

# McCormick Braun Friman, LLC

2 N. LaSalle Street, Suite 1250 | Chicago, IL 60602 | [www.mbflegal.com](http://www.mbflegal.com)

## 2009 INCOME TAX GUIDELINES

The attached 2009 Income Tax Organizer will assist you in collecting and organizing the information necessary to calculate income, deductions, payments and credits to report on your tax returns. Please complete the organizer sections and provide the necessary tax documents (w2's, 1099's, K1's, etc.) to our office when ready to prepare your tax return. If you sold stocks, bonds or mutual funds, please include original purchase prices and purchase dates to calculate the appropriate gains or losses.

Please allow a ten-day lead time when scheduling appointments. The office will be open Monday through Friday, 9:00 am to 5:00 pm. If your tax situation has no major changes or you need preliminary numbers (to apply for financial aid or student loans) then please email, fax, mail or drop off your information to our office as early as possible and we will get started on your return right away. Any information received in fewer than thirty days from the due date of the tax return will result in an extension of time-to-file the tax return. An extension of time-to-file is not an extension of time-to-pay any tax due, it simply extends the amount of time to file your return. To avoid interest and penalties, the full amount of tax must be paid through withholding or timely estimated payments.

Paper copies of your tax returns are stored for the normal statute of limitations (three years) then sent to our off-site storage facility. If you should need a copy of a return that is off-site, please contact our office and we can obtain a copy for a small fee. No fee will be charged for extra copies of returns or additional copies of W2s (available in PDF format). Verification letters to mortgage companies, responses to IRS and IDOR correspondence audits, payment adjustments, powers of attorney and matching letters will be billed separately.

The Federal Trade Commission requires all providers of personal financial services, including enrolled agents, to inform their clients of their policies regarding privacy of client information on an annual basis. With respect to our former and current clients, we do not disclose any nonpublic personal information obtained in the course of our representation of you except as required by law or necessary to provide representation services to you. Additionally, to protect your privacy, we maintain the appropriate physical, electronic and procedural safeguards.

Thank you for your support and patronage. Your referrals are greatly appreciated. Please contact us at 312-327-3402 should you have any questions or need additional information.

Very Truly Yours,

MCCORMICK BRAUN FRIMAN, LLC

Michael T. McCormick J.D., LLM



**2009**  
**INCOME TAX ORGANIZER**

**PERSONAL DATA**

***Taxpayer***

Last Name \_\_\_\_\_

First Name & Initial \_\_\_\_\_

Occupation \_\_\_\_\_

Soc. Sec. Number \_\_\_\_\_ D.O.B \_\_\_\_\_

Mailing Address \_\_\_\_\_

City, State & Zip \_\_\_\_\_

Telephone No. \_\_\_\_\_ Cell \_\_\_\_\_

E-Mail Address \_\_\_\_\_

*Please provide a private personal email where we may email a draft copy of your return for review and approval upon completion. The final copy of your return(s) will also be emailed to you to keep for your records.*

***Direct Deposit***

Bank Name \_\_\_\_\_ Type: \_\_\_\_\_

Routing # \_\_\_\_\_ Account # \_\_\_\_\_

***Spouse***

Last Name (if different) \_\_\_\_\_

First Name & Initial \_\_\_\_\_

Occupation \_\_\_\_\_

Soc. Sec. Number \_\_\_\_\_ D.O.B \_\_\_\_\_

Telephone No. \_\_\_\_\_ Cell \_\_\_\_\_

E-Mail Address \_\_\_\_\_

*Please provide a private personal email where we may email a draft copy of your return for review and approval upon completion. The final copy of your return(s) will also be emailed to you to keep for your records.*

**DEPENDENTS** (If more space needed, please attach a separate sheet)

1. Name (First, Initial and Last) \_\_\_\_\_

Soc. Sec. Number \_\_\_\_\_ D.O.B \_\_\_\_\_

2. Name (First, Initial and Last) \_\_\_\_\_

Soc. Sec. Number \_\_\_\_\_ D.O.B \_\_\_\_\_

3. Name (First, Initial and Last) \_\_\_\_\_

Soc. Sec. Number \_\_\_\_\_ D.O.B \_\_\_\_\_

4. Name (First, Initial and Last) \_\_\_\_\_

Soc. Sec. Number \_\_\_\_\_ D.O.B \_\_\_\_\_

**CHILDCARE EXPENSES** (If more space is needed, please attach a separate sheet)

1. Name \_\_\_\_\_

Address \_\_\_\_\_ City, State & Zip \_\_\_\_\_

Soc. Sec. Number or FEIN \_\_\_\_\_ Amt. Paid \_\_\_\_\_

2. Name \_\_\_\_\_

Address \_\_\_\_\_ City, State & Zip \_\_\_\_\_

Soc. Sec. Number or FEIN \_\_\_\_\_ Amt. Paid \_\_\_\_\_

**ESTIMATED TAXES PAID**

*Federal*

*State*

1st Qtr. (4/15) \_\_\_\_\_

1st Qtr. \_\_\_\_\_

2nd Qtr. (6/15) \_\_\_\_\_

2nd Qtr. \_\_\_\_\_

3rd Qtr. (9/15) \_\_\_\_\_

3rd Qtr. \_\_\_\_\_

4th Qtr. (1/15) \_\_\_\_\_

3rd Qtr. \_\_\_\_\_

**MISCELLANEOUS INCOME**

Alimony Received (not child support) \_\_\_\_\_

Jury Duty (or other public service) \_\_\_\_\_

Tips/Gratuities (not reported on W2) \_\_\_\_\_

Gambling Winnings (attach 1099 Misc, W2G or explain) \_\_\_\_\_

Commissions/Bonuses (not reported on W2) \_\_\_\_\_

**CAPITAL GAINS AND LOSSES** (If more space needed, please attach a separate sheet)

<i>Description</i>	<i>Date Acq.</i>	<i>Date Sold</i>	<i>Proceeds</i>	<i>Cost Basis</i>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

**SALE OF PERSONAL RESIDENCE AND/OR RENTAL PROPERTY**

Address \_\_\_\_\_

Date Acquired \_\_\_\_\_ Cost Basis \_\_\_\_\_

Improvements \_\_\_\_\_ Fixing-Up Expenses \_\_\_\_\_

Date Sold \_\_\_\_\_ Selling Price \_\_\_\_\_

Expenses of Sale (Commissions, Legal Fees, Points, Stamps, etc.) \_\_\_\_\_

*(Please provide a copy of the Closing Statement for our records)*

**RENTAL INFORMATION** (If more space needed, please attach a separate sheet)

Property Address \_\_\_\_\_

Rental Income \_\_\_\_\_ Advertising \_\_\_\_\_

Auto \_\_\_\_\_ Travel \_\_\_\_\_

Cleaning & Maint	_____	Commissions	_____
Insurance	_____	Legal Fees	_____
Management Fees	_____	Mortgage Interest	_____
Repairs	_____	Supplies	_____
Real Estate Taxes	_____	Utilities	_____
Other Expenses	_____		

**HIGHER EDUCATION EXPENSES**

Name of School \_\_\_\_\_

Tuition Paid	_____	Fees	_____
Books & Supplies	_____	Room & Board	_____
Amt. of Grants or Scholarships _____			

**JOB RELATED EDUCATION**

Room and Board	_____	Books & Supplies	_____
Seminar Fees	_____	Travel (# of miles)	_____

**ITEMIZED DEUCTIONS**

**Medical** \_\_\_\_\_

*(Only the amount of un-reimbursed medical expenses that exceeds 7.5% of adj. gross income is allowed. List only amounts that have actually been paid during the year. Save all cancelled checks and receipts for a period of at least three years. You may round off to the nearest dollar.)*

**Taxes**

Real Estate Taxes Paid on Principal Residence \_\_\_\_\_

Sales Tax \_\_\_\_\_

*(Please provide sales tax support documents for any large purchases made during the year)*

**Cash Donations** *(If additional space is needed, please attach a separate sheet)*

1. Name	_____	Amt. Paid	_____
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2. Name \_\_\_\_\_ Amt. Paid \_\_\_\_\_

3. Name \_\_\_\_\_ Amt. Paid \_\_\_\_\_

4. Name \_\_\_\_\_ Amt. Paid \_\_\_\_\_

***Non-Cash Donations*** (If more space is needed, please attach a separate sheet)

1. Name \_\_\_\_\_ Date Donated \_\_\_\_\_

Address \_\_\_\_\_ City, State & Zip \_\_\_\_\_

Description of items donated \_\_\_\_\_

2. Name \_\_\_\_\_ Date Donated \_\_\_\_\_

Address \_\_\_\_\_ City, State & Zip \_\_\_\_\_

Description of items donated \_\_\_\_\_

3. Name \_\_\_\_\_ Date Donated \_\_\_\_\_

Address \_\_\_\_\_ City, State & Zip \_\_\_\_\_

Description of items donated \_\_\_\_\_

4. Name \_\_\_\_\_ Date Donated \_\_\_\_\_

Address \_\_\_\_\_ City, State & Zip \_\_\_\_\_

Description of items donated \_\_\_\_\_

***Miscellaneous Deductions***

Tax Preparation Fees Paid \_\_\_\_\_ Safe Deposit Box \_\_\_\_\_

Union Dues \_\_\_\_\_ Professional Dues \_\_\_\_\_

Subs. & Trade Journals \_\_\_\_\_ Uniforms & Upkeep \_\_\_\_\_

Job Hunting Expenses \_\_\_\_\_ Investment Expenses \_\_\_\_\_

Alimony Paid \_\_\_\_\_ Casualty & Theft Losses \_\_\_\_\_

***Moving Expenses***

Miles from old home to old job \_\_\_\_\_ Miles from old home to new job \_\_\_\_\_

Packing & Shipping Costs \_\_\_\_\_ Cost of Travel & Lodging \_\_\_\_\_

***Tax Deferred Retirement Contributions***

*Taxpayer*

*Spouse*

IRA \_\_\_\_\_

IRA \_\_\_\_\_

Keogh/SEP/Simple \_\_\_\_\_

Keogh/SEP/Simple \_\_\_\_\_

*(If you want the maximum allowable deduction- write MAX on the line(s). You will be informed of amount to deposit)*

**EMPLOYEE BUSINESS EXPENSES**

***Vehicle Expenses*** *(If more than 1 vehicle, please attach a separate sheet)*

Make and Model \_\_\_\_\_

Year \_\_\_\_\_

Cost Basis \_\_\_\_\_

Date Purchased \_\_\_\_\_

End of Year Mileage \_\_\_\_\_

Beginning of Year \_\_\_\_\_

Business Miles \_\_\_\_\_

Personal Miles \_\_\_\_\_

Gas & Oil \_\_\_\_\_

Repairs/Maint. \_\_\_\_\_

Insurance \_\_\_\_\_

Licenses \_\_\_\_\_

Lease Payments \_\_\_\_\_

***Travel Expenses*** *(Away from Home)*

Transportation \_\_\_\_\_

Lodging \_\_\_\_\_

Auto Rentals \_\_\_\_\_

Cabs, Bus, etc. \_\_\_\_\_

**Other Business Expenses**

Postage \_\_\_\_\_

Office Supplies \_\_\_\_\_

Parking/Tolls \_\_\_\_\_

Commissions \_\_\_\_\_

Meals & Entertainment \_\_\_\_\_

Gifts \_\_\_\_\_

Business Equipment \_\_\_\_\_

***Home Office***

Date Purchased \_\_\_\_\_

Cost of Home \_\_\_\_\_

Sq. Footage of Home \_\_\_\_\_

Sq. Footage of office \_\_\_\_\_

Utilities \_\_\_\_\_

Insurance \_\_\_\_\_

Repairs/Maintenance \_\_\_\_\_

Improvements \_\_\_\_\_

**I have adequate records and sufficient written evidence to support the use of vehicles and deductions listed above.**

**(Please sign)** \_\_\_\_\_

**QUESTIONS** *(For yes answers, supply details below or attach supporting documents)*

1. Did you start a new business during the year or do you expect to start one this coming year? \_\_\_\_\_  
\_\_\_\_\_
2. Do you expect any significant changes in income, withholding taxes or your tax liability for the coming year? \_\_\_\_\_
3. Did you (or your spouse) receive any source of income that is not listed in this packet (lottery, awards, etc.)? \_\_\_\_\_
4. Did you pay anyone (over 18) \$1400 or more to work at your home (housecleaning, yard work or other domestic help) during the calendar year? If so, submit details. \_\_\_\_\_  
\_\_\_\_\_
5. Did you have a Medical or Health Savings Account (MSA or HSA) during the year? \_\_\_\_\_  
\_\_\_\_\_
6. Are you a school teacher who paid for classroom materials without reimbursement? Please provide a recap of expenses. \_\_\_\_\_
7. Did you purchase any energy efficient equipment during the year (hybrid car, air conditioner/furnace)? \_\_\_\_\_
8. Did you buy a home for the first-time and need to claim the First-Time Homebuyer Credit? \_\_\_\_\_  
\_\_\_\_\_

**CHECK LIST AND CERTIFICATION**

- Review amounts and details listed in this tax packet to assure for completeness and accuracy.
- Enclose all copies of W-2, W-2G, K-1, Social Security forms. Include a copy of all 1099 and 1098 forms.
- Submit other supportive documents, (i.e. county property tax statement(s)).
- If submitting tax data for the first time, include a copy of your previous tax return (if not prepared by this office).
- If extensions have been filed, please include a copy of the extension forms.

**PLEASE NOTE! NEW FOR THIS YEAR!**

- In order to streamline the process, your draft and final return(s) will be emailed upon completion to the private personal email(s) listed on this organizer. We ask that you email a response confirming that you have received and reviewed the draft return and are in agreement with the numbers and ready to file or have questions and need to speak with someone. Once the “green light” is given to file, your final return will be emailed to the same email(s) for you to keep for your records.
  - If you do not have access to email or do not wish to receive your return via email, please let our staff know and we will send you a CDR or a paper copy via mail.
- If possible, please send your tax documents to our office via email. This will not only cut down on paper, but will also allow you to keep your original documents and not have to worry about possible mailing errors to and from the office.
- Lastly, the fee for preparation of the return(s) must be paid upon completion. Once payment is received, your return(s) will be filed. You may pay with a credit card, check or directly from your refund (if applicable). Please contact our office for more information.

**PAYMENT OPTIONS (Choose One)**

\_\_\_\_\_ Credit Card Payment:

Type of Card (circle one): VISA   MC   American Express   Discover

Number: \_\_\_\_\_ Exp Date: \_\_\_\_\_ Security Code: \_\_\_\_\_

Name as it appears on the card: \_\_\_\_\_

\_\_\_\_\_ Pay by Check, Please invoice me

\*If you are unable to pay for the preparation of your return upon completion, please contact Jessica McCormick at 312-327-3402 to make a payment arrangement.

**TAX PACKAGE RECEIPT (Choose One)**

\_\_\_\_\_ Email (*check this option only if you have emailed your tax documents to us and just need a pdf copy of the final return emailed to you for your records*)

\_\_\_\_\_ Regular Mail (*please be advised that we are not responsible for any lost, damaged or stolen packages*)

\_\_\_\_\_ FedEx (*please provide us with your FedEx account number below or we may add the fee to your bill*)

FedEx account number: \_\_\_\_\_

\_\_\_\_\_ Bill me for FedEx mailing

**I have reviewed the information contained in this packet and to the best of my knowledge it is true, correct and complete.**  
**(Please sign)** \_\_\_\_\_