

## 2011 Tax Organizer

	Name (First, M.I., Last)	S.S.# (See Note 1)	Date of Birth	Occupation	Work Phone
<b>Taxpayer</b>					
<b>Spouse</b>					
Address:					
City:			State:	Zip:	

Do you live in a  City or  County – Name of City or County? \_\_\_\_\_

E-mail Address:	
Home Phone:	Cell Phone:

**Marital Status and Filing Status:**

- Single                                       Head of Household  
 Married filing jointly                       Married filing separately

Are you divorced?     Yes,  No. If yes, date divorce became final? \_\_\_/\_\_\_/\_\_\_\_.

Are you a widow(er)?  Yes,  No. If yes, date of spouse's death? \_\_\_/\_\_\_/\_\_\_\_.

Blind:    Taxpayer?  Yes,  No.                      Spouse?  Yes,  No.

Disabled:    Taxpayer?  Yes,  No.                      Spouse?  Yes,  No.

\$3.00 to Presidential Campaign?              Taxpayer?  Yes,  No.                      Spouse?  Yes,  No.

**The Kiddie Tax has been broadened to include children under age 19 and full-time students age 19-23, unless the child's earned income is more than 50% of his or her support. The Kiddie Tax rules apply if your child had investment income greater than \$1,900. If this applies to you, please let us know.**

New laws have put a greater responsibility on tax preparers to ensure tax returns are prepared properly. **We must have a completed Tax Organizer signed by each client. Additionally, taxpayers must have supporting documents/records to support all items on their returns. To fulfill the mandated tax preparer responsibilities we may request to review your documentation.**

**DEPENDENTS**

**1) Qualifying Child or 2) Qualifying Relative**

**Note 1 – Please bring Social Security Cards if you are a new customer.**

**Note 2 – Please bring last year's tax returns if you are a new customer.**

**Number 1:**

Name (First, M.I., Last)	Relationship (son, daughter, grandson, stepson, foster son)	S.S.# (See Note 1)	Date of Birth
Full Time Student? <input type="checkbox"/> Yes, <input type="checkbox"/> No.		Number of months lived with you this year? _____	
U.S. Citizen? <input type="checkbox"/> Yes, <input type="checkbox"/> No.			
Disabled? <input type="checkbox"/> Yes, <input type="checkbox"/> No.		Is Dependent filing a joint return? <input type="checkbox"/> Yes, <input type="checkbox"/> No.	
If Dependent works: <b>If under 24 – Amount of Unearned Income: \$ _____</b> *			
Dependents Gross Income \$ _____		Amt. of support you provided? \$ _____	

**\* Unearned Income is investment income (interest, dividends, etc.).**

**Number 2:**

Name (First, M.I., Last)	Relationship (son, daughter, grandson, stepson, foster son)	S.S.# (See Note 1)	Date of Birth
Full Time Student? <input type="checkbox"/> Yes, <input type="checkbox"/> No.		Number of months lived with you this year? _____	
U.S. Citizen? <input type="checkbox"/> Yes, <input type="checkbox"/> No.			
Disabled? <input type="checkbox"/> Yes, <input type="checkbox"/> No.		Is Dependent filing a joint return? <input type="checkbox"/> Yes, <input type="checkbox"/> No.	
If Dependent works: <b>If under 24 – Amount of Unearned Income: \$ _____</b> *			
Dependents Gross Income \$ _____		Amt. of support you provided? \$ _____	

**Number 3:**

Name (First, M.I., Last)	Relationship (son, daughter, grandson, stepson, foster son)	S.S.# (See Note 1)	Date of Birth
Full Time Student? <input type="checkbox"/> Yes, <input type="checkbox"/> No.		Number of months lived with you this year? _____	
U.S. Citizen? <input type="checkbox"/> Yes, <input type="checkbox"/> No.			
Disabled? <input type="checkbox"/> Yes, <input type="checkbox"/> No.		Is Dependent filing a joint return? <input type="checkbox"/> Yes, <input type="checkbox"/> No.	
If Dependent works: <b>If under 24 – Amount of Unearned Income: \$ _____</b> *			
Dependents Gross Income \$ _____		Amt. of support you provided? \$ _____	

**Number 4:**

Name (First, M.I., Last)	Relationship (son, daughter, grandson, stepson, foster son)	S.S.# (See Note 1)	Date of Birth
Full Time Student? <input type="checkbox"/> Yes, <input type="checkbox"/> No.		Number of months lived with you this year? _____	
U.S. Citizen? <input type="checkbox"/> Yes, <input type="checkbox"/> No.			
Disabled? <input type="checkbox"/> Yes, <input type="checkbox"/> No.		Is Dependent filing a joint return? <input type="checkbox"/> Yes, <input type="checkbox"/> No.	
If Dependent works: <b>If under 24 – Amount of Unearned Income: \$ _____</b> *			
Dependents Gross Income \$ _____		Amt. of support you provided? \$ _____	

**Please copy this page if more than 4 dependents**

## Please enclose the following forms:

Before the check box indicate the number of each type of document enclosed.

Number

Enclosed: **Form #** **Form Description**

- \_\_\_\_\_  **W-2** Wage and Tax Statement.  
• Wage Statement from your employer(s).
- \_\_\_\_\_  **W-2G** Certain Gambling Winnings.  
• Statement from Virginia Lottery, Casinos, etc.  
If you had Gambling Losses please report those on page 9.
- \_\_\_\_\_  **1099-INT** Interest Income.  
• Statement from Bank, Brokerage Firm, Insurance Co., etc.
- \_\_\_\_\_  **1099-DIV** Dividends and Distributions.  
▪ Statement from Mutual Funds, Companies in which you own stock, etc.
- \_\_\_\_\_  **1099-B** Proceeds From Broker and Barter Exchange Transactions.  
▪ Statement from Mutual Funds, Brokerage Firm, etc.  
\* Please provide Date of Purchase(s), Cost or Other Basis information for investments sold. NEW 2011 – Form 8949 required.
- \_\_\_\_\_  **1099-R** Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.  
▪ Statement from Mutual Funds, Brokerage Firm, Bank, Employer Retirement Fund, etc.  
\* Please provide Basis Information, if any. Employer or Insurance Company statements with information on cost or contributions to plan. Provide Last Form 8606 filed, if any.
- \_\_\_\_\_  **SSA 1099**, \_\_\_\_\_  **RRB 1099** Social Security or Railroad Retirement.
- \_\_\_\_\_  **1099-G** Certain Government and Qualified State Tuition Program Payments.  
▪ Statement for:  
State Income Tax Refund  
Unemployment Compensation  
Qualified State Tuition Program Payments
- \_\_\_\_\_  **1099-S** Proceeds From Real Estate Transactions.  
▪ Statement from Settlement Attorney, Loan Company, Bank, etc.  
\* Please provide Date of Purchase(s), Cost or Other Basis information for Real Estate sold. Enclose Settlement Sheet from when you purchased and when you sold the residence.
- \_\_\_\_\_  **1099-K** NEW 2011 - Merchant Card and Third-Party Network Payments  
• Business Credit Card Payments.

## Income From Any/All Other Sources:

Please list here any income (taxable or non-taxable) you received not listed elsewhere in this organizer – **THIS INFORMATION IS VERY IMPORTANT** (failure to consider can result in an incorrect return).

Name of Payer (Employer, Bank, Brokerage Firm, etc.):	Type of Payment:	Amount of Payment:
	<b>Scholarship (Grants)</b>	\$
	<b>Tips</b> (unreported to your employer)	\$
	Commissions	\$
	<b>Disability Income</b>	\$
	Alimony Received	\$
	Prizes, Bonuses, Awards (not included in your W-2)	\$
	Director's Fees, <b>Jury Duty</b>	\$
<b>NEW 2008 and later =====&gt;</b>	<b>Tax Exempt Interest not reported on a Form 1099 (please list):</b>	
	1)	\$
	2)	\$
	3)	\$
	4)	\$
	5)	\$
	<b>Other Income:</b>	
<b>Needed for various calculations:</b>	Child Support ( <b>usually non-taxable</b> )	\$
	<b>Worker's Compensation</b> ( <b>usually non-taxable</b> )	\$
	<b>Veteran's Pension</b> ( <b>usually non-taxable</b> )	\$
<b>Other Income not listed elsewhere:</b>	<b>(list):</b>	
	1)	\$
	2)	\$
	3)	\$
	4)	\$

**New beginning in 2009: Sale of Principal Residence converted from a former Rental Property or Vacation Home into a Principal Residence. Please note, the American Housing Rescue and Foreclosure Prevention Act of 2008 states for sales that occur after 2008, a portion of the gain from the sale of a Principal Residence allocated to periods of nonqualified use (any period after 2008 during which the property is not used as a Principal Residence, for example, Rental Property), is not eligible for the Section 121 exclusion of gain on the sale of a Principal Residence.**

## Medical and Dental Expenses You Paid: (\*=Limited to the excess over 7.5% of your Adjusted Gross Income)

1. Prescription medications		\$
2. Health insurance premiums:		\$
a. Insurance Premiums for medical care, other than self-employed health insurance		
b. Medicare B premiums		\$
c. Medicare D premiums		\$
d. Long-term care premiums ( <b>Limited</b> ). Qualified (see below)?	<input type="checkbox"/> Yes, <input type="checkbox"/> No	\$
<b>e. Self-employed health insurance (includes spouse &amp; dependents). Note: 2011 - 100% - page 1, 1040, line 29.</b>	Enter <b>100%</b> of premiums here: \$ _____	
3. Fees for doctors, dentists, etc.		\$
4. Fees for hospitals, clinics, etc.		\$
5. Lab and x-ray fees		\$
6. Expenses for qualified long-term care		\$
7. Eyeglasses and contact lenses		\$
8. Medical equipment and supplies		\$
9. Medical transportation expenses:		XXXXXXXX
9a. Miles driven for medical purposes ( <b>January 1 – June 30</b> )	_____ miles	
Multiply the number of miles on line 9a by <b>.19 cents/mile</b>	\$ _____	
9b. Miles driven for medical purposes ( <b>July 1 – December 31</b> )	_____ miles	
Multiply the number of miles on line 9b by <b>.235 cents/mile</b>	\$ _____	
9c. Add the amounts on line 9a and 9b - miles	_____ miles	
9c. Add the amounts on line 9a and 9b – amounts	\$ _____	
9d. Other medical transportation costs not included on line 9a-9c, for example: ambulance fees	\$ _____	
d. Total medical transportation expenses (lines 9c and 9d)		\$
10. Lodging for medical purposes (up to \$50 per night per person)		\$
11. Other medical and dental expenses (list):		\$
a.		\$
b.		\$
c.		\$
12. Total of medical and dental expenses (add lines 1 – 11)		\$
13. a. Less: insurance reimbursement for any expenses listed		- \$
b. Less: medical savings account (MSA) distributions		- \$
14. <b>Total</b> deductible medical and dental expenses		<b>*\$</b>

### Qualified Long-Term Care Insurance – To be deductible (Qualified) the contract must:

- Be guaranteed renewable.
- Not provide for a cash surrender value or other money that can be paid, assigned, pledged or borrowed.
- Provide that refunds, other than refunds on the death of the insured or complete surrender or cancellation of the contract, and dividends under the contract must be used only to reduce future premiums or increase future benefits.
- Generally not pay or reimburse expenses incurred for services or items that would be reimbursed under Medicare, except where Medicare is a secondary payer, or the contract makes per diem or other periodic payments without regard to expenses.

**Your Insurance Agent should be able to tell you if the policy is a “Qualified Long-Term Care” policy.**

## State and Local Taxes You Paid:

State and Local Income Taxes	Date Paid	Amount
<b>2010</b> Estimated Payment – <b>Voucher #4</b> (due 1/15/11)	/ /20__	\$
<b>2010</b> Balance Due paid in <b>2011</b>	/ /20__	\$
<b>2011</b> Estimated Payment – <b>Voucher #1</b> (due 5/ 1/11)	/ /20__	\$
<b>2011</b> Estimated Payment – <b>Voucher #2</b> (due 6/15/11)	/ /20__	\$
<b>2011</b> Estimated Payment – <b>Voucher #3</b> (due 9/15/11)	/ /20__	\$
Total withholding from W-2 ( <b>preparer use only</b> )		\$
Total deductible in <b>2011</b> ( <b>preparer use only</b> )		\$
<b>2011</b> Estimated Payment – <b>Voucher #4</b> (due 1/15/12)	/ /20__	\$
<b>Sales Tax deduction</b> ( <input type="checkbox"/> - actual or <input type="checkbox"/> - per table)		\$
Additions to Table amount (any motor vehicle, boat, mobile home, etc.). If unsure please call. Enclose Receipts/Invoice.		\$
Real Estate Taxes (enclose statements or bills)		\$
Personal Property/Automobile (enclose statement or bills)		\$
Other (list and enclose statements or bills):		\$
		\$

## Interest You Paid:

\_\_\_\_\_  **1098** Mortgage Interest Statement. [ENCLOSE]

1 <sup>st</sup> Mortgage:	Paid to:	\$
		\$
2 <sup>nd</sup> Mortgage (Home Equity):		\$
		\$

Mortgage interest paid to an individual (no Form 1098)	\$
Paid to – Name:	
Address:	
Social Security Number:	
Points paid – not on a Form 1098	\$
Investment Interest Paid	\$

- Yes,  No – Did you **purchase/refinance your home** this year? If yes, enclose **Settlement Sheet**.
- Yes,  No - **Does the amount of debt secured by your home exceed the Fair Market Value of your home?**  
**Home's Fair Market Value** \$ \_\_\_\_\_  
**Total of all outstanding home loans (mortgage + equity loans)** \$ \_\_\_\_\_
- Yes,  No – Were Home Mortgage debt proceeds used for any purpose besides the acquisition, construction, or improvement of your main or second home?
- Yes,  No – Did you pay **Qualified Mortgage Insurance Premiums** to the VA, FHA, RHA or a private mortgage insurance company in **2011** **Provide information/statements**.

\_\_\_\_  **1098-E**      **Student Loan Interest Statement. [ENCLOSE]**

Interest paid on Education Loans ( <b>2011</b> limit \$2,500 – subject to phase out)	
Paid To:	\$
	\$

**Investment Interest and Other Interest Paid:**

Investment Interest Paid	\$
Other Interest Paid (list):	
	\$
	\$

**Gifts to Charity:**

Gifts by cash or check ( <b>less than \$250 per gift</b> ) – list:	<b>Amount</b>
<b>Please note beginning 1/1/2007 you must have a bank record or a written communication from the recipient, showing their name, and the date and amt.</b>	
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
Gifts by cash or check ( <b>\$250 or more per gift – you must have a statement from the organization</b> ) – list:	
	\$
	\$
	\$
<b>Charitable Mileage: January 1 – December 31, 2011- 14¢ X _____ miles =</b>	<b>\$</b>
Note: The mileage rate for charitable miles is set by statute and not subject to change by the IRS.	
Gifts by other than cash or check if this <b>total is over \$500</b> (Form 8283):	
<b>1. Name of Organization:</b>	
Address:	
City, State, Zip	
Description of Property Contributed (possibly clothing, appliances, furniture, etc):	
<b>MUST BE IN “GOOD” USED CONDITION OR BETTER AFTER 8/17/2006</b>	
Date of Contribution:	/ / <b>2011</b>
Date (mo./yr.) you acquired property (possibly various):	/
How you acquired property (possibly purchased, inherited, etc.):	
Donor's cost or adjusted basis:	\$
Fair Market Value: <b>Condition:</b>	\$
Method used to determine Fair Market Value (possibly Thrift Shop Value):	

## Gifts to Charity (continued):

Gifts by other than cash or check (continued):	
<b>2. Name of Organization:</b>	
Address:	
City, State, Zip	
Description of Property Contributed (possibly clothing, appliances, furniture, etc):	
<b>MUST BE IN "GOOD" USED CONDITION OR BETTER AFTER 8/17/2006</b>	
Date of Contribution:	/ / <b>2011</b>
Date (mo./yr.) you acquired property (possibly various):	/
How you acquired property (possibly purchased, inherited, etc.):	
Donor's cost or adjusted basis:	\$
Fair Market Value: <b>Condition:</b>	\$
Method used to determine Fair Market Value (possibly Thrift Shop Value):	
<b>3. Name of Organization:</b>	
Address:	
City, State, Zip	
Description of Property Contributed (possibly clothing, appliances, furniture, etc):	
<b>MUST BE IN "GOOD" USED CONDITION OR BETTER AFTER 8/17/2006</b>	
Date of Contribution:	/ / <b>2011</b>
Date (mo./yr.) you acquired property (possibly various):	/
How you acquired property (possibly purchased, inherited, etc.):	
Donor's cost or adjusted basis:	\$
Fair Market Value: <b>Condition:</b>	\$
Method used to determine Fair Market Value (possibly Thrift Shop Value):	
<b>4. Name of Organization:</b>	
Address:	
City, State, Zip	
Description of Property Contributed (possibly clothing, appliances, furniture, etc):	
<b>MUST BE IN "GOOD" USED CONDITION OR BETTER AFTER 8/17/2006</b>	
Date of Contribution:	/ / <b>2011</b>
Date (mo./yr.) you acquired property (possibly various):	/
How you acquired property (possibly purchased, inherited, etc.):	
Donor's cost or adjusted basis:	\$
Fair Market Value: <b>Condition:</b>	\$
Method used to determine Fair Market Value (possibly Thrift Shop Value):	

**Please be sure and fill in the Name, Address, City, State, Zip, and Description above. Also, please be sure your receipt from the charitable organization for donated goods is in sufficient detail to describe the donated property, (1 box / 2 bags), is not sufficient. Indicate what was donated. If using an attached sheet to describe – have the organization sign and date the attached sheet. Also, if at all possible, please take photographs of your donated goods (highly recommended).**

## Job Expenses and Most Other Miscellaneous Deductions:

(subject to 2% of AGI limitation)

Yes,  No – Did you **have travel related to your job that was not reimbursed** by your employer?  
If yes, please call.

Union Dues	\$
Dues to Professional Organizations	\$
Subscriptions to Professional Journals	\$
Protective Clothing, Safety Equipment, Uniforms and Cleaning	\$
Small Tools and Supplies needed for your job	\$
Physical Exams required by your employer	\$
Educational Courses/Classes	\$
Job Hunting and Employment Agencies expenses	\$
Occupational License and taxes	\$
Business Gifts (limited)	\$
Entertainment (including meals) (limited)	\$
Home Office (call if you work out of your home)	\$
Tax Preparation Fees	\$
Expenses related to managing, protecting, producing or collecting taxable income, such as; Safe Deposit Box Rental, Legal (not personal) and Accounting Fees, Clerical help and Office Rent, Custodial Fees or Mutual Fund Fee, and Investment Advice (Itemize)	\$

## Other Miscellaneous Deductions:(not subject to 2% of AGI limitation)

Gambling Winnings Reported to you on Form W-2G	\$
Gambling Winnings Not Reported to you on Form W-2G	\$
Gambling Losses	\$
Other (itemize)	\$
	\$

## Teacher's Classroom Expenses:

**Only for 2002-2011:** Classroom expenses (up to \$250) for qualified educators are deductible as an adjustment to income on **line 23 of Form 1040**. Please provide a listing and keep your receipts.

Yes  No Are you a Kindergarten through grade 12 teacher, instructor, counselor, principal, or aide that has spent at least 900 hours during the school year as an educator for a school that provides kindergarten through grade 12 education as determined under state law?

	\$
	\$
	\$
	\$
	\$

# Child and Dependent Care Expenses:

## Provider Number 1

Name of Care Provider: \_\_\_\_\_

Address: \_\_\_\_\_

Social Security Number or Employer I.D. Number \_\_\_\_\_\*

(\* = Attach a copy of a completed **W-10** or a copy of any **other source** of the information listed on the W-10.)

## Amounts Paid This Provider:

Child or Dependent's Name:	Amount paid this provider for this Child or Dependent
1)	\$
2)	\$
3)	\$
4)	\$
	\$
	\$

## Provider Number 2

Name of Care Provider: \_\_\_\_\_

Address: \_\_\_\_\_

Social Security Number or Employer I.D. Number \_\_\_\_\_\*

(\* = Attach a copy of a completed **W-10** or a copy of any **other source** of the information listed on the W-10.)

## Amounts Paid This Provider (Per Child separately):

Child or Dependent's Name:	Amount paid this provider for this Child or Dependent
1)	\$
2)	\$
3)	\$
4)	\$
	\$
	\$

Copy this page as needed for additional providers.

## ☐ 1098-T – Tuition Payments Statement. [ENCLOSE]

**Please provide the Form 1098-T received from the educational institution. Also please provide the name of the student and the amount of expenses paid (itemized). Please note, there is a coordination of Credit requirement so if you have questions, please call.**

### **NEW – American Opportunity Credit (old Hope Credit):**

Under the American Recovery and Reinvestment Act, more parents and students will qualify over the next two years for a new tax credit, the American Opportunity Credit, to pay for college expenses. The new credit **modifies the existing Hope Credit for tax years 2009 and 2010 (extended through 2012 by the 2010 Tax Relief Act)**, making the Hope Credit available to a broader range of taxpayers, including many with higher incomes and those who owe no tax. It also **adds required course materials (Books) to the list of qualifying expenses** and allows the credit to be claimed for **four post-secondary education years instead of two**. Many of those eligible will qualify for the maximum annual credit of \$2,500 per student. The full credit is available to individuals whose modified adjusted gross income is \$80,000 or less, or \$160,000 or less for married couples filing a joint return. The credit is phased out for taxpayers with incomes above these levels. These income limits are higher than under the existing Hope and Lifetime Learning Credits.

### **Lifetime Learning Credit:**

The Lifetime Learning Credit is available for educational expenses for courses beginning after June 30, 1998 for you, your spouse, or your dependent. The Lifetime Learning Credit is available regardless of the number of years of post secondary education. Limit: 20% of the first \$10,000 of qualified expenses for a maximum of **\$2,000 per return. No Books allowed.**

### **Tuition and Fees Deduction (Form 1040, Page 1, line 34):**

Education expenses for qualified higher education are deductible as an **adjustment to income on line 34 of Form 1040**. This may be more advantageous than using the credits or any other means of deducting education related expenses. **No Books allowed.**

### **Midwestern Disaster Area:**

There is an increased education credit for students attending school in the Midwestern disaster area. The disaster area includes parts of Arkansas, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Missouri, Nebraska and Wisconsin. The key is where the student attends school and not where the family lives.

## **Federal Taxes You Paid:**

Federal Income Taxes	Date Paid	Amount
<b>2011</b> Estimated Payment – <b>Voucher #1</b> (due 4/15/11)	/ /20__	\$
<b>2011</b> Estimated Payment – <b>Voucher #2</b> (due 6/15/11)	/ /20__	\$
<b>2011</b> Estimated Payment – <b>Voucher #3</b> (due 9/15/11)	/ /20__	\$
<b>2011</b> Estimated Payment – <b>Voucher #4</b> (due 1/15/12)	/ /20__	\$
Total withholding from W-2 ( <b>preparer use only</b> )		\$
Other (list and enclose statements or bills):		
		\$

# Alimony You Paid:

Paid To:	Social Security Number	Amount
Name:		\$
Address:		

Questions, Comments, or Other Information

### IMPORTANT QUESTIONS - Please answer.

**\* Additional information is required if you answer yes to these questions - Please contact us before your appointment.**

- Yes \*  No Can you or your spouse be claimed as a dependent by another taxpayer?
- Yes \*  No Can any dependent be claimed as a dependent by another taxpayer?
- Yes \*  No Are you **self-employed** (trade, business, etc.)? Call and request our **Business Tax Record Book**.
- Yes \*  No Did you receive **rental income** - real estate or other property? Call and request our **Rental Tax Record Book**.
- Yes \*  No Did you receive income from copyrights, patents, or oil, gas, and mineral properties, or gravel or timber?
- Yes \*  No Did you receive income from farming - livestock or crops?
- Yes \*  No Did you receive income from a Partnership, Estate, Trust, or S-Corporations? If yes, attach **Form(s) K-1**.
- Yes \*  No Did you suffer a casualty or theft loss this year?
- Yes \*  No Did you **move** this year? Note: transporting household goods, storage 30 days, lodging (not meals), **19¢ per mile (January 1 – June 30, 2011) and 23.5¢ per mile (July 1 – December 31, 2011)** etc.
- Yes \*  No Did you **sell** a **personal residence**, vacation home, land, or other real estate this year?
- Yes\*  No Did you **purchase** a **personal residence**, vacation home, land, or other real estate this year? Please bring your Settlement Sheet. If a **First-Time or Long-Time Home Buyer** please call.

**IMPORTANT QUESTIONS - Please answer (continued).**

- Yes  No Did you receive **unreported tip income** of \$ 20 or more in any month?
- Yes  No Did you engage in any **bartering** transactions?
- Yes  No **Did you have any income from any source not listed in this organizer?**
- Yes  No Did you provide a home for or support anyone not listed in dependents section?
- Yes \*  No **IMPORTANT - Do you have any foreign accounts (bank, securities, trusts, business, etc.)?**  
**See Form TD F 90-22.1 at <http://www.irs.gov/pub/irs-pdf/f90221.pdf>**
- Yes  No Have you received any correspondence from the IRS, or from any state taxation authority (i.e. Va. Dept. of Taxation)? If yes, please provide a copy.
- Yes  No Were there any births, deaths, marriages, divorces, or adoptions in your immediate family?
- Yes  No Did you give a **gift of more than \$13,000** to anyone during the year?
- Yes \*  No Did you have expenses related to adopting in **2011**?
- Yes  No Did you open or make a **contribution** or **rollover** to any **IRA** or other **tax deferred investment** plan in **2011** or thru April 15, **2012**? Contribution Limits for **2011** - \$5,000 + an additional \$1,000 if age 50 or older by year-end. (Note: **2012** - \$5,000 + 1,000 if age 50.)
- Yes  No Did you take a **distribution** from any **IRA** or other **tax deferred investment** plan in **2011**?
- Yes  No Did you make a **Charitable Contribution** from your IRA in **2011**?
- Yes  No Did you do a **Conversion** from a traditional IRA to a Roth IRA in **2010**? If yes, did you pay all the taxes 2010 or are you paying the taxes 1/2 in 2011 and 1/2 in 2012? \_\_\_ all in 2010, \_\_\_ 1/2 in 2011 and 012.
- Yes \*  No Did you or your employer make contributions to your Medical Savings Account (**MSA**) for **2011**?
- Yes \*  No Did you receive benefits under a **long-term care insurance** contract, death benefit, or a viatical settlement?
- Yes \*  No Did you pay anyone **\$1,700** or more to work at your home (housecleaning, yard work or other domestic help) during **2011**? If yes, please call. Note: **\$1,800 for 2012**.
- Yes \*  No **NEW – Are/were you a first-time home buyer that must repay the credit either in 15 equal installments (beginning in 2010) or due to selling the home or converting it to business or rental property?**
- Yes \*  No Were you subject to a Forclosure or Abandonment of property in **2011** (receive a **Form 1099-A**)?
- Yes \*  No Were you subject to a Cancellation of Debt in **2011** (receive a **Form 1099-C**)?
- Yes \*  No Did you make a contribution to a Virginia College Savings Plan? Amount? \_\_\_\_\_.

**IMPORTANT QUESTIONS - Please answer (continued).**

Yes \*  No 1) Did you install any **Personal Energy Property** in **2011**?

**\* Please provide Form 5695 from 2006, 2007, 2009 and 2010 if claiming the above.**

**Part I - Nonbusiness Energy Property Credit:**

**Qualified energy efficiency improvements.** Qualified energy efficiency improvements are the following building envelope components installed on or in your main home that you owned during 2011 located in the United States if the original use of the component begins with you and the component can be expected to remain in use at least 5 years, and the component meets certain energy standards. **Do not include labor costs, onsite preparation, assembly, or original installation of the building envelope component.**

- Insulation material or system specifically and primarily designed to reduce heat loss or gain of your home that meets the prescriptive criteria established by the 2009 IECC.
- Exterior doors that meet or exceed the Energy Star program requirements.
- Metal or asphalt roof that meets or exceeds the Energy Star program requirements and has appropriated pigmented coatings or cooling granules which are specifically and primarily designed to reduce the heat gain of your home.
- Exterior windows and skylights that meet or exceed the Energy Star program requirements.

**Residential energy property costs.** Residential energy property costs are costs of new qualified energy property that is installed on or in connection with your main home that you owned during 2011 located in the United States. **Include labor costs properly allocable to the onsite preparation, assembly, or original installation of the property.** Qualified residential energy property is any of the following.

- Energy-efficient building property - Certain electric heat pump water heaters; electric heat pumps; central air conditioners; natural gas, propane, or oil water heaters; and stoves that use biomass fuel. **Limit \$300**
- Qualified natural gas, propane, or oil furnaces; and qualified natural gas, propane, or oil hot water boilers. **Limit \$150**
- Certain advanced main air circulating fans used in natural gas, propane, or oil furnaces. **Limit \$50**

**Part II- Residential Energy Efficient Property Credit:**

You may be able to take a credit of **30%** of your costs of certain qualified property. The credit amount for costs paid for qualified fuel cell property is limited to \$500 for each one-half kilowatt of capacity of the property. Include any labor costs properly allocable to the onsite preparation, assembly, or original installation of the residential energy efficient property and for piping or wiring to interconnect such property to the home.

- Qualified solar electric property
- Qualified solar water heating property
- Qualified small wind energy property
- Qualified geothermal heat pump property
- Qualified fuel cell property

Yes  No Do you wish to have your **refund**, if any, **applied** to your to your **2012** estimate?

Yes  No Do you wish to have **refund**, (Federal and State), if any, **direct deposited** to either a checking or savings account?

**If yes please provide a VOIDED check/deposit slip or the following information:**

Name of the banking institution: \_\_\_\_\_

Type of account:  Checking  Savings Account Number: \_\_\_\_\_

## IMPORTANT QUESTIONS - Please answer (continued).

Yes     No    Do you wish to authorize a Third Party Designee or your paid preparer to discuss your return with the IRS (see below)? **See Privacy Policy.**

If you want your preparer to be your Third Party Designee, Check Here: \_\_\_\_\_

Or, indicate another designee:

Designee's Name: \_\_\_\_\_

Phone Number including area code: (\_\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_

PIN Number selected by the individual (5 digits): \_\_\_\_ \_

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## Third Party Designee

If you want to allow your preparer, a friend, family member, or any other person you choose to discuss your **2011** tax return with the IRS, check the "Yes" box in the "Third party designee" area of your return. Also, enter the designee's name, phone number, and any five digits the designee chooses as his or her personal identification number (PIN).

If you check the "Yes" box, you, and your spouse if filing a joint return, are authorizing the IRS to call the designee to answer any questions that may arise during the processing of your return. You are also authorizing the designee to:

- Give the IRS any information that is missing from your return,
- Call the IRS for information about the processing of your return or the status of your refund or payment(s),
- Receive copies of notices or transcripts related to your return, upon request, and
- Respond to certain IRS notices about math errors, offsets, and return preparation.
- 

You are not authorizing the designee to receive any refund check, bind you to anything (including any additional tax liability), or otherwise represent you before the IRS. If you want to expand the designee's authorization, see Pub. 947.

The authorization will automatically end no later than the due date (without regard to extensions) for filing your **2012** tax return, this is **April 15, 2013**, for most people. If you wish to revoke the authorization before it ends, see Pub. 947.

**If you select your preparer, be aware representation work is not included in the cost of the return preparation. You will be billed separately for any representation work resulting from this authorization.**

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## Attention Business Owners and Rental Property Owners

100% Bonus depreciation has been extended thru December 31, **2011** and 50% Bonus depreciation has been extended thru December 31, **2012**. These provisions are only for your Federal Income Tax return. **Virginia has not adopted this provision.** If you elect bonus depreciation you will have two (2) different depreciation schedules; one for your Federal return and another for your Virginia return and an extra charge will apply. Please indicate if you wish to take the additional bonus depreciation on your Federal return ONLY.

Yes – I elect, if I qualify, to take the additional bonus depreciation on my Federal return only and have two different depreciation schedules. I agree to be charged extra for the additional work and depreciation schedules.

## Notice of Federal and Virginia Electronic Filing Requirements

**NOTICE: Unless otherwise instructed all returns will be Electronically Filed.**

### **Federal Income Tax:**

Starting January 1, 2011, The Worker, Homeownership, and Business Assistance Act of 2009, signed on November 6, 2009, requires many paid tax return preparers to electronically file (e-file) federal income tax returns prepared and filed for individuals, trusts and estates.

### **Virginia Income Tax:**

Starting in 2008 certain Virginia Tax preparers were required to electronically file (e-File) returns. If a return is not eligible for e-File, it may be filed on paper.

Therefore unless you opt-out of electronic filing or your return is not eligible for e-filing your Federal and Virginia returns will be e-filed. To opt-out ask your tax preparer about the procedure and forms required to be signed.

Yes     No    **Do you wish to opt-out of electronically filing (e-file) your Federal and Virginia tax returns? If yes, please state reason. Your reason will be entered on the appropriate statement/form.**

**Reason:** \_\_\_\_\_  
\_\_\_\_\_

### **Signing E-filed Returns**

The Internal Revenue Service and many State taxing authorities have simplified the signature process for electronically filed individual income tax returns submitted by tax practitioners. This simplification eliminates the need for a paper signature document to be sent to the IRS and Virginia authorities in support of electronically filed tax returns.

Tax practitioners can e-file individual income tax returns only if the returns are signed electronically using one of two methods: either a Self-Select Personal Identification Number (PIN) or a **Practitioner PIN**. A Self-Select PIN allows taxpayers to electronically sign their e-filed return by selecting a five-digit PIN. A **Practitioner PIN** is used when a taxpayer authorizes an Electronic Return Originator (ERO) to input an electronic signature on behalf of the taxpayer. **Practitioner PINs** require the use of Form 8879, IRS e-file Signature Authorization, which is retained by the ERO.

Unless Accounting and Tax Center, Inc. is otherwise advised a Taxpayer/Spouse **Practitioner PIN** will be generated and entered as your signature for your **2011** Federal and Virginia tax returns. **The generated PIN will be the last 5 digits of your Social Security Number.**

# Accounting and Tax Center, Inc.

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P.O. Box 20683

Roanoke, Virginia 24018

(540) 774-7400

**Please note, we may ask you for additional clarification of the data you submit. However, we do not audit or verify any data provided, and our work does not include procedures designed to detect unreported income or other irregularities, should any exist. You have the final responsibility for your income tax returns and therefore you should review them carefully before filing.**

**Your tax returns are subject to examination by federal and state taxing authorities. In the event of such an examination, you will be required to provide documentation which supports the items of income and deduction. If you are examined, we will represent you before the taxing authorities, if you wish. Our fee for preparing your returns does not include any services which we may perform during the course of an examination.**

**The Internal Revenue Service and Virginia Department of Taxation or other state taxing authorities do impose significant penalties on you and your tax advisors if your return includes controversial or unsupported items which produce a tax understatement. Therefore, it is imperative that you provide us with all information pertaining to your income and deductions so that we can prepare accurate tax returns.**

**Income tax returns are prepared according to tax laws and they are not equivalent to financial statements prepared in accordance with generally accepted accounting principles.**

**If there are other tax returns you expect us to prepare, please inform us by noting so above in the Questions, Comments or Other Information section. Unless otherwise requested, we are only preparing Income Tax Returns and ARE NOT performing any Financial or Estate Tax Planning or other return(s) preparation.**

**To the best of my (our) knowledge the above information and enclosed documents are correct and include all income, deductions, and other information necessary for the preparation of this year's income tax returns. I (we) have sufficient and adequate records to support all items.**

**I (we) further acknowledge receipt of Accounting and Tax Center, Inc.'s Privacy Policy - Disclosure of Nonpublic Personal Information and am aware of the authorizations for release contained in this organizer.**

**In accordance with the January 3, 2008 Treasury Department and Internal Revenue Service Final Regulations and a related Revenue Procedure, we will not release or disclose your tax information to anyone not properly authorized by you or as permitted by regulation or as required by law. If you would like for us to disclose your information to anyone, we must have your written approval on file before releasing your information. Our general policy is to release information only to you our customer. Thank you for understanding.**

**Please signify your understanding of the above by signing and dating below. We can not prepare your return(s) unless signed below by all parties.**

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Taxpayer

Date

Spouse

Date