

2009 TAX YEAR QUESTIONNAIRE

A+ Accounting Services

Please complete this questionnaire to the best of your ability. Please provide last year’s tax return (if a new client) and all W-2, 1099, 1098, and K-1 forms received. Please note any questions you have or items below that are unclear.

Taxpayer: _____
Full Name Occupation

Mailing Address: _____
Street

City State Zip Code County

Home Phone: () Business Phone: () Email: _____

Social Security Number: _____ Date of Birth: ____/____/____ Blind? _____

YES NO

Is your Name, Address, and Marital Status the same as last year? _____

Did a spouse die during the 2009, 2008 or 2007 tax year? _____

Please enter your **Spouse’s** information (if applicable): (include address if different than above)

Spouse: _____
Full Name Occupation

Home Phone: () Business Phone: () Email: _____

Social Security Number: _____ Date of Birth: ____/____/____ Blind? _____

YES NO

Did our office prepare your tax return last year? _____

If not, please bring a copy of your 2008 Federal and State tax return.

If you are retired or disabled, did you receive a \$250 “recovery payment” from SSA, VA, or RRA? _____

Did you make any gifts over \$12,000 to any individual? Whom? _____ How Much? _____ _____

Did you make any energy efficient improvements to your home (insulation, exterior windows, exterior doors, metal roofs, water heater, furnace, central air conditioner, geothermal, solar panels, wind turbines) _____

If so, what was purchased and what was the cost: _____

Do you anticipate having a significant change in income or tax liability next year? _____

Were you or your spouse a member of the armed forces in 2009 (also National Guard, Military Reserve)? _____

Are you or your spouse a teacher who worked at least 900 hours/yr? (deduct up to \$250 for supplies) _____

Were you notified by the IRS or State of any changes to any prior year tax return (s)? _____

Please bring documentation/letter you received as well as the amount paid or received and the date.

Are you being claimed as a dependent on someone else’s tax return? _____

Was a child adopted during the year or were any adoption expenses paid? _____

Please bring the Social Security number or ATIN of the child and expenses paid?

Did you purchase a new vehicle (car, truck, SUV, motorhome, motorcycle) in 2009? _____

If so, what was the date and sales tax paid: _____

Was the vehicle purchased a Hybrid? Type of vehicle: _____ _____

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Please enter your **Dependent's** information (if applicable):

Generally to claim a child as a dependent, they must be under age 19 at year end or under age 24 if a full-time student. If you are a non-custodial parent claiming a dependent please bring a signed Form 8332 or divorce decree.

	Full Name / Relation	Social Security #	Date of Birth
Dependent 1:	_____	_____	___/___/___
Dependent 2:	_____	_____	___/___/___
Dependent 3:	_____	_____	___/___/___
Dependent 4:	_____	_____	___/___/___
Dependent 5:	_____	_____	___/___/___

	YES	NO
<u>Did you pay any child/dependent care expenses (daycare) to enable you to work?</u> (Collect W-10)	_____	_____
Daycare _____ Address _____		
EIN/SS# _____ Amount for 1 st child \$ _____ Amount for 2 nd child \$ _____		

Did you have a Dependent Care Reimbursement Plan through your employer? Amount \$ _____ YES _____ NO _____

Did you contribute to the "College Savings Iowa" 529 plan for a child(ren)? (max \$2,800 per child) YES _____ NO _____
 Total of contributions: \$ _____ Child's Name(s): _____

Did a child under age 24 have more than \$950 in unearned income (interest, dividends, capital gains, etc.) YES _____ NO _____

Compile information on all sources of **income** for you, your spouse and dependents and bring to your appointment.

- A. **W-2's** : Include Wages, Salaries. Also include Tips, Bonuses, and Commissions
- B. **Interest Income** (1099-INT, 1099-OID) : Include Tax-exempt interest
- C. **Dividend Income** (1099-DIV) : Include dividends left to be reinvested in stock / mutual funds
- D. **Capital Gains** (1099-B, 1099-DIV, 1099-S) : Mutual funds, Stock Options, Sale of Home, collectibles
- E. **Estate/Trust Income/Partnership/S-Corp** (Schedule K-1, Form 1041) : Passthrough Entities
 If a Partnership, did you materially participate? (General Partner) YES _____ NO _____
- F. **Other Income** (1099-G, W-2G) : Unemployment, Tax Refund, Alimony (not child Support), Winnings
- G. **Self-employment / Rental Income / Farm** (Complete Page 5, 6, 7 or bring own Income statement/balance sheet)
- H. **Social Security benefits** (SSA-1099)
- I. **Pension/Annuity/IRA distributions (1099-R)**: Were the funds rolled into another plan or IRA? YES _____ NO _____

Please bring your latest year end statements for your investments.

Did you receive any alimony? From who: _____ Amount \$ _____ YES _____ NO _____

Did you exercise any stock options? Grant Date _____ Date Exercised _____ Price \$ _____ YES _____ NO _____

Do you have any Loss carryforwards from previous years? Capital Loss _____ Business Loss _____ (circle) YES _____ NO _____

Were any of your investments deemed to be "worthless stocks" or do you have any "bad debts"? YES _____ NO _____

Did you purchase or sell a principal residence (house) in 2009? **Purchase** _____ **Sale** _____ (circle) _____

- Was this your first home purchased or have you not owned a home in the last 3 years? _____
- If you qualify for the \$8,000 first time homebuyers credit, have you already received it? _____
- If a sale, had you ever used any portion of the house for a home office or as a rental? _____
- Did you own and use the home as your principal residence for at least 2 of the last 5 years? _____
- Was the sale required due to a job transfer, medical, or unforeseen circumstance (divorce, job loss)? _____

Be sure to provide a copy of the "Settlement Sheet" for both the Sale and Purchase plus Form 1099-S

Did you refinance your mortgage in 2009? **Please bring a copy of the "Settlement Sheet"** YES _____ NO _____

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YES NO

Do you participate in an employer sponsored retirement program (401K, 403B, 457, SEP, etc)? _____
Does your spouse? _____ What kind (s)? _____

Have you or your spouse contributed or have plans to start an IRA for 2009 (through 4/15/10)? _____
 Roth or Traditional? (Circle) Taxpayer: How Much? \$ _____ Spouse: How Much? \$ _____

Are you, your spouse, or dependents currently enrolled in college (at least 1/2 time) or paying for any kind of continuing education? (Bring 1098-T) Who? _____
 Total amount paid for tuition & course materials (books, supplies, equipment) \$ _____
 Is the student in the first 4 years of college? _____
 Which College did they attend? _____ Did the college experience flooding in 2008? _____

Did the student(s) above receive any grants or scholarships? What kind? _____

Did you pay any tuition or textbook expenses (including extracurricular) for any dependents in Kindergarten through twelfth grade? Total of expenses: \$ _____ (max \$1,000 per dependent) _____

Are you, your spouse, or dependents paying on a student loan? _____
 Total amount of interest paid on loan in 2009: \$ _____ (Bring 1098-E)

Did you or your spouse contribute to a MSA or to a Health Savings Account? How Much \$ _____

Did you or your spouse pay for Health Insurance on an after tax basis (not Pre-tax)? _____
 Total of premiums paid: \$ _____

Did you or your spouse pay for any Long Term Care Insurance or receive any benefits during the year? _____
 Total of premiums paid: \$ _____ Benefits received: \$ _____

Did you move at least 50 miles for a job change? Cost to pack & ship items: \$ _____
 Cost of travel & lodging (no meals): \$ _____ Amount of employer reimbursement \$ _____

Were any penalties on early withdrawal of savings incurred? Total of penalties: \$ _____

Did you make any alimony payments (DO NOT INCLUDE CHILD SUPPORT)? _____
 Total of payments: \$ _____ Recipient Name & SS#: _____

Would you like to electronically file your tax return? (no extra charge) _____

Did you make any Estimated Tax payments for 2009? _____
 List amounts and date of payments: **Federal:** 1st _____ 2nd _____ 3rd _____ 4th _____
State: 1st _____ 2nd _____ 3rd _____ 4th _____

Standard Deduction Amounts for 2009

<u>Filing Status</u>	<u>Federal</u>	<u>Iowa</u>
Single	\$ 5,700	\$ 1,780
Head of Household	\$ 8,350	\$ 4,390
Qualifying Widow(er)	\$ 11,400	\$ 4,390
Married filing Separately	\$ 5,700	\$ 1,780 (each spouse)
Married filing Jointly	\$ 11,400	\$ 4,390

If blind or over age 65 by year end, you are eligible for an extra standard deduction:

<u>Filing Status</u>	<u>Federal</u>
Single, Head of Household	\$ 1,400 (\$2,800 for age and blindness)
Married, Widowed	\$ 1,100 (\$2,200 for age and blindness)

If you wish to itemize deductions (instead of taking the standard deduction) then complete Page 4 of Questionnaire.

Itemized Deductions (Schedule A):

I. Medical and Dental (only to extent they exceed 7.5% of AGI)

(Include out of pocket expenses only – those not covered by insurance)

	Total
A. Prescription Medications (Doctor Prescribed only) and Insulin	\$ _____
B. Payments to Doctors, Dentists, Clinics, Hospitals, X-Ray, Lab fees, Ambulance, etc	\$ _____
C. Eyeglasses, Contacts, False Teeth, Hearing Aids, Wheelchairs, Medical Aid Equipment, etc	\$ _____
D. Lodging, Meals, Transportation (Parking fees, tolls), Miles _____	\$ _____
E. Smoking Cessation (NOT nicotine patches/gum) and Weight Loss programs (extra costs of diet food)	\$ _____
F. Medical/Long term care insurance premiums for taxpayer and dependents (paid after-tax, not pre-tax)	\$ _____
G. Medicare Premiums (Part B or amount withheld from Social Security Benefits)	\$ _____
H. Nursing Home Medical Care	\$ _____

II. Taxes You Paid

	Total
A. State Taxes withheld from your wages (W-2), Estimated Taxes paid (4 th quarter paid in 2009)	\$ _____
B. Any State income tax payments you made with last year’s tax return or for prior years	\$ _____
C. Any Federal income tax payments you made with last year’s tax return or for prior years	\$ _____
D. Property taxes or Mobile Home taxes paid (not Association fees or Assessments (unless Maintenance))	\$ _____
E. Annual Registration Fees for autos and Multipurpose vehicles (not pickups, vans, motorcycles, or campers)	\$ _____
Vehicle 1: Weight _____ Fee \$_____ Vehicle 2: Weight _____ Fee \$_____ Vehicle 3: Weight _____ Fee \$_____	

III. Interest You Paid

	Total
A. Home Mortgage Interest Paid on 1 st Mortgage (Reported on Form 1098) (Primary and 2 nd Home)	\$ _____
B. Home Mortgage Interest on 1 st Mortgage paid to an individual (Contract for Deed) (Not on Form 1098)	\$ _____
Name _____ Address _____ SS# _____	
C. Points (Loan Origination fee, Loan Discount) paid to acquire a NEW mortgage (not refinancing)	\$ _____
D. Points paid on refinancing a 1 st mortgage. Had you previously refinanced?	\$ _____
E. Interest and Points paid on a Home equity loan or 2 nd mortgage. Was any for home improvements?	\$ _____
F. Interest paid on a loan for a boat or RV that has basic living accommodations (toilet, cooking, sleeping)	\$ _____
G. Late payment or early payoff of mortgage penalties	\$ _____
H. Investment Interest (Margin Interest) (deductible only to the extent of investment income)	\$ _____

If you were issued a **Mortgage Credit Certificate (MCC)** then what is the % specified on the certificate? % _____

IV. Gifts to Charity

	Total
A. Contributions by cash or check (You should have a receipt for all cash contributions)	\$ _____
B. Donations of property – If over \$500: Include Name & address of organization, Items and date donated	\$ _____
If a vehicle, boat, or airplane donation over \$500 then provide Form 1098-C from the organization	
C. Volunteer expenses – travel (\$.14 per mile), supplies (not cost of your time)	\$ _____

V. Casualty and Theft Losses

	Total
A. Casualty or Theft losses (\$500 deductible and only amount that exceeds 10% of AGI)	\$ _____

VI. Miscellaneous Deductions (only to extent they exceed 2% of AGI)

	Total
A. Unreimbursed employee expenses (meals & entertainment, lodging, dues, tools, uniforms & upkeep, job education, professional subscriptions, supplies, home office used for work, safety equipment)	\$ _____
Business Miles driven _____	
B. Expenses related to investment income (consultants, publications, safe deposit box, IRA fees)	\$ _____
C. Legal expenses to collect income or other business related purpose	\$ _____
D. Tax Preparation and consultation Fees (paid in 2009)	\$ _____
E. Costs of Appraisals for determining a casualty loss or charitable donation	\$ _____
F. Costs of looking for a new job in the same line of work (not 1 st job) or driving to a 2 nd job (mileage)	\$ _____
G. Gambling Losses (not subject to 2% limit but limited to Gambling Winnings)	\$ _____

Financial Check-up Questionnaire

It is helpful to have a clear and up to date understanding of your overall financial situation. Please take a moment to complete the following questionnaire.

Name: _____ Phone: _____ Email: _____

Spouse: _____ Kids and Ages: _____

	Yes	No	N/A
I am interested in establishing a retirement or non-retirement account.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
I have reviewed my financial plan in the last 12 months.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Has anyone discussed ROTH IRA conversions with you?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Do you need help consolidating old retirement plans?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
I would like to know my investment options in addition to my company retirement plan.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are you happy with the interest rate you are receiving on your money?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are you interested in guaranteed lifetime income?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Do you own an annuity that has not been reviewed in the last year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
I am interested in creating a will or trust to make sure my final wishes are known.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
I have done the necessary planning to ensure I can pass on my assets and avoid as much estate, probate and inheritance taxes as possible.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Do you know your family would be ok if you (your spouse) became disabled or passed away?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Do you understand the potential tax benefits of investing in oil and gas?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Have you, or are you, in the near future anticipating:

	Yes	No
Changing employers	<input type="checkbox"/>	<input type="checkbox"/>
Retiring	<input type="checkbox"/>	<input type="checkbox"/>
Having a child	<input type="checkbox"/>	<input type="checkbox"/>
Starting a business	<input type="checkbox"/>	<input type="checkbox"/>
Taking a distribution from a (IRA, 401K, TIAA-CREF, IPERS, 403b, Pension)	<input type="checkbox"/>	<input type="checkbox"/>

Who is your: Attorney _____

Investment advisor _____

Life insurance agent _____

Property Casualty agent _____

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Complete this section if you or your spouse had any income from Business / Rentals in 2009.

Proprietor: _____ Business Name: _____ EIN: _____
 Business Address: _____

Principal Business/Profession (Product/Service): _____

On what basis is the business conducted? CASH ACCRUAL OTHER (Circle one)

Did you materially participate in the business? (at risk) YES NO

Was the business started or acquired during the year? If yes, then what date? _____

Was the business disposed of/sold during the year? If yes, then what date? _____

Did you use a home office for the business? (exclusive use) YES NO
 Sq. footage of office: _____ Total sq. footage of home: _____ Date 1st used: _____

Did you run a Day-Care Facility out of your home? YES NO
 Total hours used for daycare per year (Days x Hours per day): _____

Was a rental unit's personal use greater than 14 days or 10% of days rented? If so then no loss is allowed YES NO

PROFIT OR LOSS FROM BUSINESS: (If Farm Income see page 8)

INCOME

Gross Receipts/Sales for Business: \$ _____
 Sales Returns & Allowances: \$ _____
 Income from 1099's (not included above) \$ _____
 Rent Received: \$ _____
 Advance Rent Deposit received (not security): \$ _____
 Other Income: \$ _____

COST OF GOODS SOLD (if applicable)

Inventory at *beginning* of the year: \$ _____
 Purchases during the year: \$ _____
 Above withdrawn for Personal Use: \$ _____
 Inventory at *end* of the year: \$ _____
 Cost of Labor/Subcontractors: \$ _____
 Materials/Supplies: \$ _____

EXPENSES

Advertising: \$ _____
Bad debts from sales or services: \$ _____
Bank Charges: \$ _____
Commissions and Fees Paid: \$ _____
Dues and Publications: \$ _____
Insurance (other than Health): \$ _____
Health Insurance (premiums paid): \$ _____
Interest paid on loans for Business Assets: \$ _____
Laundry and Cleaning: \$ _____
Legal and Professional Services: \$ _____
Office Supplies and Postage: \$ _____
Supplies (Other): \$ _____
Utilities (Business premises): \$ _____
Telephone: \$ _____
Cellphone expense (business use %): \$ _____
Rent or Lease: \$ _____
Repairs and Maintenance: \$ _____
Mortgage Interest (Rental): \$ _____
Real Estate Taxes (Rental): \$ _____
Utilities (Rental, Home Office): \$ _____
Homeowners Insurance (Home Office): \$ _____

Wages (not reported above): \$ _____
Payroll taxes: (paid by Employer, not employee share)
Social Security and Medicare: \$ _____
Unemployment (Fed & State): \$ _____
Workman's Compensation: \$ _____
Employee Benefit Programs: \$ _____
Pensions/Profit Sharing: \$ _____
Taxes and Licenses: \$ _____
Auto Expenses See Page 6 below
Travel (Overnight): (Per Diem?)
Transportation (Airfare/Vehicle): \$ _____
Lodging: \$ _____
Cabs, Shuttle, Rentals, Tips: \$ _____
Other: \$ _____
Meals and Entertainment:
Meals and Tips: \$ _____
Entertainment: \$ _____
Other Business Expenses: \$ _____

Depreciable Property and Equipment used in the Business with a useful life longer than 1 year :

<u>Description of Property</u>	<u>Date Placed in Service</u>	<u>Cost or Basis</u>	<u>Estimated Life (Yrs)</u>	<u>Retired/Disposed in 2009 (Date, Price)</u>
_____	___/___/___	\$ _____	_____	_____
_____	___/___/___	\$ _____	_____	_____
_____	___/___/___	\$ _____	_____	_____
_____	___/___/___	\$ _____	_____	_____
_____	___/___/___	\$ _____	_____	_____
_____	___/___/___	\$ _____	_____	_____

** Up to \$250,000 of qualifying business equipment purchased in 2009 may be expensed currently in lieu of depreciation.

Did you use a personal vehicle for business purposes in 2009? YES NO
_____ _____

Vehicle Description: _____ Date placed in service and Value: _____
 Business Miles driven _____
 Total miles (both business & personal) driven for the year: _____
 Interest (not principal) paid on Vehicle loan: \$ _____ Parking Fees & Tolls: _____ License fees: _____

If you are choosing to deduct actual expenses (instead of the standard mileage rate) then enter the following:

Gas: \$ _____ Maintenance & Repairs: \$ _____ Insurance: \$ _____ Lease payments: \$ _____

Amortization (Organizational costs, Copyrights, Patents, Goodwill, etc):

<u>Description of Costs</u>	<u>Date Amortization Begins</u>	<u>Amortizable Amount</u>	<u>Amortization Period / %</u>
_____	___/___/___	\$ _____	_____
_____	___/___/___	\$ _____	_____
_____	___/___/___	\$ _____	_____
_____	___/___/___	\$ _____	_____

