

2011 Individual Tax Organizer Package

McNair & Associates, P.A.

1250 S. U.S. Highway 17-92, Suite #250
Longwood, FL 32750
(407) 830-5717
(407) 830-1601 FAX

Email: mcnairassoc@cfl.rr.com
Web Site: www.mcnairassocpa.com

2011 Income Tax Return Organizer Package

How To Use This Organizer Package

Enclosed is a 2011 Tax Checklist that can easily be used as a reminder of the items you will need to gather for the completion of your 2011 income tax return. Please use the checklist as you assemble the important data needed for us to prepare your 2011 tax return. If you have a question as to whether or not something should be included on your return, just include the item with your records and we will review it as we prepare the return. We have found that this checklist will reduce the time you need to gather your information, as well as help you assure that you have assembled all of your important information that can effect your taxes.

Appointments

If you would like to schedule an appointment, please call our office at (407) 830-5717. For your convenience evening and Saturday appointments are available. Of course, there are a limited number of Saturday and evenings, so appointments can fill up well in advance. We recommend that you schedule your appointment as soon as possible.

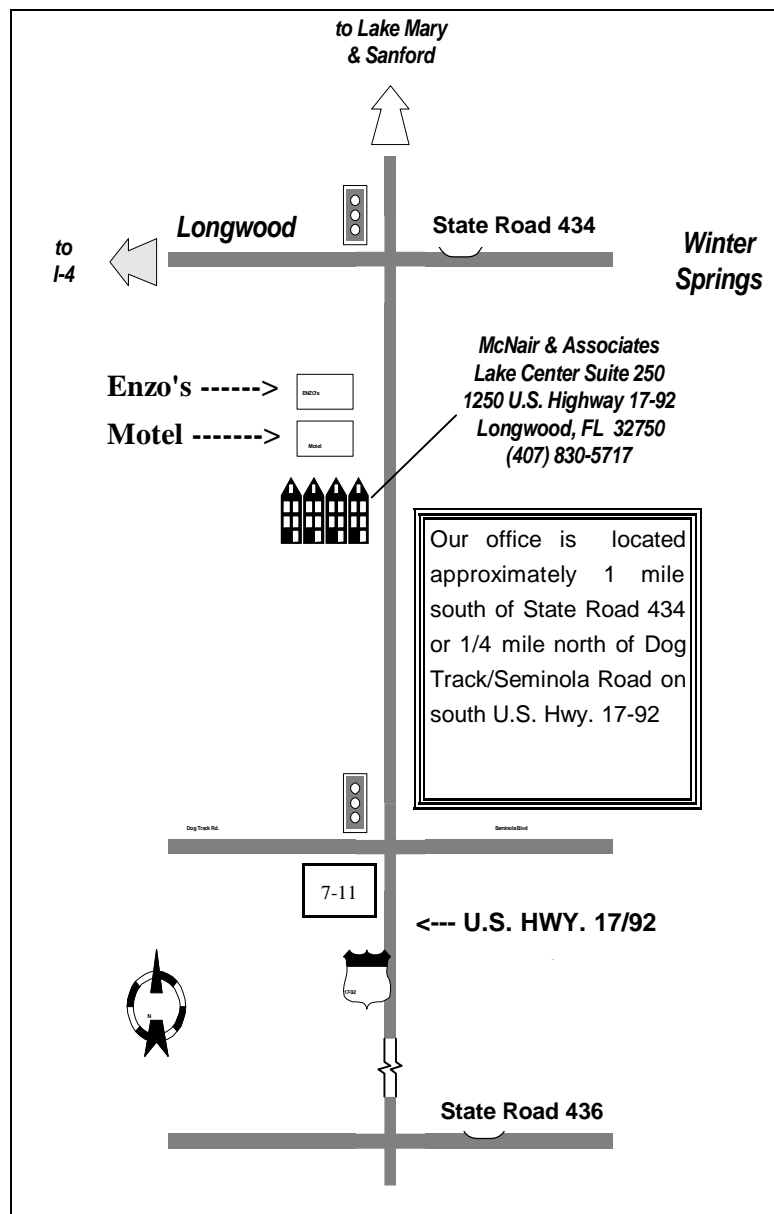
Tax Return Appointment:

Date:

Time:

Map

This map has been included for your convenience in finding our office. Should you need additional directions or other information please do not hesitate to call us at (407) 830-5717 or email to mcnairassoc@cfl.rr.com.



Disclosure of Terms of Professional Engagement (In accordance with IRS Notice 2009-05)

We would like to thank you for the opportunity to prepare your income tax returns this year. As has always been the case, this process places responsibilities upon both of us as outlined in this letter. IRS Notice 2009-5 effective January 1, 2009 now requires disclosure to the taxpayer by your professional preparer of certain respective responsibilities.

Please read this letter carefully because it is important to both our firm and you that you understand what you can and cannot expect from our work. In other words, we want you to understand the legal and professional limitations in regards to the services you have asked us to perform. It is our responsibility to insure that the preparation be performed in accordance with the Statements on Standards for Tax Services as promulgated by the American Institute of Certified Public Accountants.

It is your responsibility to provide us with all of the information required to complete your tax return. The enclosed 2011 Organizer is designed to be a guide as to the types of information we need to prepare your returns. You may prefer to submit your information in a format other than the organizer. If this is the case, please use the organizer as a reference for the income and expense items that you will need to provide to us. We strongly recommend that you complete the questionnaire as well as using the organizer as a guide in submitting your 2011 tax documents. These simple steps will reduce the potential for you inadvertently omitting important information and hereby allow us to give you better service.

Since it may be necessary at some point to prove the accuracy and completeness of the returns to a taxing authority, you should retain all the documents relating to income and deductions. This includes, but is not limited to, your auto, travel, entertainment, home office, and related expenses and the required documents to support charitable contributions over \$250.

All of your original records will be returned to you. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by any government or regulatory agencies. You should retain the tax records related to the current year's tax returns. In accordance with our company's current document retention policy, we will retain copies of the records, that you have supplied to us that we deem to be pertinent along with our work papers for your engagement, for a period of five years. After five years, our work papers and files will no longer be available. Physical deterioration or catastrophic events may shorten the time during which our records will be available. **Our firm's working papers which are excerpts, samples, selected copies and/or summaries of your original documents and cannot be considered as substitutes for your original records.**

It is also your responsibility to carefully examine and approve your completed tax returns before signing and mailing them to the tax authorities. Since the returns are prepared from information which you provided, the final responsibility for a complete and accurate tax return rests with you.

We will use professional judgment in resolving questions where the tax law is unclear, or where there may be conflicts between the taxing authorities' interpretations of the law and other supportable positions. Under current IRS regulations, tax preparers may use a "substantial authority" basis when resolving questions where the tax law is unclear, for the benefit of the client. We will not conduct an audit or financial review of the data you submit to us even though we may ask you to clarify or send us additional information or other required documents. Our work will not guarantee detection of fraud or theft, and does not include business consulting or tax planning services. However, you may separately contract these services.

We will rely, without further verification, upon information you provide to us from third parties including, but not limited to, W-2's, K-1's, 1099's, 1098's, receipts and similar items. If you feel this information may be wrong you will need to notify us and authorize us to examine this information in more detail. We are not responsible for the taxes, penalties and interest due to the disallowance of deductions that are doubtful or inadequately supported by your actual documentation.

As a general rule, we require that all information be provided to us no less than 21 days prior to the date when you expect us to deliver your tax return/s. Additionally, if the tax information provided is found to be incomplete, or if we require additional information to properly complete your return, the processing time for completion and delivery of your return will be greater.

Prior to the release of any tax returns or tax return information, all fees incurred to date are due and payable. For your added convenience, we accept Visa, Mastercard, and American Express credit cards. If you supply additional information after the tax return is completed, an additional charge will be levied to recompile your return.

We reserve the right to hold the completed returns until your account is paid in full. We reserve the right to terminate our engagement if we deem that you intentionally will not provide proper or sufficient documentation to substantiate information on the return. Upon termination of our engagement, you will be obligated to compensate us for all time expended, and to reimburse us for all of our out-of-pocket costs through the date of termination.

Having read and fully understood this Disclosure of Terms of Professional Engagement form, by forwarding your 2011 tax records you agree to engage McNair and Associates, P.A., in accordance with the terms indicated above and understand that the tax preparation fee does not include auditing, review, or any other verification of the information submitted. Additionally, you declare that the information that has been provided to McNair and Associates, P.A. is to the best of your knowledge is true, correct and complete.

Respectfully,

McNair and Associates, P.A.

McNair and Associates, P.A.
Certified Public Accountants
1250 S US Highway 17-92, Suite 250
Longwood, Florida 32750
PH: 407-830-5717

2011 INCOME TAX RETURN INFORMATION CHECKLIST

Below is a checklist of the information we need to complete your 2011 income tax return. We will use the following information as a starting point in calculating your taxes in compliance with current tax laws and to generate the tax forms that are necessary for your tax return. **Please read and complete this page, the attached questionnaire, and the other schedules as appropriate to help you organize your information.**

LAST NAME: _____

FIRST NAME AND M. I.: SELF: _____

SPOUSE: _____

ADDRESS: _____

CITY: _____ STATE: _____ ZIP: _____

PHONE HOME: _____ WORK: _____ CELL: _____

SOC. SEC. #: YOU: _____ SPOUSE: _____

DOB: YOU: _____ SPOUSE: _____

OCCUPATION: YOU: _____ SPOUSE: _____

E-MAIL _____

CHILDREN, OTHER DEPENDENTS:	NAME	SS#	DOB
-----------------------------	------	-----	-----

1.	_____	_____	_____
----	-------	-------	-------

2.	_____	_____	_____
----	-------	-------	-------

3.	_____	_____	_____
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AS APPLICABLE, PLEASE PROVIDE INFORMATION ON THE FOLLOWING:

Last two years tax return.

All wage and income statements (W-2'S AND 1099'S).

All forms 1099-INT for interest, All forms 1099-DIV for dividends, K-1's (Partnerships, S-Corporations).

Any medical expenses paid.

Sales tax - provide summary or we will use the standard table amount plus any sales tax paid on vehicles and home improvements.

Home mortgage interest and property taxes paid.

Child care expenses (please complete enclosed form).

Charitable contributions.

Expenses for automobiles and/or other expenses not reimbursed by your employer.

If you sold a home, the closing papers from both the purchase and sale of that home you sold.

If you bought a home, the closing papers for the new residence.

Moving expenses and moving expense reimbursement documentation.

If you desire to have any refund direct deposit to your bank account please complete enclosed form.

Summary of any income/expenses from business, royalty, and/or rental income. If a summary is unavailable, please bring all associated documents.

Bring to your appointment all of the information that you do have immediately available. Alternate sources may be available for any missing information. If you have any questions concerning any item, bring the information with you to your appointment and your CPA will determine how it effects your income taxes and financial well being.

McNair and Associates, P.A.

1250 S. U.S. Highway 17-92, Lake Center Suite 250, Longwood, Florida 32750

(407) 830-5717

2011 TAX QUESTIONNAIRE

If any of the following items pertain to you or your spouse for 2011, please check the appropriate box and include all pertinent details with your tax records. The attached Tax Organizer may be used as a checklist as you assemble your information. Please include any supporting documents with your 2011 tax organizer and/or complete the attached schedules. **It is important to that you completely read, answer and provide any additional documentation that this questionnaire request. Our follow-up on incomplete/missing documentation and/or question answers, can cause processing delays and will cause additional professional time and fees.**

SPECIAL NOTE:

Yes ___ No ___ If you have an overpayment of taxes, do you want your refund directly deposited to your checking account? If so, we will need you to provide us with your current bank's name, routing number and account number.

PERSONAL INFORMATION

Yes ___ No ___ Did your marital status change during the year? If your name has changed, your new name will not match your Social Security number on file with the IRS until you notify the Social Security Administration office of the change. The updating of your name change, with the Social Security Administration, will need to be completed before the filing of your tax return to avoid extended delays in IRS processing. The alternative to this delay, is to file the 2011 tax return using your previous name (the name currently on file with Social Security Administration.)

Yes ___ No ___ Did your address change during the year? Please provide new address in the organizer.

Yes ___ No ___ Can we contact you by email for additional information? If yes, please update/provide your current email address in the organizer and add mcnairassoc@cfl.rr.com to your e-mail address book to avoid problems with your spam blocker.

DEPENDENTS

Yes ___ No ___ Were there any changes in dependents? If yes, please provide details in the organizer.

Yes ___ No ___ Were any of your unmarried children, who might be claimed as dependents, 19 years of age or older at the end of 2011?

Yes ___ No ___ Did you have any children under age 19 or full-time students under age 24 at the end of 2011, with interest and dividend income in excess of \$950, or total investment income in excess of \$1,900? If yes, please include any supporting documents of your children's earnings with your 2011 tax information.

INCOME, PURCHASES, SALES AND DEBT

Yes ___ No ___ Did you purchase rental or royalty property? If yes, we will need a copy of the closing statement and details concerning the rents received and expenses paid.

Yes ___ No ___ Did you have any debts canceled or forgiven? If yes, please include any supporting documents with your 2011 tax information.

Yes ___ No ___ Did you start a business? (If yes, see note below.)

Note: If this new business is either a Corporation, an S-Corporation, a Limited Liability Company or a Partnership, in most cases, the business is required to file a Federal income tax return that is separate from its' owners' Form 1040. Please contact our office as soon as possible since the filing deadlines for some businesses are prior to the April 16, 2012 individual filing deadline. For example, an S-Corporation's tax returns will be due March 15, 2012. **Any delay in receiving any Form K-1 may require a filing extension of your 2011 individual income tax return.**

Yes ___ No ___ Did you acquire an interest in a partnership, S corporation, trust, or REMIC? If yes, you should receive a Form K-1 from this business entity. The information on this Form K-1 will need to be included in your personal income tax return. But, since the Form K-1 can be filed by the business (based on the type of the entity) as late as April 16, 2012, please do not delay forwarding your other records. Your Form(s) K-1 can be forwarded to us at a later date. **Any delay in receiving any Form K-1 may require an extension of your 2011 individual income tax return.**

Yes____ No____ Did you purchase any business assets (furniture, equipment, vehicles, real estate, etc.) or convert any personal assets to business use during 2011? If so, please provide a list containing the original purchase date and cost of the items purchased or converted.

Yes____ No____ Did you dispose of any business assets (furniture, equipment, vehicles, real estate, etc.?) If so, please provide a list containing the date and any proceeds of any items sold during 2011.

Yes____ No____ Did you sell any stocks, bonds or other investment property in 2011? If so, we will need for you to provide a schedule containing the original purchase cost and date for each individual item you sold.
Please Note: Form 1099-B provided by most brokerage firms contains only the date(s) and amount of the sale(s). Your broker may provide you with a separate statement that contains the purchase costs and date, or you may need to contact them to request this information.

Yes____ No____ Did you purchase or sell your principal home or second home, or did you refinance or take a new home equity loan? If yes, we will need a copy of the settlement statements (HUD-1).

Yes____ No____ Did you receive any disability income? If yes, please include any supporting documents with your 2011 tax information.

Yes____ No____ Did you have any foreign income or pay any foreign taxes? If yes, please include any supporting documents with your 2011 tax information.

Yes____ No____ Did any non-family member owe you money which has become non-collectible during 2011? If yes, please include documents concerning any legal action you have taken to collect this debt with your 2011 tax information.

RETIREMENT PLANS

Yes____ No____ Did you receive a distribution from a retirement plan such as a 401(k), IRA, SEP, SIMPLE, Qualified Plan, etc.? If yes, please include any supporting documents with your 2011 tax records (**example, 1099-R**).

Yes____ No____ Did you make a contribution to a retirement plan such as an IRA, SEP, SIMPLE, etc.? If yes, please include any supporting documents with your 2011 tax records.

Yes____ No____ Did you convert part or all of your traditional, SEP, or SIMPLE IRA to a Roth IRA? If yes, please include any supporting documents with your 2011 tax information.

Yes____ No____ Did you receive a distribution from a retirement plan that was subsequently rolled over into another retirement account within 60 days of receiving the distribution? If yes, please include any supporting documents with your 2011 tax information.

EDUCATION

Yes____ No____ Did you receive a distribution from an Education Savings Account or a Qualified Tuition Program? If yes, please include any supporting documents with your 2011 tax information.

Yes____ No____ Did you, your spouse, or a dependent incur any tuition expenses, that are required in order to attend a college, university, or vocational school? If yes, please include any supporting documents with your 2011 tax information.

ITEMIZED DEDUCTIONS

Yes____ No____ Did you purchase a vehicle or boat during 2011? If yes, we will need a copy of the auto purchase documents and/or summary of the sales tax paid.

Yes____ No____ Did you purchase a new hybrid vehicle in 2011? If yes, we will need a copy of the auto purchase documents that indicate that the vehicle was a hybrid.

Yes____ No____ **Did you make direct payments for material used to make home improvements during 2011? If yes, we will need a copy and/or summary of the sales tax that you paid directly (not to a contractor) for those materials used to improve your home.**

Yes____ No____ Did you incur a loss because of damaged or stolen property? If yes, please include police report and insurance claim documents with your 2011 tax information.

Yes____ No____ Did you work out of town for part of the year and incur business related travel expenses that were not reimbursed by your employer? If yes, please include any supporting documents with your 2011 tax information.

Yes____ No____ Did you use your car on the job (other than to and from work?) If the answer is yes and your employer did not fully reimburse your job related auto costs, you may qualify for an additional tax deduction. Please provide to us your business mileage, the costs of operating the car(s) and the amount that you were reimbursed during the year. Special Note: IRS rules require that you maintain a copy of your employer's reimbursement policy in your records.

ESTIMATED TAXES

Yes____ No____ If you have an overpayment of 2011 taxes, do you want the excess applied to your 2012 estimated tax instead of being refunded in your 2011 income tax return?

Yes____ No____ Do you expect your 2012 taxable income and withholdings to be generally the same as 2011? If no, please provide an estimate of the changes you expect in 2012.

MISCELLANEOUS

Yes____ No____ Did you incur moving expenses due to a change of employment? If yes, please include any supporting documents with your 2011 tax information.

Yes____ No____ Did you have an interest in, or signature, or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? If yes, please include any supporting documents with your 2011 tax information.

Yes____ No____ Did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If yes, please include any supporting documents with your 2011 tax information.

Yes____ No____ Was your home used for business (examples; home office, home based business?) If so, we will need for you to provide us with details concerning its' business use and summaries of the cost of maintaining your home (electric, water, sewer, insurance, etc.). **Please provide to us only your summaries. You will need to maintain your receipts with your other important records should the IRS request those documents at a later time.**

Yes____ No____ Did you, or someone on your behalf, including your employer make contributions to a health savings account (HSA) during the 2011 tax year? Or, did you receive an HSA distribution or acquire an interest during 2011 in an HSA due to the death of the account beneficiary? If yes to either, please include any supporting documents with your 2011 tax information.

Yes____ No____ Did you have a medical savings account (MSA), a Medicare Advantage MSA, or acquire an interest during 2011 in an MSA or a Medicare Advantage MSA because of the death of the account holder? Or, were you a policyholder who received payments under a long-term care (LTC) insurance contract or received any accelerated death benefits from a life insurance policy? If yes to either, please include any supporting documents with your 2011 tax information.

Yes____ No____ Did you or your spouse during 2011 make any gifts to an individual that the total value is greater than \$13,000, or any gifts to a trust? If yes, please include any supporting documents with your 2011 tax records.

Yes____ No____ Did you make any **qualify residential energy-efficient improvements** or purchases involving solar energy, wind, geothermal or fuel cell energy sources? If yes, please include any supporting documents with your 2011 tax records. (see http://www.energystar.gov/index.cfm?c=tax_credits.tx_index)

Child and Dependent Care Expenses

ORG35

CHILD AND DEPENDENT CARE EXPENSES			
Enter below the persons or organizations who provided the child and dependent care.			
First Name (if person) Last Name (if person) OR Provider Business Name Additional Business Name	Provider Address	ID Number	Amount Paid
----- ----- -----	----- ----- -----	----- ----- -----	----- ----- -----
1	----- ----- ----- Care at above address? <input type="checkbox"/>	----- ----- ----- Business ... ► <input type="checkbox"/>	----- ----- -----
2	----- ----- ----- Care at above address? <input type="checkbox"/>	----- ----- ----- Business ... ► <input type="checkbox"/>	----- ----- -----
3	----- ----- ----- Care at above address? <input type="checkbox"/>	----- ----- ----- Business ... ► <input type="checkbox"/>	----- ----- -----
4	----- ----- ----- Care at above address? <input type="checkbox"/>	----- ----- ----- Business ... ► <input type="checkbox"/>	----- ----- -----
EXPENSES		2011	2010
1 Total employment taxes paid on wages for child care expenses			
2 Total expenses paid in 2011 but not incurred in 2011			
3 Total expenses incurred in 2011 but not paid in 2011			
4 Medical expenses paid for qualifying persons unable to care for themselves			
STUDENT/DISABLED PERSON INFORMATION FOR 2011		Taxpayer	Spouse
5 If taxpayer or spouse was a full-time student or disabled in 2011, answer the following questions:			
a Number of months that taxpayer/spouse was a full-time student or disabled			
b Did taxpayer or spouse work and earn less than \$250/\$500 during the months entered on line 5a? If No, leave line 5b blank. If Yes, multiply the number of months working and earning less by either \$250/\$500 and enter that amount here			

Education Information

ORG36

Education expenses were paid in 2011

EDUCATION TUITION AND FEES

Attach all Form 1098-Ts and a list of your qualified expenses.

EDUCATOR EXPENSES	2011	2010
1 a Taxpayer educator expenses		
b Spouse educator expenses		

STUDENT LOAN INTEREST PAID

Student Loan Interest Reported on a 1098-E in 2011

2 a Enter detail below or total interest in Part 2b

Lender's Name	2011	2010

Total Student Loan Interest	2011	2010
2 b Enter the total interest paid on qualified student loans		

FORM 1099-Q

3 Enter 1099-Q detail below.

State Code	Name of Payer or Program	Gross Distribution Box 1	Earnings Box 2	* Type Box 5

* For the Type Code, enter the following:
 P = Private Qualified Tuition Program
 S = State Qualified Tuition Program
 E = Coverdell ESA

Employee Business Expenses

ORG17

Occupation in which expenses were incurred		
Check box if spouse's employee expenses. If blank, taxpayer assumed	<input type="checkbox"/>	No
Check box if a fee-basis state or local government official	<input type="checkbox"/>	No
Check box if subject to Department of Transportation (DOT) hours of service limits	<input type="checkbox"/>	No
Treat all MACRS assets for activity as qualified Indian reservation property?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Treat all assets acquired after August 27, 2005 as qualified GO Zone property?	<input type="checkbox"/> Regular <input type="checkbox"/> Extension	<input type="checkbox"/> No
Treat all assets acquired after May 4, 2007 as qualified Kansas Disaster Zone property?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Was this activity located in a Qualified Disaster Area	<input type="checkbox"/> Yes	<input type="checkbox"/> No

EXPENSES	2011	2010
1 Parking fees, tolls, and local transportation		
2 Travel expenses while away from home (excluding meals/entertainment expenses)		
3 Meals and entertainment expenses		
4 Business gifts		
5 Education		
6 Home office expenses (Preparer Use Only – complete ORG17A)		
7 Trade publications		
8 Depreciation expense other than vehicle (Preparer Use Only)		
9 Carryover of Section 179 expense from prior year		
10 Other: _____ _____ _____		

EMPLOYER REIMBURSEMENTS	2011	2010
Enter amounts not reported in Box 1 on Form W-2 (include amounts reported under code 'L' in Box 12 of Form W-2).		
11 Reimbursements for other than meals and entertainment		
12 Reimbursements for meals and entertainment		

QUALIFIED PERFORMING ARTIST	2011	2010
13 Did you perform services in the performing arts as an employee for at least two employers during the year, and receive from at least two of those employers wages of \$200 or more per employer?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

IMPAIRMENT-RELATED WORK EXPENSES	2011	2010
14 If you are disabled, were any of your expenses for attendant care at your place of employment, or were any of your expenses in connection with your place of employment that enabled you to work?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

If any property or equipment other than a vehicle was acquired during 2011, please complete ORG51– Additional Assets. For vehicles, see page 2.

If any property or equipment other than a vehicle was disposed of during 2011, please complete the disposition information on ORG50 – Existing Assets. For vehicles, see page 2.

Employee Business Expenses (continued)

ORG17

GENERAL VEHICLE INFORMATION	Vehicle 1	Vehicle 2
15 Description of vehicle		
16 Date placed in service		
17 Enter detail on lines 17a and 17b, or total on line 17c:		
a Ending mileage reading		
b Beginning mileage reading		
c Total miles for the year (line 17a less line 17b)		
18a Business miles from 01/01/2011 thru 06/30/2011		
b Business miles from 07/01/2011 thru 12/31/2011		
19 Total commuting miles		
20 Average daily commuting miles		
STANDARD MILEAGE RATE	Vehicle 1	Vehicle 2
21 Do you qualify for standard mileage? (Preparer Use Only)	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
22 Is this a leased vehicle?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
ACTUAL EXPENSES	Vehicle 1	Vehicle 2
23 Gasoline, oil, repairs, insurance, etc		
24 Vehicle registration fee (excluding property tax)		
25 Vehicle lease or rental fee		
26 Inclusion amount (Preparer Use Only)		
27 Value of employer provided vehicle (only if 100% of annual lease value was included on Form W-2)		
28 Depreciation (Preparer Use Only)		
VEHICLE DEPRECIATION/DISPOSITIONS	Vehicle 1	Vehicle 2
29 Cost or basis		
30 Is this an electric vehicle?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
31 Is this qualified Indian reservation property?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
32 Type of vehicle (Preparer Use Only)		
33 Section 179 expense (Preparer Use Only)		
34 Qualified Property for Economic Stimulus? (Preparer Use)	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
35 Qualified Property for Qualified Disaster Area? (Preparer Use)	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
36 Qualified Property for Kansas Disaster Zone (Preparer Use)	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
37 Qualified property for GO Zone? (Preparer Use Only)	<input type="checkbox"/> Reg <input type="checkbox"/> Ext <input type="checkbox"/> N/A	<input type="checkbox"/> Reg <input type="checkbox"/> Ext <input type="checkbox"/> N/A
38 Percentage for Special Depreciation Allowance? (Preparer Use)	<input type="checkbox"/> 100%/50% <input type="checkbox"/> 30% <input type="checkbox"/> N/A	<input type="checkbox"/> 100%/50% <input type="checkbox"/> 30% <input type="checkbox"/> N/A
39 Elect OUT of Special Depreciation Allowance? (Preparer Use)	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
40 Elect 30% in place of 50% Allowance? (Preparer Use)	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
41 Date sold		
42 Date acquired, if different from line 16		
43 Sales price		
44 Expense of sale		
45 Gain/loss basis, if different (Preparer Use Only)		
46 AMT gain/loss basis, if different (Preparer Use Only)		
VEHICLE QUESTIONS		
47 Was your vehicle available for personal use during off-duty hours?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
48 Is another vehicle available for personal use?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
49 Do you have evidence to support the business use claimed?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
50 If yes , is the evidence written?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

Business Income and Expenses

ORG19

GENERAL INFORMATION

1 Check ownership Taxpayer Spouse Joint

2 Business name _____

3a Business street address _____

b 1 City, State and Zip Code, or _____

2 Foreign country _____

4 Principal business/profession _____

5 Employer ID number _____

6 Business code (Preparer Use Only) _____

7 Was this business fully disposed of in a fully taxable transaction during 2011? Yes No

8 Accounting method:
 Cash Accrual Other (specify) _____

9 Method used to value closing inventory:
 Cost Lower of Other (explain) _____
cost or market

10 Was there a change in determining quantities, costs, or valuations between opening/closing inventory? Yes No
 (If yes, attach explanation)

11 Did you materially participate in the operation of this business during 2011?

12 Did you start or acquire this business during 2011?

13a Did you make any payments in 2011 that require you to file Forms 1099?

b If yes, did you or will you file all the required Forms 1099?

14 At-risk determination:
 a Is all of the investment in this activity at risk?

b Is some of the investment in this activity not at risk?

15 Did you have unallowed passive losses in 2010?

16a Treat all MACRS assets for this activity as qualified Indian reservation property?

b Treat all assets acquired after August 27, 2005 as qualified GO Zone property? Regular Extension No

c Treat all assets acquired after May 4, 2007 as qualified Kansas Disaster Zone property?

d Was this business located in a Qualified Disaster Area?

Complete ORG51 for Asset Acquisitions and ORG50 for Dispositions.

INCOME	2011	2010
17 Gross receipts or sales		
18 Returns and allowances plus other adjustments		
19 Other income (include federal/state gas tax credit/refund)		

COST OF GOODS SOLD – IF APPLICABLE	2011	2010
20 Inventory at beginning of year		
21 Purchases		
22 Items withdrawn for personal use		
23 Cost of labor (do not include your salary)		
24 Materials and supplies		
25 Other costs		
26 Inventory at end of year		

Business Income and Expenses (continued)

ORG19

EXPENSES	2011	2010
Business name _____		
27 Advertising		
28 Car and truck expenses (complete ORG18)		
29 Commissions and fees		
30 Contract labor		
31 Depletion		
32 Depreciation and Section 179 deduction (Preparer Use Only)		
33 Employee benefit programs:		
a Employee health insurance premiums		
b Other employee benefit programs		
34 Insurance (other than health)		
35 Self-employed health insurance attributable to this business		
36 Interest:		
a Mortgage paid to banks not reported to you on Form 1098		
b Other		
37 Legal and professional services		
38 Office expenses		
39 Pension and profit-sharing plans		
40 Rent or lease:		
a Machinery and equipment (enter vehicle lease on ORG18)		
b Other business property		
41 Repairs and maintenance		
42 Supplies (not included in cost of goods sold)		
43 Taxes and licenses not reported to you on Form 1098		
44 Travel, meals, and entertainment:		
a Travel		
b Meals and entertainment subject to 50% limit		
c Meals subject to 80% limit		
d Meals and entertainment not subject to limit		
45 Utilities		
46 Gross wages		
47 Other expenses:		
_____		
_____		
_____		
_____		
_____		
_____		
_____		
_____		
48 Expenses for business use of your home (Preparer Use Only)		
Complete ORG20 for Business Use of Home.		
49 Qualified pension plan start-up costs		

Employee Home Office Expense

ORG17A

for:
copy:

GENERAL INFORMATION	2011	2010
1 Area used regularly and exclusively for business, regularly and exclusively for day care, or regularly for inventory storage (square footage)		
2 Area used only partly for day care (square footage)		
3 Total area of home (square footage)		
4 Daycare hours		
a Number of weeks used for daycare, if less than full year		
b Number of days used for day care each week		
c Number of days closed for holidays, vacations, etc		
d Number of hours used for daycare each day		
5 Total wages from this business		
6 Enter the percent of wages above that are from the business use of this home		
7 Gain from business use of home shown on Schedule D or Form 4797 (Preparer Use Only)		
8 Any losses from this business shown on Schedule D or Form 4797 (Preparer Use Only)		

Enter expenses that benefit only your business area in the 'Direct' column and expenses that benefit your entire home in the 'Indirect' column.

EXPENSES	2011		2010	
	Direct	Indirect	Direct	Indirect
9 Casualty losses (Preparer Use Only)				
10 Mortgage interest/points on Form 1098				
11 Interest not on Form 1098				
12 Points not of Form 1098				
13 Real estate taxes				
14 Qualified mortgage insurance				
15 Other insurance				
16 Rent				
17 Repairs and maintenance				
18 Utilities				
19 Other expenses (e.g., rent)				
20 Carryover of operating expenses				
21 Excess casualty losses (Preparer Use Only)				
22 Depreciation of your home (Preparer Use Only)				
23 Carryover of excess casualty losses and depreciation				

DEPRECIATION

If your home and any additions or improvements to your home are not already listed on ORG50 for this occupation, please complete the following information.

24	Description	Date Acquired (MM/DD/YY)	Date Placed in Service (MM/DD/YY)	Cost (include land for residence only)
	Residence			
	Addition/Improvement			
	Addition/Improvement			
	Addition/Improvement			
	Addition/Improvement			
25	Enter the land value included in cost for residence			

Rent and Royalty Income and Expenses

ORG25

BASIC PROPERTY INFORMATION

Property description: _____
 Property type: * _____ If type is other, enter a description: _____
 Location (street address): _____
 City: _____ State: _____ Zip: _____
 Foreign Country: _____

1 Check property owner Taxpayer Spouse Joint

	Yes	No
2a Did you make any payments that would require you to file Form(s) 1099?	<input type="checkbox"/>	<input type="checkbox"/>
b If yes , did you or will you file all required Forms(s) 1099?	<input type="checkbox"/>	<input type="checkbox"/>

3a Enter the ownership percentage (if not 100%)

b If not 100%, are you reporting 100% of the income and expenses?	<input type="checkbox"/>	<input type="checkbox"/>
---	--------------------------	--------------------------

4 Is this a rental property? (If **yes**, answer questions 5 through 11; if **no**, skip to question 12.) Yes No

5 Did you have personal use of this property or rent it for part of the year at less than fair rental value? Yes No

6 For all rental properties, **enter the number of days** during 2011 that:

a The property was rented (or available for rent) at fair rental value	_____
b The property was used personally or rented at less than fair rental value	_____
c You owned the property, if not the entire year	_____

7a Does this rental have multiple living units and you live in one of the units? Yes No

 b If **yes**, enter percentage of rental use

8 Did you actively participate in this property's management during 2011? Yes No

9 Did you materially participate in this property's management during 2011? Yes No

10 Do you want to treat this property as non-passive? Yes No

11 Did this property have unallowed passive losses in 2010? Yes No

12 Did you dispose of this property in a fully taxable transaction? Yes No

13 Check this box if some of this investment was **not** at-risk Yes No

14a Treat all MACRS assets for this activity as qualified Indian reservation property? Yes No

 b Treat all assets acquired after August 27, 2005 as qualified GO Zone property? Regular Extension No

 c Treat all assets acquired after May 4, 2007 as qualified Kansas Disaster Zone property? Yes No

 d Was this activity located in a Qualified Disaster Area? Yes No

Complete ORG51 for Asset Acquisitions and ORG50 for Dispositions.

INCOME	2011	2010
15 Rents received		
16 Royalties received		

- * Property Types:**
- 1 Single family residence
 - 2 Multi-family residence
 - 3 Vacation/short-term rental
 - 4 Commercial
 - 5 Land
 - 6 Royalties
 - 7 Self-rental
 - 8 Other

Rent and Royalty Income and Expenses (continued)

ORG25

EXPENSES		2011	2010
	Property location		
17	Advertising		
18a	Automobile (complete ORG18 for autos)		
b	Travel		
19	Cleaning and maintenance		
20	Commissions		
21a	Mortgage insurance premiums – qualified		
b	Other insurance		
22	Legal and professional fees		
23	Management fees		
24a	Mortgage interest paid to banks – qualified		
b	Mortgage interest paid to banks – other		
25	Other interest		
26	Repairs		
27	Supplies		
28a	Real estate taxes		
b	Other taxes		
29	Utilities		
30	Other expenses:		
a		
b		
c		
d		
e		
31a	Depreciation and Section 179 deduction (Preparer Use Only)		
b	Depletion (Preparer Use Only)		