

HANS KASPER MS CPA PS
22118 20TH AVENUE SE #122
BOTHHELL, WA 98021

Dear .:

The purpose of this organizer is to put a bigger refund in your pockets. By not completing this organizer, you will, by default, provide a non-deductible, charitable contribution to the government of your choice.

This 2009 Tax Organizer will assist you in collecting and reporting information necessary for us to properly prepare your 2009 income tax return. Please complete the organizer sections as appropriate and provide supporting documentation where necessary. Prior year data is included on the organizer sections for your reference.

We **REQUIRE** that you sign and date the enclosed "**Engagement Letter**". We cannot begin to prepare your return without it.

We **REQUIRE** that you complete the "**Miscellaneous Questions**" section of the organizer. We also request that you complete to the best of your ability any other sections of the organizer that may apply to you.

Please **DO NOT** send us your individual receipts. Write the data on the related organizer pages, on the additional information page, or on a separate sheet of paper.

Please provide us with the following additional information:

- A copy of your 2008 tax return (if not prepared by our office)
- Form(s) **W-2** for wages
- Form(s) **W-2G** for gambling winnings
- Form(s) **1099** for interest income (**INT**), dividends (**DIV**), retirement (**R**), and railroad retirement (**RRB**)
- **Social Security income** Forms **1099SA** for those receiving social security
- Form(s) **1099MISC** for Rents and Non-Employee Compensation
- Form **1099A** for Abandonment of Secured Property and **1099C** for Cancellation of Debt
- Form(s) **1099B** for **brokerage statements** from stock, bond or other investment transactions
- **Purchase cost and date of investments** sold during 2009.
- Form(s) **1099G** for unemployment and state tax refunds (out of Washington state tax returns)
- Form **1099H** for Health Coverage tax credit
- Form **1099LTC** for Long-Term Health Care Benefits
- Form **1099Q** for Payments from 529 programs for college tuition
- Form **1099S** for Sales of Real Estate
- Form(s) **1098** for mortgage interest paid and real estate tax statements
- Schedule(s) **K-1** (income/loss from partnerships, S corporations, etc.)

- Form **1099S** for real estate sold in 2009 and the sale and purchase closing/settlement statements for those properties
- Any tax notices received from the IRS or other taxing authorities
- Please review your check register and credit card statements for any other pertinent information.

PLEASE DO NOT DO THE FOLLOWING

- **DO NOT** send us the receipts for your tax deductions.
- **INSTEAD:** Please make a list of your expenses and provide us with TOTALS for each category listed on the organizer or on a separate sheet of paper.
- **DO NOT** mix different types of expenses together on the same sheet of paper.
- **INSTEAD** - Keep medical expenses separate from contributions and etc. **A fully completed organizer lessens the likelihood of omissions on your tax return.**
- **DO NOT** staple your forms to the organizer.
- **INSTEAD:** Paper clip them to the organizer or leave them loose in the mailing envelope with the organizer that you will mail or give to us.
- **DO NOT** send us your check register.
- **BETTER YET:** give us a Quicken or QuickBooks backup file.
- **OR:** Only provide us the totals by category of your income and expenses. This can be a listing on a sheet of paper or a printout from a Quicken or QuickBooks file.
- If you own a business and DO NOT use QuickBooks for your business bookkeeping,
- **THEN:** go to the **HOME PAGE** of our web site (www.hkmscpa.com), we have provided an Excel spreadsheet that will do your bookkeeping for you. Simply double click on the link, Open the file, and save it to "My Documents" on your computer. **Start entering your data and when you are done, provide us the Excel file on a floppy, a CD, or by emailing the file as an attachment.**
- **DO NOT** list the same items in multiple places.
- **INSTEAD:** If you are unsure of where to list an item on the organizer, enter it where it seems most logical to you, or on the last page of the organizer. **We will determine how to use the information to your greatest advantage.**

DELIVERING YOUR DATA

After you have gathered all your tax information, please do one of the following:

- **MAIL** the tax organizer along with your various tax forms,
- **SCAN AND EMAIL** your data and the tax organizer to us at hkasper@hkmscpa.com, or
- **DROP IT OFF AT OUR OFFICE** (there is an **AFTER-HOURS DROP SLOT** to the right of our office door.)

APPOINTMENTS:

Appointments only need to be made if one of the following applies:

- You are a new client with a small business and/or rental properties.
- You are a returning client who has had significant and complex changes in your tax information compared to the prior year.

As always, contact us if you have any questions.

HANS KASPER

**HANS KASPER MS CPA PS
22118 20TH AVENUE SE #122
BOTHELL, WA 98021
425-485-7853**

December 11, 2009

Ref: Engagement letter for . personal income tax return

It is important that I receive this signed letter back from you as we cannot begin to prepare your return for electronic or paper filing until it is received by our office. This engagement letter is a requirement of my insurance company. We will prepare the Form 1040 for . for the year ended 2009 and will advise you on income tax matters as to which you specifically request our advice. This firm is responsible for preparing only the returns listed above.

We will not audit or verify the data you submit, although we may ask you to clarify it, or furnish us with additional data.

By your signature below, you are confirming to us that unless we are otherwise advised, all income has been reported to us for the preparation of the return and all expenses are supported by the necessary receipts, documents, and records required under the Internal Revenue Code.

If you own a business and/or have taken an expense deduction for auto, travel, entertainment, gift, and other related expenses, by your signature below, you are confirming to us that unless we are otherwise advised, the auto, travel, entertainment, gift, and related expenses are supported by the necessary records required under Section 274 of the Internal Revenue Code, which includes receipts, the purpose of and who the expenditure was for, and written logs.

The law provides for a penalty to be imposed when a taxpayer makes a substantial understatement of their tax liability. A substantial understatement exists when the understatement for the year exceeds the greater of 10 percent of the tax required to be shown on the return, or \$10,000. The penalty is 20 percent of the tax underpayment. Taxpayers may seek to avoid all or part of the penalty by showing (1) that they acted in good faith and there was reasonable cause for the understatement, (2) that the understatement was based on substantial authority, or (3) that the relevant facts affecting the item's tax treatment were adequately disclosed on the return. You agree to advise me if you wish disclosure to be made in your returns or if you desire me to identify or perform further research with respect to any material tax issues for the purposes of ascertaining whether, in our opinion, there is "substantial authority" for the position proposed to be taken on such issues in your returns.

Our work in connection with the preparation of your income tax return does not include any procedures designed to discover fraud, defalcations, or other irregularities, should any exist. We will render such accounting and bookkeeping assistance as I find necessary for preparing the income tax returns. However, if your books are not in sufficiently proper order, we will return them to you with a list of recommended bookkeepers that can help you fix them. You are responsible for clearing from your books or correctly recording as a "draw", all personal expenses that are not business expenses.

You are also confirming that you will furnish me with all the information required for preparing the returns.

We will use our professional judgment in preparing your returns. Whenever we are aware that a possibly applicable tax law is unclear or that there are conflicting interpretations of the law by authorities (e.g., tax agencies and courts) we will explain the possible positions that may be taken on your return. We will follow whatever position you request on your return so long as it is consistent with the codes, regulations, and interpretations that have been promulgated. If the Internal Revenue Service should later contest the position taken, there may be an assessment of additional tax plus interest and penalties. We assume no liability for any additional taxes, penalties, or interest.

Federal law has extended the attorney-client privilege to some, but not all, communications between a client and the client's CPA. The privilege applies only to non-criminal tax matters that are before the IRS or brought by or against the U.S. Government in a federal court. The communications must be made in connection with tax advice. Communications solely concerning the preparation of a tax return will not be privileged.

In addition, the confidentiality privilege can be inadvertently waived if the contents of any privileged communication are discussed with a third party, such as a lending institution, a friend, or a business associate. We recommend that you contact us before releasing any privileged information to a third party. You need to be especially careful about privileged communications. If a communication is made in the presence of an employee who is not authorized to act or speak for the person in relation to the communication's subject matter, then the communication will be deemed to be made in the presence of a third party and any privilege will be waived.

If we are asked to disclose any privileged communication, unless we are required to disclose the communication by law, we will not provide such disclosure until you have had an opportunity to argue that the communication is privileged. You agree to pay any and all reasonable expenses that we incur, including legal fees, that are a result of attempts to protect any communication as privileged.

Our fees for these services, which are stated on our web site, will be computed at our standard rates and are payable upon the delivery of the return to you and before the return is filed by us. The fee does not include responding to Internal Revenue Service inquiries or audit, and the client understands that the tax preparer is not responsible for Internal Revenue Service disallowance of doubtful deductions or deductions unsupported by adequate documentation nor for resulting taxes, penalties, and interest.

If any dispute arises among the parties hereto, the parties agree first to try in good faith to settle the dispute by mediation administered by the American Arbitration Association under its Commercial Mediation Rules before resorting to litigation. The costs of any mediation proceeding shall be shared equally by all parties.

We may use an outside processing firm to assist in the preparation of your return. In all cases, we are responsible for the final review of your return and all data will be held to be confidential by the processing firm and us.

Client and accountant both agree that any dispute over fees charged by the accountant to the client will be submitted for resolution by arbitration in accordance with the rules of the American Arbitration Association. Such arbitration shall be binding and final. IN AGREEING TO ARBITRATION, WE BOTH ACKNOWLEDGE THAT IN THE EVENT OF A DISPUTE OVER FEES EACH OF US IS GIVING UP THE RIGHT TO HAVE THE DISPUTE DECIDED IN A COURT OF LAW BEFORE A JUDGE OR JURY AND INSTEAD WE ARE ACCEPTING THE USE OF ARBITRATION FOR RESOLUTION.

We will be pleased to discuss this letter with you at your convenience. If the foregoing is acceptable to you, please **sign the original copy of this letter** in the space provided and **return it to us with your tax organizer**.

SIGN, DATE, AND RETURN BOTH PAGES TO US

Date

2009	1040	US	Miscellaneous Questions
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IMPORTANT: Please answer each question. If you do not check "yes" or "no", we will presume that the answer is "NO."

If there are any additional organizer pages that you need that were not supplied with this organizer, please go to www.hkmscpa.com. On the home page click on "2009 individual tax organizer", locate the page that you want, and print it.

If we did not prepare your tax return last year and you have not given us your returns for the past three years, please provide them with this organizer.

CHANGES ON EXTENSIONS: 1040 for six months to 10/15, 1120 for six months to 09/15, 1120S for six months to 09/15, 1065 for **FIVE** months to 09/15, and 1041 for **FIVE** months to 09/15.

FILING AFTER APRIL 15th: If you file an extension and file before October 15th AND owe more taxes, then you will be charged penalties and interest of about 1% per month. Individuals (Form 1040) filing late after April 15th **without** an extension or after October 15 can owe up to 30% in **penalties and interest** by October 16th, and 100% after four years.

RETENTION OF TAX DOCUMENTS: THIS IS A WARNING I can not stress to you strongly enough that you **MUST** keep all of your tax documents including forms sent to you, receipts, letters, photos of and receipts for charitable contributions of household items, clothing, and vehicles, business mileage logs, and written documentation of business travel, entertainment, and gifts including who, what, when, where, why, and how much. If you do not have these documents in the event of an audit, then the deductions will be disallowed.

PERSONAL INFORMATION

Yes No

Did any of your personal information in the Client Information section of the Organizer change? If YES, write in the new information. **Make sure you check your e-mail address for accuracy. We prefer to use e-mail for the majority of our communications. If further information is needed for the preparation of your return, you will be notified by email. Please check your e-mail regularly.**

ELECTRONIC FILING, ETC

1-2

Do you want to file your tax return **electronically**? The cost is \$6. Filing electronically provides documented proof in our computer system that the return was received by the IRS and when it was received. This will prevent your return from being lost in the mail; it will give you a faster refund; and, it will prevent failure to file penalties of 5% per month if you owe taxes.

3-4

Do you want your **refund deposited directly** to your bank account? If YES, attach a voided check here (no deposits slips, please).

3-2

May the IRS discuss the tax return with your preparer?

REFUNDS

7.2-2

If you have a refund, do you want us to calculate your 2010 W-4 withholding so that you will not receive a refund on your 2010 tax return. The refund can be reduced so that you will have little to no refund or have a small balance due. This calculation is based on the 2009 tax return with any changes in income or expenses that you provide on the additional information page of this organizer.

FOREIGN ACCOUNTS, FOREIGN TRUSTS, AND PROPERTY OWNED IN MEXICO

82

Did you have an interest or signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account that had a balance greater than \$10,000 at any time during the year? If YES, provide the country's name and any other details of the income from that account for 2009. (TD F 90-22)

3520/A

Did you receive a distribution from, or were you a grantor to a foreign trust in 2009? If YES, provide the income information from that trust.

3520/A

Did you own property in **MEXICO** including deeded timeshares? If YES, check this box and we will call you for the data we need.

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MARITAL STATUS

- 1-3 Did you get married in 2009?
- 1-3 Did you get divorced in 2009? If yes, please provide us with a copy of the divorce decree that shows the section regarding alimony or separate maintenance payments to be made to you, and the section regarding the dependency deduction for the children.
- 1-3 Were you separated from your spouse during the year under a separate maintenance decree? (If you were not a head of household with children living with you, then you may be able to file as single rather than as married filing separate, which will save you taxes.)

DEPENDENTS

- 2 Were any children born to you during 2009? If YES, write the child's full name (as stated on their social security card), date of birth, and social security number in the Dependents section of the organizer.
- 2 Did your parent(s) become your dependents during 2009? If YES, write their full name (as stated on their social security cards), date of birth, and social security number in the Dependents section of the organizer and provide a copy of their 2009 tax return.
- 2 Did any of your prior year dependents die during the year? If YES, write their date of death in the Dependents section of the Organizer beside their name.
- 2 Did any of your prior year dependents get married during 2009? If YES, cross out their name in the Dependents section of the Organizer and write "Married in 2009" next to their name.
- 2 Did any of your prior year dependents graduate from high school in 2009 and **NOT** go on to college? **This is the last year that you can claim them as a dependent--make sure that they do not claim themselves as a dependent on their own tax return for 2009.**
- 2 Did any of your prior year dependents graduate from college in 2009? If YES, write next to their name, in the Dependents section of the Organizer, "Graduated from college in 2009." **This is the last year that you can claim them as a dependent--make sure that they do not claim themselves as a dependent on their own tax return for 2009.**
- 2 Did you have any children under the age of 19 or full-time students under the age of 24 at the end of 2009 with interest and dividend income in excess of \$950 or total investment income in excess of \$1,900? If YES, provide us with ALL of their tax information, **as we require that we prepare this return due to the complexity of the tax laws.** We find that many children, who are dependents, incorrectly prepare their own tax returns by claiming themselves as dependents, which requires us to file amended returns for the children at a later date. If you allow us to prepare their returns for \$25 each, you will avoid this issue.

ADOPTION EXPENSES

- 2/37 Did you adopt any children in 2009? If YES, write the child's full name as stated on their social security card, date of birth, and social security number, and the amount of adoption expenses paid in the Dependents section of the Organizer .
- 37 Was this child adopted from outside of the United States? What country? _____
- 37 Was the adopted child a "special needs child" as defined by Washington State law?

INCOME

- 31 Did you work outside of the United States during 2009? If YES, provide, on the additional information page of the organizer, the income amounts you were paid for 2009, any foreign withholding or income taxes paid for 2009, and the dates that you worked outside the United States during 2008 and 2009, and the dates you expect to work outside the United States in 2010.
- 14.1-1 Did you receive Social Security payments in 2009? If YES, provide your 2009 Social Security **Form SSA-1099**.

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- | | | | |
|------|--------------------------|--------------------------|---|
| 14.2 | <input type="checkbox"/> | <input type="checkbox"/> | Did you receive <u>Unemployment Compensation</u> payments in 2009? If YES, provide your 2009 Form 1099-G . |
|------|--------------------------|--------------------------|---|
- | | | | |
|------|--------------------------|--------------------------|--|
| 13.2 | <input type="checkbox"/> | <input type="checkbox"/> | Did you receive <u>Gambling Winnings</u> payments in 2009? If YES, provide your 2009 Forms W-2G . |
|------|--------------------------|--------------------------|--|
- | | | | |
|------|--------------------------|--------------------------|--|
| 14.2 | <input type="checkbox"/> | <input type="checkbox"/> | Did you receive a <u>State Tax Refund</u> from a state outside of Washington in 2009? If YES, provide your 2009 Form 1099-G . |
|------|--------------------------|--------------------------|--|
- | | | | |
|--------|--------------------------|--------------------------|---|
| 14.1-2 | <input type="checkbox"/> | <input type="checkbox"/> | Did you receive Alimony or Separate Maintenance income in 2009? If YES, fill in the amount _____. |
|--------|--------------------------|--------------------------|---|
- | | | | |
|----|--------------------------|--------------------------|--|
| 20 | <input type="checkbox"/> | <input type="checkbox"/> | Did you own, purchase, or sell an interest in a partnership or "S" corporation in 2009? If YES, provide the Forms 1065 K-1 or 1120S K-1 . |
|----|--------------------------|--------------------------|--|
- | | | | |
|----|--------------------------|--------------------------|--|
| 20 | <input type="checkbox"/> | <input type="checkbox"/> | Were you a beneficiary in a trust in 2009? If YES, provide the Forms 1041 K-1 . |
|----|--------------------------|--------------------------|--|
- | | | | |
|------|--------------------------|--------------------------|--|
| 14.1 | <input type="checkbox"/> | <input type="checkbox"/> | Did you have any <u>debts that were forgiven</u> in 2009 such as credit card or mortgage debt on a home foreclosure or sale? If YES, provide the Forms 1099 that were sent to you for this purpose. (F982-S62) |
|------|--------------------------|--------------------------|--|
- | | | | |
|----|--------------------------|--------------------------|---|
| 62 | <input type="checkbox"/> | <input type="checkbox"/> | Did you file <u>bankruptcy</u> in 2009? |
|----|--------------------------|--------------------------|---|

RETIREMENT PLAN DISTRIBUTIONS

- | | | | |
|------|--------------------------|--------------------------|--|
| 13.1 | <input type="checkbox"/> | <input type="checkbox"/> | If you are older than 70-1/2, did you take the "required minimum distribution" from your retirement accounts during 2009? <u>In 2009, you were not required to take the required minimum distribution from your account.</u> |
|------|--------------------------|--------------------------|--|
- | | | | |
|------|--------------------------|--------------------------|--|
| 13.1 | <input type="checkbox"/> | <input type="checkbox"/> | Did you withdraw funds from a retirement account (401k, IRAs, etc.) during 2009? If YES, provide the Forms 1099R for the distributions. |
|------|--------------------------|--------------------------|--|
- | | | | |
|------|--------------------------|--------------------------|---|
| 13.1 | <input type="checkbox"/> | <input type="checkbox"/> | If you did withdraw funds from a retirement account during 2009 and received the funds in a check payable to you, did you roll over any of these amounts to another IRA retirement account ? If YES, write the amount here _____ and circle the type of account it was rolled into: a ROTH IRA or REGULAR IRA. |
|------|--------------------------|--------------------------|---|
- | | | | |
|------|--------------------------|--------------------------|--|
| 13.1 | <input type="checkbox"/> | <input type="checkbox"/> | Did you receive a Form 1099R for a retirement plan distribution that was due to <u>someone's death</u> (code 4 in box 7 on the form)? If YES, provide the information from the executor of the estate (if you have not already done so) letting us know how much of the estate taxes (presuming estate taxes were due and payable) from the decedent's estate would be deductible by you on your tax return. |
|------|--------------------------|--------------------------|--|

REGULAR IRAs (NOT THE 401K WHERE YOU WORK)

- | | | | |
|------|--------------------------|--------------------------|---|
| 24-1 | <input type="checkbox"/> | <input type="checkbox"/> | Do you plan to contribute to a Regular IRA (not your employer's 401k plan) for 2009? These contributions must be made before April 15. |
|------|--------------------------|--------------------------|---|
- Total contribution you (**taxpayer**) want to make for 2009 _____ or circle MAXIMUM.
- Total contributions you (**taxpayer**) have already made for 2009 _____.
- Total contribution you (**spouse**) want to make for 2009 _____ or circle MAXIMUM.
- Total contributions you (**spouse**) have already made for 2009 _____.

ROTH IRAs (NOT THE 401K WHERE YOU WORK)

- | | | | |
|------|--------------------------|--------------------------|--|
| 24-2 | <input type="checkbox"/> | <input type="checkbox"/> | Do you plan to contribute to a ROTH IRA (not your employer's 401k plan) for 2009? These contributions must be made before April 15. |
|------|--------------------------|--------------------------|--|
- Total contribution you (**taxpayer**) want to make for 2009 _____ or circle MAXIMUM.
- Total contributions you (**taxpayer**) have already made for 2009 _____.

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Total contribution you (**spouse**) want to make for 2009 _____ or circle MAXIMUM.

Total contributions you (**spouse**) have already made for 2009 _____.

SEP IRAs, SELF EMPLOYED 401-K, AND SIMPLE IRAs FOR SELF-EMPLOYED BUSINESS OWNERS (NOT THE 401K WHERE YOU WORK)

CONTRIBUTION DEADLINES for SEP IRA, Simple IRA, and Self Employed 401K:

- *Form 1040: 04/15 or, if an extension is filed, 10/15.
- *Form 1120: 03/15 or, if an extension is filed, 09/15.
- *Form 1120S: 03/15 or, if an extension is filed, 09/15.
- *Form 1065: 03/15 or, if an extension is filed, 09/15.

PLAN SETUP DEADLINES for SEP IRA, Simple IRA, and Self Employed 401K:

- *A simple IRA must be set up before October 31, 2009.
- *A self employed 401k must be set up before December 31, 2009.
- *A SEP IRA must be set up before April 15, 2010 or if an extension is filed for Form 1040 before October 15, 2010; for 1120, 1120s, and 1065 returns the SEP IRA must be set up before March 15, 2010 or, if an extension is filed, before September 15, 2010.

24-4 Do you (**taxpayer**) plan to or did you contribute to a **SEP IRA, SIMPLE IRA, or a SELF EMPLOYED 401K** for your business for 2009? If YES, write the **amount:** _____ or circle **MAXIMUM**.

24-4 Do you (**taxpayer**) want us to make this calculation for you?

24-4 Do you (**spouse**) plan to or did you contribute to a **SEP IRA, SIMPLE IRA, or a SELF EMPLOYED 401K** for your business for 2009? If YES, write the **amount:** _____ or circle **MAXIMUM**.

24-4 Do you (**spouse**) want us to make this calculation for you?

COLLEGE, HIGHER EDUCATION COSTS

11-4 Did you cash in Series EE US savings bonds issued after 1989 and pay higher education expenses for yourself, your spouse, or your dependents? If YES, please provide the **Form 1099-INT** for those bonds and note that the proceeds were used for higher education expenses.

14.3-2 Did you receive a distribution from an Education Savings Account or a Qualified Tuition Program in 2009? If YES, provide the **Form 1099-Q**.

38 Did you, your spouse, or a dependent incur any tuition expenses to attend college, university, or vocational school in 2009? If YES, provide **Form 1098-T**. Attending what year as of 12/31/2009? Circle one:
Freshman Sophomore Junior Senior Post-Graduate

14.3-2 Did you take money out of a 529 plan in 2009 (also available for 2010) to purchase a computer for your college student? If yes, write the amount here _____.

24-6 Did you pay student loan interest in 2009? If YES, provide us with **Form 1098-E, letters, or other documentation** stating the interest paid.

ADJUSTMENTS TO INCOME

24-6 Were you an **educator** in 2009 who paid out-of-pocket expenses for your classroom that were not reimbursed by the school? If YES, write the total amount here _____.

24-7 Did you pay alimony or spousal maintenance in 2009? If YES, write the total amount here _____.

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SCHEDULE A - ITEMIZED DEDUCTIONS

MEDICAL EXPENSES AND INSURANCE

24-5 Did you pay for medical insurance as a self employed person in 2009? If YES, write the amount here _____.

25 Did you pay for hospice, adult care home for medical care purposes, nursing care, long-term care insurance costs, medical insurance costs, or out-of-pocket medical costs that were not reimbursed by Medicare or any other insurance? If YES, provide, on the additional information page of the organizer, a list with totals of those expenses.

25 Did you pay for medical expenses out of your own pocket for an elderly parent? If YES, provide, on the additional information page of the organizer all of the details and amounts paid, **and a copy of their tax return** for 2009.

32-1 Did you make contributions to a health savings account (HSA) or a medical savings account (MSA)? If YES, provide, on the additional information page of the organizer, amount contributed in 2009 and the **1099 forms** received from these accounts showing payments made on your behalf.

PERSONAL TAXES (FOR RENTAL PROPERTY SEE THE SECTION ON RENTAL INCOME AND EXPENSES)

25 State income tax-Did you move into Washington State in 2009? If YES, provide **a copy of your 2008 state income tax return** from your previous state.

25 Auto excise tax-Did you provide us with the excise tax, RTA tax, or monorail tax amounts from your vehicle, motorcycle, or boat registration statements for 2009? Write these amounts in the "Taxes" section in the Organizer under personal property taxes.

25 Sales tax on large purchases-Did you purchase a vehicle, a boat, a plane, or have your home remodeled in 2009? If yes, write the amount of sales tax paid on these items in the "Taxes" section in the Organizer under Sales tax paid on vehicles, boats, and aircraft. **Note:** Purchases of furniture and other personal items do **not** qualify unless you add up the sales tax on all of your purchases for 2009.

25 General sales tax-If you wish to add up the sales tax paid on all of your purchases **EXCLUDING** the large items in the question above check YES to the left and write the amount in the "Taxes" section in the Organizer under State and local sales taxes paid. Otherwise, check NO to the left and we will use the standard sales tax deduction based on your income from the IRS tables.

25-LL Labor and Industries Insurance (SDI)-Does your employer deduct labor and industries insurance from your payroll check? If YES, write the total amount in the "Taxes" section in the Organizer under Other taxes and label it as "L&I" or "SDI".

Real estate taxes for personal residences and vacation homes

25 Personal residence-In the "Taxes" section in the Organizer under Real estate taxes - principle residence write the amount of real estate taxes that you paid in 2009. If you owned multiple personal residences during the year, circle or write the property address on each **mortgage interest statement or the real estate tax statement**. **THIS YEAR YOU ARE ALLOWED TO DEDUCT A PORTION OF YOUR REAL ESTATE TAXES EVEN IF YOU CANNOT ITEMIZE YOUR DEDUCTIONS, SO PLEASE PROVIDE THE AMOUNT TO US.**

25 Vacation home, raw land, or time-share -Do you own any of these? If YES, write in the "Taxes" section in the Organizer under Real estate taxes - property held for investment the amount of real estate taxes that you paid in 2009 for each property and circle or write a description on each **mortgage interest statement** (vacation home, time-share, raw land).

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PERSONAL INTEREST (FOR RENTAL PROPERTY SEE THE SECTION ON RENTAL INCOME AND EXPENSES)**Mortgage interest**

- 25-10 Personal residence-Is the total balance of the mortgages on your **primary home AND vacation home** (rentals are not included) greater than \$1,000,000?
- 25 Personal residence-Did you own only a personal residence during 2009? If YES, provide the **mortgage interest statements** for all of your mortgages for the entire year: first, second, third, etc mortgages. If you owned multiple personal residences during the year, circle or write the property address on each **mortgage interest statement**.
- 25 Vacation home, raw land, or time share-Did you own any of these properties during 2009? If YES, provide the **mortgage interest statements** for all of your mortgages for the entire year: first, second, third, etc mortgages. Circle or write a description on each **mortgage interest statement** (vacation home, time share, raw land).
- 25 Private mortgage insurance-If you bought or refinanced a home in 2009 and you paid for private mortgage insurance, please provide the documents that state how much you were charged for this insurance.

Refinance of home mortgage

- 22 Personal residence-Did you refinance your personal residence during 2009? If YES, provide the **two-page closing/settlement statement**.
- 22 Vacation home, raw land, or time share-Did you refinance any of these properties during 2009? If YES, provide the **two-page closing/settlement statement**.

Purchase of a personal residence or vacation home

- 39-13 Personal residence-Are you a **first-time homebuyer** (someone who has not owned a home in the three years prior to the purchase date) in 2009, who purchased after April 9, 2008 and **before April 30, 2010**? If yes, please provide us with a **SIGNED COPY** of the purchase closing or settlement statement for the home. (NOTE: if you are a dependent to someone else or under the age of 18, you can not take the first-time home buyer credit.)
- 39-13 **MAJOR CHANGE:** Personal residence-Did you purchase a home after 11/06/09 and **before April 30, 2010**? The new law extends the credit to taxpayers **OTHER THAN first-time homebuyers**. If you have owned and used your home as your principal residence for any five consecutive years during the previous eight, you are eligible for a maximum credit of \$6,500. If yes, please provide us with a **SIGNED COPY** of the purchase closing or settlement statement for the home. (NOTE: if you are a dependent to someone else or under the age of 18, you can not take the this credit.)
- 25 Personal residence-Did you purchase a personal residence during 2009? If YES, provide the **two-page closing/settlement statement** of the purchase.
- 25 Vacation home, raw land, or time share-Did you purchase any of these properties during 2009? If YES, provide the **two-page closing/settlement statement** of the purchase.

NON-CASH CHARITABLE CONTRIBUTIONS

- 25 Did you drive for charitable purposes (does not include going to and from church etc. on service days) including choir practice or meetings? If YES, write the total vehicle miles in the "Cash contributions" section of the organizer under number of charitable miles.
- 25 Did you travel for charitable purposes where the expenses were not reimbursed including missions trips out of the country? If YES, write the total amount of airfare, meals, etc. in the "Cash contributions" section of the organizer under volunteer expenses.
- 26 Did you donate a vehicle to a charitable organization in 2009 that had a value of **LESS** than \$500? If YES, write the value of the vehicle, the date of the donation, and the name of the organization in the "non-cash contributions" section of the organizer.

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17.1 If the sale does **NOT** show the mutual fund cost basis, then provide **the annual mutual fund detail statements since the date of purchase** on the additional information page of the organizer.

17.1 If you had **stocks or bonds that became worthless** during the year, please write the purchase and sale information on the page for capital gains and losses.

Sale of property

17.1-7 Personal residence-Did you sell your personal residence during 2009? If YES, provide the **two-page closing/settlement statement of the sale as well as the purchase** and **a list of capital improvements** made to the property since it was purchased.

17.1 Vacation home, raw land, or time share-Did you sell any of these properties during 2009? If YES, provide the **two-page closing/settlement statement of the sale as well as the purchase** and **a list of capital improvements** made to the property since it was purchased.

Installment sales

17.1-4 Did you sell property on an installment sale during 2009? If YES, provide **a copy of the sale contract, a copy of the installment note, and a copy of the loan amortization schedule.**

17.1-5 Did you sell property on an installment sale in a year prior to 2009? If YES, provide **the amount of principle and interest you collected** in 2009 on the installment note.

BUSINESS OFFICE OR STORAGE SPACE IN THE HOME

Did you use business office and/or storage space in the home? If YES, provide the following totals for 2009.

- 29
- Home insurance _____.
 - Home owner dues _____.
 - Utilities - electric _____
 - Utilities - gas _____
 - Utilities - water _____
 - Utilities - garbage _____
 - Rent - if you do not own a home, the amount of rent _____
 - Total square feet of home _____
 - Total square feet used as office/storage space _____
 - Repairs made directly to the office/storage space _____

BUSINESS EXPENSES FOR A SOLE PROPRIETORSHIP, C CORPORATION, S CORPORATION, OR PARTNERSHIP

16 Did you start a business during 2009? If YES, see the top of page one of this organizer to obtain the organizer form from our web site.

22 Did you drive your personal vehicle for business purposes (not commuting to and from work)? If YES, provide your **business auto miles and total auto miles** (including personal) for each vehicle used for business. Please show the miles for each vehicle separately. **DO NOT INCLUDE COMMUTING MILES TO WORK FROM HOME AND FROM WORK TO HOME.**

- 22
- 2009 Total miles Vehicle #1 _____
 - 2009 Business miles Vehicle #1 _____
 - 2009 Interest paid on Vehicle #1 _____
 - 2009 Lease payments on Vehicle #1 _____
 - 2009 Total miles Vehicle #2 _____
 - 2009 Business miles Vehicle #2 _____

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2009 Interest paid on Vehicle #2_____

2009 Lease payments on Vehicle #2_____

Please list the same information for additional vehicles on the additional information page of the organizer.

- | | | | |
|----|--------------------------|--------------------------|---|
| 22 | <input type="checkbox"/> | <input type="checkbox"/> | Did you trade in a business vehicle or equipment during 2009? If Yes, provide us with the trade-in/purchase documents. |
|----|--------------------------|--------------------------|---|
- | | | | |
|----|--------------------------|--------------------------|---|
| 16 | <input type="checkbox"/> | <input type="checkbox"/> | If you have any vehicle or equipment loan balances at year end, please provide us with documents showing the loan balances at year end and the interest paid for the year. |
|----|--------------------------|--------------------------|---|
- | | | | |
|--------|--------------------------|--------------------------|--|
| 36-1/3 | <input type="checkbox"/> | <input type="checkbox"/> | Did you have off-the-road usage of fuel (not in boats) such as generators or equipment? If yes, please write the number of gallons here _____ and circle GAS or DIESEL (F4126 S). |
|--------|--------------------------|--------------------------|--|
- | | | | |
|------|--------------------------|--------------------------|---|
| 10-4 | <input type="checkbox"/> | <input type="checkbox"/> | Did your employees have tips reported on their W-2s? If yes, please write the total amount of tips reported on their W-2s here _____ (F4137). |
|------|--------------------------|--------------------------|---|
- | | | | |
|----|--------------------------|--------------------------|--|
| 22 | <input type="checkbox"/> | <input type="checkbox"/> | Did you sell or purchase business assets during 2009? If YES, mark on the related organizer pages the sale and purchase of business assets during 2009. |
|----|--------------------------|--------------------------|--|
- | | | | |
|----|--------------------------|--------------------------|--|
| 22 | <input type="checkbox"/> | <input type="checkbox"/> | Did you make retail space improvements during the year? If yes, these improvements can be depreciated over 15 years rather than 39 years--write the amount of the improvements here _____. |
|----|--------------------------|--------------------------|--|
- | | | | |
|----|--------------------------|--------------------------|--|
| 16 | <input type="checkbox"/> | <input type="checkbox"/> | Did you keep your bookkeeping on QuickBooks during 2009? If YES, provide a backup copy (QBB or QBM) of your QuickBooks file for 2009. PLEASE DO NOT give us an accountant's copy--QBA or QBX. You can put this on a CD ROM, a flash drive, or email the file to us. <u>If your QBB file is large, then go to our home page at www.hkmscpa.com. On the lower left are some red boxes with links that allow you to send large file to us via the internet.</u> |
|----|--------------------------|--------------------------|--|
- | | | | |
|--|--------------------------|--------------------------|--|
| | <input type="checkbox"/> | <input type="checkbox"/> | Did you provide us with the PASSWORD to your file? If not, write it here _____. |
|--|--------------------------|--------------------------|--|
- | | | | |
|----|--------------------------|--------------------------|---|
| 16 | <input type="checkbox"/> | <input type="checkbox"/> | Did you keep your bookkeeping on Quicken during 2009? If YES, provide a copy of your Quicken file for 2009. You can put this on a CD ROM or email the file to us. |
|----|--------------------------|--------------------------|---|
- | | | | |
|----|--------------------------|--------------------------|--|
| 16 | <input type="checkbox"/> | <input type="checkbox"/> | Did you keep your books by hand ? If YES, provide a handwritten list of income and expenses (totals only) on the additional information page of the organizer or on the organizer page for businesses. <u>OR go to our web site at www.hkmscpa.com and download the bookkeeping Excel file.</u> |
|----|--------------------------|--------------------------|--|

RENTAL INCOME AND EXPENSES

- | | | | |
|----|--------------------------|--------------------------|--|
| 18 | <input type="checkbox"/> | <input type="checkbox"/> | Did you rent a part of your home to someone in 2009? If YES, complete the organizer page for rental income and expenses . See the top of page one of this organizer to obtain the organizer form from our web site. |
|----|--------------------------|--------------------------|--|
- | | | | |
|----|--------------------------|--------------------------|--|
| 18 | <input type="checkbox"/> | <input type="checkbox"/> | Did you own a rental home in 2009? If YES, complete the organizer page for rental income and expenses . See the top of page one of this organizer to obtain the organizer form from our web site. |
|----|--------------------------|--------------------------|--|
- | | | | |
|----|--------------------------|--------------------------|---|
| 18 | <input type="checkbox"/> | <input type="checkbox"/> | Real estate taxes --Did you own rental real estate holdings during 2009? If YES, provide the amount of real estate taxes that you paid in 2009 for each property. <u>Write the address or location of the property on each real estate tax statement and "RENTAL" on each rental property statement.</u> |
|----|--------------------------|--------------------------|---|
- | | | | |
|----|--------------------------|--------------------------|--|
| 18 | <input type="checkbox"/> | <input type="checkbox"/> | Mortgage interest --Did you own rental real estate holdings during 2009? If YES, provide the mortgage interest statements for all of your rental property mortgages for the entire year: first, second, third, etc mortgages. <u>Circle or write</u> the property address on each mortgage interest statement and write " RENTAL " on the face of the statement. |
|----|--------------------------|--------------------------|--|

2009	1040	US	Miscellaneous Questions
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- 22 Refinance of rental property-Did you refinance a rental property during 2009? If YES, provide the **two-page closing/settlement statement**.
- 22 Purchase of rental property-Did you purchase a rental property during 2009? If YES, provide the **two-page closing/settlement statement** of the purchase.
- 22 Sale of rental property-Did you sell any rental properties during 2009? If YES, provide the **two-page closing/settlement statement** of the sale as well as the purchase.
- 22 Foreclosure of rental property-Did you have any rental properties that were foreclosed on during 2009? If YES, provide the **Form 1099 for the foreclosure**.

Commonly missed rental expenses (Please add amounts for any of these amounts to the realted organizer pages.)

- 18 Auto miles traveling to and from the rental home for repairs or inspections
- Auto miles traveling to and from stores to pick up supplies
- Home insurance
- Utilities paid-electric, gas, water, garbage
- Repair costs
- Legal costs
- Management fees
- Advertising for the rental
- Gardening and landscaping
- Homeowner association dues

CHILD AND DEPENDENT CARE

Note that dependent care also includes time while a spouse is going to school and is not employed, and can also be used for the care of parents or relatives.

- 33 Did you pay for child and dependent care in 2009? If YES, write, on the additional information page of the organizer, the name, address, Social Security Number or Employer Identification Number, and the amount paid for each day care provider in the space below this question.

MOVING EXPENSES

- 27 Did you move more than 50 miles during 2009 due to a change of jobs? If YES, provide a list of moving expenses that you were not reimbursed for by your employer (meals are not allowed as a deduction.)

MISCELLANEOUS

- 39-10 Did you add any energy efficient improvements (insulation, exterior windows and doors, metal roofs, furnaces, solar, fuel cell) to your home in 2009? If YES, write, on the additional information page of the organizer, the name of the improvement and amount.
- 39-9 Did you add energy efficient property to your home in 2009? Energy efficient property specifically refers to solar energy, solar water heating, fuel cell, small wind energy or a geothermal heat pump. If YES, write the type of improvement and cost on the additional information page.
- 34-26 Did you purchase a hybrid vehicle in 2009? If YES, write, on the additional information page of the organizer, the year, name, and model of the vehicle, and the amount paid.
- 17.1-2 Did anyone owe you money that became uncollectible in 2009 **and** you have already taken the person to court to collect the money, the person filed for bankruptcy, or you can no longer find that person, **and** do you have a signed note payable from that person as proof of the loan? If YES, write, on the additional information page of the organizer the person's name, the original date of the loan, and the amount of the loan.
- 42 Did you engage the services of any household employees (domestic help or a nanny) in 2009? If YES, provide the **Form W-2** that you gave them.

2009	1040	US	Miscellaneous Questions
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GIFTS

Did you or your spouse make any gifts to an individual that total more than \$13,000 during 2009, or any gifts to a trust? If YES, provide, on the additional information page of the organizer, the person's name, their relationship to you, and the amount that you gave to them.

ESTIMATED TAXES

7.1-L1

If you have an overpayment of 2009 taxes, do you want it applied to your 2010 estimated tax (instead of being refunded)?

Do you expect your 2010 income to be **less** than your 2009 income?

TAX PLANNING

Self-employed medical insurance and expenses: these expenses can be deducted as a business expense IF you have adopted a qualified IRS Section 105 medical reimbursement plan that is available for sole proprietorships, some partnership, and "C" corporations ("S" corporation are exempt from this type of plan.) If you would like more information about this type of plan and how it can save you taxes, please check the "YES" box. We will mail information to you and give you a call about a Section 105 plan for your business.

Net Operating Losses (a special calculation for a business loss for sole proprietorships, S corporations, C corporations, and partnerships): Large firms can carry back 2008 OR 2009 losses for five years instead of two. This is no longer limited to those with average gross receipts of \$15 million or less. Large companies must choose between carrying back either a 2008 OR 2009 loss. But any loss carried back to the fifth year can offset only 50% of that year's income. Smaller firms get the five-year carryback for both years, without the 50% limitation.

S corporations (Form 1120S) and partnerships (Form 1065) filing late will owe a penalty of \$195 per owner or partner **PER MONTH** for up to twelve months.

PERSONAL FINANCIAL REVIEW

This review is not for financial planning (sales for stocks and mutual funds), but to assist you in getting your financial house in order. My job will be to guide you through this process, you will do all of the work. This is how I keep you from spending less money on my services. I do not sell financial planning services; I do not sell life insurance; and, I do not receive commissions for these items. Also, I do not receive any payments for any referrals that I give to you for legal services.

Do you want us to help you with any or all of the following items?

Would you like our help in creating a **household budget**? My wife and I keep track of all of our spending in Quicken--she does all of the data entry. Each December 31st, in the afternoon, we review our spending for the current year and create a budget for the new year. At the end of each month, we review our current year's spending to date against the budget and talk about where we are overspending and how to correct it.

Do you have your **personal bank and investment accounts** correctly titled? Should they be single, joint, or payable on death?

Do you want to know what your **credit scores** are? Are there any **judgments against you** that you do not know about? Is someone else applying for credit cards in your name?

Do you want to get your **personal debts under control** such as credit cards, auto loans, and medical bills? My wife and I started our married life together in 1972 living on \$280 per month. In 1997, we paid off our mortgage and became debt free by working day and night, by not spending, and by saving every penny we could. There is a Proverb that says, "As a slave is to the master, so a borrower is to the lender." The question is: do you want to become **DEBT FREE**?

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Miscellaneous Questions

- In case you died last night, do you know who the **beneficiaries on your bank accounts and retirement account** are? Are they correct, do they need to be changed, are they blank, or are they your ex-wife? Should they be separated into multiple accounts for the separate beneficiaries--this is especially important with blended families?
- Do each of you personally own enough **life insurance** (not through your employer because you were laid off last week and died last night) so that your spouse, who does not come from a wealthy family, will be able to pay off the mortgage and all other debts, and not have to lose the home and file for bankruptcy? This insurance should be on each spouse individually!!!!
- Do you have a **durable (financial) power of attorney** so that your spouse or someone else can act for you in financial matters in case you become disabled and cannot do so? If this POA does not exist: investments cannot be sold, homes cannot be sold, and retirement accounts cannot be liquidated to pay for your medical care without going to court and paying an attorney big bucks to do so.
- Do you have a **healthcare power of attorney** so that your spouse or someone else can make healthcare decisions for you in case you become disabled and cannot do so? This is especially important if you are SINGLE or your spouse is disabled and unable to make the decisions.
- Do you have a **living will** so that your spouse or someone else can make life and death decisions for you in case you become disabled and cannot do so?
- Do you have a **will** so that your spouse or someone knows exactly how your estate is to be handled? Simple things such as: who becomes the guardian of your children, who becomes the trustee for the money for your children, who gets what personal property such as your wedding rings and etc, and how much should go to charity will be decided by the court if you do not have a will.
- Do you need a **trust** to reduce or eliminate estate taxes if your estate (assets, including life insurance and retirement accounts, less debts) if more than \$3,500,000 for IRS purposes and \$2,000,000 for Washington State purposes? Through an A/B trust provision in your will or in your trust, you can reduce or eliminate estate taxes (the starting rate is 55% if you have net assets over \$3,500,000.)
- Do you need a **trust** to care for disabled or mentally ill children or relatives after your death?
- Do you need a **trust** to protect your children from their creditors or their spouses after your death? If you don't, their spouse can get 50% of your estate in the event of a divorce? A simple "spendthrift" clause can cut the creditors off at the knees.
- Do you need a **trust** to provide for your children or grandchildren after your death? Planning for their education or medical care is vital.
- Do you want to set up a **savings plan for the kids' college education**? It is my firm belief that the children should pay 50% or more of their college education by working for it or through college loans; otherwise, they will not appreciate the education.
- Do you want to set up a **savings plan for retirement** to meet your retirement goals? Do you want to be a multi-millionaire when you retire? Without planning, you will meet your default goal--a substantial lack of funds and subservient to the government's ill will toward your life expectancy.

2009	1040	US	Tax Organizer
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HANS KASPER MS CPA PS
 22118 20TH AVENUE SE #122
 BOTHELL, WA 98021
 Telephone number: 425-485-7853
 Fax number: 425-485-5120
 E-mail address: hkasper@hkmscpa.com

Tax Return Appointment

Date:
 Time:
 Location:

This tax organizer will assist you in gathering information necessary for the preparation of your 2009 tax return. Please enter all pertinent 2009 information. If you have attached a government form for an item, check the box and do not enter a 2009 amount.

CLIENT INFORMATION

Taxpayer

Spouse

First name and initial.....	.	
Last name.....		
Title/suffix.....		
Social security number....		
Occupation.....		
Date of birth (m/d/y).....	1/01/1980	
Date of death (m/d/y).....		
1=blind.....		
Home phone.....		
Work phone.....		
Work extension.....		
Cell phone.....		
E-mail address.....		

Address	In care of.....	
	Street address.....	
	Apartment number.....	
	City.....	
	State.....	
	ZIP code.....	

DEPENDENTS

Dependent No. 1

Dependent No.

First name.....	.	
Last name.....		
Title/suffix.....		
Date of birth (m/d/y).....		
Social security number....		
Relationship.....		
Months lived at home.....	12	

WAGES, SALARIES AND TIPS

Employer Name:

<input type="checkbox"/>	<input type="checkbox"/>	_____
<input type="checkbox"/>	<input type="checkbox"/>	_____

2009 Amount

2008 Amount

Attach Forms W-2	

INTEREST INCOME

Payer Name:

<input type="checkbox"/>	<input type="checkbox"/>	_____
<input type="checkbox"/>	<input type="checkbox"/>	_____

Attach Forms 1099-INT	

2009 1040 US Tax Organizer

Please enter all pertinent 2009 information. If you have attached a government form for an item, check the box and do not enter a 2009 amount.

DIVIDEND INCOME

Payer Name:

2009 Amount	2008 Amount
Attach Forms 1099-DIV	

PENSION AND IRA INCOME

Payer name:

Attach Forms 1099-R	

GAMBLING WINNINGS

Payer name:

Attach Forms W-2G	

Total gambling losses.....

Winnings not reported on Form W-2G.....

OTHER GOVERNMENT FORMS - INCOME

- Form 1099-B - Sales of stock (also include transaction history).....
- Form 1099-MISC - Miscellaneous income.....
- Form 1099-S - Sales of real estate (also include closing statements).....
- Form 1099-G - State tax refunds.....

Attach Forms 1099	
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Attach Forms 1099	
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Taxpayer:

- Form SSA-1099 - Social security benefits.....
- Form 1099-G - Unemployment compensation.....

Attach Forms 1099	

Spouse:

- Form SSA-1099 - Social security benefits.....
- Form 1099-G - Unemployment compensation.....

Attach Forms 1099	

MISCELLANEOUS INCOME

Alimony received.....

Spouse: Alimony received.....

Other:

RETIREMENT PLAN CONTRIBUTIONS

Taxpayer:

Traditional IRA contributions (1=maximum).....

Roth IRA contributions (1=maximum).....

Self-employed SEP, SIMPLE, & qualified plan contributions (1=maximum)

2009 1040 US Tax Organizer

Please enter all pertinent 2009 information. If you have attached a government form for an item, check the box and do not enter a 2009 amount.

RETIREMENT PLAN CONTRIBUTIONS (Continued)

Spouse:

	2009 Amount	2008 Amount
Traditional IRA contributions (1=maximum).....		
Roth IRA contributions (1=maximum).....		
Self-employed SEP, SIMPLE, & qualified plan contributions (1=maximum)		

OTHER GOVERNMENT FORMS - DEDUCTIONS

<input type="checkbox"/>	Form 1098-E - Student loan interest.....	Attach Forms 1098	
<input type="checkbox"/>	Form 1098-T - Tuition and related expenses.....		

ADJUSTMENTS TO INCOME

Taxpayer:

Self-employed health insurance premiums.....		
Educator expenses.....		
Expenses from rental of personal property.....		

Other adjustments to income:

Alimony Paid - Recipient name & SSN

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Spouse:

Self-employed health insurance premiums.....		
Educator expenses.....		
Expenses from rental of personal property.....		

Other adjustments to income:

Alimony Paid - Recipient name & SSN

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MEDICAL AND DENTAL EXPENSES

Prescription medicines and drugs.....		1
Doctors, dentists and nurses.....		
Hospitals and nursing homes.....		
Insurance premiums.....		
Taxpayer: Long-term care premiums.....		
Spouse: Long-term care premiums.....		
Insurance reimbursements.....		
Out-of-pocket lodging and transportation expenses.....		
Number of medical miles.....		

Other:

TAXES PAID

State income taxes - 1/09 payment on 2008 state estimate.....		
State income taxes - paid with 2008 state extension.....		
State income taxes - paid with 2008 state return.....		
State income taxes - paid for prior years and/or to other states.....		

2009 1040 US Tax Organizer

Please enter all pertinent 2009 information. If you have attached a government form for an item, check the box and do not enter a 2009 amount.

TAXES PAID (Continued)

City/local income taxes - 1/09 payment on 2008 city/local estimate.....
 City/local income taxes - paid with 2008 city/local extension.....
 City/local income taxes - paid with 2008 city/local return.....
 State and local sales taxes paid (except autos and special items).....
 Use taxes paid on 2009 purchases.....
 Use taxes paid on 2008 state return.....

2009 Amount	2008 Amount

New passenger autos, light trucks & etc. purchased 02/17/2009 - 12/31/2009

Attach Vehicle/Tax Information

Sales tax on auto's not included above.....
 Sales taxes paid on boats, aircraft and other special items.....
 Real estate taxes - principal residence.....
 Real estate taxes - property held for investment.....
 Foreign income taxes.....

Other:

Personal property taxes (including automobile fees in some states).....

Attach Tax Notice

INTEREST PAID

Home mortgage interest and points paid

Attach Forms 1098

Home mortgage interest not on Form 1098 (include name, SSN, & address of payee)

Points not reported on Form 1098

Mortgage insurance premiums on post 12/31/06 contracts.....

--	--

Investment interest (interest on margin accounts):

Passive Interest.....

--	--

CASH CONTRIBUTIONS

Note: No deduction is allowed for cash or check contributions unless the donor maintains a bank record, or a written communication from the donee, showing the name of the organization, contributions date(s), and contribution amount(s).

Volunteer Expenses (out-of-pocket).....

--	--

Number of charitable miles.....

--	--

2009	1040	US	Direct Deposit & Estimates (Form 1040 ES)	3, 6
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Please enter all pertinent 2009 information.

ECONOMIC RECOVERY PAYMENT / DIRECT DEPOSIT / ELECTRONIC PAYMENT (3)

NOTE: You may have received an economic recovery payment if you received social security benefits, supplemental security benefits, railroad retirement benefits, or veterans disability compensation or pension benefits.

1=taxpayer received \$250 economic recovery payment		
1=spouse received \$250 economic recovery payment		
1=taxpayer received government pension not covered by social security		
1=spouse received government pension not covered by social security		
1=direct deposit of federal tax refund into bank account		
1=electronic payment of balance due		
1=electronic payment of estimated tax		

BANK INFORMATION

Name of Bank	Percent to Deposit (xx.xx)	Routing Number	Account Number	Type of Account (Table 1)	Type of Invest. (Table 2)

2009 ESTIMATED TAX / 1040-ES (6)

Federal

	Amount Paid	Date Paid	TS	2009 Voucher Amount
Overpayment applied from 2008				
1st quarter payment (due 4/15/09)				
2nd quarter payment (due 6/15/09)				
3rd quarter payment (due 9/15/09)				
4th quarter payment (due 1/15/10)				
Additional Estimated Tax Payments				
Paid with extension (not later than 4/15/10)				

State

	Amount Paid	Date Paid	TS	2009 Voucher Amount
Overpayment applied from 2008				
1st quarter payment (due 4/15/09)				
2nd quarter payment (due 6/15/09)				
3rd quarter payment (due 9/15/09)				
4th quarter payment (due 1/15/10)				
Additional Estimated Tax Payments				
Paid with extension (not later than 4/15/10)				

1 Type of Account

1 = Savings
2 = Checking

2 Type of Investment

1 = Checking or savings (default)	6 = Coverdell savings account (ESA)
2 = Taxpayer's IRA (next year limits)	7 = Other
3 = Spouse's IRA (next year limits)	8 = Taxpayer's IRA (current year limits)
4 = Health savings account (HSA)	9 = Spouse's IRA (current year limits)
5 = Archer MSA	10 = Series 1 treasury bonds

	Hash Total	3, 6
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Direct Deposit & Estimates (Form 1040 ES) (cont.)

7.1

Please enter all pertinent 2009 information.

APPLICATION OF 2009 OVERPAYMENT (7.1)

If you have an overpayment of 2009 taxes, do you want the excess refunded? or applied to 2010 estimate?

Other (please explain): _____

2010 ESTIMATED TAX INFORMATION

Do you expect your 2010 taxable income to be different from 2009? Yes No

If "yes" explain any differences in income, deductions, dependents, etc.: _____

Do you expect your 2010 withholding to be different from 2009? Yes No

If "yes" explain any differences: _____

Hash Total

7.1

2009

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US

State & Local Tax Refunds / Unemployment Compensation

14.2

Please add, change or delete 2009 information as appropriate.
Be sure to attach all 1099-G forms.

**STATE AND LOCAL TAX REFUNDS /
UNEMPLOYMENT COMPENSATION (Form 1099-G)**

2009 1099-G Amount

No. <input type="text"/>	Name of payer		
	1=spouse		
	Unemployment compensation:		
	Total received (Box 1)		
	2009 Overpayment repaid		
	State and local refunds:		
	State and local income tax refund, credit or offsets (Box 2)		
	1=city or local income tax refund		
	Tax year for box 2 if not 2008 (Box 3)		
	Federal income tax withheld (Box 4)		
	ATAA payments (Box 5)		
	Taxable grants:		
	Federal taxable amount (Box 6)		
	State taxable amount, if different		
	Farm amounts:		
	Agriculture payments (Box 7)		
1=agriculture payments are from conservation reserve program			
Market gain (Box 9)			
Number of farm			
1=box 2 is trade or business income (Box 8)			
State income tax withheld			

No. <input type="text"/>	Name of payer		
	1=spouse		
	Unemployment compensation:		
	Total received (Box 1)		
	2009 Overpayment repaid		
	State and local refunds:		
	State and local income tax refund, credit or offsets (Box 2)		
	1=city or local income tax refund		
	Tax year for box 2 if not 2008 (Box 3)		
	Federal income tax withheld (Box 4)		
	ATAA payments (Box 5)		
	Taxable grants:		
	Federal taxable amount (Box 6)		
	State taxable amount, if different		
	Farm amounts:		
	Agriculture payments (Box 7)		
1=agriculture payments are from conservation reserve program			
Market gain (Box 9)			
Number of farm			
1=box 2 is trade or business income (Box 8)			
State income tax withheld			

14.2

2009

1040

US

Education Distributions (ESA's and QTP's)

14.3

Please enter all pertinent 2009 amounts and attach all 1099-Q forms.
 Enter qualified education expenses below that are not entered elsewhere.
 Last year's amounts are provided for your reference.

ESA'S AND QTP'S (Form 1099-Q)

2009 Amount

2008 Amount

No. <input type="text"/>	Name of payer.....		
	1=spouse.....		
	Qualified expenses:		
	Higher education (net of nontaxable benefits).....		
	Elementary & secondary education (net of nontaxable benefits) ..		
	Form 1099-Q:		
	Gross distributions (Box 1).....		
	Earnings (Box 2).....		
	Basis (Box 3).....		
	Rollover: 1=nontaxable, 2=taxable (Box 4).....		
	Distribution type: 1=private 529, 2=state 529, 3=Coverdell ESA (Box 5) ..		
	ESA's only:		
2009 contributions to this ESA.....			
Value of this account at 12/31/09 (plus outstanding rollovers)....			
Basis in this ESA as of 12/31/08.....			

No. <input type="text"/>	Name of payer.....		
	1=spouse.....		
	Qualified expenses:		
	Higher education (net of nontaxable benefits).....		
	Elementary & secondary education (net of nontaxable benefits) ..		
	Form 1099-Q:		
	Gross distributions (Box 1).....		
	Earnings (Box 2).....		
	Basis (Box 3).....		
	Rollover: 1=nontaxable, 2=taxable (Box 4).....		
	Distribution type: 1=private 529, 2=state 529, 3=Coverdell ESA (Box 5) ..		
	ESA's only:		
2009 contributions to this ESA.....			
Value of this account at 12/31/09 (plus outstanding rollovers)....			
Basis in this ESA as of 12/31/08.....			

No. <input type="text"/>	Name of payer.....		
	1=spouse.....		
	Qualified expenses:		
	Higher education (net of nontaxable benefits).....		
	Elementary & secondary education (net of nontaxable benefits) ..		
	Form 1099-Q:		
	Gross distributions (Box 1).....		
	Earnings (Box 2).....		
	Basis (Box 3).....		
	Rollover: 1=nontaxable, 2=taxable (Box 4).....		
	Distribution type: 1=private 529, 2=state 529, 3=Coverdell ESA (Box 5) ..		
	ESA's only:		
2009 contributions to this ESA.....			
Value of this account at 12/31/09 (plus outstanding rollovers)....			
Basis in this ESA as of 12/31/08.....			

14.3

2009

1040

US

Business Income (Schedule C)

No.

16

Please enter all pertinent 2009 amounts. Last year's amounts are provided for your reference.

GENERAL INFORMATION

Principal business/profession	
Principal business code	
Business name, if different from Form 1040	
Business address, if different from Form 1040	
City, state, ZIP code, if different from Form 1040	
Employer identification number	
Other accounting method	

Accounting method: 1=cash, 2=accrual		
Inventory method: 1=cost, 2=lower cost/market, 3=other		
1=change of inventory method		
1=spouse, 2=joint		
1=first Schedule C filed for this business		
1=W-2 earnings as statutory employee		
1=not subject to self-employment tax		
1=did not "materially participate"		
1=personal services is not a material income producing factor		
1=investment		
1=minister's Schedule C		
1=single member limited liability company		

INCOME

	2009 Amount	2008 Amount
Gross receipts or sales (Form 1099-MISC, box 7)		
Returns and allowances		
Other income:		

COST OF GOODS SOLD

Inventory at beginning of the year		
Purchases		
Cost of items for personal use		
Cost of labor		
Materials and supplies		
Other costs:		

Inventory at end of the year		

2009

1040

US

Business Income (Schedule C) (cont.)

No.

16 p2

Please enter all pertinent 2009 amounts. Last year's amounts are provided for your reference.

EXPENSES

	2009 Amount	2008 Amount
Accounting		
Advertising		
Answering service		
Bad debts from sales or service		
Bank charges		
Car and truck expenses (not entered elsewhere)		
Commissions		
Contract labor		
Delivery and freight		
Dues and subscriptions		
Employee benefit programs		
Insurance (other than health)		
Mortgage interest (paid to banks, etc.)		
Other interest (not entered elsewhere)		
Janitorial		
Laundry and cleaning		
Legal and professional		
Miscellaneous		
Office expense		
Outside services		
Parking and tolls		
Pension and profit sharing plans - contributions		
Pension and profit sharing plans - admin. and education costs		
Postage		
Printing		
Rent - vehicles, machinery, & equipment (not entered elsewhere)		
Rent - other		
Repairs		
Security		
Supplies		
Taxes - real estate		
Taxes - payroll		
Taxes - sales tax included in gross receipts		
Taxes - other (not entered elsewhere)		
Telephone		
Tools		
Travel		
Total meals and entertainment in full (50%)		
Department of Transportation meals in full (80%)		
Uniforms		
Utilities		
Wages		

Other expenses:

NOTE: If you purchased or disposed of any business assets, please complete Sheet 22.

16 p2

2009	1040	US	Capital Gains & Losses (Schedule D)	17
-------------	-------------	-----------	--	-----------

**If you sold any stocks, bonds, or other investment property in 2009, please list the pertinent information for each sale below or provide a spreadsheet file with this information.
Be sure to attach all 1099-B forms and brokerage statements.**

No.	Quantity (Box 5)	Description of Property (Box 7)	Date Acquired	Date Sold (Box 1a)	Sales Price (gross or net) (Box 2)	Cost or Basis	Expenses of Sale (if gross sales price entered)	Federal Income Tax Withheld (Box 4)
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								

2009

1040

US

Installment Sales (Form 6252)

17 p2

Please enter all pertinent 2009 amounts. Last year's amounts are provided for your reference.

PRIOR YEAR INSTALLMENT SALE

		2009 Amount	2008 Amount
No. <input type="text"/>	Description of property.....		
	Date acquired (m/d/y).....		
	Date sold (m/d/y).....		
	Gross profit ratio (.xxxx).....		
	Current year principal payments (-1 if none).....		
No. <input type="text"/>	Description of property.....		
	Date acquired (m/d/y).....		
	Date sold (m/d/y).....		
	Gross profit ratio (.xxxx).....		
	Current year principal payments (-1 if none).....		
No. <input type="text"/>	Description of property.....		
	Date acquired (m/d/y).....		
	Date sold (m/d/y).....		
	Gross profit ratio (.xxxx).....		
	Current year principal payments (-1 if none).....		
No. <input type="text"/>	Description of property.....		
	Date acquired (m/d/y).....		
	Date sold (m/d/y).....		
	Gross profit ratio (.xxxx).....		
	Current year principal payments (-1 if none).....		
No. <input type="text"/>	Description of property.....		
	Date acquired (m/d/y).....		
	Date sold (m/d/y).....		
	Gross profit ratio (.xxxx).....		
	Current year principal payments (-1 if none).....		
No. <input type="text"/>	Description of property.....		
	Date acquired (m/d/y).....		
	Date sold (m/d/y).....		
	Gross profit ratio (.xxxx).....		
	Current year principal payments (-1 if none).....		
No. <input type="text"/>	Description of property.....		
	Date acquired (m/d/y).....		
	Date sold (m/d/y).....		
	Gross profit ratio (.xxxx).....		
	Current year principal payments (-1 if none).....		

17 p2

2009

1040

US

Sale of Home & Moving Expenses

17, 27

If you sold your home or moved in 2009, please complete the information below. For the sale of home, please provide Form 1099-S and closing statements from the purchase and sale of your home.

SALE OF HOME (17)

Description of property (Box 3)
Date acquired (m/d/y)
Date sold (m/d/y) (Box 1)
Sales price (Box 2)
1=sale of home
1=owned and used property as main home for at least 2 of 5 years before sale
1=first-time homebuyer credit was previously taken on this home
1=business use in year of sale
Number of days after December 31, 2008 that home was not used as principal residence

Adjusted Basis

Original cost
Improvements:
Adjusted basis

Expenses of Sale (Commissions, advertising fees, legal fees, and loan charges paid by the seller)

Total expenses of sale

Reduced Exclusion

Please complete the following information if due to a change in health, place of employment, or unforeseen circumstances you either: a) Did not meet the ownership and use tests *, or b) Excluded gain on the sale of another home after May 6, 1997.

If excl. gain from another home after May 6, 1997 & within 2 yrs. of current sale, enter date of sale (m/d/y)
1=sale due to change in health, employment or unforeseen circumstances
Days used as main home - taxpayer
Days used as main home - spouse
Days property owned - taxpayer
Days property owned - spouse

MOVING EXPENSES (27) (If you moved because of a change in the location of your job)

1=spouse, 2=joint
1=armed forces move due to permanent change of station
Miles from old home to new work place
Miles from old home to old work place
Expenses for transportation and storage of household goods and personal effects
Lodging and travel (excluding meals):
Lodging and travel (excluding automobile)
Parking fees and tolls
Gas and oil
Miles driven to new home

(* owned and used property as main home for at least 2 of 5 years before sale)

17, 27

2009

1040

US

Rental & Royalty Income (Schedule E)

No.

18

Please enter all pertinent 2009 amounts. Last year's amounts are provided for your reference.

GENERAL INFORMATION

Kind of property	<input type="text"/>
Location of property	<input type="text"/>

Percentage of ownership if not 100% (.xxxx)	<input type="text"/>	
Percentage of tenant occupancy if not 100% (.xxxx)	<input type="text"/>	
1=spouse, 2=joint	<input type="text"/>	
1=nonpassive activity, 2=passive royalty	<input type="text"/>	
1=did not actively participate	<input type="text"/>	
1=real estate professional	<input type="text"/>	
1=rental other than real estate	<input type="text"/>	
1=investment	<input type="text"/>	
1=single member limited liability company	<input type="text"/>	

INCOME

	2009 Amount	2008 Amount
Rents received (Form 1099-MISC, box 1)	<input type="text"/>	<input type="text"/>
Royalties received (Form 1099-MISC, box 2)	<input type="text"/>	<input type="text"/>

DIRECT EXPENSES

NOTE: Direct expenses are related only to the rental activity. These include rental agency fees, advertising, and office supplies.

Advertising	<input type="text"/>	<input type="text"/>
Association dues	<input type="text"/>	<input type="text"/>
Auto and travel (not entered elsewhere)	<input type="text"/>	<input type="text"/>
Cleaning and maintenance	<input type="text"/>	<input type="text"/>
Commissions	<input type="text"/>	<input type="text"/>
Gardening	<input type="text"/>	<input type="text"/>
Insurance	<input type="text"/>	<input type="text"/>
Legal and professional fees	<input type="text"/>	<input type="text"/>
Licenses and permits	<input type="text"/>	<input type="text"/>
Management fees	<input type="text"/>	<input type="text"/>
Miscellaneous	<input type="text"/>	<input type="text"/>
Mortgage interest (paid to banks, etc.)	<input type="text"/>	<input type="text"/>
Qualified mortgage insurance premiums	<input type="text"/>	<input type="text"/>
Excess mortgage interest	<input type="text"/>	<input type="text"/>
Other interest (not entered elsewhere)	<input type="text"/>	<input type="text"/>
Painting and decorating	<input type="text"/>	<input type="text"/>
Pest control	<input type="text"/>	<input type="text"/>
Plumbing and electrical	<input type="text"/>	<input type="text"/>
Repairs	<input type="text"/>	<input type="text"/>
Supplies	<input type="text"/>	<input type="text"/>
Taxes - real estate	<input type="text"/>	<input type="text"/>
Taxes - other (not entered elsewhere)	<input type="text"/>	<input type="text"/>
Telephone	<input type="text"/>	<input type="text"/>
Utilities	<input type="text"/>	<input type="text"/>
Wages and salaries	<input type="text"/>	<input type="text"/>
Other:	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

NOTE: If you purchased or disposed of any business assets, please complete Sheet 22.

18

2009

1040

US

Rental & Royalty Income (Sch. E) (cont.)

No.

18 p2

Please enter all pertinent 2009 amounts. Last year's amounts are provided for your reference. The indirect expense column should only be used for vacation homes or less than 100% tenant occupied rentals.

OIL AND GAS

	2009 Amount	2008 Amount
Production type (preparer use only)		
Cost depletion		
Percentage depletion rate or amount		
State cost depletion, if different (-1 if none)		
State % depletion rate or amount, if different (-1 if none)		

VACATION HOME

Number of days rented at fair market value		
Number of days personal use		
Number of days owned (if optional method elected)		

INDIRECT EXPENSES

NOTE: Indirect expenses are related to operating or maintaining the dwelling unit. These include repairs, insurance, and utilities.

Advertising		
Association dues		
Auto and travel (not entered elsewhere)		
Cleaning and maintenance		
Commissions		
Gardening		
Insurance		
Legal and professional fees		
Licenses and permits		
Management fees		
Miscellaneous		
Mortgage interest (paid to banks, etc.)		
Qualified mortgage insurance premiums		
Excess mortgage interest		
Other interest (not entered elsewhere)		
Painting and decorating		
Pest control		
Plumbing and electrical		
Repairs		
Supplies		
Taxes - real estate		
Taxes - other (not entered elsewhere)		
Telephone		
Utilities		
Wages and salaries		

Other:

2009

1040

US

Farm Income (Schedule F/Form 4835)

No.

19

Please enter all pertinent 2009 amounts. Last year's amounts are provided for your reference.

GENERAL INFORMATION

Principal product	<input type="text"/>
Employer ID number	<input type="text"/>

Agricultural activity code	<input type="text"/>	
Accounting method: 1=cash, 2=accrual	<input type="text"/>	
1=spouse, 2=joint	<input type="text"/>	
1=farm rental (Form 4835)	<input type="text"/>	
1=crop insurance proceeds election	<input type="text"/>	
1=did not "materially participate" (Schedule F only)	<input type="text"/>	
1=did not actively participate (Form 4835 only)	<input type="text"/>	
1=real estate professional (Form 4835 only)	<input type="text"/>	
1=single member limited liability company	<input type="text"/>	
% of ownership if not 100% (.xxxx) (Form 4835 only)	<input type="text"/>	

FARM INCOME

	2009 Amount	2008 Amount
Cash method:		
Sales of livestock, etc. bought for resale	<input type="text"/>	<input type="text"/>
Cost or basis of livestock, etc. bought for resale	<input type="text"/>	<input type="text"/>
Sales of livestock, etc. you raised	<input type="text"/>	<input type="text"/>
Accrual method:		
Sales of livestock, produce, grains, etc.	<input type="text"/>	<input type="text"/>
Inventory of livestock, etc. at beginning of year	<input type="text"/>	<input type="text"/>
Cost of livestock, etc. purchased	<input type="text"/>	<input type="text"/>
Inventory of livestock, etc. at end of year	<input type="text"/>	<input type="text"/>
Other farm income:		
Total cooperative distributions	<input type="text"/>	<input type="text"/>
Taxable cooperative distributions	<input type="text"/>	<input type="text"/>
Total agricultural program payments (other than CRP)	<input type="text"/>	<input type="text"/>
Taxable agricultural program payments (other than CRP)	<input type="text"/>	<input type="text"/>
Total conservation reserve program payments	<input type="text"/>	<input type="text"/>
Taxable conservation reserve program payments	<input type="text"/>	<input type="text"/>
Commodity credit loans reported under election	<input type="text"/>	<input type="text"/>
Total commodity credit loans forfeited or repaid	<input type="text"/>	<input type="text"/>
Taxable commodity credit loans forfeited or repaid	<input type="text"/>	<input type="text"/>
Total crop insurance proceeds received in 2009	<input type="text"/>	<input type="text"/>
Taxable crop insurance proceeds received in 2009	<input type="text"/>	<input type="text"/>
Taxable crop insurance proceeds deferred from 2008	<input type="text"/>	<input type="text"/>
Custom hire (machine work) income	<input type="text"/>	<input type="text"/>
Other income:		
_____	<input type="text"/>	<input type="text"/>
_____	<input type="text"/>	<input type="text"/>
_____	<input type="text"/>	<input type="text"/>
_____	<input type="text"/>	<input type="text"/>
_____	<input type="text"/>	<input type="text"/>
_____	<input type="text"/>	<input type="text"/>
_____	<input type="text"/>	<input type="text"/>
_____	<input type="text"/>	<input type="text"/>
_____	<input type="text"/>	<input type="text"/>
_____	<input type="text"/>	<input type="text"/>

2009

1040

US

Partnership and S corporation Information

20.1,20.2

Please add, change or delete 2009 information as appropriate. Be sure to attach all Schedule K-1s.

PARTNERSHIP INFORMATION (20.1)

No.	Name of Partnership	Employer Identification Number	Tax Shelter Registration Number	Additional Amounts Invested in Partnership

S CORPORATION INFORMATION (20.2)

No.	Name of S corporation	Employer Identification Number	Tax Shelter Registration Number	Additional Amounts Invested in S corporation

20.1,20.2

2009	1040	US	Estate or Trust and REMIC Information	20.3,20.4
-------------	-------------	-----------	--	------------------

Please add, change or delete 2009 information as appropriate.
Be sure to attach all Schedule K-1s and Schedule Qs.

ESTATE OR TRUST INFORMATION (20.3)

No.	Name of Estate or Trust	Employer Identification Number	Tax Shelter Registration Number

REMIC INFORMATION (20.4)

No.	Name of REMIC	Employer Identification Number

	20.3,20.4
--	------------------

2009

1040

US

Asset Acquisition List

22 p2

If you purchased any business assets (furniture, equipment, vehicles, real estate, etc.) or converted any personal assets to business use in 2009, please enter all pertinent information below.

No.	Description of Property	Related Business or Activity	Preparer Use Only			Date Placed in Service	Cost or Basis	Preparer Use Only	
			Form	No. of Form	Category			Current Section 179	Method
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									

22 p2

2009

1040

US

Vehicle Expenses

No.

22 p3

Please enter all pertinent 2009 amounts. Last year's amounts are provided for your reference.

GENERAL INFORMATION

	2009 Amount	2008 Amount
Description of vehicle		
1=no evidence to support your deduction.		
1=no written evidence to support your deduction.		
1=vehicle is available for off-duty personal use		
1=no other vehicle is available for personal use.		
1=vehicle used primarily by more than 5% owner		
Number of months your job required a vehicle (if not 12 months)		

AUTOMOBILE MILEAGE

Total mileage (for the tax year)		
Business mileage		
Commuting mileage (for the tax year)		
Average daily round-trip commute		

ACTUAL EXPENSES

Parking fees and tolls (business portion only)		
Gasoline, lube, oil		
Repairs		
Tires		
Insurance		
Miscellaneous		
Auto license (other than personal property taxes)		
Personal property taxes (based on car's value)		
Interest (car loan) (for Schedule C, E & F)		
Vehicle rent or lease payments		
Inclusion amount (enter as positive)		
Value of employer-provided vehicle on Form W-2 (2106)		

2009

1040

US

Noncash Contributions (Form 8283)

26

If your total noncash contributions are in excess of \$500 in 2009, please complete the information below for each donee using the following guidelines:

- * If you contributed a motor vehicle, boat, or airplane with a claimed value of more than \$500, attach Form 1099-C or other written acknowledgement received from the donee organization.
- * A deduction for contributions of clothing or other household items that are not in *good* used condition or better is not allowed. In addition, a deduction for any item with minimal monetary value may be denied. However, these rules do not apply to any contribution of a single item for which a deduction of more than \$500 is claimed, if a qualified appraisal for the donated property is provided.

DONATED PROPERTY INFORMATION

No. <input type="text"/>	Vehicle	Name of charitable organization (donee)	
		Street address	
		City, state, ZIP code	
		1=spouse, 2=joint	
		Property description (other than vehicle)	
		Year (yyyy)	
		Make and model	
		Condition and mileage	
		Date of contribution (m/d/y) *	
		Date acquired by donor (m/y) *	
		How acquired by donor (Table 1 or describe)	
		Donor's cost or basis	
Fair market value			
Method used to determine FMV (Table 2 or describe)			
No. <input type="text"/>	Vehicle	Name of charitable organization (donee)	
		Street address	
		City, state, ZIP code	
		1=spouse, 2=joint	
		Property description (other than vehicle)	
		Year (yyyy)	
		Make and model	
		Condition and mileage	
		Date of contribution (m/d/y) *	
		Date acquired by donor (m/y) *	
		How acquired by donor (Table 1 or describe)	
		Donor's cost or basis	
Fair market value			
Method used to determine FMV (Table 2 or describe)			
No. <input type="text"/>	Vehicle	Name of charitable organization (donee)	
		Street address	
		City, state, ZIP code	
		1=spouse, 2=joint	
		Property description (other than vehicle)	
		Year (yyyy)	
		Make and model	
		Condition and mileage	
		Date of contribution (m/d/y) *	
		Date acquired by donor (m/y) *	
		How acquired by donor (Table 1 or describe)	
		Donor's cost or basis	
Fair market value			
Method used to determine FMV (Table 2 or describe)			

1 How Property was Acquired
 1 = Purchase 3 = Inheritance
 2 = Gift 4 = Exchange

2 Method Used to Determine FMV
 1 = Appraisal 3 = Catalog
 2 = Thrift shop value 4 = Comparable sales

For other methods, see IRS Pub. 561.

26

2009

1040

US

Business Use of Home (Form 8829)

No.

29

Please enter 2009 indirect expenses in full. Nonbusiness portion will carry to Schedule A. Business percentage will be applied to indirect expenses only.

BUSINESS USE OF HOME

	2009 Amount	2008 Amount
Form.....		
Number of form (e.g., enter 2 for Schedule C number 2).....		
Business use area (square footage).....		
Total area of home (square footage).....		
Total hours facility used (for daycare facilities only).....		
Total hours available (if not 8,760).....		
% (.xx) or amount of gross income from home if not 100% (-1 if none).....		
% (.xx) or amount of expenses from home if not 100% (-1 if none).....		

INDIRECT EXPENSES

NOTE: Indirect expenses are for keeping up and running your entire home. They benefit both the business and personal parts of your home.

Mortgage interest.....		
Real estate taxes.....		
Qualified mortgage insurance premiums.....		
Casualty losses.....		
Insurance.....		
Miscellaneous.....		
Rent.....		
Repairs and maintenance.....		
Utilities.....		
Excess mortgage interest.....		
Other indirect expenses:		

DIRECT EXPENSES

NOTE: Direct expenses benefit only the business part of your home. They include painting or repairs made to specific areas or rooms used for business.

Mortgage interest.....		
Real estate taxes.....		
Qualified mortgage insurance premiums.....		
Casualty losses.....		
Insurance.....		
Miscellaneous.....		
Rent.....		
Repairs and maintenance.....		
Utilities.....		
Excess mortgage interest.....		
Excess casualty losses.....		
Allowable casualty losses.....		
Other direct expenses:		

2009

1040

US

Employee/Vehicle Bus. Exp. (Form 2106)

No.

30

Please enter all pertinent 2009 amounts. Last year's amounts are provided for your reference.

GENERAL INFORMATION

Occupation, if different from Form 1040.....

Form.....	<input type="text"/>	
Number of form (1=first Schedule C, 2=second, etc.).....	<input type="text"/>	
1=spouse.....	<input type="text"/>	
1=performance artist, 2=handicapped, 3=fee-basis government official.....	<input type="text"/>	

EMPLOYEE BUSINESS EXPENSES

	2009 Amount	2008 Amount
Meal and entertainment expenses.....	<input type="text"/>	<input type="text"/>
Reimbursements for meals and entertainment not on W-2, box 1.....	<input type="text"/>	<input type="text"/>
1=Department of Transportation (80% meal allowance).....	<input type="text"/>	
Local transportation (bus, taxi, train, etc.).....	<input type="text"/>	<input type="text"/>
Travel expenses while away from home overnight.....	<input type="text"/>	<input type="text"/>
Reimbursements not included on Form W-2, box 1.....	<input type="text"/>	<input type="text"/>
Other business expenses:	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

30

2009

1040

US

Foreign Income Exclusion (Form 2555)

No.

31.1

Please enter all pertinent 2009 information.

GENERAL INFORMATION

1=spouse.

Foreign address of taxpayer, if different from Form 1040:

Street address.

City.

Region.

Postal code.

Country.

Employer:

Name.

U.S. street address.

U.S. city.

U.S. state.

U.S. ZIP code.

Foreign street address.

Foreign city.

Foreign region.

Foreign postal code.

Foreign country.

Employer type: 1=foreign entity, 2=U.S. company, 3=self, 4=foreign affiliate of U.S. company, 5=other.

Employer type, if other.

Type of exclusion revoked if revoked in earlier year (if applicable):	Tax year revocation was effective
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>

Country of citizenship.

City and country of separate foreign residence if maintained due to adverse living conditions (if applicable):	Number of days during tax year at separate foreign address (if applicable)
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>

Tax homes(s) during tax year:	Dates tax home(s) were established (m/d/y)
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>

31.1

2009

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US

Foreign Income Exclusion (2555)

No.

31.1 p2

Please enter all pertinent 2009 information.

TRAVEL INFORMATION

NOTE: Please enter all travel for 2009 as well as travel for 2010 known to date.

Travel Type (table)	Name of country (if not United States)	Date arrived	Date left	Days in U.S. on business

BONA FIDE RESIDENCE TEST AND PHYSICAL PRESENCE TEST

Beginning date for bona fide residence (m/d/y)	<input type="text"/>	
Ending date for bona fide residence (m/d/y)	<input type="text"/>	
Living quarters in foreign country: 1=purchased home, 2=rented house or apartment, 3=rented room, 4=quarters furnished by employer.....	<input type="text"/>	

Names of family living abroad with taxpayer (if applicable):	Period family lived abroad

1=submitted statement to country of bona fide residence.	<input type="text"/>	
1=required to pay income tax to country of bona fide residence.	<input type="text"/>	
Contractual terms relating to length of employment abroad.	<input type="text"/>	
Type of visa you entered foreign country under	<input type="text"/>	
Explanation why visa limited stay or employment in country (if applicable)	<input type="text"/>	

Address of home in U.S. maintained while living abroad (if applicable):	1=U.S. home rented (if applicable)	Names of occupants in U.S. home (if applicable)	Relationship of occupants in U.S. home (if applicable)

Principal country of employment

FOREIGN HOUSING EXPENSES

	2009 Amount	2008 Amount
Qualified housing expenses.	<input type="text"/>	<input type="text"/>
Location of housing expenses:	Qualifying days in location (multiple locations only)	

Travel Type

1 = Travel to U.S. (default)
 2 = Travel to foreign country
 3 = Travel to restricted country

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Foreign Income Exclusion (Form 2555)

No.

31.2

Please enter all pertinent 2009 amounts and attach all W-2 forms, or other wage statements. Enter amounts in U.S. dollars only. Last year's amounts are provided for your reference.

FOREIGN WAGES, SALARIES, TIPS

	2009 Amount	2008 Amount
Name or number		
1=spouse		
1=retirement plan (Box 13)		
Name of employer (Box c)		
Wages, tips, other compensation (Box 1)		
Federal income tax withheld (Box 2)		
Social security tax withheld (Box 4)		
Medicare tax withheld (Box 6)		
State income tax withheld (Box 17)		
Local income tax withheld (Box 19)		

FOREIGN ALLOWANCES, REIMBURSEMENTS AND OTHER EARNED INCOME

Noncash Income

Home (lodging)		
Meals		
Car		
Other properties or facilities:		

Allowances and Reimbursements

Cost of living and overseas differential		
Family		
Education		
Home leave		
Quarters		
Other purposes:		

Meals and lodging provided for the convenience of the Employer (excludable under section 119)		
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Other Foreign Earned Income

2009 Days Worked Allocation Information

Total number of days worked (if not 240)		
Total days worked before and after foreign assignment		
Foreign days worked before and after foreign assignment		

31.2

2009	1040	US	Health Savings Accounts (8889)	32.1
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**Please enter all pertinent 2009 amounts & attach all 1099-SA forms.
Last year's amounts are provided for your reference.**

HSA CONTRIBUTIONS

NOTE: Contributions to an HSA are only eligible to persons covered under a high deductible health plan. For tax year 2009, a high deductible health plan is one with an annual deductible that is not less than \$1,150 for self-only coverage or \$2,300 for family coverage, and the annual out-of-pocket expenses (deductibles, co-payments, and other amounts, but not premiums) do not exceed \$5,800 for self-only coverage or \$11,600 for family coverage.

	2009 Amount		2008 Amount	
	Taxpayer	Spouse	Taxpayer	Spouse
1= self-only coverage, 2= family coverage.				
HSA contributions you made or expect to make, except rollovers, employer contributions, and contributions made to an employee account through a cafeteria plan (1=maximum)				
Contributions included above that were made after you became eligible for Medicare				
Contributions made to date.				

HSA DISTRIBUTIONS

Total HSA distribution received (1099-SA, box 1) ...				
Distributions included above that were rolled over to another HSA				
Total unreimbursed qualified medical expenses.				

	32.1
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2009	1040	US	Child and Dependent Care Expenses (Form 2441)	33.1,33.2
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Please enter all pertinent 2009 information. Last year's amounts are provided for your reference. You must have paid for the care of one or more dependents enabling you to work or attend school to qualify for this credit.

DEPENDENT CARE EXPENSES (33.1)	2009 Amount		2008 Amount	
	Taxpayer	Spouse	Taxpayer	Spouse
Dependent care expenses incurred but not paid in 2009 . . .				
Employer-provided benefits forfeited in 2009				

PERSONS AND EXPENSES QUALIFYING FOR DEPENDENT CARE CREDIT

No. <input style="width:40px;" type="text"/>	First name		
	Last name		
	Date of birth (m/d/y)		
	Social security number		
	Qualified dependent care expenses incurred and paid in 2009		2008 amt:
	1=disabled 1=spouse, 2=joint		

No. <input style="width:40px;" type="text"/>	First name		
	Last name		
	Date of birth (m/d/y)		
	Social security number		
	Qualified dependent care expenses incurred and paid in 2009		2008 amt:
	1=disabled 1=spouse, 2=joint		

No. <input style="width:40px;" type="text"/>	First name		
	Last name		
	Date of birth (m/d/y)		
	Social security number		
	Qualified dependent care expenses incurred and paid in 2009		2008 amt:
	1=disabled 1=spouse, 2=joint		

PERSONS OR ORGANIZATIONS PROVIDING CARE (33.2)

No. <input style="width:40px;" type="text"/>	Name of provider		
	Street address		
	City, state, ZIP code		
	Identification number (SSN or EIN)		
	Amount paid to care provider in 2009		2008 amt:
	1=spouse, 2=joint		

No. <input style="width:40px;" type="text"/>	Name of provider		
	Street address		
	City, state, ZIP code		
	Identification number (SSN or EIN)		
	Amount paid to care provider in 2009		2008 amt:
	1=spouse, 2=joint		

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US

Qualified Adoption Expenses (Form 8839)

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Please enter all pertinent 2009 information. Last year's amounts are provided for your reference.

ELIGIBLE CHILDREN

2009 Amount

2008 Amount

No. <input type="text"/>	First name.....			
	Last name.....			
	Identification number.....			
	Date of birth (m/d/y).....			
	1=born before 1992 and was disabled.....			
	1=special needs child.....			
	1=foreign child.....			
	1=adoption was not final in 2009.....			
	Qualified Adoption Expenses Paid in	2008 for adoption not finalized by end of 2009.....		
		1997-2001 for adoption of foreign child finalized in 2009.....		
		2008 and 2009 for adoption finalized in 2009.....		
		2009 for adoption finalized before 2009.....		
1=spouse, 2=joint.....				

No. <input type="text"/>	First name.....			
	Last name.....			
	Identification number.....			
	Date of birth (m/d/y).....			
	1=born before 1992 and was disabled.....			
	1=special needs child.....			
	1=foreign child.....			
	1=adoption was not final in 2009.....			
	Qualified Adoption Expenses Paid in	2008 for adoption not finalized by end of 2009.....		
		1997-2001 for adoption of foreign child finalized in 2009.....		
		2008 and 2009 for adoption finalized in 2009.....		
		2009 for adoption finalized before 2009.....		
1=spouse, 2=joint.....				

No. <input type="text"/>	First name.....			
	Last name.....			
	Identification number.....			
	Date of birth (m/d/y).....			
	1=born before 1992 and was disabled.....			
	1=special needs child.....			
	1=foreign child.....			
	1=adoption was not final in 2009.....			
	Qualified Adoption Expenses Paid in	2008 for adoption not finalized by end of 2009.....		
		1997-2001 for adoption of foreign child finalized in 2009.....		
		2008 and 2009 for adoption finalized in 2009.....		
		2009 for adoption finalized before 2009.....		
1=spouse, 2=joint.....				

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Education Credits / Tuition Deduction

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Please complete the information below if you paid qualified education expenses in 2009 for you, your spouse, or your dependents enrolled in an accredited postsecondary institution. Last year's amounts are provided for your reference.

PERSONS AND EXPENSES QUALIFYING FOR EDUCATION CREDITS OR TUITION DED.

		2009 Amount	2008 Amount	
No. <input type="text"/>	Student Info.	1=taxpayer, 2=spouse.....		
		First name		
		Last name		
		Social security number		
	1=American opportunity/hope credit, 2=lifetime learning credit ...			
	Number of years hope credit claimed			
	Student completed 1st 4 years of post-secondary edu. before 2009: 1=yes, 2=no. . .			
	1=student attended educational institution in midwest disaster area			
	Qualified tuition and fees paid in 2009 (net of refund or assistance and not entered elsewhere)			
	Course related materials required to be purchased from institution			
	Course related materials not entered above			

No. <input type="text"/>	Student Info.	1=taxpayer, 2=spouse.....		
		First name		
		Last name		
		Social security number		
	1=American opportunity/hope credit, 2=lifetime learning credit ...			
	Number of years hope credit claimed			
	Student completed 1st 4 years of post-secondary edu. before 2009: 1=yes, 2=no. . .			
	1=student attended educational institution in midwest disaster area			
	Qualified tuition and fees paid in 2009 (net of refund or assistance and not entered elsewhere)			
	Course related materials required to be purchased from institution			
	Course related materials not entered above			

No. <input type="text"/>	Student Info.	1=taxpayer, 2=spouse.....		
		First name		
		Last name		
		Social security number		
	1=American opportunity/hope credit, 2=lifetime learning credit ...			
	Number of years hope credit claimed			
	Student completed 1st 4 years of post-secondary edu. before 2009: 1=yes, 2=no. . .			
	1=student attended educational institution in midwest disaster area			
	Qualified tuition and fees paid in 2009 (net of refund or assistance and not entered elsewhere)			
	Course related materials required to be purchased from institution			
	Course related materials not entered above			

*Refund of qualified expenses and tax-free educational assistance received after you file your return for the year in which the expenses were paid.

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Household Employment Taxes (Schedule H)

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Please enter all pertinent 2009 information. Last year's amounts are provided for your reference.

HOUSEHOLD EMPLOYMENT TAXES

If you paid any one household employee cash wages of \$1,700 or more in 2009; withheld federal income tax during 2009 for any household employee; or paid total cash wages of \$1,000 or more in any calendar quarter of 2008 or 2009 to household employees, please complete the following:

Employer identification number	
1=spouse, 2=joint	

Social security, Medicare and income taxes:	2009 Amount	2008 Amount
1=paid any one employee cash wages of \$1,700 or more		
1=withheld federal income tax for household employee		
Total cash wages subject to social security taxes		
Total cash wages subject to Medicare taxes		
Federal income tax withheld		
Advance earned income credit payments		
Taxes withheld from state disability payments		

Federal unemployment tax:	2009 Amount	2008 Amount
1=paid total cash wages of \$1,000 or more in any calendar quarter of 2008 or 2009		
Total cash wages subject to FUTA tax		
1=paid unemployment contributions to only one state		
1=paid all state unemployment contributions by 4/15/10		
1=all wages taxable for FUTA were also taxable for state unemployment		
Name of state		
State reporting number		
Contributions paid to state unemployment fund		

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US

Parent's Election to Report Child's Inc.

No.

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Please enter all pertinent 2009 amounts & attach all 1099-INT and 1099-DIV forms. Last year's amounts are provided for your reference.

CHILD'S INFORMATION

Form with fields for: First name, Last name, Social security number, Date of birth (m/d/y), 1=nontaxable to federal, 1=nontaxable to state.

INTEREST INCOME (Form 1099-INT)

Table with columns for 2009 Amount and 2008 Amount. Rows include: Banks, credit unions, etc. (Box 1); U.S. bonds, T-bills, etc. (nontaxable to state) (Box 3); Tax-exempt interest (Total municipal bonds, In-state municipal bonds); Adjustments (Nominee distribution, Accrued interest, Tax-exempt interest (1099-INT in error), OID adjustment, ABP adjustment); Foreign (1=interest in or authority over foreign account, Name of foreign country, 1=grantor/transferor or received distribution from foreign trust); Post 8/7/86 private activity bond interest (included above) (6251).

DIVIDEND INCOME (Form 1099-DIV)

Table with columns for 2009 Amount and 2008 Amount. Rows include: Total ordinary dividends (Box 1a); Qualified dividends (Box 1b); Total capital gain distributions (Box 2a); Unrecaptured section 1250 gain (Box 2b); Section 1202 gain (Box 2c); Collectibles (28%) gain (Box 2d); Nontaxable distributions (Box 3); Tax-exempt interest (Total municipal bonds, In-state municipal bonds); Nominee distributions (Ordinary dividends, Qualified dividends, Capital gain distributions); Alaska permanent fund dividends included above.

