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**JANELL A. ISRAEL & ASSOC., LTD.
1585 Kapiolani Blvd., Suite 1604
Honolulu, Hawaii 96814**

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.)		



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

Personal Information:

- 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:

- 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:

- 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:

- 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?

Yes	No
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>

Miscellaneous:

- 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?

<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>

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
<input type="text"/>

<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>

- 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?

<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>

Did you receive unreported tip income of \$20 or more in any month of 2009?

<input type="checkbox"/>	<input type="checkbox"/>
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Did you or your spouse receive distributions from long-term care insurance contracts? If Yes, please include Form 1099-LTC.

<input type="checkbox"/>	<input type="checkbox"/>
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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?

<input type="checkbox"/>	<input type="checkbox"/>
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Did you create or transfer money or property to a foreign trust?

<input type="checkbox"/>	<input type="checkbox"/>
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Did you purchase a new "hybrid", or alternative technology vehicle, including a qualified plug-in electric drive motor vehicle in 2009?

<input type="checkbox"/>	<input type="checkbox"/>
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Did you use gasoline or special fuels for business or farm purposes (other than for a highway vehicle) during the year?

<input type="checkbox"/>	<input type="checkbox"/>
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Have you received a punitive damage award or an award for damages other than for physical injuries or illness?

<input type="checkbox"/>	<input type="checkbox"/>
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Were you notified by the IRS or other taxing authority of any changes in prior year returns?

<input type="checkbox"/>	<input type="checkbox"/>
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Did you lose your job during 2009 because of foreign competition and pay for your own health insurance?

<input type="checkbox"/>	<input type="checkbox"/>
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Did you install any alternative energy equipment in your residence such as solar water heaters, solar electricity equipment (photovoltaic) or fuel cells?

<input type="checkbox"/>	<input type="checkbox"/>
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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?

<input type="checkbox"/>	<input type="checkbox"/>
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Were any distributions from your IRA and/or Roth IRA account(s) distributed to a charitable organization?

<input type="checkbox"/>	<input type="checkbox"/>
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Miscellaneous: (continued)

- Did you engage in any bartering transactions?
- Did you have any work outside of the U.S. or pay any foreign taxes?
- Did someone displaced by the storms in the Midwest live with you?

Yes	No
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>

Gifts:

- Did you or your spouse make any gifts, including birthday, holiday, anniversary, graduation, etc., with a total (aggregate) value in excess of \$13,000 to any individual during the year?
- Did you or your spouse make any gifts to a trust for any amount during the year?
- Do you or your spouse have a life insurance trust?
- Did you assist in the purchase of any asset (auto, home) for any individual during the year?
- Did you forgive any indebtedness to any individual, trust or entity during the year?

<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>

If you answered Yes to any of the above gift questions, please complete Form 34 and/or 35 in the back of the Organizer.

Severance/Retirement:

- Did you retire or change jobs in 2009?
- Did you receive deferred, retirement or severance compensation?

<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>

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

Date
<input type="text"/>

Sale of Your Home:

- 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?

<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>

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

Additional Information:

- 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?

<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>

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 _____

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?

Yes	No		
<input type="checkbox"/>	<input type="checkbox"/>		
		Taxpayer	
Yes	No	Yes	No
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Spouse	

Are you considered legally blind per IRS regulations?
 Do you want to contribute to the Presidential Election Campaign Fund?

Did dependent have income over \$3,650?

Dependent Information:

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



Direct Deposit and Withdrawal

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 Trad. Savings IRA Savings HSA Savings
 Archer MSA Savings Coverdell Ed.Savings Refund Anticipation Loan

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

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?

Yes	No

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

Owner of account Taxpayer Spouse Joint

Select type of account Checking Trad. Savings IRA Savings HSA Savings
 Archer MSA Savings Coverdell Ed.Savings Refund Anticipation Loan

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

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?

Yes	No

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



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:

Did you dispose of this business? Yes No
 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? Yes No
 Were you involved in the operations of this business on a regular, continuous and substantial basis? Yes No

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

Ending inventory _____

Other Income:

Description	2009 Amount	2008 Amount



Business Use of Home

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Name of Business: _____

Principal Business or Profession: _____

Partial Use of Your Home for Business:

Square footage of home used exclusively for business

Total square footage of home

Total hours home was used for day care during the year

2009	2008

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?

Yes	No

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



Consolidated Brokerage Statement Sales of Stocks, Securities, Capital Assets and Miscellaneous Income

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?

- 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
- Securities which became worthless

Yes	No
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>

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

Other Income:

Nature and Source	2009 Amount	2008 Amount

Other Adjustments to Income:

Nature and Source	2009 Amount	2008 Amount

Investment Interest Expense:

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

Paid To	2009 Amount	2008 Amount

Foreign Bank Accounts and Trusts:

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?

Yes	No
<input type="checkbox"/>	<input type="checkbox"/>

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?

<input type="checkbox"/>	<input type="checkbox"/>
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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:

Number of miles from old home to new workplace _____

Number of miles from old home to old workplace _____

Number of automobile miles in move _____

Miles

Transportation Expenses:

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) _____

Amount



Individual Retirement Account (IRA):

TS _____
Name of payer _____

IRA Questions for 2009:

- 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.

Table with 2 columns: Yes, No. Multiple rows for question responses.

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

Table with 1 column and 5 rows for inputting IRA values.

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

Table with 1 column and 3 rows for inputting IRA contributions.

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

Table with 8 columns: TSJ, Name of Payer, 2009 Gross Distributions, Taxable Amount, Federal Tax Withheld, State Tax Withheld, Is this a Rollover? IRA?, 2008 Gross Distributions.

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

Have you established a self-employed retirement or SIMPLE plan with deductible contributions?
Do you wish to contribute the maximum amount allowed?

Table for Self-Employed Retirement Plan with columns for Taxpayer and Spouse, and rows for Yes/No and 2009 Amount.

Contributions to:
Simplified employee pension
Defined benefit plan
Defined contribution plan
SIMPLE plan



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

