

# **2011 Individual Tax Organizer Package**

## **McNair & Associates, P.A.**

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# 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.

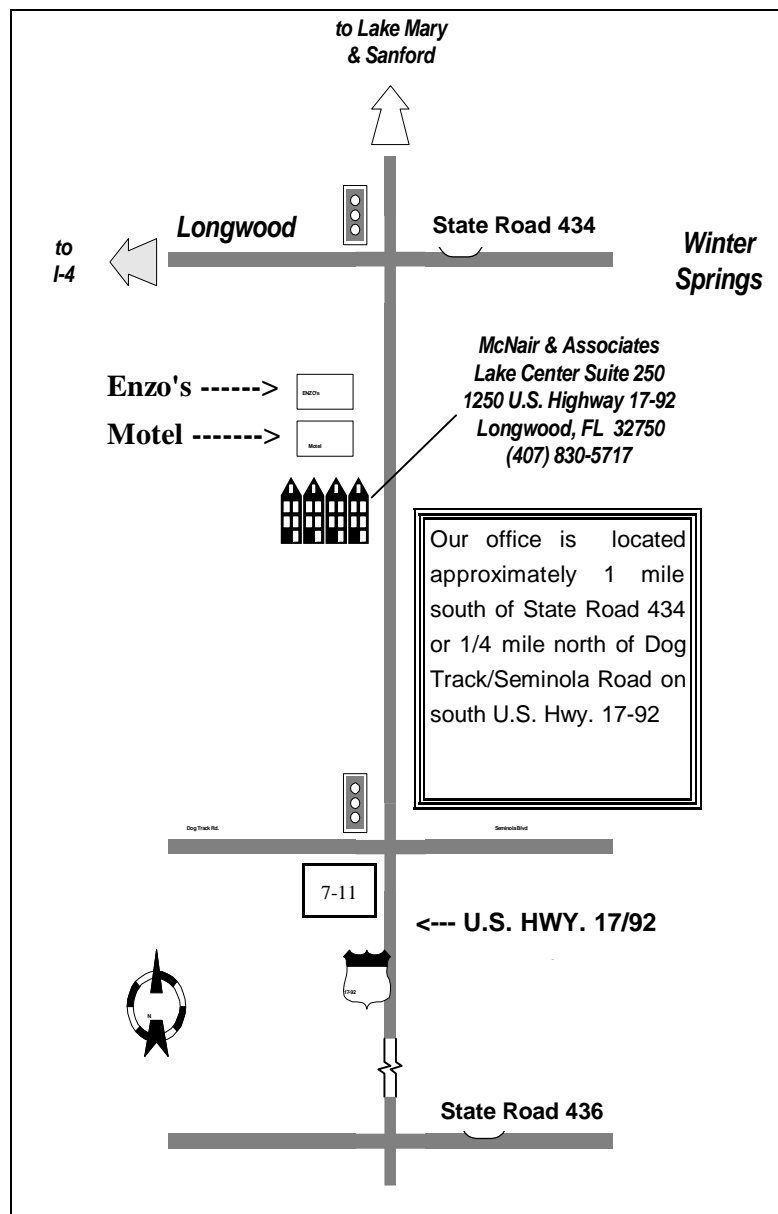
## Appointments

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](mailto: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
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1.	_____	_____	_____
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2.	_____	_____	_____
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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](mailto: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](http://www.energystar.gov/index.cfm?c=tax_credits.tx_index))

## Tax Payments

ORG40

### 2011 ESTIMATED TAX PAYMENTS

	Federal		State			Local		
	Date	Amount	Date	Amount	ID	Date	Amount	ID
1 Qtr 1 due by 04/18/11								
2 Qtr 2 due by 06/15/11								
3 Qtr 3 due by 09/15/11								
4 Qtr 4 due by 01/17/12								
5a Additional payments ..								
b Additional payments ..								
c Additional payments ..								
d Additional payments ..								

### OTHER TAX PAYMENTS

	Federal	State	Local
6 2010 overpayment applied to 2011 .....			
7 Balance due paid with 2010 return .....			
8a 2010 Quarter 4 payments paid in 2011 .....			
b 2010 extension payments paid in 2011 .....			
9 Other taxes paid in 2011 for prior years (include explanation) .....			

### 2012 ESTIMATED TAX WORKSHEET

If you expect any significant change in your income or expenses in 2012, please enter the increase or decrease below.

**Income**

10 Wages .....	Taxpayer .....	
	Spouse .....	
11 Self-Employment Income .....	Taxpayer .....	
	Spouse .....	
12 Capital Gains (sale of stock, real estate, etc) .....		
13 Other Income:		
Description .....		

**Deductions**

14 Allowable Itemized Deductions .....	
15 Other deductions (such as alimony paid, early withdrawal penalties, etc):	
Description .....	
16 Federal Withholding .....	
17 Number of personal exemptions expected for 2012 .....	

### ADDITIONAL INFORMATION

18 Check to use your 2011 tax amount for your 2012 estimate .....	<input type="checkbox"/>
19 If you have an overpayment of 2011 taxes, check the box to indicate how you want your overpayment applied.	
a Apply entire overpayment to next year and refund excess .....	<input type="checkbox"/>
b Apply entire overpayment to first quarter and refund excess .....	<input type="checkbox"/>
20 Amount to apply if not entire overpayment .....	
21 Number of installments for estimated tax (1 - 4) .....	

## 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
----- ----- -----	----- ----- -----	-----	-----
<b>1</b> ----- -----	----- ----- -----	-----	-----
	Care at above address? ..... <input type="checkbox"/>	Business ... ► <input type="checkbox"/>	
<b>2</b> ----- -----	----- ----- -----	-----	-----
	Care at above address? ..... <input type="checkbox"/>	Business ... ► <input type="checkbox"/>	
<b>3</b> ----- -----	----- ----- -----	-----	-----
	Care at above address? ..... <input type="checkbox"/>	Business ... ► <input type="checkbox"/>	
<b>4</b> ----- -----	----- ----- -----	-----	-----
	Care at above address? ..... <input type="checkbox"/>	Business ... ► <input type="checkbox"/>	
EXPENSES		2011	2010
<b>1</b> Total employment taxes paid on wages for child care expenses .....			
<b>2</b> Total expenses paid in 2011 but not incurred in 2011 .....			
<b>3</b> Total expenses incurred in 2011 but not paid in 2011 .....			
<b>4</b> Medical expenses paid for qualifying persons unable to care for themselves .....			
STUDENT/DISABLED PERSON INFORMATION FOR 2011		Taxpayer	Spouse
<b>5</b> If taxpayer or spouse was a full-time student or disabled in 2011, answer the following questions:			
<b>a</b> Number of months that taxpayer/spouse was a full-time student or disabled .....			
<b>b</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
<b>1 a</b> Taxpayer educator expenses .....		
<b>b</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
<b>2 b</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

## 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 <b>yes</b> , 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? .....	<input type="checkbox"/>	<input type="checkbox"/>
b If <b>yes</b> , 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 <input type="checkbox"/>	Extension <input type="checkbox"/>	No <input type="checkbox"/>
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c Treat all assets acquired after May 4, 2007 as qualified Kansas Disaster Zone property? .....	<input type="checkbox"/>	<input type="checkbox"/>
---	--------------------------	--------------------------

d Was this activity located in a Qualified Disaster Area? .....	<input type="checkbox"/>	<input type="checkbox"/>
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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 <b>(Preparer Use Only)</b> .....		
b Depletion <b>(Preparer Use Only)</b> .....		

## 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 <b>(Preparer Use Only)</b> .....		
8 Any losses from this business shown on Schedule D or Form 4797 <b>(Preparer Use Only)</b> .....		

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 <b>(Preparer Use Only)</b> .....				
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 <b>(Preparer Use Only)</b> .....				
22 Depreciation of your home <b>(Preparer Use Only)</b> .....				
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 .....			