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TAX ACCOUNTANT

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**2009 TAX ORGANIZER**

**e-file FREE**

Dear Client:

This Tax Organizer is designed to help you collect and report the information needed to prepare your 2009 income tax return. The attached worksheets cover income, deductions, and credits, and will help in the preparation of your tax return. Special tax issues may be addressed by requesting specific comprehensive organizers and worksheets listed in the general organizer.

Please send the following documents and information (Originals are preferred):

- This completed 2009 Tax Organizer
- Copies of your 2008 Federal and State tax returns (new clients only)
- A blank check with "VOID" written across the face for accuracy of direct deposit of refund
- ALL Original W-2's Do Not Separate sections
- Copy of the last pay stub of the year for each W-2
- 1099-MISC, 1099-R, Social Security SSA-1099, 1099-G Unemployment Compensation, State Tax Refunds
- 1099-INT 1099-DIV Interest and Dividend Income
- 1099-B Brokerage statements (Originals of all pages)
- "Settlement Statement" regarding the sale, purchase or refinance of real property and 1099-S
- 1098 Mortgage Interest 1098-T tuition and fees, 1098-E student loan interest statement
- Property Tax Statements, real estate tax statements and other information relating to real property holdings
- Documentation regarding Qualified Mortgage Insurance Premiums
- Statements of cash contributions from churches and other charitable cash donations
- Statements of noncash donations like Goodwill, Salvation Army, Purple Heart etc.
- Documentation showing sales tax paid on motor vehicles or boats purchased in 2009
- Schedule K-1 from partnerships, S corporations, estates or trusts
- Documentation regarding the purchase of Energy Property and/or Energy Efficiency Improvements
- Tax related notices you received, letters indicating "Important Tax Information Enclosed"
- Write notes and questions on 8½ x 11 sheets of paper, one side only
- January through December Crew Member Activity Statements without staples

Please Do Not send Credit Card or Cash Receipts, phone bills or credit card statements. Please Do Not use Staples or Paper Clips. Please Do Not use colored paper. Please Do Not use colored highlighters on documents.

Gather all documents; stack them without staples or paper clips ready to be mailed to the address above. A Priority Mail envelope from the US Post Office with "Delivery Confirmation" is recommended. Certified, registered and signature required mailings are not necessary.

Originals are preferred and will be returned; if sending copies be sure they are centered on the page and legible. Copy one document per page leaving the back side of the page blank.

All returns will be electronically filed (*e-file*). I will fax or email Form 8879 to you when your returns are ready to *e-file*. Form 8879 must be faxed, scanned or mailed back to me. Direct deposits are made on Fridays of the following week for 8879 Forms received before Thursday.

Thank you for taking the time to complete this Tax Organizer. Your business and referrals are appreciated. Your questions are important, I'm available year-round, feel free to contact me anytime.

Sincerely,

Michael J. Haibel

Client Referral

If you were referred by someone, Please print their full name here

Average Joe

Refer A Client Reward

The best form of advertisement is by personal referral. For each new client you refer to me I will credit you \$10.00. Please have your referral mention your name in the above space on their organizer.

General Questions

Check the box next to any question to which you can answer "Yes"

Yes

Were you or your spouse a member of the U.S. Armed Forces during 2009? TP [ ] SP [ ]

Did you purchase energy-efficient A/C, Water Heater, Stoves that use Biomass, Furnace, etc. for your main home?

Did you make energy-efficient windows, doors, insulation, roofing improvements to your main home?

Did you purchase a Energy Star rated Refrigerator, clothes washer, and/or dishwasher for your main home?

If yes to any of the above three questions, send documentation and copy of paid receipt.

Did you purchases a motor vehicle or boat during 2009? If yes, send original documentation.

Did you purchase a hybrid vehicle in 2009? If yes, send details:

Did you donate a vehicle in 2009? If yes, send Form 1098-C

Did your marital status change during 2009? If yes, explain:

Were you or your spouse permanently and totally disabled in 2009? TP [ ] SP [ ]

Do you have dependents who must file?

Do you have children under age 14 or full time student under age 24, with investment income greater than \$ 1,900?

Did you provide over half the support for any other person during 2009?

Did you incur adoption expenses during 2009?

Did you receive a total distribution from an IRA or other qualified plan that was partially or totally rollec over into another IRA or qualified plan within 60 days of the distribution?

Did your receive any disability payments in 2009?

Did you receive tip income not reported to your employer?

Did you buy, sell or refinance a principal residence or other real property in 2009? If yes, send a copy of the Settlement Statement, 1099-S or 1099-A forms.

Did you incur any casualty or theft losses during 2009?

Did you incur any non-business bad debts?

Did you pay any individual for domestic services in 2009?

Did you buy or sell any stocks or bonds in 2009?

Did you use the proceeds from Series EE or I U.S. savings bonds purchased after 1989 to pay for higher education expenses?

Did you or your spouse incur any moving expenses related to a new principle place of work?

Did you receive any income not included in this Tax Organizer? If yes, please send information.

Did you pay or receive alimony? Enter recipients SSN: \_\_\_\_\_ Amount Paid: \_\_\_\_\_

What was the sales tax rate in your locality in 2009? \_\_\_\_\_ % State ID \_\_\_\_\_

Total Charitable miles including miles driven to drop off noncash donations \_\_\_\_\_

Tax Preparation Fees paid in 2009 \_\_\_\_\_

Safe Deposit Box Fees paid in 2009 to store and preserve income producing stocks, bonds, etc. \_\_\_\_\_

IRA Custodial Fees paid with after tax dollars \_\_\_\_\_

Total amount paid for Auto registration fees (Plates) based on the value of the vehicle \_\_\_\_\_

**Personal Information**

		Taxpayer				Spouse			
Last Name									
First Name									
Middle Initial & Suffix	MI		Suffix		MI		Suffix		
Social Security Number									
Occupation									
Date of Birth									
E-mail Address									
Work Phone									
Cell Phone									
Home Phone				Fax					
Street Address								Apt #	
City				State			Zip		

**Filing Status**

1  Single

2  Married filing jointly

3  Married filing separately (complete the personal information above for your spouse) Did spouse itemize?      yes    no  
 Check this box if you did not live with your spouse at any time during the year      .....   
 Check this box if you are eligible to claim your spouse's exemption      .....

4  Head of Household  
 If the qualifying person is a child but not a dependent:  
 Child's name \_\_\_\_\_ Child's social security number \_\_\_\_\_

5  Qualifying widow or widower  
 Enter date of death (mm/dd/yyyy) \_\_\_\_\_

Do you want \$3 to go to the Presidential Election Campaign Fund?      Taxpayer    yes    no      Spouse    yes    no

**Dependent Information**

Enter name as it appears on the Social Security Card				Social Security Number	*Months in US	Birth Date	2009 Child Care Expense
First Name	MI	Last Name	Suffix	Relationship	***Code	**Not Citizen	Education/Tuition Fees
						[Hatched Box]	
						[Hatched Box]	
						[Hatched Box]	
						[Hatched Box]	

\* Enter the number of months dependent live with you, and/or your spouse if married filing jointly, in the U.S.

\*\* Check this box if dependent child is not a U.S. citizen or resident alien

\*\*\*For the Dependent Code, enter the following:  
 L = dependent child who lived with you  
 N = dependent child who didn't live with you due to divorce or separation  
 O = other dependent  
 Q = not a dependent (but is a person who qualifies you for the earned income credit and /or child care credit)

**State Filing Information**

Enter your state (or foreign country) of residence as of December 31,2009 \_\_\_\_\_

Check the appropriate box:  
 Resident entire year    .....  \_\_\_\_\_  
 Resident part of year    .....

If part year, date established residence in state above. \_\_\_\_\_

If part year, in which state (or foreign country) did you reside before this change. \_\_\_\_\_

## Request Comprehensive Organizers & Worksheets for Specific Tax Issues

This General Organizer covers common tax issues. To cover specific needs please request an organizer by marking the corresponding box. It can be emailed as an attachment or sent to your address.

<input type="checkbox"/> Amending a prior year Tax Return Organizer	<input type="checkbox"/> Law Enforcement Officer Worksheet
<input type="checkbox"/> Business Income and Expenses "Schedule C"	<input type="checkbox"/> Medical Expenses Complete List
<input type="checkbox"/> Capital Gains and Losses	<input type="checkbox"/> Military Personnel (active and reserve) Worksheet
<input type="checkbox"/> Capital Gains and Losses Carryovers	<input type="checkbox"/> Moving Expenses
<input type="checkbox"/> Casualty & Theft Losses Worksheet	<input type="checkbox"/> Noncash Charitable Donations over \$500.00
<input type="checkbox"/> Child and Dependent Care Expenses	<input type="checkbox"/> Office in Home Expenses
<input type="checkbox"/> Coverdell Education Savings Account (ESA)	<input type="checkbox"/> Qualified Tuition Program information (QTP)
<input type="checkbox"/> Education Expenses (College Tuition and Fees)	<input type="checkbox"/> Real Estate Agent Worksheet
<input type="checkbox"/> Employee Business Expenses	<input type="checkbox"/> Rental Income and Expenses "Schedule E"
<input type="checkbox"/> Farm Income and Expenses "Schedule F"	<input type="checkbox"/> Sale of Home
<input type="checkbox"/> Farm Rental Income and Expenses	<input type="checkbox"/> Sale of Business Property
<input type="checkbox"/> Firefighter Worksheet	<input type="checkbox"/> Sales of Stocks, Bonds & Securities
<input type="checkbox"/> Household Employees	<input type="checkbox"/> Salon Worksheet
<input type="checkbox"/> Hurricane Tax Relief Information Worksheet	<input type="checkbox"/> Self-employment Health Insurance
<input type="checkbox"/> Installment Sales	<input type="checkbox"/> Unemployment Compensation
<input type="checkbox"/> Qualified Adoption Expenses	<input type="checkbox"/> Union Representative Worksheet
<input type="checkbox"/> Residential Energy Efficient Property Credit	<input type="checkbox"/> Estimated Tax Payments Schedule

### State Renters Credit

Applicable **State Renters Credit**: If you paid rent at your tax address, you may qualify for a renters credit in CA, HI, IN, MA, MI, MN, NJ, WI, residents of MN send your Certificate of Rent Paid (CRP).

First Address Rented									
City		State		Zip Code					
Number of Months rented		Monthly Rent		Total Rent Paid at this Address					
Name of Firm or Person you paid Rent To									
Address								Phone	
City				State		Zip Code			
2nd Address Rented									
City				State		Zip Code			
Number of Months rented		Monthly Rent		Total Rent Paid at this Address					
Name of Firm or Person you paid Rent To									
Address								Phone	
City				State		Zip Code			

### Medical Expenses

Use out of pocket expenses only. Do not include amounts paid by insurance or pretax dollars like a Flexible Savings Account. Federal Deduction must exceed 7.5 % of AGI (Adjusted Gross Income) to be used. Some states allow a subtraction. For each category, add up and enter the total amount of expense paid in the year in the Totals column Box. Use the "Other" box to describe anything not listed. Please DO NOT send receipts. Keep them for your records.

Enter total paid for year in <b>Total</b> column box	<b>Total</b>	Enter total paid for year in <b>Total</b> column box	<b>Total</b>
Prescription medications		Medical equipment and supplies	
You cannot deduct insurance premiums paid with pretax dollars		Medical <u>Miles</u> driven 1/1/09 through 12/31/09	
Accidental premiums and Disability premiums are not deductible			
Health insurance premiums		Ambulance/other transportation fees	
Medicare B premiums		Lodging for medical purposes	
Qualified long-term care premiums		Other	
Fees for doctors, dentists, etc.		Other	
Fees for hospitals, clinics, etc.		Other	
Lab and x-ray fees		Other	
Expenses for qualified long-term care		Other	
Eyeglasses, contacts, laser eye surgery		Other	

## Employee Business Expenses (one form per person per job)

**Recordkeeping & Receipts:** You should keep the proof you need in an account book, diary, statement of expense, or similar record. You should also keep documentary evidence that, together with your record, will support each element of an expense. **Documentary evidence:** You generally must have documentary evidence, such as receipts, canceled checks, or bills, to support your expenses. **Exception:** Documentary evidence is not needed if any of the following conditions apply. 1) You have meals expenses while traveling away from home for which you use a per diem allowance method. 2) **Your expense, is less than \$75.00.** 3) You have a transportation expense for which a receipt is not readily available. **Adequate evidence:** Documentary evidence ordinarily will be considered adequate if it shows the amount, date, place, and essential business character of the expense.

**Commuting Expenses:** You cannot deduct, out of general area, commuting expenses no matter how far your home is from your regular place of work. You cannot deduct, out of general area, commuting expenses even if you work during the commuting trip.

**Parking Fees and Tolls, Shuttle Cost to/from Airport/Crash Pad and Rental Car Costs/Taxi Fares:** Fees you pay at your place of business are deductible when "traveling away from home." If you work at two places in one day, whether or not for the same employer, you can deduct the expense of getting from one workplace to the other.

**Union Dues and Expenses:** You can deduct dues and initiation fees you pay for union membership. You can also deduct assessments for benefit payments to unemployed union members.

**Professional Subscriptions:** You can deduct journals and trade magazines related to your work.

**Uniforms, Work Clothes and Protective Clothing:** You can deduct the cost of work clothes if the following two requirements are met: 1) You must wear them as a condition of your employment. 2) The clothes are not suitable for everyday wear. Examples of workers who may be able to deduct the cost and upkeep of work clothes are air transportation workers. However, for example, work clothing consisting of white shirt and standard work shoes, required by your employer, is not distinctive in character or in nature of a uniform. **Protective clothing:** You can deduct the cost of protective clothing required in your work, such as safety shoes or boots, safety glasses, hard hats and work gloves.

**Miscellaneous Employee Expenses:** Announcement Book Replacement Costs, ATM Fees on Layovers or Airports, Batteries, Bid Assistant Software, Currency Conversion Fees, Flash Light, I.D. Badge Replacement Costs, Logbook, Luggage Repairs, wheels, locks, name tags, Manual Cover, Manual Replacement Costs, Stop-Over-Store Supplies, Repairs, Travel Alarm Clock, Hair trimmer, Mirror, Voltage Converter, etc.

**Telephone:** You cannot deduct the cost of basic local service for the first line. However a second line used exclusively for business is a deductible expense.

**Pilot Accessories:** Headsets, Binders, Jeppesen Accessories, Logbooks, Navigation Aids, Bidding Software, Study Guides & Books, Sunglasses, etc.

**Work Related Education:** You can deduct expenses you have for education, even if the education may lead to a degree, if the education meets at least one of the following, (1) It maintains or improves skills required in your present work. (2) It is required by your employer or the law to keep your salary, status, or job, and the requirement serves a business purpose of your employer.

**Repairs.** The cost of repairing or improving property used in your trade or business is either a deductible or capital expense. You can deduct repairs that keep your property in a normal efficient operating condition.

**Supplies and Materials.** You generally can deduct the cost of materials and supplies actually consumed and used during the tax year.

**License and Regulatory Fees.** You can deduct the amount you pay to state or local governments for licenses and regulatory fees for your trade, business, or profession.

Federal Deduction must exceed 2 % of AGI. Some states allow a subtraction. For each category enter the total amount of expense paid for the year in the Totals column Box. Please DO NOT send receipts. Keep them for your records.

Enter total paid for year in <b>Total</b> column box	<b>Total</b>	Enter total paid for year in <b>Total</b> column box	<b>Total</b>
Parking Fees .....		Shoe Shines .....	
Union dues .....		Luggage Purchase Price .....	
Professional Subscriptions .....		Storage Locker .....	
Uniforms .....		Pilot Accessories .....	
Miscellaneous Employee Expenses .....		Required Medical Examinations .....	
Uniform Laundry/Dry Cleaning Costs .....		Work Related Education Expense .....	
Passport Expenses .....		Repair costs .....	
Second phone line + call waiting & forwarding .....		Supplies and Materials .....	
Cell Phone Purchase Price .....		License and Regulatory Fees: .....	
Cell Phone Service, Reserve/Time Available .....		Other	
Pager Purchase Price .....		Other	
Pager Service Cost .....		Other	
Internet Service for Bidding .....		Other	

## Vehicle Expense Worksheet

If you live or rent at your base and you own or lease a vehicle answer the following questions.

Make and model of vehicle		Your vehicle?	Own	or	Lease
Odometer reading 12/31/2009		How many miles is your home or crash pad from the airport parking lot? Miles one way =			
Odometer reading 1/1/2009					

### Temporary Work Assignment (TDY)

If your Temporary Work Assignment away from base is expected to be less than a year complete the following

Temporary Assignment (City Code)		Miles driven 1/1/2009 to 12/31/2009	
Start Date .....			
End Date .....		Out of pocket housing expense .....	
Temporary Assignment (City Code)		Miles driven 1/1/2009 to 12/31/2009	
Start Date .....			
End Date .....		Out of pocket housing expense .....	
Temporary Assignment (City Code)		Miles driven 1/1/2009 to 12/31/2009	
Start Date .....			
End Date .....		Out of pocket housing expense .....	

### Training Expense

Training Expense you incur including initial training, change in aircraft, purser, recurrent & simulator training may qualify for a deduction. Training must take place over a period of **two days or more**. Training must take place **"away from your Base."**

#### Training Expenses "traveling away from Base"

Training Location (City Code) .....		Miles driven 1/1/2009 to 12/31/2009	
Start Date .....			
End Date .....		Out of pocket housing expense .....	
Materials & Supplies .....		Other .....	
Training Location (City Code) .....		Miles driven 1/1/2009 to 12/31/2009	
Start Date .....			
End Date .....		Out of pocket housing expense .....	
Materials & Supplies .....		Other .....	

### Miscellaneous Itemized Deductions

<p><b>Job Search Expenses:</b> You can deduct certain expenses you have in looking for a new job in your present occupation, even if you do not get a new job. You cannot deduct these expenses if: (1) You are looking for a job in a new occupation, (2) There was a substantial break between the ending of your last job and (3) You looking for a job for the first time. You can deduct employment and outplacement agency fees you pay looking for a new job in your present occupation. You can deduct amounts you spend for preparing and mailing copies of a resume to prospective employers if you are looking for a new job in your present occupation. Travel and transportation expenses you incur while looking for a new job in your present occupation are deductible.</p>	<p><b>Certain attorney and accounting fees</b> 1) Incurred attempting to produce or collect taxable income. 2) Related to either doing or keeping your job. 3) For tax advice related to a divorce to collect taxable alimony.</p> <p>Certain attorney and accounting fees</p>
	<p><b>Casualty/theft</b> losses of property used in services as an employee.</p> <p>Total Casualty/theft losses</p>
	<p><b>Investment expenses</b> related to interest and dividend income</p> <p>Total Investment expenses</p> <p>Investment Counsel and Advisory Fees</p> <p>Loss incurred from total distribution of all traditional IRAs</p> <p>Loss incurred from total distribution of all traditional Roth IRAs</p>
Total Job Search Expenses	
<b>Job Search Expenses By Vehicle</b>	
Miles driven 1/1/2009 to 12/31/2009	
	<p><b>Impairment-related expenses of a handicapped employee.</b> If you are disabled, you can deduct expenses necessary for you to be able to work as a business expense, rather than as a medical expense.</p> <p>Total Impairment-related expenses</p>

Forms and Schedules		Price
<b>Crew Package</b>	<b>Form 1040 (filing status: Single, HH, MFS), Schedule A and B, Form 2106 Employee Business Expenses, Per Diem Calculation and Form 8879 e-file. Any additional items are priced below.</b>	<b>\$100.00</b>
<b>Form 1040 U.S. Individual Income Tax Return</b>		<b>\$50.00</b>
<b>Form 1040 U.S. Individual Income Tax Return (Married Filing Joint)</b>		<b>\$70.00</b>
Form 1040-ES Individual Estimated Tax Vouchers		\$20.00
Form 1040X Amended U.S. Individual Income Tax Return		\$100.00
Form 1099-R Retirement - Early Withdrawal or Rollover (per item)		\$10.00
Form 1116 Foreign Tax Credit		\$50.00
<b>Form 2106 Employee Business Expenses (per form)</b>		<b>\$10.00</b>
Form 2441 Child and Dependent Care Expenses		\$15.00
Form 2555 Foreign Earned Income		\$50.00
Form 2848 Power of Attorney and Declaration of Representative		\$10.00
Form 3903 Moving Expenses		\$20.00
Form 4506-T Request for Transcript of Tax Return		\$20.00
Form 4684 Casualties and Thefts		\$20.00
Form 4797 Sales of Business Property		\$50.00
Form 4868 Application for Automatic Extension of Time to File U.S. Individual Income Tax Return		\$20.00
Form 4952 Investment Interest Expense Deduction		\$20.00
Form 5329 Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts		\$20.00
Form 5405 First-Time Homebuyer Credit and Repayment of the Credit		\$25.00
Form 5695 Residential Energy Credits		\$25.00
Form 6251 Alternative Minimum Tax-Individuals		\$20.00
Form 8283 Noncash Charitable Contributions		\$20.00
Form 8379 Injured Spouse Claim and Allocation		\$20.00
Form 8582 Passive Activity Loss Limitations		\$20.00
Form 8606 Nondeductible IRAs		\$20.00
Form 8615 Tax for Children Under Age 14 With Investment Income of More Than \$1,800		\$20.00
Form 8812 Additional Child Tax Credit		\$15.00
Form 8814 Parents' Election To Report Child's Interest and Dividends		\$20.00
Form 8829 Expenses for Business Use of Your Home		\$20.00
Form 8863 Determination of: Education Credits or Tuition and Fees Deduction		\$20.00
<b>Form 8879 IRS e-file Signature Authorization</b>		<b>N/C</b>
Form 8880 Credit for Qualified Retirement Savings Contributions		\$15.00
Form 9465 Installment Agreement Request		\$15.00
Form SSA-1099 - Social Security Benefit Statement (each)		\$10.00
Home Sale Adjusted Cost Basis of Home Sold Worksheet		\$20.00
Home Sale Worksheet Calculation		\$20.00
Miscellaneous Itemized Deductions Statement		\$10.00
<b>Per Diem Calculation</b>		<b>\$40.00</b>
Schedule A Itemized Deductions		N/C
Schedule B Interest and Ordinary Dividends (in excess of 2 per taxpayer, \$3 each)		N/C
Schedule C Business Income or (Loss)		\$30.00
Schedule D Capital Gain or (Loss) includes 2 transactions, additional transactions \$3 each		<b>\$20.00</b>
Schedule E per Item (or per rental property)		\$20.00
Schedule EIC (Earned Income Credit)		\$15.00
Schedule K-1 per item (Partnerships, S Corporations, Estates and Trusts)		\$20.00
Schedule SE Self-Employment Tax		\$15.00
<b>State Tax Return and/or Local Tax Returns (with Federal) (per return)</b>		<b>\$25.00</b>
State of Minnesota Property Tax Refund Form M1PR e-filed		\$25.00
Student Loan Interest Calculation		\$10.00
Standard Mail-in Tax Return (non e-file)		\$20.00
<b>Vehicle Expense Worksheet</b>		<b>\$10.00</b>
W-2's (in excess of 2 per taxpayer, \$3 each)		N/C
Local City, County, School Tax Returns per return (prepared in conjunction with federal and state)		\$25.00
Special Processing Fee for Organizers Postmarked after March 21, 2010		\$20.00
Additional Forms, Tax Accounting, more complex and technical issues will be Priced Additionally		
<b>Special Processing Fee of \$20 for all Organizers Postmarked after March 21, 2010</b>		
Please submit payment upon receipt of invoice when you receive your finished tax package in the mail.		