



## ENGAGEMENT LETTER

January 2, 2010

Dear Client,

The office of Denise Cataldo, CPA, P.C. is pleased to provide you with professional tax services. This letter is to confirm your understanding of the terms and objectives of my tax services engagement and to clarify the nature and extent of the tax services to be provided. I ask all clients for whom returns are prepared to confirm the following arrangements.

I will prepare the following federal and state income tax returns for you for the year ended December 31, 2009:

2009 Federal Income Tax Return  
2009 Massachusetts Income Tax Return

I will not audit or otherwise verify the data you submit, although it may be necessary to ask you for clarification of some of the information.

I have enclosed a tax organizer with questions and worksheets to guide you in organizing the information I need to prepare your tax returns. It is your responsibility to provide all the information required for the preparation of complete and accurate returns. I will not audit or verify the data you submit, although I may ask you to clarify it, or furnish me with additional data. You are responsible for determining your state or local tax filing obligations with any state or local tax authorities, including but not limited to income, franchise, sales, use and property taxes. If upon reading the completed tax organizer, it comes to my attention that you may have an obligation to file additional income tax returns, I will confirm this in a letter and detail the additional charges for this service.

You should retain all documents, canceled checks and other data that form the basis of income and deductions. This documentation may be necessary to prove the accuracy and completeness of the returns to a taxing authority. **You have the final responsibility for the income tax returns and, therefore, you should review them carefully before you sign them.** I am not responsible for the disallowance of doubtful deductions or inadequately supported documentation, nor for resulting taxes, penalties and interest. All of your original records that you provide to me to prepare your returns will be returned to you. My working papers, including any copies of your records that I choose to make and the tax organizer that you complete, are my property and will be retained by me in accordance with my established record retention policy. The policy states in general, that I will retain these working papers for a period of seven years. After this period expires, these files will be destroyed.

The original filing due dates for your income tax return are April 15, 2010 for your federal and state income tax returns. It may become necessary to apply for an extension of the filing deadline if there are unresolved tax issues or delays in processing, or if I do not receive all the necessary information from you on a timely basis. If you are unable to complete the tax organizer with other required documentation by March 12, 2010 to allow for the timely preparation of your tax returns, you must contact me and request that I apply for an extension of the filing deadline on your behalf. Applying for an extension of time to file may extend the time available for a government agency to undertake an audit of your return or may extend the statute of limitations. Additionally, extensions may affect your liability for penalties and interest or compliance with government or other deadlines. I am available to discuss this matter with you at your request at my regular hourly fee should the need arise.

I will prepare your returns based on your filing status (single, married filing jointly etc) as reflected on your income tax returns for last year. If your marital status has changed or you want to change your filing status or have questions regarding your filing status, please contact me to discuss this. Make sure you make the proper notations in the organizer regarding your filing status.

The Internal Revenue Code and regulations impose preparation and disclosure standards with non-compliance penalties on both the preparer of a tax return and on the taxpayer. Unless I have a reasonable belief that any tax position in your return will more-likely-than-not be sustained on its merits, a preparer penalty will be imposed on me unless that position has a reasonable basis and is adequately disclosed in the return. While I might be able to avoid a preparer penalty by adequately disclosing the return position, you might not have to disclose the position in order to avoid taxpayer penalties. If I determine that I would be subject to a preparer penalty by delivering your return to you, you agree to either adequately disclose that position on your return or change the position to one that would not subject me to a penalty. If you do not choose to change your position or adequately disclose, then I may at my sole discretion and at any time may withdraw from the engagement without completing or delivering tax returns to you.

My engagement does not include tax planning services, which are available as a separate engagement. During the course of preparing the tax returns identified above, I may bring to your attention certain available tax savings strategies for you to consider as possible means of reducing your income taxes in subsequent years. However I have no responsibility to do so and will take no action with respect to any such recommendations, as the responsibility for implementation remains with you.

In the interest of facilitating my services to you, I may communicate by facsimile transmission or send electronic mail over the internet. Such communications may include information that is confidential. While I will use my best efforts to keep such communications secure in accordance with my obligations under applicable laws and professional standards, you recognize and accept that I have no control over the unauthorized interception of these communications once they have been sent and consent to my use of these electronic devices during this engagement.

You may choose to have me file your return electronically with the Internal Revenue Service and Massachusetts Department of Revenue or other state agency. You must review and sign the return before it can be electronically transmitted. I am not responsible for the length of time it takes the tax authority to process your return. My fee for this service is \$15.

This engagement does not include responding to inquiries by any governmental agency or tax authority. Your returns may be selected for review by the taxing authorities. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of such government tax examination, I will be available upon request to represent you, however these additional services are not included in my fee for preparation of your returns and I will render additional invoices for the time and expenses incurred.

For tax years beginning in 2000, the IRS has provided that an individual taxpayer and his or her spouse, if applicable, may authorize the IRS to discuss the taxpayer's tax return with the CPA who signed the taxpayer's return as the return preparer. The authorization is granted by checking the "yes" box in the signature area of the tax return. By checking the "yes" box, you are granting the IRS permission to contact my firm with questions that may arise during the processing of your return. You would also be granting my firm the permission to (1) provide the IRS with any information that may be missing from your return, (2) call the IRS to inquire on the processing of your return or on the status of your refund, and (3) respond to any IRS notices that you have provided to my firm relating to mathematical errors, offsets, and return preparation. Please note that my firm will not receive separate copies of IRS notices; therefore, you must provide me with copies of any notices you receive from the IRS. Once elected, the authorization cannot be revoked. The authorization is valid for one year after the due date for filing the tax return.

I will use my judgment to resolve questions in your favor where a tax law is unclear if there is a reasonable justification for doing so. Whenever I am 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), I will explain the possible positions that may be taken on your return. I will follow whatever position you request, so long as it is consistent with the codes and regulations and interpretations that have been promulgated. If the IRS should later contest the position taken, there may be an assessment of additional tax plus interest and penalties. I assume no liability for any such additional penalties or assessments.

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, your confidentiality privilege can be inadvertently waived if you discuss the contents of any privileged communications with a third party, such as a lending institution, a friend, or a business associate. I recommend that you contact me before releasing any privileged information to a third party.

In the event that I am requested or authorized by you, or am required by government regulation, subpoena, or other legal process to produce documents or personnel as witnesses with respect to this engagement, and provided that I am not a party to the legal proceedings, you shall reimburse me for my professional time and expenses incurred in responding to such requests.

I will bill you for my professional services as of the date I complete your return. The fee is based upon the complexity of the work to be performed and my professional time to complete the work. Additionally, this fee is dependent on the availability, quality and completeness of your records. You agree that you will deliver all records requested by my staff to complete this engagement on a timely basis. In the event your records are not submitted in a timely matter or they are incomplete or unusable, I reserve the right to charge additional fees and expenses for services required to correct the problem.

Payment is due upon completion. I accept cash, check or Visa/MasterCard (not Amex or Discover). If payment is not received by the due date, you will be assessed interest charges of 1.5% per month on the unpaid balance. I reserve the right to terminate or suspend my services. If my work is suspended or terminated, you agree that I will not be responsible for your failure to meet government or other filing deadlines, for any penalties or interest that may be assessed against you resulting from your failure to meet the deadlines, or for any other damages. My services will conclude upon delivery of your 2009 tax returns for your review and filing with the appropriate taxing authorities. In the event I cannot complete your return, your documents will be returned and my services will terminate.

You agree that my firm's liability for any and all claims, damages, losses and costs of any nature arising from this engagement is limited to the total amount of fees paid by you to my firm for the services rendered under this agreement.

You agree to hold my firm and its partners, heirs, executors, personal representatives, successors and assigns harmless from any and all claims that arise from knowing misrepresentations or the intentional withholding or concealment of information from me. You also agree to indemnify my firm for any and all claims made against my firm and me by third parties, which arise from any of these actions.

Parties to this engagement agree to attempt to negotiate the settlement of any disputes arising from this engagement. The parties further agree that, before resorting to the initiation of legal proceedings, they will submit any dispute arising from this engagement to mediation by presenting a written request for mediation to the other party to the engagement. All mediations initiated as a result of this agreement will be administered by the American Arbitration Association under its mediation rules, or such other mediator upon which the parties agree. The results of this mediation shall be binding only upon agreement of each party to be bound. If any portion of this agreement is deemed invalid or unenforceable, said finding shall not operate to invalidate the remainder of the terms set forth in this engagement letter. This section shall survive completion or termination of this Agreement, but under no circumstances shall either party call for mediation of any claim or dispute arising out of this Agreement after such period of time as would normally bar the initiation of legal proceedings to litigate such claim or dispute under the laws of the Commonwealth of Massachusetts.

If mediation fails to resolve the dispute or claim, the parties hereby agree to submit any action, claim or counterclaim whether based in contract, tort, statutory rights or otherwise to the Superior Court of the Commonwealth of Massachusetts. The parties also agree that the laws of the Commonwealth of Massachusetts shall govern all legal proceedings arising from this engagement.

If the tax services and terms outlined are in accordance with your understanding of my engagement, please sign the enclosed copy of this letter in the space provided and return it to me. However, if there are other tax returns you expect me to prepare, such as a gift tax return, please inform me by noting so just below your signature at the end of the returned copy of this letter. It is my policy to initiate services after I receive the signed copy of this engagement letter from you.

I appreciate this opportunity to serve you.

Very truly yours,

*Denise Cataldo*

Denise Cataldo, CPA, PC

The foregoing is in accordance with my understanding of your engagement to provide tax return preparation services. I acknowledge and agree that the firm will be free to destroy its records upon the expiration of the period specified in the letter. The terms described in this letter are acceptable and are hereby agreed to.

Accepted by: \_\_\_\_\_  
( If joint return, both spouses must sign)

Date: \_\_\_\_\_

Comments: \_\_\_\_\_

## Questions

Please check the appropriate box and include all necessary details and documentation.

	Yes	No
<b>Personal Information</b>		
Did your marital status change during the year?	—	—
If yes, explain: _____		
Did your address change from last year?	—	—
Can you be claimed as a dependent by another taxpayer?	—	—
Did you change any bank accounts that have been used to direct deposit (or direct debit) funds from (or to) the IRS or other taxing authority during the tax year?	—	—
	<b>Yes</b>	<b>No</b>
<b>Dependent Information</b>		
Were there any changes in dependents from the prior year?	—	—
If yes, explain: _____		
Do you have any children under age 19 or a full-time student under age 24 with unearned income in excess of \$1,900?	—	—
Do you have dependents who must file a tax return?	—	—
Did you provide over half the support for any other person(s) during the year?	—	—
Did you pay for child care while you worked or looked for work?	—	—
Did you pay any expenses related to the adoption of a child during the year?	—	—
	<b>Yes</b>	<b>No</b>
<b>Purchases, Sales, and Debt Information</b>		
Did you start a new business or purchase rental property during the year?	—	—
Did you acquire a new or additional interest in a partnership or S corporation?	—	—
Did you sell, exchange, or purchase any real estate during the year?	—	—
Did you purchase or sell a principal residence during the year?	—	—
Did you foreclose or abandon a principal residence or real property during the year?	—	—
Did you acquire or dispose of any stock during the year?	—	—
Did you take out a home equity loan this year?	—	—
Did you refinance a principal residence or second home this year?	—	—
Did you sell an existing business, rental, or other property this year?	—	—
Did you incur any non-business bad debts this year?	—	—
Did you have any debts canceled or forgiven this year?	—	—
Did you purchase a new hybrid, alternative motor, or electric motor energy efficient vehicle this year?	—	—
Did you pay any student loan interest this year?	—	—
	<b>Yes</b>	<b>No</b>
<b>Income Information</b>		
Did you have any foreign income or pay any foreign taxes during the year?	—	—
Did you receive any income from property sold prior to this year?	—	—
Did you receive any lump-sum payments from a pension, profit sharing or 401(k) plan?	—	—
Did you make any withdrawals from or contributions to an IRA, Keogh, SIMPLE, SEP, or other qualified retirement plan?	—	—
Did you make any withdrawals/contributions from/to a retirement plan (including IRA) due to Midwestern Disaster area relief?	—	—
Did you make any withdrawals from an education savings or 529 Plan account?	—	—
Did you receive any distributions from a Health savings account (HSA), Archer MSA, or Medicare Advantage MSA this year?	—	—
Did you receive any disability income during the year?	—	—
Did you receive any Social Security benefits during the year?	—	—
Did you receive any unemployment benefits during the year?	—	—
Did you receive tip income not reported to your employer this year?	—	—
Did any of your life insurance policies mature, or did you surrender any policies?	—	—
Did you cash any Series EE or I U.S. Savings bonds issued after 1989?	—	—
	<b>Yes</b>	<b>No</b>
<b>Itemized Deduction Information</b>		
Did you incur a casualty or theft loss during the year?	—	—
Do you have evidence to substantiate charitable contributions?	—	—
Did you make any noncash charitable contributions (clothes, furniture, etc.)?	—	—
Did you donate a vehicle or boat during the year? If yes, attach Form 1098-C.	—	—
Did you have an expense account or allowance during the year?	—	—
Did you use your car on the job, for other than commuting?	—	—
Did you work out of town for part of the year?	—	—

Please check the appropriate box and include all necessary details and documentation.

Yes No

### Itemized Deduction Information, Continued

Did you have any expenses related to seeking a new job during the year?

— —

Did you make any major purchases during the year (cars, boats, etc.)?

— —

Did you make any out-of-state purchases (by telephone, internet, mail, in person) that the seller did not collect state sales or use tax?

— —  
Yes No

### Miscellaneous Information

Did you make gifts of more than \$13,000 to any individual?

— —

Did you have any educational expenses during the year?

— —

Did you make any contributions to an education savings or 529 Plan account?

— —

Did you make any contributions to a Health savings account (HSA) or Archer MSA?

— —

Did you pay long-term health care premiums for yourself or your family?

— —

Did you pay any COBRA health care coverage continuation premiums?

— —

Did you engage in any bartering transactions?

— —

Are you an active participant in a pension or retirement plan?

— —

Did you retire or change jobs this year?

— —

Did you incur moving costs because of a job change?

— —

Did you, your spouse, or your dependents attend a post-secondary school during the year?

— —

Did you pay any individual as a household employee during the year?

— —

Did you make energy efficient improvements to your main home this year?

— —

Were you a grantor or transferor for a foreign trust, have an interest in or a signature or other authority over a bank account, securities account, or other financial account in a foreign country?

— —

Did you receive correspondence from the State or Internal Revenue Service?

— —

If yes, explain: \_\_\_\_\_

Do you want to designate \$3 to the Presidential Election Campaign Fund? If you check yes, it will not change your tax or reduce your refund.

— —

Did you pay state and local real estate property taxes this year? If yes, please attach a supporting statement.

— —



If you would like to have a refund direct deposited into or a balance due debited from your bank account(s), please enter the following information:

**Primary account:**

Financial institution routing transit number \_\_\_\_\_ [1]  
 Name of financial institution \_\_\_\_\_ [2]  
 Your account number \_\_\_\_\_ [3]  
 Type of account (1 = Savings, 2 = Checking, 3 = IRA\*, 4 = US Series I Savings Bonds (\$50 increments up to \$5,000)) \_\_\_\_\_ [4]  
 Mark if financial institution is foreign based (Not located in the territorial jurisdiction of the United States) \_\_\_\_\_ [5]

**Secondary account #1:**

Financial institution routing transit number \_\_\_\_\_ [8]  
 Name of financial institution \_\_\_\_\_ [9]  
 Your account number \_\_\_\_\_ [10]  
 Type of account (1 = Savings, 2 = Checking, 3 = IRA\*, 4 = US Series I Savings Bonds (\$50 increments up to \$5,000)) \_\_\_\_\_ [11]  
 Mark if financial institution is foreign based (Not located in the territorial jurisdiction of the United States) \_\_\_\_\_ [12]

**Secondary account #2:**

Financial institution routing transit number \_\_\_\_\_ [15]  
 Name of financial institution \_\_\_\_\_ [16]  
 Your account number \_\_\_\_\_ [17]  
 Type of account (1 = Savings, 2 = Checking, 3 = IRA\*, 4 = US Series I Savings Bonds (\$50 increments up to \$5,000)) \_\_\_\_\_ [18]  
 Mark if financial institution is foreign based (Not located in the territorial jurisdiction of the United States) \_\_\_\_\_ [19]

\*Refunds may only be direct deposited to established traditional, Roth or SEP-IRA accounts. Make sure direct deposits will be accepted by the bank or financial institution.

**Client Contact Information****Preparer - Enter on Screen Contact**

Taxpayer email address \_\_\_\_\_ [6]  
 Spouse email address \_\_\_\_\_ [7]

	<b>Taxpayer</b>	<b>Spouse</b>
Car telephone number	_____ [8]	_____ [15]
Fax telephone number	_____ [9]	_____ [16]
Mobile telephone number	_____ [10]	_____ [17]
Pager number	_____ [11]	_____ [18]
Other:	_____ [12]	_____ [19]
Telephone number	_____ [13]	_____ [20]
Extension	_____ [14]	_____ [21]

**NOTES/QUESTIONS:**

**Please note that not all returns qualify for electronic filing under IRS rules**

If you qualify for electronic filing, mark if you would like to file the return electronically with the IRS  [1]

Mark if you would like your return prepared and filed electronically only if you receive a refund  [4]

Mark if you would like your return prepared and filed electronically if your refund is greater than a certain amount  [5]

Enter the minimum refund amount here \_\_\_\_\_ [6]

Mark if you are filing a balance due return electronically and you want to pay the amount due by debiting your financial institution account  [7]

The IRS requires a Personal Identification Number (PIN) be used in signing returns that are electronically filed.

Each taxpayer and spouse, if applicable, must provide a 5 digit self-selected PIN of your choice other than all zeroes.

Taxpayer self-selected Personal Identification Number (PIN) \_\_\_\_\_ [2]

Spouse self-selected Personal Identification Number (PIN) \_\_\_\_\_ [3]

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**NOTES/QUESTIONS:**

If you have an overpayment of 2009 taxes, do you want the excess:

Refunded \_\_\_\_\_ [43]

Applied to 2010 estimated tax liability \_\_\_\_\_ [44]

Do you expect a considerable change in your 2010 income? (Y, N) \_\_\_\_\_ [45]

If yes, please explain any differences:

\_\_\_\_\_ [46]

\_\_\_\_\_ [47]

\_\_\_\_\_ [48]

\_\_\_\_\_ [49]

Do you expect a considerable change in your deductions for 2010? (Y, N) \_\_\_\_\_ [50]

If yes, please explain any differences:

\_\_\_\_\_ [51]

\_\_\_\_\_ [52]

\_\_\_\_\_ [53]

\_\_\_\_\_ [54]

Do you expect a considerable change in the amount of your 2010 withholding? (Y, N) \_\_\_\_\_ [55]

If yes, please explain any differences:

\_\_\_\_\_ [56]

\_\_\_\_\_ [57]

\_\_\_\_\_ [58]

\_\_\_\_\_ [59]

Do you expect a change in the number of dependents claimed for 2010? (Y, N) \_\_\_\_\_ [60]

If yes, please explain any differences:

\_\_\_\_\_ [61]

\_\_\_\_\_ [62]

\_\_\_\_\_ [63]

\_\_\_\_\_ [64]

**2009 Federal Estimated Tax Payments**

2008 overpayment applied to 2009 estimates + \_\_\_\_\_ [1]

Mark if you paid the calculated amounts on the dates due indicated below. Skip the remaining fields. \_\_\_\_\_ [4]

If your estimated payments were not made on the date due or were for an amount other than the calculated amount below, please enter the actual date and amount paid.

	Date Due	Date Paid if After Date Due	Amount Paid	Calculated Amount
1st quarter payment	4/15/09	_____ [5]	+ _____ [6]	_____
2nd quarter payment	6/15/09	_____ [7]	+ _____ [8]	_____
3rd quarter payment	9/15/09	_____ [9]	+ _____ [10]	_____
4th quarter payment	1/15/10	_____ [11]	+ _____ [12]	_____
Additional payment		_____ [13]	+ _____ [14]	_____

**NOTES/QUESTIONS:**

## 2009 State Estimated Tax Payments

Taxpayer/Spouse/Joint (T, S, J) \_\_\_\_\_ [1]  
**State postal code** \_\_\_\_\_ [2]

Amount paid with 2008 return + \_\_\_\_\_ [3]  
 2008 overpayment applied to '09 estimates + \_\_\_\_\_ [4]  
 Treat calculated amounts as paid \_\_\_\_\_ [8]

	Date Paid		Amount Paid	
1st quarter payment	_____ [9]	+	_____ [10]	<div style="text-align: center;">Calculated Amount</div> <hr/> <hr/> <hr/> <hr/> <hr/>
2nd quarter payment	_____ [11]	+	_____ [12]	
3rd quarter payment	_____ [13]	+	_____ [14]	
4th quarter payment	_____ [15]	+	_____ [16]	
Additional payment	_____ [17]	+	_____ [18]	

## 2009 City Estimated Tax Payments

City #1	City #2
City name _____ [28]	City name _____ [50]
Amount paid with 2008 return + _____ [31]	Amount paid with 2008 return + _____ [53]
2008 overpayment applied to '09 estimates + _____ [32]	2008 overpayment applied to '09 estimates + _____ [54]
Treat calculated amounts as paid _____ [36]	Treat calculated amounts as paid _____ [58]

	Date Paid		Amount Paid		Date Paid		Amount Paid
1st quarter payment	_____ [37]	+	_____ [38]	1st quarter payment	_____ [59]	+	_____ [60]
2nd quarter payment	_____ [39]	+	_____ [40]	2nd quarter payment	_____ [61]	+	_____ [62]
3rd quarter payment	_____ [41]	+	_____ [42]	3rd quarter payment	_____ [63]	+	_____ [64]
4th quarter payment	_____ [43]	+	_____ [44]	4th quarter payment	_____ [65]	+	_____ [66]

**Calculated Amount**

1st quarter payment \_\_\_\_\_

2nd quarter payment \_\_\_\_\_

3rd quarter payment \_\_\_\_\_

4th quarter payment \_\_\_\_\_

**Calculated Amount**

1st quarter payment \_\_\_\_\_

2nd quarter payment \_\_\_\_\_

3rd quarter payment \_\_\_\_\_

4th quarter payment \_\_\_\_\_

City #3	City #4
City name _____ [72]	City name _____ [94]
Amount paid with 2008 return + _____ [75]	Amount paid with 2008 return + _____ [97]
2008 overpayment applied to '09 estimates + _____ [76]	2008 overpayment applied to '09 estimates + _____ [98]
Treat calculated amounts as paid _____ [80]	Treat calculated amounts as paid _____ [102]

	Date Paid		Amount Paid		Date Paid		Amount Paid
1st quarter payment	_____ [81]	+	_____ [82]	1st quarter payment	_____ [103]	+	_____ [104]
2nd quarter payment	_____ [83]	+	_____ [84]	2nd quarter payment	_____ [105]	+	_____ [106]
3rd quarter payment	_____ [85]	+	_____ [86]	3rd quarter payment	_____ [107]	+	_____ [108]
4th quarter payment	_____ [87]	+	_____ [88]	4th quarter payment	_____ [109]	+	_____ [110]

**Calculated Amount**

1st quarter payment \_\_\_\_\_

2nd quarter payment \_\_\_\_\_

3rd quarter payment \_\_\_\_\_

4th quarter payment \_\_\_\_\_

**Calculated Amount**

1st quarter payment \_\_\_\_\_

2nd quarter payment \_\_\_\_\_

3rd quarter payment \_\_\_\_\_

4th quarter payment \_\_\_\_\_



## Interest Income

Please provide copies of all Form 1099-INT or other statements reporting interest income.  
Enter percentages in the XXX.XX format. For example, enter 100% as 100 or 75% as 75.

T/S/J	Type Code (*See codes below)	Interest Income [1]	Tax Exempt Income	Penalty on Early Withdrawal	U.S. Obligations Percent	Tax Exempt Percent	Foreign Taxes Paid	Prior Year Information
	<b>1</b>	Payer						
		Amounts	+					
	<b>2</b>	Payer						
		Amounts	+					
	<b>3</b>	Payer						
		Amounts	+					
	<b>4</b>	Payer						
		Amounts	+					
	<b>5</b>	Payer						
		Amounts	+					
	<b>6</b>	Payer						
		Amounts	+					
	<b>7</b>	Payer						
		Amounts	+					
	<b>8</b>	Payer						
		Amounts	+					
	<b>9</b>	Payer						
		Amounts	+					
	<b>10</b>	Payer						
		Amounts	+					

*Interest Codes		
Blank = Regular Interest	4 = Accrued Interest	6 = ABP Adjustment
3 = Nominee Distribution	5 = OID Adjustment	7 = Series EE & I Bond

## Dividend Income

Please provide copies of all Form 1099-DIV or other statements reporting dividend income.  
Enter percentages in the XXX.XX format. For example, enter 100% as 100 or 75% as 75.

T S Type J Code	(*See codes below)	Ordinary [1] Dividends	Qualified Dividends	Total Cap Gain Distributions	Section 1250	Sec. 1202	28% Capital Gain	Tax Exempt Dividends	U.S. Obligations Percent	Tax Exempt Percent	Foreign Taxes Paid	Prior Year Information
1	Payer											
	Amounts +											
2	Payer											
	Amounts +											
3	Payer											
	Amounts +											
4	Payer											
	Amounts +											
5	Payer											
	Amounts +											
6	Payer											
	Amounts +											
7	Payer											
	Amounts +											
8	Payer											
	Amounts +											
9	Payer											
	Amounts +											
10	Payer											
	Amounts +											

<b>*Dividend Codes</b>	
Blank = Other	3 = Nominee



## Pension, Annuity, and IRA Distributions #1

Please provide all Forms 1099-R.

**2009 Information**

**Prior Year Information**

Taxpayer/Spouse (T, S)		__	[1]
Name of payer			[3]
State postal code		__	[5]
Gross distributions received ( <b>Box 1</b> )	+	_____	[7]
Taxable amount received ( <b>Box 2a</b> )	+	_____	[9]
Federal withholding ( <b>Box 4</b> )	+	_____	[11]
Distribution code ( <b>Box 7</b> )		__	[13]
Mark if distribution is from an IRA, SEP, SIMPLE retirement plan		__	[14]
State withholding ( <b>Box 10</b> )	+	_____	[15]
Local withholding ( <b>Box 13</b> )	+	_____	[17]
Amount of rollover	+	_____	[19]
Mark if distribution was due to a pre-retirement age disability		__	[21]
Mark if distribution was from an inherited IRA		__	[22]

	<b>Control Totals +</b>	
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## Pension, Annuity, and IRA Distributions #2

Please provide all Forms 1099-R.

**2009 Information**

**Prior Year Information**

Taxpayer/Spouse (T, S)		__	[1]
Name of payer			[3]
State postal code		__	[5]
Gross distributions received ( <b>Box 1</b> )	+	_____	[7]
Taxable amount received ( <b>Box 2a</b> )	+	_____	[9]
Federal withholding ( <b>Box 4</b> )	+	_____	[11]
Distribution code ( <b>Box 7</b> )		__	[13]
Mark if distribution is from an IRA, SEP, SIMPLE retirement plan		__	[14]
State withholding ( <b>Box 10</b> )	+	_____	[15]
Local withholding ( <b>Box 13</b> )	+	_____	[17]
Amount of rollover	+	_____	[19]
Mark if distribution was due to a pre-retirement age disability		__	[21]
Mark if distribution was from an inherited IRA		__	[22]

	<b>Control Totals +</b>	
--	-------------------------	--

## Pension, Annuity, and IRA Distributions #3

Please provide all Forms 1099-R.

**2009 Information**

**Prior Year Information**

Taxpayer/Spouse (T, S)		__	[1]
Name of payer			[3]
State postal code		__	[5]
Gross distributions received ( <b>Box 1</b> )	+	_____	[7]
Taxable amount received ( <b>Box 2a</b> )	+	_____	[9]
Federal withholding ( <b>Box 4</b> )	+	_____	[11]
Distribution code ( <b>Box 7</b> )		__	[13]
Mark if distribution is from an IRA, SEP, SIMPLE retirement plan		__	[14]
State withholding ( <b>Box 10</b> )	+	_____	[15]
Local withholding ( <b>Box 13</b> )	+	_____	[17]
Amount of rollover	+	_____	[19]
Mark if distribution was due to a pre-retirement age disability		__	[21]
Mark if distribution was from an inherited IRA		__	[22]

	<b>Control Totals +</b>	
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## Social Security, Tier 1 Railroad Benefits

Please provide a copy of Form(s) SSA-1099 or RRB-1099

Taxpayer/Spouse (T, S) \_\_\_\_\_ [1]  
 State postal code \_\_\_\_\_ [2]

### Social Security Benefits

	2009 Information	Prior Year Information
If you received a Form SSA - 1099, please complete the following information:		
Net Benefits for 2009 (Box 3 minus Box 4) <b>(Box 5)</b>	+ _____ [8]	<div style="border: 1px solid black; height: 100%; width: 100%;"></div>
Voluntary Federal Income Tax Withheld <b>(Box 6)</b>	+ _____ [10]	
From the DESCRIPTION OF AMOUNT IN BOX 3 area of Form SSA-1099:		
Medicare premiums	+ _____ [12]	
Prescription drug (Part D) premiums	+ _____ [14]	

### Tier 1 Railroad Benefits

	2009 Information	Prior Year Information
If you received a Form RRB - 1099, please complete the following information:		
Net Social Security Equivalent Benefit:		<div style="border: 1px solid black; height: 100%; width: 100%;"></div>
Portion of Tier 1 Paid in 2009 <b>(Box 5)</b>	+ _____ [22]	
Federal Income Tax Withheld <b>(Box 10)</b>	+ _____ [25]	
Medicare Premium Total <b>(Box 11)</b>	+ _____ [27]	

### Additional Information About Benefits Received

Additional information about the benefits received not reported above. For example did you repay any benefits in 2009 or receive any prior year benefits in 2009. This information will be reported in the SSA-1099 DESCRIPTION OF AMOUNT IN BOX 3 area or in the RRB-1099 Boxes 7 through 9.

	[36]
	[37]
	[38]
	[39]
	[40]

**NOTES/QUESTIONS:**



## Miscellaneous Income #1

Please provide all Forms 1099-MISC

If the miscellaneous income on Form 1099-MISC is related to a business, rental, farm or farm rental, enter the Form 1099-MISC Activity below

Taxpayer/Spouse/Joint (T, S, J)		__ [1]
Name of payer	_____	[3]
State postal code	_____	[4]
Form 1099-MISC activity (1040 = Form 1040, C = Schedule C, E = Schedule E page 1, F = Schedule F, 4835 = Form 4835)	_____	[7]
Rents <b>(Box 1)</b>	+ _____	[9]
Royalties <b>(Box 2)</b>	+ _____	[11]
Other income <b>(Box 3)</b>	+ _____	[13]
Federal income tax withheld <b>(Box 4)</b>	+ _____	[15]
Fishing boat proceeds <b>(Box 5)</b>	+ _____	[17]
Medical and health care payments <b>(Box 6)</b>	+ _____	[19]
Nonemployee compensation <b>(Box 7)</b>	+ _____	[21]
Substitute payments in lieu of dividends or interest <b>(Box 8)</b>	+ _____	[23]
Payer made direct sales of \$5,000 or more of consumer products <b>(Box 9)</b>	_____	[25]
Crop Insurance proceeds <b>(Box 10)</b>	+ _____	[27]
Excess golden parachute payments <b>(Box 13)</b>	+ _____	[29]
Gross proceeds paid to an attorney <b>(Box 14)</b>	+ _____	[31]
Section 409A deferrals <b>(Box 15a)</b>	+ _____	[33]
Section 409A income <b>(Box 15b)</b>	+ _____	[35]
State tax withheld <b>(Box 16)</b>	+ _____	[37]
State/Payer's state no. <b>(Box 17)</b>	_____	[39]
State income <b>(Box 18)</b>	+ _____	[40]

	<b>Control Totals +</b>	
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## Miscellaneous Income #2

Please provide all Forms 1099-MISC

If the miscellaneous income on Form 1099-MISC is related to a business, rental, farm or farm rental, enter the Form 1099-MISC Activity below

Taxpayer/Spouse/Joint (T, S, J)		__ [1]
Name of payer	_____	[3]
State postal code	_____	[4]
Form 1099-MISC activity (1040 = Form 1040, C = Schedule C, E = Schedule E page 1, F = Schedule F, 4835 = Form 4835)	_____	[7]
Rents <b>(Box 1)</b>	+ _____	[9]
Royalties <b>(Box 2)</b>	+ _____	[11]
Other income <b>(Box 3)</b>	+ _____	[13]
Federal income tax withheld <b>(Box 4)</b>	+ _____	[15]
Fishing boat proceeds <b>(Box 5)</b>	+ _____	[17]
Medical and health care payments <b>(Box 6)</b>	+ _____	[19]
Nonemployee compensation <b>(Box 7)</b>	+ _____	[21]
Substitute payments in lieu of dividends or interest <b>(Box 8)</b>	+ _____	[23]
Payer made direct sales of \$5,000 or more of consumer products <b>(Box 9)</b>	_____	[25]
Crop Insurance proceeds <b>(Box 10)</b>	+ _____	[27]
Excess golden parachute payments <b>(Box 13)</b>	+ _____	[29]
Gross proceeds paid to an attorney <b>(Box 14)</b>	+ _____	[31]
Section 409A deferrals <b>(Box 15a)</b>	+ _____	[33]
Section 409A income <b>(Box 15b)</b>	+ _____	[35]
State tax withheld <b>(Box 16)</b>	+ _____	[37]
State/Payer's state no. <b>(Box 17)</b>	_____	[39]
State income <b>(Box 18)</b>	+ _____	[40]

	<b>Control Totals +</b>	
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## Cancellation of Debt, Abandonment #1

Please provide all Forms 1099-C and 1099-A

**If the debt canceled on Form 1099-C, or the property abandoned on Form 1099-A is related to a business, rental, farm or farm rental, enter the Form 1099-C or 1099-A Activity identification below.**

Enter a brief description of the debt (i.e. type of debt) and why it was canceled to assist in determining tax ramifications:

\_\_\_\_\_ [64]

Taxpayer/Spouse/Joint (T, S, J) \_\_\_\_\_ [1]  
 State postal code \_\_\_\_\_ [3]  
 Name of creditor/lender \_\_\_\_\_ [4]  
 Activity identification (1040 = Form 1040, C = Schedule C, E = Schedule E page 1, F = Schedule F, 4835 = Form 4835) \_\_\_\_\_ [7]

### Form 1099-C Cancellation of Debt

Date canceled (Box 1) \_\_\_\_\_ [9]  
 Amount of debt canceled (Box 2) + \_\_\_\_\_ [10]  
 Interest if included in box 2 (Box 3) + \_\_\_\_\_ [11]  
 Personally liable for repayment of the debt? (Box 5) Yes \_\_\_ [12] No \_\_\_ [13]  
 Bankruptcy (if checked) (Box 6) \_\_\_\_\_ [14]  
 Fair market value of property (Box 7) + \_\_\_\_\_ [15]

### Form 1099-A Acquisition or Abandonment of Secured Property

Date of lender's acquisition or knowledge of abandonment (Box 1) \_\_\_\_\_ [16]  
 Balance of principal outstanding (Box 2) + \_\_\_\_\_ [17]  
 Fair market value of property (Box 4) + \_\_\_\_\_ [18]  
 Personally liable for repayment of the debt? (Box 5) Yes \_\_\_ [19] No \_\_\_ [20]

	<b>Control Totals +</b>	
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## Cancellation of Debt, Abandonment #2

Please provide all Forms 1099-C and 1099-A

**If the debt canceled on Form 1099-C, or the property abandoned on Form 1099-A is related to a business, rental, farm or farm rental, enter the Form 1099-C or 1099-A Activity identification below.**

Enter a brief description of the debt (i.e. type of debt) and why it was canceled to assist in determining tax ramifications:

\_\_\_\_\_ [64]

Taxpayer/Spouse/Joint (T, S, J) \_\_\_\_\_ [1]  
 State postal code \_\_\_\_\_ [3]  
 Name of creditor \_\_\_\_\_ [4]  
 Activity identification (C = Schedule C, E = Schedule E page 1, F = Schedule F, 4835 = Form 4835) \_\_\_\_\_ [7]

### Form 1099-C Cancellation of Debt

Date canceled (Box 1) \_\_\_\_\_ [9]  
 Amount of debt canceled (Box 2) + \_\_\_\_\_ [10]  
 Interest if included in box 2 (Box 3) + \_\_\_\_\_ [11]  
 Personally liable for repayment of the debt? (Box 5) Yes \_\_\_ [12] No \_\_\_ [13]  
 Bankruptcy (if checked) (Box 6) \_\_\_\_\_ [14]  
 Fair market value of property (Box 7) + \_\_\_\_\_ [15]

### Form 1099-A Acquisition or Abandonment of Secured Property

Date of lender's acquisition or knowledge of abandonment (Box 1) \_\_\_\_\_ [16]  
 Balance of principal outstanding (Box 2) + \_\_\_\_\_ [17]  
 Fair market value of property (Box 4) + \_\_\_\_\_ [18]  
 Personally liable for repayment of the debt? (Box 5) Yes \_\_\_ [19] No \_\_\_ [20]

	<b>Control Totals +</b>	
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**NOTES/QUESTIONS:**

## Gambling Winnings #1

Please provide all copies of Form W-2G.

**2009 Information**

**Prior Year Information**

Taxpayer/Spouse (T, S)		__	[1]
Payer name	_____		[3]
State postal code		__	[4]
Mark if professional gambler			__ [9]
Gross winnings (Box 1)	+	_____	[11]
Federal withholding (Box 2)	+	_____	[13]
Type of wager (Box 3)		_____	[15]
Date won (Box 4)		_____	[17]
Transaction (Box 5)		_____	[19]
Race (Box 6)		_____	[21]
Identical wager winnings (Box 7)	+	_____	[23]
Cashier (Box 8)		_____	[25]
Taxpayer identification number (Box 9)		_____	[27]
Window (Box 10)		_____	[28]
First ID (Box 11)		_____	[30]
Second ID (Box 12)		_____	[31]
Payer's state ID no. (Box 13)		_____	[32]
State withholding (Box 14)	+	_____	[33]
Name of locality		_____	[36]
Local withholding		_____	[37]

	<b>Control Totals +</b>	
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## Gambling Winnings #2

Please provide all copies of Form W-2G.

**2009 Information**

**Prior Year Information**

Taxpayer/Spouse (T, S)		__	[1]
Payer name	_____		[3]
State postal code		__	[4]
Mark if professional gambler			__ [9]
Gross winnings (Box 1)	+	_____	[11]
Federal withholding (Box 2)	+	_____	[13]
Type of wager (Box 3)		_____	[15]
Date won (Box 4)		_____	[17]
Transaction (Box 5)		_____	[19]
Race (Box 6)		_____	[21]
Identical wager winnings (Box 7)	+	_____	[23]
Cashier (Box 8)		_____	[25]
Taxpayer identification number (Box 9)		_____	[27]
Window (Box 10)		_____	[28]
First ID (Box 11)		_____	[30]
Second ID (Box 12)		_____	[31]
Payer's state ID no. (Box 13)		_____	[32]
State withholding (Box 14)	+	_____	[33]
Name of locality		_____	[36]
Local withholding		_____	[37]

	<b>Control Totals +</b>	
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**NOTES/QUESTIONS:**

**Preparer use only**

	2009 Information	Prior Year Information
Taxpayer/Spouse/Joint (T, S, J)	_____ [2]	
Employer identification number	_____ [3]	
Business name	_____ [5]	
Principal business/profession	_____ [6]	
Business code	_____ [10]	
Business address, if different from home address on Organizer Form ID:1040		
Address	_____ [13]	
City/State/Zip	_____ [14]    _____ [15] _____ [16]	
Accounting method (1 = Cash, 2 = Accrual, 3 = Other)	_____ [17]	
If other:	_____ [19]	
Inventory method (1 = Cost, 2 = LCM, 3 = Other)	_____ [20]	
If other enter explanation:	_____ [22]	
_____		
_____		
Enter an explanation if there was a change in determining your inventory:	_____ [23]	
_____		
_____		
Did you "materially participate" in this business? (Y, N)	_____ [24]	
If not, number of hours you did significantly participate	_____ [26]	
Mark if you began or acquired this business in 2009	_____ [28]	
Mark if this business is considered related to qualified services as a minister or religious worker	_____ [29]	
Did you receive wages as a statutory employee or as a minister? (1 = Statutory employee, 2 = Minister)	_____ [31]	
Medical insurance premiums paid by this activity	+ _____ [33]	
Long-term care premiums paid by this activity	+ _____ [35]	
Amount of wages received as a statutory employee	+ _____ [38]	

**Business Income**

	2009 Information	Prior Year Information
Gross receipts or sales	+ _____ [43]	
Returns and allowances	+ _____ [45]	
Other income:		
_____	+ _____ [47]	
_____	+ _____	
_____	+ _____	
_____	+ _____	
_____	+ _____	
_____	+ _____	

**Cost of Goods Sold**

	2009 Information	Prior Year Information
Beginning inventory	+ _____ [49]	
Purchases	+ _____ [51]	
Labor:		
_____	+ _____ [53]	
_____	+ _____	
Materials	+ _____ [55]	
Other costs:		
_____	+ _____ [57]	
_____	+ _____	
_____	+ _____	
_____	+ _____	
Ending inventory	+ _____ [59]	



**Preparer use only**

	2009 Information	Prior Year Information
Taxpayer/Spouse/Joint (T, S, J)	_____ [2]	[ ]
Description:	_____ [3]	
_____	_____ [4]	
_____	_____ [5]	
State postal code	_____ [6]	
Type of activity (1 = Rental real estate, 2 = Substantially nondepreciable property, 3 = Royalty)	_____ [7]	
Percentage of ownership if not 100%	_____ [9]	
Business use percentage, if not 100% (Not vacation home percentage)	_____ [11]	

**Rent and Royalty Income**

	2009 Information	Prior Year Information
Gross rents received	+ _____ [18]	[ ]
Gross royalties received	+ _____ [20]	

**Rent and Royalty Expenses**

	2009 Information	Percent if not 100%	Prior Year Information
Advertising	+ _____ [22]	_____ [23]	[ ]
Auto	+ _____ [25]	_____ [26]	
Travel	+ _____ [28]	_____ [29]	
Cleaning and maintenance	+ _____ [31]	_____ [32]	
Commissions:			
_____	+ _____ [34]	_____ [36]	
_____	+ _____	_____	
Insurance:			
_____	+ _____ [37]	_____ [39]	
_____	+ _____	_____	
Legal and professional fees	+ _____ [40]	_____ [41]	
Management fees			
_____	+ _____ [43]	_____ [45]	
_____	+ _____	_____	
Mortgage interest paid to banks, etc (Form 1098)	+ _____ [46]	_____ [47]	
Other mortgage interest	+ _____ [49]	_____ [50]	
Qualified mortgage insurance premiums	+ _____ [52]	_____ [53]	
Other interest:			
_____	+ _____ [55]	_____ [57]	
_____	+ _____	_____	
Repairs	+ _____ [58]	_____ [59]	
Supplies	+ _____ [61]	_____ [62]	
Taxes:			
_____	+ _____ [64]	_____ [66]	
_____	+ _____	_____	
_____	+ _____	_____	
Utilities	+ _____ [67]	_____ [68]	
Depreciation	+ _____ [70]	_____ [71]	
Depletion	+ _____ [73]	_____ [74]	
Other expenses:			
_____	+ _____ [79]	_____	
_____	+ _____	_____	
_____	+ _____	_____	
_____	+ _____	_____	
_____	+ _____	_____	
Refinancing points paid this year:			
Description	_____ [81]		
Total points paid/Current amort ( <b>Prep use only</b> )	_____ + _____		
Date of Refinance	_____	Total # Payments _____ Reported on 1098 in 2009	

**Control Totals +**

**Preparer use only**  
 Description \_\_\_\_\_

**Vacation Home Information**

	<b>2009 Information</b>	<b>Prior Year Information</b>				
Number of days home was used personally	_____ [6]	<table border="1" style="width: 100%; height: 100%;"> <tr><td>_____</td></tr> <tr><td>_____</td></tr> <tr><td>_____</td></tr> <tr><td>_____</td></tr> </table>	_____	_____	_____	_____
_____						
_____						
_____						
_____						
Number of days home was rented	_____ [8]					
Number of day home owned, if not 365	_____ [10]					
Carryover of disallowed operating expenses into 2009	+ _____ [20]					
Carryover of disallowed depreciation expenses into 2009	+ _____ [21]					

**Passive and Other Information**

<b>Preparer use only</b> <b>Carryovers</b>	<b>Regular</b>	<b>AMT</b>
Operating	+ _____ [28]	+ _____ [29]
Schedule D - Short-term	+ _____ [30]	+ _____ [31]
Schedule D - Long-term	+ _____ [32]	+ _____ [33]
Schedule D - 28% rate	+ _____ [34]	+ _____ [35]
Form 4797 - Part I	+ _____ [36]	+ _____ [37]
Form 4797 - Part II	+ _____ [38]	+ _____ [39]
Comm revitalization	+ _____ [40]	+ _____ [41]
Section 179	+ _____ [42]	

**NOTES/QUESTIONS:**

Please provide copies of Schedule K-1s showing income from partnerships and S-corporations.

Taxpayer/Spouse/Joint (T, S, J) \_\_\_\_\_ [2]  
 Employer identification number \_\_\_\_\_ [3]  
 Name of entity \_\_\_\_\_ [4]  
 State postal code \_\_\_\_\_ [5]  
 Type of entity (1 = Partnership, 2 = S Corporation, 3 = Foreign partnership, 4 = Publicly traded partnership, 5 = Farm Partnership, 6 = Foreign farm partnership) \_\_\_ [11]  
 Tax shelter registration number \_\_\_\_\_ [12]

	<b>Preparer use only</b>		
	<b>Carryovers</b>	<b>Regular</b>	<b>AMT</b>
<b>Enter on K1-3</b>	Operating	[64]	[65]
	Schedule D - Short-term	[66]	[67]
	Schedule D - Long-term	[68]	[69]
	Schedule D - 28% rate	[70]	[71]
	Form 4797 - Part I	[72]	[73]
	Form 4797 - Part II	[74]	[75]
	Other losses - 1040 pg.1	[76]	[77]
	Comm revitalization	[78]	[79]
	Section 179	[62]	

Taxpayer/Spouse/Joint (T, S, J) \_\_\_\_\_ [2]  
 Employer identification number \_\_\_\_\_ [3]  
 Name of entity \_\_\_\_\_ [4]  
 State postal code \_\_\_\_\_ [5]  
 Type of entity (1 = Partnership, 2 = S Corporation, 3 = Foreign partnership, 4 = Publicly traded partnership, 5 = Farm Partnership, 6 = Foreign farm partnership) \_\_\_ [11]  
 Tax shelter registration number \_\_\_\_\_ [12]

	<b>Preparer use only</b>		
	<b>Carryovers</b>	<b>Regular</b>	<b>AMT</b>
<b>Enter on K1-3</b>	Operating	[64]	[65]
	Schedule D - Short-term	[66]	[67]
	Schedule D - Long-term	[68]	[69]
	Schedule D - 28% rate	[70]	[71]
	Form 4797 - Part I	[72]	[73]
	Form 4797 - Part II	[74]	[75]
	Other losses - 1040 pg.1	[76]	[77]
	Comm revitalization	[78]	[79]
	Section 179	[62]	

Taxpayer/Spouse/Joint (T, S, J) \_\_\_\_\_ [2]  
 Employer identification number \_\_\_\_\_ [3]  
 Name of entity \_\_\_\_\_ [4]  
 State postal code \_\_\_\_\_ [5]  
 Type of entity (1 = Partnership, 2 = S Corporation, 3 = Foreign partnership, 4 = Publicly traded partnership, 5 = Farm Partnership, 6 = Foreign farm partnership) \_\_\_ [11]  
 Tax shelter registration number \_\_\_\_\_ [12]

	<b>Preparer use only</b>		
	<b>Carryovers</b>	<b>Regular</b>	<b>AMT</b>
<b>Enter on K1-3</b>	Operating	[64]	[65]
	Schedule D - Short-term	[66]	[67]
	Schedule D - Long-term	[68]	[69]
	Schedule D - 28% rate	[70]	[71]
	Form 4797 - Part I	[72]	[73]
	Form 4797 - Part II	[74]	[75]
	Other losses - 1040 pg.1	[76]	[77]
	Comm revitalization	[78]	[79]
	Section 179	[62]	

Please provide all copies of Schedules K-1 showing income from estates and trusts.

Taxpayer/Spouse/Joint (T, S, J) \_\_\_\_\_ [2]  
 Employer identification number \_\_\_\_\_ [3]  
 Name of activity \_\_\_\_\_ [4]  
 State postal code \_\_\_\_\_ [5]

	Preparer use only Carryovers	Regular	AMT
Enter on K1T-2	Operating	[64]	[65]
	Schedule D - Short-term	[66]	[67]
	Schedule D - Long-term	[68]	[69]
	Schedule D - 28% rate	[70]	[71]
	Form 4797 - Part I	[72]	[73]
	Form 4797 - Part II	[74]	[75]
	Comm revitalization	[76]	[77]

Taxpayer/Spouse/Joint (T, S, J) \_\_\_\_\_ [2]  
 Employer identification number \_\_\_\_\_ [3]  
 Name of activity \_\_\_\_\_ [4]  
 State postal code \_\_\_\_\_ [5]

	Preparer use only Carryovers	Regular	AMT
Enter on K1T-2	Operating	[64]	[65]
	Schedule D - Short-term	[66]	[67]
	Schedule D - Long-term	[68]	[69]
	Schedule D - 28% rate	[70]	[71]
	Form 4797 - Part I	[72]	[73]
	Form 4797 - Part II	[74]	[75]
	Comm revitalization	[76]	[77]

Taxpayer/Spouse/Joint (T, S, J) \_\_\_\_\_ [2]  
 Employer identification number \_\_\_\_\_ [3]  
 Name of activity \_\_\_\_\_ [4]  
 State postal code \_\_\_\_\_ [5]

	Preparer use only Carryovers	Regular	AMT
Enter on K1T-2	Operating	[64]	[65]
	Schedule D - Short-term	[66]	[67]
	Schedule D - Long-term	[68]	[69]
	Schedule D - 28% rate	[70]	[71]
	Form 4797 - Part I	[72]	[73]
	Form 4797 - Part II	[74]	[75]
	Comm revitalization	[76]	[77]

Taxpayer/Spouse/Joint (T, S, J) \_\_\_\_\_ [2]  
 Employer identification number \_\_\_\_\_ [3]  
 Name of activity \_\_\_\_\_ [4]  
 State postal code \_\_\_\_\_ [5]

	Preparer use only Carryovers	Regular	AMT
Enter on K1T-2	Operating	[64]	[65]
	Schedule D - Short-term	[66]	[67]
	Schedule D - Long-term	[68]	[69]
	Schedule D - 28% rate	[70]	[71]
	Form 4797 - Part I	[72]	[73]
	Form 4797 - Part II	[74]	[75]
	Comm revitalization	[76]	[77]

Description	_____	[1]
Taxpayer/Spouse/Joint (T, S, J)	_____	[5]
State postal code	_____	[6]
Mark if electing to pay tax on entire gain (No exclusion will be calculated and entire gain will be reported on Schedule D)	_____	[7]
Date former residence was acquired	_____	[9]
Date former residence was sold	_____	[10]
Selling price of former residence	+ _____	[11]
Expenses related to the sale of your old home	+ _____	[12]
Original cost of home sold including capital improvements	+ _____	[13]

**Exclusion Information**

Mark if meet use and ownership test without exceptions (2 years use within 5-year period preceding sale date)	_____	[20]
Reduced exclusion days: (Enter only days within 5-year period ending on sale date)		
Number of days each person used property as main home	_____ [22]	_____ [23]
Number of days each person owned property used as main home	_____ [24]	_____ [25]
Number of days between date of sale of the other home and date of sale of this home	_____ [26]	_____ [27]

**Form 6252 - Current Year Installment Sale**

Mortgage and other debts the buyer assumed	+ _____	[29]
Total current year payments received	+ _____	[30]

**Form 6252 - Related Party Installment Sale Information**

Related party name	_____	[31]
Address	_____	[32]
City, State and Zip	_____ [33] [34]	[35]
Identifying number of related party	_____	[36]
Was the property sold as a marketable security? (Y, N)	_____	[37]
Enter date of second sale if more than 2 years after the first sale	_____	[38]
Indicate special conditions if applicable (1 = Sale/exchange, 2 = Involuntary conv, 3 = Death of seller, 4 = No tax avoidance)	_____	[39]
Selling price of property sold by a related party	+ _____	[41]

**NOTES/QUESTIONS:**

## Prior Year Installment Sale

**Preparer use only**

	2009 Information	Prior Year Information
Description _____	[3]	<div style="border: 1px solid black; height: 100%;"></div>
Taxpayer/Spouse/Joint (T, S, J) _____	[7]	
State postal code _____	[8]	
Date acquired _____	[15]	
Date sold _____	[16]	
Gross sales price of property sold + _____	[17]	
Mortgage and other debts the buyer assumed + _____	[19]	
Cost or other basis + _____	[21]	
Commissions and other expenses of the sale + _____	[23]	
Gross profit percentage _____	[25]	
Total current year principal payments received + _____	[31]	
Prior year principal payments received + _____	[33]	
Total ordinary income to recapture + _____	[35]	
Total ordinary income previously recaptured + _____	[37]	

	<b>Control Totals +</b>		
--	-------------------------	--	--

## Prior Year Installment Sale

**Preparer use only**

	2009 Information	Prior Year Information
Description _____	[3]	<div style="border: 1px solid black; height: 100%;"></div>
Taxpayer/Spouse/Joint (T, S, J) _____	[7]	
State postal code _____	[8]	
Date acquired _____	[15]	
Date sold _____	[16]	
Gross sales price of property sold + _____	[17]	
Mortgage and other debts the buyer assumed + _____	[19]	
Cost or other basis + _____	[21]	
Commissions and other expenses of the sale + _____	[23]	
Gross profit percentage _____	[25]	
Total current year principal payments received + _____	[31]	
Prior year principal payments received + _____	[33]	
Total ordinary income to recapture + _____	[35]	
Total ordinary income previously recaptured + _____	[37]	

	<b>Control Totals +</b>		
--	-------------------------	--	--

**NOTES/QUESTIONS:**

## Preparer use only

Description \_\_\_\_\_ [3]  
 Taxpayer/Spouse/Joint (T, S, J) \_\_\_\_\_ [8]  
 State postal code \_\_\_\_\_ [9]  
 Mark to include gross proceeds for 1099-S reporting on Form, line 1 \_\_\_\_\_ [13]  
 Mark if disposition is due to casualty or theft \_\_\_\_\_ [17]  
 Mark if disposition was to a related party \_\_\_\_\_ [19]

## Sale Information

Date acquired \_\_\_\_\_ [23]  
 Date sold \_\_\_\_\_ [24]  
 Gross sales price or insurance proceeds received + \_\_\_\_\_ [25]  
 Cost or other basis + \_\_\_\_\_ [26]  
 Commissions and other expenses of sale + \_\_\_\_\_ [27]  
 Depreciation allowed or allowable + \_\_\_\_\_ [28]

## Form 4797, Part III - Recapture

Additional depreciation after 1975 (Section 1250) + \_\_\_\_\_ [30]  
 Applicable percentage (if not 100%) (Section 1250) \_\_\_\_\_ [31]  
 Additional depreciation after 1969 (Section 1250) + \_\_\_\_\_ [32]  
 Soil, water and land clearing expenses (Section 1252) + \_\_\_\_\_ [33]  
 Applicable percentage (if not 100%) (Section 1252) \_\_\_\_\_ [34]  
 Intangible drilling and development costs (Section 1254) + \_\_\_\_\_ [35]  
 Applicable payments excluded from income under sec. 126 (Section 1255) + \_\_\_\_\_ [36]

## Form 6252 - Current Year Installment Sale

Mortgage and other debts the buyer assumed + \_\_\_\_\_ [37]  
 Total current year payments received + \_\_\_\_\_ [38]

## Form 6252 - Related Party Installment Sale Information

Related party name \_\_\_\_\_ [39]  
 Address \_\_\_\_\_ [40]  
 State, City and Zip \_\_\_\_\_ [41] [42] [43]  
 Identifying number of related party \_\_\_\_\_ [44]  
 Was the property sold as a marketable security? (Y, N) \_\_\_\_\_ [45]  
 Enter date of second sale \_\_\_\_\_ [46]  
 Indicate special conditions if applicable (1 = Sale/exchange, 2 = Involuntary conv, 3 = Death of seller, 4 = No tax avoidance) \_\_\_\_\_ [47]  
 Selling price of property sold by a related party + \_\_\_\_\_ [49]

## NOTES/QUESTIONS:

**Preparer use only**

Description of property given up	_____	[4]
	_____	[5]
Taxpayer/Spouse/Joint (T, S, J)	_____	[6]
State postal code	_____	[7]
Description of property received	_____	[9]
	_____	[10]

**Date Information**

Date the like-kind property given up was acquired	_____	[17]
Date you transferred your property to the other party	_____	[18]
Date the like-kind property received was identified	_____	[19]
Date you received the like-kind property from the other party	_____	[20]

**Gain and Basis Information**

Fair market value of other property given up	+ _____	[21]
Adjusted basis of other property given up	+ _____	[22]
Cash received	+ _____	[23]
Fair market value of other (not like-kind) property received	+ _____	[24]
Installment obligation received in like-kind exchange	+ _____	[25]
Fair market value of like-kind property you received	+ _____	[26]
Fair market value of non-section 1245 property you received	+ _____	[27]
Liabilities, including mortgages, assumed by you	+ _____	[28]
Cash paid	+ _____	[29]
Adjusted basis of like-kind property given up	+ _____	[30]
Adjusted basis of like-kind property from pass through entity		
Cost or other basis	+ _____	[31]
Depreciation allowed or allowable excluding Section 179	+ _____	[32]
Section 179 expense deduction passed through	+ _____	[33]
Section 179 carryover	+ _____	[34]
Liabilities, including mortgages, assumed by the other party	+ _____	[35]
Exchange expenses incurred by you	+ _____	[36]

**Related Party Exchange Information**

Name of related party	_____	[39]
Address of related party	_____	[40]
City	_____	[41]
State	_____	[42]
Zip code	_____	[43]
Identifying number of related party	_____	[44]
Relationship to you	_____	[45]
During this tax year, did the related party sell or dispose of the property received? (Y, N)	_____	[46]
During this tax year, did you sell or dispose of the like-kind property you received? (Y, N)	_____	[47]
Indicate any special if conditions apply (1 = Death of either party, 2 = Involuntary conversion, 3 = No tax avoidance)	_____	[48]
Mark if this exchange is a prior year like-kind exchange	_____	[50]

**NOTES/QUESTIONS:**



Foreign name \_\_\_\_\_  
 Taxpayer/Spouse (T, S) \_\_\_\_\_  
 State postal code \_\_\_\_\_

## Foreign Earned Income

**\*Please use the Foreign Earned Income Allocation Codes located below**

	Allocation Code*		Amount			
<b>Noncash income:</b>						
Home (lodging) _____	[10]	+ [11]	+ _____ [12]			
Meals _____	[13]	+ [14]	+ _____ [15]			
Car _____	[16]	+ [17]	+ _____ [18]			
Other properties or facilities (Please enter code here and description and amount below): _____ _____ _____ _____	[19]	+	+ _____ [20]			
<b>Allowances, reimbursements or expenses paid on behalf:</b>						
Cost of living and overseas differential _____	[21]	+	+ _____ [22]			
Family _____	[23]	+	+ _____ [24]			
Education _____	[25]	+	+ _____ [26]			
Home leave _____	[27]	+	+ _____ [28]			
Quarters _____	[29]	+	+ _____ [30]			
Other purposes (Please enter code here and description and amount below): _____ _____ _____ _____	[31]	+	+ _____ [32]			
<b>Other foreign earned income (Please enter code here and description and amount below):</b> _____ _____ _____ _____				[33]	+	+ _____ [34]
<b>Excludable meals and lodging under section 119</b>				[35]	+	+ _____ [35]

*Foreign Earned Income Allocation Codes
1 = 100% foreign during assignment
2 = 100% U.S. during assignment
3 = U.S. and foreign days worked during assignment
4 = U.S. and foreign days before/after assignment
5 = Days worked before, during, and after assignment

## Deductions Allocable to Foreign Earned Income

	Allocation Code*		Amount
Other allocable deductions _____	[36]	+	+ _____ [37]

## Housing Exclusion/Deduction

Qualified housing expense _____			+ _____ [46]
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**NOTES/QUESTIONS:**

## Traditional IRA

	Taxpayer	Spouse
Are you or your spouse (if MFJ or MFS) covered by an employer's retirement plan? (Y, N)	__ [1]	__ [2]
Do you want to contribute the maximum allowable traditional IRA contribution amount? If yes, enter the applicable code: (1 = Deductible only, 2 = Both deductible and nondeductible)	__ [3]	__ [4]
Enter the total traditional IRA contributions made for use in 2009	+ _____ [5]	+ _____ [6]
	<b>Taxpayer</b>	<b>Spouse</b>
Enter the nondeductible contribution amount made for use in 2009	+ _____ [9]	+ _____ [10]
Enter the nondeductible contribution amount made in 2010 for use in 2009	+ _____ [11]	+ _____ [12]
Traditional IRA basis	+ _____ [13]	+ _____ [14]
Value of all your traditional IRA's on December 31, 2009:	+ _____ [15]	+ _____ [16]
_____	+	_____
_____	+	_____
_____	+	_____
_____	+	_____
_____	+	_____

## Roth IRA

**Please provide copies of any 1998 through 2008 Form 8606 not prepared by this office**

	Taxpayer	Spouse
Mark if you want to contribute the maximum Roth IRA contribution	__ [25]	__ [26]
Enter the total Roth IRA contributions made for use in 2009	+ _____ [27]	+ _____ [28]
Enter the total amount of Roth IRA conversion recharacterizations for 2009	+ _____ [33]	+ _____ [34]
Enter the total contribution Roth IRA basis on December 31, 2008	+ _____ [37]	+ _____ [38]
Enter the total Roth IRA contribution recharacterizations for 2009	+ _____ [39]	+ _____ [40]
Enter the Roth conversion IRA basis on December 31, 2008	+ _____ [41]	+ _____ [42]
Value of all your Roth IRA's on December 31, 2009:	+ _____ [43]	+ _____ [44]
_____	+	_____
_____	+	_____
_____	+	_____
_____	+	_____
_____	+	_____

**NOTES/QUESTIONS:**

Please provide all Forms 5498-SA.

	2009 Information	Prior Year Information
Taxpayer/Spouse (T, S)	____ [1]	<div style="border: 1px solid black; height: 100%; width: 100%;"></div>
Name of Trustee _____	____ [4]	
State postal code _____	____ [2]	
Archer MSA contributions made in 2009 and 2010 for 2009 <b>(Box 1)</b>	+ _____ [6]	
Total contributions made in 2009 <b>(Box 2)</b>	+ _____ [7]	
Total HSA or Archer MSA contributions made in 2010 for 2009 <b>(Box 3)</b>	+ _____ [8]	
Rollover contribution <b>(Box 4)</b>	+ _____ [9]	
Fair market value of HSA, Archer MSA, or MA MSA <b>(Box 5)</b>	+ _____ [10]	
<b>Box 6 -</b>		
HSA	____ [11]	
Archer MSA	____ [12]	
MA (Medicare Advantage) MSA	____ [13]	

**Additional Information**

	2009 Information	Prior Year Information
Indicate type of coverage under qualifying high deductible health plan (1 = Self-Only, 2 = Family)	____ [20]	<div style="border: 1px solid black; height: 100%; width: 100%;"></div>
Number of months in qualified high deductible health plan in 2009	____ [21]	
Excess contributions for 2008 taken as constructive contributions for 2009	+ _____ [23]	
<b>Complete this section if your account is an Archer MSA or MA MSA</b>		
Amount of annual deductible	+ _____ [30]	
Enter compensation from employer maintaining high deductible health plan	+ _____ [32]	
If self-employed, enter earned income from business under which plan was established	_____ [35]	
<b>Complete this section if your account is an HSA</b>		
Was the high deductible health plan in effect for December 2009? (Y, N)	____ [39]	
Enter any qualified HSA distribution from health flexible spending arrangement (FSA)	_____ [41]	
Enter any qualified HSA distribution from health reimbursement arrangement (HRA)	+ _____ [42]	

**NOTES/QUESTIONS:**

## Health, Medical Savings Account Distributions

Please provide all Forms 1099-SA.

	2009 Information	Prior Year Information
Taxpayer/Spouse (T, S)	_____[1]	<div style="border: 1px solid black; height: 100%; width: 100%;"></div>
Name of Trustee _____	_____[4]	
State postal code _____	_____[2]	
Gross distributions received <b>(Box 1)</b>	+ _____[7]	
Earnings on excess contributions <b>(Box 2)</b>	+ _____[8]	
Distribution code <b>(Box 3)</b>	_____[9]	
Fair Market Value on date of death <b>(Box 4)</b>	+ _____[10]	
<b>Box 5 -</b>		
HSA	_____[11]	
Archer MSA	_____[12]	
MA MSA	_____[13]	
Amount of distribution rolled over or withdrawal of excess contributions for 2009	+ _____[17]	
Unreimbursed qualified medical expenses for 2009	+ _____[18]	
If the distribution is due to the death of the account holder, enter the qualified decedent medical expenses paid by the taxpayer	+ _____[20]	
If MA (Medicare Advantage) MSA, enter value of account on 12/31/08	+ _____[21]	
For HSA accounts: Was the high deductible health plan coverage started in 2008 and in effect for the month of December 2008? (Y, N)	_____[29]	
Was the high deductible health plan coverage ended before 12/31/09? (Y, N)	_____[30]	

## Long Term Care (LTC) Service and Contracts

Please provide all Forms 1099-LTC.

	2009 Information	Prior Year Information
Name of the insured chronically ill individual _____	_____[39]	<div style="border: 1px solid black; height: 100%; width: 100%;"></div>
Social security number of insured _____	_____[40]	
Gross long-term care (LTC) benefits paid <b>(Box 1)</b>	+ _____[42]	
Accelerated death benefits paid <b>(Box 2)</b>	+ _____[43]	
Check one <b>(Box 3)</b>		
Per diem	_____[44]	
Reimbursed amount	_____[45]	
Qualified contract <b>(Box 4)</b>	_____[46]	
Check, if applicable <b>(Box 5)</b>		
Chronically ill	_____[47]	
Terminally ill	_____[48]	
Are there other individuals who received LTC payments during 2009? (Y, N)	_____[49]	
If the insured is terminally ill, were payments received on account of terminal illness? (Y, N)	_____[50]	
Number of days during the long-term care period _____	_____[51]	
Cost incurred for qualified long-term care services during the long-term care period + _____	_____[52]	

**NOTES/QUESTIONS:**

**Preparer use only**

Description of move	_____	[2]
Taxpayer/Spouse/Joint (T, S, J)	_____	[3]
Mark if the move was due to service in the armed forces	_____	[7]
Number of miles from old home to new workplace	_____	[8]
Number of miles from old home to old workplace	_____	[9]
Mark if move is outside United States or its possessions	_____	[10]
Transportation and storage expenses	+ _____	[11]
Travel and lodging (not including meals)	+ _____	[12]
Total amount reimbursed for moving expenses	+ _____	[13]

**NOTES/QUESTIONS:**

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**Preparer use only**

- Business activity or profession name \_\_\_\_\_ [3]
- Taxpayer/Spouse (T, S) \_\_\_\_\_ [4]
- State postal code \_\_\_\_\_ [5]
- Contribute the maximum allowable contribution amount? (1 = Keogh, 2 = SEP, 3 = SIMPLE 401(k), 4 = Solo 401(k), 5 = SIMPLE IRA, 6 = SARSEP) \_\_\_\_\_ [6]
- Plan contribution rate. Enter in xx.xx format (Limitation percentage) \_\_\_\_\_ [7]
- Enter the total amount of contributions made to a Keogh plan in 2009 + \_\_\_\_\_ [8]
- Enter the total amount of contributions made to a Solo 401(k) plan in 2009 + \_\_\_\_\_ [9]
- Enter the total amount of contributions made to a SEP plan in 2009 + \_\_\_\_\_ [10]
- Enter the total amount of contributions made to a SARSEP plan in 2009 + \_\_\_\_\_ [11]
- Enter the total amount of contributions made to a defined benefit plan in 2009 + \_\_\_\_\_ [12]
- Enter the total amount of contributions made to a profit-sharing plan in 2009 + \_\_\_\_\_ [13]
- Enter the total amount of contributions made to a money purchase plan in 2009 + \_\_\_\_\_ [14]
- Enter the total amount of contributions made to a SIMPLE 401(k) plan in 2009 + \_\_\_\_\_ [15]
- Enter the total amount of contributions to a SIMPLE IRA plan in 2009 + \_\_\_\_\_ [16]

**Catch-up Contributions**

- Enter the amount of catch-up contributions made to a Solo 401(k) or SARSEP in 2009 + \_\_\_\_\_ [17]
- Enter the amount of catch-up contributions made to a SIMPLE Plan in 2009 + \_\_\_\_\_ [18]

**Elective Deferrals**

- Enter the total contributions to a Solo 401(k) or SARSEP made through elective deferrals in 2009 + \_\_\_\_\_ [19]
- Enter the amount of elective deferrals designated as Roth contributions in 2009 + \_\_\_\_\_ [20]

**NOTES/QUESTIONS:**



**Complete if you cashed qualified U.S. savings bonds in 2009 that were issued after 1989, and you paid qualified higher education expenses in 2009 for yourself, your spouse, or your dependents.**

Taxpayer/Spouse/Joint (T, S, J)	_____	—
Name of person who was enrolled at eligible educational institution	_____	
Name of eligible educational institution	_____	
Address of eligible educational institution	_____	
Qualified higher education expenses you paid in 2009 for person listed above	+ _____	[1]
Enter any nontaxable educational benefits received for 2009 for person listed above	+ _____	
Taxpayer/Spouse/Joint (T, S, J)	_____	—
Name of person who was enrolled at eligible educational institution	_____	
Name of eligible educational institution	_____	
Address of eligible educational institution	_____	
Qualified higher education expenses you paid in 2009 for person listed above	+ _____	[1]
Enter any nontaxable educational benefits received for 2009 for person listed above	+ _____	
Taxpayer/Spouse/Joint (T, S, J)	_____	—
Name of person who was enrolled at eligible educational institution	_____	
Name of eligible educational institution	_____	
Address of eligible educational institution	_____	
Qualified higher education expenses you paid in 2009 for person listed above	+ _____	[1]
Enter any nontaxable educational benefits received for 2009 for person listed above	+ _____	
Total proceeds from Series EE or I U.S. Savings bonds issued after 1989 and cashed in 2009	+ _____	[3]

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**NOTES/QUESTIONS:**

## Student Loan Interest Paid

Complete this section if you paid interest on a qualified student loan in 2009 for qualified higher education expenses for you, your spouse, or a person who was your dependent when you took out the loan.

TS	Qualified loan interest you paid <sup>[1]</sup>		2009 Information	Prior Year Information
—	_____	+	_____	_____ _____ _____
—	_____	+	_____	
—	_____	+	_____	
—	_____	+	_____	

## Education Credits and Tuition and Fees Deduction

Complete this form if you paid qualified education expenses for higher education costs in 2009.

Qualified education expenses include tuition and fees required for enrollment or attendance at an eligible educational institution. Please provide all copies of Form 1098-T.

TS	Ed Exp Code*	Student's SSN <sup>[6]</sup>	Student's First Name	Student's Last Name	Qualified Expenses	Prior Year Information
—	—	_____	_____	_____	+	_____ _____ _____ _____ _____ _____ _____ _____ _____
—	—	_____	_____	_____	+	
—	—	_____	_____	_____	+	
—	—	_____	_____	_____	+	
—	—	_____	_____	_____	+	
—	—	_____	_____	_____	+	
—	—	_____	_____	_____	+	
—	—	_____	_____	_____	+	
—	—	_____	_____	_____	+	
—	—	_____	_____	_____	+	

**Important: You cannot claim the following for the same student in the same year:**

- Hope credit and Lifetime learning credit
- Tuition and fees deduction and either the Hope credit or the Lifetime learning credit

To qualify for the Hope credit, the student must:

- be enrolled at least half-time
- be in a program leading to degree, certificate, or recognized credential
- not have completed first 4 years of post-secondary education
- have no drug convictions in 2009

<b>*Education Expense Code</b>
1 = Hope credit
2 = Lifetime learning credit
3 = Tuition and fees deduction

**NOTES/QUESTIONS:**

## Qualified Education Programs

Please provide all copies of Form 1099Q

Taxpayer/Spouse (T, S) \_\_\_\_\_ [1]  
 Payer name \_\_\_\_\_ [2]  
 State postal code \_\_\_\_\_ [3]  
 Type of account (1= Private QTP, 2 = State QTP, 3 = ESA) \_\_\_\_\_ [4]  
 Relationship to account (1 = Beneficiary, 2 = Account owner, 3 = Both, 4 = Neither) \_\_\_\_\_ [5]  
 Final distribution \_\_\_\_\_ [8]

### Contributions and Basis

Beneficiary's Information (if not taxpayer or spouse)

Social security number \_\_\_\_\_ [11]  
 First name \_\_\_\_\_ [12]  
 Last name \_\_\_\_\_ [13]

	2009 Information	
Amount contributed in current year	+ _____ [14]	<b>Prior Year Information</b> _____ _____ _____
Basis of this account at 12/31/08	+ _____ [17]	
Value of this account at 12/31/09	+ _____ [19]	
Distribution by beneficiary of previously taxed contributions (if not taxpayer or spouse)	+ _____ [24]	

### Payments from Qualified Education Programs

	2009 Information	
Gross distribution ( <b>Box 1</b> )	+ _____ [30]	<b>Prior Year Information</b> _____ _____ _____ _____ _____ _____ _____
Earnings ( <b>Box 2</b> )	+ _____ [32]	
Basis ( <b>Box 3</b> )	+ _____ [34]	
Trustee-to-trustee rollover ( <b>Box 4</b> )	_____ [36]	
Trustee-to-trustee rollover amount if different than Box 1	+ _____ [37]	
<b>Box 5 -</b>		
Private QTP	_____ [39]	
State QTP	_____ [40]	
Coverdell ESA	_____ [41]	
Check if the recipient is not the designated beneficiary ( <b>Box 6</b> )	_____ [42]	
Qualified education expenses	+ _____ [43]	
Elementary and secondary education expenses	+ _____ [45]	

**NOTES/QUESTIONS:**

## Schedule A - Medical and Dental Expenses

<b>T/S/J</b>	<b>2009 Information</b>	<b>Prior Year Information</b>
Medical and dental expenses, such as: Doctors, Dentists, Nurses, Hospital and nursing homes, Lab fees and x-rays, Medical and surgical supplies, Hearing aids, Guide dogs, Eyeglasses and contact lenses, and Insurance reimbursements received		
[1] _____	+ _____ [2]	_____ _____ _____ _____ _____ _____ _____ _____ _____ _____
_____	+	
_____	+	
_____	+	
_____	+	
_____	+	
_____	+	
_____	+	
_____	+	
_____	+	
Medical insurance premiums you paid*:		
[4] _____	+ _____ [5]	_____ _____ _____ _____ _____ _____ _____ _____ _____ _____
_____	+	
_____	+	
_____	+	
_____	+	
_____	+	
_____	+	
_____	+	
_____	+	
_____	+	
Long-term care premiums you paid*:		
[7] _____	+ _____ [8]	_____ _____ _____ _____ _____ _____ _____ _____ _____ _____
_____	+	
_____	+	
_____	+	
_____	+	
_____	+	
_____	+	
_____	+	
_____	+	
_____	+	
Prescription medicines and drugs:		
[10] _____	+ _____ [11]	_____ _____ _____ _____ _____ _____ _____ _____ _____ _____
_____	+	
_____	+	
_____	+	
_____	+	
_____	+	
_____	+	
_____	+	
_____	+	
_____	+	
[13] Miles driven for medical items	_____ [14]	_____ _____ _____ _____ _____ _____ _____ _____ _____ _____
*Not entered elsewhere		

## Schedule A - Tax Expenses

<b>T/S/J</b>	<b>2009 Information</b>	<b>Prior Year Information</b>
State/local income taxes paid:		
[18] _____	+ _____ [19]	_____ _____ _____ _____ _____ _____ _____ _____ _____ _____
_____	+	
_____	+	
_____	+	
_____	+	
_____	+	
_____	+	
_____	+	
_____	+	
_____	+	
2008 state and local income taxes paid in 2009:		
[21] _____	+ _____ [22]	_____ _____ _____ _____ _____ _____ _____ _____ _____ _____
_____	+	
_____	+	
_____	+	
_____	+	
_____	+	
_____	+	
_____	+	
_____	+	
_____	+	
Real estate taxes paid on:		
[24] _____	+ _____ [25]	_____ _____ _____ _____ _____ _____ _____ _____ _____ _____
_____	+	
_____	+	
_____	+	
_____	+	
_____	+	
_____	+	
_____	+	
_____	+	
_____	+	
Personal property taxes:		
[27] _____	+ _____ [28]	_____ _____ _____ _____ _____ _____ _____ _____ _____ _____
_____	+	
_____	+	
_____	+	
_____	+	
_____	+	
_____	+	
_____	+	
_____	+	
_____	+	
Other taxes, such as: foreign taxes and State disability taxes		
[30] _____	+ _____ [31]	_____ _____ _____ _____ _____ _____ _____ _____ _____ _____
_____	+	
_____	+	
_____	+	
_____	+	
_____	+	
_____	+	
_____	+	
_____	+	
_____	+	
Sales tax paid on major purchases:		
[38] _____	+ _____ [39]	_____ _____ _____ _____ _____ _____ _____ _____ _____ _____
_____	+	
_____	+	
_____	+	
_____	+	
_____	+	
_____	+	
_____	+	
_____	+	
_____	+	
Sales tax paid on actual expenses:		
[41] _____	+ _____ [42]	_____ _____ _____ _____ _____ _____ _____ _____ _____ _____
_____	+	
_____	+	
_____	+	
_____	+	
_____	+	
_____	+	
_____	+	
_____	+	
_____	+	

<b>T/S/J</b>	<b>Date</b>	<b>Purchase Price (Before Taxes)</b>	<b>Sales/Excise Tax Paid</b>
Description of new motor vehicle purchased between 2/17/09 - 12/31/09:			
[33] _____	_____	_____	_____
_____	_____	_____	_____

# Interest Expenses

T/S/J	2009 Information	Type*	Percentage (XXX.XX)	Mortgage Ins. Premiums Paid	Prior Year Information
Home mortgage interest: From Form 1098					
[1]	+	[2]	+		
	+		+		
	+		+		
	+		+		
	+		+		
	+		+		
	+		+		
	+		+		
	+		+		
	+		+		

**\*Mortgage Types**

Blank = Used to buy, build or improve main/qualified second home  
 1 = Not used to buy, build, improve home or investment  
 2 = Used to pay off previous mortgage  
 3 = Used to pay off previous mortgage, excess proceeds invested  
 4 = Taken out before 7/1/82 and secured by home used by taxpayer

T/S/J	Name	SSN	2009 Information	Prior Year Information
Other, such as: Home mortgage interest paid to individuals				
[4]			+	[5]
	Address		+	
	Address		+	
	Address		+	
	Address		+	

**T/S/J** Name and address of other person who received Form 1098 for jointly liable mortgage interest you paid:

— Payer's/Borrower's name \_\_\_\_\_ [7]  
 — Street Address \_\_\_\_\_  
 — City/State/Zip code \_\_\_\_\_

Refinancing Points paid in 2009:

Taxpayer/Spouse/Joint (T, S, J) \_\_\_\_\_ [8]  
 Description \_\_\_\_\_  
 Total points paid \_\_\_\_\_  
 Percentage of principal exceeding original mortgage (For AMT adjustment) \_\_\_\_\_  
 Points paid in 2009 (**Preparer use only**) \_\_\_\_\_ [9]  
 Date of refinance \_\_\_\_\_  
 Total number of payments \_\_\_\_\_  
 Reported on Form 1098 in 2009 \_\_\_\_\_  
 Taxpayer/Spouse/Joint (T, S, J) \_\_\_\_\_  
 Description \_\_\_\_\_  
 Total points paid \_\_\_\_\_  
 Percentage of principal exceeding original mortgage (For AMT adjustment) \_\_\_\_\_  
 Points paid in 2009 (**Preparer use only**) \_\_\_\_\_  
 Date of refinance \_\_\_\_\_  
 Total number of payments \_\_\_\_\_  
 Reported on Form 1098 in 2009 \_\_\_\_\_

**T/S/J** **2009 Information**

Investment interest expense, other than on K-1s:

[11]	+	[12]
	+	
	+	
	+	
	+	
	+	
	+	
	+	
	+	

**Control Totals +**

## Charitable Contributions

T/S/J	2009 Information	Prior Year Information										
Contributions made by cash or check												
__ [1] _____	+ _____ [2]	<table border="1" style="width: 100%; height: 100%; border-collapse: collapse;"> <tr><td style="height: 20px;"> </td></tr> <tr><td style="height: 20px;"> </td></tr> <tr><td style="height: 20px;"> </td></tr> <tr><td style="height: 20px;"> </td></tr> <tr><td style="height: 20px;"> </td></tr> <tr><td style="height: 20px;"> </td></tr> <tr><td style="height: 20px;"> </td></tr> <tr><td style="height: 20px;"> </td></tr> <tr><td style="height: 20px;"> </td></tr> <tr><td style="height: 20px;"> </td></tr> </table>										
____	+											
____	+											
____	+											
____	+											
____	+											
____	+											
____	+											
____	+											
____	+											
__ [4] Volunteer miles driven	_____ [5]											
Noncash items, such as: Goodwill, Salvation Army												
__ [8] _____	+ _____ [9]											
____	+											
____	+											
____	+											
____	+											
____	+											
____	+											

## Miscellaneous Deductions

T/S/J	2009 Information	Prior Year Information										
Unreimbursed expenses, such as: Uniforms, Professional dues, Business publications, Job seeking expenses, Educational expenses												
__ [11] _____	+ _____ [12]	<table border="1" style="width: 100%; height: 100%; border-collapse: collapse;"> <tr><td style="height: 20px;"> </td></tr> <tr><td style="height: 20px;"> </td></tr> <tr><td style="height: 20px;"> </td></tr> <tr><td style="height: 20px;"> </td></tr> <tr><td style="height: 20px;"> </td></tr> <tr><td style="height: 20px;"> </td></tr> <tr><td style="height: 20px;"> </td></tr> <tr><td style="height: 20px;"> </td></tr> <tr><td style="height: 20px;"> </td></tr> <tr><td style="height: 20px;"> </td></tr> </table>										
____	+											
____	+											
____	+											
____	+											
____	+											
____	+											
____	+											
____	+											
____	+											
Union dues:												
__ [14] _____	+ _____ [15]											
____	+											
__ [17] Tax preparation fees	+ _____ [18]											
Other expenses, subject to 2% AGI limitation, such as: Legal/accounting fees, IRA custodian fees												
__ [20] _____	+ _____ [21]											
____	+											
____	+											
____	+											
____	+											
____	+											
__ [23] Safe deposit box rental	+ _____ [24]											
Investment expenses, other than on K1s:												
__ [26] _____	+ _____ [27]											
____	+											
____	+											
____	+											
Other expenses, not subject to the 2% AGI limitation:												
__ [30] _____	+ _____ [31]											
____	+											
____	+											
____	+											
____	+											
Gambling losses: (Enter only if you have gambling income)												
__ [33] _____	+ _____ [34]											
____	+											

## Home Mortgage Interest Subject To Limitations #1

**Complete this section if you have home acquisition/improvement debt over \$1,000,000 or home equity debt over \$100,000.**

**Mortgages taken out before 10/14/87 generally qualify as grandfather debt regardless of how the proceeds are used.**

**Home acquisition debt is a mortgage taken out after 10/13/87, the proceeds of which are used to buy, build or substantially improve your home.**

**Home equity debt is a mortgage taken out after 10/13/87, the proceeds of which are NOT used to buy, build, or substantially improve your home.**

	2009 Information	Prior Year Information
Description of loan/property _____	[2]	<div style="border-bottom: 1px solid black; height: 20px; width: 100%;"></div> <div style="border-bottom: 1px solid black; height: 20px; width: 100%;"></div> <div style="border-bottom: 1px solid black; height: 20px; width: 100%;"></div> <div style="border-bottom: 1px solid black; height: 20px; width: 100%;"></div> <div style="border-bottom: 1px solid black; height: 20px; width: 100%;"></div> <div style="border-bottom: 1px solid black; height: 20px; width: 100%;"></div> <div style="border-bottom: 1px solid black; height: 20px; width: 100%;"></div> <div style="border-bottom: 1px solid black; height: 20px; width: 100%;"></div> <div style="border-bottom: 1px solid black; height: 20px; width: 100%;"></div> <div style="border-bottom: 1px solid black; height: 20px; width: 100%;"></div> <div style="border-bottom: 1px solid black; height: 20px; width: 100%;"></div> <div style="border-bottom: 1px solid black; height: 20px; width: 100%;"></div> <div style="border-bottom: 1px solid black; height: 20px; width: 100%;"></div> <div style="border-bottom: 1px solid black; height: 20px; width: 100%;"></div> <div style="border-bottom: 1px solid black; height: 20px; width: 100%;"></div> <div style="border-bottom: 1px solid black; height: 20px; width: 100%;"></div>
Taxpayer/Spouse/Joint (T, S, J) _____	[3]	
Loan origination date _____	[4]	
Fair market value of home + _____	[5]	
Number of months loan was outstanding in 2009, if not 12 _____	[7]	
Principal paid in 2009 + _____	[9]	
Interest paid during 2009 + _____	[11]	
Points reported on Form 1098 for 2009 + _____	[13]	
Grandfather debt as of 12/31/08 (or first day mortgage was outstanding) + _____	[15]	
Grandfather debt as of 12/31/09 (or last day mortgage was outstanding) + _____	[17]	
Home acquisition/improvement debt as of 12/31/08 (or first day mortgage was outstanding) _____	[19]	
Home acquisition/improvement debt as of 12/31/09 (or last day mortgage was outstanding) _____	[21]	
Home equity debt as of 12/31/08 (or first day mortgage was outstanding) + _____	[23]	
Home equity debt as of 12/31/09 (or last day mortgage was outstanding) + _____	[25]	
Average balance in 2009 of grandfather debt + _____	[27]	
Average balance in 2009 of home acquisition/improvement debt + _____	[29]	
Average balance for 2009 all types of debt + _____	[31]	

	<b>Control Totals +</b>	
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## Home Mortgage Interest Subject To Limitations #2

**Complete this section if you have home acquisition/improvement debt over \$1,000,000 or home equity debt over \$100,000.**

**Mortgages taken out before 10/14/87 generally qualify as grandfather debt regardless of how the proceeds are used.**

**Home acquisition debt is a mortgage taken out after 10/13/87, the proceeds of which are used to buy, build or substantially improve your home.**

**Home equity debt is a mortgage taken out after 10/13/87, the proceeds of which are NOT used to buy, build, or substantially improve your home.**

	2009 Information	Prior Year Information
Description of loan/property _____	[2]	<div style="border-bottom: 1px solid black; height: 20px; width: 100%;"></div> <div style="border-bottom: 1px solid black; height: 20px; width: 100%;"></div> <div style="border-bottom: 1px solid black; height: 20px; width: 100%;"></div> <div style="border-bottom: 1px solid black; height: 20px; width: 100%;"></div> <div style="border-bottom: 1px solid black; height: 20px; width: 100%;"></div> <div style="border-bottom: 1px solid black; height: 20px; width: 100%;"></div> <div style="border-bottom: 1px solid black; height: 20px; width: 100%;"></div> <div style="border-bottom: 1px solid black; height: 20px; width: 100%;"></div> <div style="border-bottom: 1px solid black; height: 20px; width: 100%;"></div> <div style="border-bottom: 1px solid black; height: 20px; width: 100%;"></div> <div style="border-bottom: 1px solid black; height: 20px; width: 100%;"></div> <div style="border-bottom: 1px solid black; height: 20px; width: 100%;"></div> <div style="border-bottom: 1px solid black; height: 20px; width: 100%;"></div> <div style="border-bottom: 1px solid black; height: 20px; width: 100%;"></div> <div style="border-bottom: 1px solid black; height: 20px; width: 100%;"></div>
Taxpayer/Spouse/Joint (T, S, J) _____	[3]	
Loan origination date _____	[4]	
Fair market value of home + _____	[5]	
Number of months loan was outstanding in 2009, if not 12 _____	[7]	
Principal paid in 2009 + _____	[9]	
Interest paid during 2009 + _____	[11]	
Points reported on Form 1098 for 2009 + _____	[13]	
Grandfather debt as of 12/31/08 (or first day mortgage was outstanding) + _____	[15]	
Grandfather debt as of 12/31/09 (or last day mortgage was outstanding) + _____	[17]	
Home acquisition/improvement debt as of 12/31/08 (or first day mortgage was outstanding) _____	[19]	
Home acquisition/improvement debt as of 12/31/09 (or last day mortgage was outstanding) _____	[21]	
Home equity debt as of 12/31/08 (or first day mortgage was outstanding) + _____	[23]	
Home equity debt as of 12/31/09 (or last day mortgage was outstanding) + _____	[25]	
Average balance in 2009 of grandfather debt + _____	[27]	
Average balance in 2009 of home acquisition/improvement debt + _____	[29]	
Average balance for 2009 all types of debt + _____	[31]	

**NOTES/QUESTIONS:**

	<b>Control Totals +</b>	
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**Preparer use only**

Taxpayer/Spouse (T, S) \_\_\_\_\_  
 Occupation in which expenses were incurred \_\_\_\_\_  
 State postal code \_\_\_\_\_

**Vehicle Questions**

	<b>2009 Information</b>	<b>Prior Year Information</b>
If you used your automobile for work purposes, please answer the following questions:		
Was the vehicle available for off-duty personal use? (Y, N, Blank = Not applicable)	____[8]	____
Was another vehicle available for personal use? (Y, N)	____[10]	____
Do you have evidence to support your deduction? (1 = Yes - written, 2 = Yes - not written, 3 = No)	____[12]	

**Vehicles #1 and #2 Actual Expenses**

Vehicle 1 description \_\_\_\_\_[16]  
 Comments \_\_\_\_\_  
 Vehicle 2 description \_\_\_\_\_[44]  
 Comments \_\_\_\_\_

	Vehicle 1	Prior Year Information	Vehicle 2	Prior Year Information
Date vehicle placed in service	____[19]	[ ]	____[47]	[ ]
Total mileage	____[21]	[ ]	____[49]	[ ]
Business mileage	____[23]	[ ]	____[51]	[ ]
Average daily round trip commuting mileage	____[26]	[ ]	____[54]	[ ]
Total commuting mileage	____[28]	[ ]	____[56]	[ ]
Gasoline, oil, repairs, insurance, etc.	+ ____[30]	[ ]	+ ____[58]	[ ]
Vehicle rentals	+ ____[32]	[ ]	+ ____[60]	[ ]
Inclusion amount <b>(Preparer use only)</b>	+ ____[34]	[ ]	+ ____[62]	[ ]
Value of employer-provided vehicle	+ ____[40]	[ ]	+ ____[68]	[ ]
Depreciation	+ ____[42]	[ ]	+ ____[70]	[ ]

**Vehicles #3 and #4 Actual Expenses**

Vehicle 3 description \_\_\_\_\_[74]  
 Comments \_\_\_\_\_  
 Vehicle 4 description \_\_\_\_\_[102]  
 Comments \_\_\_\_\_

	Vehicle 3	Prior Year Information	Vehicle 4	Prior Year Information
Date vehicle placed in service	____[77]	[ ]	____[105]	[ ]
Total mileage	____[79]	[ ]	____[107]	[ ]
Business mileage	____[81]	[ ]	____[109]	[ ]
Average daily round trip commuting mileage	____[84]	[ ]	____[112]	[ ]
Total commuting mileage	____[86]	[ ]	____[114]	[ ]
Gasoline, oil, repairs, insurance, etc.	+ ____[88]	[ ]	+ ____[116]	[ ]
Vehicle rentals	+ ____[90]	[ ]	+ ____[118]	[ ]
Inclusion amount <b>(Preparer use only)</b>	+ ____[92]	[ ]	+ ____[120]	[ ]
Value of employer-provided vehicle	+ ____[98]	[ ]	+ ____[126]	[ ]
Depreciation	+ ____[100]	[ ]	+ ____[128]	[ ]

**NOTES/QUESTIONS:**

## Noncash Contributions Exceeding \$500

Taxpayer/Spouse/Joint (T, S, J) \_\_\_\_\_ [1]  
 Donated property description \_\_\_\_\_ [4]  
 Name of donee organization \_\_\_\_\_ [5]  
 Address of donee organization \_\_\_\_\_ [6]  
 City \_\_\_\_\_ [7]  
 State postal code \_\_\_\_\_ [8]  
 Zip code \_\_\_\_\_ [9]  
 Date contributed \_\_\_\_\_ [10]  
 Date acquired by donor \_\_\_\_\_ [11]  
 How was donated property acquired: (P = Purchase, I = Inheritance, G = Gift, E = Exchange) \_\_\_\_\_ [12]  
 Donor's cost or basis \_\_\_\_\_ + \_\_\_\_\_ [13]  
 Fair market value \_\_\_\_\_ + \_\_\_\_\_ [14]  
 Method used to determine fair market value (A = Appraisal, C = Catalog, T = Thrift shop value, S = Sales/comparative, O = Other) \_\_\_\_\_ [15]  
 If other: \_\_\_\_\_ [16]

	<b>Control Totals +</b>	
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## Noncash Contributions Exceeding \$500

Taxpayer/Spouse/Joint (T, S, J) \_\_\_\_\_ [1]  
 Donated property description \_\_\_\_\_ [4]  
 Name of donee organization \_\_\_\_\_ [5]  
 Address of donee organization \_\_\_\_\_ [6]  
 City \_\_\_\_\_ [7]  
 State postal code \_\_\_\_\_ [8]  
 Zip code \_\_\_\_\_ [9]  
 Date contributed \_\_\_\_\_ [10]  
 Date acquired by donor \_\_\_\_\_ [11]  
 How was donated property acquired: (P = Purchase, I = Inheritance, G = Gift, E = Exchange) \_\_\_\_\_ [12]  
 Donor's cost or basis \_\_\_\_\_ + \_\_\_\_\_ [13]  
 Fair market value \_\_\_\_\_ + \_\_\_\_\_ [14]  
 Method used to determine fair market value (A = Appraisal, C = Catalog, T = Thrift shop value, S = Sales/comparative, O = Other) \_\_\_\_\_ [15]  
 If other: \_\_\_\_\_ [16]

	<b>Control Totals +</b>	
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## Noncash Contributions Exceeding \$500

Taxpayer/Spouse/Joint (T, S, J) \_\_\_\_\_ [1]  
 Donated property description \_\_\_\_\_ [4]  
 Name of donee organization \_\_\_\_\_ [5]  
 Address of donee organization \_\_\_\_\_ [6]  
 City \_\_\_\_\_ [7]  
 State postal code \_\_\_\_\_ [8]  
 Zip code \_\_\_\_\_ [9]  
 Date contributed \_\_\_\_\_ [10]  
 Date acquired by donor \_\_\_\_\_ [11]  
 How was donated property acquired: (P = Purchase, I = Inheritance, G = Gift, E = Exchange) \_\_\_\_\_ [12]  
 Donor's cost or basis \_\_\_\_\_ + \_\_\_\_\_ [13]  
 Fair market value \_\_\_\_\_ + \_\_\_\_\_ [14]  
 Method used to determine fair market value (A = Appraisal, C = Catalog, T = Thrift shop value, S = Sales/comparative, O = Other) \_\_\_\_\_ [15]  
 If other: \_\_\_\_\_ [16]

	<b>Control Totals +</b>	
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**NOTES/QUESTIONS:**

## Contributions of Motor Vehicles, Boats & Airplanes

Please provide all Forms 1098-C

Taxpayer/Spouse (T, S)			__ [1]
Donee's name	_____		[4]
State postal code			__ [3]
Date of contribution <b>(Box 1)</b>			_____ [7]
Make and model of vehicle <b>(Box 2)</b>	_____		[8]
Year of vehicle <b>(Box 2)</b>			_____ [9]
Vehicle or other identification number <b>(Box 3)</b>	_____		[10]
Donee certifies that vehicle was sold in arm's length transaction to unrelated party <b>(Box 4a)</b>			__ [11]
Date of sale <b>(Box 4b)</b>			_____ [12]
Gross proceeds from sale <b>(Box 4c)</b>		+ _____	[13]
Donee certifies that vehicle will not be transferred for money, other property, or services before completion of material improvement or significant intervening use <b>(Box 5a)</b>			__ [14]
Donee certifies that vehicle is to be transferred to a needy individual for significantly below fair market value in furtherance of donee's charitable purpose <b>(Box 5b)</b>			__ [15]
Detailed description of material improvements or significant intervening use and duration of use <b>(Box 5c)</b>	_____		[16]
	_____		
	_____		
Did you provide goods or services in exchange for the vehicle? <b>(Box 6a)</b>	Yes	__ [17]	No
			__ [18]
Value of goods and services provided in exchange for the vehicle <b>(Box 6b)</b>		+ _____	[19]
Donee certifies that the goods and services consisted solely of intangible religious benefits <b>(Box 6c)</b>			__ [20]
Description of goods and services <b>(Box 6c)</b>	_____		[21]
	_____		
	_____		
Under the law, the donor may not claim a deduction of more than \$500 for this vehicle if this box is checked <b>(Box 7)</b>			__ [22]

### Other Information for Donated Property

Overall physical condition of property			_____ [27]
Vehicle mileage on date of contribution			_____ [28]
Date property was acquired by donor			_____ [29]
How property was acquired by donor (P = Purchase, I = Inheritance, G = Gift, E = Exchange)			__ [30]
Donor's cost or basis		+ _____	[31]
Fair market value on date of contribution		+ _____	[32]
Method used to determine FMV (A = Appraisal, C = Catalog, T = Thrift shop value, S = Sales/comparative, O = Other)			__ [33]
If other:	_____		[34]
Bargain sale amount received			_____ [35]
Donee's address, and ZIP code	_____		[40]
		[41]    [42]	_____ [43]
Donee's telephone number			_____ [44]

**NOTES/QUESTIONS:**

## Casualty and Theft - Business/Income Producing Properties

Preparer use only

Occurrence description \_\_\_\_\_ [3]  
 Taxpayer/Spouse/Joint (T, S, J) \_\_\_\_\_ [4]  
 State postal code \_\_\_\_\_ [5]  
 Date of casualty or theft \_\_\_\_\_ [7]

### Casualty and Theft - Business/Income Producing Properties

Description of casualty or theft - Property A \_\_\_\_\_ [12]  
 Description of casualty or theft - Property B \_\_\_\_\_ [25]  
 Description of casualty or theft - Property C \_\_\_\_\_ [38]  
 Description of casualty or theft - Property D \_\_\_\_\_ [51]

	A	B	C	D
Property type (1 = Business, 2 = Income producing, 3 = Employee prop) ___	[15]	[28]	[41]	[54]
Date acquired	[19]	[32]	[45]	[58]
Cost or other basis of property	+ [20]	+ [33]	+ [46]	+ [59]
Insurance or other reimbursement	+ [21]	+ [34]	+ [47]	+ [60]
Fair market value before casualty	+ [22]	+ [35]	+ [48]	+ [61]
Fair market value after casualty	+ [23]	+ [36]	+ [49]	+ [62]

### Business/Income Use Replacement Information

Description of replacement property A \_\_\_\_\_ [63]  
 Description of replacement property B \_\_\_\_\_ [67]  
 Description of replacement property C \_\_\_\_\_ [71]  
 Description of replacement property D \_\_\_\_\_ [75]

	A	B	C	D
Mark if property was acquired from a related party	[64]	[68]	[72]	[76]
Date acquired	[65]	[69]	[73]	[77]
Cost of replacement property	+ [66]	+ [70]	+ [74]	+ [78]

**NOTES/QUESTIONS:**

Preparer use only

Occurrence description \_\_\_\_\_ [3]  
 Taxpayer/Spouse/Joint (T, S, J) \_\_\_\_\_ [4]  
 State postal code \_\_\_\_\_ [5]  
 Date of casualty or theft \_\_\_\_\_ [7]  
 Mark if casualty resulted due to a federally declared disaster. Federally declared disasters are determined by the President of the United States to warrant assistance by the Federal Government \_\_\_\_\_ [8]

**Casualty and Theft - Personal Use Properties**

Description of casualty or theft - Property A \_\_\_\_\_ [13]  
 Description of casualty or theft - Property B \_\_\_\_\_ [24]  
 Description of casualty or theft - Property C \_\_\_\_\_ [35]  
 Description of casualty or theft - Property D \_\_\_\_\_ [46]

	A	B	C	D
Date acquired	_____ [19]	_____ [30]	_____ [41]	_____ [52]
Cost or other basis of property	+ _____ [20]	+ _____ [31]	+ _____ [42]	+ _____ [53]
Insurance or other reimbursement	+ _____ [21]	+ _____ [32]	+ _____ [43]	+ _____ [54]
Fair market value before casualty	+ _____ [22]	+ _____ [33]	+ _____ [44]	+ _____ [55]
Fair market value after casualty	+ _____ [23]	+ _____ [34]	+ _____ [45]	+ _____ [56]

**Personal Use Replacement Information**

Description of replacement property A \_\_\_\_\_ [57]  
 Description of replacement property B \_\_\_\_\_ [61]  
 Description of replacement property C \_\_\_\_\_ [65]  
 Description of replacement property D \_\_\_\_\_ [69]

	A	B	C	D
Mark if property was acquired from a related party	_____ [58]	_____ [62]	_____ [66]	_____ [70]
Date acquired	_____ [59]	_____ [63]	_____ [67]	_____ [71]
Cost of replacement property	+ _____ [60]	+ _____ [64]	+ _____ [68]	+ _____ [72]

**NOTES/QUESTIONS:**

Preparer use only

Occurrence description \_\_\_\_\_ [3]  
 Taxpayer/Spouse/Joint (T, S, J) \_\_\_\_\_ [4]  
 State postal code \_\_\_\_\_ [5]  
 Date of casualty or theft \_\_\_\_\_ [6]

**Prior Year Casualty and Theft - Business/Income Producing Properties (Cont'd)**

Description of casualty or theft - Property A \_\_\_\_\_ [8]  
 Description of casualty or theft - Property B \_\_\_\_\_ [17]  
 Description of casualty or theft - Property C \_\_\_\_\_ [26]  
 Description of casualty or theft - Property D \_\_\_\_\_ [35]

	A	B	C	D
Property type (1 = Business, 2 = Income producing, 3 = Employee prop) __	[9]	[18]	[27]	[36]
Date acquired	_____ [12]	_____ [21]	_____ [30]	_____ [39]
Cost or other basis of property	+ _____ [13]	+ _____ [22]	+ _____ [31]	+ _____ [40]
Insurance or other reimbursement	+ _____ [14]	+ _____ [23]	+ _____ [32]	+ _____ [41]
Fair market value before casualty	+ _____ [15]	+ _____ [24]	+ _____ [33]	+ _____ [42]
Fair market value after casualty	+ _____ [16]	+ _____ [25]	+ _____ [34]	+ _____ [43]

**Current Year Business/Income Use Replacement Information**

Description of replacement property A \_\_\_\_\_ [44]  
 Description of replacement property B \_\_\_\_\_ [50]  
 Description of replacement property C \_\_\_\_\_ [56]  
 Description of replacement property D \_\_\_\_\_ [62]

	A	B	C	D
Date acquired	_____ [45]	_____ [51]	_____ [57]	_____ [63]
Prior year cost of replacement property	+ _____ [46]	+ _____ [52]	+ _____ [58]	+ _____ [64]
Cost of replacement property	+ _____ [47]	+ _____ [53]	+ _____ [59]	+ _____ [65]
Postponed gain	+ _____ [48]	+ _____ [54]	+ _____ [60]	+ _____ [66]
Adjusted basis of replacement property	+ _____ [49]	+ _____ [55]	+ _____ [61]	+ _____ [67]

**NOTES/QUESTIONS:**

Occurrence description \_\_\_\_\_ [1]  
 Taxpayer/Spouse/Joint (T, S, J) \_\_\_\_\_ [2]  
 State postal code \_\_\_\_\_ [3]  
 Date of casualty or theft \_\_\_\_\_ [4]

**Casualty and Theft - Personal Use Properties (Cont'd)**

Description of casualty or theft - Property A \_\_\_\_\_ [9]  
 Description of casualty or theft - Property B \_\_\_\_\_ [16]  
 Description of casualty or theft - Property C \_\_\_\_\_ [23]  
 Description of casualty or theft - Property D \_\_\_\_\_ [30]

	A	B	C	D
Date acquired	_____ [11]	_____ [18]	_____ [25]	_____ [32]
Cost or other basis of property	+ _____ [12]	+ _____ [19]	+ _____ [26]	+ _____ [33]
Insurance or other reimbursement	+ _____ [13]	+ _____ [20]	+ _____ [27]	+ _____ [34]
Fair market value before casualty	+ _____ [14]	+ _____ [21]	+ _____ [28]	+ _____ [35]
Fair market value after casualty	+ _____ [15]	+ _____ [22]	+ _____ [29]	+ _____ [36]

**Personal Use Replacement Information**

Description of replacement property A \_\_\_\_\_ [37]  
 Description of replacement property B \_\_\_\_\_ [43]  
 Description of replacement property C \_\_\_\_\_ [49]  
 Description of replacement property D \_\_\_\_\_ [55]

	A	B	C	D
Date acquired	_____ [38]	_____ [44]	_____ [50]	_____ [56]
Prior year cost of replacement property	+ _____ [39]	+ _____ [45]	+ _____ [51]	+ _____ [57]
Cost of replacement property	+ _____ [40]	+ _____ [46]	+ _____ [52]	+ _____ [58]
Postponed gain	+ _____ [41]	+ _____ [47]	+ _____ [53]	+ _____ [59]
Adjusted basis of replacement property	+ _____ [42]	+ _____ [48]	+ _____ [54]	+ _____ [60]

**NOTES/QUESTIONS:**

**Preparer use only**

Principal business or profession \_\_\_\_\_ [3]  
 Taxpayer/Spouse/Joint (T, S, J) \_\_\_\_\_ [4]  
 State postal code \_\_\_\_\_ [5]

**Business Use of Home**

	2009 Information	Prior Year Information
Total area of home	_____ [10]	_____
Area used exclusively for business	_____ [12]	_____
Information for day-care facilities only:		
Total hours used for day-care during this year	_____ [14]	_____
Total hours used this year, if less than 8,760	_____ [16]	_____
Special computation for certain day-care facilities:		
Area used regularly and exclusively for day-care business	_____ [18]	_____
Area used partly for day-care business	_____ [20]	_____

**List as direct expenses any expenses which are attributable only to the business part of your home.**  
**List as indirect expenses any expenses which are attributable to the overall upkeep and running of your home.**

	2009 Information		Prior Year Information
	Direct Expenses	Indirect Expenses	
Mortgage interest	+ _____ [25]	+ _____ [26]	_____
Mortgage insurance premiums	+ _____ [28]	+ _____ [29]	_____
Real estate taxes	+ _____ [31]	+ _____ [32]	_____
Excess mortgage interest and insurance premiums	+ _____ [34]	+ _____ [35]	_____
Insurance	+ _____ [37]	+ _____ [38]	_____
Rent	+ _____ [40]	+ _____ [41]	_____
Repairs & maintenance	+ _____ [43]	+ _____ [44]	_____
Utilities	+ _____ [46]	+ _____ [47]	_____
Other expenses, such as: Supplies & Security system	+ _____ [49]	+ _____ [50]	_____
_____	+ _____	+ _____	_____
_____	+ _____	+ _____	_____
_____	+ _____	+ _____	_____
_____	+ _____	+ _____	_____
_____	+ _____	+ _____	_____
_____	+ _____	+ _____	_____
_____	+ _____	+ _____	_____
_____	+ _____	+ _____	_____
_____	+ _____	+ _____	_____
Excess casualty losses		+ _____ [52]	_____
Carryovers:			
Operating expenses		+ _____ [53]	_____
Casualty losses		+ _____ [54]	_____
Depreciation		+ _____ [56]	_____
Business expenses not from business use of home, such as:			
Travel, Supplies, Business telephone expenses		+ _____ [57]	_____
Depreciation		+ _____ [61]	_____

**NOTES/QUESTIONS:**

If you used your automobile for business purposes, please complete the following information.

**Preparer use only**

Description of business or profession \_\_\_\_\_ [3]

**Vehicles 1 - 2**

Vehicle 1 - Date placed in service \_\_\_\_\_ [5]  
 Description \_\_\_\_\_ [6]  
 Comments \_\_\_\_\_  
 Vehicle 2 - Date placed in service \_\_\_\_\_ [41]  
 Description \_\_\_\_\_ [42]  
 Comments \_\_\_\_\_

	Vehicle 1	Prior Year Information	Vehicle 2	Prior Year Information
Total miles for the year	_____ [10]	_____	_____ [46]	_____
Commuting miles	_____ [12]	_____	_____ [48]	_____
Business miles	_____ [14]	_____	_____ [50]	_____
Vehicle use questions:				
Was the vehicle available for off-duty personal use? (Y, N)	___ [17]	___	___ [53]	___
Was another vehicle available for personal use? (Y, N)	___ [19]	___	___ [55]	___
Do you have evidence to support your deduction? (Y, N)	___ [21]	___	___ [57]	___
Is this evidence written? (Y, N)	___ [23]	___	___ [59]	___
Parking, fees and tolls	+ _____ [25]	_____	+ _____ [61]	_____
Gasoline, oil, repairs, insurance, etc.	+ _____ [27]	_____	+ _____ [63]	_____
Interest	+ _____ [29]	_____	+ _____ [65]	_____
Registration	+ _____ [31]	_____	+ _____ [67]	_____
Property taxes	+ _____ [33]	_____	+ _____ [69]	_____
Vehicle rentals	+ _____ [35]	_____	+ _____ [71]	_____
Inclusion amount <b>(Preparer use only)</b>	+ _____ [37]	_____	+ _____ [73]	_____
Depreciation	+ _____ [39]	_____	+ _____ [75]	_____

**Vehicles 3 - 4**

Vehicle 3 - Date placed in service \_\_\_\_\_ [77]  
 Description \_\_\_\_\_ [78]  
 Comments \_\_\_\_\_  
 Vehicle 4 - Date placed in service \_\_\_\_\_ [113]  
 Description \_\_\_\_\_ [114]  
 Comments \_\_\_\_\_

	Vehicle 3	Prior Year Information	Vehicle 4	Prior Year Information
Total miles for the year	_____ [82]	_____	_____ [118]	_____
Commuting miles	_____ [84]	_____	_____ [120]	_____
Business miles	_____ [86]	_____	_____ [122]	_____
Vehicle use questions:				
Was the vehicle available for off-duty personal use? (Y, N)	___ [89]	___	___ [125]	___
Was another vehicle available for personal use? (Y, N)	___ [91]	___	___ [127]	___
Do you have evidence to support your deduction? (Y, N)	___ [93]	___	___ [129]	___
Is this evidence written? (Y, N)	___ [95]	___	___ [131]	___
Parking, fees and tolls	+ _____ [97]	_____	+ _____ [133]	_____
Gasoline, oil, repairs, insurance, etc.	+ _____ [99]	_____	+ _____ [135]	_____
Interest	+ _____ [101]	_____	+ _____ [137]	_____
Registration	+ _____ [103]	_____	+ _____ [139]	_____
Property taxes	+ _____ [105]	_____	+ _____ [141]	_____
Vehicle rentals	+ _____ [107]	_____	+ _____ [143]	_____
Inclusion amount <b>(Preparer use only)</b>	+ _____ [109]	_____	+ _____ [145]	_____
Depreciation	+ _____ [111]	_____	+ _____ [147]	_____

## Social Security Tax on Unreported Tips

Complete if you received cash/charge tips of \$20 or less in a month in 2009.

	2009 Information		Prior Year Information
	Taxpayer	Spouse	
Total cash and charge tips under \$20 per month and not reported to employer	+ _____ [3]	+ _____ [4]	<div style="border: 1px solid black; width: 100%; height: 20px; background-color: #cccccc;"></div>

Complete if you received cash/charge tips of \$20 or more in a month and did not report all of those tips to your employer.

	Employer name	Employer identification number	Total tips received in 2009	Total tips reported in 2009
Taxpayer information[1]	_____	_____	_____	_____
	_____	_____	_____	_____
	_____	_____	_____	_____
	_____	_____	_____	_____
Spouse information [2]	_____	_____	_____	_____
	_____	_____	_____	_____
	_____	_____	_____	_____
	_____	_____	_____	_____

## Social Security Tax on Unreported Wages

Complete if you received pay from a firm for services performed not as an independent contractor and social security and Medicare taxes were not withheld from the pay.

(\*\*Please refer to Reason Codes located at the bottom)

	Firm name	Firm's federal identification number	Reason Code **	Date of IRS determination or correspondence received	Mark if 1099-MISC received	Total wages received with no social security or Medicare tax withheld
Taxpayer information[6]	_____	_____	_____	_____	-	_____
	_____	_____	_____	_____	-	_____
	_____	_____	_____	_____	-	_____
	_____	_____	_____	_____	-	_____
Spouse information[7]	_____	_____	_____	_____	-	_____
	_____	_____	_____	_____	-	_____
	_____	_____	_____	_____	-	_____
	_____	_____	_____	_____	-	_____

**Reason Codes \*\***

A = I filed Form SS-8 and received a determination letter stating that I am an employee of this firm.

B = I was designated as a "section 530 employee" by my employer or by the IRS prior to January 1, 1997.

C = I received other correspondence from the IRS that states I am an employee.

D = I was previously treated as an employee by this firm and am performing services in a substantially similar capacity and under substantially similar direction and control.

E = My co-workers performing substantially similar services under substantially similar direction and control are treated as employees.

F = My co-workers performing substantially similar services under substantially similar direction and control filed Form SS-8 for this firm and received a determination that they were employees.

G = I filed Form SS-8 with the IRS and have not received a reply.

**Enter parent's information for children under age 19 on 1/1/2010 or a full-time student under age 24 who have investment income of more than \$1,900.**

Parent's social security number (Enter the name and social security number of the parent listed first on the return) \_\_\_\_\_ [4]

Parent's first name \_\_\_\_\_ [5]

Parent's last name \_\_\_\_\_ [6]

Parent's filing status (1 = Single, 2 = Married/filing jointly, 3 = Married separately, 4 = Head of household, 5 = Qualifying widow(er)) \_\_\_\_\_ [7]

### All Other Children's Information

**Enter information for each child with investment income of more than \$1,900.**

Child #1 social security number \_\_\_\_\_ [23]

Child #1 first name \_\_\_\_\_ [24]

Child #1 last name \_\_\_\_\_ [25]

Child #1 birthdate (mm/dd/yyyy) \_\_\_\_\_ [26]

Child #2 social security number \_\_\_\_\_ [36]

Child #2 first name \_\_\_\_\_ [37]

Child #2 last name \_\_\_\_\_ [38]

Child #2 birthdate (mm/dd/yyyy) \_\_\_\_\_ [39]

Child #3 social security number \_\_\_\_\_ [49]

Child #3 first name \_\_\_\_\_ [50]

Child #3 last name \_\_\_\_\_ [51]

Child #3 birthdate (mm/dd/yyyy) \_\_\_\_\_ [52]

Child #4 social security number \_\_\_\_\_ [62]

Child #4 first name \_\_\_\_\_ [63]

Child #4 last name \_\_\_\_\_ [64]

Child #4 birthdate (mm/dd/yyyy) \_\_\_\_\_ [65]

Child #5 social security number \_\_\_\_\_ [75]

Child #5 first name \_\_\_\_\_ [76]

Child #5 last name \_\_\_\_\_ [77]

Child #5 birthdate (mm/dd/yyyy) \_\_\_\_\_ [78]

Child #6 social security number \_\_\_\_\_ [88]

Child #6 first name \_\_\_\_\_ [89]

Child #6 last name \_\_\_\_\_ [90]

Child #6 birthdate (mm/dd/yyyy) \_\_\_\_\_ [91]

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#### NOTES/QUESTIONS:

## Children's Interest Income

Please provide copies of all Form 1099-INT or other statements reporting child's interest income.  
Complete a separate Organizer Form ID: 8814 for each child.

Child's social security number \_\_\_\_\_ [1]  
 Child's date of birth \_\_\_\_\_ [2]  
 Child's name \_\_\_\_\_ [4]  
 Taxpayer/Spouse/Joint (T, S, J) \_\_\_\_\_ [5]

Type Code (**See codes below)	Payer		Interest <sup>[6]</sup> Income	Tax Exempt Income	U.S. Obligations Percent	Tax Exempt Percent	Prior Year Information
—	_____	+	_____	_____	_____	_____	
—	_____	+	_____	_____	_____	_____	
—	_____	+	_____	_____	_____	_____	
—	_____	+	_____	_____	_____	_____	
—	_____	+	_____	_____	_____	_____	
—	_____	+	_____	_____	_____	_____	

<b>**Interest Codes</b>
Blank = Regular Interest    3 = Nominee Distribution    4 = Accrued Interest    5 = OID Adjustment    6 = ABP Adjustment

## Children's Dividend Income

Please provide copies of all Form 1099-DIV or other statements reporting child's dividend income.

Type Code (** See codes below)	Ordinary <sup>[8]</sup> Dividends	Qualified Dividends	Total Capital Gain Distributions			Section 1250	Section 1202	28% Capital Gain	Tax Exempt Dividends	U.S. Obligations Percent	Tax Exempt Percent	Prior Year Information
<b>1</b>	Payer											
	Amounts +											
<b>2</b>	Payer											
	Amounts +											
<b>3</b>	Payer											
	Amounts +											
<b>4</b>	Payer											
	Amounts +											
<b>5</b>	Payer											
	Amounts +											
<b>6</b>	Payer											
	Amounts +											

<b>**Dividend Codes</b>
Blank = Other                      3 = Nominee

Alaska Permanent Fund dividends:

	2009 Information <sup>[10]</sup>	Prior Year Information
_____	+ _____	
_____	+ _____	

**Complete if you paid cash wages of \$1,000 or more to any household employee.**

Taxpayer/Spouse (T, S)	_____	[1]
Employer identification number	_____	[2]
Total cash wages subject to social security taxes	+ _____	[4]
Total cash wages subject to Medicare taxes	+ _____	[5]
Federal income tax withheld	+ _____	[6]
State disability plan social security & Medicare withheld	+ _____	[7]
Advance earned income credit (EIC) payments	+ _____	[8]
Did you:		
(A) pay any household employee cash wages of \$1,700 or more in 2009? (Y, N)		[9]
(B) withhold Federal income tax for any household employee? (Y, N)		[10]
(C) pay household employees cash wages equal to or greater than \$1,000 in any quarter of 2008 or 2009? (Y, N)		[11]

### Federal Unemployment (FUTA) Tax

**If you answered "Yes" to question (C) above, complete the following information.**

**Complete only items marked with an asterisk (\*) if total cash wages subject to FUTA tax amount is also taxable as defined by your State act and unemployment contributions are paid to only one State.**

Total cash wages subject to FUTA tax *	+ _____	[12]
Did you pay all state unemployment contributions for 2009 by 4/15/10? (Y, N) *		[13]
State #1 information		
State postal code where you have to pay unemployment contributions *		[14]
State reporting number as shown on state unemployment tax return *	_____	[15]
Taxable wages (as defined in state act)	+ _____	[16]
State experience rate period:		
From	_____	[17]
To	_____	[18]
State experience rate (xxx.xx)		[19]
Contributions paid to state unemployment fund *	+ _____	[20]
State #2 information		
State postal code where you have to pay unemployment contributions		[21]
State reporting number as shown on state unemployment tax return	_____	[22]
Taxable wages (as defined in state act)	+ _____	[23]
State experience rate period:		
From	_____	[24]
To	_____	[25]
State experience rate (xxx.xx)		[26]
Contributions paid to state unemployment fund	+ _____	[27]

#### NOTES/QUESTIONS:

## Child and Dependent Care Expenses

**Please enter all amounts paid in 2009 for the care of one or more dependents which enables you to work or attend school.  
Enter the amount of dependent care expenses paid for each qualifying dependent on Organizer Form ID:1040**

	Taxpayer	Spouse
2008 employer-provided dependent care benefits used during 2009 grace period	+ _____ [3]	+ _____ [4]
Employer-provided dependent care benefits that were forfeited in 2009	+ _____ [5]	+ _____ [6]
Total qualified expenses incurred in 2009		_____ [9]
Were you or your spouse a full time student or disabled? (Yes or No)	_____ [10]	_____ [11]
Did you provide care expenses for any person(s) who is not listed as a dependent? (Y, N)		_____ [12]

Name of provider \_\_\_\_\_

Street address of provider \_\_\_\_\_

City, state, and zip code \_\_\_\_\_

Social security number OR Employer identification number \_\_\_\_\_

Tax Exempt or Living Abroad Foreign Care Provider (1 = Tax Exempt, 2 = Living Abroad Foreign Care Provider) \_\_\_\_\_

Amount paid to care provider in 2009 + \_\_\_\_\_ [7]

Name of provider \_\_\_\_\_

Street address of provider \_\_\_\_\_

City, state, and zip code \_\_\_\_\_

Social security number OR Employer identification number \_\_\_\_\_

Tax Exempt or Living Abroad Foreign Care Provider (1 = Tax Exempt, 2 = Living Abroad Foreign Care Provider) \_\_\_\_\_

Amount paid to care provider in 2009 + \_\_\_\_\_

Name of provider \_\_\_\_\_

Street address of provider \_\_\_\_\_

City, state, and zip code \_\_\_\_\_

Social security number OR Employer identification number \_\_\_\_\_

Tax Exempt or Living Abroad Foreign Care Provider (1 = Tax Exempt, 2 = Living Abroad Foreign Care Provider) \_\_\_\_\_

Amount paid to care provider in 2009 + \_\_\_\_\_

Name of provider \_\_\_\_\_

Street address of provider \_\_\_\_\_

City, state, and zip code \_\_\_\_\_

Social security number OR Employer identification number \_\_\_\_\_

Tax Exempt or Living Abroad Foreign Care Provider (1 = Tax Exempt, 2 = Living Abroad Foreign Care Provider) \_\_\_\_\_

Amount paid to care provider in 2009 + \_\_\_\_\_

Name of provider \_\_\_\_\_

Street address of provider \_\_\_\_\_

City, state, and zip code \_\_\_\_\_

Social security number OR Employer identification number \_\_\_\_\_

Tax Exempt or Living Abroad Foreign Care Provider (1 = Tax Exempt, 2 = Living Abroad Foreign Care Provider) \_\_\_\_\_

Amount paid to care provider in 2009 + \_\_\_\_\_

Name of provider \_\_\_\_\_

Street address of provider \_\_\_\_\_

City, state, and zip code \_\_\_\_\_

Social security number OR Employer identification number \_\_\_\_\_

Tax Exempt or Living Abroad Foreign Care Provider (1 = Tax Exempt, 2 = Living Abroad Foreign Care Provider) \_\_\_\_\_

Amount paid to care provider in 2009 + \_\_\_\_\_

Name of provider \_\_\_\_\_

Street address of provider \_\_\_\_\_

City, state, and zip code \_\_\_\_\_

Social security number OR Employer identification number \_\_\_\_\_

Tax Exempt or Living Abroad Foreign Care Provider (1 = Tax Exempt, 2 = Living Abroad Foreign Care Provider) \_\_\_\_\_

Amount paid to care provider in 2009 + \_\_\_\_\_

**Credit For The Elderly or Disabled**

Please complete if you were age 65 or older at the end of 2009, OR you were under age 65 and retired under total and permanent disability, and you received taxable disability income.

Taxpayer

Spouse

Nontaxable disability/pension income received in 2009

+ \_\_\_\_\_ [7]

+ \_\_\_\_\_ [8]

Taxable disability income received in 2009

+ \_\_\_\_\_ [9]

+ \_\_\_\_\_ [10]

**NOTES/QUESTIONS:**

**Residential Energy Credit**

**The Energy Tax Incentives Act of 2005 provides credits for energy efficient improvements made to personal residences beginning in 2006. There are certain restrictions and limits but some of the home improvements that may qualify include, solar electric, solar water heating**

Taxpayer/Spouse/Joint (T, S, J)	_____	[1]
Were the costs incurred made to your main home located in the United States? (Y, N)	_____	[2]
Enter the total amount of costs for insulation material or system to reduce heat loss or gain	+ _____	[3]
Enter the total amount of cost for exterior windows	+ _____	[4]
Enter the total amount of costs for exterior doors	+ _____	[5]
Enter the total amount of costs for qualified metal roofs	+ _____	[6]
Enter the total amount of costs for energy-efficient building property	+ _____	[7]
Enter the total amount of costs for qualified natural gas, propane, or oil furnace or hot water boilers	+ _____	[8]
Enter the total amount of costs for advanced main circulating fan used in a natural gas, propane, or oil furnace	+ _____	[9]
Enter the total amount of costs for qualified solar electric property	+ _____	[10]
Enter the total amount of costs for qualified solar water heating property	+ _____	[11]
Enter the total amount of costs for qualified small wind energy property	+ _____	[12]
Enter the total amount of costs for qualified geothermal heat pump property	+ _____	[13]
Enter the total amount of costs for qualified fuel cell property	+ _____	[14]
Enter the total amount of kilowatt capacity of the qualified fuel cell property	_____	[15]

**NOTES/QUESTIONS:**

If you or your spouse purchased a principal residence after December 31, 2008, and before May 1, 2010, you may qualify for the First-Time Homebuyer Credit. The home must be located within the United States and neither party may have owned, or held an ownership interest in a home during the three year period prior to the home's purchase date. If you owned and lived in a home for five consecutive years during an eight year period prior to the purchase of a new home, you may qualify for a reduced credit even though you are not a first-time homebuyer. If you a member of the U.S. uniformed services, Foreign Service, or intelligence community and have qualifying overseas duty during 2009, the purchase cut-off date is extended to May 1, 2011. If your home was purchased before May 1, 2010, you may enter your information. If you claimed a First-Time Homebuyer credit in 2008 and the home is no longer your main home, you may have to repay the credit.

Mark if you or your spouse served at least 3 months of qualified overseas duty as a member of the military, Foreign Service, or intelligence corps in 2009 \_\_[2]

Principal residence address, if different from home address on Organizer Form ID: 1040

Address \_\_\_\_\_ [3]

City/State/Zip code \_\_\_\_\_ [4] \_\_\_\_ [5] \_\_\_\_\_ [6]

Date home acquired (After 4/8/08 and before 5/1/10) (After 11/30/09 and before 5/1/11 for service members) \_\_\_\_\_ [7]

Purchase price of the home \_\_\_\_\_ [9]

Date the home was sold or ceased being used as principal residence \_\_\_\_\_ [10]

In the period three years prior to the purchase date had the:

Taxpayer owned a home or had ownership interest in a home? (Y, N) \_\_ [12]

Spouse owned a home or had ownership interest in a home? (Y, N) \_\_ [13]

If you were an owner of a home and purchased a new home after November 6, 2009:

Taxpayer used the same residence as home for 5 consecutive years? (Y, N) \_\_ [14]

Spouse used the same residence as home for 5 consecutive years? (Y, N) \_\_ [15]

Were you and your spouse married on the purchase date? (Y, N) \_\_ [16]

Mark if home was either purchased from a related party, is located outside the United States, or was acquired by gift or inheritance \_\_ [17]

If you own the principal residence with another person enter their name and allocation percentage

Other owner name \_\_\_\_\_ [20]

Allocation percentage \_\_\_\_\_

If you sold your home, enter the selling price \_\_\_\_\_ [25]

If your home was transferred to your ex-spouse due to a divorce settlement, enter his or her full name \_\_\_\_\_ [26]

---

**NOTES/QUESTIONS:**

# Adoption Credit

**Complete this form if you paid qualified adoption expenses in 2009 AND the adoption was final in or before 2009.**  
**Qualified adoption expenses include adoption fees, attorney fees, court costs, and travel expenses while away from home.**

	Child 1	Child 2	Child 3
Taxpayer/Spouse/Joint (T, S, J)	_____	_____	_____
First name	_____	_____	_____
Last name	_____	_____	_____
Child's date of birth	_____	_____	_____
Mark if this child was:			
born before '92 and was disabled	_____	_____	_____
a child with special needs	_____	_____	_____
a foreign child	_____	_____	_____
Child's identifying number	_____	_____	_____
Total qualified adoption expenses paid in 2008 for this child	_____	_____	_____
Employer-provided benefits received in 2008 for this child	_____	_____	_____
Total qualified adoption expenses paid in 2009 for this child	_____	_____	_____
Employer-provided benefits received in 2009 for this child	_____	_____	_____
Adoption final in (1 = '09, 2 = Pre '09)	_____	_____	_____

	Child 4	Child 5	Child 6
Taxpayer/Spouse/Joint (T, S, J)	_____	_____	_____
First name	_____	_____	_____
Last name	_____	_____	_____
Child's date of birth	_____	_____	_____
Mark if this child was:			
born before '92 and was disabled	_____	_____	_____
a child with special needs	_____	_____	_____
a foreign child	_____	_____	_____
Child's identifying number	_____	_____	_____
Total qualified adoption expenses paid in 2008 for this child	_____	_____	_____
Employer-provided benefits received in 2008 for this child	_____	_____	_____
Total qualified adoption expenses paid in 2009 for this child	_____	_____	_____
Employer-provided benefits received in 2009 for this child	_____	_____	_____
Adoption final in (1 = '09, 2 = Pre '09)	_____	_____	_____

Adoption credit carryover from 2004	+	_____	[2]
Adoption credit carryover from 2005	+	_____	[3]
Adoption credit carryover from 2006	+	_____	[4]
Adoption credit carryover from 2007	+	_____	[5]
Adoption credit carryover from 2008	+	_____	[6]

If the adoption was incomplete or unsuccessful please provide information below:

_____	[10]
_____	[11]
_____	[12]

**NOTES/QUESTIONS:**

## Foreign Tax Credit

**Complete if you paid or accrued foreign taxes to a foreign country or U.S. possession in 2009.**

**Preparer use only**

Description \_\_\_\_\_ [2]  
 Taxpayer/Spouse (T, S) \_\_\_\_\_ [3]  
 Taxes claimed (1 = Paid, 2 = Accrued) \_\_\_\_\_ [6]  
 Category of income\* \_\_\_\_\_ [7]  
 Country of residence \_\_\_\_\_ [8]  
 Description of income \_\_\_\_\_ [9]

*Category of Income	
A = Passive category income	D = Certain income re-sourced by treaty
B = General category income	E = Lump-sum distributions
C = Section 901(j) income	

### Foreign Income or Loss

	A	B	C
Name of country	_____ [13]	_____ [14]	_____ [15]
Foreign gross income	+ _____ [16]	+ _____ [17]	+ _____ [18]
Definitely related expenses:			
_____	+ _____ [19]	+ _____ [20]	+ _____ [21]
_____	+ _____	+ _____	+ _____
_____	+ _____	+ _____	+ _____
_____	+ _____	+ _____	+ _____
Foreign source losses	+ _____ [22]	+ _____ [23]	+ _____ [24]

### Foreign Taxes Paid or Accrued

	A	B	C
Foreign taxes paid or accrued:			
Date paid or accrued	_____ [25]	_____ [26]	_____ [27]
In foreign currency - taxes withheld on:			
Dividends	+ _____ [28]	+ _____ [29]	+ _____ [30]
Rents & royalties	+ _____ [31]	+ _____ [32]	+ _____ [33]
Interest	+ _____ [34]	+ _____ [35]	+ _____ [36]
Other foreign taxes	+ _____ [37]	+ _____ [38]	+ _____ [39]
In US dollars - taxes withheld on:			
Dividends	+ _____ [43]	+ _____ [44]	+ _____ [45]
Rents & Royalties	+ _____ [46]	+ _____ [47]	+ _____ [48]
Interest	+ _____ [49]	+ _____ [50]	+ _____ [51]
Other foreign taxes	+ _____ [52]	+ _____ [53]	+ _____ [54]

**NOTES/QUESTIONS:**

**Instructions**

Enter carryovers as positive numbers.  
 Enter utilizations as negative numbers.  
 Enter utilizations only for those losses shown on organizer form.  
 Enter carrybacks as reductions of loss in the year the loss was created, rather than as utilizations in carryback years.

Indefinite Carryovers	2008 to 2009 Amounts
Excess section 179 for Sch A	+ _____ [1]
Minimum tax credit	+ _____ [2]
Investment interest	+ _____ [3]
Investment interest - AMT	+ _____ [4]
Short-term capital loss	+ _____ [5]
Short-term capital loss - AMT	+ _____ [6]
Long-term capital loss	+ _____ [7]
Long-term capital loss - AMT	+ _____ [8]
Residential energy credit	+ _____ [9]
D.C. first-time homebuyer credit	+ _____ [10]
Tax credit bonds	+ _____ [11]

**5 Year Carryover Items**

Prior C/O Year	Section 1231 Nonrecaptured Losses	AMT Section 1231 Nonrecaptured Losses	50% Contributions	30% Contributions	30% Cap Gain Property to 50% Org	20% Contributions
2004	+ _____ [12]	+ _____ [17]	+ _____ [22]	+ _____ [27]	+ _____ [32]	+ _____ [37]
2005	+ _____ [13]	+ _____ [18]	+ _____ [23]	+ _____ [28]	+ _____ [33]	+ _____ [38]
2006	+ _____ [14]	+ _____ [19]	+ _____ [24]	+ _____ [29]	+ _____ [34]	+ _____ [39]
2007	+ _____ [15]	+ _____ [20]	+ _____ [25]	+ _____ [30]	+ _____ [35]	+ _____ [40]
2008	+ _____ [16]	+ _____ [21]	+ _____ [26]	+ _____ [31]	+ _____ [36]	+ _____ [41]

**NOL and Other Carryover Items**

Prior C/O Year	Net Operating Loss	AMT NOL	50% Qualified Conservation Contributions	100% Qualified Conservation Contributions
1994	+ _____ [42]	+ _____ [57]		
1995	+ _____ [43]	+ _____ [58]		
1996	+ _____ [44]	+ _____ [59]		
1997	+ _____ [45]	+ _____ [60]		
1998	+ _____ [46]	+ _____ [61]		
1999	+ _____ [47]	+ _____ [62]		
2000	+ _____ [48]	+ _____ [63]		
2001	+ _____ [49]	+ _____ [64]		
2002	+ _____ [50]	+ _____ [65]		
2003	+ _____ [51]	+ _____ [66]		
2004	+ _____ [52]	+ _____ [67]		
2005	+ _____ [53]	+ _____ [68]		
2006	+ _____ [54]	+ _____ [69]	+ _____ [72]	+ _____ [75]
2007	+ _____ [55]	+ _____ [70]	+ _____ [73]	+ _____ [76]
2008	+ _____ [56]	+ _____ [71]	+ _____ [74]	+ _____ [77]

**NOTES/QUESTIONS:**

Prior C/O Year	General Business Credit	Empowerment Zone Credit	Alcohol Fuel Credit	Renewable Electricity & Coal Production Credit	Work Opportunity Credit	Employer S.S. & Medicare Taxes Paid on Tips
1994	+ _____ [1]	+ _____ [16]				
1995	+ _____ [2]	+ _____ [17]				
1996	+ _____ [3]	+ _____ [18]				
1997	+ _____ [4]	+ _____ [19]				
1998	+ _____ [5]	+ _____ [20]				
1999	+ _____ [6]	+ _____ [21]				
2000	+ _____ [7]	+ _____ [22]				
2001	+ _____ [8]	+ _____ [23]				
2002	+ _____ [9]	+ _____ [24]				
2003	+ _____ [10]	+ _____ [25]				
2004	+ _____ [11]	+ _____ [26]		+ _____ [56]		
2005	+ _____ [12]	+ _____ [27]	+ _____ [42]	+ _____ [57]		
2006	+ _____ [13]	+ _____ [28]	+ _____ [43]	+ _____ [58]		
2007	+ _____ [14]	+ _____ [29]	+ _____ [44]	+ _____ [59]	+ _____ [74]	+ _____ [89]
2008	+ _____ [15]	+ _____ [30]	+ _____ [45]	+ _____ [60]	+ _____ [75]	+ _____ [90]

Prior C/O Year	Low-income Housing - Post 07	Rehabilitation & Energy Credit	Railroad Track Maintenance Credit
2008	+ _____ [105]	+ _____ [120]	+ _____ [135]

**NOTES/QUESTIONS:**

**Massachusetts General Information**

Mark if name and address have changed since last year \_\_\_\_\_[1]  
 Mark if noncustodial parent \_\_\_\_\_[2]  
 In care of address or address of legal residence or domicile:  
 Street \_\_\_\_\_[3]  
 City, state, zip code \_\_\_\_\_[4] \_\_\_\_\_[5] \_\_\_\_\_[6]

**Use Tax**

Estimate use tax for out of state purchases less than \$1,000 \_\_\_\_\_[7]  
 Out of state purchases \_\_\_\_\_[8] Sales tax paid to other state \_\_\_\_\_[9]

**Contributions**

Amount of political and charitable contributions you wish to make to:

	<b>Taxpayer</b>	<b>Spouse</b>
Mark to contribute to the State Election Campaign Fund	____[10]	____[11]
Organ Transplant Fund _____[12]		____[15]
Endangered Wildlife Conservation _____[13]	United States Olympic Fund _____[15]	____[16]
AIDS Fund _____[14]	Military Family Relief Fund _____[16]	

**Adjustments****Rental Deduction**

Residence #1 rented address \_\_\_\_\_[17]  
 Landlord's name and address \_\_\_\_\_  
 Date from \_\_\_\_\_ Date to \_\_\_\_\_ Rent paid \_\_\_\_\_

Residence #2 rented address \_\_\_\_\_  
 Landlord's name and address \_\_\_\_\_  
 Date from \_\_\_\_\_ Date to \_\_\_\_\_ Rent paid \_\_\_\_\_

**Health Insurance Information**

	<b>Taxpayer</b>	<b>Spouse</b>
Enrolled in Minimum Creditable Coverage (MCC) health insurance plan for entire year	____[18]	____[19]
Federal identification number	____[20]	____[21]
Subscriber number	____[22]	____[23]
Name of insurance company (Taxpayer)	_____	____[24]
Name of insurance company (Spouse)	_____	____[25]

**Part-year Resident Information**

If you were a part-year resident during the tax year, enter the dates you lived in Massachusetts

Part-year residency dates:  
 From \_\_\_\_\_[26]  
 To \_\_\_\_\_[27]

**NOTES/QUESTIONS:**