

**INCOME TAX
AGREEMENT,
INTERVIEW
AND PRICE SHEET**

**UPC BUSINESS
SOLUTIONS**

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TAX PREPARATION AGREEMENT

This Terms of Service/Agreement (“Agreement”) is a legally binding contract between you and UPC Business Solutions. UPC Business Solutions, its affiliates and subsidiaries currently provide customers with Individual and small business financial services, human resource consulting and tax preparation services. Certain products or services may be available only in certain jurisdictions in accordance with local laws. We are not engaged in rendering LEGAL advice or services. It is your responsibility to provide UPC Business Solutions with all pertinent information for your tax returns. Your tax return(s) are subject to evaluation by the IRS, State or other taxing authorities. You may be requested to produce documents, records or other evidence to substantiate the items of income and deduction shown on your tax return. You agree to review your tax return(s) for indications of obvious errors before you file with the IRS, State and / or other taxing authorities or mail your printed return to applicable taxing authorities.

Guarantee:

Accuracy of your tax return is of prime concern for UPC Business Solutions. For this reason, we offer a free basic guarantee. UPC Business Solutions uses ATX Tax software, the number one tax software in the country. If your preparer makes an error in your income tax preparation, your UPC Business Solutions office does not pay any additional tax assessed. The UPC Business Solutions office will reimburse you for any penalty or interest that may be assessed as a result of such an error. Further, if your tax return is audited, your tax preparer will appear with you at the audit. Although we cannot act as your legal counsel or representative, your UPC Business Solution representatives can explain how your tax was prepared.

To be eligible for this guarantee, you must;

1. Notify your UPC Business Solutions office within 21 days of when you receive any letter from any taxing authority concerning your tax return or your discovery of the error.
2. Provide your UPC Business Solutions office with copies of the documents related to your tax situation as well as any additional tax assessment.
3. Allow your UPC Business Solutions office at its sole discretion to challenge the assessment of such additional taxes, penalty and / or interest, and cooperate with UPC with respect to such challenge, including, without limitation, providing UPC or its representative with all applicable documents and other assistance.

The Guarantee applies only to filed original individual resident tax returns prepared by UPC Business Solutions for the taxable year covered and for which the balance due has been paid. You represent to UPC Business Solutions that items or issues on such returns have not been, or are not currently under examination by taxing authorities as of the date of this guarantee.

The Guarantee does not cover:

1. Non-individual returns such as employment, corporate, partnership, trust estate and gift tax returns.
2. Non-resident federal returns and / or Amended returns.
3. Any return for which, as of the date of this agreement, you have knowledge of additional taxes owed.
4. Any return for which you have received on or before the date of this agreement, any notification from any taxing authority of examination or audit and additional taxes, penalties and interest that are assessed as the result of incorrect, incomplete or misleading information that you have provided UPC Business Solutions or its representatives in connection with the preparation of this return.
5. The taxing authority’s inability to obtain from you sufficient records to support deductions, credits and other items on your return.
6. Your failure to timely pay the taxes as shown to be due on your return.
7. Or additional taxes assessed as the result of your desire to take a position on your return that challenges or is otherwise inconsistent with current IRS or judicial tax law guidelines or interpretation.

Privacy Policy:

UPC Business Solutions collects non-public information about you from your application and other forms you supply. We do not disclose any non-public personal information about our customers or former customers to anyone, except as described below or as otherwise permitted by law;

- a. If you consent in writing, we may disclose the information described above to companies that perform marketing services on our behalf or to other financial institutions with whom we have joint marketing agreements to offer you products or services that we believe may be of interest to you.

We restrict access to non-public personal information about you to those employees who need to know that information to provide products or services to you. We maintain physical, electronic and procedural safeguards that comply with federal regulations to guard your non-public personal information.

Taxpayer Signature

Taxpayer Print

Tax Preparer / UPC

Taxpayer Spouse Signature

Taxpayer Spouse Print

Date

Filing Status

- Single: []
- Married filing jointly (even if only one had income): []
- Married filing separately: []
- Head of Household: []
- Qualifying widow(er) with dependent child: []

Exemptions

- Self []
- Spouse []

	Dependent(s)	Dependent(s)
Name:	_____	_____
Date of Birth:	_____	_____
SSN:	_____	_____
 Name:	 _____	 _____
Date of Birth:	_____	_____
SSN:	_____	_____
 Name:	 _____	 _____
Date of Birth:	_____	_____
SSN:	_____	_____

[] Dependent Social Security Card(s)

Dependents Social Security Numbers and Date of Birth – Bring the Social Security cards and dates of birth for each child. Your tax agent will use this information for the dependents you can claim on your tax return. Also, you may be able to claim a credit of up to \$1,000 per child in addition to other child-related credits. If you had a baby during the year, the hospital may have provided a Social Security application for your child. You must have a valid Social Security number for every person included on the tax return.

Income

- [] Wage Statements - Form W-2
- [] Pension or Retirement Income - Form 1099-R
- [] Interest and Dividend Income - Form 1099-INT/1099-DIV
- [] State Income Tax Refund Amount - Form 1099-G
- [] Social Security Income - Form SSA-1099
- [] Unemployment Income - Form 1099-G
- [] Commissions Received
- [] Sales of Stock or Bonds - Form 1099-B
- [] Self Employed Business/Farm Income - Form 1099-MISC
- [] Lottery or Gambling Winnings - Form W-2G
- [] Rental Income
- [] Partnerships, S Corps, Trusts and Estates - Schedule K-1
- [] Prizes and awards
- [] Scholarships and fellowships
- [] Jury duty pay

Wage Statements – For employee income, you should receive a Form W-2 wage statement in the mail from each employer you worked for in tax year. Contact the employer if you do not receive your Form W-2, it should be sent to you by February 2. Under certain conditions, your tax agent can determine your income by using your payroll stubs. For non-employee income (for example, if you are an independent contractor) that was \$600 or more, a Form 1099-MISC should be sent to you by February 2. Bring all of your Forms W-2 and Forms 1099-MISC to your tax interview.

Pension or Retirement Income – The amount of retirement or pension income subject to federal taxes is based on your age when you started receiving distributions and the amount you originally contributed to the plan. Form 1099-R should be sent to you from the payer by February 2.

Interest and Dividend Income – If you have earned interest from any bank during the tax year, that bank will send you a Form 1099-INT at the end of the year. If you do not receive a Form 1099-INT, you still need to report your interest. Bring your year-end bank statement to your tax interview so your tax agent can determine the amount to report. If, during the year, you have dividend income from stocks or funds, you will be sent a Form 1099-DIV from each company or institution. Bring these year-end forms to your tax interview so that your tax agent can use them to help calculate your gross income.

State Income Tax Refund Amount – If you received a state or local income tax refund or credit for the tax year, include it as income if you deducted this amount as an itemized deduction in an earlier year. Form 1099-G should be sent to you from the payer by February 2. If you do not receive Form 1099-G, contact your state office. Federal income tax refunds are not included in your income because they are not deducted to arrive at taxable income. Bring your last year's federal and state returns to your interview so your tax agent can use them to help determine state-related itemized deductions.

Social Security Income – If you received Social Security payments in the tax year, some of these funds may be taxable income. Bring Form SSA-1099 (sent by the Social Security office at the end of the year) to your tax interview so your tax agent can determine if you need to pay taxes on this amount.

Unemployment Income – If you received state unemployment compensation (insurance) in the tax year, it should be included as income on your return. Form 1099-G should be sent to you from the payer by February 2. The IRS will also receive a copy of the Form 1099-G. Contact your state office if you have not received your Form 1099-G.

Commissions Received – The full amounts of any commissions you receive are treated as income. This is true whether your commission is called a bonus or a percentage, and whether it is based on both your sales and the sales of other sellers working under you or on purchases from the company with which you are affiliated.

Sales of Stocks or Bonds – Capital gains and losses on the sale or trade of investments are classified as either short-term (if the property is held for a year or less) or long-term (more than one year). A paper loss, which occurs when an investment's value drops below its purchase price, does not qualify for this deduction. Bring Form 1099-B, any brokerage statements (showing dates bought and sold), and confirmation receipts (shows the cost basis and any fees paid) to your tax interview so that your tax agent can get you the lowest tax rate available for your situation and help you plan for next year.

Self-Employed Business Income & Expenses – If you run a business or farm as a professional or sole proprietor, you are taxed on gross income minus expenses. Bring your accounting records and receipts to your tax interview.

Lottery or Gambling Winnings – Gambling winnings greater than \$5,000 are usually subject to income tax withholding. The amount of income tax withheld for the tax year is 28% of the amount paid (the total amount you won minus the amount of your bet). If you receive gambling winnings of \$600 or more, the payer should send you a Form W-2G. This form shows the amount you won and the amount withheld, if applicable.

Income from Rentals – If you own rental property, money received as rent is reported as income. You can deduct expenses for acquiring, maintaining, insuring and operating the rental property.

Income from Partnerships, S Corporations, Trusts and Estates – The income and deductions that these entities pass on to you are included in your return. Bring Schedule K-1 or an equivalent statement to your tax interview.

Prizes and Awards – Prizes and awards are taxable income. Bring Form 1099-MISC from the payer to your tax interview. You will usually only receive a 1099-MISC if the valued amount of the prize or award had a value of \$600 or more.

Scholarships and Fellowships – Qualified scholarship and fellowships awarded to candidates of degree are excluded from income. Amounts used for room and board or for other living expenses, travel and transportation are taxable. Bring any and all information about any scholarship or fellowship to your tax interview.

Jury Duty Income – Jury duty income is reported in income. You will receive a Form 1099-MISC from the court or city that you performed the jury duty for. Bring this form with you to your tax interview.

Deductions

- Commissions Paid
- Lottery or Gambling Losses
- IRA Contributions
- Alimony Paid or Received (include social security number of person paying or receiving)
- Child Care Expenses and Provider Information
- Medical, Eye Care and Dental Expenses
- Cash and Noncash Charitable Donations
- Record of Purchase or Sale of Residence
- Mortgage or Home Equity Loan Interest Paid – Form 1098
- Real Estate and Personal Property Taxes
- Unreimbursed Employment-Related Expenses
- Job-Related Educational Expenses
- Educator Expenses
- Tuition and Education Fees – Form 1098-T
- Student Loan Interest – Form 1098-E
- Casualty and Theft Losses
- Estimate Taxes
- Foreign Taxes Paid

Other Documentation

- Rent Paid during the tax year
- Moving Expenses
- Early withdrawal penalties on CDs and other time deposits
- Personal Property tax information
- Investment Expenses
- Job Hunting Expenses
- Adoption Expenses
- Tax return Preparation expenses and fees
- Federal, state & local estimated income tax paid for current year; estimated tax vouchers, cancelled checks & other payment records.
- IRA, Keogh and other retirement plan contributions
- Records to document medical expenses
- Records to document casualty or theft losses
- Records to verify auto deductions (mileage or actual expenses)
- Records for any other expenditures that may be deductible
- Records for any other revenue or sales of property that may be taxable or reportable

Commissions Paid – You can deduct commissions and fees you paid for investment counsel and advice on purchases that produced taxable income. Broker’s fees, commissions, or option premiums paid in connection with the sale of investment property cannot be deducted; they can be used only to calculate gain or loss from the sale. This is also true for the real estate commission paid on a sale of residence; the realtor’s commission can be used only to calculate the net gain or loss on the sale.

Lottery or Gambling Losses – Gambling losses (up to the amount of gambling winnings) can be deducted on your income tax return. You must be able to substantiate your losses with a written log that includes the date, location, type of gambling, amount of wager and your winnings and losses. Certain types of gambling require additional proof of the wager (for example, payment slips and unredeemed tickets when playing the lottery or the name and number of a slot machine and the time it was played.) Bring your gambling log (along with any necessary supporting information) to your tax interview.

IRA Contributions – You may be able to deduct up to \$5,000 for individual contributions to an IRA during the tax year. If you are age 50 or over, you may be allowed to deduct an additional \$1000. Limitations for filing status, participation in other retirement plans, and total income may apply. Bring bank or plan administrator documents and receipts to your tax interview.

Alimony Paid or Received – Any alimony you received in the current year is taxable income for the tax year. Any alimony you paid in the tax year is deductible on your tax return. Child support payments are not included in the recipient’s income and the payer cannot deduct them. If you receive or pay child support in addition to alimony and your decree or agreement specifies individual amounts, only the alimony is taxable or deductible. Bring a copy of your decree and record of actual payments to your tax interview.

Child Care Expenses and Provider Information – If you have dependents under age 13, a disabled child of any age, or a disabled spouse, and you pay someone to provide care for them, you may qualify for a tax credit of up to 35% of your expenses. You must provide the IRS with the care provider’s name, address and taxpayer identification number (TIN), which can be a Social Security number or an employer identification number (EIN). If the provider is a daycare center, the TIN is the EIN. If the provider is an individual, the TIN is their Social Security number. If the provider is a church or non-profit group and has no EIN, the work “Tax Exempt” can be substituted for the TIN. You should also bring proof of payment receipts to your tax interview.

Medical, Eye Care and Dental Expenses – If you itemize your deductions, medical, eye care and dental expenses (as well as premiums paid for health insurance) may be deductible if your total medical expenses for the year are greater than 7.5% of your adjusted gross income (total income minus federal adjustments allowed.) There are limits on the amount you can deduct for long-term care insurance. Bring records of your family’s medical, eye care, dental and health insurance expenses for the year to your tax interview.

Cash and Noncash Charitable Donations – Charitable contributions are deductible only if you itemize deductions. Bring any canceled checks for amounts under \$250, pay stubs for amounts the employer withheld for charitable organizations (such as the United Way), pledge cards, written acknowledgements or disclosures you receive from the organization to which you made contributions. For any single contribution of \$250 or more, the IRS requires you to keep written acknowledgements from the charitable organization. For non-cash charitable donations, the amount of your contribution should be the fair market value of the property you donated. Bring records of your contributions to your tax interview.

Record of Purchase or Sale of Residence – Purchase: If you purchased a home during the tax year, you may be able to claim certain expenses as itemized deduction, for example, mortgage interest and real estate taxes. You should receive a Form 1098 from your mortgage company by February 2nd, that shows the interest, points and escrowed real estate taxes you have paid this year. Bring this form and a copy of your settlement papers for the new house, including Form HUD-1, to your tax interview. Also, bring statements on real estate taxes you paid for the tax year if they are not shown on your Form 1098. Sale: The sale of your main residence needs to be reported only if you have a gain for which part of the gain is taxable. To claim an exclusion on the gain from the sale, you must have owned the home and lived in it as you main home for at least two years. You may be able to exclude up to \$250,000 (\$500,000 for Married Filing Jointly) of the gain from your income. The tax basis of your property needs to be determined. If you saved your Form HUD-1 from closing, certain items listed on that statement, such as the attorney’s fees, surveys, agent’s commissions, title searches, recording fees and the transfer and stamp taxes can be added to the basis. Bring Form HUD-1 from the closing, any applicable receipts, copies of the sale documents, copies of the original purchase documents and receipts for property improvements to your tax interview. This information also pertains to a second home.

Mortgage or Home Equity Loan Interest Paid – Qualified mortgage interest and home equity loan interest generally qualify as itemized deductions. Points may be deductible in full in the current tax year or evenly over the life of the loan. The mortgage holder should send a Form 1098 by February 2, that shows how you have paid in interest that year. If you do not receive a Form 1098, this information might be found on your mortgage bill instead. Bring your mortgage interest information to your tax interview.

Real Estate and Personal Property Taxes – You can deduct amounts paid for real estate taxes and personal property taxes (intangible property tax) from your adjusted gross income if you itemize your deductions. Bring proof of tax payment to your tax interview. In some cases, your mortgage company will pay real estate taxes for you. If so, they will send proof of payment on a Form 1098 by February 2.

Unreimbursed Employment-Related Expenses – If your company did not reimburse you for necessary job expenses, such as the cost of uniforms, protective clothing, fees to employment agencies, and dues to professional organizations, you may be able to deduct these expenses if you itemize your deductions. Keep records of your expenses and bring them to your tax interview.

Job-Related Educational Expenses – If you itemize your deductions, you may be able to deduct job-related educational expenses as long as the courses are necessary to maintain your job skills but do not qualify you for a new job. Examples of deductible job-related educational expenses include books, mileage (37.5 cents per mile), software and tuition. Make sure you have written records of your mileage. Additionally, your job-related educational expenses may qualify you for other tax benefits, such as the Lifetime Learning Credit.

Educator Expenses – If you are a teacher, instructor, counselor, principal or an aide who has worked at least 900 hours during a school year in an elementary or secondary school, you may deduct the unreimbursed cost of books, supplies, computer equipment (including software and services) and materials used in the classroom. This deduction of up to \$250 is available directly against your gross income. Any expense over \$250 can still be claimed if you itemize deductions. Keep your receipts for these expenses.

Tuition and Education Fees – If you are a student, or have a dependent that is a student, you may be able to either claim up to \$3000 as a tax deduction or elect one of the education tax credits for college tuition. Qualified tuition expenses are fees paid for you, your spouse or a dependent for whom you claim an exemption to attend an eligible institution. Other restrictions apply. Bring Form 1098-T or a copy of your college tuition bill to your tax interview.

Student Loan Interest – If you took out a student loan for yourself, your spouse or your dependent, you may be able to deduct up to \$2500 of the interest you paid during the tax year. You should receive a Form 1098-E showing how much interest you paid during the year.

Casualty and Theft Losses – You may be able to deduct part or all of a loss due to theft or casualties, such as vandalism, fire or storm, if the total amount of losses during the year is greater than insurance reimbursements, \$100, and 10% of your adjusted gross income (total income minus federal adjustments allowed). Bring police reports, insurance claim forms or other proof of loss to your tax interview.

Estimated Taxes – If you are self-employed or paying quarterly estimated taxes, bring your Form 1040-ES payment vouchers and any state tax vouchers to your tax interview.

Foreign Taxes Paid – If you are paying foreign income taxes on your interest or dividends, these payments will be listed on your Form 1099-INT, Form 1099-DIV, or other similar statement. For other foreign taxes paid or withheld, bring proof of payment to your tax interview.

Possible Legal Deductions

(List amounts for items you have – keep receipts for your deductions)

Medical and Dental:		Contributions:	
Dr.: _____	\$ _____	Church: _____	\$ _____
Dr.: _____	\$ _____	College: _____	\$ _____
Dr.: _____	\$ _____	Other: _____	\$ _____
Dr.: _____	\$ _____	Other: _____	\$ _____
Operations: _____	\$ _____	Value of furniture or clothing: _____	\$ _____
Prescription Drugs: _____	\$ _____	Given to: _____	
Medical/Dental Insurance: _____	\$ _____	Given to: _____	
Long-Term Care Insurance: _____	\$ _____	Given to: _____	
Hospital & Emergency: _____	\$ _____	Volunteer work expenses: _____	\$ _____
Lab & X-Ray: _____	\$ _____	Miles Driven: _____	
In-Home Care: _____	\$ _____	Organization: _____	
Dental: _____	\$ _____	Organization: _____	
Dentures & Braces: _____	\$ _____		
Glasses & Contact Lenses: _____	\$ _____	Taxes:	
Supplies: _____	\$ _____	Real Estate Tax: _____	\$ _____
Hearing Aids & Batteries: _____	\$ _____	Personal Property Tax: _____	\$ _____
Orthopedic Shoe: _____	\$ _____	State Income Tax: _____	\$ _____
Therapy Treatments: _____	\$ _____		
Canes/Crutches/Braces: _____	\$ _____	Interest Paid:	
Wheelchairs: _____	\$ _____	Home Mortgage Interest: _____	\$ _____
On Doctors Order: _____	\$ _____	2 nd Mortgage/Home Equity: _____	\$ _____
Air Conditioning: _____	\$ _____	Home Mortgage to Individual: _____	\$ _____
Vaporizers: _____	\$ _____	Points Paid at Closing: _____	\$ _____
Thermometers & Bandages: _____	\$ _____	Investment Interest: _____	\$ _____
Other: _____	\$ _____		
Medical Miles Driven: _____	\$ _____	Education Expenses:	
Medical Transportation: _____	\$ _____		\$ _____
Medical Travel: _____	\$ _____	Student Loan Interest: _____	\$ _____
		Post-secondary, Tuition & Fees: _____	\$ _____
Casualty Losses:			
Accident, Fire, Theft, Disaster: _____	\$ _____		
Miscellaneous and Employee Business Expenses:		<u>SPECIAL CREDIT FOR HOMEBUYERS</u>	
Uniform Cleaning: _____	\$ _____	First-Time Homebuyer Credit: If you purchased a home in 2009, you may qualify for a credit of up to \$8,000. You will need to add the following information for us to complete your credit: <ul style="list-style-type: none"> • Address of the qualifying home. • Date the home was purchased. • Purchase price of the home. • Include purchase documentation (call us for more information) 	
Work Tools: _____	\$ _____		
Union Dues: _____	\$ _____		
Safety Shoes & Gloves: _____	\$ _____		
Tax Return Preparation: _____	\$ _____		
Safe Deposit Box: _____	\$ _____		
Investment Expenses: _____	\$ _____		
Education Expenses: _____	\$ _____		
Employment/Job Seeking Fees: _____	\$ _____		
Sales/Entertainment: _____	\$ _____		
Office-in-Home Expense: _____	\$ _____		
Business Travel: _____	\$ _____		
Vehicle Use/Miles: _____	\$ _____		
Other: _____	\$ _____		
Other: _____	\$ _____		
Other: _____	\$ _____		
Other: _____	\$ _____		

SELF-EMPLOYED BUSINESS INCOME AND EXPENSES (SCHEDULE C)

The Business belongs to: Filer: _____ Spouse: _____
 Employer Identification Number (or SSN): _____
 Principle business or profession: _____
 Business Name: _____
 Business Address: _____
 City, State, Zip: _____

Accounting Method: Cash: _____ Accrual: _____ Other: _____ specify: _____
 Did you materially participate in the business: Yes: _____ No: _____
 Did you start the business in 2009: Yes: _____ No: _____

Business Income reported on 1099 MISC.

Name: _____	Amount: _____
Name: _____	Amount: _____
Name: _____	Amount: _____
Name: _____	Amount: _____
Name: _____	Amount: _____
Name: _____	Amount: _____
Other Income: _____	Amount: _____
Returns and allowances: _____	Amount: _____

Inventory at the beginning of the year:	Amount: _____
Purchases less cost of items for personal use:	Amount: _____
Cost of Labor:	Amount: _____
Materials and supplies:	Amount: _____
Other Costs:	Amount: _____
Inventory at the end of year:	Amount: _____

<u>Assets Placed in Service This Year:</u>	<u>Date Placed in Service:</u>	<u>Cost:</u>
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____

Expenses:

Advertising:	Amount: _____
Contract Labor:	Amount: _____
Commissions and Fees:	Amount: _____
Depletion:	Amount: _____
Employee benefit programs:	Amount: _____
Insurance:	Amount: _____
Mortgage Interest:	Amount: _____
Other Interest:	Amount: _____
Legal and Professional services:	Amount: _____
Office Expenses:	Amount: _____
Pension and Profit Sharing Plans:	Amount: _____

Machinery Rental or Lease:	Amount: _____
Equipment Rental or Lease:	Amount: _____
Other Rental: _____	Amount: _____
Other Rental: _____	Amount: _____
Other Rental: _____	Amount: _____
Repairs and Maintenance:	Amount: _____
Supplies (not included in inventory cost):	Amount: _____
Taxes and Licenses:	Amount: _____
Travel Cost (hotel, airfare, etc.):	Amount: _____
Meals (with clients):	Amount: _____
Utilities:	Amount: _____
Wages:	Amount: _____
Health Insurance:	Amount: _____
Other Expenses:	
_____	Amount: _____
_____	Amount: _____
_____	Amount: _____
_____	Amount: _____
_____	Amount: _____
_____	Amount: _____
_____	Amount: _____
_____	Amount: _____
_____	Amount: _____

Vehicle Information:

	<u>Vehicle 1</u>	<u>Vehicle 2</u>
Year, Model and Make:	_____	_____
Date Vehicle was placed in Service:	_____	_____
Total miles vehicle was driven for the year:	_____	_____
Business miles vehicle was driven for the year:	_____	_____
Parking fees and tolls:	_____	_____
Vehicle interest paid for the year:	_____	_____
Vehicle personal property tax paid:	_____	_____

Actual Vehicle Expenses:

Gasoline, oil, and repairs:	_____	_____
Registration fees:	_____	_____
Lease or rental fees:	_____	_____
Insurance:	_____	_____
Other:	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Office in Home Expenses:

Total Square Footage of the Home:	_____
Total Square Footage used for Business:	_____
Casualty Losses:	_____
Mortgage Interest:	_____
Mortgage Taxes:	_____
Insurance:	_____
Repairs and Maintenance:	_____
Utilities:	_____
Rental Payments:	_____
Other Expenses:	_____
_____	_____
_____	_____
_____	_____

REAL ESTATE RENTALS AND ROYALTIES
(SCHEDULE E)
(EACH PROPERTY NEEDS A SEPARATE FORM)

The Rental Property belongs to: Filer: ____ Spouse: ____ Joint: ____
 Kind of Property: _____
 Address: _____
 City, State, Zip: _____

Did you actively participate? Yes: ____ No: ____
 Was property used for personal use by you or your family for more than 14 days or 10% of the total of the total days rented? Yes: ____ No: ____
 If yes, enter the number of days of personal use: ____
 If yes, enter the number of days rented: ____

Income:
 Royalty Received: Amount: _____
 Rent Received: Amount: _____
 If rental real estate, enter the percent of ownership if less than 100% ____%

Property Expense:
 Advertising: Amount: _____
 Cleaning and maintenance: Amount: _____
 Commissions: Amount: _____
 Insurance: Amount: _____
 Legal and other professional fees: Amount: _____
 Management fees: Amount: _____
 Mortgage Interest: Amount: _____
 Other Interest: Amount: _____
 Repairs: Amount: _____
 Supplies: Amount: _____
 Real Estate Taxes: Amount: _____
 Other Taxes: Amount: _____
 Utilities: Amount: _____

<u>Assets Placed in Service This Year:</u>	<u>Date Placed in Service:</u>	<u>Cost:</u>
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____

Other Expenses: _____ Amount: _____
 _____ Amount: _____
 _____ Amount: _____

Travel Expenses: Amount: _____
 Meals and Entertainment Expenses: Amount: _____

TAX PREPARATION PRICING

Please note that this price table represents the most frequently used tax forms and is not an all-inclusive index of IRS of State personal income tax forms. The filing fees shown below are subject to change based on the complexity of filing the respective tax form(s).

These fees do not include any type of bookkeeping or auditing by your UPC Business Solutions tax preparer. You will receive all worksheets that are required for each line that is filled out on your tax return. You will receive an accurate estimate for your tax return(s) after you complete the interview process with your tax preparer.

Due to the large increase in family's that have lost their homes and jobs over the past three years, UPC Business Solutions has responded by adjusting our Pricing Guidelines to match the federal government's LITC Program.

The LITC (Low Income Taxpayer Clinic) Program was designed to help organizations that represent low income taxpayers involved in controversies with the IRS and to organizations that provide education and outreach on the taxpayer rights and responsibilities of U.S. taxpayers to individuals who speak English as a second language (ESL).

Our NEW pricing structure is based on the LITC system. The income level status is determined by reference to the Federal Poverty Guidelines and up. These guidelines are updated annually by the Department of Health and Human Services (HHS).

Individual Income levels will include total annual cash receipts before taxes including salaries before deductions, alimony, child support, federally funded and other public assistance, social security, private pensions, scholarships, dividends, interest, net gambling winnings and survivor benefits or annuity payments. These incomes pertain to each 1040 tax form that will be filed. Business Income levels will include the total annual gross receipts before taxes. There is no allowance for business expenses. Only business entities with ONE owner or shareholder may qualify for the Business pricing program. This program is ONLY used for Sole Proprietor and S-Corporation (with one shareholder) organizations.

We have also added this Pricing structure to our Audit Program, Loan Modification Program and Foreclosure Program. These programs are based on an hourly rate only.

All three levels of Pricing are based on the Federal Poverty Guidelines at a beginning rate of 200% of the Individual and Business Income Ceiling. This is also based on the number of members in the family unit.

The following tables are for our 2009 tax season pricing structure. If you have any questions, please contact us for assistance.

Individual and Business Income Tax Pricing (Each income below is the CEILING amount for the level pricing)

Level 1 = 200% of Poverty Guideline

Level 2 = 300% of Poverty Guideline

Level 3 = over 300% of Poverty Guideline

Size of Family Unit	Income: Level 1	Income: Level 2	Income: Level 3
1	\$21,660	\$32,490	Over \$32,490
2	\$29,140	\$43,710	Over \$43,710
3	\$36,620	\$54,930	Over \$54,930
4	\$44,100	\$66,150	Over \$66,150
5	\$51,580	\$77,370	Over \$77,370
6	\$59,060	\$88,590	Over \$88,590

Income Tax Return Pricing (UPC Business Solutions charges per form attached to your return)

These prices include the forms that are most widely used in a Individual and Business return. All pricing is discussed and a written quote is given before we do any work for our clients.

Federal Form Name	Form Description	Filing Fee Level 1	Filing Fee Level 2	Filing Fee Level 3
Form 1040-EZ	US Income Tax Return – Short Form	\$45.00	\$55.00	\$65.00
Form 1040-A	US Income Tax Return	\$50.00	\$65.00	\$85.00
Schedule 1	Interest & Dividends (over \$1,500)	\$5.00 / each	\$5.00 / each	\$5.00 / each
Schedule 2	Child Care Expenses	\$10.00 / each	\$10.00 / each	\$10.00 / each
Schedule 3	Credit for the Elderly	\$10.00 / each	\$10.00 / each	\$10.00 / each
Form 1040	US Income Tax Return – Long Form	\$85.00	\$110.00	\$135.00
Schedule A	Itemized Deductions	\$25.00	\$50.00	\$75.00
Schedule B	Interest & Dividends (over \$1,500)	\$5.00 / each	\$5.00 / each	\$5.00 / each
Schedule C	Profit or Loss from Self-Employment	\$100.00	\$175.00	\$250.00
Schedule SE	Self Employment Tax	\$15.00	\$15.00	\$15.00
Schedule D	Capital Gains & Losses	\$25.00	\$25.00	\$25.00
BIT CGT	FIFO Capital Gain Tracker	\$10.00	\$10.00	\$10.00
Schedule E	Supplemental Income & Loss	\$50.00 / each	\$65.00	\$75.00
Schedule F	Profit or Loss from Farming	\$100.00	\$175.00	\$250.00
Schedule R	Credit for the Elderly	\$10.00	\$10.00	\$10.00
Schedule EIC	Earned Income Credit	\$10.00	\$10.00	\$10.00
Form 1040X	Amended Tax Return	\$125.00	\$125.00	\$125.00
Form 1040N	Non-Resident Federal Tax Return	\$100.00	\$125.00	\$150.00
Form 1040 V	Federal Payment Voucher	No charge	No charge	No charge
Form 1116	Foreign Tax Credit	\$10.00	\$10.00	\$10.00
Form 1310	Receive Refund from Deceased Taxpayer	No charge	No charge	No charge
Form 2106	Employee Business Expenses	\$15.00	\$20.00	\$25.00
Form 2120	Multiple Support Agreement	No charge	No charge	No charge
Form 2210	Underpayment Penalty	\$5.00	\$5.00	\$5.00
Form 2441	Child Care Expenses	No charge	\$5.00	\$10.00
Form 2555	Foreign Income	\$30.00	\$30.00	\$30.00
Form 2688	Additional Extension of Time to File	No charge	No charge	No charge
Form 3903	Moving Expenses	No charge	\$5.00	\$10.00
Form 4562	Depreciation	No charge	\$15.00	\$25.00
Form 4562	Depreciation Asset Entry	\$2.00 / each	\$5.00 / each	\$5.00 / each

Form 4684	Casualty Loss	\$10.00	\$15.00	\$25.00
Form 4797	Sale of Business Assets	\$10.00	\$10.00	\$10.00
Form 4868	Extension of Time to File	No charge	No charge	No charge
Form 4952	Investment Interest	\$10.00	\$10.00	\$10.00
Form 4972	Lump-Sum Distributions	\$10.00	\$10.00	\$10.00
Form 5329	Additional Taxes on Qualified Plans	\$10.00	\$10.00	\$10.00
Form 5405	First-Time Homebuyer Credit	\$50.00	\$50.00	\$75.00
Form 6198	At Risk Limitations	\$10.00	\$10.00	\$10.00
Form 6251	Alternative Minimum Tax	\$15.00	\$15.00	\$15.00
Form 6252	Installment Sales	\$10.00	\$10.00	\$10.00
Form 8283	Non-cash Charitable Contributions	\$10.00	\$10.00	\$10.00
Form 8332	Release of Dependence	No charge	No charge	No charge
Form 8396	Mortgage Interest Credit	\$15.00	\$15.00	\$15.00
Form 8453	Electronic Filing Form	No charge	No charge	No charge
Form 8582	Passive Activity	\$15.00	\$15.00	\$15.00
Form 8606	Nondeductible IRS's	\$10.00	\$10.00	\$10.00
Form 8615	Tax for Children under 14	\$10.00	\$10.00	\$10.00
Form 8801	Credit for Prior Year AMT	\$10.00	\$10.00	\$10.00
Form 8814	Reporting of Child's Interest & Dividends	\$10.00	\$10.00	\$10.00
Form 8822	Change of Address	No charge	No charge	No charge
Form 8824	Like-Kind Exchanges	\$10.00	\$10.00	\$10.00
Form 8829	Business Use of Home	\$10.00	\$10.00	\$10.00
Form 8839	Adoption Expenses	\$10.00	\$10.00	\$10.00
Form 982	Forgiveness of Debt / FORECLOSURE	\$25.00	\$50.00	\$75.00
Form 1120S	S-Corporation Return	\$250.00	\$350.00	\$500.00
Hourly	Hourly Audit or Bookkeeping of Material	\$50.00/hour	\$75.00	\$100.00
Hourly	Tax Audit Representation (Free Initial)	\$50.00/hour	\$75.00	\$100.00
Hourly	Foreclosure Consultation (Free Initial)	\$50.00/hour	\$75.00	\$100.00
Hourly	Loan Modification Consultation (Free Initial)	\$50.00/hour	\$75.00	\$100.00

State Filing Fees:

There is no State Income due for Texas, Nevada, Florida and other states.

Federal Income Tax Brackets: 2009 Tax Year

% Bracket	Single	Married / Jointly	Married / Separate	Head of Household
10%	\$0 - \$8,350	\$0 - \$16,700	\$0 - \$8,350	\$0 - \$11,950
15%	\$8,350 - \$33,950	\$16,700 - \$67,900	\$8,350 - \$33,950	\$11,950 - \$45,500
25%	\$33,950 - \$82,250	\$67,900 - \$137,050	\$33,950 - \$68,525	\$45,500 - \$117,450
28%	\$82,250 - \$171,550	\$137,050 - \$208,850	\$68,525 - \$104,425	\$117,450 - \$190,200
33%	\$171,550 - \$372,950	\$208,850 - \$372,950	\$104,425 - \$186,475	\$190,200 - \$372,550
35%	\$372,950 & over	\$372,950 & over	\$186,475 & over	\$372,950 & over

