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TAX ORGANIZER FOR YEAR 2009 (Also, generally applicable to prior years)

This tax organizer is designed to help you collect and report the information needed to prepare your 2009 income tax return. Please let me know if there have been any changes in your marital status or dependents.

Please refer to your last year's tax return for schedules of interest and dividend income, business income, and rent income and expenses to remind you of various other income and deductions.

When sending information to me, please remember that I do not need or want original documents; copies or scans are sufficient.

Do not send me the tax form booklets. Please cut the mailing label off the package and send to me with the IRS mailing envelope(s). Don't wait for the mailing label or tax booklet before sending your information to me. The IRS no longer sends tax form booklets to everyone.

CHECKLIST OF INFORMATION TO SEND

1. A readable (faxes are often not readable) copy of your wage statements (gensens) (給与所得源泉徴収票), kyuyo shotoku gensen choushuuhyou, and other income information such as forms 1099 for interest dividends, stock transactions, etc.
2. A copy of your 2009 (Heisei 21-平成21年度) Japanese income tax return (所得税の確定申告書) (shotokuzei kakutei shinkokusho) if you filed one.
3. If your total wages are over Yen 9 million, a copy of your local city and prefecture tax statement. (納税証明書, nozei shomeisho, from your City or Ward office OR 市民税 府 (or 県) 市民税 特別 徴収税額 の通知書, shiminzei fu (or ken) minzei tokubetsu choushuu zeigaku no tsuchisho, which is a long narrow form from your employer). Your most recent one may be for Heisei 21 as local taxes are one year behind in Japan.
4. The days your were physically present in the US for any purpose:

Date arrived in US-----Date departed US-----Business days*-----Other days

* Please add a brief explanation of your business days. US business days may result in an allocation of your wages to US source income.

5. If your wages are over Yen 9 million and your housing expenses exceed about Yen 900,000, please provide your total housing costs. Housing costs include rent, parking near your home, apartment insurance, repairs, non-refundable deposits paid in 2008, forfeited deposits and utilities (except telephone).

6. If you are a new client, a copy of your prior year tax return, if available.

TAX ORGANIZER- GENERAL QUESTIONS

1. Did you receive any tax refund payment during 2009? Please provide approximate date and amount.

2. Please review your last year's tax return for changes in marital status, dependents, address, etc.

3. What is your visa length/status?

4. Do you have children under 18 years old with investment income over \$1,900?

5. Did you receive payments from a pension plan in 2009?

6. Did you make an IRA contribution for 2009?

7. Did you receive housing or other benefits from your employer that are not included in your wages? If yes, please provide amount and description.

8. Did you sell any real estate in 2009?

9. Did you purchase any real estate in 2009?

10. Did you sell any stock or other investments in 2009?

11. Did you incur any casualties or thefts in 2009?

12. Did the IRS change your return for any prior year? (answer no if we have already discussed the matter)

If yes, please send me a copy of their report.

13. Do you own your own home or any other real estate here in Japan?

14. Did you discover any errors in your 2008 return, after mailing it, for which we should file an amended return?

15. Did you make any estimate payments on your 2009 taxes? Please list dates and amounts.

16. If you are deducting any business travel and entertainment expenses, do you have adequate records to support 1. amount 2. time and place 3. date 4. business purpose 5. description of gift(s) 6. business relationship of recipient?

17. Did you pay tuition to a US educational institution for yourself or any dependents in 2009? Please provide information.

18. Do want to receive a partially completed form TD F 90-22.1 to report foreign bank and securities accounts? See explanation in Newsletter. For more information press "ctrl" and click on:

<http://www.irs.gov/businesses/small/article/0,,id=148849,00.html>

<http://www.irs.gov/businesses/small/article/0,,id=210249,00.html>

<http://www.irs.gov/businesses/small/article/0,,id=210244,00.html>

<http://www.irs.gov/businesses/small/article/0,,id=210252,00.html>

19. If you are a teacher, did you have out-of-pocket expenses for educational supplies?

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