JPM FINANCIAL SERVICES
& JOHNS TAX SERVICE

2009-2010 TAX ORGANIZER

- **Our location/Mailing Address:**

John's Tax Service
5310 Bar Harbor Drive
Norfolk, VA 23502

- For unique situations and to accommodate our clients overseas or out of state; we can accept your information via fax at; **757-455-6799.** Please use consideration when faxing 10 pages or more. Alternately, information can be scanned and e-mailed to **jpmfinancialservices@verizon.net.**

- **Please provide the following:**

- [ ] Name, Birthday, and SSN for yourself, spouse, and **each** dependent

- [ ] If you've adopted please provide adoption information in addition to all fees paid in current year to facilitate the adoption.

- [ ] Contact information; to include home, work, & cell numbers and an active e-mail address

- [ ] We need the address to be used on your return; if the address is different from where you want your returned mailed please advise and provide an alternate address; applicable for mail in/long distance clients only.

- [ ] We do operate using electronic filing which equates to the direct deposit of refunds into your specified account. Please provide the routing and the account number for either a checking or savings account; along with the name of the banking institution. This information will be required if you are first time client, a returning client, and even if you desire to use the same account information as last year. A voided check is acceptable.

- [ ] Please provide income statements; W-2's/1099's/Bonuses received that are not included on the W-2, etc.

- If you are unemployed and collected unemployment income bring unemployment income form from the state where it was received.
- Child Care/Day Care Expenses; we will require the name, address, SSN or EIN of the provider, and the total amount paid.
- Interest and dividends earned related to stocks/investments/banking institution or IRS.
- Retirement distributions (Form 1099-R)
- Social Security Benefits (Form 1099-SSA)
- Sale of stocks, bonds, etc. (Form 1099-B) Include basis information that includes original date if purchased and amount paid including reinvested dividends and capital gains.
- Lottery, gambling winnings, prize money, etc.
- Year-end Mortgage interest statement (Form 1098)
- Debt forgiveness or abandonment of property. (Form 1099-A; 1099-C)
- Educational expenses paid including tuition, lab fees, books, parking, etc. as well as what your student status is considered (i.e. freshman, sophomore, junior, senior, graduate, etc.)
- Student Loan Interest Paid (Form 1098-T)
- Please provide **all deployment dates and locations of deployment** overseas and/or in a danger zone for military and independent contractors.
- If you received an inheritance bring the K-1 from estate
- If you have an S-corporation provide percentage of ownership or if a partnership provide percentage of interest.

- If you purchased a home or if you refinanced in 2009 please bring the HUD-1 also known as the mortgage settlement statement.

  a. If you purchased a home in 2009 and you qualify for the First-Time Home Buyers credit please be advised that your return can't be electronically filed and that a copy of the HUD-1/Mortgage Settlement statement must be included with your return to obtain the credit. If you refinanced a home you will be able to electronically file your return.

For those who qualify for the long time resident credit electronic filing is prohibited as well. Please note the following;

In addition to attaching the HUD-1/Mortgage settlement statement to your 2009 return; taxpayers will need to attach copies of ONE of the following documents relating to the property which the taxpayer occupied as a long-time resident in;

a) Form 1098, Mortgage Interest Statement (or substitute statement
b) Property tax records, or
c) Homeowner's insurance records.

The copies should include at least 5 consecutive years out of the 8-year period ending on the purchase date of the new main home.

- If you received or paid out alimony provide the amount along with the name and SSN of person either paid to or received from.

- State income or property taxes paid

- Real Estate Tax, City/local tax, personal property tax, and/or sales tax paid.

  The sales tax must exceed the state tax withheld

- Prior year's income tax return if you are a first time client ***only***

- **Energy Credit**

  - ☐ Provide amount paid for residential energy upgrades which include the following; biomass stoves, heating, ventilating, air conditioner (HVAC), insulation, roofs (metal & asphalt), water heaters (non solar), windows, doors, geo thermal heat pumps, small wind turbines (residential), and solar energy systems. Clients should retain manufactures certification statement and save receipts.

    For more information regarding energy efficient products, etc. please visit www.energystar.gov

- **Medical Expenses**

  - ☐ Medical miles (24 cents per mile 2009)
  - ☐ Health insurance, medical; dental or drug expenses
    a. Heath insurance premiums; if it is an employer sponsored plan, please know whether it is paid with pre-tax dollars; totals of other medical dental and drug expenses.
    b. Lab fees, prescriptions, out-of-pocket expenses, hearing aids, glasses/contact lenses, other.
  - ☐ Health Insurance (Pre-taxed i.e. cafeteria plan, 125_POP are not tax deductable)
  - ☐ Long Term care Insurance premiums paid.

- **Charitable Contributions**, itemized list for each;

  - ☐ CFC (Combined Fed Campaign)
  - ☐ Navy Relief
  - ☐ AFRH (If applicable)
  - ☐ UDT/Seal Foundation
  - ☐ Warriors Foundation
  - ☐ Fallen Comrades Fund
  - ☐ March of Dimes, Red Cross, Salvation Army, Out-of-pocket volunteer expenses, American Heart, MDA/MS, Food Bank
  - ☐ United Way, Easter Seals, YWCA/YMCA, payroll deductions
  - ☐ MWR Fundraisers

- **Charitable Contributions continued….**

  - Church, Girl Scouts, Boys Scouts, CHKD, etc.
  - Misc. Fundraisers (i.e. Toys for Tots, Angel Tree, etc.)
  - Other named Charities and Churches
  - Charitable Mileage (14 cents per mile)
  - "STUFF" donated, ensure itemized list are available upon request, to include name of organization items given to, and date donated and fair market of household goods and clothing donated.
  - Other Cash donations/contributions

Certain Cash Contributions for Haiti Relief Can Be Deducted on Your 2009 Tax Return

*A new law allows you to choose to deduct certain charitable contributions of money on your 2009 tax return instead of your 2010 return. The contributions must have been made after **January 11, 2010, and before March 1, 2010**, for the relief of victims in areas affected by the January 12, 2010, earthquake in Haiti.*

Contributions of money include contributions made by cash, check, money order, credit card, charge card, debit card, or via cell phone.

*The contribution must be made to a **qualified organization** and meet all other requirements for charitable contribution deductions. However, if you made the contribution by phone or text message, a telephone bill showing the name of the donee organization, the date of the contribution, and the amount of the contribution will satisfy the recordkeeping requirement.*

- **Rental Property-provide information for <u>each</u> property**

  - ☐ Rental Income
  - ☐ Repairs/Maintenance, yard work, termite treatment, etc.
  - ☐ Additional Expenses, keys, condo/PUD fees, management fees
  - ☐ City Assessment
  - ☐ Date you started renting
  - ☐ Cost of property
  - ☐ Travel expenses to and from property for maintenance, picking up rent, mileage etc.
  - ☐ If you started your rental with another tax preparer provide tax return of the year you first rented

- **Specific un-reimbursed military expenses**; we request an itemized list that shows a totals for each:

  - ☐ Dry cleaning and starching
  - ☐ Ribbons, medals and mounting
  - ☐ Devices and insignias
  - ☐ Alterations and striping
  - ☐ Uniforms
  - ☐ Base Rate-(Cell phone)
  - ☐ Misc. Team Equipment (weapons)
  - ☐ Professional Dues and Organizations
  - ☐ Professional Books or Publications Costs
  - ☐ Other

- **All un-reimbursed business expenses:** Please provide an itemized list with totals of un-reimbursed business expenses.

  - ☐ Supplies, food, travel, tolls, gas, mileage (ensure that mileage log is available), books, supplies, parking fees, etc.
  - ☐ Cell phone fees (Itemized list of cell phone cost) <provided it's not the ONLY phone in the house>
  - ☐ Internet & Fax fees
  - ☐ Mileage for professional training (ensure mileage log)

- **Small Business Owners (Schedule C filers)**

- [ ] If you started or terminated a small business (formation & termination dates)
- [ ] Advertising and Promotional Costs
- [ ] Business gifts
- [ ] Health Insurance, including medical, dental, and long term care.
- [ ] Insurance for theft, flood, fire, merchandise protection, credit, employee medical, malpractice, auto, performance bonds, business interruption, business overhead, workers' compensation, and use and occupancy insurance.
- [ ] Paid taxes to include state, local, and foreign
- [ ] Office Expenses
- [ ] Continuing Education costs
- [ ] Professional fees or club dues
- [ ] Professional books or publication costs
- [ ] Interest paid
- [ ] Donations or Charitable donations
- [ ] Energy Improvement costs
- [ ] Travel-tolls, parking, etc.
- [ ] Entertainment
- [ ] Auto Expenses (ensure log with expenses and business mileage)
- [ ] Business Mileage (55 cents)
- [ ] Repairs to business property
- [ ] Billed charges for 2nd phone line into the office/house (IRS, states that the 1st phone line is not eligible for a deduction) Include billed charges for all long distance costs for both the primary and secondary lines.

- **If you use your home as an office please provide the following**:
  - ☐ Sq. footage of your office space
  - ☐ Total Sq. footage of home
  - ☐ All utilities used including electricity, gas, fuel oil, trash removal etc. itemized list of total cost for each utility (Water if in as business that requires it.)
  - ☐ Total Mortgage or Rent
  - ☐ Other expenses to include Condo/Homeowners association fees, pest control, lawn care, etc.

NOTES:

Please provide any additional information that is not included on this list but pertinent to your return. Please feel free to visit our website for a complete list of our services, location, and **directions** at www.jpmfinancialservices.com. Please contact us via e-mail at jpmfinancialservices@verizon.net or by calling the office at **757-455-6763** for questions, concerns, or to cancel or reschedule your appointment. We appreciate our clients; thank you for being one!