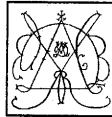


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TO: TAX RETURN CLIENT

This 2009 Client Organizer is designed to assist you in gathering your tax information. If you prefer, we also offer personalized electronic organizers available at [www.robotalario.com](http://www.robotalario.com). Call our office first for your ID number and password to enable you to access your personalized organizer.

Please call to schedule an appointment. Our office hours for tax season beginning January 18, 2010 will be Mon. - Thurs. 8:30 a.m. to 9:00 p.m., Fri. 8:30 a.m. to 5:00 p.m. and Sat. from 8:30 a.m. to 3:00 p.m.

### Very Important Items to Bring

**Form 1099-HC** - If you are a Massachusetts resident with private health insurance we must have this form to prepare your 2009 tax return. If you went without health insurance coverage for greater than 3 months during the year you will incur a penalty.

### Federal Tax Highlights

- For taxpayers age 70 ½ or older who were required to take RMD (required minimum distribution) from their retirement plans, the RMD rules are suspended for year 2009. Note, minimum distribution is required in 2010.
- Residential energy efficient property credit is a nonrefundable tax credit equal to 30% of the cost. Types of expenditures that qualify are solar power, geothermal heat, fuel cells and wind power.
- Personal energy credit equal to 30% of the cost of personal energy products or improvements. These types of improvements include insulation, storm doors and windows; however the credit is limited to \$1,500 for 2009 & 2010 combined.
- First time homebuyer's credit has been expanded to include current owners of homes. The purchase date has been extended to April 30, 2010. The credit is up to \$8,000 for married filing jointly. After 11/6/2009, long term residents may be eligible for a credit up to \$6,500 for qualified homeowners. **We will need a copy of the HUD statement provided at closing.**
- Education credits have been changed. The Hope education credit is renamed The American Opportunity Credit. The credit increased to \$2,500 vs. \$2,000 last year and the definition of eligible expenses has been expanded.
- Under the provisions of the Making Work Pay Credit, most Americans will receive a refund of \$800 MFJ and \$400 for others.
- Government retirees will receive a refundable tax check of \$250 for single and \$500 MFJ. Retirees receiving Social Security Benefits already received their checks.
- Unemployment Compensation - for amounts received in 2009, the first \$2,400 is not taxed for 2009.
- Sales Tax Deductions – Individuals who claim the standard deduction or individuals who itemize and deduct state and local income tax (rather than state and local sales tax) can deduct sales tax on the purchase of a new auto, truck, motorcycle or R.V purchased after 2/16/09 and before 01/01/2010.
- Additional standard deduction of \$1,000 MFJ or \$500 for non-itemizers for real estate taxes paid.
- The maximum IRA contributions allowed for 2009 & 2010 are \$5,000 (\$6,000 if age 50 or older).
- The annual elective deferral limits for 2009 & 2010 are: 401(k) or 403(b) up to \$16,500, or if age 50 or older \$22,000. For SIMPLE plans \$11,500 or \$14,000 if age 50 or older.
- The standard business mileage rate for 2009 is .55 cents per mile. The mileage rate for 2010 is .50 cents per mile.

My staff and I look forward to seeing you. We wish you peace and prosperity in the New Year.

Very Truly Yours,

Robert C. Alario, CPA, MBA, CSEP

Member AICPA & MSCPA

# 2009 INCOME TAX DATA-ORGANIZER

**INSTRUCTIONS:** Fill in only parts that are applicable to you, leaving all other sections blank. If same as last year, indicate "SAME". If you are a new client, please bring in copies of last year's tax returns. If divorced, bring in copy of divorce decree.

Taxpayer's Name _____		Gender _____	Soc. Sec. No. _____	
Spouse's Name _____		Gender _____	Soc. Sec. No. _____	
Phone Home: (     ) _____	Work: (     ) _____	Cell: (     ) _____		
Email _____		Preferred method of contact _____		
Address _____				
Did your address change during 2009? _____			Date of move? _____	
What is your marital status? _____				
Taxpayer's Occupation _____		Date of Birth _____	Blind? _____	Disabled? _____
Spouse's Occupation _____		Date of Birth _____	Blind? _____	Disabled? _____

## THINGS TO BRING

Please provide the following tax support documents and indicate the quantity of each:

W-2 _____	1099 MISC _____	1098 Mortgage Interest _____	
1099 INT _____	1099 SA (HSA) _____	Schedule K-1 1041 _____	
1099 DIV _____	1099 C (Debt Cancellation) _____	Schedule K-1 1065 _____	
1099 G _____	1099 SSA (Social Security) _____	Schedule K-1 1120S _____	
<b>1099 HC (MA residents)</b> _____	1099 S (Sale of Real Estate) _____	Other Tax Documents _____	
1099 LTC _____	1099 B Brokerage Stmt. _____	Notices on prior year tax returns _____	
1099 Q (529/ESA) _____	1099 T (Tuition) _____		
1099 R _____	1098-E (Student Loan Interest) _____		

- Please bring all Settlement Statements on the purchase sale or refinance of property.
- If you have rental real estate, please attach a statement showing rent received, all expenses and attach deleading certificates if applicable.
- Please bring the Annual Investment Summaries for all investment accounts.
- If you sold securities, bonds or other investment property please attach a statement of cost basis, dates of purchase/acquisition, dates sold and selling price.
- If you have employment related expenses, provide us with the distance from your old home to your old workplace, from your old home to your new workplace, your costs of your move and any reimbursement from your employer.
- Please provide any additional tax documentation so that we may accurately include all taxable events you may have incurred throughout the year. If you are uncertain, provide the information and we will determine the tax impact.

## DEPENDENTS

Please attach copy of Social Security Card for new dependents.

Name	SS#	Date of Birth	Relationship	# Months in your Home in 2009
1) _____	_____	_____	_____	_____
2) _____	_____	_____	_____	_____
3) _____	_____	_____	_____	_____
4) _____	_____	_____	_____	_____

Did the dependent provide over one half of his or her own support? \_\_\_\_\_

How many people are in your household? \_\_\_\_\_

Did any dependent have income of greater than \$3,650? \_\_\_\_\_

Did any dependent have unearned income of greater than \$950? \_\_\_\_\_

Can you or your spouse or anyone living with you be claimed as a dependent by another taxpayer? Yes  No

Did you adopt a child or begin adoption proceedings in 2009? Yes  No

## CHILD & DEPENDENT CARE EXPENSES

Did you pay for child care while you worked or looked for work or while you were a full time student? Yes  No

Name of Provider (s)	Address	ID# of Provider (s)	Amount paid
_____	_____	_____	_____
_____	_____	_____	_____

## OTHER INCOME

If you have other income please bring all figures and supporting data. Examples:

Alimony Received _____	Pension/Annuity Distributions _____	Social Security - Spouse _____	
Estates & Trusts _____	Prizes, Awards, Gambling _____	State Tax Refunds _____	
Jury Duty _____	Scholarships & Fellowships _____	Bartering Income _____	
IRA Distributions _____	Self-employed (furnish details) _____	Unemployment - 1099-G _____	
Long Term Care Insurance Benefits _____	Social Security - Taxpayer _____	Any other income _____	

Did you receive unreported tip income of \$20 or more in any month? Yes  No  Amount \_\_\_\_\_

Did you cash in any US Savings Bonds in 2009? Yes  No  If so did you use the proceeds for college expenses? Yes  No

Did you receive any legal settlement other than for physical injuries or illness? Yes  No  Was it a discrimination suit? Yes  No

Did you exercise any stock options, receive grants of stock options, or sell ESPP stock? Provide employer statements. Yes  No

