

Expatriate

2008  
**Organizer**  
for your income tax return  
information



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## Miscellaneous Questions

For all information in the Organizer, please indicate the type of currency if not U.S. dollars.  
If we do not have copies of your Federal, State, City and Foreign income tax returns for  
2005, 2006 and 2007, please include them with this Organizer

Indicate **X** if:

1. You would like to have any overpayment of federal tax refunded . . . . . \_\_\_\_\_
2. You would like to have any overpayment of federal tax applied to your 2009 estimated tax. \_\_\_\_\_
3. During 2008, you received any notices or settled any examinations concerning your prior years' Federal, State, Local, or Foreign tax returns. **If so, attach copies of notices** . . . . . \_\_\_\_\_
4. Any of the dependents claimed on the **Dependent Information** organizer form were not citizens or residents of the U.S. If so, provide details on a continuation sheet . . . . . \_\_\_\_\_
5. You or your spouse made any gifts (not charitable contributions) in excess of \$12,000 to any one donee during the year. If so, provide details on a continuation sheet . . . . . \_\_\_\_\_
6. You or your spouse made any gifts to a trust for any amount . . . . . \_\_\_\_\_  
If so, provide a copy of the trust instrument and provide details on a continuation sheet
7. In 2008, you received grants of stock options from your employer or disposed of any stock acquired under a qualified employee stock purchase plan . . . . . \_\_\_\_\_  
If so, provide details on a continuation sheet and copies of documentation.
8. You exercised any stock options during 2008. If so, provide details on a continuation sheet \_\_\_\_\_
9. You disposed of any corporate bonds for which you paid other than the principal amount (i.e., discount or premium). If so, provide details on a continuation sheet . . . . . \_\_\_\_\_
10. You owned any stock in a foreign corporation . . . . . \_\_\_\_\_
11. In 2008, you received a Form 1099-B from sales of stocks, bonds etc. or an equivalent from a broker. If so, provide details on the **Capital Gains and Losses** organizer form and attach the supporting documents . . . . . \_\_\_\_\_
12. You received a Form 1099-DIV that includes dividends you received as a nominee; that is, in your name, but the dividends actually belong to someone else . . . . . \_\_\_\_\_  
If so, indicate **X** if a 1099-DIV was prepared to transfer the dividend to the proper recipient and indicate the amount on the **Dividend Income** organizer form . . . . . \_\_\_\_\_
13. You have received K-1s from partnerships, estates and trusts, or S corporations . . . . . \_\_\_\_\_  
If so, please attach copies of all K-1 forms received and any other relevant tax information from the entities and identify the K-1's on the **Partnerships, Estates and Trusts, S Corporations** organizer form.
14. You had income from rental property that is not listed elsewhere in this organizer . . . . . \_\_\_\_\_  
If so, please provide details of income, expenses, and the acquisition dates and cost of the property and any equipment, furniture, fixtures, and appliances.
15. You received any payments from a pension or profit-sharing plan this year or expect to receive next year. If so, provide details on a continuation sheet . . . . . \_\_\_\_\_
16. In 2008, you purchased a new alternative-powered vehicle (e.g., hybrid-fuel, fuel-cell, advanced lean burn diesel vehicle) that was not intended for resale.  
If so, please provide the certificate of uniformity provided by the manufacturer. . . . . \_\_\_\_\_
17. You would like to file your tax return electronically, if possible . . . . . \_\_\_\_\_

18. You paid household employee wages of \$1,600 or more or withheld federal income tax in 2008. If so, provide details on the **Household Employment Taxes** organizer form, or if new provide detail on the continuation sheet . . . . . \_\_\_\_\_
19. You loaned money for an interest rate less than the market rate of interest . . . . . \_\_\_\_\_  
If so, provide details on a continuation sheet.
20. You incurred any nonbusiness bad debts . . . . . \_\_\_\_\_  
If so, provide the following details on a continuation sheet.
- A description of the debt, including the amount and the date it became due,
  - The name of the debtor, and any business or family relationship between you and the debtor,
  - The efforts you made to collect the debt, and
  - Why you decided the debt was worthless.
21. You have written substantiation for all employee business expenses (e.g., travel and entertainment expense) . . . . . \_\_\_\_\_  
You should keep the following in a safe place in case of a future audit:
- Date, place, and amount of expense
  - Actual receipts for expenses in excess of \$75
  - Name and business affiliation of persons entertained
  - Business purpose of expense
  - Documentation of the business discussed before, during and after the entertainment
  - Receipts for hotel, airline, and other travel expense
22. You refinanced a mortgage during 2008. If so, provide details on a continuation sheet. Attach the closing statement and term of the new mortgage . . . . . \_\_\_\_\_
23. You sold your primary residence this year. If so, please attach copies of closing statements from the original purchase and from this sale . . . . . \_\_\_\_\_
24. You sold your secondary residence this year. If so, please attach copies of closing statements from the original purchase and from this sale . . . . . \_\_\_\_\_
25. You incurred any casualty or theft losses in 2008 . . . . . \_\_\_\_\_  
If so, provide details on a continuation sheet - date of loss, type of property, type of loss, fair market value before and after the loss, the date the property was acquired, and any insurance proceeds received.
26. You used gasoline or special fuels for business purposes other than for a highway vehicle during the year. If so, please include the type of fuel, the number of gallons used, and the business purpose on a continuation sheet . . . . . \_\_\_\_\_
27. You have filed for an extension of time to file . . . . . \_\_\_\_\_  
If so, indicate the date such extension has been requested for. (MO/DA/YYYY) \_\_\_\_\_
28. Your overseas assignment ended during the year and you expect to receive another overseas assignment . . . . . \_\_\_\_\_  
Where? \_\_\_\_\_  
When? \_\_\_\_\_
29. Domicile (The state or country you consider your permanent residence) \_\_\_\_\_  
Where were you domiciled prior to your overseas assignment? \_\_\_\_\_  
Upon termination of your overseas assignment, where do you expect to be domiciled? . . . . . \_\_\_\_\_
30. You received any family allowances from any foreign government in 2008 . . . . . \_\_\_\_\_  
If so, indicate foreign currency, conversion rate, country and type of payment on a continuation sheet.

# Taxpayer Information

## Personal Information

First name	Initial	Last name	Social Security Number	M/F
_____	_____	_____	_____	_____ <b>TP</b>
_____	_____	_____	_____	_____ <b>SP</b>
Street address _____				
_____				Apt. number _____
City	State	Zip code	County	Foreign Country/Province
_____	_____	_____	_____	_____
	Home	Business	Ext	Fax
Taxpayer Telephone . . .	( ) _____	( ) _____	_____	( ) _____
Spouse Telephone . . .	( ) _____	( ) _____	_____	( ) _____
E-Mail Address _____				
<b>X</b> if you want your tax return mailed to a different address. (Provide details on a continuation sheet.) _____				
<b>X</b> if you authorize taxing authority to discuss return with paid preparer    Federal . . _____    State . . _____				
<b>X</b> if you don't want state tax forms mailed to you next year . . . . . _____				

## Filing Status - Form 1040 - U.S. Citizen or Resident Alien

Indicate **X** for marital status at 12/31 (1040NR filers use the **Taxpayer Information - Nonresident Alien** form):

Single . . . . .	_____	12
Married, filing jointly . . . . .	_____	13
Married, filing separately . . . . .	_____	14
Head of household (Unmarried and providing more than half the cost of a home for a dependent or unmarried child) . . . . .	_____	15
Widow (widower), as of 2006 or later, who maintained a home as the principal place of residence for a dependent child, stepchild, adopted child or foster child . . . . .	_____	16
If nonresident alien spouse:		
Head of household status and rates, spouse exemption not claimed . . . . .	_____	17
Married, filing separately status and rates, spouse exemption claimed . . . . .	_____	18

## Head of Household

Indicate the name of the qualifying child who is not a dependent \_\_\_\_\_ 19

Social security number of qualifying child . . . . . \_\_\_\_\_ 20

## General

### Taxpayer

### Spouse

Occupation . . . . .	_____	_____	21
Date of birth . . . . .	_____	_____	22
Disabilities . . . . .	Blind ___ Deaf ___	Blind ___ Deaf ___	23
	Other _____	Other _____	24
Contribute to Presidential Campaign Fund . . . . .	Yes ___ No ___	Yes ___ No ___	25
Date of Death . . . . .	_____	_____	26

## Information for Direct Deposit of Refund

Routing number _____ (should be 9 digits)	Account type	27
Account number _____ (Attach a voided check)	Refunds will be deposited into your checking account. If you prefer a savings account deposit, please indicate with an X. . . . .	28
		29

# Dependent Information

## Dependents

In general, individuals may not be claimed as a dependent, unless:

- 1) they were a U.S. citizen or a U.S. legal resident, **and**
- 2) you provided over half of their total support in 2008, **and**
- 3) they had gross income of less than \$3,500, **or**, the individual was your child, or qualifying relative **and**
  - a) Your child was under age 19 at the end of 2008, **or**
  - b) Your child was under age 24 at the end of 2008 **and** was a student.

	First name	Last name	Social security number	Date of birth	Dependency relationship child, grandchild, etc. (indicate with * if dependent is part of non-custodial agreement)	No. of months lived in your home in 2008, or B = born D = died	Child care expenses incurred and paid in 2008*
1	_____	_____	_____	____/____/____	_____	_____	_____
2	_____	_____	_____	____/____/____	_____	_____	_____
3	_____	_____	_____	____/____/____	_____	_____	_____
4	_____	_____	_____	____/____/____	_____	_____	_____
5	_____	_____	_____	____/____/____	_____	_____	_____
6	_____	_____	_____	____/____/____	_____	_____	_____

\* Provide details on the **Child and Dependent Care Expenses** form, if provided, or on the continuation sheet.

Organizer | General Information | Dependents | Columnar Dependents Entry

## Miscellaneous Information

In this section, taxpayer may refer to your minor child.

Indicate: **X** if taxpayer can be claimed as a dependent on another's return . . . . .  \_\_\_\_\_ 7

Organizer | General Information | Basic Return Data | Taxpayer Information

## Computation of Tax for Minor Children with Investment Income

This section should be completed for children with investment income who are filing their own return and may be taxed at their parent's effective tax rate.

Indicate parent's filing status: **A** = Single, **B** = Married, filing jointly, **C** = Married, filing separately, **D** = Head of household, **E** = Qualifying widow(er)

↓ Parent's name \_\_\_\_\_

If your minor child has siblings who are also under age 18 at the end of 2008 and have unearned income, enter their names below. If we are not preparing the siblings returns, then also please provide their 2008 unearned income.

		2008 Unearned Income			
First name	Last name	Interest & Ordinary Dividends	Net Capital Gain <sup>1</sup>	Investment Interest Expense	Qualified Dividends
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

Organizer | Income | Kid-tax Income | Tax for Children

## Parent's Election to Report Child's Interest and Dividends

This section should be completed for children with investment income which may be reported on the parent's return.

First name	Last name	Interest	Tax-exempt interest	Capital gains <sup>1</sup>	Dividends <sup>2</sup>
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

<sup>1</sup> Please indicate amount of both short-term and long-term (including capital gain distribution).

<sup>2</sup> Please indicate amount of qualified and non-qualified dividends.

Organizer | Income | Kid-tax Income | Child's Int. & Div.

# Taxpayer Information - Nonresident Alien

## Miscellaneous Information

Country where you presently live . . . . . \_\_\_\_\_ 1

Country of citizenship or nationality . . . . . \_\_\_\_\_ 2

Address to which refund check is to be mailed

\_\_\_\_\_  
\_\_\_\_\_ 3  
4

Address in country of permanent residence

\_\_\_\_\_  
\_\_\_\_\_ 5  
6

## Filing Status

Indicate **X** for filing status at 12/31:

Single resident of Canada or Mexico, or a U.S. National . . . . . \_\_\_\_\_ 7

Other single nonresident alien . . . . . \_\_\_\_\_ 8

Married resident of Canada or Mexico, or a U.S. National . . . . . \_\_\_\_\_ 9

Married resident of the Republic of Korea (South) . . . . . \_\_\_\_\_ 10

Other married nonresident alien . . . . . \_\_\_\_\_ 11

Widow(er), as of 2006 or later, with dependent child . . . . . \_\_\_\_\_ 12

Estate or trust . . . . . \_\_\_\_\_ 13

## Preparer Use Only

Change the return type from a U.S. nonresident to U.S. resident return next year . . . . . \_\_\_\_\_ 14

If so, enter the filing status of the U.S. resident return . . . . . \_\_\_\_\_ 15

# Nonresident Alien

## Treaty Exemption Statement

Name of foreign employer \_\_\_\_\_ 1

Organizer | Foreign Information | Nonresident Alien | Treaty Exemption

## Other Information

Country that issued passport \_\_\_\_\_ 2

Indicate **X** if you were ever a U.S. citizen \_\_\_\_\_ 3

Purpose of visit to U.S. \_\_\_\_\_ 4

\_\_\_\_\_ 5

Indicate type of entry visa \_\_\_\_\_ 6

Indicate type of entry visa (cont'd) \_\_\_\_\_ 7

Indicate current nonimmigrant status & date of change \_\_\_\_\_ 8

Indicate **X** if you abandoned permanent residence as an immigrant in the U.S. this year \_\_\_\_\_ 9

Date of first entry into the U.S. \_\_\_\_\_ 10

Indicate **X** if you are a green card holder \_\_\_\_\_ 11

Indicate total days physically present in U.S. during: 2006 \_\_\_\_\_ 2007 \_\_\_\_\_ 2008 \_\_\_\_\_ 12

If a resident of Canada, Mexico, the Republic of Korea or a U.S. national,  
indicate **X** if your spouse contributed to support of dependent children \_\_\_\_\_ 13

Indicate the amount of such support \_\_\_\_\_ 14

Indicate **X** if a U.S. income tax return was filed for any year prior to 2007 \_\_\_\_\_ 15

Indicate: Year of your latest return \_\_\_\_\_ 16

Form number of your latest return \_\_\_\_\_ 17

IRS office to which the return was sent \_\_\_\_\_ 18

\_\_\_\_\_ 19

IRS office to which payments were made \_\_\_\_\_ 20

Indicate **X** if you had a permanent U.S. establishment or fixed base during the year. \_\_\_\_\_ 21

If return is filed to report community income, enter your spouse's name, address, Social Security  
number, and Internal Revenue Service center where your spouse's return is filed:

\_\_\_\_\_ 22

\_\_\_\_\_ 23

\_\_\_\_\_ 24

\_\_\_\_\_ 25

Indicate **X** if you had applied for lawful permanent resident status (green card) in the U.S. \_\_\_\_\_ 26

If "Yes," explain \_\_\_\_\_ 27

\_\_\_\_\_ 28

If you are married to a nonresident alien, enter **X** if a joint election was made in a prior year \_\_\_\_\_ 29

Organizer | Foreign Information | Nonresident Alien | Other Information



## Interest Income - Other

### Seller-Financed Mortgage Interest

	2008 amount	PY amount	
___ Buyer's name _____	_____	_____	1
___ Buyer's address _____	SSN _____	_____	2
___ Buyer's name _____	_____	_____	3
___ Buyer's address _____	SSN _____	_____	4

Organizer | Income | Interest Income | Seller Financed Mortgage | Tax Exempt Interest

### Other Interest

	2008 amount	PY amount	
___ Interest received on Federal tax refunds . . . . .	_____	_____	5
___ Interest received on State tax refunds (list total for all State refunds)	_____	_____	6
List state names included in total _____	_____	_____	
___ Interest received as a nominee . . . . .	_____	_____	7
___ Interest accrued to buy bonds . . . . .	_____	_____	8
Total interest income (Lines 5-8)	_____	_____	T

Organizer | Income | Interest Income | Interest Adjustments



# Schedule C - Profit or Loss from Business or Profession

<b>Activity Information</b>		
Indicate: <b>T</b> = Taxpayer, <b>S</b> = Spouse, <b>J</b> = Joint . . . . . _____ 1		
Business name . . . . . _____ 2		
Street . . . . . _____ 3		
City, state, zip, country . . . . . _____ 4		
Principal business/profession _____ 5		
_____ Employer identification number	_____ Tax shelter ID number	_____ Tax shelter registration number
<b>Accounting Method</b>		
Indicate method of accounting: <b>A</b> = Accrual, <b>O</b> = Other, <b>Blank</b> = Cash, <b>B</b> = Leave unanswered . . . . . _____ 7		
If other (specify) _____ 8		
<b>Inventory Valuation</b>		
Indicate method of inventory valuation: (If "other", please provide explanation on a continuation sheet.)		
<b>C</b> = Cost, <b>L</b> = Lower of cost or market, <b>O</b> = Other, <b>D</b> = Not applicable . . . . . _____ 9		
<b>X</b> if there was any change in determining quantities, cost, or valuation of inventories . . . . . _____ 10		
<b>Miscellaneous Information</b>		
Indicate <b>X</b> if this business was started or acquired during 2008 . . . . . _____ 11		
Indicate <b>X</b> if you received earnings as a statutory employee . . . . . _____ 12		
Indicate <b>X</b> if the business was disposed of in 2008 . . . . . _____ 13		
Indicate <b>X</b> if the business was ever audited by IRS, State, or Foreign Tax Authority . . . . . _____ 14		
Year of audit . . . . . _____ 15		
		2008 amount      PY amount
<b>Self-employed health insurance premium payments you made during 2008</b> . . . . . _____ 16		_____

Organizer | Income | Business Income | Business Name | Business Information | Sch. C Activity Information

<b>Income</b>		
<b>Gross Receipts or Sales</b>		
	2008 amount	PY amount
_____	_____	_____
_____	_____	_____
Total gross receipts or sales (Lines 17-18)	_____	_____
Sales returns & allowances . . . . . _____	_____	_____
<b>Cost of Goods Sold and/or Operations</b>		
	2008 amount	PY amount
Inventory at beginning of year . . . . . _____	_____	_____
Purchases less cost of items withdrawn for personal use . . . . . _____	_____	_____
Cost of labor . . . . . _____	_____	_____
Materials and supplies . . . . . _____	_____	_____
Other costs related to inventory	_____	_____
_____	_____	_____
_____	_____	_____
Inventory at end of year . . . . . _____	_____	_____
Total cost of goods sold and/or operations (Lines 20-26)	_____	_____
<b>Reimbursements</b>		
Meals and Entertainment . . . . . _____	_____	_____
Other reimbursements . . . . . _____	_____	_____
<b>Other Income</b>		
	2008 amount	PY amount
_____	_____	_____
_____	_____	_____
Total other income (Lines 29-30)	_____	_____
Portfolio Income . . . . . _____	_____	_____

Organizer | Income | Business Income | Business Name | Business Information | Income/Expenses

# Schedule C - Profit or Loss from Business or Profession

**Business name:** \_\_\_\_\_

## Expenses

	2008 amount	PY amount	
Advertising . . . . .	_____	_____	32
Car and truck expenses (Do not duplicate expenses listed on the vehicle business expense schedule page) . . . . .	_____	_____	33
Commissions and fees . . . . .	_____	_____	34
Contract Labor . . . . .	_____	_____	35
Employee benefit programs . . . . .	_____	_____	36
Insurance (other than health insurance) . . . . .	_____	_____	37
Mortgage interest paid to financial institutions . . . . . If amount is entered, please attach details and required bank documents.	_____	_____	38
Other interest . . . . .	_____	_____	39
Legal and professional services . . . . .	_____	_____	40
Office expenses (postage, etc.) . . . . .	_____	_____	41
Pension and profit-sharing plans . . . . .	_____	_____	42
Machinery and equipment rent . . . . .	_____	_____	43
Other business property rent . . . . .	_____	_____	44
Repairs and maintenance . . . . .	_____	_____	45
Supplies . . . . .	_____	_____	46
Taxes and licenses . . . . .	_____	_____	47
Travel . . . . .	_____	_____	48
Meals & Entertainment & Overnight Meals (gross amount subject to limitation) . . . . .	_____	_____	49
Utilities . . . . .	_____	_____	50
Wages (gross) . . . . .	_____	_____	51
Total expenses (Lines 32-51)	_____	_____	
Indicate <b>X</b> if you were subject to the Department of Transportation hours of service limits . . . . .			52

## Other Expenses

	2008 amount	PY amount	
Local transportation including train, cabs, bus, etc. . . . .	_____	_____	53
Overnight travel expense (lodging, car rental, taxi, etc. <b>excluding meals</b> ) . . . . .	_____	_____	54
Telephone . . . . .	_____	_____	55
Professional dues . . . . .	_____	_____	56
Stationery, postage . . . . .	_____	_____	57
Professional magazines, journals . . . . .	_____	_____	58
Other expenses (e.g. uniforms required as condition of employment) . . . . .	_____	_____	59
_____	_____	_____	60
_____	_____	_____	61
_____	_____	_____	62
_____	_____	_____	63
Total (Lines 53-63)	_____	_____	T

## Domestic Production Deduction - Sec. 199

The primary source of your revenue in this business is in one of the following activities:		
1) Disposition of property manufactured, produced, grown or extracted in the U.S. . . . .	_____	64
2) Construction of real property in the U.S. . . . .	_____	65
3) Engineering and architectural services performed in the U.S. with respect to real property . . . . .	_____	66

# Schedule C - Profit or Loss from Business or Profession

**Business name:** \_\_\_\_\_

## Depreciation and Amortization

Enter all property and equipment used in your business or profession. If you sold, traded, or otherwise disposed of an asset, please provide the date sold and gross sales price. Please indicate in the notes section if you would like to elect Section 179 expense for a particular asset placed in service in 2008. For vehicle expenses, make your entries on the **Business Expense Schedule and Form 2106** page, and indicate Schedule C on the property type code.

Description of property	Date placed in service MO DA YYYY	Cost or unadjusted basis	Business use %	Date sold MO DA YYYY	Gross sales price	
						1
						2
						3
						4
						5
						6
						7
						8
Total (Lines 1-8) _____						T

**For assets placed in service prior to 1/1/2008, please provide  
a schedule of accumulated depreciation on a per asset basis.**

If you had any amortization expenses (organizational costs, loan fees, etc.), for this business, provide details (description, date purchased, cost, life, etc.) below:

	9
	10
	11
	12

Organizer | Income | Business Income | Business Name | Depreciation and Amortization | Asset Detail

Notes:

# Retirement Distributions

## Retirement Distributions

Indicate: **T** = Taxpayer, **S** = Spouse, **J** = Joint

Please attach all Forms 1099R

Name of payer \_\_\_\_\_

	2008 amount	PY amount	
Box 1 - Gross distribution (Mandatory) . . . . .	_____	_____	1
Box 2a - Taxable amount . . . . .	_____	_____	2
Box 2b - Indicate X if taxable amount not determined . . . . .	_____		3
Box 3 - Capital gain . . . . .	_____		4
Box 4 - Federal income tax withheld . . . . .	_____		5
Box 7 - Distribution code(s) (Mandatory) . . . . .	_____		6
Box 7 - Indicate X if from IRA/SEP/SIMPLE . . . . .	_____		7
Box 9b - Total employee contributions . . . . .	_____		8
Box 10 - State tax withheld . . . . .	_____		9
Box 13 - Local tax withheld . . . . .	_____		10
Indicate X if entire distribution was converted to a Roth IRA . . . . .	_____		11
Indicate X if entire distribution was rolled over . . . . .	_____		12
Indicate X if this is an inherited IRA . . . . .	_____		13
Indicate X if this distribution was used to pay qualified first-time homebuyer expenses . . . . .	_____	_____	14
If partial rollover, enter amount of distribution rolled over . . . . .	_____	_____	15
Amount subject to 10% penalty tax (Override) . . . . .	_____		16

Organizer | Income | Retirement Distributions | 1099-R

## Partly Taxable Pension/Annuity using Simplified Method or General Rule (For Preparer Use Only)

Pension/Annuity Type (A=Regular, B=Section 101(d), C=Section 101(d) with surviving spouse exclusion) . . . . .	_____		18
Cost in the plan (if different than box 9b amount) . . . . .	_____		19
Amounts previously recovered tax free in PY for post 1986 annuities	_____		20
<b>Simplified Method</b>			
Indicate X to use Simplified Method (default to General Rule) . . . . .	_____		21
Annuity starting date (Required) . . . . .	_____		22
Indicate X if annuity start date after 12/31/1997 and payments are for your life and that of beneficiary . . . . .	_____		23
Elect to skip line 3 of worksheet and enter amount from line 4 of PY worksheet here . . . . .	_____	_____	24
Number of months for which this year's payments were made . . . . .	_____		25
<b>General Rule</b>			
Expected return (if a regular pension or annuity) . . . . .	_____		26
Number of years in which payments are to be received (if section 101d)	_____		27
Percent or amount not taxable (50% = .50) (Override) . . . . .	_____		28

Organizer | Income | Retirement Distributions | 1099-R | Partly Taxable Pension/Annuity

# Rent and Royalty Income and Expense

**Ownership**  
 Indicate: **T** = Taxpayer, **S** = Spouse, **J** = Joint \_\_\_\_\_

**Activity Information**  
 Kind of property \_\_\_\_\_  
 Location of property \_\_\_\_\_  
 You disposed of the property in 2008 \_\_\_\_\_  
 Enter percentage of this property that is allocated to another \_\_\_\_\_

**Activity Type**  
 Indicate **X** for type of property: Rental income \_\_\_\_\_ Royalty other than oil and gas \_\_\_\_\_  
 Royalty with oil and gas depletion \_\_\_\_\_ Royalty with no depletion \_\_\_\_\_

**If Rental Real Estate**  
 Indicate **1** if: You materially participated in the operation of the activity during 2008\*  
 Indicate **2** if: You actively participated in the operation of the activity during 2008\*  
 Indicate **3** if: You are a real estate professional  
 \***Note: Material participation** consists of involvement in the activity on a regular, continuous, and substantial basis. **Active participation** is defined as a taxpayer who must participate in a significant and bona fide sense, such as making management decisions.

Organizer | Income | Rent and Royalty | Property Name | Rent and Royalty Information | Activity Information

**Rent or Royalty Income**  
 (Include 100% of income including amounts attributable to others.)

	2008 amount	PY amount
Income	_____	_____
Other income	_____	_____
_____	_____	_____
_____	_____	_____
Total income (Lines 9-11)	_____	_____

**Rent or Royalty Expense**  
 (Include 100% of expenses including amounts attributable to others.)

	2008 amount	PY amount
Advertising	_____	_____
Auto and travel	_____	_____
Cleaning and maintenance	_____	_____
Commissions	_____	_____
Insurance	_____	_____
Legal and other professional fees	_____	_____
Management fees	_____	_____
Mortgage interest paid to financial institutions	_____	_____
(If an amount is entered, please attach detail.) Do not duplicate elsewhere.		
Mortgage interest paid to individuals*	_____	_____
(If an amount is entered, please attach detail.) Do not duplicate elsewhere.		
*If another received Form 1098, enter the recipient's name and address: _____		
Other interest	_____	_____
Repairs (enter major improvements on the Asset Detail Organizer)	_____	_____
Supplies	_____	_____
Taxes	_____	_____
Utilities	_____	_____
Yard maintenance	_____	_____
Other Expense	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total expenses (Lines 12-29)	_____	_____

Organizer | Income | Rent and Royalty | Property Name | Rent and Royalty Information | Rent/Roy Inc. and Exp.

# Rent and Royalty Income and Expense

**Property name:** \_\_\_\_\_

## Depreciation and Amortization

Enter all property and equipment used in your rental activity. If you sold, traded, or otherwise disposed of an asset, please provide the date sold and gross sales price.

Description of property	Date placed in service MO DA YYYY	Cost or unadjusted basis	Business use %	Date sold MO DA YYYY	Gross sales price	
						1
						2
						3
						4
						5
						6
						7
						8
Total (Lines 1-8) _____						T

**For assets placed in service prior to 1/1/2008, please provide  
a schedule of accumulated depreciation on a per asset basis.**

If you had any amortization expenses (organizational costs, loan fees, etc.), for this property, provide details (description, date purchased, cost, life, etc.) below:

	9
	10
	11
	12

Organizer | Income | Rent and Royalty | *Property Name* | Depreciation and Amortization | Asset Detail

Notes:

# Office-in-Home

**Activity name:** \_\_\_\_\_

<b>Property Type Code</b>	A = Form 2106, C = Schedule C, F = Farm (Sch. F/Form 4835), R = Rent/Royalty . . . . . _____		
<b>Ownership</b>	Indicate: T = Taxpayer, S = Spouse, J = Joint . . . . . _____		
<b>Activity Information</b>	Kind of property . . . . . _____		
	Location of property . . . . . _____		
<b>Business Use</b>	Indicate: Total area _____ Area used exclusively for business . . . . . _____		
<b>Day-Care Facilities Not Used Exclusively for Business</b>	Indicate the total hours: Used for day-care during the year _____ Available for use during the year . . . . . _____		

Organizer | Income | Business Income | Business Name | Office-in-Home

**Note:** For an office-in-home tied to an entity other than a business, use the navigation cues for that entity.

<b>Office-in-Home Income and Expenses</b>	2008 amount	PY amount	
Income related to this office-in home (Type: Wages, Sch. C, etc.)	_____	_____	6
<small>Please attach an explanation if expenses include amounts incurred when the property was rented.</small>			
	2008	2008	
	*Direct amount	*Indirect amount	PY amounts
Mortgage interest paid to financial institutions . . . . .	_____	_____	_____
<i>(Attach detail - Do not duplicate elsewhere)</i>			7
Real estate taxes . . . . .	_____	_____	_____
Casualty loss after insurance reimbursement . . . . .	_____	_____	_____
Advertising . . . . .	_____	_____	_____
Auto and travel . . . . .	_____	_____	_____
Cleaning and maintenance . . . . .	_____	_____	_____
Commissions . . . . .	_____	_____	_____
Insurance . . . . .	_____	_____	_____
Legal and other professional fees . . . . .	_____	_____	_____
Management fees . . . . .	_____	_____	_____
Repairs and maintenance . . . . .	_____	_____	_____
Rent . . . . .	_____	_____	_____
Supplies . . . . .	_____	_____	_____
Utilities . . . . .	_____	_____	_____
Excess mortgage interest (no entry required)	_____	_____	_____
Other expense	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Total expenses (Lines 7-27)	_____	_____	_____

**\*Direct expenses** benefit only the business part of your home. **Indirect expenses** benefit both the business and personal parts of your home.

Organizer | Income | Business Income | Business Name | Office-in-Home | OIH-Inc and Exp

**Note:** For an office-in-home tied to an entity other than a business, use the navigation cues for that entity.

# Vacation Home and Other Rental Properties with Personal and Business Use

<b>Ownership</b>		1
Indicate: <b>T</b> = Taxpayer, <b>S</b> = Spouse, <b>J</b> = Joint . . . . . _____		
<b>Activity Information</b>		2
Kind of property (Mandatory) (House, Timeshare, etc.) _____		
Location of Property (Including Country) . . . . . _____		3
<b>Activity Type</b>		4
Indicate <b>V</b> if vacation home or <b>P</b> if other personal/business property . . . . . _____		
<b>Personal/Business Property</b>		5
Indicate: Total area _____ Area used exclusively for business . . . . . _____		
<b>Vacation Home</b>		6
Indicate the total number of days in 2008: Rented at fair market value _____ Occupied by you or a relative _____		
If property is a timeshare, indicate total number of days available . . . . . _____		7
<b>Passive Activity - Vacation Home or Other Personal/Business Property Information</b>		8
Indicate <b>X</b> if you <b>actively</b> participated in the operation of the activity during 2008* . . . . . _____		
Indicate <b>X</b> if you disposed of the property in 2008 . . . . . _____		9
*Note: <b>Active participation</b> is defined as a taxpayer who must participate in a significant and bona fide sense, such as making management decisions.		

Organizer | Income | Vacation Home/Other Rental | Property Name | Vacation/Other Rental Information | Activity Information

<b>Rental Income</b>		10
	2008 amount	PY amount
Income . . . . . _____	_____	_____

<b>Rental Expenses</b>				11
Please attach an explanation if expenses include amounts incurred when the property was rented.				
	2008	2008	PY amounts	
	*Direct amount	*Indirect amount		
Mortgage interest paid to financial institutions . . . . .	_____	_____	_____	11
<i>(Attach detail - Do not duplicate elsewhere)</i>				
Real estate taxes . . . . .	_____	_____	_____	12
Casualty loss after insurance reimbursement . . . . .	_____	_____	_____	13
Advertising . . . . .	_____	_____	_____	14
Auto and travel . . . . .	_____	_____	_____	15
Cleaning and maintenance . . . . .	_____	_____	_____	16
Commissions . . . . .	_____	_____	_____	17
Insurance . . . . .	_____	_____	_____	18
Legal and other professional fees . . . . .	_____	_____	_____	19
Management fees . . . . .	_____	_____	_____	20
Repairs . . . . .	_____	_____	_____	21
Supplies . . . . .	_____	_____	_____	22
Utilities . . . . .	_____	_____	_____	23
Other expense . . . . .	_____	_____	_____	24
_____	_____	_____	_____	25
_____	_____	_____	_____	26
_____	_____	_____	_____	27
_____	_____	_____	_____	28
_____	_____	_____	_____	29
Total expenses (Lines 11-29)	_____	_____	_____	T

\*Direct expenses benefit only the business part of your home. Indirect expenses benefit both the business and personal parts of your home.

Organizer | Income | Vacation Home/Other Rental | Property Name | Vacation/Other Rental Information | Vacation Home-Inc and Exp

# Office-in-Home, Vacation Home and Other Rental Properties with Personal and Business Use

**Property name:** \_\_\_\_\_

## Depreciation and Amortization

Enter all property and equipment used in your home office, vacation home, or any other rental/personal business property. If you sold, traded, or otherwise disposed of an asset, please provide the date sold and gross sales price.

Description of property	Date placed in service MO DA YYYY	Cost or unadjusted basis	Business use %	Date sold MO DA YYYY	Gross sales price	
_____	_____	_____	_____	_____	_____	1
_____	_____	_____	_____	_____	_____	2
_____	_____	_____	_____	_____	_____	3
_____	_____	_____	_____	_____	_____	4
_____	_____	_____	_____	_____	_____	5
_____	_____	_____	_____	_____	_____	6
_____	_____	_____	_____	_____	_____	7
_____	_____	_____	_____	_____	_____	8
Total (Lines 1-8) _____					_____	T

**For assets placed in service prior to 1/1/2008, please provide a schedule of accumulated depreciation on a per asset basis.**

If you had any amortization expenses (organizational costs, loan fees, etc.), for this property, provide details (description, date purchased, cost, life, etc.) below:

_____	9
_____	10
_____	11
_____	12

**Organizer | Income | Vacation Home/Other Rental | Property Name | Depreciation and Amortization | Asset Detail** \_\_\_\_\_

**Note: If these are Office-in-Home assets tied to another entity, follow the navigation cues for that entity.**

Notes:

# Schedule K-1: Partnerships (including Limited Liability Companies), Estates and Trusts, S Corporations

Listed below are all partnerships, estates and trusts and S corporations that were included in your 2007 tax return. Please list any new or additional ones and indicate any that were sold or otherwise disposed of in 2008 and provide details of the sales transaction on a continuation page.

**Attach all Schedules K-1** and other supporting documents that you have received, including the amount paid for self-employed health insurance and state information.

Indicate:					
T	= Taxpayer, S = Spouse, J = Joint				
A	= Partnership (Non-PTP), B = Estate/Trust, C = S Corp., F = Publicly Traded Partnership (PTP)				
A	= You materially participated in the operation of the activity during 2008*				
B	= Other Passive				
C	= Portfolio (Interest, Dividends)				
D	= Rental Real Estate				
Name of Partnership, Estate/Trust, S Corporation, PTP	ID number	Indicate X if disposed of in 2008			
					1
					2
					3
					4
					5
					6
					7
					8
					9
					10
					11
					12
					13
					14
					15
					16
					17
					18
					19
					20
					21
					22
					23
					24
					25
Self-employed health insurance premium payments you made during 2008 . . . . .					26
Organizer   Income   Schedule K-1 or Schedule K-1 (PTP)					

**\*Note: Material participation** consists of involvement in the activity on a regular, continuous, and substantial basis. **Active participation** is defined as a taxpayer who must participate in a significant and bona fide sense, such as making management decisions.

# Miscellaneous Income

## Social Security/RRTA Payments

Refer to Box 5 on SSA 1099

Social Security and RRTA payments received - Taxpayer . . . . .

Social Security and RRTA payments received - Spouse . . . . .

2008 amount

PY amount

1

2

Organizer | Income | Miscellaneous Income | Social Security/RRTA Payments

## Miscellaneous Income

Indicate: **T** = Taxpayer, **S** = Spouse, **J** = Joint

\* List states or localities on Continuation sheet.

State income tax refunds received in 2008 (total for all states)\* . . . . .

Local income tax refunds received in 2008 (total for all localities)\* . . . . .

Include interest received on the **Interest Income - 1099-INT** organizer; include withholding taxes from Form W-2 on the **Employee Compensation and Withholding** organizer; and include payments for 2007 estimated taxes on the **Payments of 2008 Federal, State & City Estimated Tax** organizer form.

Alimony income or legal separation payments received . . . . .

Unemployment insurance compensation . . . . .

Insurance reimbursements for prior-year medical expenses . . . . .

Total miscellaneous income (Lines 3 - 7)

2008 amount

PY amount

3

4

5

6

7

T

Organizer | Income | Miscellaneous Income | Miscellaneous Income

## Other Miscellaneous Income

List below other miscellaneous income including director's fees, jury duty fees, trustee's fees, executor's fees, gambling winnings, barter income, etc. Please enter any taxes withheld related to other miscellaneous income in the **Other Wage Information** section of the **Employee Compensation & Withholding** organizer.

Indicate: **T** = Taxpayer, **S** = Spouse, **J** = Joint

**Preparer Use Only: A or Blank** = Subject to S/E Tax, **B** = Not subject to S/E Tax

Description

2008 amount

Amount taxable in state

PY amount

8

9

10

Total other miscellaneous income (Lines 8 -10)

T

Organizer | Income | Miscellaneous Income | Miscellaneous Income

## Qualified Education Program/Distributions (1099-Q) and Coverdell ESA Contributions

Indicate: **T** = Taxpayer, **S** = Spouse, **J** = Joint

Name of payer

2008 amount

PY amount

Box 1 - Gross distribution . . . . .

Box 2 - Earnings . . . . .

Box 3 - Basis . . . . .

Box 5 - Enter X if a private 529 program . . . . .

Box 5 - Enter X if a state 529 program . . . . .

Box 5 - Enter X if a Coverdell ESA . . . . .

Amount contributed to this Coverdell ESA in 2008 . . . . .

Basis in this Coverdell ESA for 2007 and prior years . . . . .

Taxpayer

Spouse

Adjusted qualified higher education expense paid for with qualified education program payments

Adjusted qualified higher education expense paid for with Coverdell ESA distributions . . . . .

11

12

13

14

15

16

17

18

19

20

Organizer | Income | Miscellaneous Income | Qualified Education Program Payments

# Foreign Residence - General Information

## General Information

Indicate: **T** = Taxpayer, **S** = Spouse . . . . . \_\_\_\_\_ 1

## Employer Information

Name of employer (Mandatory):  
\_\_\_\_\_ 2

Employer's U.S. address:

Street \_\_\_\_\_ 3

City \_\_\_\_\_ ST \_\_\_ ZIP \_\_\_\_\_ 4

Employer's foreign address:

Street . . . . . \_\_\_\_\_ 5

City . . . . . \_\_\_\_\_ 6

Foreign state or province . . . . . \_\_\_\_\_ 7

Foreign postal code . . . . . \_\_\_\_\_ 8

Foreign country . . . . . \_\_\_\_\_ 9

Employer is: (Indicate **X** for each applicable description)

A foreign entity . . . . . \_\_\_\_\_ A foreign affiliate of a U.S. company . . . . . \_\_\_\_\_ 10

A U.S. company . . . . . \_\_\_\_\_ Self . . . . . \_\_\_\_\_ 11

Other . . . . . \_\_\_\_\_ Specify other \_\_\_\_\_ 12

## Employee Information

Employee's foreign address:

Street . . . . . \_\_\_\_\_ 13

Street . . . . . \_\_\_\_\_ 14

City . . . . . \_\_\_\_\_ 15

Foreign state or province . . . . . \_\_\_\_\_ 16

Foreign postal code . . . . . \_\_\_\_\_ 17

Foreign country . . . . . \_\_\_\_\_ 18

Assignment Start Date . . . . . \_\_\_\_\_ 19

Actual Or Estimated End Date of Assignment . . . . . \_\_\_\_\_ 20

# Foreign Residence - General Information (cont'd)

## Prior Year Exclusions

Enter last year (after 1981) that Form 2555 was filed . . . . . \_\_\_\_\_ 21

Indicate **X** if you chose to claim an exclusion after 1981 and you have revoked your choice . . . . \_\_\_\_\_ 22

If **X** entered above, enter the type of exclusion \_\_\_\_\_ and tax year \_\_\_\_\_ 23  
for which the revocation was effective

Indicate **X** if no Form 2555 or Form 2555-EZ was filed after 1981 to claim exclusions . . . . . \_\_\_\_\_ 24

## Residency Information

Country of citizenship if not a U.S. citizen . . . . . \_\_\_\_\_ 25

If due to dangerous, unhealthful or otherwise adverse conditions, you maintained a separate household outside the U.S. for your spouse and dependents at a place other than your work location, give the city, and country of separate household and numbers of days maintained (include the housing expenses related to this home) on a continuation sheet.

\_\_\_\_\_ 26

List cities and countries of residence during the taxable year and give dates residencies were established.  
(List below)

\_\_\_\_\_ 27

Indicate **X** if tax home was in a foreign country or countries throughout the period of  
bona fide residence or physical presence . . . . . \_\_\_\_\_ 28

Indicate **X** if you will be residing or maintaining a tax home outside the U.S. on April 15, 2009 . . \_\_\_\_\_ 29

# Foreign Residence - General Information

<b>Bona Fide Residence Test</b>	
<b>Dates of Bona Fide Residence</b>	
Date foreign residence began (MM/DD/YYYY) .....	1
Date foreign residence ended (MM/DD/YYYY) .....	2
<b>Kind of Living Quarters in Foreign Country</b>	
Indicate <b>X</b> for type of living quarters in foreign country:	
Purchased house .....	3
Rented room .....	4
Rented house or apartment .....	5
Quarters furnished by employer .....	6
<b>Taxpayer's Family</b>	
Indicate <b>X</b> if your family lived with you abroad during any part of the taxable year .....	
If so, who and for what period .....	
<b>Foreign Country</b>	
Indicate <b>X</b> if you have submitted a statement to the authorities of the foreign country in which you claim bona fide residence that you are <b>NOT</b> a resident of that country .....	
Indicate <b>X</b> if you are subject to the income tax of the foreign country in which you reside	
<b>N</b> if the foreign country had no income tax .....	
<b>Employment Abroad</b>	
List any contractual terms or other conditions relating to the length of your employment abroad:	
.....	
.....	
Indicate the type of visa under which you entered the foreign country. If different, indicate the type of visa now held and the date it was obtained.	
.....	
Indicate <b>X</b> if your visa contains any limitations as to the length of your stay or the employment in the foreign country .....	
If so, explain .....	
Indicate <b>X</b> if you maintained a home in the U.S. while living abroad .....	
If so, indicate <b>X</b> if the home was rented .....	
Indicate the address of your home and the names and relationships of the occupants, if any, to you:	
.....	
.....	

Organizer | Income | Foreign Earned Income | Employer | Bona Fide Residence

<b>Physical Presence Test</b>	
Principal country of employment during tax year (Mandatory) .....	
Organizer   Foreign Information   Foreign Earned Income   Employer   Physical Presence	

# Foreign Travel Information

## Allocation of Days and Travel in 2008 (Completion of this section is mandatory)

Complete this section for every month in 2008. This is necessary to determine complete days abroad and to allocate your wages or other compensation to any days worked in the U.S. Calendars are at the back of this booklet for your reference.

Month	Time Spent in U.S. During the Year (Please enter Month/Day)				Days Worked (Include weekdays & holidays if worked)			
	Left foreign country	Arrived U.S.	Left U.S.	Arrived foreign country	In U.S.	Name of State worked in	Overseas	
JAN	_____	_____	_____	_____	_____	_____	_____	1
FEB	_____	_____	_____	_____	_____	_____	_____	2
MAR	_____	_____	_____	_____	_____	_____	_____	3
APRIL	_____	_____	_____	_____	_____	_____	_____	4
MAY	_____	_____	_____	_____	_____	_____	_____	5
JUNE	_____	_____	_____	_____	_____	_____	_____	6
JULY	_____	_____	_____	_____	_____	_____	_____	7
AUG	_____	_____	_____	_____	_____	_____	_____	8
SEPT	_____	_____	_____	_____	_____	_____	_____	9
OCT	_____	_____	_____	_____	_____	_____	_____	10
NOV	_____	_____	_____	_____	_____	_____	_____	11
DEC	_____	_____	_____	_____	_____	_____	_____	12
Total days worked in 2008 (Lines 1-12)					_____	_____	_____	T

Organizer | Foreign Information | Foreign Earned Income | Employer | Travel Days

## Travel in 2009

Provide travel details for 2009 up to the date you complete this questionnaire.

Date this section was completed: \_\_\_\_\_

Country (including U.S.)	Date Arrived	Date Departed	
_____	_____	_____	13
_____	_____	_____	14
_____	_____	_____	15

Organizer | Foreign Information | Foreign Earned Income | Employer | Travel Days

# Foreign Housing Expenses

## Qualified Housing Expenses

Indicate below (for yourself, spouse and dependents living with you) the amount of housing expense incurred (whether paid by you or your employer) in the foreign country. This should not include otherwise deductible expenses such as taxes and interest. If you moved during the year, use a continuation sheet to separately provide all the following information for each additional household. If expenses are listed in **foreign currency**, please indicate dates of payment and **type of currency**.

	Amount reimbursed to you or paid on your behalf by your employer	Amount paid by you which is NOT reimbursable by your employer	Total expenses	
Rent . . . . .	_____	_____	_____	1
Fair market value of employer-owned housing furnished to you (Without reduction for U.S. equivalent housing charge) . . . . .	_____	_____	_____	2
Foreign real estate, occupancy taxes or television taxes not included on <b>Medical Expenses and Taxes</b> form (detail by country on continuation sheet) . . . . .	_____	_____	_____	3
Utilities (but not telephone charges) . . . . .	_____	_____	_____	4
Real and personal property insurance . . . . .	_____	_____	_____	5
"Key money" or other similar nonrefundable deposits paid to secure a lease . . . . .	_____	_____	_____	6
Repairs and maintenance . . . . .	_____	_____	_____	7
Furniture rental . . . . .	_____	_____	_____	8
Lodging portion of temporary living expenses (not included on <b>Moving Expenses</b> Form) . . . . .	_____	_____	_____	9
Other expenses	_____	_____	_____	10
_____	_____	_____	_____	11
_____	_____	_____	_____	12
_____	_____	_____	_____	13
_____	_____	_____	_____	14
_____	_____	_____	_____	15
_____	_____	_____	_____	16
Total Foreign Housing Costs	_____	_____	_____	T

## Meals/Lodging Exclusion

Indicate **X** if meals and/or lodging were provided by or on behalf of your employer on your employer's business premises: \*

To you . . . . .	_____	17
To your family members . . . . .	_____	18

If so, please provide us with the value of meals and/or lodging not included in your W-2.

Meals \_\_\_\_\_ Lodging \_\_\_\_\_ 19

If not, and you paid a predetermined amount for meals, indicate how much you paid . . . . . 20

Were you in a camp? . . . . . 21

\*If you resided in a camp, you are considered to be on the business premises of your employer.

The law provides that a lodging facility shall be considered a camp if it is:

- (a) Provided for your employer's convenience because the place at which you render services is a remote area where satisfactory housing is not available on the open market,
- (b) Located as near as practicable to the place where you render services and,
- (c) Furnished in a common area, not available to the public, accommodates 10 or more employees.

# Foreign Earned Income Compensation

## General Information

Each spouse's income should be summarized on a separate "Foreign Earned Income" form. Attach originals of all Form(s) W-2 received, as well as any other compensation documentation supplied by your employer(s).

### Days Worked - Current Year

Total number of days worked in current year (if not 240) . . . . . \_\_\_\_\_ 1  
 Total number of days worked before or after foreign assignment. . . . . \_\_\_\_\_ 2  
 Number of days worked in foreign country before or after foreign assignment . . . . . \_\_\_\_\_ 3

### Days Worked - Prior Year (Not Required If We Prepared Prior Years Return)

Indicate prior year (if not 2007) . . . . . \_\_\_\_\_ 4  
 Total number of days worked in prior year (if not 240) . . . . . \_\_\_\_\_ 5  
 Number of days worked in U.S. during prior year . . . . . \_\_\_\_\_ 6  
 Number of days worked in prior year before or after foreign assignment . . . . . \_\_\_\_\_ 7  
 Number of days worked in U.S. in prior year before or after foreign assignment . . . . . \_\_\_\_\_ 8

Organizer | Foreign Information | Foreign Earned Income | Employer | Foreign Earned Income | Allocation Period | General Information

## Foreign Earned Income

If you have a company prepared earnings statement that details the information required below, please attach and do not complete this part.

	Total employment	U.S. assignment	Foreign assignment	
			U.S. dollars	Foreign currency
<b>Income Received in 2008 and Earned in Prior or Future Year</b>				
Bonuses, etc. received in 2008 that were earned in prior (future) years - list below: <span style="border: 1px solid black; padding: 2px;">1</span>				
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

### Noncash remuneration

Home (lodging) . . . . . \_\_\_\_\_ 11  
 Meals . . . . . \_\_\_\_\_ 12  
 Car . . . . . \_\_\_\_\_ 13

(Provide personal and business use information on a continuation sheet.)

Other property  
 \_\_\_\_\_ 14

Organizer | Foreign Information | Foreign Earned Income | Employer | Foreign Earned Income | Allocation Period | Foreign Earned Income

# Foreign Earned Income Compensation

## Foreign Earned Income

If you have a company prepared earnings statement that details the information required below, please attach and do not complete this page.

	Total employment	U.S. assignment	Foreign assignment		
			U.S. dollars	Foreign currency	
<b>Allowances or reimbursements</b>					
Cost of living and overseas differential . . . . .	_____	_____	_____	_____	1
Family . . . . .	_____	_____	_____	_____	2
Education (including travel expenses) . . . . .	_____	_____	_____	_____	3
Home leave . . . . .	_____	_____	_____	_____	4
Housing/quarters . . . . .	_____	_____	_____	_____	5
Indicate: <b>A</b> = 2008 move, <b>B</b> = 2007 move					
↳ Moving expense . . . . .	_____	_____	_____	_____	6

<b>Other income</b>					
Group life insurance benefit <span style="border: 1px solid black; padding: 0 2px;">2</span> . . . . .	_____	_____	_____	_____	7
Tax equalization . . . . .	_____	_____	_____	_____	8
U.S. or Foreign income taxes paid by your employer <span style="border: 1px solid black; padding: 0 2px;">3</span> . . . . .	_____	_____	_____	_____	9
_____	_____	_____	_____	_____	10
_____	_____	_____	_____	_____	11
_____	_____	_____	_____	_____	12

<b>Other allowances or reimbursements</b>					
_____	_____	_____	_____	_____	13
_____	_____	_____	_____	_____	14
_____	_____	_____	_____	_____	15
_____	_____	_____	_____	_____	16
Total (Lines 13-16)	_____	_____	_____	_____	T
If any income was paid into a tax-deferred savings plan (K-account), indicate amount					17

<b>Compensation Information</b>					
Employer	Total base salary	Federal income tax withheld	Social Security tax withheld	Medicare tax withheld	State tax withheld
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

Organizer | Foreign Information | Foreign Earned Income | Employer | Foreign Earned Income | Allocation Period | Wage Detail

### Notes

- 1 If you received income in 2008 for services performed in prior/future years (bonus, etc.), provide us with your tax return for these years unless we have them in our possession.
- 2 Include here the taxable portion of group term policy in excess of \$50,000 or the taxable portion of split-dollar or permanent whole-life policy provided for you by your employer. Attach supporting documents.
- 3 If you received payment for foreign income taxes please complete the **Foreign Tax Credit** form.

# Capital Gains and Losses

Complete the following for each sale of stock, bonds; including municipals, mutual funds, or similar securities. Indicate the amount of any transfer taxes paid after the description. The amounts shown on this form must reconcile to Form 1099-B.

- If any sales were transacted outside the U.S., provide the following details on a continuation sheet:
  - (a) the name of the country where the sale took place and
  - (b) information regarding any tax imposed on the sale by that country.
- If you had an installment sale in 2008, provide that information on a continuation sheet. For installment sales prior to 2008, use the **Installment Sales** form.
- If you had a like-kind transaction (section 1031) during 2008, please provide details below and additional details on a continuation sheet.
- **Dispositions of depreciable business assets should be shown on Business, Farm or Rental income forms or on a continuation sheet.**
- **Include cost basis statements for capital gain transactions, if not included in broker's statements referenced in the note below.**

Please enclose all broker's statements (i.e. Form(s) 1099-B or equivalent statement such as broker's confirmation statement) for purchases and sales of stock.

## Sales of Stocks, Bonds, etc.

Indicate: **T** = Taxpayer, **S** = Spouse, **J** = Joint

Number of shares and company name	Date acquired MM/DD/YYYY	Date sold or date worthless* MM/DD/YYYY	Sales proceeds net of selling expense	Cost or other basis	Prep. Use Only	
					LT	ST
						1
						2
						3
						4
						5
						6
						7
						8
						9
						10
						11
						12
						13
						14
						15
						16
						17
						18
						19
						20
						21
						22
						23
						24
						25
Total (Lines 1 - 25)						T
			Net Gain/Loss			GT

Indicate **X** if you owned any securities which became worthless during 2008 . . . . . 26

\*(Also provide on a continuation sheet how it was determined to be worthless.)

Indicate **X** if you purchased any securities within 30 days of the sale of securities from the same company or fund . . . . . 27

Indicate **X** if you engaged in any collar transactions during 2008 . . . . . 28

Organizer | Gains And Losses | Capital Gain And Losses | Sales of Capital Property

# Installment Sales

## General Information

**Note: Installment Sale** is defined as receiving periodic payments of principal and interest as a result of the sale. If this is the year of the sale, please attach supporting documents such as sales contract and record of purchase. If documents are not available, describe terms of the sale on a continuation sheet.

Indicate: **T** = Taxpayer, **S** = Spouse, **J** = Joint . . . . . \_\_\_\_\_ 1  
Description and location of property sold: \_\_\_\_\_

\_\_\_\_\_ 2  
Date acquired (mm/dd/yyyy) . . . . . \_\_\_\_\_ 3  
Date sold (mm/dd/yyyy) . . . . . \_\_\_\_\_ 4

## Computation of Gain

	Amount
Gross sales price . . . . .	_____ 5
If this mortgage was assumed or the property was purchased subject to a mortgage enter the amount of mortgage assumed. . . . .	_____ 6
Original cost . . . . .	_____ 7
Improvements added . . . . .	_____ 8
Commissions and expenses of sale . . . . .	_____ 9
Depreciation taken to date. . . . .	_____ 10

## Collections

Indicate the total amount of principal collected in 2008 (Principal only,  
do not list interest income here. Include on **Interest Income** form.) . . . . . \_\_\_\_\_ 11  
If property was sold in a prior year, indicate total collections in prior years. (Do not  
include current-year collections.) . . . . . \_\_\_\_\_ 12

## Additional Information

Indicate **X** if:  
Investment property . . . . . \_\_\_\_\_ 13  
Installment sale is a sale of residence . . . . . \_\_\_\_\_ 14

## Related Party Information

If this sale was to a relative, enter name, address and ID number of relative below:  
Name \_\_\_\_\_ 15  
Address \_\_\_\_\_ 16  
Indicate **X** if related party disposed of the property in the current year. . . . . \_\_\_\_\_ 17  
Indicate **X** if the property was a marketable security. . . . . \_\_\_\_\_ 18

# Moving Expenses and Storage Costs in Connection with Employment

City of move ..... \_\_\_\_\_ 1  
Indicate: **T** = Taxpayer, **S** = Spouse ..... \_\_\_\_\_ 2

## Mileage

Number of miles from your old residence to your new work place ..... \_\_\_\_\_ 3  
Number of miles from your old residence to your old work place ..... \_\_\_\_\_ 4

## Workplace

Old workplace location (city and country) ..... \_\_\_\_\_ 5  
New workplace location (city and country) ..... \_\_\_\_\_ 6

## Moving Expenses Incurred in 2008

Transportation and storage expenses in moving household goods and personal effects  
(include in-transit or foreign-move storage expenses and actual cost of hauling,  
packing, crating, and insurance) ..... \_\_\_\_\_ 7  
Travel and lodging expenses in moving from old residence to new residence (**excluding meals**) . \_\_\_\_\_ 8

Organizer | Adjustments to Income | Moving Expenses

## Other Questions

Indicate **X** if:  
You expect to pay any additional expenses related to this move in a future year . . . . . \_\_\_\_\_ 9  
If so, please provide details on a continuation sheet.  
Any of the reimbursements received were not included in the wages on Form W-2 . . . . . \_\_\_\_\_ 10  
If so, please provide details on a continuation sheet.

# Adjustments to Income

## Individual Retirement Arrangement (IRA)

For IRA's, contributions **must** be made on or before April 15, 2009, even if the due date of the return is extended beyond that date.

	Taxpayer	PY Amount	Spouse	PY Amount	
Amount contributed to your IRA(s)					
Regular IRA* or SEP IRA* . . . . .	_____	_____	_____	_____	1
Roth IRA** . . . . .	_____	_____	_____	_____	2
Conversion from Regular to Roth IRA . . . . .	_____		_____		3
Nondeductible Contributions for 2008 . . . . .	_____		_____		4
* Do not include amounts withdrawn for 2008 or rolled over before 1/1/2009					
**Do not include amounts converted from regular IRA's					
Indicate <b>X</b> if you were eligible to participate in a qualified employee maintained retirement plan . . . . .			Taxpayer	Spouse	
			_____	_____	5
Indicate <b>X</b> if you want maximum IRA contribution calculated . . . . .			_____	_____	6
Nondeductible contributions for 2008 made during 1/1/2009 - 4/15/2009 (also include in total nondeductible contributions for 2008 above) . . . . .					
(Enter "IRA Management Fees" on the <b>Miscellaneous Deductions</b> form.)	_____		_____	_____	7

Organizer | Adjustments to Income | IRA | IRA Contributions

## Value of all IRA(s) as of 12/31/2008

Providing IRA values here is only necessary if **either** of the following applies.

- You made nondeductible contributions to your IRA for 2008, or
- You received IRA distributions in 2008 and you have at any time made nondeductible contributions to any of your IRA(s).

	Value on 12/31/2008	
Name of Trustee	Taxpayer	Spouse
_____	_____	_____
_____	_____	_____
_____	_____	_____
Fair Market Value of all IRA's at 12/31/2008 (override) . . . . .	_____	_____
Total IRA basis for 2007 and prior years . . . . .	_____	_____

Organizer | Adjustments to Income | IRA | IRA Values

## Self-Employed Retirement Plan (Qualified Plan and SEP)

	Taxpayer	PY Amount	Spouse	PY Amount	
Amount contributed:					
By your employer to SEP (if self-employed or a partner) . . . . .	_____	_____	_____	_____	13
To a Qualified plan . . . . .	_____	_____	_____	_____	14
			Taxpayer	Spouse	
Indicate <b>X</b> if you want maximum SEP contribution calculated . . . . .			_____	_____	15
Indicate <b>X</b> if you want maximum Qualified Plan contribution calculated . . . . .			_____	_____	16

Organizer | Adjustments to Income | Qualified Plan, SEP, and Simple Deductions

## Alimony, Penalty on Early Withdrawal of Savings and Other Adjustments

Indicate: **T** = Taxpayer, **S** = Spouse, **J** = Joint

	2008 Amount	PY Amount	
Amount of penalty on early withdrawal of savings . . . . .	_____	_____	17
Alimony or legal separation payments made . . . . .	_____	_____	18
Recipient's social security number . . . . .	_____		19
Amount of qualified student loan interest paid . . . . .	_____	_____	20
Supplemental unemployment benefits repaid . . . . .	_____	_____	21
Other adjustments to income . . . . .	_____	_____	22
Educator expenses . . . . .	_____	_____	23

Organizer | Adjustments to Income | Other Adjustments to Income

# Payments of 2008 Federal, State & City Estimated Tax

## Federal Payments of Estimated Tax

Include prior year overpayment credited to estimated tax (Form 1040-ES) from 2007. Enter withholding taxes from Form W-2 on the **Employee Compensation and Withholding** organizer. (Expatriate returns - Do not include hypothetical tax reductions.)

**Note:** Enter the amounts that were actually paid and the date of payment for each installment.

	Calculated tax paid	Date paid MM/DD/YYYY	Actual tax paid	
2007 overpayment applied to 2008 estimate .....	_____	_____	_____	1
1st installment (due 4/15/2008) .....	_____	_____	_____	2
2nd installment (due 6/16/2008) .....	_____	_____	_____	3
3rd installment (due 9/15/2008) .....	_____	_____	_____	4
4th installment (due 1/15/2009) .....	_____	_____	_____	5
Total federal estimated tax paid .....	_____	_____	_____	T

Organizer | Itemized Deductions | Taxes And Interest | Estimated Tax Payments

## State and City Payments of Estimated Tax

Enter withholding taxes from Form W-2 on the **Employee Compensation and Withholding** organizer. Enter state and local income tax refunds on the **Miscellaneous Income** organizer.

	Calculated tax paid	Date paid MM/DD/YYYY	Actual tax paid	
State/City name _____				6
2007 estimated tax paid in 2008 .....	_____	_____	_____	7
2007 extension amount paid in 2008 .....	_____	_____	_____	8
2007 balance due paid in 2008 .....	_____	_____	_____	9
2007 overpayment applied to 2008 estimate .....	_____	_____	_____	10
1st installment (due 4/15/2008) .....	_____	_____	_____	11
2nd installment (due 6/16/2008) .....	_____	_____	_____	12
3rd installment (due 9/15/2008) .....	_____	_____	_____	13
4th installment (due 1/15/2009) .....	_____	_____	_____	14
Total state/city estimated tax paid .....	_____	_____	_____	15

State/City name _____				16
2007 estimated tax paid in 2008 .....	_____	_____	_____	17
2007 extension amount paid in 2008 .....	_____	_____	_____	18
2007 balance due paid in 2008 .....	_____	_____	_____	19
2007 overpayment applied to 2008 estimate .....	_____	_____	_____	20
1st installment (due 4/15/2008) .....	_____	_____	_____	21
2nd installment (due 6/16/2008) .....	_____	_____	_____	22
3rd installment (due 9/15/2008) .....	_____	_____	_____	23
4th installment (due 1/15/2009) .....	_____	_____	_____	24
Total state/city estimated tax paid .....	_____	_____	_____	25

State/City name _____				26
2007 estimated tax paid in 2008 .....	_____	_____	_____	27
2007 extension amount paid in 2008 .....	_____	_____	_____	28
2007 balance due paid in 2008 .....	_____	_____	_____	29
2007 overpayment applied to 2008 estimate .....	_____	_____	_____	30
1st installment (due 4/15/2008) .....	_____	_____	_____	31
2nd installment (due 6/16/2008) .....	_____	_____	_____	32
3rd installment (due 9/15/2008) .....	_____	_____	_____	33
4th installment (due 1/15/2009) .....	_____	_____	_____	34
Total state/city estimated tax paid .....	_____	_____	_____	35

Organizer | Itemized Deductions | Taxes And Interest | Estimated Tax Payments

# Medical Expenses and Taxes

## Medical Expenses

Indicate: **T** = Taxpayer, **S** = Spouse, **J** = Joint

**NOTE:** Medical expenses are only deductible if over 7.5% of AGI.

**Medical and dental expenses** (including health insurance, Medicare Part B premiums, prescriptions, glasses, hearing aids, Stop Smoking Program, special school tuition for autism and other disabilities, etc.)

	2008 amount	PY amount	
_____	_____		1
_____	_____		2
_____	_____		3
_____	_____		4
_____	_____		5
_____	_____		6
_____	_____		7
_____	_____		8
_____	_____		9
_____	_____		10
_____	_____		11
_____	_____		12
_____	_____		13
_____	_____		14
_____	_____		15
Insurance reimbursements for 2008 medical expenses - (not necessary if amounts listed above are net of any reimbursements) ( _____ )	( _____ )		16
Taxpayer long term care insurance . . . . .	_____		17
Spouse long term care insurance . . . . .	_____		18

### Vehicle Expenses

Standard medical miles . . . . .	_____		19
Actual gas/oil . . . . .	_____		20
Parking fees/tolls . . . . .	_____		21

Total (Lines 1 - 18, 20 & 21) \_\_\_\_\_ **T**

Organizer | Itemized Deductions | Medical and Dental Expenses

## Deductible Taxes

**Real estate taxes** - (Exclude taxes reported on **Rent and Royalty Income, Vacation Home, Office-in-Home, or Form 1098.**)

	2008 amount	PY amount	
_____	_____		22
_____	_____		23
_____	_____		24
_____	_____		25
Personal property taxes (e.g. auto, boat, etc.) (including license fees based on property value)	_____		26
Personal property taxes (e.g. auto, boat, etc.) (including license fees based on property value)	_____		27
Personal property taxes (e.g. auto, boat, etc.) (including license fees based on property value)	_____		28
State unemployment and disability taxes . . . . .	_____		29
Other state income taxes paid in 2008 (including amounts paid for prior year)	_____		30
Other city income taxes paid in 2008 (including amounts paid for prior year)	_____		31
Other deductible taxes	_____		32
_____	_____		33
_____	_____		34
_____	_____		35

Total (Lines 22 - 35) \_\_\_\_\_ **T**

Organizer | Itemized Deductions | Taxes and Interest | Taxes - Other

# Interest Expense

## Home Mortgage Interest Expense (include Prepayment Penalties and Late Fees)

(Enclose mortgage statement/settlement sheet if home was purchased, refinanced, or sold in 2008. Do not include interest paid shown on the Rental and Royalty Income and Expense organizer or the **Vacation Home** organizer or the **Office-in-Home** organizer.)

### Form 1098 - Mortgage Interest and Taxes

	2008 amount	PY amount
1. Mortgage interest received from payer(s)/borrower(s) . . . . .	_____	_____
2. Points paid on purchase of principal residence . . . . .	_____	_____
4. Qualified Mortgage Insurance Premiums . . . . .	_____	_____
5. Real estate taxes paid . . . . .	_____	_____

Organizer | Source Documents | Form 1098 - Mortgage Interest & Taxes | Form 1098 - Mortgage Interest & Taxes

### Form 1098 - Mortgage Interest and Taxes

(Enter any additional Form 1098 information on the continuation sheet)

1. Mortgage interest received from payer(s)/borrower(s) . . . . .	_____	_____
2. Points paid on purchase of principal residence . . . . .	_____	_____
4. Qualified Mortgage Insurance Premiums . . . . .	_____	_____
5. Real estate taxes paid . . . . .	_____	_____

Organizer | Source Documents | Form 1098 - Mortgage Interest & Taxes | Form 1098 - Mortgage Interest & Taxes

### Mortgage Interest Paid To an Individual

Name _____	SSN _____	
Address _____		_____

Organizer | Itemized Deductions | Taxes and Interest | Interest - Paid to Individual

### Other Mortgage Interest Not Reported on Form 1098

Indicate: **T** = Taxpayer, **S** = Spouse, **J** = Joint

	2008 amount	PY amount
_____	_____	_____
_____	_____	_____
Total (Lines 13 - 15)	_____	_____

Organizer | Itemized Deductions | Taxes and Interest | Interest - Other

### Points Not Reported on Form 1098

	Start date of loan	Life of loan in years	2008 amount	PY amount
<input checked="" type="checkbox"/> X if loan is a refinancing	_____	_____	_____	_____

Organizer | Itemized Deductions | Taxes and Interest | Interest - Points Paid No 1098

### Investment Interest Expense

Include margin loan interest paid to purchase securities

	2008 amount	PY amount
_____	_____	_____
_____	_____	_____
Total (Lines 17 - 19)	_____	_____

Organizer | Itemized Deductions | Taxes and Interest | Investment Interest Expense

### Mortgage Proceeds Not Used to Buy, Build, or Improve Your Home

Lender \_\_\_\_\_ Amount \_\_\_\_\_  
 Lender \_\_\_\_\_ Amount \_\_\_\_\_

### Home Acquisition Indebtedness on Primary and Secondary Homes in Excess of \$1 Million and/or Home Equity Indebtedness in Excess of \$100,000 (\$500,000 and \$50,000 if filing separately)

Lender \_\_\_\_\_ Beginning/Opening Balance \_\_\_\_\_ Ending/Closing Balance \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

# Charitable Contributions & Misc. Itemized Deductions

## Contributions

### Cash Contributions

List only contributions to United States or Canadian organized charities. Include payroll deduction amounts for 2008. Keep written receipts to substantiate contributions. Each contribution of \$250 or more requires written acknowledgment of the contribution from the charitable organization - cancelled checks are not considered adequate substantiation. Do not include political contributions. Reduce any contribution made by the value of any benefit received; i.e. meals, merchandise.

Name of organization:	prep. use only 20% 30% 50%	2008 Amounts	PY amount
_____	_____	_____	
_____	_____	_____	
_____	_____	_____	
_____	_____	_____	
_____	_____	_____	
_____	_____	_____	
_____	_____	_____	
_____	_____	_____	
_____	_____	_____	
_____	_____	_____	
_____	_____	_____	
_____	_____	_____	
_____	_____	_____	
_____	_____	_____	
_____	_____	_____	
Total (Lines 1 - 15)	_____	_____	

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
T

### Volunteer Expenses

Standard charitable miles . . . . .	_____	_____	
Actual gas/oil . . . . .	_____	_____	
Parking fees/tolls . . . . .	_____	_____	

16  
17  
18

Organizer | Itemized Deductions | Contributions | Contributions - CY and Carryovers

### Miscellaneous Deductions Subject to 2% Floor

(Expenses related to investment income, investment counsel or advisory fees, appraisal fees paid to determine the amount of casualty loss or a charitable contribution of property, costs associated with looking for a new job in your same occupation, dues to labor unions, business publications, etc.)

		2008 amount	PY amount
_____	_____	_____	
_____	_____	_____	
_____	_____	_____	
_____	_____	_____	
_____	_____	_____	
_____	_____	_____	
Tax return preparation fees . . . . .	_____	_____	
Total (Lines 19 - 24)	_____	_____	

19  
20  
21  
22  
23  
24  
T

Organizer | Itemized Deductions | Miscellaneous

### Miscellaneous Deductions Not Subject to 2% Floor

(estate tax deduction, amortization of bond premium, etc.)

		2008 amount	PY amount
_____	_____	_____	
_____	_____	_____	
_____	_____	_____	
_____	_____	_____	
_____	_____	_____	
_____	_____	_____	
Gambling losses (not to exceed gambling winnings) . . . . .	_____	_____	
Total (Lines 25 - 30)	_____	_____	

25  
26  
27  
28  
29  
30  
T

Organizer | Itemized Deductions | Miscellaneous

# Noncash Charitable Contributions

## Noncash Contributions

Enter noncash contributions here **if your total of all noncash contributions is \$500 or less**

Indicate: **T** = Taxpayer, **S** = Spouse, **J** = Joint

prep. use only  
20%  
30%  
50%

Description of property contributed and organization name:

2008 amount


1  
2  
3  
4  
5

Enter noncash contributions here **if your total of all noncash contributions is greater than \$500**

**Note:** An appraisal may be required for contributions over \$5000. Include out-of-pocket expenses.

If you donated a vehicle, boat or airplane during 2008, please provide Form 1098-C, the written acknowledgement you received from the charity.

**Note:** Clothing and household goods will be deductible only if in good to excellent condition when donated.

### Ownership

Taxpayer    Spouse    Joint/Single

Name and Address of Donee

Description of Donated Property

A.		
B.		
C.		
D.		
E.		

6  
7  
8  
9  
10  
11

<u>Contribution Date</u>	<u>Date Acquired</u>	<u>How Acquired</u>	<u>Cost or Basis</u>	<u>Fair Market Value</u>	<u>Method Used to Determine FMV</u>
--------------------------	----------------------	---------------------	----------------------	--------------------------	-------------------------------------

A.					
B.					
C.					
D.					
E.					

12  
13  
14  
15  
16

# Business Expense Schedule and Form 2106

**Activity name:** \_\_\_\_\_

Use this organizer if you had "out-of-pocket" expenses related to your employment or business activities.

<p><b>Property Type Code</b> _____  <b>A = Form 2106, C = Schedule C, F = Farm (Sch. F/Form 4835), K = Partnership, R = Rent/Royalty</b> _____</p>	
<p><b>Ownership</b> _____          Indicate: <b>T</b> = Taxpayer, <b>S</b> = Spouse, <b>J</b> = Joint . . . . . _____</p>	1
<p><b>Occupation Information</b> _____          Occupation (Mandatory) . . . . . _____</p>	2
<p><b>Special Treatment</b> _____          Indicate: <b>A</b> if you are a qualifying performing artist or <b>B</b> if you are a handicapped employee or                    <b>C</b> if you are a state or local government employee who is compensated on a fee basis _____          Indicate: <b>X</b> if you are a rural mail carrier . . . . . _____                            if you are an employee subject to DOT hours of service limits . . . . . _____</p>	3 4 5
<p>Organizer   Itemized Deductions   Employee Business Expense   Occupation   Business Expense Information   Occupation Info 2106 _____</p>	

Note: For a schedule tied to another entity (i.e. non-2106), follow the navigation cues for that activity, then select General Business Expense.

**Business Expenses** \_\_\_\_\_

<p><b>Reimbursements</b>          (Enter either the "total" reimbursements or reimbursements allocated between "meals/entertainment" and "other" reimbursements, but not both.)          Employer's reimbursements, not included in box 1                    Total                    Meals/entertainment                    Other          of Form W-2 . . . . . _____</p>				6
<p><b>Expenses (If you are self-employed, enter Business Expenses on the Schedule C Organizer Page)</b> _____</p>				
<p><b>Do not duplicate on any other form.</b></p>	2008 amount	PY amount		
Meals and entertainment . . . . .	_____		7	
Parking fees and tolls . . . . .	_____		8	
Local transportation including train, cabs, bus, plane, etc. . . . .	_____		9	
Overnight travel expense (lodging, airplane, car rental, taxi, etc. <b>excluding meals</b> ) . . . . .	_____		10	
Telephone . . . . .	_____		11	
Professional dues . . . . .	_____		12	
Stationery, postage . . . . .	_____		13	
Professional magazines, journals . . . . .	_____		14	
Other expenses	_____		15	
_____	_____		16	
_____	_____		17	
_____	_____		18	
_____	_____		19	
_____	_____		20	
_____	_____		21	
_____	_____		22	
_____	_____		23	
_____	_____		24	
Total (Lines 7-24)	_____		T	
<p>Organizer   Itemized Deductions   Employee Business Expense   Occupation   Business Expense Information   Business Expenses _____</p>				

Note: For a schedule tied to another entity (i.e. non-2106), follow the navigation cues for that activity, then select General Business Expense.

# Business Expense Schedule and Form 2106 - Vehicle Expenses

**Activity name:** \_\_\_\_\_

## Vehicle Exp Question

**Note:** Please attach copies of documentation of business use (mileage logs, business purpose of trip, receipts for repairs and maintenance, etc.) The first 4 lines apply to all vehicles in this activity.

Indicate **N** for no, **Y** for yes, or **B** to leave question blank:

Do you have evidence to support your deduction? . . . . . \_\_\_\_\_ 25

Is the evidence written? . . . . . \_\_\_\_\_ 26

### Questions for Vehicle used by Employees

Do you (or your spouse) have another vehicle available for personal use? . . . . . \_\_\_\_\_ 27

Was an employer-provided vehicle available for personal use during off-duty hours? . . . . . \_\_\_\_\_ 28

Vehicle number (1, 2, 3, 4, 5, or 6) . . . . . \_\_\_\_\_ 29

Vehicle description . . . . . \_\_\_\_\_ 30

### Questions for Vehicles used by a "Self-Employed" Person

Was the vehicle available for personal use during off-duty hours? . . . . . \_\_\_\_\_ 31

Was the vehicle used primarily by more than a 5% owner or related person? . . . . . \_\_\_\_\_ 32

Was another vehicle available for personal use? . . . . . \_\_\_\_\_ 33

## Vehicle Mileage

	2008 amount	PY amount	
We will determine whether actual expenses or those based on miles driven are better.			
Total miles driven: . . . . .	_____	_____	34
Total business miles driven: . . . . .	_____	_____	35
or percentage of total miles applicable to business (50% = 50.) . . . . .	_____	_____	36
Average daily round trip commuting distance . . . . .	_____	_____	37
Total commuting miles driven during the year . . . . .	_____	_____	38
Date acquired (MO/DA/YYYY) . . . . .	_____	_____	39

## Vehicle Expenses

	2008 amount	PY amount	
(Include both business & personal amounts) <b>Note:</b> We will automatically prorate car expenses between business and personal use based on the miles driven.			
Gasoline, oil, repairs, insurance, etc. . . . .	_____	_____	40
State and local taxes (not sales tax) <b>-Do not duplicate</b> . . . . .	_____	_____	41
Interest (Paid to acquire the car) . . . . .	_____	_____	42
Vehicle rentals . . . . .	_____	_____	43
Inclusion amount . . . . .	_____	_____	44
Value of employer-provided vehicle . . . . .	_____	_____	45

Organizer | Itemized Deductions | Employee Business Expense | Occupation | Vehicle Exp. Info

**Note:** For a schedule tied to another entity (i.e. non-2106), follow the navigation cues for that activity, then select Vehicle Expense.

## Miscellaneous vehicle expenses

	2008 amount	
_____	_____	46
_____	_____	47
_____	_____	48
_____	_____	49
_____	_____	50
_____	_____	51
_____	_____	52
_____	_____	53
_____	_____	54
_____	_____	55
Total (Lines 46-55)	_____	T

Organizer | Itemized Deductions | Employee Business Expense | Occupation | Columnar Vehicle Expense Entry

**Note:** For a schedule tied to another entity (i.e. non-2106), follow the navigation cues for that activity, then select Vehicle Expense.

# Business Expense Schedule and Form 2106 - Depreciation

**Activity name:** \_\_\_\_\_

**Depreciation and Amortization** \_\_\_\_\_

Enter all property, including automobiles, and equipment used in your business or occupation, that is related to your "out-of-pocket" expenses for this activity. If you sold, traded, or otherwise disposed of an asset, please provide the date sold and gross sales price.

Description of property	Date placed in service MO DA YYYY	Cost or unadjusted basis	Business use %	Date sold MO DA YYYY	Gross sales price
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
Total (Lines 1-8) _____					T

**For assets placed in service prior to 1/1/2008, please provide a schedule of accumulated depreciation on a per asset basis.**

Indicate X if you purchased a vehicle in 2008 which is powered by an electric motor or alternative means . . . . . \_\_\_\_\_

If you had any amortization expenses (organizational costs, loan fees, etc.), for this activity, provide details (description, date purchased, cost, life, etc.) below:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**Organizer | Itemized Deductions | Employee Business Expense | Occupation | Depreciation and Amortization | Asset Detail** \_\_\_\_\_

**Note: If these are Business Expense Schedule assets tied to another entity, follow the navigation cues for that entity.**

Notes:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

# Household Employment Taxes

## General Information

Indicate: **T** = Taxpayer, **S** = Spouse

Employer ID number

## Social Security, Medicare, and Income Taxes

Indicate **X** if:

You paid **any one** household employee wages of \$1,600 or more in 2008

You withheld Federal income tax during 2008 at the request of any household employee

You paid **total** wages of \$1,000 or more in **any** calendar **quarter** of 2007 or 2008 to household employees

You have filed Form W-2 for each of the employees you paid wages in 2008. **Attach copy.**

Name of household employee	Wages subject to				
	Social security taxes	Medicare taxes	FUTA tax	Federal income tax withheld	Advance EIC payments

## Federal Unemployment (FUTA) Tax

Indicate **X** if:

You paid unemployment contributions to only one state

You paid all state unemployment contributions for 2008 by April 15, 2009

All wages that are taxable for FUTA tax were also taxable for state's unemployment tax

Complete this section for each state where you have paid unemployment contributions:

Name of state where you paid unemployment contributions

State reporting number as shown on state unemployment tax return

Contributions you paid to state unemployment fund for 2008

State experience rate period From: To:

State experience rate

# Child and Dependent Care Expenses

Note: Enter the qualified expenses incurred and paid for each dependent on the *Dependent Information Page*

## Miscellaneous

Indicate: **T** = Taxpayer, **S** = Spouse, **J** = Joint \_\_\_\_\_ 1

Indicate **X** if:

Taxpayer meets all the requirements to be treated as unmarried even though the filing status is MFS \_\_\_\_\_ 2

Taxpayer received employer provided dependent care benefits and is not claiming the credit . . . . . \_\_\_\_\_ 3

Qualified expenses incurred for care allocated towards spouse's dependent care benefit withholdings \_\_\_\_\_ 4

Indicate the employer provided dependent care benefits forfeited in 2008-Taxpayer \_\_\_\_\_ 5

Indicate the employer provided dependent care benefits forfeited in 2008-Spouse \_\_\_\_\_ 6

Organizer | Credits | Child and Dependent Care Credit | Credit Information

## Persons or Organizations Who Provided The Care

Name . . . . . \_\_\_\_\_ 7

Street Address . . . . . \_\_\_\_\_ 8

City, State and Zip Code . . . . . \_\_\_\_\_ 9

I.D. Number (SSN or EIN) (Mandatory) . . . . . \_\_\_\_\_ 10

Amount Paid . . . . . \_\_\_\_\_ 11

Phone Number (CA only) . . . . . \_\_\_\_\_ 12

Name . . . . . \_\_\_\_\_ 13

Street Address . . . . . \_\_\_\_\_ 14

City, State and Zip Code . . . . . \_\_\_\_\_ 15

I.D. Number (SSN or EIN) (Mandatory) . . . . . \_\_\_\_\_ 16

Amount Paid . . . . . \_\_\_\_\_ 17

Phone Number (CA only) . . . . . \_\_\_\_\_ 18

Name . . . . . \_\_\_\_\_ 19

Street Address . . . . . \_\_\_\_\_ 20

City, State and Zip Code . . . . . \_\_\_\_\_ 21

I.D. Number (SSN or EIN) (Mandatory) . . . . . \_\_\_\_\_ 22

Amount Paid . . . . . \_\_\_\_\_ 23

Phone Number (CA only) . . . . . \_\_\_\_\_ 24

Organizer | Credits | Child and Dependent Care Credit | Care Providers

## Spouse Who Was a Full-Time Student or Disabled

If you are married and you or your spouse were disabled, indicate **T** for Taxpayer or **S** for Spouse . . \_\_\_\_\_ 25

If so, indicate the number of months you or your spouse was disabled . . . . . \_\_\_\_\_ 26

If you are married and you or your spouse was a full-time student, indicate either **T** for Taxpayer  
or **S** for Spouse . . . . . \_\_\_\_\_ 27

If so, indicate the number of months for which you or your spouse was a full-time student . . . . . \_\_\_\_\_ 28

Indicate the monthly income of the spouse who was a full-time student. Enter "**NONE**" if there is  
no earned income in a month for which the taxpayer was a full-time student.

January	February	March	April	May	June	_____
July	August	September	October	November	December	_____

Organizer | Credits | Child and Dependent Care Credit | Disabled or student

# Foreign Tax Credit

Be sure to clearly identify all income earned or received outside the U.S. on the form where it is entered. Use additional forms or continuation sheets for additional countries or income types.

## Country of Residence

Country of residence (If not United States) \_\_\_\_\_ 1

Organizer | Foreign Information | Foreign Tax Credit | Foreign Tax Credit Options

## Foreign Tax Credit Information

Name of country (Mandatory) \_\_\_\_\_ 2

Indicate: **T** = Taxpayer, **S** = Spouse \_\_\_\_\_ 3

Income type \_\_\_\_\_ 4

**A** = Passive income                      **H** = Section 901(j) income                      **I** = Income resourced by treaty  
**G** = Lump-sum distribution              **J** = General limitation income

If the tax was paid or withheld during 2008, enter date paid \_\_\_\_\_ If not, enter month and day accrued \_\_\_\_\_ 5

Indicate **X** if you made an election under Internal Revenue Code Section 905(a) to claim

Foreign tax credit on an accrual basis in any prior year \_\_\_\_\_ 6

Organizer | Foreign Information | Foreign Tax Credit | Foreign Country | Foreign Tax Credit Information

## Foreign Taxes Paid or Accrued During 2008

List below any non-U.S. income (or "social security type") taxes paid directly by you, withheld from your compensation, or paid on your behalf by your employer during 2008 (attach receipts and/or copies of returns filed, if available). Include taxes paid on interest, dividends, capital gains, compensation, and any other type of income. You may also include any foreign balance (or refund) of tax due for any tax year ending on or before December 31, 2008, but not paid (received) by year-end. (Attach computations unless we are preparing the foreign tax return.)

Indicate: **T** = Taxpayer, **S** = Spouse, **J** = Joint  
 Foreign currency amounts withheld from:

	Dividend income*	Rents and royalties	Interest*	Wages and other	Conversion rate (if known)	U.S. dollar amount	Payment date
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____

\* Only include Foreign Taxes Paid on Dividend and Interest Income if not reported on Forms 1099-DIV or 1099-INT

Organizer | Foreign Information | Foreign Tax Credit | Foreign Country | Foreign Tax Credit Information | Foreign Taxes Paid or Accrued

## Utilization of Foreign Tax Credit

Indicate **X** if you had any unused foreign taxes in any of the 7 preceding years that may be carried over to the current year \_\_\_\_\_ 13

If so, please provide us with your U.S. tax returns from those years unless we have them in our possession.

Organizer | Foreign Information | Foreign Tax Credit | Foreign Country | Foreign Tax Credit Information | Foreign Tax Credit Carryovers

## Foreign Tax Refunds

If, during 2008, you received any tax refunds from foreign governments relating to any other year, please complete the following:

Name of country	Year to which related	Foreign currency Refund	Interest on refund	Conversion rate	Date received
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

# Credits - Elderly & Disabled/Education

## Credit For The Elderly And Disabled

### General Information

Indicate: **A** = Taxpayer, **B** = Spouse, **C** = Both

You are retired and permanently and totally disabled . . . . . \_\_\_\_\_ 1

A physician's statement was filed in a prior year . . . . . \_\_\_\_\_ 2

### Taxpayer

Date of disability retirement if subsequent to 1/1/1977 (MO/DA/YYYY) . . . . . \_\_\_\_\_ 3

Name of Physician \_\_\_\_\_ 4

Address of Physician \_\_\_\_\_ 5

### Spouse

Date of disability retirement if subsequent to 1/1/1977 (MO/DA/YYYY) . . . . . \_\_\_\_\_ 6

Name of Physician \_\_\_\_\_ 7

Address of Physician \_\_\_\_\_ 8

Organizer | Credits | Elderly or the Disabled Credit

## Education Credits - Hope/Lifetime

Please include copies of Form 1098T

### Hope Credit Qualifications (all five must be met)

1. As of the beginning of 2008, the student had not completed the first 2 years of post-secondary education.
2. The student was enrolled in 2008 in a program that leads to a degree, certificate, or other recognized educational credential.
3. The student was taking at least one-half the normal full-time workload for his or her course of study for at least one academic period beginning in 2008.
4. The Hope credit was **not** claimed for that student's expenses for two prior years.
5. The student has not been convicted of a felony for possessing or distributing a controlled substance.

### Lifetime Credit Qualifications *(these qualifications are less strict than those for the Hope Credit)*

#### Applies:

1. For all years of post-high school education and for courses to acquired or improve job skills
2. For an unlimited number of years
3. To students who are NOT pursuing a degree, certificate or credential
4. For one or more courses
5. Even if student has had a felony drug conviction

Taxpayer . . . . . \_\_\_\_\_

Spouse . . . . . \_\_\_\_\_

#### Dependents

First Name	Last Name	SSN
------------	-----------	-----

	Enter H if qualified for Hope Credit OR L if qualified for Lifetime Credit	Qualified Education Expenses*
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

\* Qualified expenses are amounts paid for tuition and fees required for the students' enrollment or attendance at an eligible educational institution. (do not include expenses for room and board or books)

NOTES You cannot take the Hope Credit and Lifetime Learning Credit for the same student in the same year. Also, income limits apply to these credits.

Organizer | Credits | Education Credits

# Credits - Residential Energy/Alternative Motor Vehicle

## Residential Energy Credits

### Lifetime Credit

Amounts listed must be:

- 1) paid or incurred during 2008
- 2) for qualified energy improvements installed on new property
- 3) for a dwelling unit located in the U.S. AND
- 4) for property that is your principal residence

Amount

Enter total cost of materials for energy efficiency improvements including: insulation, exterior doors, and coated metal roofs that reduce heat gain . . . . . \_\_\_\_\_

1

Enter total cost of exterior energy efficient windows (including skylights) (Do not duplicate amount above) . . . . . \_\_\_\_\_

2

Enter total cost of energy efficiency improvements including:

- heat pumps, central air conditioners, and water heaters . . . . . \_\_\_\_\_
- qualified natural gas, propane or oil furnace or hot water boiler OR . . . . . \_\_\_\_\_
- advanced main air circulating fan . . . . . \_\_\_\_\_

3

4

5

### Residential Energy Efficiency Property Credit

Available for any dwelling unit used as a residence, including a seasonal or vacation home.

Enter total cost of energy efficiency improvements including:

- qualified photovoltaic systems (using solar energy to generate electricity) . . \_\_\_\_\_
- solar water heating systems . . . . . \_\_\_\_\_
- qualified fuel cells\* (list expenditures for your main home only). . . . . \_\_\_\_\_

6

7

8

**Alternative Motor Vehicle Credit** - Includes the following 4 vehicle types that are new vehicles, and used predominantly in the U.S.

Vehicle Type	Vehicle 1		Vehicle 2	
	Year, Make & Model	Date Placed in Service	Year, Make & Model	Date Placed in Service
Qualified fuel cell	_____	_____	_____	_____
Advanced lean- burn technology*	_____	_____	_____	_____
Qualified hybrid*	_____	_____	_____	_____
Qualified alternative fuel (including mixed fuel vehicles)	_____	_____	_____	_____

9

10

11

12

**\*Note:** Please include copy of manufacturer certification of eligible expenditures.

# Foreign Bank Account Information

## Ownership

Indicate: **T** = Taxpayer, **S** = Spouse, **J** = Joint \_\_\_\_\_

## Information on foreign account you were the owner of, or had signature authority over:

Name of financial institution with which account is held: \_\_\_\_\_

Account number or designation . . . . . \_\_\_\_\_

Country in which account is held . . . . . \_\_\_\_\_

## Type of Account

Indicate **X** for the type of account:

Bank . . . . . \_\_\_\_\_ Securities . . . . . \_\_\_\_\_ Other (specify) \_\_\_\_\_

## Maximum Value of Account

Indicate **X** for the maximum value of the account during 2008:

Under \$10,000 \_\_\_\_\_ \$10,000-\$99,999 \_\_\_\_\_ \$100,000-\$1,000,000 \_\_\_\_\_ Over \$1,000,000 \_\_\_\_\_

## Accounts Over Which You Had Signature Authority

Indicate **X** if you had a financial interest in this account . . . . . \_\_\_\_\_

(If yes, do not complete the rest of this form.)

Last name or organization name of owner: \_\_\_\_\_

First name . . . . . \_\_\_\_\_ Middle initial . . . . . \_\_\_\_\_

Tax identifying number . . . . . \_\_\_\_\_

Street address . . . . . \_\_\_\_\_

City . . . . . \_\_\_\_\_ State . . . . . \_\_\_\_\_ Zip Code . . . . . \_\_\_\_\_

Country . . . . . \_\_\_\_\_





