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2009 TAX ORGANIZER

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This tax organizer has been prepared for your use in gathering the information needed for your 2009 tax return.

To save you time, selected information from your 2008 tax return has been entered within this organizer. Please line through any information which does not apply to your 2009 tax return.

In some cases, 2008 amounts have been included in a separate column. These amounts are for comparison purposes only. You do not need to change these prior year amounts.

If we may be of further assistance, please contact us at your convenience.

REMOVE THIS SHEET PRIOR TO RETURNING THE COMPLETED ORGANIZER

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2009 TAX ORGANIZER

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I (We) have submitted this information for the sole purpose of preparing my (our) tax return(s). Each item can be substantiated by receipts, canceled checks, or other documents. This information is true, correct, and complete to the best of my (our) knowledge.

Taxpayer Signature	Date
Spouse Signature	Date

Primary E-mail Address	Home Phone	Fax Number
Secondary E-mail Address	Taxpayer's Business Phone	Spouse's Business Phone
Preferred Method of Contact (i.e., cell phone, e-mail, etc.)		

PRIVACY POLICY

CPAs, like all providers of personal financial services, are now required by law to inform their clients of their policies regarding privacy of client information. CPAs have been and continue to be bound by professional standards of confidentiality that are even more stringent than those required by law. Therefore, we have always protected your right to privacy.

TYPES OF NONPUBLIC PERSONAL INFORMATION WE COLLECT

We collect nonpublic personal information about you that is either provided to us by you or obtained by us with your authorization.

PARTIES TO WHOM WE DISCLOSE INFORMATION

For current and former clients, we do not disclose any nonpublic personal information obtained in the course of our practice except as required or permitted by law. Permitted disclosures include, for instance, providing information to our employees and, in limited situations, to unrelated third parties who need to know that information to assist us in providing services to you. In all such situations, we stress the confidential nature of information being shared.

PROTECTING THE CONFIDENTIALITY AND SECURITY OF CURRENT AND FORMER CLIENTS' INFORMATION

We retain records relating to professional services that we provide so that we are better able to assist you with your professional needs and, in some cases, to comply with professional guidelines. In order to guard your nonpublic personal information, we maintain physical, electronic, and procedural safeguards that comply with our professional standards.

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Please call if you have any questions, because your privacy, our professional ethics, and the ability to provide you with quality financial services are very important to us.

Topic Index

Tax Organizer Legend:

Throughout the tax organizer, you will find columns with the heading "TSJ".
TSJ Codes - Enter "T" for taxpayer, "S" for spouse or "J" for joint.

For any question answered Yes, please attach supporting detail or documents.

Personal Information:

	Yes	No
Did your marital status change during 2009?		
If married, do you and your spouse want to file separate returns?		
Did your address change during 2009?		
Can you or your spouse be claimed as a dependent by another taxpayer?		

Dependents:

	Yes	No
Were there any changes in dependents from the prior year?		
Did you pay for child care while you worked or looked for work?		
Do you have any children under age 18 with unearned income more than $950?		
Do you have any children age 18 or student children, aged 19 to 23, who did not provide more than half of their cost of support with earned income and that have unearned income of more than $950?		
Did you adopt a child or begin adoption proceedings during 2009?		

Purchases, Sales and Debt:

	Yes	No
Did you have any debts canceled, forgiven or refinanced during 2009?		
Did you start a new business, purchase a new rental property, farm or acquire any new interest in any partnership or S corporation during 2009?		
Did you sell an existing business, rental property, farm or any existing interest in a partnership or S corporation during 2009?		
Did you sell, exchange or purchase any real estate in 2009? If so, please attach closing statements.		
Did you withdraw any amounts from your Individual Retirement Account (IRA) or Roth IRA to acquire a principal residence?		
Did you receive grants of stock options from your employer, exercise any stock options granted to you or dispose of any stock acquired under a qualified employee stock purchase plan?		
Did you pay any student loan interest in 2009?		
Are your total mortgages on your first and/or second residence greater than $1,000,000? If so, please provide the principal balance and interest rate at the beginning and the end of the year.		
Did you have an outstanding home equity loan at the end of 2009? If so, please provide the principal balance and interest rate at the beginning and end of the year.		
Did you take out a home equity loan in 2009?		
Are you claiming a deduction for mortgage interest paid to a financial institution for which someone else received the Form 1098?		
Did you engage in any put or call transactions? If Yes, please provide details.		
Did you close any open short sales during 2009?		
Did you sell any securities not reported on your Form 1099-B?		

Itemized Deductions:

	Yes	No
Did you contribute property (other than cash) with a fair market value of more than $5,000 to a charitable organization?		
Did you incur any casualty or theft losses during the year?		
Did you make any large purchases, such as motor vehicles and boats?		
Did you incur any casualty or loss attributable to a federally declared disaster?		
Did you incur any casualty or loss attributable to the Midwestern disaster area?		

Miscellaneous:

	Yes	No
Did you or your spouse have any transactions pertaining to a medical savings account (MSA) during 2009? If you received a distribution from an MSA, please include Form 1099-SA.		
Did you or your spouse have any transactions pertaining to a health savings account (HSA) during 2009? If you received a distribution from an HSA, please include Form 1099-SA.		
Did you or your spouse contribute to a Roth IRA or convert an existing IRA into a Roth IRA?		
Did you or spouse roll into a Roth IRA any distributions from a retirement plan, an annuity plan, tax shelter annuity, or deferred compensation plan?		
Did you withdraw any amounts from your IRA to pay for higher education expenses incurred by you, your spouse, your children or grandchildren?		
Did you withdraw amounts from a Coverdell Education Savings Account or Qualified Education Program (Section 529 plan)? If Yes, include Form 1099-Q.		
Did you or your dependents incur any post-secondary education expenses, such as tuition?		
If you or your spouse are self-employed, are you or your spouse eligible to be covered under an employer's health plan at another job? If Yes, how many months were you covered? Months:		
Did you move to a different home because of a change in the location of your job?		
Did you pay in excess of $1,000 in any quarter, or $1,700 during the year for domestic services performed in or around your home to individuals who could be considered household employees?		
Did you receive unreported tip income of $20 or more in any month of 2009?		
Did you or your spouse receive distributions from long-term care insurance contracts? If Yes, please include Form 1099-LTC.		
Were you or your spouse a grantor or transferor for a foreign trust, have an interest in or a signature or other authority over a bank account, securities account or other financial account in a foreign country?		
Did you create or transfer money or property to a foreign trust?		
Did you purchase a new "hybrid", or alternative technology vehicle, including a qualified plug-in electric drive motor vehicle in 2009?		
Did you use gasoline or special fuels for business or farm purposes (other than for a highway vehicle) during the year?		
Have you received a punitive damage award or an award for damages other than for physical injuries or illness?		
Were you notified by the IRS or other taxing authority of any changes in prior year returns?		
Did you lose your job during 2009 because of foreign competition and pay for your own health insurance?		
Did you install any alternative energy equipment in your residence such as solar water heaters, solar electricity equipment (photovoltaic) or fuel cells?		
Did you install any energy efficiency improvements, or energy property in your residence such as exterior doors or windows, insulation, heat pumps, furnaces, central air conditioners or water heaters?		
Were any distributions from your IRA and/or Roth IRA account(s) distributed to a charitable organization?		

Miscellaneous: (continued)

	Yes	No
Did you engage in any bartering transaction?		
Did you make gifts of more than $13,000 to any individual?		
Did you have any foreign income or pay any foreign taxes during 2009?		

Severance/Retirement:

	Yes	No
Did you retire or change jobs in 2009?		
Did you receive deferred, retirement or severance compensation?		

If Yes, enter the date received (Mo/Da/Yr).

Date

Sale of Your Home:

	Yes	No
Did you sell your home in 2009?		
If Yes, did you own and occupy the home as your principal residence for at least two years of the five-year period prior to the sale?		
Did you ever rent out this property?		
Did you ever use any portion of the home for business purposes?		
Have you or your spouse sold a principal residence within the last two years?		

At the time of the sale, the residence was owned by the: ☐ Taxpayer ☐ Spouse ☐ Both

Additional Information:

	Yes	No
With respect to any trust you have created or for which you are the trustee, have any beneficiaries died during 2009?		
Did you or your spouse make any contributions to Qualified State Tuition Plans (Section 529 plans) during 2009?		

If Yes, enter the following:

Name of Designated Beneficiary	Social Security Number	State Sponsoring Plan	Account Number	2009 Amount Contributed

Personal Information, Dependent(s) and Wages

Taxpayer:

First Name and Initial ______ Last Name ______ Social Security Number ______

Occupation ______ Date of Birth (Mo/Da/Yr) ______ Daytime/Work Telephone Number ______

Evening/Home Telephone Number ______ Primary Email Address ______ Secondary Email Address ______

Spouse:

First Name and Initial ______ Last Name ______ Social Security Number ______

Occupation ______ Date of Birth (Mo/Da/Yr) ______

Present Mailing Address:

Street Address ______ Apartment Number ______

City ______ State ______ ZIP code ______

Foreign Country ______

	Yes	No
May the IRS or other taxing authority discuss the return with the preparer?		
Is the taxpayer claimed as a dependent on someone else's tax return?		

	Taxpayer		Spouse	
	Yes	No	Yes	No
Are you considered legally blind per IRS regulations?				
Do you want to contribute to the Presidential Election Campaign Fund?				

Dependent Information:

Did dependent have income over $3,650?

First Name and Initial	Last Name	Social Security Number	Date of Birth (Mo/Da/Yr)	Relationship to Taxpayer	Months Lived in Your Home	X if Disabled	Yes or No

Please provide the name of any person living with you who is claimed as a dependent on someone else's tax return ______

Please list the years for which a release of claim to exemption is given for a dependent child not living with you . . . ______

Wages and Salaries: **Please enclose all copies of your current year Forms W-2**

TS	Employer's Name	Taxable Wages	Tax Withheld				
			Federal	FICA/TIER1	Medicare	State	Local

Electronic Filing

Electronic Filing: **Please enclose all copies of your current year Forms W-2**

Electronic filing is the means by which your return is transmitted directly to the IRS. Electronic filing is the only filing method that provides you with acknowledgement that the IRS has received your return and is processing it. If you are to receive a refund and use direct deposit with electronic filing, you will normally receive your refund in about 2 weeks.

Please note that not all returns qualify for electronic filing under IRS rules.

	Yes	No
If you qualify for electronic filing, would you like to file the return electronically with the IRS?		
Would you like your return prepared and filed electronically when you have a balance due?		
Would you like your federal return filed electronically only if your refund is greater than a certain minimum dollar amount?		
If Yes, enter the amount here.		
If you qualify, would you like to file your state return electronically?		
If you file more than one state, do you want to file all of them electronically?		

The IRS has implemented a program to allow taxpayers to e-file without mailing a signature document. In order to participate, please provide a 5-digit self-selected Personal Identification Number (PIN).

Self-selected PIN:

Taxpayer PIN . . . . ____________

Spouse PIN . . . . ____________

Direct Deposit and Withdrawal

4A

Direct Deposit and Electronic Withdrawal Account Information:

The IRS and certain states allow refunds to be deposited directly into your financial institution account, regardless of the means used to file the return. For balance due returns to be filed electronically, the IRS and many states allow the entire amount due to be paid using electronic withdrawal. If you would like to have your refund deposited directly into your account or pay a balance due by using an electronic withdrawal, please complete the following information. If the account should be used for a refund anticipation loan, please mark both the refund anticipation loan box and either the checking or trad. savings box.

(To properly file your return, please attach a voided check or a copy of a monthly statement for your account.)

Owner of account . . . . ☐ Taxpayer ☐ Spouse ☐ Joint

Select type of account . . . . ☐ Checking ☐ Archer MSA Savings ☐ Trad. Savings ☐ Coverdell Ed.Savings ☐ IRA Savings ☐ HSA Savings

Name of financial institution . . . . ______________________________

Financial Institution Routing Transit Number (if known) . . . . . ______________
(Use the routing number from a check, NOT a deposit slip. They can be different.
The Routing Transit Number must begin with 01 through 12 or 21 through 32.)

Your account number . . . . ______________________

	Yes	No
Do you want your refund deposited directly into your financial institution account?		
Do you want to use any of your refund to purchase any Series I U.S. Savings Bonds?		
If you are filing a balance due return electronically, do you want to pay the amount due using an electronic withdrawal?		
What amount of your refund, if not the entire refund, do you want to use to purchase Series I U.S. Savings Bonds? . .		
What amount do you want withdrawn if not the entire balance due?		

What date do you want the withdrawal done? . . . . (Mo/Da/Yr) ____________

Owner of account . . . . ☐ Taxpayer ☐ Spouse ☐ Joint

Select type of account . . . . ☐ Checking ☐ Archer MSA Savings ☐ Trad. Savings ☐ Coverdell Ed.Savings ☐ IRA Savings ☐ HSA Savings

Name of financial institution . . . . ______________________________

Financial Institution Routing Transit Number (if known) . . . . . ______________
(Use the routing number from a check, NOT a deposit slip. They can be different.
The Routing Transit Number must begin with 01 through 12 or 21 through 32.)

Your account number . . . . ______________________

	Yes	No
Do you want your refund deposited directly into your financial institution account?		
Do you want to use any of your refund to purchase any Series I U.S. Savings Bonds?		
If you are filing a balance due return electronically, do you want to pay the amount due using an electronic withdrawal?		
What amount of your refund, if not the entire refund, do you want to use to purchase Series I U.S. Savings Bonds? . .		
What amount do you want withdrawn if not the entire balance due?		

What date do you want the withdrawal done? . . . . (Mo/Da/Yr) ____________

Interest Income

Interest Information:

Please enclose copies of all Forms 1099-INT or other documents relating to interest received

TSJ	Name of Payer	Savings & Loans, Bank and Other	U.S. Bonds and Obligations	Tax-Exempt Interest	2008 Interest Amount
	Total				

Seller-Financed Mortgage Interest Information:

Name of Individual to Whom Mortgage Interest Was Paid	Identification Number of Individual	2009 Interest Amount	2008 Interest Amount

Address of Individual to Whom Mortgage Interest Was Paid

Enter Any Additional Information:

Note: Please list all items sold during the year on Form 7.

Dividend Income

Dividend Information:

Please enclose copies of all Forms 1099-DIV or other documents relating to dividends received

TSJ	Name of Payer	Box 1a Total Ordinary Dividends	Box 1b Qualified Dividends	Box 2a Total Capital Gain Distribution	U.S. Bond Interest Amount or Percent in Box 1a	2008 Gross Dividends Amount
	Total					

Enter Any Additional Information:

Note: Please list all items sold during the year on Form 7.

Foreign Bank and Financial Accounts

Note: If the aggregate value of the accounts does not exceed $10,000, then you do not need to provide details.

General Information:

TSJ . . . . ____

Title of filer . . . . ____

Enter all countries in which you have foreign bank accounts . . . . ____

Foreign Identification:

	Yes	No
Passport		

If not passport, enter description . . . . ____

Number . . . . ____

Country of issue . . . . ____

Information on Foreign Financial Accounts:

Select Account Type	
1	Bank Account
2	Securities Account
3	Other

	Account Type	If Other Account Type, Describe	Maximum Account Value	Account Number	Financial Institution Name	Country in Which Account is Held
A						
B						

	Street Address	City	State	ZIP/Postal Code
A				
B				

If you have no financial interest in the account or account is jointly owned, please complete the account owner information below.

	Last Name or Organization Name	First Name	Middle Initial	Taxpayer ID Number	# of Joint Owners
A					
B					

1	No financial interest	2A	Joint ownership - spouse is joint owner	2B	Joint ownership - other joint owner

	Street Address	City	State	ZIP/Postal Code	Country	Ownership Code
A						
B						

Foreign Bank Accounts and Trusts:

	Yes	No
At any time during 2009, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account?		
If Yes, enter name of foreign country . . . . ____		
Were you the grantor of, or transferor to, a foreign trust that existed during 2009, whether or not you had any beneficial interest in it?		

Business Income and Cost of Goods Sold

Name of Business: . . . . ______________________

Principal Business or Profession: . . . ______________________

TSJ . . . . ____
Employer ID number . . . . ____________
Street address . . . . ______________________
City, state and ZIP code . . . . ______________________
Method of inventory . . . . ________________
Method of accounting . . . . ________________

Business Questions for 2009:

		Yes	No
Did you dispose of this business?			
If Yes, what was the disposition date?	(Mo/Da/Yr) ________		
Was there a change in determining quantities, costs or valuations between opening and closing inventory?			
Were you involved in the operations of this business on a regular, continuous and substantial basis?			

	2009 Amount	2008 Amount
Health insurance premiums paid for yourself and your dependents		

Income:

	2009 Amount	2008 Amount
Gross receipts or sales		
Less returns and allowances		

Cost of Goods Sold:

	2009 Amount	2008 Amount
Beginning inventory		
Purchases less cost of items withdrawn for personal use		
Cost of labor (do not include amounts paid to yourself)		
Materials and supplies		

Other Costs of Cost of Goods Sold:

Description	2009 Amount	2008 Amount

	2009 Amount	2008 Amount
Ending inventory		

Other Income:

Description	2009 Amount	2008 Amount

Business Expenses and Property & Equipment

6A

Name of Business: . . . . ______________________________

Principal Business or Profession: . . . ______________________________

Expenses:

	2009 Amount	2008 Amount
Advertising		
Car and truck expenses		
Parking fees and tolls		
Commissions and fees		
Contract labor		
Employee benefit programs and health insurance (other than pension and profit-sharing plans)		
Insurance (other than health)		
Interest - mortgage (paid to banks, etc.)		
Interest - other		
Legal and professional fees		
Office expense		
Pension and profit-sharing plans		
Rent or lease - vehicles, machinery and equipment		
Rent or lease - other business property		
Repairs and maintenance		
Supplies (not included in Cost of Goods Sold)		
Taxes and licenses		
Travel		
Meals and entertainment		
Utilities		
Wages		
Dependent care benefits		

Other Expenses:

Description	2009 Amount	2008 Amount

Property and Equipment:

Please attach a list if more space is needed

X if not new	Acquisitions - Description	Date Acquired (Mo/Da/Yr)	Cost

Dispositions - Description	Date Acquired (Mo/Da/Yr)	Cost	Date Sold (Mo/Da/Yr)	Selling Price

Business Expenses - Vehicle Information

Name of Business: . . . . ______________________________

Principal Business or Profession: . . . ______________________________

Vehicle Questions for 2009:

	Yes	No
Do you have evidence to support your deduction?	☐	☐
If Yes, is the evidence written?	☐	☐

If you are an employer who provides vehicles for use by employees:

	Yes	No
Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	☐	☐
Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees?	☐	☐
Do you treat all use of vehicles by employees as personal use?	☐	☐
Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles and retain the information received?	☐	☐
Do you meet the requirements for qualified demonstration use by maintaining a written policy statement that prohibits vehicle use by individuals other than full-time vehicle salespersons, use for personal vacation trips, storage of personal possessions in the vehicle and limits the total mileage outside the salesperson's normal working hours?	☐	☐

Vehicle:

	Vehicle 1	Vehicle 2
Description of vehicle		
Date placed in service (Mo/Da/Yr)		
Do you (or your spouse) have another vehicle available for your personal use?	☐ Yes ☐ No	☐ Yes ☐ No
Was your vehicle available for use during off-duty hours?	☐ Yes ☐ No	☐ Yes ☐ No

Mileage:

	Vehicle 1 2009 Miles	Vehicle 1 2008 Miles	Vehicle 2 2009 Miles	Vehicle 2 2008 Miles
Total miles				
Total business miles				
Total commuting miles for the year				

Actual Expenses:

	Vehicle 1 2009 Amount	Vehicle 1 2008 Amount	Vehicle 2 2009 Amount	Vehicle 2 2008 Amount
Gasoline, oil, repairs, insurance, etc				
Interest				
Taxes				
Fair market value of leased vehicle				
Vehicle rentals/leases				

Business Use of Home

6E

Name of Business: . . . . ______________________________

Principal Business or Profession: . . . ______________________________

Partial Use of Your Home for Business:

	2009	2008
Square footage of home used exclusively for business		
Total square footage of home		
Total hours home was used for day care during the year		

	Yes	No
Was your home used for day care purposes for the entire year?		
Were improvements made to the home and/or home office since the time you began using the home for business?		

Expenses: Enter all expenses at 100 percent

Direct expenses benefit the business part of your home.
Example: Cost of painting or repairs made to the specific area or room used for business.

Indirect expenses are required for keeping up and running your entire home.
Example: Real estate taxes.

	Direct Expenses		Indirect Expenses	
	2009 Amount	2008 Amount	2009 Amount	2008 Amount
Casualty losses				
Deductible mortgage interest paid to:				
Financial institutions				
Individuals				
Real estate taxes				
Insurance				
Qualified mortgage insurance premiums				
Repairs and maintenance				
Utilities				
Rent				

Other Expenses:

Description	Direct Expenses		Indirect Expenses	
	2009 Amount	2008 Amount	2009 Amount	2008 Amount

Seller-Financed Mortgage Interest Information:

Name of Individual to Whom Mortgage Interest Was Paid	Identification Number of Individual	Address of Individual to Whom Mortgage Interest Was Paid

Sales of Stocks, Securities, Capital Assets & Installment Sales

Gains or Losses from Sales of Stocks, Securities and Other Capital Assets:

Please enclose all Forms 1099-A, 1099-B, 1099-S and copies of mutual fund statements for the year

Did you have any of the following during the year?	Yes	No
Mutual fund transactions		
Exchange of any securities or investments for something other than cash		
Sales of inherited property		
Sales of any stock or stock options at a loss and purchases of the same or substantially similar stock or options 30 days before or 30 days after the sale		
Commodity sales, short sales or straddles		
Reinvestment of the proceeds of the sale of a publicly traded security into an SSBIC interest		
Reinvestment of the proceeds of the sale of qualified small business stock in other qualified small business stock		
Debts that became uncollectible		
Securities which became worthless		
Sale of any property for which you will receive payments in future years		

TSJ	Kind of Property and Description	Gross Sales Price (Less Commissions)	Cost or Other Basis	Date Acquired (Mo/Da/Yr)	Date Sold (Mo/Da/Yr)	Federal Tax Withheld

Installment Sales: **NOTE: Do not include interest received in principal amount**

TSJ	Property Description	Date Sold (Mo/Da/Yr)	2009 Principal Received	2008 Principal Received

Sale of Your Home and Moving Expenses

Sale or Exchange of Your Home:

Please attach the closing statements from the purchase and sale of your former and new homes

Former Home Information:

TSJ . . . . ____

Date acquired . . . . (Mo/Da/Yr) ____________

Date sold . . . . (Mo/Da/Yr) ____________

Selling price . . . . ☐

Original Cost and Cost of Improvements:

Description	Amount

Sale Expenses:

Commissions, legal fees, advertising and other expenses.

Description	Amount

Did you personally own and occupy the home for at least 2 of the 5 years preceding the sale? . . . . ☐ Yes ☐ No

If your spouse is deceased, did the sale occur within two years of the date of death and did your spouse live in the home for at least 2 of the 5 years preceding the sale? . . . . ☐ Yes ☐ No

If you had a foreign mortgage on the above property, please provide the amount of the mortgage retired on the sale and the date the mortgage was acquired or the date the mortgage was most recently renegotiated ______________________________

Moving Expenses:

TSJ . . . . ____

Were the moving expenses reimbursed by your employer? . . . . ☐ Yes ☐ No

Enter reimbursements not included in wages on your Form W-2 . . . . ☐

Mileage:

	Miles
Number of miles from old home to new workplace	
Number of miles from old home to old workplace	
Number of automobile miles in move	

Transportation Expenses:

	Amount
Costs of transportation of household goods and personal effects	
Costs of travel and lodging (do not include meals or automobile expenses)	
Automobile expenses (gasoline, oil, etc.)	
Meals (Pennsylvania only)	

Individual Retirement Account (IRA):

TS . . . . ____
Name of payer . . . . ____

IRA Questions for 2009:

	Yes	No
Are you covered by an employer's retirement plan?		
If no, is your spouse covered by an employer's retirement plan?		
Do you want to limit your IRA contribution to the maximum amount deductible on your tax return?		
If no, do you want to contribute the maximum allowable amount to your IRA even though you may not qualify for an IRA deduction?		
Did you receive distributions in 2009 from a traditional IRA, Roth IRA or Qualified Education Account?		
Did you convert a traditional IRA to a Roth IRA in 2009?		
Did you use your IRA as security for a loan this year?		
Did you have any transactions with your IRA during the year?		

If Yes, please explain. ____

IRA Values, Rollovers, and Distributions: **Please enclose copies of all Forms 1099-R**

Total value of all traditional IRAs on December 31, 2009	
Outstanding rollovers on December 31, 2009	
IRA distributions received during 2009	
Total distributions converted to Roth IRAs	
Amount of Qualified Disaster Recovery Assistance distributions	

Contributions: **Please enclose copies of all Forms 5498**

IRA:	
Contributions in 2009 for the 2009 tax return	
Contributions in 2010 for the 2009 tax return	
Amount for 2009 you choose to be treated as nondeductible	
Roth IRA:	
Contributions made for the 2009 tax year	

Pensions and Annuities: Please enclose all Forms 1099-R and any nontaxable distribution details

TSJ	Name of Payer	2009 Gross Distributions	Taxable Amount	Federal Tax Withheld	State Tax Withheld	Is this a Rollover?	Is this a IRA?	2008 Gross Distributions

Self-Employed Retirement Plan: Please enclose copies of all Forms 1099-R

	Taxpayer Yes	Taxpayer No	Spouse Yes	Spouse No
Have you established a self-employed retirement or SIMPLE plan with deductible contributions?				
Do you wish to contribute the maximum amount allowed?				

Contributions to:	Taxpayer 2009 Amount	Spouse 2009 Amount
Simplified employee pension plan		
Defined benefit plan		
Defined contribution plan		
SIMPLE plan		

Rental and Royalty Income and Expenses

Location of Property: ____________________

TSJ . . . . ____
Type of property . . . ____________________

	2009	2008
Ownership percentage if not 100%	%	
How many days was this property rented at fair market value?		
How many days was this property used personally (including use by family members)?		

Income:

	2009 Amount	2008 Amount
Rents received		
Royalties received		

Other Income:

Description	2009 Amount	2008 Amount

Expenses:

	2009 Amount	2008 Amount
Advertising		
Auto and travel		
Cleaning and maintenance		
Commissions		
Insurance		
Legal and other professional fees		
Management fees		
Mortgage interest paid to banks, etc.		
Mortgage interest paid to individuals		
Other interest		
Repairs		
Supplies		
Taxes		
Utilities		
Dependent care benefits		

Other Expenses:

Description	2009 Amount	2008 Amount

Rental and Royalty
Property and Equipment & Depletion

Location of Property: ____________________

Property and Equipment: Please attach a list if more space is needed

Acquisitions:

X if not new	Description	Date Acquired (Mo/Da/Yr)	Cost

Dispositions:

Description	Date Acquired (Mo/Da/Yr)	Cost	Date Sold (Mo/Da/Yr)	Selling Price

Percentage Depletion Information:

Production Type	Royalty Income	
	2009 Amount	2008 Amount

Rental and Royalty Vehicle Information

Location of Property: ______________________________

Vehicle Questions for 2009:

	Yes	No
Do you have evidence to support your deduction?		
If Yes, is the evidence written?		

If you are an employer who provides vehicles for use by employees:

	Yes	No
Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees?		
Do you treat all use of vehicles by employees as personal use?		
Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles and retain the information received?		
Do you meet the requirements for qualified demonstration use by maintaining a written policy statement that prohibits vehicle use by individuals other than full-time vehicle salespersons, use for personal vacation trips, storage of personal possessions in the vehicle and limits the total mileage outside the salesperson's normal working hours?		

Vehicle:

	Vehicle 1	Vehicle 2
Description of vehicle		
Date placed in service (Mo/Da/Yr)		
Do you (or your spouse) have another vehicle available for your personal use?	Yes No	Yes No
Was your vehicle available for use during off-duty hours?	Yes No	Yes No

Mileage:	Vehicle 1 2009 Miles	Vehicle 1 2008 Miles	Vehicle 2 2009 Miles	Vehicle 2 2008 Miles
Total miles				
Total miles applicable to business				
Total commuting miles for the year				

Actual Expenses:	Vehicle 1 2009 Amount	Vehicle 1 2008 Amount	Vehicle 2 2009 Amount	Vehicle 2 2008 Amount
Gasoline, oil, repairs, insurance, etc				
Interest				
Taxes				
Fair market value of leased vehicle				
Vehicle rentals/leases				

Partnership, S Corporation, Estate, Trust and REMIC Income

Partnership Income: Please enclose all Schedules K-1

TSJ	Entity Name	Employer ID Number	Health Insurance Paid by Entity

S Corporation Income: Please enclose all Schedules K-1

TSJ	Entity Name	Employer ID Number	Health Insurance Paid by Entity

Estate and Trust Income: Please enclose all Schedules K-1

TSJ	Entity Name	Employer ID Number

Real Estate Mortgage Investment Conduit (REMIC) Income: Please enclose all Schedules Q

TSJ	Entity Name	Employer ID Number

Please enclose Forms: W-2G, 1099-MISC, 1099-RRB, 1099-SSA, 1099-SA, 1099-LTC, 1099-G and 1098-E

Miscellaneous Income and Adjustments:

	TSJ ____		TSJ ____	
	2009 Amount	2008 Amount	2009 Amount	2008 Amount
Taxable pensions and annuities received				
Nontaxable pensions and annuities received				
Federal withholding on pensions and annuities				
State withholding on pensions and annuities				
Unemployment compensation received				
Unemployment compensation repaid in 2009				
Social security benefits received				
Social security benefits repaid in 2009				
Medicare premiums withheld				
Tier 1 railroad retirement benefits received				
Tier 1 railroad retirement benefits repaid in 2009				
Economic recovery payment received in 2009				
Taxable IRA distributions				
Nontaxable IRA distributions				
Total lump sum social security received				
Lump sum taxable social security				
Other federal withholding				
Other state withholding				

State and Local Income Tax Refunds:

TSJ	State	City	Tax Year	Income Tax Refund	
				State	Local

Other Income:

TSJ	Nature and Source	2009 Amount	2008 Amount

Alimony Paid or Received:

TSJ	Recipient's Name	Recipient's Social Security No.	Alimony Received?	2009 Amount	2008 Amount

Miscellaneous Adjustments

Educator Expenses: Deduction for amounts paid by educators of kindergarten through Grade 12

TS	2009 Amount	2008 Amount

Health Savings Accounts (HSAs)

TS	Description	2009 Amount	2008 Amount
	Contributions made for 2009		
	Distributions received from all HSAs in 2009		

	Yes	No
Did you or your spouse enroll in Medicare?		
If yes, what month did you enroll?		
What month did your spouse enroll?		

Other Adjustments to Income: Please enclose all Forms 1098-E for Student Loan Interest Paid

TSJ	Nature and Source	2009 Amount	2008 Amount

Itemized Deductions - Medical and Taxes

Itemize real estate taxes by state.

Medical and Dental Expenses:

	TSJ	2009 Amount	2008 Amount
Prescription medicines and drugs			
Total medical insurance premiums paid (Do not include medicare premiums paid)			
Long-term care expenses			
Total insurance reimbursement			
Number of miles traveled for medical care			
Lodging			
Doctors, dentists, etc.			
Hospitals			
Lab fees			
Eyeglasses and contacts			

	2009 Amount	2008 Amount
Taxpayer long-term care insurance premiums paid		
Spouse long-term care insurance premiums paid		

Other Medical Expenses:

TSJ	Description	2009 Amount	2008 Amount

Taxes Paid: Please include copies of your tax bills

	TSJ	2009 Amount	2008 Amount
Personal property taxes paid (include vehicle taxes)			
General sales taxes paid on specified items			
State and local sales or excise taxes paid on a new vehicle, motorcycle, or mobile home purchased after 2/16/2009			
Purchase price before taxes of new motor vehicle, motorcycle, or mobile home purchased after 2/16/2009			

Real estate taxes paid on U.S. properties are deductible for taxpayers not itemizing in 2009

TSJ	Real Estate Taxes	2009 Amount	2008 Amount

Other Taxes Paid:

TSJ	Description	2009 Amount	2008 Amount

If you purchased or sold your home in 2009, did you include any taxes from your closing statement in the amounts above? ☐ Yes ☐ No

Itemized Deductions - Mortgage Interest and Points

Mortgage Questions for 2009:

	Yes	No
If you purchased or sold your home, did you include any mortgage interest from your closing statement in the amount below?		
Did you refinance your home? (If Yes, please enclose the closing statement.)		
If Yes, how many years is your new mortgage loan? ________		
Did you purchase a new home or sell your former home during the year? If Yes, please enclose the closing statements from the purchase and sale of your new and former homes.		
If Yes, also, did you have an ownership interest in a principal residence in the US during the 3 year period prior to the purchase of this home?		
Has the taxpayer (or spouse, if married) owned a residence within the last three years from the date of purchase?		

Home Mortgage Interest Paid To Financial Institutions:

TSJ	Paid To	Did You Receive Form 1098?		2009 Amount	2008 Amount
		Yes	No		

Other Home Mortgage Interest Paid:

TSJ	Paid To		ID Number	2009 Amount	2008 Amount
	Name	Address			

Deductible Points:

TSJ	Paid To	Did You Receive Form 1098?		2009 Amount	2008 Amount
		Yes	No		

Mortgage Insurance Premiums:

Premiums paid or accrued for qualified mortgage insurance.

TSJ	2009 Amount	2008 Amount

Investment Interest Expense:

Interest paid on money you borrowed that is allocable to property held for investment.

TSJ	Paid To	2009 Amount	2008 Amount

Cash Contributions:

You cannot deduct a cash contribution, regardless of the amount, unless you keep as a record of the contribution a bank record (such as a canceled check, a bank copy of a canceled check, or a bank statement containing the name of the charity, the date, and the amount) or a written communication from the charity. The written communication must include the name of the charity, date of the contribution, and amount of the contribution. Clothes and household items donated must be in good, used condition or better in order to be deductible unless the item donated is worth more than $500 and you have the item's value appraised. Attach a copy of the appraisal. Include any vehicles donated to charity. Attach Forms 1098-C received from the charity.

TSJ	Organization or Description of Contribution	2009 Amount	2008 Amount

TSJ	Conservation Real Property	2009 Amount	2008 Amount
	100% limit		
	50% limit		

TSJ	Description	2009 Miles	2008 Miles
	Number of miles traveled performing volunteer work for qualified charitable organizations		

Noncash Contributions Totaling Less Than or Equal to $500:

TSJ	Description of Donated Property	2009 Amount	2008 Amount

Noncash Contributions Totaling More Than $500:

TSJ . . . . ____

Description of the donated property . . . . ____

Donee organization name . . . . ____

Donee organization address . . . . ____

Date the property was acquired by the taxpayer . . (Mo/Da/Yr) ____

Date the property was donated . . . . (Mo/Da/Yr) ____

Cost or basis of the donated property . . . . ☐

Fair market value of the donated property . . . . ☐

Which of the following methods was used to determine the fair market value? CAUTION: Generally, contributions in excess of $5,000 of similar property will require an appraisal (does not apply to marketable securities)

☐ Appraisal ☐ Thrift shop value ☐ Catalog ☐ Comparable sale

Other - please explain . . . . ____

Which of the following describes how this donated property was acquired?

☐ Purchase ☐ Gift ☐ Inheritance ☐ Exchange

Itemized Deductions - Miscellaneous

Miscellaneous Itemized Deductions:

	TSJ	2009 Amount	2008 Amount
Union and professional dues			
Tax preparation fee			
Professional subscriptions			
Hobby expense (To extent of income)			
Safe deposit box			
Uniforms and protective clothing			
Work tools			
Gambling losses			
Estate taxes			

Other Itemized Deductions:

Examples:

- Certain legal and accounting fees
- Investment expenses
- Custodial fees
- Employment agency fees
- Certain educational expenses

TSJ	Description	2009 Amount	2008 Amount

Casualty or Theft Loss:

TSJ . . . . ____

Property description . . . . ____

Which of the following describes the type of property that sustained the casualty or theft loss?

☐ Personal use ☐ Business use ☐ Income producing ☐ Employee Use ☐ Personal use due to Hurricane Katrina

☐ Personal use attributable to a federally declared disaster ☐ Personal use attributable to Midwestern disaster area ☐ Personal use attributable to Kansas disaster area

Date acquired . . . . (Mo/Da/Yr) ____

Date damaged or lost . . . . (Mo/Da/Yr) ____

Original cost or other basis . . . . ☐

Fair market value before casualty . . . . ☐

Fair market value after casualty . . . . ☐

Cost of replacement . . . . ☐

Insurance reimbursement . . . . ☐

Employee Business Expenses

TS: ____ **Occupation:** . . . . ____________________

Business Expenses: **Enter all expenses at 100 percent**

If these expenses are to be divided between Schedule A (Itemized Deductions) and one or more businesses, please enter the percentage to apply to Schedule A . . . . ______%

	2009 Amount	2008 Amount
Parking fees and tolls		
Local transportation		
Travel expenses		
Meals and entertainment		

Other Business Expenses:

Description	2009 Amount	2008 Amount

Reimbursements: **Please list only reimbursements NOT reported in Box 1 of your Form W-2**

	2009 Amount	2008 Amount
Amount received for other expenses		
Amount received for meals and entertainment		

Does your employer's reimbursement plan for meals and entertainment allow for offset of other reimbursements? . . . . ☐ Yes ☐ No

Vehicle:

If these vehicle expenses are to be divided between Schedule A (Itemized Deductions) and one or more businesses, please enter the percentage to apply to Schedule A . . . . ______%

Description of vehicle . . . . ____________________

Date vehicle was placed in service . . . . (Mo/Da/Yr) ____________

Do you (or your spouse) have another vehicle available for personal purposes? . . . . ☐ Yes ☐ No

Was your vehicle available for personal use during off-duty hours? . . . . ☐ Yes ☐ No

	2009	2008
Total miles		
Total business miles		
Average daily commuting miles		
Total commuting miles for the year		
Gasoline and oil		
Repairs		
Insurance		
Taxes		
Value of employer provided vehicle		
Temporary vehicle rentals		
Fair market value of leased vehicle		
Vehicle leases		

Other Vehicle Expenses:

Description	2009 Amount	2008 Amount

Employee Business Expenses- Business Use of Home

17A

Partial Use of Your Home for Business:

	2009	2008
Square footage of home used exclusively for business		
Total square footage of home		
Total hours home was used for day care during the year		

	Yes	No
Was your home used for day care purposes for the entire year?		
Were improvements made to the home and/or home office since the time you began using the home for business?		

Expenses: Enter all expenses at 100 percent

Direct expenses benefit the business part of your home.
Example: Cost of painting or repairs made to the specific area or room used for business.

Indirect expenses are required for keeping up and running your entire home.
Example: Real estate taxes.

	Direct Expenses		Indirect Expenses	
	2009 Amount	2008 Amount	2009 Amount	2008 Amount
Casualty losses				
Deductible mortgage interest paid to: Financial institutions				
Individuals				
Real estate taxes				
Insurance				
Qualified mortgage insurance premiums				
Repairs and maintenance				
Utilities				
Rent				

Other Expenses:

Description	Direct Expenses		Indirect Expenses	
	2009 Amount	2008 Amount	2009 Amount	2008 Amount

Seller-Financed Mortgage Interest Information:

Name of Individual to Whom Mortgage Interest Was Paid	Identification Number of Individual	Address of Individual to Whom Mortgage Interest Was Paid

Child/Dependent Care Expenses & Education Expenses

Child/Dependent Care Expenses:

General Information:

TSJ . . . . ______

Were you or your spouse a full time student or disabled? . . . . ☐ Yes ☐ No

Did you pay an individual for services performed in your home? . . . . ☐ Yes ☐ No

Expenses incurred in 2008 but paid in 2009	
Employer-provided dependent care benefits that were forfeited in 2009	
2008 carryover used in grace period	

Child/Dependent Care Providers:

Provider 1:

Name . . . . ______

Street address . . . . ______

City, state and ZIP code . . . . ______

Social security number OR . . . . ______

Employer identification number . . . . ______

Telephone number (California only) . . . . ______

	2009 Amount	2008 Amount
Expenses incurred and paid in 2009		
Expenses incurred and not paid in 2009		

Provider 2:

Name . . . . ______

Street address . . . . ______

City, state and ZIP code . . . . ______

Social security number OR . . . . ______

Employer identification number . . . . ______

Telephone number (California only) . . . . ______

	2009 Amount	2008 Amount
Expenses incurred and paid in 2009		
Expenses incurred and not paid in 2009		

Qualifying Persons for Child/Dependent Care Expenses:

First Name and Initial	Last Name	Social Security Number	2009 Expenses Incurred	2008 Expenses Incurred

Higher Education Expenses for Education Credits and/or Tuition Fees Deduction:

Qualified expenses are for post-secondary education tuition and related expenses. They do not include room, board or books.

Please enclose copies of all Forms 1098-T

First Name and Initial	Last Name	Social Security Number	Grade	2009 Qualified Expenses

Household Employment Taxes

General Information:

TSJ . . . . ___

Employer identification number . . . . ___

	Yes	No
Did you pay any one household employee cash wages of $1,700 or more in 2009?		
Did you withhold any federal income tax from wages paid to any household employee?		
Did you pay total cash wages of $1,000 or more in any calendar quarter of 2008 or 2009?		

Social Security, Medicare and Income Taxes:

	2009 Amount	2008 Amount
Cash wages subject to social security taxes		
Cash wages subject to Medicare taxes (if different than cash wages subject to social security)		
Federal income tax withheld		
Advance earned income credit (EIC) payments		
State disability plan payments subject to social security taxes		
State disability plan payments subject to Medicare taxes (if different than plan payments subject to social security)		

Federal Unemployment (FUTA) Tax:

	Yes	No
Did you pay unemployment contributions to more than one state?		
Were all of the wages subject to FUTA tax subject to the state's unemployment tax?		

	2009 Amount	2008 Amount
Total cash wages subject to FUTA tax		

Complete the following for all state unemployment contributions made:

X if payment to be made after April 15, 2010

Name of State	State Reporting Number	Taxable Wages	Contribution Paid to Unemployment Fund	X	2008 Amount

Federal Tax Payments

Refund Application:

If you have an overpayment of 2009 taxes, do you want the excess:

	Yes	No
Refunded	☐ Yes	☐ No
Applied to your 2010 estimated tax liability	☐ Yes	☐ No

Federal Estimated Tax Payments:

		Amount Due	Date Paid if Not Date Due (Mo/Da/Yr)	Amount Paid
2009 1st Quarter Estimate	(Due 04-15-2009)			
2009 2nd Quarter Estimate	(Due 06-15-2009)			
2009 3rd Quarter Estimate	(Due 09-15-2009)			
2009 4th Quarter Estimate	(Due 01-15-2010)			

2008 overpayment applied to 2009 estimate . . . . ☐

Tax Planning Information for Tax Year 2010:

Do you expect any of the following to occur in 2010?	Yes	No
A change in your marital status	☐	☐
A change in the number of your dependents	☐	☐
A substantial change in your income	☐	☐
A substantial change in your withholding	☐	☐
A substantial change in deductions	☐	☐

If you answered Yes to any of the above questions, please provide details.

State and City Tax Payments

State and City Estimated Tax Payments:

TSJ ___
State/City ____________________

	Amount Due	Date Paid if Not Date Due (Mo/Da/Yr)	Amount Paid
2009 1st Quarter Estimate			
2009 2nd Quarter Estimate			
2009 3rd Quarter Estimate			
2009 4th Quarter Estimate			

2008 overpayment applied to 2009 estimate . . . .

Balance of prior year(s)' tax paid in 2009 plus amount paid with 2008 extensions . . . .

Estimated tax payments for 2008 paid in 2009 . . . .

State and City Estimated Tax Payments:

TSJ ___
State/City ____________________

	Amount Due	Date Paid if Not Date Due (Mo/Da/Yr)	Amount Paid
2009 1st Quarter Estimate			
2009 2nd Quarter Estimate			
2009 3rd Quarter Estimate			
2009 4th Quarter Estimate			

2008 overpayment applied to 2009 estimate . . . .

Balance of prior year(s)' tax paid in 2009 plus amount paid with 2008 extensions . . . .

Estimated tax payments for 2008 paid in 2009 . . . .

State and City Estimated Tax Payments:

TSJ ___
State/City ____________________

	Amount Due	Date Paid if Not Date Due (Mo/Da/Yr)	Amount Paid
2009 1st Quarter Estimate			
2009 2nd Quarter Estimate			
2009 3rd Quarter Estimate			
2009 4th Quarter Estimate			

2008 overpayment applied to 2009 estimate . . . .

Balance of prior year(s)' tax paid in 2009 plus amount paid with 2008 extensions . . . .

Estimated tax payments for 2008 paid in 2009 . . . .

Gambling Winnings

Please enclose all of your current year Forms W-2G

Special State Code:
1 - Massachusetts Lottery Winnings 2 - Massachusetts Other Gambling Winnings

TS	Name of Payer	Code	Gross Winnings	Tax Withheld	
				Federal	State

Massachusetts Information (Page 1 of 2)

General Information:

Daytime telephone number (including area code)

Taxpayer	
Spouse	

	Yes	No
Has your address changed from 2008?		
Do you qualify for the blind exemption?		
Taxpayer		
Spouse		
Are you a noncustodial parent?		

Total purchases in 2009 subject to Massachusetts use tax

Sales/use tax paid to other state or jurisdiction

Residency Information:

	From (Mo/Da/Yr)	To (Mo/Da/Yr)
If you did not live in Massachusetts for all of 2009, enter the dates you did live in Massachusetts		

Enter the state names other than Massachusetts for which you had income

Voluntary Contributions:

Do you want to contribute $1.00 to the Massachusetts Election Campaign Fund?	Yes	No
Taxpayer		
Spouse		

Enter the amount you wish to contribute on your 2009 tax return to:

Organ Transplant Fund

Endangered Wildlife Conservation

Massachusetts AIDS Fund

Massachusetts United States Olympic Fund

Massachusetts Military Family Relief Fund

Rental Deduction Information:

Name of landlord

Rent paid

Enter Any Additional Massachusetts Information:

Schedule HC Private Health Insurance

Name of Insurance Company or Administrator

Taxpayer . . . . ______

Spouse . . . . ______

Federal Identification Number of Insurance Company

Taxpayer . . . . ______

Spouse . . . . ______

Subscriber Number

Taxpayer . . . . ______

Spouse . . . . ______

Schedule HC Government - Subsidized Health Insurance

	Taxpayer	Spouse
Commonwealth Care		
MassHealth		
Medicare		
Veterans Administration Program Enrollment		
Tri-Care		
Other (see instructions). Enter names(s) of provider(s) below		
Applied for MassHealth or Commonwealth Care in 2009 and denied		

Name of Other Provider

Taxpayer . . . . ______

Spouse . . . . ______

Months Covered by Health Insurance (if not all of 2009)

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Taxpayer	___	___	___	___	___	___	___	___	___	___	___	___
Spouse	___	___	___	___	___	___	___	___	___	___	___	___

Massachusetts Information

Massachusetts Use Tax

A 5% use tax is due on your taxable purchases of tangible personal property purchased for use in Massachusetts on which you did not pay Massachusetts sales or use tax. These include, but are not limited to, purchases made out-of-state, on the Internet, or from mail order sellers, where no Massachusetts sales tax was paid.

You may use the "safe harbor" table below to self-report the amount of use tax based on your Massachusetts adjusted gross income. You may pay this amount in lieu of the actual amount of use tax that would otherwise be due with respect to such purchases.

Individuals taxpayers electing to report use tax under the "safe harbor" method will not be assessed additional use tax on audit, even if the actual amount of use tax due would have been greater than the amount from the schedule.

The use of the "safe harbor" tables applies only to purchases of any individual items each having a total sales price of less than $1,000. For each taxable item purchased at a price of $1,000 or greater, the actual use tax liability for each purchase must be added to the amount of use tax liability calculated by the "safe harbor" tables.

Worksheet on Use Tax Due on Out-of-State Purchases

Taxpayer(s) Name(s):____

Do you have Massachusetts use tax due on out-of-state purchases? *(Please check **all** that apply)*

_________No

_________Yes *(if yes, fill in number 1 below* if you do not wish to use the "Safe Harbor Tables")

_________I elect to use the "Safe Harbor" tables provided by
The Massachusetts Department of Revenue

_________I elect to use the "Safe Harbor" tables and also have
Purchases with a sales price greater than $1,000 *(fill in number 2 below)*

1. Total amount of purchases in 2009 subject to Massachusetts use tax (to be taxed at 5%) _________________

2. Total amount of purchases with a sales price greater than $1,000 _________________

Safe Harbor Table

Massachusetts Adjusted Gross Income	Use Tax Liability
$ 0 - $ 25,000	$ 0.00
$ 25,001 - $ 40,000	$ 15.00
$ 40,001 - $ 60,000	$ 25.00
$ 60,001 - $ 80,000	$ 35.00
$ 80,001 - $100,000	$ 45.00
Above $100,000	Multiply Mass. AGI by .05%

Massachusetts Information

Commuter Deduction:

For tax years beginning January 1, 2006, a Massachusetts deduction is allowed to an individual for certain commuting costs paid **in excess of $150** for:

- tolls paid through the Massachusetts FastLane account; or
- the cost of weekly or monthly passes for MBTA transit, bus, commuter rail, or commuter boat

Amounts paid must be reduced by any amounts reimbursed or otherwise deductible.

The total amount deducted per individual may not exceed $750.

Note: Employees whose wages subject to tax are reduced by a payroll deduction for the purchase of MBTA passes are not entitled to the deduction.

If you have expenses which qualify for this deduction, please provide the total amount paid, less any amounts which may have been reimbursed:

	Taxpayer	Spouse
Total Amount Paid	$________________	$________________
Amount Reimbursed, if any	$________________	$________________