

2009 Tax Organizer
For Clients of
Erpelding, Voigt & Co., L.L.P.

This tax organizer is provided for you to assemble information needed to prepare your 2009 individual income tax return or it can be used merely as a memory jogger to remind you of deductions, changes, etc. that may apply to you. Use your 2008 tax return as a starting point to compile your 2009 tax information. If you are required to prepare and file 1099 forms for certain expenditures \$600 and over, a worksheet is also available from EV & Co., L.L.P. to summarize this information. If you are a farmer, a farm tax worksheet is also available from EV & Co., L.L.P. to summarize farm income and expenses.

BASIC DATA

**PLEASE LIST ANY CHANGES IN NAME, ADDRESS, MARITAL STATUS,
DEPENDENTS, ATTAINED AGE 65 OR BLINDNESS.**

Please furnish us with any notices, penalties or correspondence from the Internal Revenue Service or from state income tax authorities. Also, please furnish us with details of any unusual transactions of income or expense.

	Name	Social Security Number	Birthdate	# of months lived in your home in 2009	Check if student or attending college	Legally blind Yes/No
Taxpayer	_____	_____	_____	N/A	_____	_____
Spouse	_____	_____	_____	N/A	_____	_____
Children *	_____	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____	_____

* An eligible dependent generally includes your unmarried child who is under age 19 or who is a full-time student under age 24, lived in the same principal place of abode for more than one-half of the taxable year and meets a relationship test of taxpayer's son, daughter, stepson, stepdaughter, brother, sister, stepbrother, stepsister or a descendent of such individual, adopted children and certain foster children.

Note - I.R.S. requires Social Security numbers to be reported on the parent's tax return for the dependent children. We also need Social Security numbers and birthdates for all family members if you have not provided this information to us previously.

IF ANY OF THE FOLLOWING INCOME OR DEDUCTIONS APPLY, CHECK APPLICABLE BOXES AND BRING ALL W-2'S, 1099'S AND/OR RECORDS TO WHICH THEY PERTAIN:

Wages - provide W-2's
 Interest and/or dividend income *
 Alimony received
 Business income & expenses **
 Sale of securities *
 Sale of personal residence (owned & occupied less than two years)
 Sale of other property **
 Pension and annuity income - including IRA/SEP/KEOGH distributions *
 IRA's converted to ROTH IRA'S *
 Rental income & expenses **
 Partnership income or loss ***
 S corporation income or loss ****
 Estate or trust income or loss ****
 Farm income & expenses **
 \$250 Economic Recovery/Retiree Pmt *
 Taxpayer: \$ _____
 Spouse: \$ _____

Unemployment compensation *
 Social security payments received: *
 Taxpayer: \$ _____
 Spouse: \$ _____
 Miscellaneous income:
 Disability income **
 Directors fees **
 Other non-employee compensation *
 Prizes *
 Other _____
 Educator (K-12 teacher works at least 900 hrs)
 Classroom expenses \$ _____
 IRA contributions (for tax year 2009 irregardless of date of contribution):

	Deductible	Roth
Taxpayer	\$ _____	\$ _____
Spouse	\$ _____	\$ _____

Student loan interest deduction \$ _____
 Tuition & fees deduction \$ _____
 (see separate education worksheet)
 Medical savings account deduction \$ _____
 Moving Expenses (list miles, expenses, etc.) \$ _____
 KEOGH, SEP, SIMPLE, IRA plan deductions \$ _____
 Alimony paid \$ _____
 Qualified clean fuel vehicle deduction \$ _____
 Donation of car, boat, planes over \$500 ***** \$ _____

- * should have received 1099 form or similar
- ** may have received 1099 form or similar
- *** should have received a K-1 form
- **** should have received 1098E
- ***** should have received 1098C

Note - self-employed individuals who deduct expenses for the business use of their home will need to determine the area used exclusively for business and the total area of the home to properly complete information requested on your tax return:

Area used exclusively for business: _____
 Total area of home: _____

ESTIMATED TAX PAYMENTS PAID FOR 2009 INCOME TAXES:

(Please complete if you paid estimated tax payments)

Federal estimated tax payments			State estimated tax payments		
Due Date	Actual Date Paid	Amount	Due Date	Actual Date Paid	Amount
4/15/09	/ /	_____	4/30/09	/ /	_____
6/15/09	/ /	_____	6/30/09	/ /	_____
9/15/09	/ /	_____	9/30/09	/ /	_____
1/15/10	/ /	_____	1/31/10	/ /	_____

IF ANY OF THE FOLLOWING TYPES OF ITEMIZED DEDUCTIONS APPLY, PLEASE FURNISH DETAILS PERTAINING TO THEM:

Medical & dental expenses:

Medical insurance premiums _____
 Long-term care (nursing home) premiums _____
 Prescription drugs, doctors, dentists,
 hospital, hearing aids, eyeglasses,
 medical lodging & nursing home care _____
 Medical transportation _____
 _____ miles @ \$.24 = _____
 Medical insurance reimbursements: _____

Investment interest you paid (list):

Taxes you paid:

Property taxes on personal residence _____
 Prop. taxes on other non-business property _____
 Non-business vehicle licenses _____
 Sales taxes paid (cars, boats, house
 improvements, etc.) _____

Gifts to charity:

Cash or check _____
 Non cash (property) _____
*Note - contributions of \$250 or more
 require written receipt no later than the
 date the return is filed or the due date,
 whichever is earlier.*
 Charitable mileage _____
 _____ miles @ \$.14 = _____

Interest you paid:

Interest on personal residence:
 Paid to financial institutions (form 1098) _____
 Paid to individual - list that person's
 name, address & SSN below

Personal casualty or theft:

Losses - subject to \$100 floor &
 10% of AGI limits _____

Miscellaneous expenses - may be

subject to 2% of AGI limits:
 Employee expenses (includes vehicle @ \$.55) _____
 Employee expense reimbursements _____
 Union dues _____
 Job hunting expenses _____
 Investment expenses _____
 Tax preparation fee _____
 Dependents (K thru 12) tuition/
 textbook expense (Iowa return only) _____
 Other: _____
 Iowa Sec. 529 plan deduction _____

Qualified mortgage insurance

*Note - personal interest expense is not
 deductible - i.e. credit card interest,
 personal auto loans, etc., unless
 secured by a mortgage on a personal residence.*

THE FOLLOWING CREDITS MAY APPLY, CHECK THE BOX AND FURNISH DETAILS:

Child & dependent care expenses -

Persons or organizations who provided the care:

Name	Address	Fed ID# or Social Security number	\$ Amount you paid
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Number of children under age 13 in child care _____ Total of all amounts paid \$ _____

** The child care credit is available on amounts you pay for someone (daycare center, preschool, etc.) to care for your dependent who is under age 13 for the purpose of allowing the taxpayer to be gainfully employed.*

Education Credits (Hope & Lifetime Learning) (see separate education worksheet)

Savers Credit - List amount of retirement plan contributions for 2009 by account owner _____

Education Worksheet - 2009

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A. Higher Education Credits

HOPE Credit

- * 100% of first \$1,200 of qualified tuition and 50% of next \$1,200 tuition
- * first two years of higher education
- * AGI phaseout \$100,000-\$120,000 (joint) and \$50,000-\$60,000 (single)

Lifetime Learning Credit

- * 20% of first \$10,000 of qualified tuition or \$2,000 maximum credit
- * AGI phaseout \$100,000-\$120,000 (joint) and \$50,000-\$60,000 (single)

American Opportunity Tax Credit

- * Available first four years of college
- * Maximum credit \$2,500 (100% of first \$2,000 and 25% of next \$2,000 of qualified expenses)
- * Phaseout \$160,000-\$180,000 (joint) and \$80,000-\$90,000 (single)
- * Definition of qualified expense now includes course materials
- * 40% of credit (up to \$1,000) may be refundable

If the student attended an institution located in a Midwest disaster area (note 84 of 99 counties in Iowa qualify) you may receive double the credit!

Include all expenses paid by the taxpayer, spouse and dependent for the student(s) below. Expenses paid by a student whom you claim as a dependent are treated as having been paid by you. A student who is claimed as a dependent on your return cannot claim education credits or the education deduction on his or her return.

Caution: You cannot use any amount paid in 2008 or 2010 to figure your 2009 education credits. The 2009 payments must be for academic periods beginning after 12/31/2008 and before 04/01/2010.

Please complete the following information:

	Amounts paid 01/01/09 to 12/31/09	
Student's name		
Class Status as of 1-1-09 (Fr, So, Jr, Sr, Grad)		
Total Tuition and Fees only (not room & board)	+	+
Room and Board*	+	+
Books, Supplies, & Equipment paid to institution	+	+
Total College Costs	=	=
Grants & Scholarships received	-	-
Coverdell IRS or Section 529 Plan funds used for college expenses	-	-
Net "Qualified Educational Expenses"	=	=
Is the student taking at least one-half of a normal full-time load in a degree program? (must be "yes" to qualify for HOPE credit)	Yes No	Yes No

* Room and board qualifies if attending a college in a Midwest disaster area.

Please attach your tuition settlement statements along with the 2009 IRS Form 1098-T issued by the educational institution.

B. Student Loan Interest

Student loan interest is deductible up to \$2,500 per year. Student loan interest is not deductible if joint income exceeds \$150,000 or single income exceeds \$75,000. NOTE: Only the taxpayer who is legally obligated to repay the loan can claim the deduction. Please provide IRS Form 1099-E which documents the interest paid (will be issued in January 2010).

Financial Institution	Interest Paid
_____	_____
_____	_____
_____	_____
_____	_____

Please note - some student loans made before September 1, 2005 may have loan origination fees and/or capitalized interest not on Form 1099-E. Please provide these amounts and when loan payments started.

C. Minnesota Education Credit & Deduction (Deduction allowed even if you do not itemize)

Qualified education expenses paid for dependent student in grades K-12*

Child's Name	_____	_____	_____
Grade (K-12)	_____	_____	_____
Tuition, non-religious textbooks, and required supplies for education	\$ _____	\$ _____	\$ _____
Music lessons**			
Instructor's name	_____	_____	_____
Musical instrument rent or purchase	\$ _____	\$ _____	\$ _____
Tutoring**	\$ _____	\$ _____	\$ _____
Tutor's name	_____	_____	_____
Academic summer camp tuition	\$ _____	\$ _____	\$ _____
Enrichment programs (i.e. science exploration)	\$ _____	\$ _____	\$ _____
Home computer hardware, educational software***			
(Internet access does not qualify)			
Fees paid to others for transportation to school	\$ _____	\$ _____	\$ _____
Instructor fees for driver's education course (if school offers class as part of curriculum)	\$ _____	\$ _____	\$ _____

* Maximum per child: K-6 = \$1,625; 7-12 = \$2,500

** Must be a qualified instructor

*** Limited to \$200 per family annually