

2009

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US

Miscellaneous Questions

If any of the following items pertain to you or your spouse for 2009, please check the appropriate box and provide additional information if necessary.

PERSONAL INFORMATION

Yes

No

Did your marital status change during the year?

Did your address change during the year?

Could you be claimed as a dependent on another person's tax return for 2009?

DEPENDENTS

Were there any changes in dependents?

Were any of your unmarried children who might be claimed as dependents 19 years of age or older at the end of 2009?

Did you have any children under age 19 or full-time students under age 24 at the end of 2009, with interest and dividend income in excess of \$950, or total investment income in excess of \$1,900?

INCOME

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

Did you cash any Series EE U.S. savings bonds issued after 1989 and pay qualified higher education expenses for yourself, your spouse, or your dependents?

Did you receive any disability income?

Did you have any foreign income or pay any foreign taxes?

PURCHASES, SALES AND DEBT

Did you start a business or farm, purchase rental or royalty property, or acquire an interest in a partnership, S corporation, trust, or REMIC?

Did you purchase or dispose of any business assets (furniture, equipment, vehicles, real estate, etc.), or convert any personal assets to business use?

Did you buy or sell any stocks, bonds or other investment property in 2009?

Did you sell or do you plan to sell any dividend generating stocks or mutual funds during the first 60 days of 2010?

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- Did you purchase, sell, or refinance your principal home or second home, or did you take a home equity loan?
- Did you buy a main home before December 1, 2009 and you (and your spouse) did not own any other home during the 3-year period ending on the date of purchase?
- Did you purchase any residential energy-efficient, solar energy, wind energy, geothermal, or fuel cell property or improvements?
- Did you purchase a new motor vehicle in 2009?
- Did you purchase a new alternative motor vehicle (hybrid, advanced lean burn, fuel cell, plug-in)?
- Did you have any debts cancelled or forgiven?
- Did anyone owe you money which had become uncollectible?

RETIREMENT PLANS

- Did you receive a distribution from a retirement plan (401(k), IRA, SEP, SIMPLE, Qualified Plan, etc.)?
- Did you make a contribution to a retirement plan (401(k), IRA, SEP, SIMPLE, Qualified Plan, etc.)?
- Did you transfer or rollover any amount from one retirement plan to another retirement plan?
- Did you convert part or all of your traditional, SEP, or SIMPLE IRA to a Roth IRA?

EDUCATION

- Did you receive a distribution from an Education Savings Account or a Qualified Tuition Program?
- Did you, your spouse, or a dependent incur any tuition expenses that are required to attend a college, university, or vocational school?

ITEMIZED DEDUCTIONS

- Did you incur a loss because of damaged or stolen property?
- Did you work out of town for part of the year?
- Did you use your car on the job (other than to and from work)?

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ESTIMATED TAXES

- Did you apply an overpayment of 2008 taxes to your 2009 estimated tax (instead of being refunded)?
- If you have an overpayment of 2009 taxes, do you want the excess applied to your 2010 estimated tax (instead of being refunded)?
- Do you expect your 2010 taxable income and withholdings to be different from 2009?

MISCELLANEOUS

- Do you want to electronically file your tax return?
- Do you want to allocate \$3 to the Presidential Election Campaign Fund?
- Does your spouse want to allocate \$3 to the Presidential Election Campaign Fund?
- May the IRS discuss your tax return with your preparer?
- Did you have an interest in or signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account?
- Did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust?
- Was your home rented out or used for business?
- Did you have a medical savings account (MSA), a Medicare + Choice MSA, or acquire an interest in an MSA or a Medicare + Choice MSA because of the death of the account holder? Or, were you a policyholder who received payments under a long-term care (LTC) insurance contract or received any accelerated death benefits from a life insurance policy?
- Did you incur moving expenses due to a change of employment?
- Did you engage the services of any household employees?
- Were you notified or audited by either the Internal Revenue Service or the State taxing agency?
- Did you or your spouse make any gifts to an individual that total more than \$13,000, or any gifts to a trust?

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- Did you receive a pension or annuity in 2009 for services performed as an employee of the U.S., state or local government from work not covered by social security?
- Did your spouse receive a pension or annuity in 2009 for services performed as an employee of the U.S., state or local government from work not covered by social security?
- Did you elect to receive COBRA continuation health coverage (35% of premium) between February 17, 2009 and December 31, 2009 as a result of an involuntary termination?
- Did your spouse elect to receive COBRA continuation health coverage (35% of premium) between February 17, 2009 and December 31, 2009 as a result of an involuntary termination?

**EXPATRIATE QUESTIONS-
CITIZENSHIP AND RESIDENCY**

- Are you a U.S. Citizen?
- If you are not a U.S. Citizen, do you hold a Green Card?
- Is your spouse a U.S. Citizen?
- If your spouse is not a U.S. Citizen, do they hold a Green Card?
- Are all your dependents U.S. Citizens?
- Are any of your dependents living with you?
- Did you file a joint return with your spouse last year?
- Did you file a U.S. State return last year?
- Is your mailing address different from your foreign residence or home address?
- Did you maintain a home in the U.S. while living abroad?
- Do you rent your U.S. residence while you are living abroad?
- Do you rent your Foreign residence?
- Does your employer provide you with a residence while you are abroad?

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**EXPATRIATE QUESTIONS-
INCOME, EMPLOYMENT AND OWNERSHIP**

- Did you have any U.S. earned income last year?
- Is your employer a U.S. entity?
- Is your employer a Foreign entity?
- Are you required to pay income taxes in a Foreign Country?
- Did you work in multiple countries last year?
- Did you work for multiple employers last year?
- Do you own any part (stock included) of a Foreign Corporation, Foreign LLC or LLP, or Foreign Partnership?
- Are you the beneficiary or creator of a foreign trust (such as a fideicomiso in Mexico)?
- Did the total amount in all of your foreign bank and other accounts ever equal or exceed \$10,000 at any date last year? If Yes, please attach statement copies for each of your foreign bank accounts, savings accounts, and stock or financial accounts (this includes credit card accounts with credit balances).
- Does your employer reimburse ALL your foreign expenses?
- Did you receive any family allowances from any foreign government last year?
- Were any meals and/or lodging provided by or on behalf of your employer on your employer's business premises?
- If any meals and/or lodging were provided, were you in camp?
- Did your spouse have any foreign earned income last year?
- Did your family employ the services of a household employee last year?
- If you have a tax refund coming to you, do you prefer to have it direct deposited into your U.S. bank checking or savings account?
- Are you covered by a Foreign Pension Plan that is NOT U.S. qualified?
- Is your foreign assignment governed by any specific contractual terms or conditions? If so please provide copies of these terms and conditions as outlined by your employer.
- Does the visa under which you entered the country contain any limitations as to the length of your stay or the employment?
- Do you have any foreign travel or assignments scheduled or completed for this current tax year?