

FROM COUNSEL

A Tax Preparation Service From The Netherlands Law Center

Supporting Documents You Should Send To File Your Taxes

Below you will find a detailed list of documents and information to send in advance with the Client Intake Questionnaire. Please send these forms, whichever apply to your situation, with your questionnaire via email to s.sollicitopadgett@us.army.mil or via fax DSN 360-7687 or CIV 046-443-7687.

Please also include any forms you have received that state you should report the information on your 2008 tax return. If you are unsure whether a form or information is relevant, please submit that as well.

If you choose to drop off your forms at the Tax Center, please remove all staples and take all documents out of their mailing envelope. Additionally, please ensure that each document is in a readable condition.

Proof of Income:

- ✓ W-2 and/or Form 1099 MISC for each job (one copy is sufficient)
- ✓ Forms 1099 for investments, interest* and dividends, gambling, etc.
 - * Please note that ALL bank interest, both foreign and domestic, must be reported regardless of the amount.
- ✓ The amount of your Economic Stimulus Payment*
 - *If you are unsure of the amount you received, please review the Recovery Rebate Information Paper for further details on determining the correct amount.

Child Care Costs:

- ✓ The names and social security numbers for each child receiving child care to enable you (the parent) to work or seek employment*
 - *Please note that you cannot claim child care and dependent care if you are not employed.
- ✓ The name and address of the child care provider
- ✓ EIN (or social security number) of the child care provider
- ✓ Amount paid per child*
 - *Please note that the CDC will send you a letter stating your yearly child care expenses; please send this letter because it will include all the necessary

information.

Rental Property:

- ✓ Copy of last year's tax return
- ✓ Form 1099 MISC for any rent received
- ✓ Form 1098 for mortgage interest paid
- ✓ Real estate taxes and any insurances paid
- ✓ List of expenses such as repairs, maintenance, and utilities you paid
- ✓ Amount of depreciation and amortization*

***This information should be listed on your 2007 tax return. If it is not, please state the year the house was placed into rent and the cost of the house (this is the amount you originally paid for the house less the value of the land).**

Capital Gains:

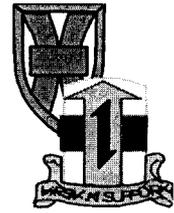
- ✓ If you sold any stock, please send us the original purchase price available. This will be necessary to determine the gain/loss.
- ✓ If you do not know the sale price of the stock, you will have to pay the entire amount rather than the gain or loss.

Day Trading:

- ✓ To better assist you with your taxes, we require a spreadsheet with the stock name, the original purchase price and date, the sale price and date, and the gain/loss.

Tuition Expenses:

- ✓ Please submit a copy of all expenses and any forms you receive in the mail related to tuition fees



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Supporting Documents You Should Bring To Your Appointment

Below you will find a detailed list of documents and information you must bring with you to your appointment.

Proof of Identity:

- ✓ Social Security card or ITIN card for each person claimed on your tax return (i.e., taxpayer, spouse, children, and other dependents)
- ✓ Military identification card or other valid photo identification (such as a passport or driver's license)

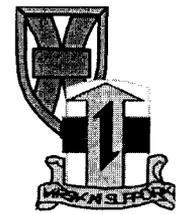
Direct Deposit Refund/Withdrawal:

- ✓ Bank name
- ✓ Routing number
- ✓ Account number

Married Filing Jointly: BOTH spouses must file the income tax return under this filing status

- ✓ If a spouse cannot be present to sign the income tax return, please bring a valid power of attorney issued by the Netherlands Law Center that specifically states that you may file your spouse's taxes or
- ✓ Federal Income Tax Power of Attorney (Form 2848, Power of Attorney and Declaration of Representative), which is available at www.irs.gov*

*Please note that we have provided a sample power of attorney for additional guidance.



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RECOVERY REBATE INFORMATION PAPER

The Recovery Rebate Credit is a onetime benefit for people who did not receive the full economic stimulus payment last year and whose circumstances may have changed, making them eligible now for some or the entire unpaid portion.

Since it is a tax credit it will add to the amount of your tax refund or lower the amount of taxes you owe. Therefore, any amount received for the credit will be included as part of your refund on your tax return.

WHO IS ELIGIBLE?

1. Individuals who did not receive an economic stimulus payment.
2. Those who received less than the maximum economic stimulus payment in 2008 - \$600 per tax payer; \$1200 if married filing jointly – because their qualifying or gross income was either too high or too low.
3. Families who gained an additional qualifying child in 2008.
4. Individuals who could be claimed as a dependent on someone else's tax return in 2007, but who cannot be claimed as a dependent on another return in 2008.
5. Individuals who did not have a valid Social Security number in 2007 but who received one in 2008.

HOW TO CLAIM THE REBATE:

When you complete our client intake questionnaire, you will need the amount of the economic stimulus payment, if any, you received. This amount was provided on Notice 1378, Economic Stimulus Payment Notice, sent by the IRS to taxpayers who received a payment.

WHERE TO FIND OUT HOW MUCH I RECEIVED FOR THE ECONOMIC STIMULUS PAYMENT:

If you cannot locate your notice letter from the IRS and do not remember how much you received, you can find your payment amount online. Begin by going to the following IRS website:

<https://sa1.www4.irs.gov/irfof/IRServlet?app=IRACTC&selectLanguage=en>

You will need to enter the following information once you are at the site:

1. Social Security Number
2. 2007 Filing Status
3. The number of exemptions you claimed on your 2007 tax return

Power of Attorney and Declaration of Representative

OMB No. 1545-0150

For IRS Use Only

Received by:

Name _____

Telephone _____

Function _____

Date / /

▶ Type or print. ▶ See the separate instructions.

Part I Power of Attorney

Caution: Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer information. Taxpayer(s) must sign and date this form on page 2, line 9.

Taxpayer name(s) and address John Doe (Jane is signing for John on the tax return) CMR 123 Box 456 APO AE 00000	Social security number(s) 123 45 6789	Employer identification number _____
	Daytime telephone number (011) 316 12345678	Plan number (if applicable) _____

hereby appoint(s) the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address Jane Doe (Signing for John) CMR 123 Box 456 APO AE 00000	CAF No. _____ Telephone No. 011 316 12345678 Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address _____	CAF No. _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address _____	CAF No. _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

to represent the taxpayer(s) before the Internal Revenue Service for the following tax matters:

3 Tax matters

Type of Tax (Income, Employment, Excise, etc.) or Civil Penalty (see the instructions for line 3)	Tax Form Number (1040, 941, 720, etc.)	Year(s) or Period(s) (see the instructions for line 3)
Income	1040	2008

4 Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for **Line 4. Specific Uses Not Recorded on CAF** ▶

5 Acts authorized. The representatives are authorized to receive and inspect confidential tax information and to perform any and all acts that I (we) can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, or other documents. The authority does not include the power to receive refund checks (see line 6 below), the power to substitute another representative or add additional representatives, the power to sign certain returns, or the power to execute a request for disclosure of tax returns or return information to a third party. See the line 5 instructions for more information.

Exceptions. An unenrolled return preparer cannot sign any document for a taxpayer and may only represent taxpayers in limited situations. See **Unenrolled Return Preparer** on page 1 of the instructions. An enrolled actuary may only represent taxpayers to the extent provided in section 10.3(d) of Treasury Department Circular No. 230 (Circular 230). An enrolled retirement plan administrator may only represent taxpayers to the extent provided in section 10.3(e) of Circular 230. See the line 5 instructions for restrictions on tax matters partners. In most cases, the student practitioner's (levels k and l) authority is limited (for example, they may only practice under the supervision of another practitioner).

List any specific additions or deletions to the acts otherwise authorized in this power of attorney: _____

6 Receipt of refund checks. If you want to authorize a representative named on line 2 to receive, **BUT NOT TO ENDORSE OR CASH**, refund checks, initial here _____ and list the name of that representative below.

Name of representative to receive refund check(s) ▶ _____

- 7 Notices and communications.** Original notices and other written communications will be sent to you and a copy to the first representative listed on line 2.
- a** If you also want the second representative listed to receive a copy of notices and communications, check this box
- b** If you do not want any notices or communications sent to your representative(s), check this box

8 Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same tax matters and years or periods covered by this document. If you **do not** want to revoke a prior power of attorney, check here.

YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

9 Signature of taxpayer(s). If a tax matter concerns a joint return, **both** husband and wife must sign if joint representation is requested, otherwise, see the instructions. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

▶ IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED.

John Doe Signature 01 FEB 09 Date _____ Title (if applicable) _____

John Doe Print Name PIN Number _____ Print name of taxpayer from line 1 if other than individual _____

Signature Date Title (if applicable)

Print Name PIN Number

Part II Declaration of Representative

Caution: Students with a special order to represent taxpayers in qualified Low Income Taxpayer Clinics or the Student Tax Clinic Program (levels k and l), see the instructions for Part II.

Under penalties of perjury, I declare that:

- I am not currently under suspension or disbarment from practice before the Internal Revenue Service;
- I am aware of regulations contained in Circular 230 (31 CFR, Part 10), as amended, concerning the practice of attorneys, certified public accountants, enrolled agents, enrolled actuaries, and others;
- I am authorized to represent the taxpayer(s) identified in Part I for the tax matter(s) specified there; and
- I am one of the following:
 - a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b Certified Public Accountant—duly qualified to practice as a certified public accountant in the jurisdiction shown below.
 - c Enrolled Agent—enrolled as an agent under the requirements of Circular 230.
 - d Officer—a bona fide officer of the taxpayer's organization.
 - e Full-Time Employee—a full-time employee of the taxpayer.
 - f Family Member—a member of the taxpayer's immediate family (for example, spouse, parent, child, brother, or sister).
 - g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.3(d) of Circular 230).
 - h Unenrolled Return Preparer—the authority to practice before the Internal Revenue Service is limited by Circular 230, section 10.7(c)(1)(viii). You must have prepared the return in question and the return must be under examination by the IRS. See **Unenrolled Return Preparer** on page 1 of the instructions.
 - k Student Attorney—student who receives permission to practice before the IRS by virtue of their status as a law student under section 10.7(d) of Circular 230.
 - l Student CPA—student who receives permission to practice before the IRS by virtue of their status as a CPA student under section 10.7(d) of Circular 230.
 - r Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

▶ IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED. See the Part II instructions.

Designation—Insert above letter (a-r)	Jurisdiction (state) or identification	Signature	Date
F		<i>Jane Doe</i>	01 FEB 09