Ordinary Gains and Losses

10 Ordinary gains and losses not included on line 11 through line 17 (include property held 1 year or less):							
11	Loss, if any, from line 7						10.
12	Gain, if any, from line 7, or amount from line 8, if applicable. See instructions						00
13	Gain, if any, from Part III, line 34						00
14	Net gain or (loss) from federal Form 4684, Section B, Part II, line 31 and line 38a (completed using California amounts)						00
15	Ordinary gain from installment sales from form FTB 3805E, line 25 or line 36. See instructions						00
16	Ordinary gain or (loss) from like-kind exchanges from federal Form 8824 (completed using California amounts)						00
17	Combine line 10 through line 16						-10.00
18 For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip line a and line b below. For individual returns, complete line a and line b below: see instructions.							
a If the loss on line 11 includes a loss from federal Form 4684, Section B, Part II, column (b)(ii), enter that part of the loss here. See instructions						18a	00
b Redetermine the gain or (loss) on line 17, excluding the loss, if any, on line 18a. Enter here and on line 20						18b	-10.00

ALL SOURCES

139242 12-15-11

Part II Section B - Adjusting California Ordinary Gain or Loss For individual returns (Form 540 and Long Form 540NR) only.

19	Enter ordinary federal gains and losses from federal Form 1040, line 14	19	00
20	Enter ordinary California gains and losses from Side 1, line 18b	20	-10.00
21	Ordinary gain or loss adjustment: Compare line 19 and line 20. See instructions.		
a	If line 19 is more than line 20, enter the difference here and on Schedule CA (540 or 540NR), line 14, column B	21a	10.00
b	If line 20 is more than line 19, enter the difference here and on Schedule CA (540 or 540NR), line 14, column C	21b	00

Part III Gain from Disposition of Property Under IRC Sections 1245, 1250, 1252, 1254, and 1255

22 Description of IRC Sections, 1245, 1250, 1252, 1254, and 1255 property:		Date acquired (mo., day, yr.)	Date sold (mo., day, yr.)		
A					
B					
C					
D					
Relate lines 22A through 22D to these columns		Property A	Property B	Property C	Property D
23 Gross sales price	23				
24 Cost or other basis plus expense of sale	24				
25 Depreciation (or depletion) allowed or allowable	25				
26 Adjusted basis. Subtract line 25 from line 24	26				
27 Total gain. Subtract line 26 from line 23	27				
28 If IRC Section 1245 property:					
a Depreciation allowed or allowable	28a				
b Enter the smaller of line 27 or line 28a	28b				
29 If IRC Section 1250 property: If straight-line depreciation was used, enter -0- on line 29g, except for a corporation subject to IRC Sec. 291:					
a Additional depreciation after 12/31/76	29a				
b Applicable percentage multiplied by the smaller of line 27 or line 29a	29b				
c Subtract line 29a from line 27. If line 27 is not more than line 29a, skip line 29d and line 29e	29c				
d Additional depreciation after 12/31/70 and before 1/1/77	29d				
e Enter the smaller of line 29c or line 29d	29e				
f IRC Section 291 amount (for corporations only)	29f				
g Add line 29b, line 29e, and line 29f	29g				
30 If IRC Section 1252 property: Skip this section if you did not dispose of farm land or if this form is being completed for a partnership.					
a Soil, water, and land clearing expenses	30a				
b Applicable percentage multiplied by line 30a	30b				
c Enter the smaller of line 27 or line 30b	30c				
31 If IRC Section 1254 property:					
a Intangible drilling and development costs deducted after 12/31/76	31a				
b Enter the smaller of line 27 or line 31a	31b				
32 If IRC Section 1255 property:					
a Applicable percentage of payments excluded from income under IRC Section 126	32a				
b Enter the smaller of line 27 or line 32a	32b				

12 MAY 24 PM 3:46 STEEL ECH

Summary of Part III Gains. Complete property column A through column D for line 23 through line 32b before going to line 33.

33	Total gains for all properties. Add column A through column D of line 27	33	00
34	Add column A through column D of lines 28b, 29g, 30c, 31b, and 32b. Enter here and in Part II, line 13	34	00
35	Subtract line 34 from line 33. Enter the portion from other than casualty and theft here and on Part I, line 6.		
	Enter the portion from casualty and theft on federal Form 4684, Section B, line 33	35	00

Part IV Recapture Amounts Under IRC Sections 179 and 280F When Business Use Drops to 50% or Less, or Under California R&TC Sections 17267.2, 17267.6, 17268, 24356.5, 24356.6, 24356.7, and 24356.8 for Property Which Ceases to be Qualified Property

	(a) Expense deductions	(b) Recovery deductions
36	Expense deductions or recovery deductions. See instructions	00
37	Depreciation or recovery deductions. See instructions	00
38	Recapture amount. Subtract line 37 from line 36. See instructions	00

TAXABLE YEAR

2011

Sales of Business Property

(Also, involuntary conversions and recapture amounts under IRC Sections 179 and 280F and California R&TC Sections 17267.2, 17267.6, 17268, 24356.5, 24356.6, 24356.7, and 24356.8.)

CALIFORNIA SCHEDULE

D-1

Complete and attach this schedule to your tax return only if your California gains or losses are different from your federal gains or losses.

Name(s) as shown on return

SSN, ITIN, SOS file no., California Corp. no., or FEIN

HENRY R & KRISTEN L JUDAH

Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty and Theft - Property Held More Than 1 Year

Use federal Form 4684, Casualties and Thefts, to report involuntary conversions from casualty and theft.

1 Enter the gross proceeds from sales or exchanges reported to you for 2011 on federal Form(s) 1099-S, Proceeds From Real Estate Transactions (or a substitute statement), that you will be including on line 2 or line 10, (column (d)), or on line 23						1	
2	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (Loss) Subtract (f) from the sum of (d) and (e)
	JUSTICE INVESTORS						-10.
3	Gain, if any, from federal Form 4684, Section B, Part II, line 39						00
4	IRC Section 1231 gain from installment sales from form FTB 3805E, line 26 or line 37						00
5	IRC Section 1231 gain or (loss) from like-kind exchanges from federal Form 8824 (completed using California amounts)						00
6	Gain, if any, from Part III, line 35, from other than casualty and theft						00
7	Combine line 2 through line 6. Enter gain or (loss) here and on the appropriate line as follows:						-10. 00
IRC Section 179 Assets: For reporting the sale or disposition of assets for which an IRC Section 179 expense deduction was claimed in a prior year, see instructions. Partnerships or Limited Liability Companies (classified as partnerships): Enter the gain or (loss) on Schedule K (565 or 568), line 10. Skip lines 8, 9, 11, and 12 below. S corporations: If line 7 is zero or a loss, enter the amount on line 11 below and skip line 8 and line 9. If line 7 is a gain, continue to line 8. All others: If line 7 is zero or a loss, enter the amount on line 11 below and skip line 8 and line 9. If line 7 is a gain and you did not have any prior year IRC Section 1231 losses, or they were recaptured in an earlier year, enter the gain as follows: Form 540 and Long Form 540NR filers, enter the gain on Schedule D, (540 or 540NR) line 1, and skip lines 8, 9, and 12 below; Form 100 and Form 100W filers, enter the gain on Schedule D, Side 5, Part II, line 6, and skip lines 8, 9, and 12 below.							
8	Nonrecaptured net IRC Section 1231 losses from prior years. Enter as a positive number. See instructions						00
9	Subtract line 8 from line 7. If zero or less, enter -0-						00
S corporations: If line 9 is more than zero, enter this amount on Schedule D (100S), Side 2, Section B, Part II, line 5 and enter the amount, if any, from line 8 on line 12 below. If line 9 is zero, enter the amount from line 7 on line 12 below. All others: If line 9 is more than zero, enter the amount from line 8 on line 12 below, and enter the amount from line 9 as follows: Form 540 and Long Form 540NR filers, enter as a capital gain on Schedule D, (540 or 540NR) line 1; Form 100 and Form 100W filers, enter the gain on Schedule D, Side 5, Part II, line 6. If line 9 is zero, enter the amount from line 7 on line 12 below. See instructions.							
Part II Section A - Ordinary Gains and Losses							
10	Ordinary gains and losses not included on line 11 through line 17 (include property held 1 year or less):						
11	Loss, if any, from line 7						10.
12	Gain, if any, from line 7, or amount from line 8, if applicable. See instructions						00
13	Gain, if any, from Part III, line 34						00
14	Net gain or (loss) from federal Form 4684, Section B, Part II, line 31 and line 38a (completed using California amounts)						00
15	Ordinary gain from installment sales from form FTB 3805E, line 25 or line 36. See instructions						00
16	Ordinary gain or (loss) from like-kind exchanges from federal Form 8824 (completed using California amounts)						00
17	Combine line 10 through line 16						-10. 00
18	For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip line a and line b below. For individual returns, complete line a and line b below: see instructions.						
a	If the loss on line 11 includes a loss from federal Form 4684, Section B, Part II, column (b)(ii), enter that part of the loss here. See instructions						00
b	Redetermine the gain or (loss) on line 17, excluding the loss, if any, on line 18a. Enter here and on line 20						-10. 00

CALIFORNIA SOURCES

139242 12-15-11

Part II Section B - Adjusting California Ordinary Gain or Loss For individual returns (Form 540 and Long Form 540NR) only.

19	Enter ordinary federal gains and losses from federal Form 1040, line 14	19	00
20	Enter ordinary California gains and losses from Side 1, line 18b	20	00
21	Ordinary gain or loss adjustment: Compare line 19 and line 20. See instructions.		
a	If line 19 is more than line 20, enter the difference here and on Schedule CA (540 or 540NR), line 14, column B	21a	00
b	If line 20 is more than line 19, enter the difference here and on Schedule CA (540 or 540NR), line 14, column C	21b	00

Part III Gain from Disposition of Property Under IRC Sections 1245, 1250, 1252, 1254, and 1255

22	Description of IRC Sections, 1245, 1250, 1252, 1254, and 1255 property:	Date acquired (mo., day, yr.)	Date sold (mo., day, yr.)
A			
B			
C			
D			

Relate lines 22A through 22D to these columns		Property A	Property B	Property C	Property D
23	Gross sales price	23			
24	Cost or other basis plus expense of sale	24			
25	Depreciation (or depletion) allowed or allowable	25			
26	Adjusted basis. Subtract line 25 from line 24	26			
27	Total gain. Subtract line 26 from line 23	27			
28	If IRC Section 1245 property:				
a	Depreciation allowed or allowable	28a			
b	Enter the smaller of line 27 or line 28a	28b			
29	If IRC Section 1250 property: If straight-line depreciation was used, enter -0- on line 29g, except for a corporation subject to IRC Sec. 291:				
a	Additional depreciation after 12/31/76	29a			
b	Applicable percentage multiplied by the smaller of line 27 or line 29a	29b			
c	Subtract line 29a from line 27. If line 27 is not more than line 29a, skip line 29d and line 29e	29c			
d	Additional depreciation after 12/31/70 and before 1/1/77	29d			
e	Enter the smaller of line 29c or line 29d	29e			
f	IRC Section 291 amount (for corporations only)	29f			
g	Add line 29b, line 29e, and line 29f	29g			
30	If IRC Section 1252 property: Skip this section if you did not dispose of farm land or if this form is being completed for a partnership.				
a	Soil, water, and land clearing expenses	30a			
b	Applicable percentage multiplied by line 30a	30b			
c	Enter the smaller of line 27 or line 30b	30c			
31	If IRC Section 1254 property:				
a	Intangible drilling and development costs deducted after 12/31/76	31a			
b	Enter the smaller of line 27 or line 31a	31b			
32	If IRC Section 1255 property:				
a	Applicable percentage of payments excluded from income under IRC Section 126	32a			
b	Enter the smaller of line 27 or line 32a	32b			

Summary of Part III Gains. Complete property column A through column D for line 23 through line 32b before going to line 33.

33	Total gains for all properties. Add column A through column D of line 27	33	00
34	Add column A through column D of lines 28b, 29g, 30c, 31b, and 32b. Enter here and in Part II, line 13	34	00
35	Subtract line 34 from line 33. Enter the portion from other than casualty and theft here and on Part I, line 6. Enter the portion from casualty and theft on federal Form 4684, Section B, line 33	35	00

Part IV Recapture Amounts Under IRC Sections 179 and 280F When Business Use Drops to 50% or Less, or Under California R&TC Sections 17267.2, 17267.6, 17268, 24356.5, 24356.6, 24356.7, and 24356.8 for Property Which Ceases to be Qualified Property

	(a) Expense deductions	(b) Recovery deductions
36	Expense deductions or recovery deductions. See instructions	00
37	Depreciation or recovery deductions. See instructions	00
38	Recapture amount. Subtract line 37 from line 36. See instructions	00

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

 139691 11-28-11
 CALIFORNIA SCHEDULE
P (540NR)

Attach this schedule to Long Form 540NR.

Names as shown on Long Form 540NR

Your SSN or ITIN

HENRY R & KRISTEN L JUDAH

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

1	If you itemized deductions, go to line 2. If you did not itemize deductions, enter your standard deduction from Long Form 540NR, line 18, and go to line 6	1	7,538.00
2	Medical and dental expense. Enter the smaller of Schedule A (Form 1040), line 4, or 2 1/2% (.025) of Form 1040, line 37	2	00
3	Personal property taxes and real property taxes. See instructions	3	00
4	Certain interest on a home mortgage not used to buy, build, or improve your home. See instructions	4	00
5	Miscellaneous itemized deductions. See instructions	5	00
6	Refund of personal property taxes and real property taxes. See instructions Do not include your state income tax refund on this line.	6	()
7	Investment interest expense adjustment. See instructions	7	00
8	Post-1986 depreciation. See instructions	8	00
9	Adjusted gain or loss. See instructions	9	00
10	Incentive stock options and California qualified stock options (CQSOs). See instructions	10	00
11	Passive activities adjustment. See instructions	11	-254.00
12	Beneficiaries of estates and trusts. Enter the amount from Schedule K-1 (541), line 12a	12	00
13	Other. Enter the amount, if any, for each item, a through l, and enter the total on line 13. See instructions.		
	a Circulation expenditures	a	00
	b Depletion	b	00
	c Installment sales	c	00
	d Intangible drilling costs	d	00
	e Long-term contracts	e	00
	f Loss limitations	f	00
	g Mining costs	g	00
	h Patron's adjustment	h	00
	i Qualified small business stock	i	00
	j Research and experimental costs	j	00
	k Tax shelter farm activities	k	00
	l Related adjustments	l	00
	Add amounts on line a through line l	13	00
14	Total Adjustments and Preferences. Combine line 1 through line 13	14	7,284.00
15	Enter taxable income from Long Form 540NR, line 19. See instructions	15	110,714.00
16	Net operating loss (NOL) deduction from Schedule CA (540NR), line 21d and line 21e, column B. Enter as a positive amount	16	00
17	AMTI exclusion. See instructions	17	()
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		\$166,565
	Married/RDP filing jointly or qualifying widow(er)		\$333,134
	Head of household		\$249,852
19	Combine line 14 through line 18	19	117,998.00
20	Alternative minimum tax NOL deduction. See instructions	20	00
21	Alternative Minimum Taxable Income. Subtract line 20 from line 19 (if married/RDP filing separately and line 21 is more than \$316,481, see instructions)	21	117,998.00

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Part II - Alternative Minimum Tax (AMT)**22 Exemption Amount.** (If this schedule is for certain children under age 24, see instructions.)

If your filing status is:

And line 21 is not over:

Enter on line 22:

Single or head of household

\$229,708

\$61,256

Married/RDP filing jointly or qualifying widow(er)

306,276

81,673

Married/RDP filing separately

153,137

40,836

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

22	Exemption Amount. (If this schedule is for certain children under age 24, see instructions.)		22	81,673.00	
23	Subtract line 22 from Part I, line 21. If zero or less, enter -0-		23	36,325.00	
24	Total Tentative Minimum Tax (TMT). Multiply line 23 by 7% (.07)		24	2,543.00	
25	California adjusted gross income (AGI) from Schedule CA (540NR), line 45		25	388.00	
26	NOL adjustment, if any, included on Schedule CA (540NR), line 21, column E. Enter as a positive number		26	00	
27	Alternative Minimum Tax Income (AMTI) exclusion. See instructions		27	(00)	
28	Combine line 25 through line 27		28	388.00	
29	Adjustments and Preferences. See instructions before completing.				
a	Investment interest expense	00	j	Intangible drilling costs	00
b	Post-1986 depreciation	00	k	Long-term contracts	00
c	Adjusted gain or loss	00	l	Loss limitations	00
d	Incentive stock options and QSOs	00	m	Mining costs	00
e	Passive activities	-254.00	n	Patron's adjustment	00
f	Beneficiaries of estates & trusts	00	o	Qualified small business stock	00
g	Circulation expenditures	00	p	Research and experimental costs	00
h	Depletion	00	q	Tax shelter farm activities	00
i	Installment sales	00	r	Related adjustments	00
	Add line a through line r and enter total here		29	-254.00	
30	Combine line 28 and line 29		30	134.00	
31	California Alternative Minimum Tax (AMT) net operating loss (NOL) deduction. See instructions		31	00	
32	California AMT AGI. Subtract line 31 from line 30. If you did not itemize deductions, enter the result here and on line 40 and skip line 33 through line 39. If you itemized deductions, enter the result here and continue to line 33		32	134.00	
33	Itemized deductions (before federal AGI limitation and proration). Enter the amount from Schedule CA (540NR), line 42		33		
34	Itemized deductions included in Part I.				
a	Medical and dental expense, enter amount from Part I, line 2	00			
b	Personal property taxes and real property taxes, enter amount from Part I, line 3	00			
c	Interest on home mortgage, enter amount from Part I, line 4	00			
d	Miscellaneous itemized deductions, enter amount from Part I, line 5	00			
e	Investment interest expense adjustment, enter amount from Part I, line 7	00			
	Combine line a through line e		34	(00)	
35	Total AMT Itemized Deductions. Combine line 33 and line 34		35	00	
36	Total AMTI. Enter the amount from Part I, line 21		36	00	
37	Total AMT AGI. Add line 35 and line 36		37	00	
38	AMT Itemized Deduction Percentage. Divide line 32 by line 37. Do not enter more than 1.0000		38		
39	Prorated AMT Itemized Deductions. Multiply line 35 by line 38		39	00	
40	California AMTI. Subtract line 39 from line 32		40	134.00	
41	Total TMT. Enter the amount from line 24		41	2,543.00	
42	California AMT Rate. Divide line 41 by amount from Part I, line 21		42	.0216	
43	California TMT. Multiply line 40 by line 42		43	3.00	
44	Regular Tax. Enter the amount from Long Form 540NR, line 37		44	17.00	
45	Alternative Minimum Tax. Subtract line 44 from line 43. If zero or less enter -0- here and on Long Form 540NR, line 71. Continue to Part III to figure your allowable credits. (If you have a carryover credit for solar energy or commercial solar energy, also enter the result on Side 3, Part III, Section C, line 23 or 24). If you make estimated tax payments for taxable year 2012, enter amount from line 45 on the 2012 Form 540-ES, Estimated Tax Worksheet, line 16		45	0.00	

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

1 Enter the amount from Long Form 540NR, line 42 1 **17.00**
 2 Enter the tentative minimum tax from Side 2, Part II, line 43 2 **3.00**

	(a) Credit amount	(b) Credit used this year	(c) Tax balance that may be offset by credits	(d) Credit carryover
Section A - Credits that reduce excess regular tax.				
3 Subtract line 2 from line 1. If zero or less enter -0- and see instructions. This is your excess tax which may be offset by credits 3			14.	
A1 Credits that reduce excess tax and have no carryover provisions.				
4 Code: 162 Prison inmate labor credit (FTB 3507) 4				
5 Code: 169 Enterprise zone employee credit (FTB 3553) 5				
6 Code: New Home Credit or First Time Buyer Credit 6				
7 Code: 232 Child and dependent care expenses credit (FTB 3506) 7				
A2 Credits that reduce excess tax and have carryover provisions. See instructions.				
8 Code: Credit Name: 8				
9 Code: Credit Name: 9				
10 Code: Credit Name: 10				
11 Code: Credit Name: 11				
12 Code: 188 Credit for prior year alternative minimum tax 12				
Section B - Credits that may reduce tax below tentative minimum tax.				
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			17.	
B1 Credits that reduce net tax and have no carryover provisions.				
14 Code: 170 Credit for joint custody head of household				
Credit from Form 540NR, <input checked="" type="checkbox"/> Credit Percentage = 14 See line 51 instructions on Long Form 540NR.				
15 Code: 173 Credit for dependent parent				
Credit from Form 540NR, <input checked="" type="checkbox"/> Credit Percentage = 15 See line 52 instructions on Long Form 540NR.				
16 Code: 163 Credit for senior head of household				
Credit from Form 540NR, <input checked="" type="checkbox"/> Credit Percentage = 16 See line 53 instructions on Long Form 540NR.				
17 Nonrefundable renter's credit 17				
B2 Credits that reduce net tax and have carryover provisions. See instructions.				
18 Code: Credit Name: 18				
19 Code: Credit Name: 19				
20 Code: Credit Name: 20				
21 Code: Credit Name: 21				
B3 Other state tax credit				
22 Code: 187 Other state tax credit 22				
Section C - Credits that may reduce alternative minimum tax.				
23 Enter your alternative minimum tax from Side 2, Part II, line 45 23				
24 Code: 180 Solar energy credit carryover from Section B2, column (d) 24				
25 Code: 181 Commercial solar energy credit carryover from Section B2, column (d) 25				
26 Adjusted AMT. Enter the balance from line 25, column (c) here and on Long Form 540NR, line 71 26				

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

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

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

Name of activity	Current year		Prior year	Overall gain or loss	
	(a) Net income (line 2a)	(b) Net loss (line 2b)	(c) Unallowed loss (line 2c)	(d) Gain	(e) Loss
JUSTICE INVEST	469.	-10.	-155.	304.	
Total. Enter on form FTB 3801, line 2a, line 2b, and line 2c ... ▶	469.	-10.	-155.		

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

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

Worksheet 4 Allocation of Unallowed Losses

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

Worksheet 5 Allowed Losses

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

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

139514 11-18-11

Name of Activity	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
JUSTICE INVESTORS					
Form or schedule to be reported on: FORM 4797					
1a Net loss plus prior year unallowed loss from form or schedule	10.				
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
		10.	.02564837		10.
Form or schedule to be reported on:					
1a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
Form or schedule to be reported on:					
1a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
Total		10.	1.00	0.	10.

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

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2011 Passive Activity Loss Limitations139511
11-18-11**3801**

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

Name(s) as shown on return

HENRY R & KRISTEN L JUDAH

SSN, ITIN, FEIN, or CA. corporation no.

Part I 2011 Passive Activity Loss

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

Rental Real Estate Activities with Active Participation

1a Activities with net income from Worksheet 1, column (a)

1a 00

1b Activities with net loss from Worksheet 1, column (b)

1b 00

1c Prior year unallowed losses from Worksheet 1, column (c)

1c 00

1d Combine line 1a, line 1b, and line 1c

1d

All Other Passive Activities

2a Activities with net income from Worksheet 2, column (a)

2a 553.00

2b Activities with net loss from Worksheet 2, column (b)

2b -10.00

2c Prior year unallowed losses from Worksheet 2, column (c)

2c -155.00

2d Combine line 2a, line 2b, and line 2c

2d

388.00

3 Combine line 1d and line 2d. If the result is net income or zero, see the instructions for line 3. If line 3 and line 1d are losses, go to line 4. Otherwise, enter -0- on line 9 and go to line 10.

3

388.00

Part II Special Allowance for Rental Real Estate with Active Participation

Enter all numbers in Part II as positive amounts.

4 Enter the smaller of losses from line 1d or line 3

4

00

5 Enter \$150,000. If married/RDP filing a separate return, see instructions

5 00

6 Enter federal modified adjusted gross income, but not less than zero.

If line 6 is equal to or more than line 5, skip line 7 and line 8, enter -0- on line 9, and then go to line 10. Otherwise, go to line 7

6 00

7 Subtract line 6 from line 5

7 00

8 Multiply line 7 by 50% (.50). Do not enter more than \$25,000

8

00

9 Enter the smaller of line 4 or line 8

9

00

Part III Total Losses Allowed

10 Add the income, if any, from line 1a and line 2a and enter the total

10

00

11 Total losses allowed from all passive activities for 2011. Add line 9 and line 10

11

165.00

See the instructions to find out how to report the losses on your tax return.

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

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

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

Name of activity	Current year		Prior year	Overall gain or loss	
	(a) Net income (line 2a)	(b) Net loss (line 2b)	(c) Unallowed loss (line 2c)	(d) Gain	(e) Loss
JUSTICE INVEST	553.	-10.	-155.	388.	
Total. Enter on form FTB 3801, line 2a, line 2b, and line 2c ...	553.	-10.	-155.		

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

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

Worksheet 4 Allocation of Unallowed Losses

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

Worksheet 5 Allowed Losses

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

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

139514 11-18-11

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

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

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CA SCHEDULE CA RENTS, ROYALTIES, PARTNERSHIPS, ETC... STATEMENT 1

DESCRIPTION	CALIFORNIA AMOUNT	FEDERAL AMOUNT	ADJUSTMENT
JUSTICE INVESTORS	398.	0.	398.
TOTAL TO SCHEDULE CA(540NR), LINE 17C			398.

CA 3801 SUMMARY OF PASSIVE ACTIVITIES STATEMENT 2

R R E A NAME	FORM OR SCHEDULE	GAIN/LOSS	PRIOR YEAR C/O	NET GAIN/LOSS	UNALLOWED LOSS	ALLOWED LOSS
JUSTICE INVESTORS	FORM 4797	-10.		-10.		10.
JUSTICE INVESTORS	SCH E	553.	-155.	398.		
TOTALS		543.	-155.	388.		10.

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