Recchia & Company
11524 West 183rd Street, Suite 101
Orland Park, IL 60467

FINANCIAL POLICY

Dear Client:

Thank you for choosing Recchia & Company as your accounting and consulting firm. We view our primary objective as that of assisting our clients in achieving their business and personal financial goals. Our professional fees are determined with that primary objective in mind.

Fees for all services must be paid in full at the time services are rendered. The balance is due at the time of pickup or before we send the tax return(s) via the U.S. Post Office or Federal Express.

We accept checks, cash, MasterCard, VISA, Discover and most debit cards for payment.

Sincerely yours,

Recchia & Company

Accounting Offices
RECCHIA & COMPANY
11524 West 183rd Street, Suite 101
Orland Park, IL 60467

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To add value to our services, we are introducing a new feature with the Tax Organizer to share key tax law changes that may be of interest to you. Due to space limitations, not all changes are shown below

1. **NEW PENALTIES FOR TAXPAYERS AND TAX PREPARERS**

   There are new penalties and stiffer older ones for omitting income and/or overstating deductions on your tax return for both you and us. These penalties are designed to raise revenue for the federal government without the politicians having to raise taxes to pay for their "spending spree" this past year. As a result of these penalties, we need all clients to answer the questions in the tax organizer and sign where indicated. To protect your interests and ours, we will not be able to prepare a return without the questions being answered. If they are not answered, we will return the questionnaire and ask you to complete it. No exceptions...

2. **FIRST-TIME HOMEBUYER CREDIT**

   The IRs discovered over 43,000 cases of fraud by taxpayers claiming this tax credit in 2008. One of the fraud cases involved a 4-year old child claiming the credit in 2008! As a result, they have instituted a number of changes to claiming the credit for 2009 and forward. President signed new legislation on November 6, 2009 that affects First-Time homebuyers. The credit was scheduled to expire on December 1, 2009. It was extended to homes closed by April 30, 2010 or those under contract by April 30, 2010 and closed by June 30, 2010. It also called for the following documentation to be attached to tax returns claiming this tax credit. They are:

   a. All returns claiming the credit must be paper-filed.
   b. A **signed** copy of the closing statement (HUD-1) must be attached to the tax return by both the buyer and seller. Unsigned copies will be rejected by the IRS.
   c. For new construction, a copy of the Occupancy Permit *must* be attached to the return.
   d. Any 2 of the following, showing the home address of the home the credit is claimed, must also be attached:
      i. Drivers license
      ii. Bank statement
      iii. Auto registration
      iv. Pay stub; though a stub with the address is very rare.

   To avoid delays in preparing your 2009 return, be sure to include this documentation when you mail in your tax packet this year if you qualify as a First-Time Homebuyer.

3. **MAKING-WORK-PAY CREDIT (MPC)**

   Congress changed the tax withholding tables in spring 2009 to add up to an extra $400 per year in net pay by reducing the federal withholding. However, this was not a tax reduction; just a reduction in the amount of tax withheld for the year. In effect, each employee already received an "advance" on their 2009 refund during the year through higher net pay. But, because only certain taxpayers qualify due to income limits, those above the limit will have to pay the $400 back on the 2009 return. There is nothing you need to provide us as we will handle it for you. However, understand the MPC may affect your refund or balance due this year.

4. **EXPANDED ENERGY TAX CREDIT**

Congress brought back the energy tax credit for some of the more traditional ways to improve your home's energy efficiency. A tax credit of 30% of the cost to make such improvements is now available for 2009. They include furnaces, central air conditioners, insulation, windows and doors in addition to the solar, geo-thermal and wind property that was available in 2008.

5. **AMERICAN OPPORTUNITY TAX CREDIT**

This enhanced credit replaces the Hope Tax Credit that was available for tuition and fees paid for the first two years of college. The maximum credit is $2,500 and is available to married taxpayers with incomes up to $160,000 and phases out after income exceeds $180,000. For single taxpayers, the limits are $80,000 and $90,000, respectively. These limits are almost two-thirds higher than those for the Hope Credit; so many more taxpayers will now qualify for some college relief.

6. **CANCELLATION OF DEBT INCOME**

Given the state of the economy this past year, the news has been filled with home foreclosures, short sales and people negotiating discounts on their debt. In many cases, they result in taxable income so be sure you include any 1099-C forms you may receive and alert us if you have experienced any of these events so we can help minimize any tax consequences.

7. **ENHANCED STANDARD DEDUCTION**

For those taxpayers who do not itemize their personal deductions, the IRS allowed taxpayers to reduce their income subject to tax by a flat, standard deduction. New for 2009 are the following deductions, previously available only to those who itemized & now offered to those who do not itemize:

a. Real estate taxes paid on your primary and second home on the first $1,000.
b. Sales tax paid on the first $49,500 paid for a *new* car, truck, motorcycle and motor home purchased after February 16, 2009; provided your income does not exceed $ 135,000 ($260,000 if married.)
c. Certain casualty and disaster losses which exceed your insurance coverage.

8. **** FOR ILLINOIS RESIDENTS ONLY ****

Illinois allows taxpayers to claim a credit against their income tax an amount equal to 5 percent of their real estate taxes. (If your real estate taxes are $5,000, the credit is $250.) Due to erroneous claims in the past, Illinois now requires the PIN number, or Permanent Index Number, to be shown on the return or the credit will be disallowed. Any returns submitted without the PIN number will have the credit disallowed with an opportunity to provide once you are notified. But, because of the state's budget crisis, the IL Department of Revenue is grossly understaffed so any notice will likely result in a 5-9 month delay in receiving your full refund. Plus, If the credit is larger than your state refund, you will receive a bill from the state and again, due to their inability to respond timely, you will most likely have to pay the additional tax and then wait many months for your refund.

2009	1040	US	Client Information	1

Recchia & Company
11524 West 183rd Street, Suite 101
Orland Park, IL 60467
Telephone number: (708) 479-8585
Fax number: (708) 479-8686
E-mail address:

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 add, change, or delete information as appropriate.

CLIENT INFORMATION

Filing Status	Filing status (table)	
	1=married filing separate and lived with spouse	
	Year spouse died, if qualifying widow(er) (2007 or 2008)	
Taxpayer	First name and initial	
	Last name	
	Title/suffix	
	Social security number	
	Occupation	
	Date of birth (m/d/y)	
	Date of death (m/d/y)	
	1=blind	
Spouse	First name and initial	
	Last name	
	Title/suffix	
	Social security number	
	Occupation	
	Date of birth (m/d/y)	
	Date of death (m/d/y)	
	1=blind	
Address	In care of	
	Street address	
	Apartment number	
	City	
	State	
	ZIP code	
Foreign Address	Region	
	Postal code	
	Country	

Filing Status

1 = Single
2 = Married filing joint
3 = Married filing separate
4 = Head of household
5 = Qualifying widow(er)

2009	1040	US	Client Information (continued)	1 p2

Please add, change or delete information for 2009.

CLIENT INFORMATION

Taxpayer Contact Information	Home phone		**Daytime Phone** 1 = Work 2 = Home 3 = Mobile
	Work phone		
	Work extension		
	Daytime phone (table)		
	Mobile phone		
	Pager number		
	Fax number		
	E-mail address		
Spouse Contact Information	Home phone		
	Work phone		
	Work extension		
	Daytime phone (table)		
	Mobile phone		
	Pager number		
	Fax number		
	E-mail address		

2009	1040	US	Dependents	2

Please add, change or delete information for 2009.

DEPENDENTS

	Dependent	Dependent
First name		
Last name		
Title/suffix		
Date of birth (m/d/y)		
Social security number		
Relationship		
Months lived at home		
Type of dependent (see table)		
Earned income credit (see table)		
Claimed by: 1=taxpayer, 2=spouse		

	Dependent	Dependent
First name		
Last name		
Title/suffix		
Date of birth (m/d/y)		
Social security number		
Relationship		
Months lived at home		
Type of dependent (see table)		
Earned income credit (see table)		
Claimed by: 1=taxpayer, 2=spouse		

	Dependent	Dependent
First name		
Last name		
Title/suffix		
Date of birth (m/d/y)		
Social security number		
Relationship		
Months lived at home		
Type of dependent (see table)		
Earned income credit (see table)		
Claimed by: 1=taxpayer, 2=spouse		

	Dependent	Dependent
First name		
Last name		
Title/suffix		
Date of birth (m/d/y)		
Social security number		
Relationship		
Months lived at home		
Type of dependent (see table)		
Earned income credit (see table)		
Claimed by: 1=taxpayer, 2=spouse		

Type of Dependent

1 = Child living w/taxpayer
2 = Child not living w/taxpayer
3 = Dependent other than child
4 = Head of household only, not a dependent
5 = Earned income credit only, not a dependent

Earned Income Credit

1 = When applicable (default)
2 = Student age 19 to 23
3 = Disabled
4 = Force
5 = Suppress

2009	1040	US	Miscellaneous Questions

If any of the following items pertain to you or your spouse for 2009, please check the appropriate box and provide additional information if necessary.

PERSONAL INFORMATION

Yes	No	
☐	☐	Did your marital status change during the year?
☐	☐	Did your address change during the year?
☐	☐	What **county** do you live in? ______________________________
☐	☐	Could you be claimed as a dependent on another person's tax return for 2009? *Note: To avoid delays with the IRS on your own return, be sure that any <u>dependent children</u> filing a return which we are not preparing do not claim themselves on their return.*
☐	☐	We offer your Client Copy of the tax return either in a PDF format via our website or the traditional paper copy. Do you prefer the PDF copy instead of the traditional paper copy?
☐	☐	Were you or your spouse in active service for the military in 2009?
☐	☐	Are you or your spouse a teacher with unreimbursed school supplies? If yes, amount $___________

DEPENDENT INFORMATION

Yes	No	
☐	☐	Were there any changes in dependents? If yes, please explain: ____
☐	☐	Were any of your unmarried children who might be claimed as dependents 19 years of age or older at the end of 2009?
☐	☐	Do you have any dependent children under age 19 or full-time students under age 24 at the end of 2009, with interest, dividend income in excess of $950? or total investment income (interest, dividends & capital gains) in excess of $1,900?
☐	☐	Did you maintain a home for someone not claimed as a dependent?
☐	☐	Are you claiming a deduction for a dependent who did not live more than 6 months in your home <u>and</u> you were divorced in 2009 or later?
☐	☐	Has the IRS sent you Form 8836, Qualifying Children Residency Statement?

2009	1040	US	Miscellaneous Questions

☐ ☐ Did you pay for child care (babysitting, daycare) for other than personal, social evenings/events? If yes and this is your first year, please provide provider's name, address, social security number/EIN and amount paid.

____

____

____

INCOME INFORMATION

Yes	No	
☐	☐	Did you receive unreported tip income of $20 or more in any month?
☐	☐	Did you receive a damage award for personal injury or sickness?
☐	☐	Did you receive or pay alimony (not child support)? If yes, amount $__________
☐	☐	Did you cash any Series EE U.S. savings bonds issued after 1989 and pay qualified higher education expenses for yourself, your spouse, or your dependents?
☐	☐	Did you receive any disability or unemployment income?
☐	☐	Did you have any foreign income or pay any foreign taxes?
☐	☐	Did you have an interest in or signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account?
☐	☐	Did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust?
☐	☐	Did you (or your spouse) receive a $250 economic recovery payment in 2009 that was made to social security recipients, railroad retirement recipients and certain veterans?
☐	☐	Did you (or your spouse) receive a pension or annuity in 2009 performed as an employee of the U.S, state or local government from work not covered by social security?
☐	☐	Did you (or your spouse) elect to receive COBRA continuation health insurance coverage (35% of your normal insurance premium) between February 17, 2009 and December 31, 2009 as a result of involuntary termination from employment?

PURCHASES, SALES AND DEBT INFORMATION

Yes No

2009	1040	US	Miscellaneous Questions

☐ ☐ Did you start a business or farm, purchase rental or royalty property, or acquire a new or additional interest in a partnership, S corporation, trust, or REMIC?

☐ ☐ Did you purchase or dispose of any business assets (furniture, equipment, vehicles, real estate, etc.), or convert any personal assets to business use?

☐ ☐ Did you purchase a personal residence and you (and your spouse) did not own any other home during the 3-year period ending on the purchase date in 2009 or do you plan to before April 30, 2010?

☐ ☐ Did you purchase, sell, or refinance your principal home or second home, or did you take a home equity loan?

☐ ☐ Did you buy or sell any stocks, bonds or other investment property in 2009?

☐ ☐ Did you participate in puts, calls or other "short the box" stock transactions with a stock broker in 2009?

☐ ☐ Did you purchase a new motor vehicle in 2009?

☐ ☐ Did you purchase a new alternative motor vehicle

☐ ☐ Did you make any energy efficiency improvements (furnace, central air conditioner, insulation, solar or wind powered equipment) to your home in 2009?

☐ ☐ Did you have any debts cancelled, forgiven or negotiate down a debt?

☐ ☐ Did anyone owe you money which had become uncollectible?

RETIREMENT PLAN INFORMATION

Yes No

☐ ☐ Did you receive a distribution from a retirement plan (401(k), IRA SEP, SIMPLE, Pension or Profit-Sharing or other Qualified Plan)?

☐ ☐ Did you contribute to a retirement plan (401(k), IRA SEP, SIMPLE,) at work?

☐ ☐ Did you, or do you intend to contribute to a traditional or Roth IRA for this year?

☐ ☐ Did you convert part or all of your traditional, SEP-IRA, or SIMPLE-IRA to a Roth IRA?

☐ ☐ Did you transfer or rollover any amount from one retirement plan to another retirement plan or IRA?

EDUCATION INFORMATION

Yes No

2009	1040	US	Miscellaneous Questions

☐ ☐ Did you receive a distribution from an Education Savings Account or a Qualified Tuition Program?

☐ ☐ Did you receive a employer-provided educational assistance?

☐ ☐ Did you, or will you contribute to a Coverdell Education Savings Account or a Qualified Tuition Program?

☐ ☐ Did you, your spouse, or a dependent incur any tuition expenses that are required to attend a college, university, or vocational school?

DEDUCTION INFORMATION

Yes No

☐ ☐ Did you incur a loss because of damaged or stolen property?

☐ ☐ Did you work out of town for part of the year?

☐ ☐ Did you use your car on the job (other than to and from work)?

☐ ☐ Do you have donee acknowledgement (receipt, letter, etc.) to substantiate your charitable donations? The law now requires a bank record (cancelled check) or a receipt or letter from the charity for all donations for **ANY** amount of money.

☐ ☐ Did you pay PMI (private mortgage insurance) on a new home mortgage issued after December 31, 2006?

☐ ☐ Did you or will purchase a home between April 9, 2008 and June 30, 2009 **and** are a "first-time homebuyer." For this tax benefit, a first-time homeowner is one who has not owned a home in the past 3 years? **Note: See attached important notice on the First-Time Homebuyer Credit. The IRS will reject all credits claimed if any information is missing!**

ESTIMATED TAX INFORMATION

Yes No

☐ ☐ Did you apply an overpayment of 2008 taxes to your 2009 estimated tax (instead of being refunded)?

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

☐ ☐ Do you expect your 2010 income, tax withholding, deductions or dependents to be different from 2009? If yes, please explain: ________________________________

____

2009	1040	US	Miscellaneous Questions

MISCELLANEOUS

Yes	No	
☐	☐	Do you want to electronically file your tax return?
☐	☐	Would you like to have any refund direct deposited?**(If yes, attach voided check for account info. We only assume responsibility for the correctness of the routing & account numbers if a voided check is attached. If incorrect, someone else may get your refund!)**
☐	☐	If you have a refund due, do you want your it directly deposited to more than one financial account (checking, savings, and retirement)?
☐	☐	Do you want to allocate $3 to the Presidential Election Campaign Fund?
☐	☐	Does your spouse want to allocate $3 to the Presidential Election Campaign Fund?
☐	☐	May the IRS discuss your tax return with your tax preparer?
☐	☐	Was your home rented out or used for business?
☐	☐	Did you (or someone on your behalf, including your employer) make contributions to a health savings account (HSA) this year? Or, did you receive an HSA distribution or acquire an interest in an HSA due to the death of the account beneficiary?
☐	☐	Did you have a medical savings account (MSA), a Medicare Advantage MSA, or acquire an interest in an MSA or a Medicare Advantage MSA because of the death of the account holder? Or, were you a policyholder who received payments under a long-term care (LTC) insurance contract or received any accelerated death benefits from a life insurance policy?
☐	☐	Did you incur moving expenses due to a change of employment?
☐	☐	Did you engage the services of any household employees?
☐	☐	Were you notified or audited by either the Internal Revenue Service or the State taxing agency?
☐	☐	Did you or your spouse make any gifts to an individual that total more than $13,000, or any gifts to a trust?
☐	☐	Have you started any adoption process?
☐	☐	Did you engage in any bartering transactions?
☐	☐	Were you or any of your property located in a federally declared disaster area?
☐	☐	Did you use a credit card to pay any federal, state or local income tax in 2009

Miscellaneous Questions (Continued)

I (we) have answered the above questions accurately, to the best of my (our) knowledge.

____
Taxpayer Date

____
Spouse Date

FOR THOSE WHO LOVE THE IDIOSYNCRASIES OF THE ENGLISH LANGUAGE

Yes	No	
☐	☐	Do vegetarians eat animal crackers?
☐	☐	If a turtle doesn't have a shell, would it be homeless?
☐	☐	Is it even possible to have a *civil* war?
☐	☐	If one synchronized swimmer drowns, do the rest drown too?
☐	☐	Can you cry under water?
☐	☐	Once you're in heaven, are you stuck wearing the same clothes you were buried in forever?
☐	☐	Can a hearse carrying a corpse drive in the carpool lane?
☐	☐	Would a mermaid wear an algebra?
☐	☐	If a parsley farmer is sued, can they garnish his wages?

THINGS TO PONDER

How important does a person have to be before they are considered assassinated instead of just murdered?

Did you ever notice that when you blow into a dog's face he gets angry but just take him for a car ride and he sticks his head out the window?

What disease did *cured ham* actually have?

Why do toasters always have a setting that burns toast to a crisp when no decent human being would ever eat it?

2009	1040	US	Miscellaneous Questions

Should you do something when you see an endangered animal eating an endangered plant?

Why do they put braille on drive-through bank machines?

Where do forest rangers go to "get away from it all?".

When it comes to chocolate, resistance is futile.

No one is in charge of your happiness but you.

Frame every so-called disaster with these words... "In five years, will this matter?"

If all of us threw our problems in a pile & then saw everyone else's, would we grab ours back?

Why do people pay to go up in tall buildings & then put money in binoculars to look at things on the ground?

Do the *Alphabet* song and *Twinkle, Twinkle Little Star* have the same tune?

Did you just try singing those two songs to yourself?

Why does a round pizza come in a square box?

If the Professor on Gilligan's Island can make a radio out of a coconut, why can't he fix a hole in a boat?

2009	1040	US	Direct Deposit & Estimates (Form 1040 ES)	3, 6

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

	Hash Total		3, 6

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: ______

2009	1040	US	Wages, Pensions, Gambling Winnings	10, 13.1, 13.2

Please enter all pertinent 2009 amounts & attach all W-2, W-2G and 1099-R forms.
Last year's amounts are provided for your reference.

WAGES, SALARIES, TIPS (10)

No.	Name of Employer (Box c)	1=retirement plan (Box 13)	1=spouse	Wages, Tips, Other Compensation (Box 1)	Tax Withheld Federal (Box 2)	Tax Withheld Social Security (Box 4)	Tax Withheld Medicare (Box 6)	Tax Withheld State (Box 17)	Tax Withheld Local (Box 19)	2008 Wages

PENSIONS, IRA DISTRIBUTIONS (13.1)

No.	Name of Payer	1=spouse	1=IRA/SEP/SIMPLE	Distribution code #1	Distribution code #2	Gross Distribution (Box 1)	Taxable Amount (Box 2a)	Tax Withheld Federal (Box 4)	Tax Withheld State (Box 10)	Value of all IRAs at 12/31/09	2008 Distribution

GAMBLING WINNINGS (W-2G) (13.2)

No.	Name of Payer	1=spouse	Gross Winnings (Box 1)	Tax Withheld Federal (Box 2)	Tax Withheld State (Box 14)	2008 Winnings

GAMBLING LOSSES & WINNINGS (NON W-2G) (13.2)

	2009 Amount	TS	2008 Amount
Total gambling losses			
Winnings not reported on Form W-2G			

(T=taxpayer, S=spouse, Blank=joint)

2009	1040	US	Interest & Dividend Income	11, 12

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

INTEREST INCOME (11)

No.	Name of Payer (also enter SSN & address for seller-financed mortgage)	1=taxpayer 2=spouse	Interest Income			Tax-Exempt Interest		Early Withdrawal Penalty (Box 2)	2008 Interest
			Banks, S&Ls, C/Us, etc. (Box 1)	Seller-Financed Mtg. (Box 1)	U.S. Bonds, T-Bills (Box 3)	Total Municipal Bonds	In-state Municipal Bonds		

DIVIDEND INCOME (12)

No.	Name of Payer	1=tp 2=sp	Dividend Income				Tax-Exempt Interest		Foreign Tax Paid (Box 6)	2008 Dividends
			Total Ordinary Dividends (Box 1a)	Qualified Dividends (Box 1b)	Total Capital Gain Distrib. (Box 2a)	U.S. Bonds (% or amt.)	Total Municipal Bonds	In-state Muni-bonds (% or amt.)		

Please enter all pertinent 2009 amounts and attach all 1099-MISC, SSA-1099, and RRB-1099 forms. Last year's amounts are provided for your reference.

MISCELLANEOUS INCOME

	2009 Amount		2008 Amount	
	Taxpayer	Spouse	Taxpayer	Spouse
Social security benefits (SSA-1099, box 5)				
Medicare premiums paid (SSA-1099)				
Tier 1 RR retirement benefits (RRB-1099, box 5)				
1=lump-sum election for SS benefits				
Alimony received				
Taxable scholarships and fellowships				
Jury duty pay				
Household employee income not on W-2				
Excess minister's allowance				
Alaska permanent fund dividends				
Income from rental of personal property				
Income subject to S/E tax:				
Other income (1099-MISC, box 3)				

TAX WITHHELD (not entered elsewhere)

	2009 Taxpayer	2009 Spouse	2008 Taxpayer	2008 Spouse
Federal income tax withheld				
State income tax withheld				
Local income tax withheld				

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.	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.	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	

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)

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	
Location of property	

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

INCOME

	2009 Amount	2008 Amount
Rents received (Form 1099-MISC, box 1)		
Royalties received (Form 1099-MISC, box 2)		

DIRECT EXPENSES

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

	2009 Amount	2008 Amount
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:		

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

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

TRADITIONAL IRA CONTRIBUTIONS

	2009 Amount Taxpayer	2009 Amount Spouse	2008 Amount Taxpayer	2008 Amount Spouse
IRA contributions you made or expect to make (1=maximum) ($5,000/$6,000 if 50 or older)				
Contributions made to date				
1=covered by plan, 2=not covered				
2009 payments from 1/1/10 to 4/15/10				

ROTH IRA CONTRIBUTIONS

	2009 Taxpayer	2009 Spouse	2008 Taxpayer	2008 Spouse
Roth IRA contributions you made or expect to make (1=maximum) ($5,000/$6,000 if 50 or older)				
Contributions made to date				

SEP, SIMPLE AND QUALIFIED PLANS (KEOGH)

	2009 Taxpayer	2009 Spouse	2008 Taxpayer	2008 Spouse
Profit-sharing (25%/1.25) contributions you made or expect to make (1=maximum)				
Money purchase (25%/1.25) contributions you made or expect to make (1=maximum)				
Defined benefit contributions you expect to make				
Self-employed SEP (25%/1.25) contributions you made or expect to make (1=maximum)				
Plan contribution rate if not .25 (.xxxx)				
Individual 401k: SE elective deferrals (except Roth) (1=max.)				
Individual 401k: SE designated Roth contributions (1=max.)				
SIMPLE contributions:				
Self-employed SIMPLE contributions you made or expect to make (1=maximum)				
Employer matching rate if not .03 (.xxxx)				
1=nonelective contributions (2%)				
Contributions made to date				

ADJUSTMENTS TO INCOME

	2009 Taxpayer	2009 Spouse	2008 Taxpayer	2008 Spouse
Self-employed health insurance:				
Total premiums (excluding long-term care)				
Long-term care premiums				
Student loan interest paid (1098-E, box 1)				
Educator expenses (kindergarten thru grade 12)				
Jury duty pay given to employer				
Expenses from rental of personal property				
Other adjustments to income:				

Alimony paid:	Taxpayer		Spouse	
Recipient's first name				
Recipient's last name				
Recipient's SSN				
Amount paid		2008 amt:		2008 amt:

Please enter all pertinent 2009 amounts and attach all 1098 forms.
Last year's amounts are provided for your reference.

MEDICAL AND DENTAL EXPENSES

NOTE: Enter self-employed health insurance premiums on Sheet 24 and Medicare insurance premiums on Sheet 14.

	2009 Amount	TS	2008 Amount
Prescription medicines and drugs			
Doctors, dentists and nurses			
Hospitals and nursing homes			
Insurance premiums not entered elsewhere (excl. LT care & amts. paid w/pre-tax dollars)			
Long-term care premiums - taxpayer			
Long-term care premiums - spouse			
Insurance reimbursement (enter as a positive number)			
Lodging and transportation:			
Out-of-pocket expenses			
Medical miles driven			
Other medical and dental expenses:			

TAXES PAID (State and local withholding and 2009 estimates are automatic.)

	2009 Amount	TS	2008 Amount
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 state			
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			

SALES AND USE TAXES PAID

	2009 Amount	TS	2008 Amount
State and local sales taxes (except autos and special items)			
Use taxes paid on 2009 purchases			
Use taxes paid with 2008 state return			
New passenger auto's, light trucks, motorcycles, and motor homes purchased 2/17/09 - 12/31/09 *			
Vehicle #1 description			
Vehicle #1 purchase price			
Vehicle #1 sales tax paid			
Vehicle #1 other qualified taxes/fees			
Sales tax on auto's not included above			
Sales tax on boats, aircraft, other special items			

OTHER TAXES PAID

	2009 Amount	TS	2008 Amount
Real estate taxes - principal residence:			
Real estate taxes - property held for investment			
Personal property taxes (including auto fees in some states. Provide a copy of tax notice)			
Foreign income taxes			
Other taxes:			

Series: 400 * Attach information on additional vehicles if more than one was purchased between 2/17/09 - 12/31/09.

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

INTEREST PAID

Home mortgage int. (Box 1) and points (Box 2) reported on Form 1098:	2009 Amount	TS	2008 Amount

Home mortgage interest not reported on Form 1098:

Payee's name	
Payee's SSN or FEIN	
Payee's street address	
Payee's city, state, ZIP	

	2009 Amount	TS	2008 Amount
Amount paid			
Points not reported on Form 1098:			
Mortgage insurance premiums on post 12/31/06 contracts (Box 4)			
Investment interest (interest on margin accounts):			
Passive interest			
Certain home mortgage interest included above (6251)			

NOTE: Points paid on loans other than to buy, build, or improve your main home are deductible over the life of the mortgage. For these types of loans also provide the dates and lives of the loans.

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, contribution date(s), and contribution amount(s).

Churches, schools, hospitals, and other charitable organizations (50% limitation):

Contributions by cash or check:	2009 Amount	TS	2008 Amount
Volunteer expenses (out-of-pocket)			
Number of charitable miles			

Veterans' organizations, fraternal societies, nonprofit cemeteries, and certain private nonoperating foundations (30% limitation):

Contributions by cash or check:	2009 Amount	TS	2008 Amount
Volunteer expenses (out-of-pocket)			
Number of charitable miles			

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

NONCASH CONTRIBUTIONS

NOTE: Use Sheet 26 if total noncash contributions are over $500. No deduction is allowed for contributions of clothing and household items that are not in *good* used condition or better. In addition, a deduction for any item with minimal monetary value may be denied.

	2009 Amount	TS	2008 Amount
50% limitation (see above):			
30% limitation (see above):			
30% capital gain property (gifts of capital gain property to 50% limit orgs.):			
20% capital gain property (gifts of capital gain property to non-50% limit orgs.):			

MISCELLANEOUS DEDUCTIONS (subject to 2% AGI limit)

	2009 Amount	TS	2008 Amount
Union and professional dues			
Other unreimbursed employee expenses (uniforms and protective clothing, professional subscriptions, employment agency fees, and certain edu. expenses):			
Investment expense:			
Tax return preparation fee			
Safe deposit box rental			
Miscellaneous deductions (2% AGI) (certain legal and accounting fees, and custodial fees):			

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

OTHER MISCELLANEOUS DEDUCTIONS

	2009 Amount	TS	2008 Amount
Estate tax, section 691(c)			
Other miscellaneous deductions:			

2009	1040	US	Child and Dependent Care Expenses (Form 2441)	33.1,33.2

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 Taxpayer	2009 Amount Spouse	2008 Amount Taxpayer	2008 Amount 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.	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.	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.	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.	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.	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		

2009	1040	US	Additional Information

Please furnish any additional information or supporting details not provided elsewhere in this tax organizer.