

2008 TAX CHECKLIST

For the 2008 tax year

CLERGY TAX & FINANCIAL SERVICES

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TAX YEAR _____ *

APPOINTMENT DATE: _____ / _____ / 2009

APPOINTMENT TIME: _____ AM PM

I AM FILING FASFA FORM THIS YEAR

MAIN OFFICE

BY MAIL/FAX (FAX TO 800 352-6803 TOLL-FREE)

OTHER INTERVIEW LOCATION _____

* Please use correct year checklist

You will see changes in this year's checklist, added to keep up with new IRS rules, and to help us give you the best possible return. You may need to use additional forms: See what's available at <http://clergytax.com/clients.htm>

Your complete preparation of this checklist in advance saves you money. We can process your tax forms more quickly and conduct a more complete interview with you, finding the "not so obvious" deductions you may be entitled to. Use this checklist to guide you in sorting your records from the past year. Add up the **totals** of your expenses, and you won't need to provide canceled checks or receipts. Save effort by rounding to nearest dollar (\$2.50=\$3 \$2.49=\$2). **Please use Information Return Organizer.**

Forms online in PDF format at: "<http://clergytax.com/clients.htm>" Please check box if attached:

- | | | |
|---|--|--|
| <input type="checkbox"/> Information Return Organizer | <input type="checkbox"/> Income Earned Abroad | <input type="checkbox"/> Rental Income Form |
| <input type="checkbox"/> Auto Expense Form | <input type="checkbox"/> Moving Expense Form | <input type="checkbox"/> Sale/Exchange of Property |
| <input type="checkbox"/> Energy Credits Form | <input type="checkbox"/> Non-Cash Contributions Form | <input type="checkbox"/> Mortgage Interest Form |

PLEASE PROVIDE:

- A copy of your previous year's Federal and State tax returns (if not prepared by CTFS).
- ALL W-2 and 1099, 1099R, SSA-1099 forms and social security statements (always use *Information Return Organizer*).
- Escrow settlement (closing) statements of real estate bought or sold during the year.
- Labels and envelopes from Federal and State tax form booklets that were mailed to you.
- Did you move during 2008? *Please complete Moving Expense Form.*
- Did you have rental income in 2008? *Use Rental Income Form.*

Amount of Economic Stimulus check/credit received. \$_____ Provide copy of IRS letter.

GENERAL INFORMATION If we already have this, just fill in your name and add new information.

| | Title | Name (Last, First, MI) | Occupation | Birthdate | Social Security # | Full-Time Student? |
|---|-------|------------------------|------------|-----------|-------------------|--------------------|
| Self | | | | | | |
| Spouse | | | | | | |
| Dependents | | | | | | |
| If child no longer a dependent, please note | | | | | | |

PLEASE UPDATE Student status (a full-time student attended for a portion of each of 5 calendar months)

Current Street Address _____

City _____ State _____ ZIP _____

County _____ School District _____

E-mail _____ @ _____

Telephone

Home [] _____

Work/Self [] _____

Work/Spouse [] _____

Cell [] _____

FAX [] _____

May we send confidential FAXES? Y N

QUESTIONNAIRE *These items could lead to more deductions. PLEASE CHECK ALL THAT APPLY.*

YES NO

1. Did you pay post-high tuition and fees for a family member? Student's Name _____
Year of Study (1=Freshman) _____ School or college _____ Amount \$ _____
Provide 1098-T.
2. Do you have a Form 4361 Exemption From Social Security Tax? Please make sure CTFS has an IRS-approved copy.
3. Were there any births, adoptions, marriages, divorces, or deaths in your immediate family during the year?
4. Is anyone in your household 65 years or older? **Blind?** (Vision in best eye 20/200 or worse? _____)
5. Is anyone other than your spouse and children living with you? If so supply their name, social security number, the amount of support given them, their relationship to you, the amount of their income and its source.
6. Do you pay for support of people who **do not** live with you? If so, supply names, SS#, amount of support, relationship to you, their total income and its source (work, pension, etc.)
7. Are you or your spouse permanently disabled?
8. **Do you prefer that we file your return electronically (efile) if possible?**
9. Do you have capital losses from previous years to carry forward?
10. Does anyone owe you money you can't collect? Supply their name, address, SS#, loan amount, date, and steps you have taken to collect.
11. Did any stock you own become worthless during the year? If so supply name of the stock, purchase date and price.
12. Did you change denominations in the past two years (ministers only)?
13. Do you wish to follow the "Deason Decision"?
14. Did you or your spouse Pay or Receive any spousal support? If so, list name, SS# and amount received or paid: Name _____ SS# _____ -- _____ -- _____ \$ _____
15. Do you or your spouse , use a room in your home as a **primary** office? If so, please supply the total square feet of your home (subtract hallways, stairs, entryway) _____, and the square feet used for business _____. Fill in Housing Expense Section, next page.
16. Did you replace exterior doors, windows, skylights, water heater, furnace, or install solar? If so, see Energy Credits Form.

Retirement Plans

| | | Plan Total | | Additions This Year | |
|--|----------------|------------|----------|---------------------|----------|
| | | Self | Spouse | Self | Spouse |
| <input type="checkbox"/> <input type="checkbox"/> Do you have a "dormant" retirement plan? If so, please supply details. | TSA/403(b) | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| Y/N | IRA or SEP IRA | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| <input type="checkbox"/> <input type="checkbox"/> Did you or your employer contribute to a plan? | Roth IRA | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| Y/N | 401K | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| Please provide copies of year-end statements | Employer Plan | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| | Other _____ | \$ _____ | \$ _____ | \$ _____ | \$ _____ |

Estimated Tax Payments

| | Federal | State | Date Paid |
|---|----------|----------|----------------|
| Last year's overpayment credited to this year's tax: | \$ _____ | \$ _____ | ____/____/____ |
| Amount paid with extension (with Form 4868) | \$ _____ | \$ _____ | ____/____/____ |
| Voucher 1 Estimated tax payments (Due April 15): | \$ _____ | \$ _____ | ____/____/____ |
| Voucher 2 Estimated tax payments (Due June 15): | \$ _____ | \$ _____ | ____/____/____ |
| Voucher 3 Estimated tax Payments (Due Sept. 15): | \$ _____ | \$ _____ | ____/____/____ |
| Voucher 4 Estimated tax payments (Due Jan. 15): | \$ _____ | \$ _____ | ____/____/____ |

INCOME DO NOT INCLUDE "ACCOUNTABLE REIMBURSEMENT PLAN" REIMBURSEMENTS

| SOURCE | Self | Spouse | INTEREST INCOME (Provide all 1099-INTs) | |
|-------------------------------------|----------|----------|--|----------|
| Income from 1099's [Provide Forms] | \$ _____ | \$ _____ | From _____ | \$ _____ |
| Income from W-2's [Provide Forms] | \$ _____ | \$ _____ | From _____ | \$ _____ |
| Other Minister's Income | \$ _____ | \$ _____ | From _____ | \$ _____ |
| Housing Allowance | \$ _____ | \$ _____ | From _____ | \$ _____ |
| Rental Value of Parsonage | \$ _____ | \$ _____ | From _____ | \$ _____ |
| Honoraria | \$ _____ | \$ _____ | From _____ | \$ _____ |
| State Tax Refund for 200_____ | \$ _____ | \$ _____ | From _____ | \$ _____ |
| Social Security [provide SSA-1099s] | \$ _____ | \$ _____ | | |
| Pensions/Annuities/IRA's | \$ _____ | \$ _____ | STOCK DIVIDENDS (Provide all 1099-DIVs) | \$ _____ |
| Unemployment | \$ _____ | \$ _____ | From _____ | \$ _____ |
| Disability Income | \$ _____ | \$ _____ | From _____ | \$ _____ |
| Jury Duty | \$ _____ | \$ _____ | From _____ | \$ _____ |
| Prizes & Awards | \$ _____ | \$ _____ | From _____ | \$ _____ |
| Auction Income | \$ _____ | \$ _____ | From _____ | \$ _____ |

SALE/EXCHANGE OF STOCK & PROPERTY

MUTUAL FUND SALES: If you were not given an Average Cost Statement, bring all annual reports since purchase.

| Type of Property | Date Purchased | Date Sold | Gross Sales Price | Cost or Basis | Selling Expense | Gain/Loss (Optional) |
|------------------|----------------|-----------|-------------------|---------------|-----------------|----------------------|
| | | | | | | |
| | | | | | | |

Bring escrow "Settlement Statement" if you bought or sold a home. For more items, use our Sale/Exchange Form

HOUSING EXPENSE [This section for ministers only, and/or office in home]

| | | |
|---|----------------------------------|-----------------------------------|
| Date you purchased home ___/___/___ | Maintenance & Repairs \$ _____ | Utilities (Except Phone) \$ _____ |
| Rent/Mortgage Payments \$ _____ | Decorations \$ _____ | Cleaning Supplies \$ _____ |
| Property Taxes* \$ _____ | Furnishings \$ _____ | Miscellaneous \$ _____ |
| Insurance* \$ _____ | Gardening, Pool Service \$ _____ | Telephone Base Rate \$ _____ |
| <i>*If not included in rent/mortgage payment.</i> | | TOTAL \$ _____ |

AUTO EXPENSE

Keep each car's records separate. If you were reimbursed at less than 50.5 cents/mile to June 30 and/or 58.5 cents/mile July 1 through Dec. 31, use Auto Expense Form at <http://clergytax.com/clients.htm>

| | Self <input type="checkbox"/> Spouse <input type="checkbox"/> | Self <input type="checkbox"/> Spouse <input type="checkbox"/> | Self <input type="checkbox"/> Spouse <input type="checkbox"/> | Self <input type="checkbox"/> Spouse <input type="checkbox"/> |
|--|---|---|---|---|
| Year, Make and Model of Vehicle | _____ | _____ | _____ | _____ |
| Purchase Price | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| Date of Purchase or Lease | ___/___/___ | ___/___/___ | ___/___/___ | ___/___/___ |
| Mileage: Total driven this year | _____ | _____ | _____ | _____ |
| Mileage: Professional 1/1/08 - 6/30/08 | _____ | _____ | _____ | _____ |
| Mileage: Professional 7/1/08-12/31/08 | _____ | _____ | _____ | _____ |
| Parking, Tolls | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| Gas, Oil, Repairs, Car Wash, Tires, etc. | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| Insurance Premium (Annual) | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| Auto Club | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| Auto License Renewal Fee (All) | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| Car Loan Interest Paid this Year | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| Car Lease/Rental | \$ _____ | \$ _____ | \$ _____ | \$ _____ |

What is the round-trip commute distance between home and office? Self _____ Spouse _____

Was vehicle available for personal use after hours? **Yes** **No** Was another vehicle available for personal use? **Yes** **No**

Personal miles driven on employer-owned vehicle? Self _____ Spouse _____

PROFESSIONAL/EMPLOYMENT EXPENSES

Do not include expenses reimbursed by an accountable reimbursement plan

Up to \$25 per recipient for:
 -Gifts associated with profession:
 -Money to transients/indigents:

| | SELF | SPOUSE |
|-----------------------------------|----------|----------|
| Hired Services | \$ _____ | \$ _____ |
| Prof/Business Interest Paid | \$ _____ | \$ _____ |
| Professional Dues/Required Tithes | \$ _____ | \$ _____ |
| IncomeTax Preparation | \$ _____ | \$ _____ |
| Other office & computer expenses | \$ _____ | \$ _____ |
| Repairs | \$ _____ | \$ _____ |
| Postage/Stationery/Cards Etc. | \$ _____ | \$ _____ |
| Books/Periodicals/Papers | \$ _____ | \$ _____ |
| Film/Tapes/Videos/DVDs | \$ _____ | \$ _____ |
| Travel: Transportation | \$ _____ | \$ _____ |
| Lodging, Misc. | \$ _____ | \$ _____ |
| Meals | \$ _____ | \$ _____ |
| Professional Entertainment* | \$ _____ | \$ _____ |

| | SELF | SPOUSE |
|-----------------------------------|----------|----------|
| Internet/DSL Services | \$ _____ | \$ _____ |
| Cell Phone/Pager (Prof. Use Only) | \$ _____ | \$ _____ |
| Long Distance/Message Units | \$ _____ | \$ _____ |
| Formal Education Expenses | \$ _____ | \$ _____ |
| Name of School | _____ | _____ |
| Purchase/Cleaning/ Prof. Garments | \$ _____ | \$ _____ |
| Seminars/Conferences/Prof.Growth | \$ _____ | \$ _____ |
| Meeting Expenses | \$ _____ | \$ _____ |
| Other (List) _____ | \$ _____ | \$ _____ |
| Other _____ | \$ _____ | \$ _____ |
| Other _____ | \$ _____ | \$ _____ |
| Other _____ | \$ _____ | \$ _____ |

**Entertaining at home, office, or restaurants and associated with the active conduct of your profession.*

EQUIPMENT PLACED IN SERVICE THIS YEAR: (ENTER HERE ONLY)

| Date Mo/Day | Description | %Business Use | Spouse or Self? | Purchase Price |
|-------------|-------------|---------------|-----------------|----------------|
| ___/___/___ | _____ | _____ | _____ | \$ _____ |
| ___/___/___ | _____ | _____ | _____ | \$ _____ |
| ___/___/___ | _____ | _____ | _____ | \$ _____ |

NEW CLIENTS ONLY (For depreciation):

| | | |
|---|----------|----------|
| Current Value Prof. Library | \$ _____ | \$ _____ |
| Current Value all equipment, office & professional [Provide List] | \$ _____ | \$ _____ |

DEDUCTIONS CHECKLIST

MEDICAL EXPENSES

- A.** Medical/Disability Premiums \$ _____
 Long-Term Care Premiums:
 For you \$ _____ For Spouse \$ _____
- B.** Medical services **not** reimbursed by insurance:
***These specifics NOT required, just the total.**
- Prescriptions * \$ _____
 - Doctors & Dentists * \$ _____
 - Hospitals & Clinics * \$ _____
 - Glasses/Contacts * \$ _____
 - Hearing Aids/Batteries * \$ _____
 - Lab. Fees/X-Rays * \$ _____
 - Orthopedic Equipment * \$ _____
 - Physical Therapy * \$ _____
 - Other * \$ _____
- TOTAL of B. only** \$ _____
- C.** Medical Travel _____ miles; Parking, tolls \$ _____
 Insurance Reimbursement for medical travel: \$ _____

TAXES

- Property Taxes \$ _____
 - Auto License Fees \$ _____
 - Tax Paid to Other States \$ _____
 - Sales Tax on High-Cost Items* \$ _____
- * (Vehicles, boats, planes, homes, home building materials)

INTEREST (Provide 1098-INTs). If you have ever refinanced, use

Mortgage Interest Form. Download at <http://clergytax.com/clients.htm>

- 1ST Home Mortgage \$ _____
- 2nd Home Mortgage \$ _____
- Home Improvement/Equity Loans \$ _____

Mortgage Paid to Individuals: \$ _____
 Paid to (Name) _____
 Address _____
 Social Security Number _____

CONSUMER DEBT

| Credit Cards | Balance | Interest Paid | Student Loans | Balance | Interest Paid |
|--------------|----------|---------------|---------------|----------|---------------|
| Lender _____ | \$ _____ | \$ _____ | _____ | \$ _____ | \$ _____ |
| Lender _____ | \$ _____ | \$ _____ | Car Loan | \$ _____ | \$ _____ |
| Lender _____ | \$ _____ | \$ _____ | Car Loan | \$ _____ | \$ _____ |
| Lender _____ | \$ _____ | \$ _____ | Other _____ | \$ _____ | \$ _____ |

USE TAX: If your state, (including CA, KY, LA, MA, ME, MI, NY, OH, OK, RI, SC, UT, VT, VA) charges use tax on out-of-state purchases, what is total amount of purchases on which you owe use tax? \$ _____

NOTES AND ADDITIONAL INFORMATION:

We cannot deliver your return to you without your signature(s) below:

TAXPAYER STATEMENT: ALL INFORMATION CONTAINED IN THIS TAX CHECKLIST IS TRUE, CORRECT AND COMPLETE TO THE BEST OF MY/OUR KNOWLEDGE. EACH ITEM CAN BE SUBSTANTIATED BY RECEIPTS, CHECKS AND/OR OTHER DOCUMENTATION.

SIGNATURE(S) REQUIRED

CLIENT SIGNATURE _____ SPOUSE SIGNATURE _____ DATE _____

I want information on:

- Tax Sheltered Annuities, Disability Insurance, Health Insurance, Long-Term Care Insurance,
- Retirement Planning or Life Insurance (including tax-deductible policies).

CONTRIBUTIONS

- Cash donations with NO receipt/check \$ _____
 - Small donations WITH receipt/check \$ _____
- Churches & Charitable Organizations:**
- Name _____ \$ _____
 - Name _____ \$ _____
 - Name _____ \$ _____
 - Name _____ \$ _____
 - Name _____ \$ _____

Charitable/Volunteer Travel (in miles) _____

Contributions Of Goods (w/receipt) \$ _____
 If non-cash donations exceed \$500 please supply name of charity, address, type of property and amount of donations. Use **Non-Cash Contribution Form**. Download at <http://clergytax.com/clients.htm>

_____ \$ _____

Child or Dependent Care Not Paid through FSA
 If more than one person, supply list.
Child or Dependent's Name _____
Amount paid for care \$ _____
 Provider Name _____
 Address _____
 Tax ID# or SS# **Required** _____

- Union Dues \$ _____
- Investment Expenses \$ _____
- Job Seeking Expenses \$ _____
- Uniforms/Purchase/Cleaning \$ _____
- Other (List) \$ _____

CASUALTY LOSSES (Unreimbursed portion only)

- Fire/Theft/Storm \$ _____
- Auto Accident \$ _____
- Property Damage \$ _____