

**2008
Tax Deduction
Detector**

IAS The Tax Institute

“Your Complimentary Deduction Detector”

Thank you for choosing the professionals at IAS The Tax Institute to prepare your taxes. Please complete this Deduction Detector to organize your income tax documentation and information which will enable us to prepare your tax return accurately utilizing our proven tax-savings strategies.

To Begin:

Mandatory: Please provide your credit card payment information:

* MasterCard * * Visa * * Discover * * American Express *

Credit Card Number: _____

Expiration Date: ____/____/____

Signature: _____

The Process:

- *In lieu of a credit card, a deposit check of \$99 is required. Checks should be made out to “IAS Tax Institute”.*
- *Your credit card will not be charged until your tax returns have been prepared and completed.*
- *Tax clients that are active members will receive a \$50 discount from the total preparation fee.*
- *You will be notified of the final preparation fee and any balance due after your returns are prepared, along with the results of your tax returns. (Tax Preparation Fee Schedule is located on the last page of this booklet.)*
- *Upon payment, we will send via UPS your completed tax returns (and copies for your files) to sign with instructions to file your return with the IRS.*
- *Completed Deduction Detectors that are received by March 15, 2009 should be processed and completed in approximately one week.*

Our Guarantee

If the Tax Institute prepared your 2008 return and if the information you provided us was accurate and complete, the Tax Institute will pay any interest and penalties levied by the IRS that were a result of our errors made during preparation. A fully completed Deduction Detector is essential to ensure an accurate tax return! Call The Tax Institute if you need help with completing this organizer.

Quick-Finder for Completing Applicable Tax Sections

Not all sections will apply to you. Use this guide to quickly determine and locate which sections do apply.

- () **SECTION 1** (page 1): Personal Info—**Applicable to ALL**
- () **SECTION 2** (page 4): Installment Sales/Sales of Business Property
- () **SECTION 3** (page 5): Sales of Stocks/Mutual Funds/Bonds/Real Estate
- () **SECTION 4** (page 7): “Estimated Tax Payments” to Federal/State **for 2008**
- () **SECTION 5** (page 8): Personal Tax Deductions/Credits:
 - IRAs/SEPs/SIMPLE Plans
 - Moving Expenses
 - Self-Employed Health Insurance Premiums/HSAs
 - Child/Day Care Expenses
 - Alimony
- () **SECTION 6** (page 10): Itemized Deductions:
 - Medical Expenses
 - Real Estate/State Taxes Paid
 - Mortgage Interest on Main/Secondary Home; Refi Points
 - Charity Contributions
 - Casualties/Thefts
- () **SECTION 7** (page 13): Un-reimbursed **EMPLOYEE** (job) Expenses
- () **SECTION 8** (page 16): Miscellaneous Deductions
- () **SECTION 9** (page 17): **Small Business** Income/Expenses
- () **SECTION 10** (page 22): **Rental Property** Income/Expenses
- () **SECTION 11** (page 23): **Farm** Income/Expenses
- () **SECTION 12** (page 25): College Tuition/Interest Expenses; Additional Information to convey to preparer.

Personal Information

SECTION 1

Call 1-800-654-6023 if you have questions while completing this Deduction Detector

Taxpayer:

Last Name: _____
 First Name: _____
 Middle Initial: _____
 Social Security #: _____ - _____ - _____
 Occupation: _____
 Date of birth: ____/____/19____

Spouse:

Last Name: _____
 First Name: _____
 Middle Initial: _____
 Social Security #: _____ - _____ - _____
 Occupation: _____
 Date of birth: ____/____/19____

Cell/Work phone: (____) _____
 Extension: _____ E-Mail: _____

Cell/Work phone: (____) _____
 Extension: _____ E-Mail: _____

Home phone: (____) _____

Foreign Country: _____

Current Address: _____ Apt. #: _____

City: _____ State: _____ Zip Code: _____ - _____

Federal Filing Status (Please check one of the following):

- () 1 Single
- () 2 Married filing jointly
- () 3 Married filing separately
 Check this box if you **did not** live with your spouse at any time during 2008.....()
 Check this box if spouse will itemize deductions on his/her separate return.....()
- () 4 Head of household
 If the qualifying person is a child but not your dependent, complete the following:
Child's name... _____ **Child's Social Security #** _____
- () 5 Qualifying widow(er) (must have dependent child)
 Check the appropriate box for the year spouse died..... () 2006 () 2007

Dependents (Please list, *do not include your spouse*):

Full Name:	DOB	Soc Sec #	Relationship	# of months lived in home during 2008
_____	____/____/____	_____	_____	_____
_____	____/____/____	_____	_____	_____
_____	____/____/____	_____	_____	_____
_____	____/____/____	_____	_____	_____
_____	____/____/____	_____	_____	_____

If you would like any **refund directly deposited** in your Bank Acct. (must be joint acct. if MFJ) include the following information for that account: (*check one*) Checking _____ Savings _____
 Routing # _____ Account # _____

Personal Information

SECTION 1

Did your dependent(s) live with you all year or are they full-time COLLEGE STUDENTS?

Yes () No ()

If not, please explain: (list name(s) of dependents and reason as applicable)

Do you want \$3 to go to the Presidential Election Campaign Fund?

Taxpayer Yes () No ()

Spouse Yes () No ()

If you are permanently and totally disabled, check the appropriate box:

Taxpayer Yes () No ()

Spouse Yes () No ()

If you are legally blind, check the appropriate box: (attach doctor's statement)

Taxpayer Yes () No ()

Spouse Yes () No ()

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

Taxpayer Yes () No ()

Spouse Yes () No ()

Decedent: (Regarding deceased taxpayers during the past year)

Taxpayer Date of death ... ___/___/___

Spouse Date of death... ___/___/___

State Income Tax Information:

Enter your state (or foreign country) of residence as of December 31, 2008: _____

Were you a resident of above state (or country) for the entire tax year? Yes () No ()

Or were you a resident of above state (or country) for part of the year? Yes () No ()

Date established residence in state (or foreign country) above: ___/___/___

Which state (or foreign country) did you reside before this change? _____

Name of state county you resided (as of 12/31/08): _____

Name of state county you previously resided (if moved during 2008): _____

Name of school district & number where you reside: _____

Checklist for Sources of Income and Documents Needed: *Please provide the following—*

- 2007 Tax Returns**—photocopy (unless prepared by IAS)
- WAGES: W-2 Forms**—all copies
- INTEREST/DIVIDENDS: 1099-INT/1099-DIV Forms**
- STATE/LOCAL INCOME TAX REFUNDS: Form 1099-G**
- ALIMONY PAYMENTS RECEIVED: Amount: \$ _____**
- SELF-EMPLOYMENT OR COMMISSIONS: Forms 1099-MISC** complete page (17)
- SALES OF STOCKS, BONDS & MUTUAL FUNDS: Forms 1099-B**
Please complete worksheet on page (5) or provide **Cost Basis Statement. (Mandatory)**
- SALES OF BUSINESS EQUIPMENT, FURNITURE OR MACHINERY:**
Please complete worksheet on page (4).
- PENSION/IRA DISTRIBUTIONS: Forms 1099-R**
(Indicate 'rollover' amounts in "Additional Comments/Information Section", page 25)
- PARTNERSHIP, ROYALTIES, CORPORATIONS & TRUST INCOME/(loss): K-1 Forms**
- RENTAL INCOME RECEIVED: Complete page (22)**
- FARM INCOME RECEIVED: Forms 1099-PATR, 1099-G** complete page (23)
- UNEMPLOYMENT COMPENSATION: Form 1099-G**
- SOCIAL SECURITY OR RAILROAD RETIREMENT BENEFITS: Form SSA-1099 or RRB-1099**
- SALE OR PURCHASE OF REAL ESTATE: Provide "closing statements" for ALL**
property either **bought** or **sold** during 2008. See pages (4), (5), and (6)
- GAMBLING/LOTTERY WINNINGS: Forms W-2G** if not available, provide
source & amount received: _____ \$ _____
- MISCELLANEOUS INCOME: not listed elsewhere. Please list source(s) and amount(s) received:**
_____ \$ _____ \$ _____

Installment & Business Property Sales

SECTION 2

Installment Sales (Only):

If you have **sold** any real estate property and are receiving “**installment**” payments from the buyer, please furnish a copy of the amortization schedule showing amount of **principal** and **interest income** received last year. In addition, please provide the name, address and social security number of the buyer. (**mandatory**)

Name(s): _____

Address: _____

Social Security # _____

Interest Income received: \$ _____ Principal Payments received: \$ _____

Type of Property: () Land () Rental Property () Residence

Name(s): _____

Address: _____

Social Security # _____

Interest Income received: \$ _____ Principal Payments received: \$ _____

Type of Property: () Land () Rental Property () Residence

Sale of Business Equipment, Furniture, Machinery, and Vehicles:

Description	Date Acquired	Date Sold	Sales Price	Cost Plus Expense of Sale
_____	___/___/___	___/___/___	\$ _____	\$ _____
_____	___/___/___	___/___/___	\$ _____	\$ _____
_____	___/___/___	___/___/___	\$ _____	\$ _____
_____	___/___/___	___/___/___	\$ _____	\$ _____
_____	___/___/___	___/___/___	\$ _____	\$ _____
_____	___/___/___	___/___/___	\$ _____	\$ _____

Name of business under which assets were sold: _____

If Business Property was sold under an “**installment agreement**”, please provide the following information: (**mandatory**)

Name of Buyer(s): _____

Address: _____

Social Security # _____

Interest Income received: \$ _____ Principal Payments received: \$ _____

Sales of Stocks / Mutual Funds / Real Estate

SECTION 3

Sales of Stocks, Bonds, Mutual Funds and other Securities:

(Be sure to enclose copies of Forms 1099-B furnished by your broker)

If you include an "Average Cost Basis" summary from your brokerage, you can skip the following section.

Description of Security: Number of shares sold & name	Date Acquired	Date Sold	Sales Price	Original Cost Basis
_____	__/__/__	__/__/__	\$ _____	\$ _____
_____	__/__/__	__/__/__	\$ _____	\$ _____
_____	__/__/__	__/__/__	\$ _____	\$ _____
_____	__/__/__	__/__/__	\$ _____	\$ _____
_____	__/__/__	__/__/__	\$ _____	\$ _____
_____	__/__/__	__/__/__	\$ _____	\$ _____
_____	__/__/__	__/__/__	\$ _____	\$ _____

Check if "Incentive Stock Options" (ISOs/ESPPs) from employer were granted/exercised this year.

Check if you own Foreign Bank Accounts totaling more than \$10,000.

Sales of Real Estate (other than your primary residence): Example: Rentals, Lots, etc...

(Enclose copies of Form(s) 1099-S and Closing Statements for purchase and sale)

Description of Real Estate:	Date Acquired	Date Sold	Sales Price	Cost Basis
_____	__/__/__	__/__/__	\$ _____	\$ _____
_____	__/__/__	__/__/__	\$ _____	\$ _____
_____	__/__/__	__/__/__	\$ _____	\$ _____
_____	__/__/__	__/__/__	\$ _____	\$ _____

Sale of Your Home

SECTION 3

Sale of Your Primary Residence:

(Provide copy of closing statement for home sold AND new home purchased)

Address of former home sold: _____

Date former main home sold:....._____/_____/_____

Date former main home was purchased:....._____/_____/_____

1) Will you be receiving periodic payments of principal or interest from this sale?.....() Yes () No

* If **Yes**, what is the amount (NOTE) that the buyer is financing from you?.....\$_____

*(Please provide copy of amortization schedule indicating amounts of **principal and interest income** received each month from the buyer of your residence)*

2) Was the home a Rental or used as a deductible Home Office at any time?.....() Yes () No

3) Sales price of the **old** home:.....\$_____

4) Cost of **old** home (original cost plus capital improvements):.....\$_____

5) Was the property sold used as your **main home for at least 2 out of the last 5 years** PRIOR to the sale?.....() Yes () No

6) At the time of sale, who owned the home?.....() You () Your Spouse () Both of you

* Enter social security number of spouse at time of sale (if different from current spouse): ____-____-____

7) Was this property ever part of a Like-Kind Exchange (section 1031)?.....() Yes () No

Estimated Tax Payment for 2008

SECTION 4

Federal Estimated Tax Payments & Credits for Tax Year: (2008)

(Do not include federal tax withheld from W-2 Forms or balance of tax owed for '07)

1st Quarter due 04/16/08: Date Paid: ___/___/08 Amount: \$ _____

2nd Quarter due 06/15/08: Date Paid: ___/___/08 Amount: \$ _____

3rd Quarter due 09/17/08: Date Paid: ___/___/08 Amount: \$ _____

4th Quarter due 01/15/09: Date Paid: ___/___/___ Amount: \$ _____

Add'1 pmt made for 2008: Date Paid: ___/___/___ Amount: \$ _____

Amount of excess tax refund from 2007 tax return applied to tax year '08:\$ _____

Provide copy of 2007 Federal tax return. *(Unless prepared by IAS last year)*

Amount paid with 2008 **Form 4868** (Automatic Extension Request):\$ _____

State Estimated Tax Payments & Credits for Tax Year: (2008)

To State of: _____

(Do not include state tax withheld from W-2 forms or balance of tax due and paid with prior year's tax return)

1st Quarter due 04/16/08: Date Paid: ___/___/08 Amount: \$ _____

2nd Quarter due 06/15/08: Date Paid: ___/___/08 Amount: \$ _____

3rd Quarter due 09/17/08: Date Paid: ___/___/08 Amount: \$ _____

4th Quarter due 01/15/09: Date Paid: ___/___/09 Amount: \$ _____

Add'1 pmt made for 2008: Date Paid: ___/___/___ Amount: \$ _____

Amount of excess tax refund from 2007 state return applied to tax year '08:\$ _____

Provide copy of 2007 State tax return. *(Unless prepared by IAS last year)*

Amount paid with 2008 (State Extension Request):\$ _____

State and local income taxes paid during 2008 for previous tax years:

State: \$ _____ tax paid for Tax Year: _____.

Local: \$ _____ tax paid for Tax Year: _____.

1. **'Traditional' IRA** (Individual Retirement Account) contributed for 2008 (or will contribute by April 15, 2009):

Taxpayer \$ _____ Spouse \$ _____

* Are you or your spouse eligible for, or participating in an **employer** qualified pension or retirement plan? () Yes

2. **Roth IRA** contributed for 2008 (or will by April 15, 2009):

Taxpayer \$ _____ Spouse \$ _____

3. **SEP IRA** retirement plan contributions for 2008 (if self-employed):

* If you plan to contribute the maximum allowable amount to **SEP** by tax filing deadline, **please check:** ()

Taxpayer \$ _____ Spouse \$ _____

4. **"SIMPLE" IRA** plan contributions (if self-employed) for 2008:

Taxpayer \$ _____ Spouse \$ _____

5. **Health Savings Account (HSA) and Medical Savings Account (MSA):** (circle one)

(Don't confuse with "Flex" or "Cafeteria" plan accounts offered through your employer.)

* Amount contributed to HSA/MSA: (circle one)\$ _____

* Amount of 'high' deductible under the plan:\$ _____

* Number of months you had this plan in 2008: ____ Date plan started: ____/____/____

* Type of plan: Taxpayer (), Spouse (), or Family () (Please check one)

6. If **self-employed (SE)**, and neither you nor your spouse were eligible to participate in an employer-sponsored or subsidized health insurance plan, enter total amount of health insurance premiums paid on behalf of yourself, your spouse and dependents:

* Total amount of **SE Health Insurance Premiums** paid during 2008: _____

7. Did you incur **MOVING EXPENSES** due to a change in job location? () Yes () No

If "yes" complete the following:

* Were you a member of the armed forces during time of move? () Yes () No

* Number of miles from your **OLD home** to your **NEW workplace:** _____ miles.

* Number of miles from your **OLD home** to your **OLD workplace:** _____ miles.

* Total miles **driven** as result of move (include round trip): _____ miles.

List only the expenses you incurred to move people/belongings from old city to new city:

* Gasoline:\$ _____

* Storage: (30 days max) \$ _____

* Lodging:\$ _____

* Airfare:\$ _____

* Rental Vehicle Fees:\$ _____

* Moving Services: ...\$ _____

* Parking/Tolls:\$ _____

** If your employer paid for or reimbursed you for any moving expenses, please include a summary.

Personal Tax Deductions / Credits

SECTION 5

1. If you made **Qualified Energy-Efficient Improvements** to your *primary residence* (ex. heat pumps, A/C, solar, windows, insulation) please list: **Type:** _____ **Amount \$** _____

2. Did you pay **ALIMONY** to an ex-spouse during 2008? _____ (✓ for Yes)
* Amount Paid: \$ _____ * Ex-spouse's **Soc Sec No.** ____ - ____ - _____

3. Did you pay for **CHILD DAY CARE** expenses during 2008 tax year? _____ (✓ for Yes)
✓ (* If yes, complete **all** information below to receive credit)

* Name of childcare provider: _____

* Address: _____

* Employer ID# of **Social Security No.** of provider: _____

* Amount paid to provider: \$ _____

* Name of childcare provider: _____

* Address: _____

* Employer ID# of **Social Security No.** of provider: _____

* Amount paid to provider: \$ _____

* Name of childcare provider: _____

* Address: _____

* Employer ID# of **Social Security No.** of provider: _____

* Amount paid to provider: \$ _____

* (**Names of children** care was provided for): _____

* Was childcare service performed in your home or provider's? _____

* Amount of **Child Dependent Care benefits** received from your employer: \$ _____

4. Qualified **Adoption** expenses paid: (legal fees, etc.)\$ _____

5. Did you pay any "**Foreign**" income taxes to another country during 2008? _____ (✓ for Yes)
Amount paid: \$ _____ (*Please attach documentation; i.e.: 1099 INT/DIV*)

6. Did you pay any one **household employee** cash wages of \$1,400 or more during 2008? () Yes () No Amount Paid: \$ _____ (*Tax preparer; refer to Schedule H*)

7. Did you purchase certain types of fuel such as **Gasoline, Un-dyed Diesel or Gasohol** for "off-highway" business use such as: (farming, heating, or aviation)? _____ (✓ for Yes)
Business Use: _____ Fuel type: _____ No. of gallons purchased: _____
Business Use: _____ Fuel type: _____ No. of gallons purchased: _____

8. Did you purchase a "new" "**hybrid car**" in 2008? _____ (✓ for Yes)

*Please Year, Make, Model of Qualifying Hybrid AND **date of purchase:** _____

Personal Itemized Deductions

SECTION 6

Medical Expenses: (NON-reimbursed / Not through Employer Plan)

- 1. Prescription drugs & medication.....\$ _____
- 2. a) Health Insurance Premiums (including Medicare Part B) \$ _____
*** Do Not Include premiums paid with employer-provided plan ***
b) Long-Term Care Insurance Premiums.....\$ _____
- 3. Fees for Doctors, Dentists, etc..... \$ _____
- 4. Hospitals, clinics, etc..... \$ _____
- 5. Lab and X-ray fees.....\$ _____
- 6. Eyeglasses and contact lenses.....\$ _____
- 7. Medical Equipment and supplies..... \$ _____
- 8. Total (round trip) miles driven for medical purposes..... _____ miles
- 9. Ambulance fees & other medical transportation costs..... \$ _____
- 10. Lodging due to medical necessity (up to \$50 per night per person)..... \$ _____
- 11. Home improvement (due to medical necessity)..... \$ _____
(Fair Market Value of home before improvement): ...\$ _____
(Fair Market Value of home after improvement):\$ _____
- 12. Expenses for qualified long-term care (nursing home etc.)..... \$ _____

Medical or Health Savings Account (MSA)/(HSA) distributions received in 2008: \$ _____

Taxes Paid: (Do Not include tax paid on "rental properties")

- 13. a) Amount of additional state/local income taxes paid when you filed your 2007 state/local income tax return(s) during 2008..... \$ _____
b) State SALES Tax paid for "non-consumption" purchases such as "motor vehicles" and "boats" paid in 2008: (include receipts)..... \$ _____
NOTE: For 2008, IRS allows a deduction for the greater of state Income Tax or Sales Tax
- 14. Real estate taxes paid on your primary residence.....\$ _____
- 15. Real estate taxes paid on second home or vacation property.....\$ _____
- 16. Real estate taxes paid on land, vacant lots, etc.,.....\$ _____
- 17. Vehicle registration fees (if based on "value" of vehicles).....\$ _____
- 18. Other personal property taxes paid (excluding "sales tax").....\$ _____
- 19. Other Taxes: (example: foreign tax paid; list type and amount)
.....\$ _____

Interest Paid: (Do Not include interest paid on "rental properties")

**Provide copies of all Form(s) 1098 and complete below:*

- 20. Home mortgage interest reported to you on Form 1098..... \$ _____
- 21. Second Home or Vacation Home mortgage interest.....\$ _____
- 22. Second mortgage and/or home equity loan interest..... \$ _____
- 23. Home mortgage interest not reported to you on Form 1098.....\$ _____
(If paid to an individual, provide name, address, & social security number):

Name: _____ Soc Sec #: _____
Address: _____

Interest Paid, continued:

1. Loan Discount/Origination Fee "**Points**" paid on a refi mortgage..... \$ _____
 a) Date of refinance ___/___/___
 b) Term of loan (number of years) _____*years.*
 c) Purpose of loan.... _____
(Remember to enclose the HUD-1 Closing Statement)

2. Other points paid **not** reported on **Form 1098** \$ _____

3. **PMI** (Private Mortgage Insurance paid on 1st mortgages acquired in 2008, main home) \$ _____

4. **Investment interest** expense paid on money borrowed for the purchase of investments, such as (stocks, bonds, margin accounts and other income producing property excluding rental properties);
 Investment Interest paid..... \$ _____

Charitable Contributions

Cash: (*Gifts by cash, checks, or payroll deductions*):

***New Law:** Must have and keep receipts/cancelled checks for all cash amounts donated to a charitable organization for the donation to be deductible.*

5. Charitable contributions paid by **cash, credit cards, or checks**..... \$ _____
6. Charitable contributions through payroll deductions..... \$ _____
7. Total miles driven for charitable purposes..... _____ *miles.*
8. Parking fees, tolls, and local transportation (charitable)..... \$ _____

Non-cash Charitable Contributions: (*All property items donated; only "good used condition"*)

9. Name & Address of Donee Organization	Description of Items Donated
A _____ _____	_____ _____
B _____ _____	_____ _____
C _____ _____	_____ _____
D _____ _____	_____ _____
E _____ _____	_____ _____

(Non-cash contributions continued next page)

Personal Itemized Deductions

SECTION 6

Non-cash Charitable Contributions, continued:

Note: If the amount you claimed as a deduction for an item is **\$500 or less**, you do not have to complete columns (d), (e), and (f). **However**, be sure to complete columns c, g, and h.

(c) Date of Contribution	(d) Date Acquired (month, yr)	(e) How Acquired	(f) Donor's Cost	(g) Fair Market Value	(h) *Method for Fair Market Value
A ___/___/08	___/___	_____	\$ _____	\$ _____	_____
B ___/___/08	___/___	_____	\$ _____	\$ _____	_____
C ___/___/08	___/___	_____	\$ _____	\$ _____	_____
D ___/___/08	___/___	_____	\$ _____	\$ _____	_____
E ___/___/08	___/___	_____	\$ _____	\$ _____	_____

* Examples of methods used in determining FMV include: Appraisal, Thrift Shop, Catalog, or Comparable Sales

* Items (or groups of similar items) for which you claimed a deduction for more than \$5,000 per item or group may require a "certified written appraisal". Attach copy of complete appraisal to this page if applicable.

Casualties and Thefts:

(Please Check) Personal-Use Property () **OR** Trade/ Business-Use Property ()

1. Description of properties:

Description	Location	Date of Loss
Property A _____	_____	___/___/08
Property B _____	_____	___/___/08

	(A)	(B)
2. Cost or basis of each property.....	\$ _____	\$ _____
3. Insurance or Reimbursement.....	\$ _____	\$ _____
4. Fair market value just before casualty or theft.....	\$ _____	\$ _____
5. Fair market value after casualty or theft (ex: total loss = \$0).....	\$ _____	\$ _____

NOTE: Net Casualty Loss must be greater than 10% of Adjusted Gross Income (AGI) plus \$100 to be deductible.

Un-Reimbursed Employee Expenses

SECTION 7

Job-Related Expenses:

Note: Please do not list Self-Employment "Small Business" expenses on this page (go to SECTION 9, page 17). You are an "employee" if your income is reported on Form W-2 rather than Form 1099-MISC.

	<u>Taxpayer:</u>	<u>Spouse:</u>
1. Parking fees, tolls, & local transportation..... \$ _____ <i>(Do not include expenses for commuting back and forth to work)</i>	\$ _____	\$ _____
2. Lodging, airfare, rental cars (out-of-town).....	\$ _____	\$ _____
3. Gifts to clients (\$25 per person max.).....	\$ _____	\$ _____
4. Job related education (tuition & books).....	\$ _____	\$ _____
5. Trade publications	\$ _____	\$ _____
6. Supplies or small hand tools for work (Teacher? <input checked="" type="checkbox"/>).....	\$ _____	\$ _____
7. Cellular phone (____% used for work)..... <i>Total Amount:</i>	\$ _____	\$ _____
8. Meals and entertainment expenses.....	\$ _____	\$ _____
9. Number of days worked out-of-town overnight:	_____ days	_____ days
10. Union and professional dues	\$ _____	\$ _____
11. Professional subscriptions.....	\$ _____	\$ _____
12. <u>Uniforms</u> and <u>protective</u> clothing & shoes.....	\$ _____	\$ _____
13. Job hunting expense (same occupation): <i>(Example: Resume prep, employment agency fees, travel)</i>	\$ _____	\$ _____
a) Reimbursement received from your employer for above (non-meal) expenses that was not included as wages in box 1 Form W-2. Include any amount reported under code "L" included in box 13, Form W-2:		
.....	\$ _____	\$ _____
b) Reimbursement received for Meals/Entertainment.....		
.....	\$ _____	\$ _____
14. *As an <u>employee</u> , did you maintain an office in the home for the convenience of your employer , as a condition for your employment, AND use it <u>regularly</u> and <u>exclusively</u> for business (job) purposes? (✓ for Yes) _____ Taxpayer / _____ Spouse		
15. *Was your office in home the principal place of business and used for any job trade including for the storage of <u>inventory</u> or <u>product samples</u> ?..... _____ (✓ for Yes)		
16. *Was your office in home the place where you met or dealt with your patients, clients, or customers in the normal course of your employment?..... _____ (✓ for Yes)		

** If you answered 'Yes' to the questions #14, #15, AND #16, complete Home Office section, next page.*

Un-Reimbursed Employee Expenses

SECTION 7

Vehicle Expenses: (Job-related only)

1. Did you have non-commuting driving expenses for your job that your employer did not reimburse you for? ____ (✓ for Yes) *If **yes** complete the following:*

	<u>Taxpayer:</u>	<u>Spouse:</u>
a) Do you (own) or (lease) vehicle?.....	_____	_____
b) Year, make, and model of vehicle.....	_____	_____
c) Date first used for employer.....	____/____/____	____/____/____
d) Type of vehicle (<i>car, van, truck, etc...</i>).....	_____	_____
e) **Total miles driven for the year.....	_____ <i>miles</i>	_____ <i>miles</i>
f) Job "on business" miles driven for year.....	_____ <i>miles</i>	_____ <i>miles</i>
g) Commuting miles driven for the year.....	_____ <i>miles</i>	_____ <i>miles</i>
h) Other (personal) miles driven for the year.....	_____ <i>miles</i>	_____ <i>miles</i>
i) Average daily commuting miles (to work).....	_____ <i>miles</i>	_____ <i>miles</i>

****("Total Miles" refers to personal, business, and commuting miles combined driven last year)**

2. Is there evidence to support the deduction?..... () Yes () No
3. If "Yes", is the evidence written?..... () Yes () No
4. Is another vehicle available for personal use..... () Yes () No
5. If your employer provided you with a vehicle,
is personal use during 'off duty' hours permitted?..... () Yes () No

Actual Vehicle Expenses: (Optional)

(* Lines 6-10 optional if using the "Standard Mileage Rate" per-mile allowance)

	<u>Taxpayer:</u>	<u>Spouse:</u>
*6. Gasoline, oil, repairs, insurance.....	\$ _____	\$ _____
*7. Vehicle registration fees.....	\$ _____	\$ _____
*8. Vehicle lease payments (total for year).....	\$ _____	\$ _____
*9. Original (cost) or <u>Lease Value</u> of vehicle.....	\$ _____	\$ _____
*10. Fair Market Value of vehicle on date <u>first</u> <u>Used</u> for business.....	\$ _____	\$ _____

a) Date Purchased vehicle..... ____/____/____

11. Did either you or your spouse receive any reimbursement for the business use of your car?..... () Yes () No

a) If "Yes", enter amount received \$ _____

12. Was reimbursement included as wage income on your (W-2) Form? (If "Yes", check:)
() Taxpayer () Spouse

1. Appraisal fees to determine casualty loss or charitable contribution.....\$ _____
2. Cost of clerical help and/or office rent in connection with managing and collecting taxable income from your investments.....\$ _____
3. If you used your home computer to manage your investments which produce taxable income, enter:
Date first Used: ___/___/___ Cost: \$ _____ Investment Use Percentage: _____ %
4. Fees paid to broker, bank, trustee, or similar agent to collect taxable bond interest or dividends on shares of stock. (Do not include fees paid to a broker for the purchase or sale of investments such as stocks or bonds)\$ _____
5. Hobby expenses (up to the amount of hobby income received)\$ _____
6. Investment counsel & advisory fees re: (management of investments)\$ _____
7. Legal fees (only incurred to produce or collect taxable income)\$ _____
8. Loss on deposits in an insolvent or bankrupt financial institution.....\$ _____
9. Repayments of income previously included as income in a prior year.....\$ _____
10. Safe Deposit Box rental (used for storing taxable income producing items)\$ _____
11. Tax Preparation Fees (including accounting & electronic filing fees)\$ _____
NOTE: If IAS prepared taxes for you in 2008 we will automatically deduct these fees for you.
12. IRA custodial fees (if separately billed and paid)\$ _____

Other Miscellaneous Deductions: *(not subject to a 2% floor of Adjusted Gross Income)*

13. Federal estate tax paid on decedent's income reported on this return.....\$ _____
14. Gambling losses (to the extent of gambling income reported this year)\$ _____
(Include Form W-2G "Certain Gambling Winnings")

Small Business Income / Expenses

SECTION 9

Sole Proprietorship: * Non-Incorporated Business * Real Estate/Rental Investments go to page 22

1. Check Ownership of this business..... () Taxpayer () Spouse () Joint
2. Name of Proprietor... _____ Soc Sec # _____ - _____ - _____
3. Type of Business..... _____ Product or Service _____
4. Business Name..... _____ Employer ID# _____ - _____
5. Business Address..... _____

6. Accounting Method: () Cash () Accrual () Other (*specify*) _____
7. Did you “**actively & materially**” participate in the operation of this business during 2008?..... () Yes () No
8. Date you started this business..... ____/____/____
9. Did you sell or fully dispose of this business to an unrelated person during the past tax year? () Yes () No **Date Sold/Ended** ____/____/____
10. If you sold any business property or equipment, complete worksheet on **page (4)**.
11. Is your investment in this business **100%** (i.e.: no money partners)? () Yes () No

Income: (*Do not include state sales tax collected as income*)

12. **Gross Income** or Sales (*include amounts received from 1099-MISC*).....\$ _____
13. Returns and allowances (*refunds to customers*) if included in Gross Income figure (*above on line 12*).....\$ _____

Cost of Goods Sold “Product and Inventory” (*if applicable*):

14. Method used to value closing inventory:
() Cost () Lower of cost or market () Other (*attach explanation*)
15. Was there any change in determining quantities, costs, or valuations between opening and closing inventory? () Yes () No (*If “Yes”, attach explanation.*)
16. **Inventory at Beginning of year** (*if different from last year’s closing inventory, explain*).....\$ _____
17. **Purchases** (*your wholesale cost of items for resale to customers*).....\$ _____
NOTE: *Exclude inventory/products taken for personal use!*
18. **Cost of Labor** (*directly producing inventory. Do not include wages paid to yourself*).....\$ _____
19. **Cost of Materials and Supplies**.....\$ _____
20. **Inventory at End of year** (*your wholesale cost of items unsold as of December 31, 2008*).....\$ _____

Miscellaneous Business Income:

21. **Other Income** (*ex: federal/state gas tax credit/refund, state sales tax allowance*)\$ _____

(*Business operating expenses on next page...*)

Business Operating Expenses:

- 22. Advertising..... \$ _____
- 23. Contract Labor (non-employee)..... \$ _____
- 24. Car and truck expenses: *(complete Vehicle Worksheet on next page) →*
- 25. Commissions and fees.....\$ _____
- 26. Depletion\$ _____
- 27. **Equipment, Furniture, Machinery, or Tools:** *(complete Asset Worksheet page 20) →*
- 28. Employee benefit programs.....\$ _____
- 29. Insurance *(examples: Business Liability, Worker’s Comp)*.....\$ _____
- 30. Interest:
 - a. Mortgage *(paid to banks, on business property)*..... \$ _____
 - b. Other *(examples: business loans, business credit cards)*.....\$ _____
- 31. Legal and professional services.....\$ _____
- 32. Office expenses *(examples: letterhead, stationary, paper, pens)*.....\$ _____
- 33. Pension and profit-sharing plans.....\$ _____
- 34. Rent or lease payments on:
 - a. Vehicle and machinery..... \$ _____
 - b. Other business property *(examples: office, storage, land)*..... \$ _____
- 35. Repairs and maintenance *(excluding vehicles)*.....\$ _____
- 36. Supplies (not included in ‘inventory/cost of goods sold’)\$ _____
- 37. Taxes & Licenses: *(‘matching’ payroll taxes, paid on behalf of employees)*
 - a. FICA and Medicare..... \$ _____
 - b. Federal Unemployment Taxes (FUTA) \$ _____
 - c. State Unemployment Taxes.....\$ _____
 - d. Tangible Business Property Taxes *(paid to local city/county)*.....\$ _____
 - e. License *(example: Occupational)*.....\$ _____
- 38. Travel/Out of town *(airfare, lodging, rental cars, taxi)*.....\$ _____
- 39. Meals and Entertainment.....\$ _____
 - a. Number of days you were out of town ‘overnight’ on business)..... _____ *days*
- 40. Utilities *(examples: electric, gas, water, heat; not from Home Office)* \$ _____
- 41. Wages (**employee**) \$ _____
- 42. Employment credits (‘Jobs Credit’) \$ _____
- 43. **Other Expenses:**
 - a. Bank service charges/credit card fees..... \$ _____
 - b. Business phone and long distance.....\$ _____
 - c. Cellular phone (____% used for business): 100% Cellular Fees = ... \$ _____
 - d. Dues and business publications/subscriptions..... \$ _____
 - e. Education:
 - Tuition, Books; business related to maintain or improve existing business.*
 - Do not** include education expenses incurred to start your business.....\$ _____
 - f. _____.....\$ _____
 - g. _____.....\$ _____
 - h. _____.....\$ _____

Small Business Income / Expenses

SECTION 9

Business Vehicle Expenses:

	<u>Vehicle #1</u>	<u>Vehicle #2</u>	<u>Vehicle#3</u>
44. Make & model of vehicle.....	_____	_____	_____
45. Do you <u>own</u> or <u>lease</u> vehicle?.....	_____	_____	_____
46. Date first used for business.....	___/___/___	___/___/___	___/___/___
47. Type of vehicle (<i>car, van, truck, etc...</i>).....	_____	_____	_____
48. <u>Total</u> miles driven for the year.....	_____ miles	_____ miles	_____ miles
49. <u>Business</u> miles driven for year.....	_____ miles	_____ miles	_____ miles
50. <u>Commuting</u> miles driven/year.....	_____ miles	_____ miles	_____ miles
51. Other <u>personal</u> miles driven.....	_____ miles	_____ miles	_____ miles
52. Is another vehicle available for personal use? (<i>circle one</i>).....	Yes / No	Yes / No	Yes / No
53. Was the vehicle available for personal use during 'off-duty' hours?.....	Yes / No	Yes / No	Yes / No
54. Was the vehicle used primarily by a more than 5% owner or related person?.....	Yes / No	Yes / No	Yes / No
55. Did you use more than one vehicle at the same time (as in a "fleet") for your business?.....	Yes / No		
56. Is there evidence to support the business use claimed?.....	Yes / No		
57. If 'Yes,' is the evidence <u>written</u> ? (<i>circle one</i>).....	Yes / No		

Actual Vehicle Expenses:

(* Only complete #s 63 & 64 if using the "Standard Mileage Rate" per mile allowance)

	<u>Vehicle #1</u>	<u>Vehicle #2</u>	<u>Vehicle #3</u>
58. Gas, oil, repairs, insurance.....	\$ _____	\$ _____	\$ _____
59. Vehicle registration fees.....	\$ _____	\$ _____	\$ _____
60. Vehicle <u>lease</u> payments (year).....	\$ _____	\$ _____	\$ _____
61. Date lease began.....	___/___/___	___/___/___	___/___/___
62. Period (<u>term</u>) of lease.....	_____ (yrs)	_____ (yrs)	_____ (yrs)
*63. Parking fees and tolls.....	\$ _____	\$ _____	\$ _____
*64. Interest paid on vehicle.....	\$ _____	\$ _____	\$ _____
65. Vehicle purchase date.....	___/___/___	___/___/___	___/___/___
66. Vehicle purchase price/basis.....	\$ _____	\$ _____	\$ _____
67. Date vehicle was sold.....	___/___/___	___/___/___	___/___/___
68. Sales price of vehicle (if sold).....	\$ _____	\$ _____	\$ _____
69. Expenses of sale (<i>example: advertising</i>).....	\$ _____	\$ _____	\$ _____

Equipment and Other Assets Purchased for Business:

70. If you purchased any “assets” such as **computers, software, office equipment, furniture, tools, or machinery** for use in your **business** during the past year complete the following:

Date Purchased:	Asset:	Price:	Percent of Business use:
___/___/08	_____	\$ _____	_____ %
___/___/08	_____	\$ _____	_____ %
___/___/08	_____	\$ _____	_____ %
___/___/08	_____	\$ _____	_____ %
___/___/08	_____	\$ _____	_____ %
___/___/08	_____	\$ _____	_____ %
___/___/08	_____	\$ _____	_____ %
___/___/08	_____	\$ _____	_____ %
___/___/08	_____	\$ _____	_____ %
___/___/08	_____	\$ _____	_____ %
___/___/08	_____	\$ _____	_____ %
___/___/08	_____	\$ _____	_____ %
___/___/08	_____	\$ _____	_____ %
___/___/08	_____	\$ _____	_____ %
___/___/08	_____	\$ _____	_____ %
___/___/08	_____	\$ _____	_____ %
___/___/08	_____	\$ _____	_____ %

Note: If you converted personal property items to business use, under the heading ‘Date Purchased,’ indicate date when asset was first used for business and, under the heading ‘Price’, indicate fair market value of asset on date of first business use.

Business Use of Your Home:

- 71. Did you maintain an office in your home that was used **regularly** and **exclusively** for your business including administrative or management functions?

() Yes () No

- 72. Was your office in home the **principal place** of business and used for any business purpose or for the storage of inventory or product samples?

() Yes () No

- 73. Was your office in home the place where you **met** or **dealt** with your patients, clients, or customers in the normal course of your trade or business?

() Yes () No

(If you answered ‘Yes’ to questions #71 and #72, (or) #73, complete “Home Office Deductions for Business” on next page...)

Rental Property Income / Expenses

SECTION 10

Type of Real Estate:

1. Description: (examples. *Single family home, condo, duplex*) and Property Address:

A) _____
 B) _____
 C) _____
 D) _____

2. Owner of Property: **Taxpayer(T)** **Spouse(S)** **Joint(J)** A _____ B _____ C _____ D _____
 3. Enter your ownership percentage (if less than 100%) A _____ B _____ C _____ D _____
 4. Number of days personal-use during the year A _____ B _____ C _____ D _____
 5. Did you actively & materially participate in the operation of each rental property during the tax year? (✓ for Yes) A _____ B _____ C _____ D _____
 6. **Date** you ceased renting or **sold** this property A _____ B _____ C _____ D _____

Income:	(A)	(B)	(C)	(D)
7. Rents received (<i>total for year</i>)	\$ _____	\$ _____	\$ _____	\$ _____
8. Royalties received	\$ _____	\$ _____	\$ _____	\$ _____

Expenses:

9. Advertising	\$ _____	\$ _____	\$ _____	\$ _____
10. Auto Mileage (<i>log required</i>)	_____ miles	_____ miles	_____ miles	_____ miles
11. Travel (<i>airfare, lodging</i>)	\$ _____	\$ _____	\$ _____	\$ _____
12. Cleaning and maintenance	\$ _____	\$ _____	\$ _____	\$ _____
13. Commissions	\$ _____	\$ _____	\$ _____	\$ _____
14. Insurance	\$ _____	\$ _____	\$ _____	\$ _____
15. Legal & professional fees	\$ _____	\$ _____	\$ _____	\$ _____
16. Management fees	\$ _____	\$ _____	\$ _____	\$ _____
17. Mortgage interest	\$ _____	\$ _____	\$ _____	\$ _____
18. Other interest	\$ _____	\$ _____	\$ _____	\$ _____
19. Repairs (<i>fix items</i>)	\$ _____	\$ _____	\$ _____	\$ _____
20. Supplies	\$ _____	\$ _____	\$ _____	\$ _____
21. Taxes (<i>real estate property</i>)	\$ _____	\$ _____	\$ _____	\$ _____
22. Utilities	\$ _____	\$ _____	\$ _____	\$ _____
23. <u>Other:</u> (<i>list</i>)				
a. _____	\$ _____	\$ _____	\$ _____	\$ _____
b. _____	\$ _____	\$ _____	\$ _____	\$ _____
24. Date first available for rent:	____/____/____	____/____/____	____/____/____	____/____/____
25. Original purchase price:	\$ _____	\$ _____	\$ _____	\$ _____
26. Original land value:	\$ _____	\$ _____	\$ _____	\$ _____
27. Improvements made in 2008: (<i>Examples: Construction, Additions, Carpet, Furniture, Appliances</i>)				
a. _____/08	\$ _____	\$ _____	\$ _____	\$ _____
b. _____/08	\$ _____	\$ _____	\$ _____	\$ _____
c. _____/08	\$ _____	\$ _____	\$ _____	\$ _____

Farm Income / Expenses

SECTION 11

- A. Name of proprietor: _____ Social Security #: _____
- B. Principal product (*crop or activity*): _____ Employer ID #: _____
- C. Accounting method: () Cash () Accrual
- D. ***Did you actively & 'materially participate' in operation of this business during 2008?...*** () Yes () No

Farm Income: (*Report sales of livestock held for draft, breeding, sport, or dairy purposes on page 4*)

1. Sales of livestock and other items you bought for **resale**.....\$ _____
2. Cost or other basis of livestock & other items reported on line 1.....\$ _____
3. Sales of livestock, produce, grains, & other products you raised.....\$ _____
4. Total cooperative distributions from **Form(s) 1099-PATR**.....\$ _____
5. Agricultural program taxable payments received\$ _____
6. Amount of Commodity Credit Corporation (CCC) loans received.....\$ _____
7. Amount of (CCC) loans forfeited or **repaid** with certificates.....\$ _____
8. **a)** Crop insurance proceeds & certain disaster payments received in 2008.....\$ _____
b) Do you elect to defer insurance or payments received to year 2008?..... () Yes () No
9. Custom hire (**machine work**) income.....\$ _____
10. Other income (*including federal & state gasoline or fuel tax credit or refund*).....\$ _____

Farm Expenses:

- | | |
|--|--|
| 11. Car/Truck (<i>list vehicle expenses on page 24</i>) ➔ | 24. Pension/profit sharing.....\$ _____ |
| 12. Chemicals.....\$ _____ | 25. Rent or Lease: |
| 13. Conservation expenses.....\$ _____ | a) Vehicles, equipment..... \$ _____ |
| 14. Custom hire (machine work).....\$ _____ | b) Other (ex: land, animals).... \$ _____ |
| 15. Equipment/Machinery/certain Livestock (<i>list on page 25</i>) | 26. Repairs/maintenance.....\$ _____ |
| 16. Employee benefit programs.....\$ _____ | 27. Seeds and plants.....\$ _____ |
| 17. Feed purchased.....\$ _____ | 28. Storage/warehousing.....\$ _____ |
| 18. Fertilizers & lime.....\$ _____ | 29. Supplies purchased.....\$ _____ |
| 19. Freight & trucking.....\$ _____ | 30. Taxes (<i>excluding home</i>).....\$ _____ |
| 20. Gasoline, fuel, & oil (<i>for equipment</i>)....\$ _____ | 31. Utilities (<i>excluding home</i>).....\$ _____ |
| 21. Insurance (<i>ex: for equipment, liability</i>)....\$ _____ | 32. Veterinary, breeding, meds.\$ _____ |
| 22. Interest: | 33. Other expenses: |
| a) Mortgage (excluding home)..... \$ _____ | a) _____ \$ _____ |
| b) Other (ex: business loans, equipment).. \$ _____ | b) _____ \$ _____ |
| 23. Labor hired (<i>wages/commissions</i>).....\$ _____ | c) _____ \$ _____ |

Farm Vehicle Expenses:

	<u>Vehicle #1</u>	<u>Vehicle #2</u>	<u>Vehicle #3</u>
34. Make & model of vehicle.....	_____	_____	_____
35. Do you <u>own</u> or <u>lease</u> vehicle?.....	_____	_____	_____
36. Date <u>first used</u> for farming.....	___/___/___	___/___/___	___/___/___
37. Type of vehicle (<i>car, van, truck, etc...</i>).....	_____	_____	_____
38. <u>Total</u> miles driven for year.....	_____ miles	_____ miles	_____ miles
39. <u>Business</u> miles driven for year.....	_____ miles	_____ miles	_____ miles
40. <u>Commuting</u> miles driven/year.....	_____ miles	_____ miles	_____ miles
41. Other <u>personal</u> miles driven.....	_____ miles	_____ miles	_____ miles
42. Is another vehicle available for personal use? (<i>circle one</i>).....	Yes / No	Yes / No	Yes / No
43. Was the vehicle available for personal use during 'off-duty' hours?.....	Yes / No	Yes / No	Yes / No
44. Was the vehicle used primarily by a more than 5% owner or related person?.....	Yes / No	Yes / No	Yes / No
45. Did you use more than one vehicle at the same time (as in a "fleet") for your farming operation?.....	Yes / No		
46. Is there evidence to support the farm business use claimed?.....	Yes / No		
47. If 'Yes,' is this evidence <u>written</u> ? (<i>circle one</i>).....	Yes / No		

Actual Vehicle Expenses:

(* Only complete #s 53 & 54 if using the "Standard Mileage Rate" per mile allowance)

	<u>Vehicle #1</u>	<u>Vehicle #2</u>	<u>Vehicle #3</u>
48. Gas, oil, repairs, insurance.....	\$ _____	\$ _____	\$ _____
49. Vehicle registration fees.....	\$ _____	\$ _____	\$ _____
50. Vehicle <u>lease</u> payments (year).....	\$ _____	\$ _____	\$ _____
51. Date lease began.....	___/___/___	___/___/___	___/___/___
52. Period (<u>term</u>) of lease.....	_____ (yrs)	_____ (yrs)	_____ (yrs)
*53. Parking fees and tolls.....	\$ _____	\$ _____	\$ _____
*54. Interest paid on vehicle.....	\$ _____	\$ _____	\$ _____
55. Vehicle purchase date.....	___/___/___	___/___/___	___/___/___
56. Vehicle purchase price/basis.....	\$ _____	\$ _____	\$ _____
57. Date vehicle was sold.....	___/___/___	___/___/___	___/___/___
58. Sales price of vehicle (<i>if sold</i>).....	\$ _____	\$ _____	\$ _____
59. Expenses of sale (<i>example: advertising</i>).....	\$ _____	\$ _____	\$ _____

Farm Income / Expenses

SECTION 11

Equipment and Other Assets Purchased for Farm:

60. If you purchased any farm **“assets”** such as **equipment, machinery, tractors, farm buildings, or barns** during the past year complete the following:

Date Purchased:	Asset:	Price:	Percent of Business Use:
___/___/08	_____	\$ _____	_____ %
___/___/08	_____	\$ _____	_____ %
___/___/08	_____	\$ _____	_____ %
___/___/08	_____	\$ _____	_____ %
___/___/08	_____	\$ _____	_____ %
___/___/08	_____	\$ _____	_____ %
___/___/08	_____	\$ _____	_____ %
___/___/08	_____	\$ _____	_____ %

College Expenses & Additional Comments

SECTION 12

1. Amount of **student loan interest** paid during 2008 (*Higher Education*) \$ _____

2. Amount of “qualified” **college tuition expenses** paid for or on behalf of **taxpayer, spouse, or dependent during 2008** (*Books: “N/A”*) (*Re: Hope Credit/Lifetime Learning Credit, Tuition Deduction, etc...*):

Student: _____ Date of Freshman Year: ___/___/___ Tuition: \$ _____

Student: _____ Date of Freshman Year: ___/___/___ Tuition: \$ _____

Student: _____ Date of Freshman Year: ___/___/___ Tuition: \$ _____

Student: _____ Date of Freshman Year: ___/___/___ Tuition: \$ _____

3. State **529 Plan** contributions: (Name of State Sponsoring Plan: _____): \$ _____

Additional Information and Comments:

Use the following lines to provide additional information that might be pertinent to this tax year. Please be as specific as possible:

IAS Tax Institute

Tax Return Preparation Fee Schedule

<u>Description</u>	<u>Charge:</u>
Form 1040- U.S Individual Income Tax Return (pg. 1 & 2)	\$50.00
Form 1040 ES- Estimated Tax Worksheet & Payment Vouchers	\$35.00
Form 1040X- Amended U.S. Individual Income Tax Return	\$125.00
Schedule A- Itemized Deductions	\$35.00
Schedule B- Interest & Dividend Income (\$5.00 per entry) (minimum):	\$35.00
Schedule C- Profit or Loss From Business	\$99.00
Schedule D- Capital Gains & Losses (\$10.00 per entry) (minimum):	\$50.00
Schedule E- Supplemental Income & Loss (minimum):	\$50.00
Schedule E- Rental Income (per property):	\$35.00
Schedule E- (page 2)	\$35.00
Schedule EIC- Earned Income Credit	\$25.00
Schedule F- Farm Income & Expenses	\$99.00
Schedule SE- Self-Employment Tax	\$35.00
Form 2106- Employee Business Expenses	\$30.00
Form 2210- Underpayment of Estimated Tax (Penalty)	\$35.00
Form 2441- Child & Dependent Care Expenses	\$35.00
Form 3903- Moving Expenses	\$35.00
Form 4562- Depreciation and Amortization	\$50.00
Form 4684- Casualties and Thefts	\$35.00
Form 4797- Sales of Business Property (pg. 1 or 2)	\$35.00
Form 4835- Farm Rental Income and Expenses	\$35.00
Form 4868- *Application for Automatic Extension of Time to File	\$ -0-
Form 5329- Additional Tax/Penalties on Retirement Plan Distributions	\$25.00
Form 6251- Alternative Minimum Tax- Individuals	\$50.00
Form 6252- Installment Sale Income	\$35.00
Form 8283- Non-cash Charitable Contributions	\$39.00
Form 8582- Passive Activity Loss Limitations	\$35.00
Form 8606- Nondeductible IRA Contributions, Distributions, & Basis	\$35.00
Form 8829- Expenses for Business Use of Your Home	\$35.00
Form 8863- Education Credits	\$35.00
Form 8889- Health Saving Accounts	\$35.00
Form 8917- Education Tuition & Fees Deduction	\$35.00
NOL Worksheet- Net Operating Loss	\$99.00
State Tax Returns- *(each)	\$49.00
All Other Forms/Schedules	Starting at: \$35.00
CORPORATIONS/PARTNERSHIPS/TRUSTS--<i>call for special Tax Organizer</i>	
Form 1120 or 1120S- Corporate Tax Return (each)	\$499.00
State Corporate Tax Return	\$199.00
Form 1065- U.S. Partnership Tax Return (each)	\$499.00
Form 1041- U.S. Income Tax Return for Estates & Trusts (each)	\$499.00
“Organization Time/Bookkeeping” (for incomplete tax organizer)	\$60.00/hr

*member solely responsible for filing local and state extensions

\$50 Discount for Active Members!