

BLANKORG

The Rainey Accounting Firm, LLC
3725 Vineville Avenue
Macon, GA 31204

2009 Client Organizer

The Rainey Accounting Firm, LLC

Certified Public Accounting
3725 Vineville Avenue, Macon, Georgia 31204
Tel: 478-314-2692 Fax: 478-314-2694
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Individual Income Tax Return Engagement Letter

Dear :

This letter is to confirm and specify the terms of our engagement with you and to clarify the nature and extent of the services we will provide. In order to ensure an understanding of our mutual responsibilities, we ask all clients for whom returns are prepared to confirm the following arrangements.

We will prepare your 2009 federal and resident state income tax returns from information which you will furnish to us. We 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. We will furnish you with questionnaires and worksheets to guide you in gathering the necessary information. Your use of such forms will assist in keeping the fee to a minimum.

It is your responsibility to provide all the information required for the preparation of complete and accurate returns. You should retain all the documents, cancelled checks and other data that form the basis of income and deductions. These 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.**

Our work in connection with the preparation of your income tax returns does not include any procedures designed to discover defalcations and/or irregularities, should any exist. We will render such accounting and bookkeeping assistance as determined to be necessary for preparation of the income tax returns.

The filing deadline for the tax return is April 15, 2010. In order to meet this filing deadline, the information needed to complete the return should be received in this office no later than March 17, 2010.

The law provides various penalties that may be imposed when taxpayers understate their tax liability. If you would like information on the amount or the circumstances of these penalties, please contact us.

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, we will be available upon request to represent you (as an engagement separate from the return preparation) and will render additional invoices for the time and expenses incurred.

Our fee for the return preparation services will be based upon the amount of time required at standard billing rates plus out-of-pocket expenses. All invoices are due and payable upon presentation.

If the foregoing fairly sets forth your understanding, please sign the enclosed copy of this letter

in the space indicated and return it to our office. However, if there are other tax returns you expect us to prepare, please inform us by noting so at the end of the return copy of this letter.

We want to express our appreciation for this opportunity to work with you.

Very truly yours,

The Rainey Accounting Firm, LLC

Client Acknowledgement and Acceptance :

Accepted By (Taxpayer Signature): _____

Date: _____

Comments or Additional Requests: _____

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Dear :

This Client Organizer is designed to help you gather tax information needed to prepare your 2009 personal income tax return. We have preprinted certain information from your 2008 personal income tax return to help you complete the organizer with minimal time and effort. This organizer is also a tool to remind you of items that you have had in the past and might not be easily remembered.

In your Client Organizer, all social security numbers and bank account numbers have been replaced with asterisks (***_**_****) and (****1234) to protect your privacy and personal information. If you need to change or update a social security number or bank account information, please contact this office. Do not indicate the social security number or bank account change on your Client Organizer. When you receive your completed tax return(s), please review all social security numbers and bank account information for accuracy. Report any discrepancies to this office immediately.

If you will be providing your supporting tax documents to us, just attach them to this organizer, as you will not need to enter the data on these pages. Otherwise, please enter 2009 information on the Client Organizer sheets provided. If any information does not apply to you or is incorrect, please draw a line through it or make the necessary corrections.

The Client Questionnaire asks about pertinent tax items necessary for preparing the most accurate tax return possible. Please answer all applicable questions and attach a statement when necessary for additional information not provided in the Client Organizer.

We will also need the following information:

- Forms W-2 for wages, salaries and tips.
- All Forms 1099 for interest, dividends, retirement, miscellaneous income, Social Security, state or local refunds, gambling winnings, etc.
- Brokerage statements showing investment transactions for stocks, bonds, etc.
- Schedule K-1 showing income from partnerships, S corporations, estates and trusts.
- Statements supporting deductions for mortgage interest, taxes, and charitable contributions (including any Form 1098-C).
- Copies of closing statements regarding the sale or purchase of real property.
- Legal papers for adoption, divorce, or separation involving custody of your dependent children.
- Any tax notices sent to you by the IRS or other taxing authority.
- A copy of your income tax return from last year, if not prepared by this office.

In order to meet the filing deadline for your 2009 income tax return, your completed tax organizer needs to be received by our office no later than March 17, 2010. Any information

received after that date may require an extension of time be filed for your return.

Thank you for the opportunity to serve you.

Sincerely,

The Rainey Accounting Firm, LLC

Client Information and Confidentiality Policies and Other Information:

Like all providers of personal financial services, tax professionals are required by law to inform clients of their policies regarding privacy of client information. Our firm continues to adhere to professional standards of confidentiality that are even more stringent than those required by law. We have always protected the security and privacy of your personal and financial information.

Types of Nonpublic Personal Information We Collect

The only nonpublic personal information we collect is provided to us by you or obtained with your authorization.

Parties to Whom We Disclose Information

We do not disclose any nonpublic personal information obtained in the course of our practice except as required or permitted by law. Permitted disclosures may include providing information to our employees, or, in limited situations, to unrelated third parties who need that information to assist us in serving you. In all situations, we stress the confidential nature of the information being shared.

Protecting the Confidentiality and Security of Clients' Information

We retain records relating to our professional services to better serve your professional needs and, in some cases, to comply with professional guidelines. In order to protect your nonpublic personal information, we maintain physical, electronic, and procedural safeguards that comply with our professional standards.

The IRS does not send out unsolicited emails requesting detailed personal information. Such authentic-looking emails are called "phishing" emails and responding may expose you to identity theft. If you receive such an email from the IRS, send a copy of the email to phishing@irs.gov. Please do not respond to the email unless the email request you send to the IRS has been verified as legitimate. You may also contact our office regarding any correspondence, written or electronic, that you receive from the IRS.

IRS CIRCULAR 230 DISCLOSURE REQUIREMENT: IRS Circular 230 requires us to notify you that any tax advice contained in this communication (including attachments) is not intended or written to be used, and cannot be used, by any person for the purpose of avoiding tax penalties that may be imposed by law.

Questions

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

	Yes	No
Personal Information		
Did your marital status change during the year?	<input type="checkbox"/>	<input type="checkbox"/>
If yes, explain: _____		
Did your address change from last year?	<input type="checkbox"/>	<input type="checkbox"/>
Can you be claimed as a dependent by another taxpayer?	<input type="checkbox"/>	<input type="checkbox"/>
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?	<input type="checkbox"/>	<input type="checkbox"/>
Dependent Information		
Were there any changes in dependents from the prior year?	<input type="checkbox"/>	<input type="checkbox"/>
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 \$1900?	<input type="checkbox"/>	<input type="checkbox"/>
Do you have dependents who must file a tax return?	<input type="checkbox"/>	<input type="checkbox"/>
Did you provide over half the support for any other person(s) during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you pay for child care while you worked or looked for work?	<input type="checkbox"/>	<input type="checkbox"/>
Did you pay any expenses related to the adoption of a child during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Purchases, Sales and Debt Information		
Did you start a new business or purchase rental property during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you acquire a new or additional interest in a partnership or S corporation?	<input type="checkbox"/>	<input type="checkbox"/>
Did you sell, exchange, or purchase any real estate during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you purchase or sell a principal residence during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you foreclose or abandon a principal residence or real property during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you acquire or dispose of any stock during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you take out a home equity loan this year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you refinance a principal residence or second home this year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you sell an existing business, rental, or other property this year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you incur any non-business bad debts this year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you have any debts canceled or forgiven this year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you purchase a new hybrid, alternative motor, or electric motor energy efficient vehicle this year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you pay any student loan interest this year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you own any Security Bank Stock or any other stock in a taxable investment account that became worthless in 2009?	<input type="checkbox"/>	<input type="checkbox"/>
Income Information		
Did you have any foreign income or pay any foreign taxes during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive any income from property sold prior to this year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive any lump-sum payments from a pension, profit sharing or 401(k) plan?	<input type="checkbox"/>	<input type="checkbox"/>
Did you make any withdrawals from or contributions to an IRA, Keogh, SIMPLE, SEP, or other qualified retirement plan?	<input type="checkbox"/>	<input type="checkbox"/>
Did you make any withdrawals/contributions from/to a retirement plan (including IRA) due to Midwestern Disaster area relief?	<input type="checkbox"/>	<input type="checkbox"/>
Did you make any withdrawals from an education savings or 529 Plan account?	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive any distributions from a Health savings account (HSA), Archer	<input type="checkbox"/>	<input type="checkbox"/>

MSA, or Medicare Advantage MSA this year?	p	p
Did you receive any Social Security benefits during the year?	p	p
Did you receive any unemployment benefits during the year?	p	p
Did you receive any disability income during the year?	p	p
Did you receive tip income not reported to your employer this year?	p	p
Did any of your life insurance policies mature, or did you surrender any policies?	p	p
Did you cash any Series EE or I U.S. Savings bonds issued after 1989?	p	p

Itemized Deduction Information

Did you incur a casualty or theft loss during the year?	p	p
Do you have evidence to substantiate charitable contributions? (See supplemental information at the end of the questionnaire for more details.)	p	p
Did you make any noncash charitable contributions (clothes, furniture, etc.)?	p	p
Did you donate a vehicle or boat during the year? If yes, attach Form 1098-C.	p	p
Did you have an expense account or allowance during the year?	p	p
Did you use your car on the job, for other than commuting?	p	p
Did you incur any unreimbursed business expenses related to your job?	p	p
If so, do you have the required documentation for Travel, Entertainment, Gift and Listed Property expenses? (See supplemental information at the end of the for more details.)	p	p
Did you work out of town for part of the year?	p	p
Did you have any expenses related to seeking a new job during the year?	p	p
Did you make any major purchases during the year (cars, boats, etc.)?	p	p
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?	p	p

Miscellaneous Information

Did you make gifts of more than \$13,000 to any individual?	p	p
Did you have any educational expenses during the year?	p	p
Did you make any contributions to an education savings or 529 Plan account?	p	p
Did you make any contributions to a Health savings account (HSA) or Archer MSA?	p	p
Did you pay long-term health care premiums for yourself or your family?	p	p
Did you pay any COBRA health care coverage continuation premiums?	p	p
Did you engage in any bartering transactions?	p	p
Are you an active participant in a pension or retirement plan?	p	p
Did you retire or change jobs this year?	p	p
Did you incur moving costs because of a job change?	p	p
Did you, your spouse, or your dependents attend a post-secondary school during the year?	p	p
Did you pay any individual as a household employee during the year?	p	p
Did you make energy efficient improvements to your main home this year?	p	p
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?	p	p
Did you receive correspondence from the State or the Internal Revenue Service?	p	p
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.	p	p
Did you pay state and local real estate property taxes this year? If yes, please attach a supporting statement.	p	p

Communication Methods

To better serve our clients, we are moving to a secure online portal method of delivery of organizers and income tax return documents. If you did not receive this package via e-mail and the internet this year, would you like to receive your tax return and future packages in this manner?	p	p
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If so, please indicate your preferred e-mail address: _____

If you prefer to receive your information in paper format via U.S. Mail, please indicate to the right, as we are glad to accommodate you.

Supplemental Information:
Substantiation of Charitable Contributions:

General Rules: The law requires that you have a receipt, letter, or other written communication from the charity (showing the name of the charity, the date and amount of the contribution) documenting all charitable contributions made in cash and that you have a receipt or a bank record (e.g. cancelled check) documenting all contributions made by check or by other monetary means. For contributions of property, you generally need a receipt which contains the name of the charity, a description of the property, and the date and location of the contribution.

Contributions of \$250 or more: For all individual donation of \$250 or more (cash or property), the law requires a receipt (written acknowledgement) from the charity to which you made the donation stating the date and amount of the contribution as well as a statement as to whether you received anything in return for your contribution. If you received goods or services in return for the contribution, the receipt should include a description and an estimate of the value of the goods or services received in return for the contribution. If the goods or services received consist solely of intangible religious benefits, the receipt should include a statement to that effect.

Contributions of Clothing or Household items: Generally, a deduction is not allowed for a charitable contribution of clothing or household items unless the items are in good used condition or better. Household items generally included furniture, furnishings, electronics, appliances, linens, and other similar items.

Contributions of Vehicles, Boats, or Airplanes of more than \$500: If you are claiming a deduction of more than \$500 for a vehicle, a boat, or an airplane you contributed to charity, the law requires that you obtain a Form 1098-C or other written acknowledgement containing the same information shown on form 1098-C from the charity in order to deduct your contribution.

Substantiation of Travel & Entertainment Expenses:

General Rules: The law disallows an otherwise allowable deduction for any expense for traveling (including meals and lodging), entertainment, gifts, or listed property [e.g. passenger vehicles, computers (unless used exclusively at your place of business), and cell phones], unless the expense is substantiated by adequate records or by sufficient evidence corroborating your own statements. In addition, the regulations generally require you to maintain documentary evidence (such as receipts, paid bills, etc.) for **1)** any lodging expenditure, and **2)** any other expenditure of \$75 or more. **For business travel**, the documentation should include the amount, date, place, and business purposes of the travel. **For business entertainment expenses**, the documentation should include the amount, date, description of gift, and business relationship of recipient of the gift. **For listed property**, the documentation should include the amount (e.g. cost), business or investment use based on mileage, etc., date of the expenditure, and business or investment purpose of the property.

General: 1040 **Personal Information**

Filing (Marital) status code (1 = Single, 2 = Married filing joint, 3 = Married filing separate, 4 = Head of household, 5 = Qualifying widow(er)) _____
 Mark if you were married but living apart all year _____

	Taxpayer	Spouse
Social security number	_____	_____
First name	_____	_____
Last name	_____	_____
Occupation	_____	_____
Designate \$3.00 to the presidential election campaign fund? (1 = Yes, 2 = No, 3=Blank)	_____	_____
Mark if legally blind	_____	_____
Mark if dependent of another taxpayer	_____	_____
Taxpayer between 19 and 23, full-time student, with income less than 1/2 support? (Y, N)	_____	_____
Date of birth	_____	_____
Date of death	_____	_____
Work/daytime telephone number/ext number	_____	_____
Do you authorize us to discuss your return with the IRS (Y, N)	_____	_____

General: 1040, Contact **Present Mailing Address**

Address _____
 Apartment number _____
 City/State postal code/Zip code _____
 Home/evening telephone number _____
 Taxpayer email address _____
 Spouse email address _____

General: 1040 **Dependent Information**

First Name	Last Name	Date of Birth	Social Security No.	Relationship	Months lived in your home	Care expenses paid for dependent
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____

Credits: 2441 **Child and Dependent Care Expenses**

	Provider #1	Provider #2
Provider information:		
Name	_____	_____
Street address	_____	_____
City, state, and zip code	_____	_____
Social security number OR Employer identification number	_____	_____
Tax Exempt or Living Abroad Foreign Care Provider (1 = TE, 2 = LAFCP)	_____	_____
Amount paid to care provider in 2009	_____	_____
	Taxpayer	Spouse
Employer-provided dependent care benefits that were forfeited	_____	_____

General: Info **Direct Deposit/Electronic Funds Withdrawal Information**

If you would like to have a refund deposited directly or a balance due debited directly into/from your bank account, please enter the following information:
 Financial institution routing transit number _____
 Name of financial institution _____
 Your account number _____ Type of account (1 = Savings, 2 = Checking, 3 = IRA*, 4 = Savings Bonds) _____
 *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.

Income: W2 **Salary and Wages**

Please provide all copies of Form W-2 that you receive.
 Below is a list of the W-2's as reported in last year's tax return. If a particular W-2 no longer applies, mark the not applicable box.

T/S	Description	Prior Year Information	Mark if no longer applicable
___	_____	_____	___
___	_____	_____	___
___	_____	_____	___
___	_____	_____	___
___	_____	_____	___

Income: 1099R **Pension, IRA, and Annuity Distributions**

Please provide all copies of Form 1099-R that you receive.
 Below is a list of the 1099-R's as reported in last year's tax return. If a particular 1099-R no longer applies, mark the not applicable box.

T/S	Description	Prior Year Information	Mark if no longer applicable
___	_____	_____	___
___	_____	_____	___
___	_____	_____	___
___	_____	_____	___

Income: K1, K1T **Schedule K-1s**

Please provide all copies of Schedule K-1s that you receive.
 Below is a list of the K-1s as reported in last year's tax return. If a particular K-1 no longer applies, mark the not applicable box.

T/S/J	Description	Form	Mark if no longer applicable
___	_____	_____	___
___	_____	_____	___
___	_____	_____	___
___	_____	_____	___

Income: W2G **Gambling Income**

Please provide all copies of Form W-2G that you receive.
 Below is a list of the W-2Gs as reported in last year's tax return. If a particular W-2G no longer applies, mark the not applicable box.

T/S	Description	Prior Year Information	Mark if no longer applicable
___	_____	_____	___
___	_____	_____	___

Educate: 1099Q **Qualified Education Plan Distributions**

Please provide all copies of Form 1099-Q that you receive.
 Below is a list of the 1099-Q's as reported in last year's tax return. If a particular 1099-Q no longer applies, mark the not applicable box.

T/S	Description	Prior Year Information	Mark if no longer applicable
___	_____	_____	___
___	_____	_____	___

Credits: Cr-4 **Making Work Pay and Government Retiree Credit**

Enter the amount of the economic recovery payment you received below.

	Taxpayer	Spouse
Economic recovery payment received in 2009 (Do not enter more than \$250 per person)	_____	_____
Did you receive a government pension or annuity but not qualify for Social Security benefits? (Y/N)	___	___

Income: B1 **Interest Income**

Please provide all copies of Form 1099-INT.

T/S/J	Payer Name	Interest Income	Prior Year Information
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Income: B3 **Seller Financed Mortgage Interest**

T, S, J Payer's name _____ Payer's social security number _____
 Payer's address _____ Amount received in 2009 _____ Amount received in 2008 _____
 Amount received in 2009 _____ Amount received in 2008 _____

Income: B2 **Dividend Income**

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

T/S/J	Payer Name	Ordinary Dividends	Qualified Dividends	Prior Year Information
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

Income: D **Sales of Stocks, Securities, and Other Investment Property**

Please provide copies of all Forms 1099-B and 1099-S.

T/S/J	Description of Property	Date Acquired	Date Sold	Gross Sales Price (Less expenses of sale)	Cost or Other Basis
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

Income: Income **Other Income**

Please provide copies of all supporting documentation.

	2009 Information		Prior Year Information
	Taxpayer	Spouse	Prior Year Information
State and local income tax refunds	_____	_____	_____
Alimony received	_____	_____	_____
Unemployment compensation	_____	_____	_____
Unemployment compensation repaid	_____	_____	_____
Social security benefits	_____	_____	_____
Medicare premiums to be reported on Schedule A	_____	_____	_____
Railroad retirement benefits	_____	_____	_____

T/S/J	2009 Information	Prior Year Information
Other Income:	_____	_____
_____	_____	_____
_____	_____	_____

1040 Adj: IRA

Adjustments to Income - IRA Contributions

Please provide year end statements for each account and any Form 8606 not prepared by this office.

Taxpayer

Spouse

Traditional IRA Contributions for 2009 -

If you want to contribute the maximum allowable traditional IRA contribution amount, enter the applicable code: (1 = Deductible only, 2 = Both deductible and nondeductible)

Enter the total traditional IRA contributions made for use in 2009

Roth IRA Contributions for 2009 -

Mark if you want to contribute the maximum Roth IRA contribution

Enter the total Roth IRA contributions made for use in 2009

Educate: Educate

Higher Education Deductions and/or Credits

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.

T/S	Qualified student loan interest paid	2009 Information	Prior Year Information
___	_____	_____	_____
___	_____	_____	_____

Complete this section 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.

T/S	Ed Exp Code*	Student's SSN	Student's First Name	Student's Last Name	Qualified Expenses	Prior Year Information
___	___	_____	_____	_____	_____	_____
___	___	_____	_____	_____	_____	_____
___	___	_____	_____	_____	_____	_____
___	___	_____	_____	_____	_____	_____

*Education Expense Code: 1 = Hope credit; 2 = Lifetime learning credit; 3 = Tuition and fees deduction

The student qualifies for the Hope Credit when enrolled at least half-time in a program leading to a degree, certificate, or recognized credential; has not completed the first 4 years of post-secondary education; has had no drug convictions in 2009.

1040 Adj: 3903

Job Related Moving Expenses

Complete this section if you moved to a new home because of a new principal work place.

Description of move _____

Taxpayer/Spouse/Joint (T, S, J) _____

Mark if the move was due to service in the armed forces _____

Number of miles from old home to new workplace _____

Number of miles from old home to old workplace _____

Mark if move is outside United States or its possessions _____

Transportation and storage expenses _____

Travel and lodging (not including meals) _____

Total amount reimbursed for moving expenses _____

1040 Adj: OtherAdj

Other Adjustments to Income

Alimony Paid:

T/S	Recipient name	Recipient SSN	2009 Information	Prior Year Information
___	_____	_____	_____	_____
___	_____	_____	_____	_____

Address _____ City _____ State _____ Zip code _____

Taxpayer Spouse Prior Year Information

Educator expenses: _____

Other adjustments: _____

Itemized: A1 **Medical and Dental Expenses**

T/S/J		2009 Information	Prior Year Information
—	Medical and dental expenses	_____	_____
—	Medical insurance premiums you paid	_____	_____
—	Long-term care premiums you paid	_____	_____
—	Prescription medicines and drugs	_____	_____
—	Miles driven for medical items	_____	_____

Itemized: A1 **Tax Expenses**

T/S/J		2009 Information	Prior Year Information
—	State/local income taxes paid	_____	_____
—	2008 state and local income taxes paid in 2009	_____	_____
—	Sales tax paid on actual expenses	_____	_____
—	Real estate taxes paid	_____	_____
—	Personal property taxes	_____	_____
—	Other taxes	_____	_____

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

Itemized: A2 **Interest Expenses**

T/S/J		2009 Information	Prior Year Information
—	Home mortgage interest: From Form 1098	_____	_____

Other, such as: Home mortgage interest paid to individuals

T/S/J	Name	SSN	2009 Information	Prior Year Information
—	_____	_____	_____	_____
	Address _____	_____	_____	_____

T/S/J		2009 Information	Prior Year Information
—	Investment interest expense, other than on K-1s:	_____	_____

Refinancing Information:

T/S/J	Description	Refinance #1	Refinance #2
—	Total points paid	_____	_____
—	Date of refinance	_____	_____
—	Total number of payments	_____	_____
—	Reported on Form 1098 in 2009	_____	_____

Itemized: A3 **Charitable Contributions**

T/S/J		2009 Information	Prior Year Information
—	Contributions made by cash or check	_____	_____
—	Volunteer miles driven	_____	_____
—	Noncash items, such as: Goodwill, Salvation Army	_____	_____

Itemized: A3 **Miscellaneous Deductions**

T/S/J		2009 Information	Prior Year Information
—	Unreimbursed expenses	_____	_____
—	Union dues	_____	_____
—	Tax preparation fees	_____	_____
—	Other expenses, subject to 2% AGI limitation:	_____	_____
—	_____	_____	_____
—	Safe deposit box rental	_____	_____
—	Investment expenses, other than on K1s:	_____	_____
—	Other expenses, not subject to the 2% AGI limitation:	_____	_____
—	_____	_____	_____
—	Gambling losses: (Enter only if you have gambling income)	_____	_____

Form ID: Rent 25
Rent and Royalty Property - General Information

1 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 (Prep use only) _____ + _____
 Date of Refinance _____ Total # Payments _____ Reported on 1098 in 2009 _____