

KSF CPA Services LLC – 2009 Individual Tax Questionnaire

If we did not prepare your prior year returns, please provide a copy of federal & state returns for the three previous years. Complete pages 1 through 4 & all applicable sections.

Taxpayer _____ SSN _____ Occupation _____

Spouse _____ SSN _____ Occupation _____

Home Address _____

City, Town, or Post Office _____ County _____ State _____ Zip Code _____ School District _____

Telephone # _____ Telephone # (Taxpayer) _____ Telephone # (Spouse) _____

Home _____ Office _____ Office _____

Email _____ Fax _____ Fax _____

Email _____ Cell _____ Cell _____

T-Date of Birth _____ Blind? - Yes _____ No _____

S-Date of Birth _____ Blind? - Yes _____ No _____

Dependent Children Who Lived With You:

Full Name	Social Security #	Relationship	Birth Date
1.)			
2.)			
3.)			
4.)			

Other Dependents:

Full Name	Social Security #	Relationship	Birth Date	Number Months Resided in Your Home	% Support Furnished By You
1.)					
2.)					
3.)					

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Please answer the following questions and submit details for any question answered "Yes":

	<u>YES</u>	<u>NO</u>
1. Has your marital status changed since your last return?	_____	_____
2. Will the address on your current returns be different from that shown on your prior year returns? If yes, provide the new address and date moved.	_____	_____
3. Were there any changes in dependents from the prior year? If yes, provide details.	_____	_____
4. Are you entitled to a dependency exemption due to a divorce decree?	_____	_____
5. Did any of your dependents have income of \$900 or more? (\$400 if self-employed)	_____	_____
6. Did any of your children under age 19 have investment income over \$1,900? If yes, do you want to include your child's income on your return?	_____	_____
7. Are any dependent children married and filing a joint return with their spouse?	_____	_____
8. Did any dependent child 19-23 years of age attend school less than 5 months during the year?	_____	_____
9. Did you receive income from any legal proceedings, cancellation of student loans or other indebtedness during the year? If yes, provide details.	_____	_____
10. Do you want any overpayment of taxes applied to next year's estimated taxes?	_____	_____
11. Do you want any federal refund deposited directly into your bank account? If yes, enclose a void check.	_____	_____
.1) Do you want any balance due directly withdrawn from this same bank account on the due date?	_____	_____
.2) Do you want next year's estimated taxes withdrawn from this same bank account on the due dates?	_____	_____
12. Do either you or your spouse have any outstanding child or spousal support payments or federal debt?	_____	_____
13. If you owe federal tax upon completion of your return, are you able to pay the balance due?	_____	_____
14. Do you expect a large fluctuation in your income, deductions or withholding in 2010? If yes, provide details.	_____	_____
15. Did you receive any distribution from an IRA or other qualified plan that was partially or totally rolled over into another IRA or qualified plan within 60 days of the distribution? (Form 1099R)	_____	_____
16. If you received an IRA distribution, which you did not roll over, provide details. (Form 1099R)	_____	_____
17. Did you "convert" IRA funds into a Roth IRA? If yes, provide details. (Form 1099R)	_____	_____
18. Did you receive any disability payments this year?	_____	_____
19. Did you receive tip income not reported to your employer?	_____	_____

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YES NO

- | | | | |
|-----|---|-------|-------|
| 20. | Did you sell and/or purchase a principal residence or other real estate? If yes, provide settlement sheet (HUD-1) and Form 1099-S. | _____ | _____ |
| 21. | During this year, do you have any securities that became worthless or loans that became uncollectible? | _____ | _____ |
| 22. | Did you receive unemployment compensation? If yes, provide Form 1099-G. | _____ | _____ |
| 23. | Did you have any casualty or theft losses during the year? If yes, provide details. | _____ | _____ |
| 24. | Has the IRS, or any state or local taxing agency, notified you of changes to a prior year's tax return? If yes, provide copies of all notices/correspondence received. | _____ | _____ |
| 25. | Are you aware of any changes to your income, deductions and credits reported on any prior years' returns? | _____ | _____ |
| 26. | Did you purchase gasoline, oil, or special fuels for non-highway vehicles? | _____ | _____ |
| 27. | Did you purchase an energy-efficient or other new vehicle? If yes, provide purchase invoice. | _____ | _____ |
| 28. | If you or your spouse have self-employment income, did you pay any health insurance premiums or long-term care premiums? | _____ | _____ |
| 29. | Were either you or your spouse eligible to participate in an employer's health insurance or long-term care plan? | _____ | _____ |
| 30. | Were you granted or did you exercise any stock options? If yes, provide details. | _____ | _____ |
| 31. | Did you pay any household employee over age 18 wages of \$1,600 or more?

If yes, provide copy of Form W-2 issued to each household employee.

If yes, did you pay total wages of \$1,000 or more in any calendar quarter to all household employees? | _____ | _____ |
| 32. | Did you start a business? | _____ | _____ |
| 33. | Did you purchase rental property? | _____ | _____ |
| 34. | Did you acquire any interests in partnerships, LLCs, S corporations, estates or trusts this year? | _____ | _____ |
| 35. | Do you have records to support travel, entertainment, or gift expenses? The law requires that adequate records be maintained for travel, entertainment, and gift expenses. The documentation should include amount, time and place, date, business purpose, description of gift(s) (if any), and business relationship of recipient(s). | _____ | _____ |
| 36. | Has your will or trust been updated within the last three years? | _____ | _____ |
| 37. | Did you make any energy-efficient improvements (remodel or new construction) to your home? | _____ | _____ |
| 38. | Can the Internal Revenue Service & state tax authorities discuss questions about this return with Kenneth S. Folberg, CPA? | _____ | _____ |

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- | | | |
|--|------------|-----------|
| | <u>YES</u> | <u>NO</u> |
| 39. Did you make any large purchases or home improvements? | _____ | _____ |
| 40. Did you pay rent on your principal residence? If so, how much & was heat included? | _____ | _____ |
| 41. Did you pay real estate taxes on your principal residence? If so, how much? | _____ | _____ |

ESTIMATED TAX PAYMENTS MADE in 2009

	FEDERAL		STATE (NAME):	
	Date Paid	Amount Paid	Date Paid	Amount Paid
Prior year overpayment applied				
1st Quarter				
2nd Quarter				
3rd Quarter				
4th Quarter				

WAGES, SALARIES, AND OTHER EMPLOYEE COMPENSATION

Enclose all Forms W-2.

PENSION, IRA, AND ANNUITY INCOME

Enclose all Forms 1099-R.

- | | | |
|---|------------|-----------|
| | <u>YES</u> | <u>NO</u> |
| 1. Did you receive a Lump Sum distribution from your employer? | _____ | _____ |
| 2. Did you “convert” a Lump Sum distribution into another plan or IRA account? | _____ | _____ |
| 3. Did you transfer IRA funds to a Roth IRA this year? | _____ | _____ |
| 4. Have you elected a Lump Sum treatment for any retirement distributions after 1986? | | |
| | Taxpayer | _____ |
| | Spouse | _____ |

SOCIAL SECURITY BENEFITS RECEIVED

Enclose all 1099 SSA Forms.

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INTEREST INCOME - Enclose all Forms 1099-INT and statements of tax-exempt interest earned.

If not available, complete the following:

TSJ*	Name of Payor	Banks, S&L, Etc.	U.S. Bonds, T-Bills	Tax-Exempt	
				In-State	Out-of-State
	Early Withdrawal Penalties				

*T = Taxpayer S = Spouse J = Joint

DIVIDEND INCOME - Enclose all Forms 1099-DIV and statements of tax-exempt dividends earned. **If not available, complete the following:**

TSJ*	Name of Payor	Ordinary Dividends	Qualified Dividend	Capital Gain	Non Taxable	Federal Tax Withheld	Foreign Tax Withheld

*T = Taxpayer S = Spouse J = Joint

MISCELLANEOUS INCOME - List and enclose related Forms 1099 or other forms.

Description	Amount
State and local income tax refund(s)	
Alimony received	
Jury fees	
Finder's fees	
Director's fees	
Prizes	
Gambling winnings (W2-G)	
Other miscellaneous income	

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INCOME FROM BUSINESS OR PROFESSION

Who owns this business? Taxpayer Spouse Joint

Principal business or profession _____

NAIC Code : _____

Business name _____

Business taxpayer identification number _____

Business address _____

Method(s) used to value closing inventory:

Cost Lower of cost or market Other (describe) _____ N/A _____

Accounting method:

Cash Accrual Other (describe) _____

YES NO

- | | | | |
|----|--|-------|-------|
| 1. | Was there any change in determining quantities, costs or valuations between the opening and closing inventory? If yes, attach explanation. | _____ | _____ |
| 2. | Did you deduct expenses for the business use of your home? If yes, complete office in home schedule provided in this organizer. | _____ | _____ |
| 3. | Did you materially participate in the operation of the business during the year? | _____ | _____ |
| 4. | Was all of your investment in this activity at risk? | _____ | _____ |
| 5. | Were any assets sold, retired or converted to personal use during the year? If yes, list assets sold including date acquired, date sold, sales price, and original cost. | _____ | _____ |
| 6. | Were any assets purchased during the year? If yes, list assets acquired, including date placed in service and purchase price, including trade-in. Include copies of purchase invoices. | _____ | _____ |
| 7. | Was this business still in operation at the end of the year? | _____ | _____ |
| 8. | List the states in which business was conducted and provide income and expense by state. | _____ | _____ |
| 9. | Provide copies of certification for employees of target groups and associated wages qualifying for Work Opportunities Tax Credit. | _____ | _____ |

Attach a schedule of income and expenses of the business. Complete a separate schedule for each business.

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OFFICE IN HOME

To qualify for an office in home deduction, the area must be used exclusively for business purposes on a regular basis in connection with your employer’s business and for your employer’s convenience. If you are self-employed, it must be your principal place of business or you must be able to show that income is actually produced there. If business use of home relates to daycare, provide total hours of business operation for the year.

Business or activity for which you have an office	Total area of the house (square feet)	Area of business portion (square feet)	Business percentage

I. DEPRECIATION

	Date Placed in Service	Cost/Basis	Method	Life	Prior Depreciation
House					
Land					
Total Purchase Price					
Improvements (Provide details)					

II. EXPENSES TO BE PRORATED:

- Mortgage interest _____
- Real estate taxes _____
- Utilities _____
- Property insurance _____
- Other expenses - itemize _____

III. EXPENSES THAT APPLY DIRECTLY TO HOME OFFICE:

- Telephone _____
- Maintenance _____
- Other expenses - itemize _____

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GAINS AND LOSSES - Enclose all Forms 1099-B and 1099-S and HUD-1 closing statements.

Complete the following schedule **OR** provide all brokerage account statements and transaction slips for sales and purchases.

Description	Date Acquired	Date Sold	Sales Proceeds	Cost or Basis	Gain (Loss)

Enter any sales **NOT** reported on Forms 1099-B and 1099-S:

Description	Date Acquired	Date Sold	Sales Proceeds	Cost or Basis	Gain (Loss)

SALE/PURCHASE OF PERSONAL RESIDENCE

Provide closing statements (HUD-1) on purchase and sale of old residence and purchase of new residence.

MOVING EXPENSES

Did you change your residence during this year incident to a change in employment, transfer, or self-employment?

Yes _____ No _____

If yes, furnish the following information:

Number of miles from your former residence to your new business location _____ miles

Number of miles from your former residence to your former business location _____ miles

Did your employer reimburse or pay directly any of your moving expenses?

Yes _____ No _____

If yes, enclose the employer provided itemization form and note the amount of reimbursement received.

\$ _____

Itemize below the total moving costs you paid without reduction for any reimbursement by your employer.

Expenses of moving from old to new home:

Transportation expenses in moving household goods and family \$ _____

Cost of storing and insuring household goods \$ _____

RESIDENCE CHANGE

If you changed residences during the year, provide period of residence in each location.

Residence #1 _____ From ____ / ____ / ____ To ____ / ____ / ____

Residence #2 _____ From ____ / ____ / ____ To ____ / ____ / ____

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RENTAL AND ROYALTY INCOME – Complete a separate schedule for each property.

1. Description and location of property: _____

2. Residential rental property? Yes _____ No _____ Personal use? Yes _____ No _____

If personal use yes:

Number of days the property was occupied by you, a member of your family, or any individual not paying rent at the fair market value. _____
 Number of days the property was not occupied. _____

3. Did you actively participate in the operation of the rental property during the year? Yes _____ No _____

4. a) Were more than half of personal services that you or your spouse performed during the year performed in real property trades? Yes _____ No _____

b) Did you or your spouse perform more than 750 hours of services during the year in real property trades or businesses? Yes _____ No _____

Income:	Amount		Amount
Rents received		Royalties received	
Expenses:			
Mortgage interest		Legal and other professional fees	
Other interest		Cleaning and maintenance	
Insurance		Commissions	
Repairs		Utilities	
Auto and travel		Management fees	
Advertising		Supplies	
Taxes		Other (itemize)	

If this is the first year we are preparing your return, provide depreciation records.

If this is a new property, provide the closing statement. (HUD-1)

List below any improvements or assets purchased during the year.

Description	Date placed in service	Cost

If the property was sold during the year, provide the closing statement. (HUD-1)

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INCOME FROM PARTNERSHIPS, ESTATES, LLCs, TRUSTS, AND S CORPORATIONS

Enclose all Schedules K-1 received to date. Also list below all Schedules K-1 not yet received:

Name	Source Code*	Federal ID #

*Source Code: P = Partnership E = Estate/Trust S = S Corporation

CONTRIBUTIONS TO RETIREMENT PLANS

	TAXPAYER	SPOUSE
Are you covered by a qualified retirement plan? (Y/N)		
Do you want to make the maximum deductible IRA contribution? (Y/N)		
IRA payments made for this return	\$	\$
IRA payments made for this return for nonworking spouse	\$	\$
Do you want to make an IRA contribution even if part or all of it may not be deducted? (Y/N) If yes, provide copy of latest Form 8606 filed.		
Have you made or do you want to make a Roth IRA contribution? (Y/N) If yes, provide Roth IRA payments made for this return.	\$	\$
Do you want to make the maximum allowable Keogh/SEP/SIMPLE IRA contribution? (Y/N)		
Keogh/SEP/SIMPLE IRA payments made for this return	\$	\$
Date Keogh/SIMPLE IRA Plan established		

ALIMONY PAID

Name of Recipient(s) _____

Social Security Number(s) of Recipient(s) _____

Amount(s) Paid \$ _____

If a divorce occurred this year, enclose a copy of the divorce decree and property settlement.

MEDICAL AND DENTAL EXPENSES (PLEASE NOTE THAT MEDICAL EXPENSES MUST EXCEED 7.5% OF ADJUSTED GROSS INCOME TO BE DEDUCTIBLE.) HEALTH INSURANCE PREMIUMS AND MEDICAL EXPENSES PAID WITH PRE-TAX DOLLARS (CAFETERIA PLANS, HEALTH SAVINGS ACCOUNTS, ETC.) ARE NOT DEDUCTIBLE.

Description	Amount
Premiums for health and accident insurance including Medicare	

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INTEREST EXPENSE

Mortgage interest (Enclose Forms 1098.)

Payee*	Property**	Amount

*Include address and social security number if payee is an individual.

**Describe the property securing the related obligation, i.e., principal residence, motor home, boat, etc.

Unamortized points on residence refinancing

Date of Refinance	Loan Term	Total Points

Student loan interest

Payee	Amount

Investment interest

Payee	Investment Purpose	Amount

Business interest

Payee	Business Purpose	Amount

CONTRIBUTIONS

Cash contributions, for which you have receipts, canceled checks, etc. NOTE: You need to have written acknowledgment from any charity to which you made individual donations of \$250 or more during the year.

Donee	Amount	Donee	Amount

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Expenses incurred in performing volunteer work for charitable organizations:

Parking fees and tolls \$ _____
 Supplies \$ _____
 Meals & entertainment \$ _____
 Other (itemize) \$ _____
 Automobile mileage _____

Non-cash contributions (enclose receipt(s)):

Organization name and address			
Description of property			
Date acquired			
How acquired			
Cost or basis			
Date contributed			
Fair market value (FMV)			
How FMV determined			

For contributions over \$5,000, include copy of appraisal and confirmation.

CASUALTY OR THEFT LOSSES

Loss of property by theft or damage to property by fire, storm, car accident, shipwreck, flood or other "act of God"

	Property 1	Property 2	Property 3
Indicate type of property	<input type="checkbox"/> Business <input type="checkbox"/> Personal	<input type="checkbox"/> Business <input type="checkbox"/> Personal	<input type="checkbox"/> Business <input type="checkbox"/> Personal
Description of property			
Date acquired			
Cost			
Date of loss			
Description of loss			
Was property insured? (Y/N)			
Was insurance claim made? (Y/N)			
Insurance proceeds			
Fair market value before loss			
Fair market value after loss			

Is the property in a Presidentially declared disaster area? Yes _____ No _____

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MISCELLANEOUS DEDUCTIONS

Description	Amount
Union dues	
Income tax preparation fees	
Legal fees (provide details)	
Safe deposit box rental (if used for storage of documents or items related to income-producing property)	
Small tools	
Uniforms which are not suitable for wear outside work	
Safety equipment and clothing	
Professional dues	
Business publications	
Unreimbursed cost of business supplies	
Employment agency fees	
Investment expenses	
Trustee fees	
Other miscellaneous deductions – itemize	
Documented gambling losses	

EMPLOYEE/SELF EMPLOYED BUSINESS EXPENSES

Expenses incurred by: Taxpayer Spouse Occupation _____

(Complete a separate schedule for each business)

Description	Total Expense Incurred	Employer Reimbursement Reported on W-2	Employer Reimbursement Not on W-2
Travel expenses while away from home:			
Transportation costs			
Lodging			
Meals and entertainment			
Business use of home (see schedule)			
Other employee business expenses – itemize			

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Automobile Expenses - Complete a separate schedule for each vehicle.

Vehicle description	_____	Total business miles	_____
Date placed in service	_____	Total commuting miles	_____
Cost/Fair market value	_____	Total other personal miles	_____
Lease term, if applicable	_____	Total miles this year	_____
		Average daily round trip commuting distance	_____

Actual expenses (*Omit if using mileage method)

Gas, oil*	_____	Taxes and tags	_____
Repairs*	_____	Interest	_____
Tires, supplies*	_____	Parking	_____
Insurance*	_____	Tolls	_____
Lease payments*	_____	Other	_____

Did you acquire, lease or dispose of a vehicle for business during this year? Yes _____ No _____
If yes, enclose purchase and sales contract or lease agreement.

Did you use the above vehicle in this business less than 12 months? Yes _____ No _____
If yes, enter the number of months _____.

Do you have another vehicle available for personal purposes? Yes _____ No _____

Do you have evidence to support your deduction? Yes _____ No _____

Is the evidence written? Yes _____ No _____

CHILD CARE EXPENSES/HOME CARE EXPENSES

Did you pay an individual or an organization to perform services for the care of a dependent under 13 years old in order to enable you to work or attend school on a full-time basis? Yes _____ No _____

Did you pay an individual to perform in-home health care services for yourself, your spouse, or dependents? Yes _____ No _____

If the response to either of the questions above is yes, complete the following information:

Names(s) of dependent(s) for whom services were rendered.
