TAXING MATTERS
Tax & Financial Services
Making Money Matters Less Taxing

171 Pine Hill Road
Westport, MA 02790

T 508.636.9829
T 508.240.6740
MA 800.774.1040
F 508.636.9820

Greetings!

Welcome to the 2009 Tax Filing Season. Enclosed you will find your organizer packet. This tax season presents us with an amazing amount of tax changes. Although these changes are too great to list in this letter, we wanted to highlight some of them to help aid you in collecting your tax information. Additionally, please be sure to include the following.

- Rent paid for your residence in Massachusetts.
- Enclose all related tax documents (W-2's, 1099's, 1098's, etc).
- Bonus depreciation is back. The Economic Stimulus Act of 2008 allows a business to depreciate 50 percent of the adjusted basis of certain qualified property during the year the property is placed in service. This bonus depreciation remains in effect for 2009.
- First-Time Homebuyer Tax Credit. Congress authorized a refundable first-time homebuyer tax credit to encourage home sales. This credit was modified for 2009 and is not required to be repaid. The maximum amount of the credit is $8,000. There is also a long-time resident sale/purchase credit of up to $6,500 for taxpayers who have owned and lived in their home for at least five years.
- Individuals who do not itemize their deductions on their federal income tax returns may claim an additional standard deduction for state and local real property taxes.
- The credit for energy efficient property or improvements has been reinstated for 2009. This property can include high-efficiency heat pumps, air conditioners, and water heaters. It can also include energy-efficient windows, doors, insulation materials and certain roofs. The credit is 30% of qualifying costs with a $1,500 limit. The credit also applies to solar with no limit on the 30% credit.
- The State of Massachusetts will continue to penalize individuals without health insurance. Be sure to provide Form 1099-HC to be provided by your health insurance provider.
- In 2009, you can deduct the state or local sales and excise taxes imposed on the purchase of a qualified motor vehicle after February 16, 2009, and before January 1, 2010.
- **If you have employees, the Division of Unemployment is requiring that all employers register their business with Quest. Visit www.mass.gov/dua/quest to register or for more information. Please contact us if you would like us to complete this registration on your behalf.**

The enclosed organizer is designed especially for you in order to help you assemble your tax information, and we would like to take this opportunity to encourage their use. Experience has taught us that when clients use these organizers there are less errors, greater consistency with previous years, and information is less likely to be omitted.

Our goal is to prepare your tax returns in a convenient, competent, and efficient manner. We encourage you to either mail your tax information in the envelope provided, or drop it off at our office. This allows us the opportunity to work on your taxes and compile a list of questions or missing information that we can then obtain from you via appointment, email, phone or fax. Also, please be sure to make a list of any questions you might have for us so that we can answer all of your questions after thoroughly reviewing your information.

Your completed tax package must be received by March 20th in order to allow us to complete your return without filing an extension. Please contact us if you are not able to file a timely return and would like us to file an extension on your behalf.

In these tough economic times we recognize the financial struggles that many of our clients are facing, and we will do our best to maximize your tax deductions, make your tax filing experience stress free, and keep our fees as low as possible. In exchange, we encourage your referrals. Our client base has been built on the referrals of satisfied clients, and we are truly fortunate to belong to such a great network of clients. We also encourage you to tap into this network of clients. Our client base is wide and varied, and we can often provide a referral for whatever service or product you might need. During these tough economic times it is more important than ever to circulate our resources within our local business community.

Once again, Heather, Anna, Meg, and myself will be working together during tax season. We are also available year-round to answer any questions that you may have, and we encourage you to contact us. Be sure to visit our website: www.taxingmatters.com and sign up for our monthly newsletter. We take great pride in our continued relationships with our valued clients, and we can't thank you enough for your continued patronage!

Most Sincerely,

Sherri Mahoney-Battles, EA

Name Date

Your Name

Address

Preparer's Name

(subject to terms and conditions)

Name Date

Your Name

Address

Preparer's Name

(subject to terms and conditions)

Name Date

Your Name

Address

Preparer's Name

(subject to terms and conditions)

Miscellaneous Information

Name: **SSN:**

Yes	No	General Information
		1. Were there any changes to your filing status or number of dependents during 2009?
		2. Can you or your spouse be claimed as a dependent by someone else?
		3. Did you incur any childcare expenses?
		4. Did you have a change in residence or job location during the year?
		5. Did you move during 2009? From where? ____________ Date of move ____________
		6. Did you reside in more than one state during 2009? If yes, which states? ____________
		7. Did you receive any notices from the IRS or the state taxing agency? If yes, please attach.
		8. Would you like a copy of your tax return sent to you via email?
		9. Did you receive an Economic Recovery Payment in 2009 from social security benefits, supplemental security income, or pension benefits?

Yes	No	Income Information
		1. Have you received all W-2s from all employers? How many W-2s are attached? ________
		2. Did you use your vehicle on the job other than for commuting to work?
		3. Did you have an employer-provided vehicle which you drove home or used personally? If so, enter the lease value. $____________
		4. Did you work out of town at any time during the year?
		5. Did you earn income from a state other than the state in which you live? If yes, what state and how much? ____________
		6. Did you or your spouse receive any tips not reported to your (or your spouse's) employer?
		7. Did you receive any disability income during the year? $____________. Attach 1099-R.
		8. Did you have an interest in or signature over a bank or brokerage account in a foreign country? Were you a grantor of or transferor to a foreign trust?
		9. Did you earn interest from, or are you an authorized signature holder on, a foreign bank account?
		10. Did you have any income from, or pay taxes to, a foreign country?
		11. Did you engage in any bartering transactions during 2009?
		12. Did you surrender any U.S. Savings Bonds during 2009?
		13. Did you receive any state or local income tax refunds from prior years?
		14. Do you or your spouse have any IRA accounts?
		15. Did you recharacterize any IRAs this year?
		16. Did you or your spouse "roll over" a profit-sharing or retirement plan distribution into another plan?
		17. Did you receive a Schedule K-1 from a partnership, S corporation, or trust? If so, please attach.
		18. Did you or your spouse receive any social security benefits during the year? Attach Form(s) SSA-1099.
		19. Did you receive any type of prize, award, or gambling winnings during 2009?
		20. Did you receive any of the following: Unemployment Income, Combat Pay, Jury Duty and/or Alimony, or Maintenance Received? If so, what and how much? ____________
		21. Did you receive any income not shown in this organizer? If so, please list. ____________
		22. Does anyone owe you money that has become uncollectible?

Comments: ____

____

Miscellaneous Information

Name: **SSN:**

Yes	No	Business Information
		1. Did you start a new business or purchase any rental property during 2009?
		2. Have you purchased any business assets (furniture, equipment, etc.) or converted any assets to business use? If yes, please list on an attached sheet the date placed in service, cost or basis of asset, business use percentage, etc.
		3. Did you dispose of any business assets (including real estate)? If yes, please list on an attached sheet the date removed from service, selling price and expense of sale.
		4. Did you own rental property? What percentage of time did you spend managing your rentals? ________
		5. Did you purchase any gasoline, diesel, or special fuels for non-highway business use?

Yes	No	Other Information
		1. Were any tuition costs paid during 2009 (even if classes were attended in another year)?
		2. Did anyone in your household attend higher education classes in 2009?
		3. Did you incur a loss due to damaged or stolen property?
		4. Did you purchase, sell, or refinance your principal home or your second home or make a home equity loan during the year? If yes, please provide all escrow, closing, and other pertinent documentation and information.
		5. If yes to question 4, was the First-Time Homebuyer Credit taken on the home?
		6. Did you purchase a home, for the first time, as a principal residence between April 8, 2008 and December 1, 2009? If yes, please provide closing documentation.
		7. Did you purchase a new vehicle between February 18, 2009 and January 1, 2010?
		8. Did you make any gifts to any one person in 2009 in excess of $13,000? If so, are you splitting this gift with your spouse?
		9. Did you pay wages to any household employees (babysitter, housekeeper, nanny, etc.)?

To itemize deductions, bring receipts and documentation for these types of expenses:

- [ ] Prescriptions, first-aid
- [ ] State/local income taxes
- [ ] Mortgage interest
- [ ] Tax preparation fees
- [ ] Gambling losses (up to amount of winnings)
- [ ] Cash donations to charity (provide all receipts)
- [ ] Medical/Dental/Vision expenses and insurance premiums, mileage and lodging for seeking medical care (but not meals)
- [ ] Real estate and personal property taxes paid in 2009
- [ ] Unreimbursed employee/work-related expenses (if self-employed, do not include items reported on Schedule C)
- [ ] Fair market value of property donated to charity
- [ ] Purchase price of new goods donated or used in volunteer work

Comments: ________________________________

Personal Data

Taxpayer Name			SSN	
Spouse's Name			SSN	
Address			Apt no.	
Foreign Address				
City	State	ZIP		
County		School District		
Taxpayer phone Daytime:	Ext:	Evening:	Ext:	Cell:
Spouse phone Daytime:	Ext:	Evening:	Ext:	Cell:
Taxpayer email		Spouse email		
Taxpayer occupation		Spouse occupation		
Taxpayer Date of Birth	☐ Blind	☐ Active military	Do you want $3 to go to the Presidential Election Campaign Fund?	☐
Spouse's Date of Birth	☐ Blind	☐ Active military	Does your spouse want $3 to go to the Presidential Election Campaign Fund?	☐
Date and time of this year's appointment		Economic Recovery Payment Amount		

Income Taxes Paid

Federal

		2009 estimate date due	2009 est amount	Amount paid	Date paid	Check no.
2008 Refund		April 15, 2009				
2008 Refund applied to 2009		June 15, 2009				
2008 Balance Due		Sept. 15, 2009				
		Jan. 15, 2010				

	Amount paid	Date paid	Check no.	Amount paid	Date paid	Check no.	Amount paid	Date paid	Check no.
Additional payments made									

Resident State

		2009 estimate date due	2009 est amount	Amount paid	Date paid	Check no.
2008 Refund		April 15, 2009				
2008 Refund applied to 2009		June 15, 2009				
2008 Balance Due		Sept. 15, 2009				
		Jan. 15, 2010				

	Amount paid	Date paid	Check no.	Amount paid	Date paid	Check no.	Amount paid	Date paid	Check no.
Additional payments made									

Local

		2009 estimate date due	2009 est amount	Amount paid	Date paid	Check no.
2008 Refund		April 15, 2009				
2008 Refund applied to 2009		June 15, 2009				
2008 Balance Due		Sept. 15, 2009				
		Jan. 15, 2010				

	Amount paid	Date paid	Check no.	Amount paid	Date paid	Check no.	Amount paid	Date paid	Check no.
Additional payments made									

Dependents

Name: **SSN:**

First name		Last name		Suffix		
SSN/ITIN		Relationship		Number of months lived with you		
Age/DOB		Is this dependent a minor child with income over $850? ☐			**2009**	**2008**
Qualifying child care expense incurred and paid in 2009						
Portion of qualifying expenses provided by employer						
American Opportunity qualified expenses paid						
Lifetime Learning Credit qualified expenses paid						
Hope Credit qualified expenses paid						
Tuition and fees deduction						
First name		Last name		Suffix		
SSN/ITIN		Relationship		Number of months lived with you		
Age/DOB		Is this dependent a minor child with income over $850? ☐			**2009**	**2008**
Qualifying child care expense incurred and paid in 2009						
Portion of qualifying expenses provided by employer						
American Opportunity qualified expenses paid						
Lifetime Learning Credit qualified expenses paid						
Hope Credit qualified expenses paid						
Tuition and fees deduction						
First name		Last name		Suffix		
SSN/ITIN		Relationship		Number of months lived with you		
Age/DOB		Is this dependent a minor child with income over $850? ☐			**2009**	**2008**
Qualifying child care expense incurred and paid in 2009						
Portion of qualifying expenses provided by employer						
American Opportunity qualified expenses paid						
Lifetime Learning Credit qualified expenses paid						
Hope Credit qualified expenses paid						
Tuition and fees deduction						
First name		Last name		Suffix		
SSN/ITIN		Relationship		Number of months lived with you		
Age/DOB		Is this dependent a minor child with income over $850? ☐			**2009**	**2008**
Qualifying child care expense incurred and paid in 2009						
Portion of qualifying expenses provided by employer						
American Opportunity qualified expenses paid						
Lifetime Learning Credit qualified expenses paid						
Hope Credit qualified expenses paid						
Tuition and fees deduction						

Child & Dependent Care

Name: **SSN:**

Child Care Provider's Social Security Number or Employer ID Number			
Child Care Provider's Name			
Child Care Provider's Address			
Child Care Provider's City State Zip		Child Care Provider's Phone	
Amount Paid in 2009		Amount Paid in 2008	
Child Care Provider's Social Security Number or Employer ID Number			
Child Care Provider's Name			
Child Care Provider's Address			
Child Care Provider's City State Zip		Child Care Provider's Phone	
Amount Paid in 2009		Amount Paid in 2008	
Child Care Provider's Social Security Number or Employer ID Number			
Child Care Provider's Name			
Child Care Provider's Address			
Child Care Provider's City State Zip		Child Care Provider's Phone	
Amount Paid in 2009		Amount Paid in 2008	
Child Care Provider's Social Security Number or Employer ID Number			
Child Care Provider's Name			
Child Care Provider's Address			
Child Care Provider's City State Zip		Child Care Provider's Phone	
Amount Paid in 2009		Amount Paid in 2008	
Child Care Provider's Social Security Number or Employer ID Number			
Child Care Provider's Name			
Child Care Provider's Address			
Child Care Provider's City State Zip		Child Care Provider's Phone	
Amount Paid in 2009		Amount Paid in 2008	
Child Care Provider's Social Security Number or Employer ID Number			
Child Care Provider's Name			
Child Care Provider's Address			
Child Care Provider's City State Zip		Child Care Provider's Phone	
Amount Paid in 2009		Amount Paid in 2008	

Wages and Salaries

Please attach all W-2(s).

Name: **SSN:**

TS		Federal I.D. No.		Company Name					
		State I.D. No.							
Federal wages	**2009**		**2008**		Federal tax	**2009**		**2008**	
State wages	**2009**		**2008**		State tax	**2009**		**2008**	
Locality	**2009**		**2008**		Local tax	**2009**		**2008**	

TS		Federal I.D. No.		Company Name					
		State I.D. No.							
Federal wages	**2009**		**2008**		Federal tax	**2009**		**2008**	
State wages	**2009**		**2008**		State tax	**2009**		**2008**	
Locality	**2009**		**2008**		Local tax	**2009**		**2008**	

TS		Federal I.D. No.		Company Name					
		State I.D. No.							
Federal wages	**2009**		**2008**		Federal tax	**2009**		**2008**	
State wages	**2009**		**2008**		State tax	**2009**		**2008**	
Locality	**2009**		**2008**		Local tax	**2009**		**2008**	

TS		Federal I.D. No.		Company Name					
		State I.D. No.							
Federal wages	**2009**		**2008**		Federal tax	**2009**		**2008**	
State wages	**2009**		**2008**		State tax	**2009**		**2008**	
Locality	**2009**		**2008**		Local tax	**2009**		**2008**	

TS		Federal I.D. No.		Company Name					
		State I.D. No.							
Federal wages	**2009**		**2008**		Federal tax	**2009**		**2008**	
State wages	**2009**		**2008**		State tax	**2009**		**2008**	
Locality	**2009**		**2008**		Local tax	**2009**		**2008**	

TS		Federal I.D. No.		Company Name					
		State I.D. No.							
Federal wages	**2009**		**2008**		Federal tax	**2009**		**2008**	
State wages	**2009**		**2008**		State tax	**2009**		**2008**	
Locality	**2009**		**2008**		Local tax	**2009**		**2008**	

Interest Income

Please attach all 1099(s) relating to interest income.

Name: **SSN:**

TSJ	Name and SSN of payer Address of payer	2009	2008

Please attach additional sheets if necessary.

Dividend Income

Please attach all 1099(s) relating to dividend income.

Name: **SSN:**

TSJ	Name of payer	Ordinary	Qualified	Capital Gains	Federal Income Tax	Foreign Tax	Other	
							Description	Amount

Please attach additional sheets if necessary.

Profit or Loss From Business
Schedule C

Name: **SSN:**

TS		Principal business or profession	Business code	
Business name			Employer I.D. number	
Business address				

Accounting method, if not cash ☐ Accrual ☐ Other

Did you "materially participate" in the operation of this business? ☐ Yes ☐ No

You started or acquired this business during 2009 ☐ Statutory employee wages ☐

Income	2009	2008		2009	2008
Gross receipts or sales			Other income		
Returns and allowances					

Expenses	2009	2008		2009	2008
Advertising			Taxes and licenses		
Car and truck expenses			Travel		
Commissions and fees			Total meals and entertainment		
Contract labor			Utilities		
Depletion			Wages		
Employee benefit programs			Other expenses (list):		
Insurance (other than health)					
Mortgage interest (paid to banks etc.)					
Other interest					
Legal & professional services					
Office expenses					
Pension and profit sharing plans					
Rent or lease (vehicles, machinery, and equipment)					
Rent (other business property)					
Repairs and maintenance					
Supplies			Family Health Coverage		

Cost of goods sold	2009	2008		2009	2008
Inventory at beginning of the year			Materials and supplies		
Purchases (less cost of items withdrawn for personal use)			Other costs		
Cost of labor			Inventory at end of year		

Inventory method, if not Cost ☐ Lower of Cost or Market ☐ Other There was a change of inventory method ☐

Information on your vehicle	2009	2008			
Date placed in service			Available when off duty	☐ Yes	☐ No
Business miles			Another vehicle available	☐ Yes	☐ No
Commuting miles			You have evidence	☐ Yes	☐ No
Other miles			It is written	☐ Yes	☐ No

Sale of Capital Assets
(Stocks, Bonds, etc.)

Name: **SSN:**

TSJ	Description	Date purchased	Date sold	Sales price	Cost	Misc. (see below)

Misc codes: WS = Wash Sales (no loss), PL = Personal Loss, 28 = Force a sale into the 28% bracket

Supplemental Income and Loss

Part I - Income or Loss From Rental Real Estate and Royalties

Name: **SSN:**

TS		Property address

Property type: Activity type:

Some investment is not at risk ☐ Property was 100% disposed of in 2009 ☐ Yes ☐ No

If property is used for personal purposes at least 10% or 14 days, enter personal %

If multi-dwelling unit and taxpayer occupies part, enter % occupied by taxpayer

If yes, was this your main home or second home? ☐ Yes ☐ No

Income:	**2009**	**2008**
Rental income		
Royalties from oil, gas mineral, copyright or patent		

Expenses:	**2009 Direct Expenses**	**2009 Indirect Expenses**	**2008**
Advertising			
Auto and travel			
Cleaning and maintenance			
Commissions			
Insurance			
☐ Above amount includes Private Mortgage Insurance			
Legal and professional fees			
Management fees			
Interest - mortgage			
Interest - other			
Repairs			
Supplies			
Taxes			
Utilities			
Other expenses: (list)			

Other Information:			
Ownership percentage			

Other Income and Adjustments

Name: **SSN:**

Income

	Taxpayer		Spouse	
	2009	2008	2009	2008
Taxable scholarships received				
Interest income (If over $1,500 report only on Interest and Dividend sheet)				
Tax-exempt interest (If over $1,500 report only on Interest and Dividend sheet)				
Dividend income (If over $1,500 report only on Interest and Dividend sheet)				
Taxable refunds: State taxes				
Local taxes				
Alimony received				
IRA/pension distributions received. Was any portion rolled over? ☐ Yes ☐ No				
Pension distributions				
Unemployment compensation received				
Unemployment repaid in 2009				
Total Social Security received				
Lump sum benefits - earlier years				
Railroad Tier One benefits received				
Other income (please list):				

Adjustments

	Taxpayer 2009	Taxpayer 2008	Spouse 2009	Spouse 2008
Educator Expenses				
Self-employed SEP, SIMPLE and qualified plans				
Keogh contributions to defined contribution plan				
Keogh contributions to defined benefit plan				
Self-employment health insurance premium payments				
Penalty on early withdrawal of savings				
Alimony paid Name: SSN:				
Alimony paid Name: SSN:				
IRA contributions for 2009				
Student loan interest				
Jury duty pay given to employer				
Other adjustments (please list):				

Itemized Deductions

Name: **SSN:**

MEDICAL and DENTAL	2009	2008	GIFTS TO CHARITY (attach receipts)	2009	2008
Health insurance premiums			Total gifts by cash or check		
Long term care premiums			Portion of amount above for disaster relief		
Medical miles			30% limitation		
Other medical and dental expenses (list):			Charitable miles		
			Other than by cash or check		
			Carryover from prior year subject to:		
			50% limitation		
			30% limitation		
			30% limitation capital gain property		
			20% limitation		
			JOB EXPENSES (list):		
TAXES					
State and local income taxes					
Sales tax					
Real estate taxes					
Taxes that qualify for State Property Tax Credit					
Vehicle purchase price					
Total taxes paid					
Tax on first $49,500 of purchase price			Tax preparation fees		
Personal property taxes			**OTHER EXPENSE** (list):		
Other taxes (list):					
INTEREST					
Home mort. int. & points on Form 1098					
Home mort. int. not on Form 1098			**MISCELLANEOUS DEDUCTIONS NOT SUBJECT TO 2% LIMIT**		
Name:					
Address:					
SSN/EIN:					
Points not reported on Form 1098					
Qualified mortgage insurance premiums					
Investment interest					

Expenses for Business Use of Your Home

Name: **SSN:**

TS		For		

Business Use of Home	2009	2008
Area used regularly and exclusively for business		
Total area of home		

Use of Home for Daycare		2009	2008
Total hours used for daycare			
Did you live in the home all year?		☐ Yes ☐ No	
If not, enter the dates you lived in the home from		to	

Expenses	Expenses directly related to business use **only**		Total Household expenses	
Did you claim office in home expenses last year? ☐ Yes ☐ No	2009	2008	2009	2008
Deductible mortgage interest				
Real estate taxes				
Excess mortgage interest				
Insurance				
Rent				
Repairs and maintenance				
Utilities				
Other expenses				

Cost of Home	2009	2008
Enter the **smaller** of your home's adjusted basis or its fair market value		
Does this include the value of the land?	☐ Yes ☐ No	
Date placed in service		
Value of land		

Employee Business Expense

Name: **SSN:**

TS		Occupation override	

Part I - Employee Business Expense and Reimbursements

	2009	2008
Rural mail carrier		
Parking fees, tolls, and local transportation, including train, bus, etc.		
Travel expense while away from home overnight, including lodging, airplane, car rental, etc. **Do Not** include meals and entertainment		
Other business expenses		
Meals and entertainment expenses		
DOT meals		
Enter reimbursements received from your employer that were **not** reported to you in box 1 of Form W-2. Include any amount reported under code "L" in box 12 on your Form W-2		
Portion of total expenses that is for impairment-related work expenses of disabled employee		
Portion of total expenses that is for Armed Forces reservist		

☐ Qualifying performing artist

☐ Fee-based state or local government official

Business Vehicle Expenses

Vehicle Description	Vehicle 1		Vehicle 2	
	2009	2008	2009	2008
Enter the date vehicle was placed in service				
Total miles vehicle was driven during 2009				
Business miles included above				
Average daily roundtrip commuting distance				
Commuting miles included in total miles above				
Taxes				
Gasoline, oil, repairs, vehicle insurance, etc.				
Vehicle rentals				
Inclusion amount				
Value of employer-provided vehicle (applies only if 100% annual lease value was included on Form W-2)				
Enter cost or other basis				
Enter section 179 deduction				
Enter depreciation method and percentage				

If an employer provided vehicle, is personal use during off duty hours permitted?	☐ Yes	☐ No
Do you (or your spouse) have another vehicle available for personal use?	☐ Yes	☐ No
Do you have evidence to support your deduction?	☐ Yes	☐ No
If "Yes", is the evidence written?	☐ Yes	☐ No

Asset Listing for 2009

Name: **SSN:**

For	Multi	Description of Property	Date Acquired	Cost/Basis	Meth	Life	Prior Depreciation	Sec 179 Exp	Date Sold	Sales Price	Expense of Sale	Prop type

Valid Methods:

For assets purchased **AFTER** 1980	**A**	ACRS or MACRS tangible property
	M	MACRS tangible property
	ALT	Alternative MACRS (150 DB election)
	ARR	Residential Rental (27.5 yr)
	ARP	Other Real Property (15,18,19,31.5,39.5 yr)
	ALH	Low Income Housing Property
	ADS	Alternative Depreciation System
	EXP	Section 179 Expense Election
Misc.	**SL**	Straight Line
	SYD	Sum of the Years Digits
	AMT	Amortization

For assets purchased **BEFORE** 1980 **ONLY**	**D**	125% Declining Balance
	DS	125% Declining Balance with SL switch
	DB	150% Declining Balance
	DBS	150% Declining Balance with SL switch
	DD	200% Declining Balance
	DDS	200% Declining Balance with SL switch

Listed Property Types:

V	Luxury Vehicle
X	Computers, property generally used for entertainment, recreation, or amusement, and cellular phones.

Property Type Codes for 4797:

44	Section 1244 Stock
45	Section 1245 Property
50	Section 1250 Property
51	Section 1251 Property
52	Section 1252 Property
54	Section 1254 Property
55	Section 1255 Property
18	Form 4797 line 18 entry
NL	Nonrecaptured Losses
FA	Farm Animal
ID	Intangible Drilling
IC	Involuntary Conversion
	See manual for others

Auto Expense Worksheet

Name: **SSN:**

For	
Profession/Product	
Business name	
Description	
Date placed in service	
Do you have another vehicle available for personal use?	☐ Yes ☐ No
Was your vehicle available for use during off hours?	☐ Yes ☐ No
Do you have evidence to support your deduction?	☐ Yes ☐ No
If "Yes", is the evidence written?	☐ Yes ☐ No

Enter the number of miles your vehicle was used for:	**2009**	**2008**
a Business miles		
b Commuting		
c Other		

Expenses:	**2009**	**2008**
Garage rent		
Gas		
Insurance		
Licenses		
Oil		
Parking fees		
Lease payments		
Interest		
Property tax		
Repairs		
Tires		
Tolls		

Other expenses (list):	Apply Business %		
	☐		
	☐		
	☐		