Leslie J. Kotrba, CPA

Tax & Accounting Services

Leslie J. Kotrba, Inc.
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Thank you for your call to Leslie J. Kotrba, Inc. This packet will help you organize your records for your tax appointment.

This packet contains the following information:

* *Professional Service Agreement*

* *New Client Information Sheet*

* *Client 2009 Tax Information Worksheet*

* *Organizer Pages for your Rental Activity*

* *Directions To Our Office*

Please bring the following to your appointment:

* Your Questions

* A copy of last year’s taxes (if available)

* Settlement statement for any home purchase or sale

* Purchase dates and amounts for stocks/mutual funds sold

* The information worksheets filled out with supporting documents as necessary

* Your bank routing number and account number if you want direct deposit

Please Note: The client information worksheet is not tax advice - it is meant to be used with the professional tax preparation services of Leslie J. Kotrba, CPA. The “yes” answers may or may not qualify you for deductions.

Payment is expected upon completion of your tax return. Please bring a check or debit card to pick-up your return.

Individual Income Tax - Professional Service Agreement

We appreciate the opportunity to work with you. In order to provide you with excellent service, clear communication is critical. To minimize the possibility of any misunderstanding, we are providing important information regarding our services.

We will provide the following services:

We will prepare your 2009 Federal and State(s) individual income tax returns based on the information you provide. Enclosed are materials to help you gather and organize your tax data. We do not audit or otherwise verify the data that you provide, so this engagement cannot be relied upon to disclose errors, fraud or other illegal acts that may exist. We prioritize our work by date received, so please note that information you provide by March 31st, 2010, will be given the highest priority towards completion by April 15, 2010. It may be possible for us to complete your return on time if you provide information to us after April 1st. However, you may be subject to late filing or late payment penalties if your return, or a properly prepared extension (with payment if necessary) is not filed by April 15, 2010.

We will use our judgment to resolve questions in your favor where a tax law is unclear if there is a reasonable justification for doing so. If there is an unclear applicable tax law or if there are conflicting interpretations of the tax law by authorities (e.g., tax agencies and courts), we will explain the possible positions that may be taken on your return. We will follow whatever position you request, so long as it is consistent with the codes, regulations and interpretations. If the IRS should later contest the position taken, you assume the risk of assessment of additional tax plus interest and penalties. We assume no liability for any such additional penalties or assessments. Pursuant to standards prescribed in IRS Circular 230 and IRC 6694, we are forbidden from signing a tax return unless we have a reasonable belief that a tax position taken on the return will have a more likely than not probability of being sustained on its merits unless we disclose this tax position on a separate attachment to the tax return. However, under no circumstances may we sign a tax return with a tax position that has no reasonable basis.

Fees for tax preparation services are based upon average times spent preparing each form. Additional time charges may be assessed. Our fee does not include responding to inquiries or examination by taxing authorities. However, we are available to represent you and our fees for such services are at our standard hourly rates (currently $116/hr). **Payment for services is due when rendered (prior to e-filing your returns)** and interim billings may be submitted as work progresses and expenses are incurred. We reserve the right to stop work or not release our work on any account that is 30 days past due, in accordance with our firm's stated collection policy.

Our clients agree to:

1. Contact us if you are interested in our services (even if you are just looking for an extension). We cannot file an extension unless you provide the required information.
2. Provide all the information required for the preparation of complete and accurate tax returns by March 31st, 2010, or enough to file an extension (see above regarding the time frame in which to turn in documents to our office).

3. Maintain the documentation necessary to support the data used in preparing your tax returns, since we return all originals. (If you have any questions as to the type of records required, please ask us.)
4. Review your tax returns before signing them or the e-file authorization forms.

We encourage you to completely fill out all tax worksheets. If you choose not to, you are accepting the responsibility to provide us all the information necessary to prepare a complete and accurate return. Either way, you agree to be bound by the terms of this Professional Service Agreement, just by providing any information to us for the preparation of your tax returns.

Your Privacy:

As your CPA, we collect:

Information provided by you from your tax organizer, worksheets, documents, and discussions as well as information that we develop as part of the tax preparation process.

As your CPA, we are required to keep all information about our engagement confidential, so we will not disclose any information about you unless we have your approval or are required/permitted by law. This applies even if you are no longer a client.

If the income tax returns we prepare are **joint** returns, each of you are our client. You each acknowledge that there is no expectation of privacy from the other and we are at liberty to share with either of you, without the prior consent of the other, any and all documents and other information concerning preparation of your **joint** returns.

As your CPA, we are committed to the safekeeping of your confidential information and we maintain physical, electronic, and procedural safeguards to protect your information.

We are pleased to have you as a client and look forward to a long and mutually satisfying relationship.

Wishing you a healthy and prosperous New Year,

Leslie J. Kotrba, CPA & Staff

NEW CLIENT INFORMATION

Client

*Your Name:*______________________________________ *Home Phone: (_____)*____________________

(As it should appear on your tax return)

Address: ____ *Work Phone: (_____)*_______________

____ *Cell Phone: (_____)*_______________

City *State* *Zip* ***County***

*Email:*____

*Social Security #:*________-__________-_________ *How often do you check email?*_______________

*Occupation:*_________________________________ *Date of Birth:*________/__________/____________

MM DD YYYY

Spouse

*Your Name:*______________________________________ *Home Phone: (_____)*____________________

(As it should appear on your tax return)

Address: ____ *Work Phone: (_____)*_______________

____ *Cell Phone: (_____)*_______________

City *State* *Zip* ***County***

*Email:*____

*Social Security #:*________-__________-_________ *How often do you check email?*_______________

*Occupation:*_________________________________ *Date of Birth:*_________/__________/__________

MM DD YYYY

Do you have any dependents you will claim on your return? YES NO

If yes, please provide the following:

Dependent Name	Relationship	Date of Birth	Social Security Number
____________________________	______________	_____/_____/_____ MM DD YYYY	_______-_______-_________
____________________________	______________	_____/_____/_____ MM DD YYYY	_______-_______-_________
____________________________	______________	_____/_____/_____ MM DD YYYY	_______-_______-_________
____________________________	______________	_____/_____/_____ MM DD YYYY	_______-_______-_________
____________________________	______________	_____/_____/_____ MM DD YYYY	_______-_______-_________

When you filed your **STATE** tax return for last year, did you get a refund or did you pay?

(Circle One & Fill in Amount) Refund Pay Amount $_____________________

Did you itemize on your **2008 Federal tax return?** YES NO

Do you (or your spouse) want $3 contributed to the Presidential Election Campaign Fund?

You? YES NO

Spouse? YES NO

For Office Use Only: _____NCF

<u>Leslie J. Kotrba, CPA</u>

Rental Organizer

- Ignore the codes requested on these forms…just fill in what you know.

- For all assets purchased, I need a description, date purchased and amount.

- I will analyze whether actual vehicle expenses are more beneficial than the standard mileage. Just give me the data you have and I'll take it from there.

2009	1040	US	Direct Deposit & Estimates (Form 1040 ES)	3, 6

Please enter all pertinent 2009 information.

ECONOMIC RECOVERY PAYMENT / DIRECT DEPOSIT / ELECTRONIC PAYMENT (3)

NOTE: You may have received an economic recovery payment if you received social security benefits, supplemental security benefits, railroad retirement benefits, or veterans disability compensation or pension benefits.

1=taxpayer recieved $250 economic recovery payment		
1=spouse recieved $250 economic recovery payment		
1=taxpayer received government pension not covered by social security		
1=spouse received government pension not covered by social security		
1=direct deposit of federal tax refund into bank account		
1=electronic payment of balance due		
1=electronic payment of estimated tax		

BANK INFORMATION

Name of Bank	Percent to Deposit (xx.xx)	Routing Number	Account Number	Type of Account (Table 1)	Type of Invest. (Table 2)

2009 ESTIMATED TAX / 1040-ES (6)

Federal

	Amount Paid	Date Paid	TS	2009 Voucher Amount
Overpayment applied from 2008				
1st quarter payment (due 4/15/09)				
2nd quarter payment (due 6/15/09)				
3rd quarter payment (due 9/15/09)				
4th quarter payment (due 1/15/10)				
Additional Estimated Tax Payments				
Paid with extension (not later than 4/15/10)				

State

	Amount Paid	Date Paid	TS	2009 Voucher Amount
Overpayment applied from 2008				
1st quarter payment (due 4/15/09)				
2nd quarter payment (due 6/15/09)				
3rd quarter payment (due 9/15/09)				
4th quarter payment (due 1/15/10)				
Additional Estimated Tax Payments				
Paid with extension (not later than 4/15/10)				

1 Type of Account

1 = Savings
2 = Checking

2 Type of Investment

1 = Checking or savings (default)
2 = Taxpayer's IRA (next year limits)
3 = Spouse's IRA (next year limits)
4 = Health savings account (HSA)
5 = Archer MSA
6 = Coverdell savings account (ESA)
7 = Other
8 = Taxpayer's IRA (current year limits)
9 = Spouse's IRA (current year limits)
10 = Series 1 treasury bonds

	Hash Total		3, 6

2009	1040	US	Direct Deposit & Estimates (Form 1040 ES) (cont.)	7.1

Please enter all pertinent 2009 information.

APPLICATION OF 2009 OVERPAYMENT (7.1)

If you have an overpayment of 2009 taxes, do you want the excess refunded? . ☐ or applied to 2010 estimate? . . . ☐

Other (please explain): ______

2010 ESTIMATED TAX INFORMATION

Do you expect your 2010 taxable income to be different from 2009? . . . . Yes ☐ No ☐

If "yes" explain any differences in income, deductions, dependents, etc.: ______

Do you expect your 2010 withholding to be different from 2009? . . . . Yes ☐ No ☐

If "yes" explain any differences: ______

	Hash Total		7.1

2009	1040	US	Rental & Royalty Income (Schedule E)	No.	18

Please enter all pertinent 2009 amounts. Last year's amounts are provided for your reference.

GENERAL INFORMATION

Kind of property	
Location of property	

Percentage of ownership if not 100% (.xxxx)	
Percentage of tenant occupancy if not 100% (.xxxx)	
1=spouse, 2=joint	
1=nonpassive activity, 2=passive royalty	
1=did not actively participate	
1=real estate professional	
1=rental other than real estate	
1=investment	
1=single member limited liability company	

INCOME

	2009 Amount	2008 Amount
Rents received (Form 1099-MISC, box 1)		
Royalties received (Form 1099-MISC, box 2)		

DIRECT EXPENSES

NOTE: Direct expenses are related only to the rental activity. These include rental agency fees, advertising, and office supplies.

Advertising		
Association dues		
Auto and travel (not entered elsewhere)		
Cleaning and maintenance		
Commissions		
Gardening		
Insurance		
Legal and professional fees		
Licenses and permits		
Management fees		
Miscellaneous		
Mortgage interest (paid to banks, etc.)		
Qualified mortgage insurance premiums		
Excess mortgage interest		
Other interest (not entered elsewhere)		
Painting and decorating		
Pest control		
Plumbing and electrical		
Repairs		
Supplies		
Taxes - real estate		
Taxes - other (not entered elsewhere)		
Telephone		
Utilities		
Wages and salaries		

Other:

NOTE: If you purchased or disposed of any business assets, please complete Sheet 22.

2009	1040	US	Rental & Royalty Income (Sch. E) (cont.)	No.	18 p2

Please enter all pertinent 2009 amounts. Last year's amounts are provided for your reference. The indirect expense column should only be used for vacation homes or less than 100% tenant occupied rentals.

OIL AND GAS

	2009 Amount	2008 Amount
Production type (preparer use only)		
Cost depletion		
Percentage depletion rate or amount		
State cost depletion, if different (-1 if none)		
State % depletion rate or amount, if different (-1 if none)		

VACATION HOME

	2009 Amount	2008 Amount
Number of days rented at fair market value		
Number of days personal use		
Number of days owned (if optional method elected)		

INDIRECT EXPENSES

NOTE: Indirect expenses are related to operating or maintaining the dwelling unit. These include repairs, insurance, and utilities.

	2009 Amount	2008 Amount
Advertising		
Association dues		
Auto and travel (not entered elsewhere)		
Cleaning and maintenance		
Commissions		
Gardening		
Insurance		
Legal and professional fees		
Licenses and permits		
Management fees		
Miscellaneous		
Mortgage interest (paid to banks, etc.)		
Qualified mortgage insurance premiums		
Excess mortgage interest		
Other interest (not entered elsewhere)		
Painting and decorating		
Pest control		
Plumbing and electrical		
Repairs		
Supplies		
Taxes - real estate		
Taxes - other (not entered elsewhere)		
Telephone		
Utilities		
Wages and salaries		

Other:

	2009 Amount	2008 Amount

2009	1040	US	Asset Disposition List	22

If you disposed of any business assets in 2009, please enter date sold, sales price, and expenses of sale.
For real estate transactions, be sure to attach all 1099-S forms and closing statements.

No.	Description of Property (Box 3)	Date Placed in Service	Date Sold (Box 1)	Sales Price (Box 2)	Cost or Basis	Expenses of Sale

2009 | 1040 | US | Asset Acquisition List | 22 p2

If you purchased any business assets (furniture, equipment, vehicles, real estate, etc.) or converted any personal assets to business use in 2009, please enter all pertinent information below.

No.	Description of Property	Related Business or Activity	Preparer Use Only			Date Placed in Service	Cost or Basis	Preparer Use Only	
			Form	No. of Form	Category			Current Section 179	Method

Vehicle/Employee Business Expense (2009) – Page 1 of 2
(Form 2106 / Schedule C Auto Info)

GENERAL INFORMATION:

Occupation that vehicle is used for:____

EMPLOYEE BUSINESS EXPENSES:

Meal and Entertainment Expenses: $ ____________________________
Reimbursements for Meals & Entertainment
(not included in wages on W-2): $ ____________________________
Local Transportation Costs:
(bus, taxi, train, etc.) $ ____________________________
Travel expenses while away from home overnight: $ ____________________________
Reimbursements not included on Form W-2 (not
including meals & entertainment listed above): $ ____________________________
Other Business Expenses (please detail):
____________________________ $ ____________________________
____________________________ $ ____________________________
____________________________ $ ____________________________

VEHICLE INFORMATION:

Did your employer provide you with a vehicle?	YES	NO	
Is your employer provided vehicle available for off-duty personal use?	YES	NO	N/A
Do you have another vehicle available for personal use?	YES	NO	
Do you have evidence to support your deduction (mileage & auto expense)?	YES	NO	
Are you a rural mail carrier?	YES	NO	

Number of months your job required a vehicle? ____________

VEHICLE 1:

Do you own the vehicle or is it employer owned?: ______________
Make: _____________ Model: ___________________ Year: ______________
Date vehicle was placed in service (mmddyy): ___________

Mileage driven in **<u>2009</u>** only:
Business mileage: ______________________ + (NOTE: Mileage, NOT Odometer Reading!!)
Commuting mileage: ____________________ +
Personal mileage: ______________________ +
Total mileage: ________________________ = (miles driven from 1/1/09 to 12/31/09)

Average Daily round-trip commute: ___________________
Parking Fees and Tolls (business only): ________________
Actual expenses (business & personal):
Gasoline, Lube, Oil: $ _________________________
Repairs: $ _________________________
Tires: $ _________________________
Insurance: $ _________________________

Also: Please provide us with your 12/31/09 ending odometer reading:
____

(continued on next page)

Vehicle/Employee Business Expense (2009) – Page 2 of 2
(Form 2106 / Schedule C Auto Info)

VEHICLE 1 (continued):

Miscellaneous: $ ____________________
Auto License : $ ____________________
Personal Property Taxes: $ ____________________
(based on car's value - **Not in IL**)

Interest (car loan): $ ____________________
Vehicle Rentals: $ ____________________
Amount included in W-2: $ ____________________
(for employer provided vehicle)
Vehicle Value - date of lease $ ____________________

VEHICLE 2:

Do you own the vehicle or is it employer owned?: ______________
Make: _____________ Model: ___________________ Year: ______________
Date vehicle was placed in service for this job/business (mmddyy): _____________

Mileage driven in **2009** only:

Business mileage: ______________________ + (NOTE: Mileage, NOT Odometer Reading!!)
Commuting mileage: ____________________ +
Personal mileage: ______________________ +
Total mileage: _________________________ = (miles driven from 1/1/09 to 12/31/09)

Average Daily round-trip commute: ____________________
Parking Fees and Tolls (business only): _________________
Actual expenses (business & personal):

Gasoline, Lube, Oil: $ ____________________
Repairs: $ ____________________
Tires: $ ____________________
Insurance: $ ____________________
Miscellaneous: $ ____________________
Auto License : $ ____________________
Personal Property Taxes: $ ____________________
(based on car's value - **Not in IL**)

Interest (car loan): $ ____________________
Vehicle Rentals: $ ____________________
Amount included in W-2: $ ____________________
(for employer provided vehicle)
Vehicle Value - date of lease $ ____________________

Also: Please provide us with your 12/31/09 ending odometer reading:
____

Leslie J. Kotrba, CPA
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(847) 934-4328

Directions from 53 -

Take ROUTE 53 to Palatine Road west. Proceed west on Palatine Road to Hicks Rd/Northwest Highway and turn right. Keep going on Hicks Road/Northwest Highway which will curve to your left and become just Northwest Highway. Turn right at the light onto First Bank Drive (First Bank and Bakers Square). Stay to your left and make a left turn onto North Ct. (at the stop sign). North Ct. will curve to the left and our office building is number 675 (the four story building on your left across from the Palatine Library (green roof)). The parking lot access is directly across from the main entrance to the Library.

Directions from Dundee Road -

See map for which direction (east or west) to travel on DUNDEE to reach Hicks Road. Go south on Hicks Road to Northwest Highway. Take a right on Northwest Highway and turn right at the light onto First Bank Drive (First Bank and Bakers Square). Stay to your left and make a left turn onto North Ct. (at the stop sign). North Ct. will curve to the left and our office building is number 675 (the four story building on your left across from the Palatine Library (green roof)). The parking lot access is directly across from the main entrance to the Library.

Directions from Palatine Road -

See map for which direction (east or west) to travel on PALATINE ROAD to reach Hicks Rd/Northwest Highway and turn north. Keep going on Hicks Road/Northwest Highway which will curve to your left and become just Northwest Highway. Turn right at the light onto First Bank Drive (First Bank and Bakers Square). Stay to your left and make a left turn onto North Ct. (at the stop sign). North Ct. will curve to the left and our office building is number 675 (the four story building on your left across from the Palatine Library (green roof)). The parking lot access is directly across from the main entrance to the Library.

Directions from Euclid Avenue -

See map for which direction (east or west) to travel on EUCLID AVENUE to Hicks Road. Turn north on Hicks Road and then turn left past the tracks when you cannot go straight anymore because Hicks Road joins Northwest Highway. Proceed on Hicks Road/Northwest Highway which will curve to your left and become just Northwest Highway. Turn right at the light onto First Bank Drive (First Bank and Bakers Square). Stay to your left and make a left turn onto North Ct. (at the stop sign). North Ct. will curve to the left and our office building is number 675 (the four story building on your left across from the Palatine Library (green roof)). The parking lot access is directly across from the main entrance to the Library.

Directions from Northwest Highway -

See map for which direction (east or west) to travel on NORTHWEST HIGHWAY to reach First Bank Drive (First Bank and Bakers Square). Turn at the light onto First Bank Drive and stay to your left and make a left turn onto North Ct. (at the stop sign). North Ct. will curve to the left and our office building is number 675 (the four story building on your left across from the Palatine Library (green roof)). The parking lot access is directly across from the main entrance to the Library.

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Directions from Barrington Road or Roselle Road via Palatine Road-

From Barrington Road or Roselle Road...turn (east) on Palatine Road to Quentin Road. At Quentin Road turn left (north). Proceed north to Northwest Highway. Take a right on Northwest Highway heading east past Smith and Plum Grove Roads. Once you pass a traffic light at Benton, stay to the left and turn left at the light onto First Bank Drive (First Bank and Bakers Square). Stay to your left and make a left turn onto North Ct. (at the stop sign). North Ct. will curve to the left and our office building is number 675 (the four story building on your left across from the Palatine Library (green roof)). The parking lot access is directly across from the main entrance to the Library.

Directions from Rand Road & Quentin Road-

From Rand & Quentin go south on Quentin Road to Northwest Highway. Turn left onto Northwest Highway and proceed east past Smith and Plum Grove Roads. Once you pass a traffic light at Benton, stay to the left and turn left at the light onto First Bank Drive (First Bank and Bakers Square). Stay to your left and make a left turn onto North Ct. (at the stop sign). North Ct. will curve to the left and our office building is number 675 (the four story building on your left across from the Palatine Library (green roof)). The parking lot access is directly across from the main entrance to the Library.

Directions from Algonquin Road & Plum Grove Road-

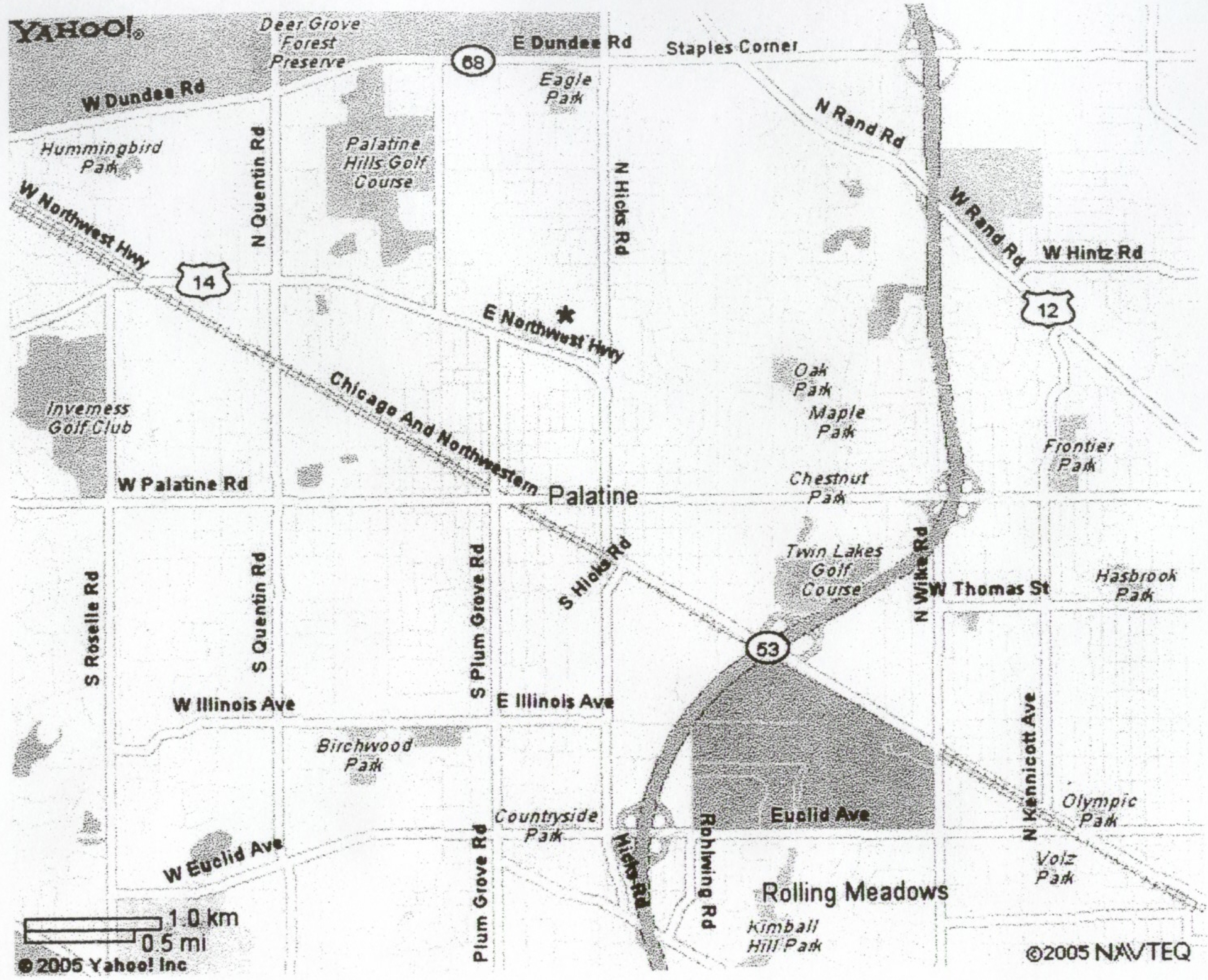
From Algonquin Road & Plum Grove Road - turn north on Plum Grove Road and proceed to Northwest Highway. Turn right (east) on Northwest Highway. Take a right on Northwest Highway and once you pass a traffic light at Benton, Once you pass a traffic light at Benton, stay to the left and turn left at the light onto First Bank Drive (First Bank and Bakers Square). Stay to your left and make a left turn onto North Ct. (at the stop sign). North Ct. will curve to the left and our office building is number 675 (the four story building on your left across from the Palatine Library (green roof)). The parking lot access is directly across from the main entrance to the Library.

Directions from the I-90 Tollway:

Exit I-90 at 53 North. Take 53 North to Palatine Road west. Proceed west on Palatine Road to Hicks Rd/Northwest Highway and turn right. Keep going on Hicks Road/Northwest Highway which will curve to your left and become just Northwest Highway. Turn right at the light onto First Bank Drive (First Bank and Bakers Square). Stay to your left and make a left turn onto North Ct. (at the stop sign). North Ct. will curve to the left and our office building is number 675 (the four story building on your left across from the Palatine Library (green roof)). The parking lot access is directly across from the main entrance to the Library.

Directions from the North/South (355) Tollway:

Take 355 north to 290 which turns into 53 North. Take 53 to Palatine Road west. Proceed west on Palatine Road to HicksRd/Northwest Highway and turn right. Keep going on Hicks Road/Northwest Highway which will curve to your left and become just Northwest Highway. Turn right at the light onto First Bank Drive (First Bank and Bakers Square). Stay to your left and make a left turn onto North Ct. (at the stop sign). North Ct. will curve to the left and our office building is number 675 (the four story building on your left across from the Palatine Library (green roof)). The parking lot access is directly across from the main entrance to the Library.


YAHOO!
Deer Grove Forest Preserve
E Dundee Rd
68
Staples Corner
W Dundee Rd
Eagle Park
N Rand Rd
Hummingbird Park
N Quentin Rd
Palatine Hills Golf Course
N Hicks Rd
W Northwest Hwy
W Rand Rd
W Hintz Rd
14
12
E Northwest Hwy
Oak Park
Inverness Golf Club
Chicago And Northwestern
Maple Park
Frontier Park
W Palatine Rd
Palatine
Chestnut Park
Twin Lakes Golf Course
Hasbrook Park
S Hicks Rd
N Wilke Rd
W Thomas St
S Roselle Rd
S Quentin Rd
S Plum Grove Rd
53
W Illinois Ave
E Illinois Ave
N Kennicott Ave
Birchwood Park
Olympic Park
Countryside Park
Euclid Ave
Rohlwing Rd
W Euclid Ave
Volz Park
Hicks Rd
Rolling Meadows
Plum Grove Rd
1.0 km
0.5 mi
Kimball Hill Park
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