

JEFFREY D. STEWART & CO.

CERTIFIED PUBLIC ACCOUNTANTS

6663 Western Row Road

Western Row Plaza

Mason, Ohio 45040

Telephone 513/573-9600

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To Our Valued Clients:

This letter is to confirm and specify the terms of our engagement with you and to clarify the nature and extent of the services we will provide. In order to ensure an understanding of our mutual responsibilities, we ask all clients for whom returns are prepared to confirm the following arrangements.

We will prepare your 2011 federal and required state income tax returns from information that you will furnish us. We will not audit or otherwise verify the data you submit, although it may be necessary to ask you for clarification of some of the information. We will furnish you with a **2011 Tax Organizer** to guide you in gathering the necessary information. Your use of such forms will assist us in keeping pertinent information from being overlooked.

It is your responsibility to provide all the information required for the preparation of complete and accurate returns. You should retain all the documents, canceled checks and other data that form the basis of income and deductions. These may be necessary to prove the accuracy and completeness of the returns to a taxing authority. You have the final responsibility for the income tax returns and, therefore, you should review them carefully before you sign them.

Our work in connection with the preparation of your income tax returns does not include any procedures designed to discover defalcations or other irregularities, should any exist. We will render such accounting and bookkeeping assistance as determined to be necessary for preparation of the income tax returns.

We will use professional judgment in resolving questions where the tax law is unclear, or where there may be conflicts between that taxing authorities' interpretations of the law and other supportable positions. Unless otherwise instructed by you, we will resolve such questions in your favor whenever possible.

The law provides various penalties that may be imposed when taxpayers understate their tax liability. Your returns may be selected for review by the taxing authorities. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of such government tax examination, we will be available upon request to represent you, and will render an additional invoice.

To Our Valued Clients

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If the foregoing fairly sets forth your understanding, please sign the enclosed copy of this letter in the space indicated and return it to our office. However, if there are other tax returns you expect us to prepare, such as gift tax returns, please inform us by noting so just below your signature at the end of the returned copy of this letter.

We want to express our appreciation for this opportunity to work with you.

Print Taxpayer Name

Print Spouse Name

Signature Taxpayer

Signature Spouse

Date

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2011 TAX ORGANIZER

I (We) have submitted this information for the sole purpose of preparing my (our) tax return(s). Each item can be substantiated by receipts, canceled checks or other documents. This information is true, correct and complete to the best of my (our) knowledge.

Taxpayer Signature	Date
Spouse Signature	Date

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For any question answered Yes, please attach supporting detail or documents.

Personal Information:

- Did your marital status change during 2011?
If married, do you and your spouse want to file separate returns?
Did your address change during 2011?
Can you or your spouse be claimed as a dependent by another taxpayer?

Dependents:

- Were there any changes in dependents from the prior year?
Note: Include non-child dependents for whom you provided more than half the support
Did you pay for child care while you worked or looked for work?
Do you have any children under age 18 with unearned income more than \$950?
Do you have any children age 18 or student children, aged 19 to 23, who did not provide more than half of their cost of support with earned income and that have unearned income of more than \$950?
Did you adopt a child or begin adoption proceedings during 2011?

Purchases, Sales and Debt:

- Did you have any debts canceled, forgiven or refinanced during 2011?
Did you start a new business, purchase a new rental property, farm or acquire any new interest in any partnership or S corporation during 2011?
Did you sell an existing business, rental property, farm or any existing interest in a partnership or S corporation during 2011?
Did you sell, exchange or purchase any real estate in 2011? If so, please attach closing statements.
Did you withdraw any amounts from your Individual Retirement Account (IRA) or Roth IRA to acquire a principal residence?
Did you receive grants of stock options from your employer, exercise any stock options granted to you or dispose of any stock acquired under a qualified employee stock purchase plan?
Did you pay any student loan interest in 2011?
Are your total mortgages on your first and/or second residence greater than \$1,000,000? If so, please provide the principal balance and interest rate at the beginning and the end of the year.
Did you have an outstanding home equity loan at the end of 2011? If so, please provide the principal balance and interest rate at the beginning and end of the year.
Did you take out a home equity loan in 2011?
Are you claiming a deduction for mortgage interest paid to a financial institution and someone else received the Form 1098?
Did you or your mortgagee receive any mortgage assistance payments? If Yes, enclose and Forms 1098-MA.



Miscellaneous: (continued)

	Yes	No
Did you use gasoline or special fuels for business or farm purposes (other than for a highway vehicle) during the year?		
Have you received a punitive damage award or an award for damages other than for physical injuries or illness?		
Were you notified by the IRS or other taxing authority of any changes in prior year returns?		
Did you lose your job during 2011 because of foreign competition and pay for your own health insurance?		
Did you install any alternative energy equipment in your residence such as solar water heaters, solar electricity equipment (photovoltaic) or fuel cells?		
Did you install any energy efficiency improvements, or energy property in your residence such as exterior doors or windows, insulation, heat pumps, furnaces, central air conditioners or water heaters?		
Have you been an identity theft victim and have you contacted the IRS?		
If Yes, please furnish the 6-digit identity protection PIN issued to you by the IRS	_____	
Did you engage in any bartering transactions?		
Did you make gifts of more than \$13,000 to any individual?		
Did you have any foreign income or pay any foreign taxes during 2011?		

Severance/Retirement:

Did you retire or change jobs in 2011?		
Did you receive deferred, retirement or severance compensation?		
If Yes, enter the date received (Mo/Da/Yr).	Date	
Did you or your spouse turn 70 1/2 during the year and have money in an IRA or other retirement account while not taking a distribution?		



Sale of Your Home:

Did you sell your home in 2011?

If Yes, did you own and occupy the home as your principal residence for
at least two years of the five-year period prior to the sale?

Did you ever rent out this property?

Did you ever use any portion of the home for business purposes?

Have you or your spouse sold a principal residence within the last two years?

At the time of the sale, the residence was owned by the: Taxpayer Spouse Both

Additional Information:

For any trust you created or that you are trustee, have any beneficiaries died during 2011?

Did you or your spouse make any contributions to Qualified State Tuition Plans (Section 529 plans) during 2011?

If Yes, enter the following:

Name of Designated Beneficiary	Social Security Number	State Sponsoring Plan	Account Number	2011 Amount Contributed



Personal Information

Taxpayer:

_____	_____	_____
First Name and Initial	Last Name	Social Security Number
_____	_____	_____
Occupation	Date of Birth (Mo/Da/Yr)	Date of Death (Mo/Da/Yr)

Spouse:

_____	_____	_____
First Name and Initial	Last Name	Social Security Number
_____	_____	_____
Occupation	Date of Birth (Mo/Da/Yr)	Date of Death (Mo/Da/Yr)

Contact Information:

_____		_____
Street Address		Apartment Number
_____	_____	_____
City	State	ZIP or Postal Code

Province or County		

Foreign Country		
_____	_____	
Taxpayer Daytime/Work Phone	Spouse Daytime/Work Phone	
_____	_____	
Taxpayer Evening/Home Phone	Spouse Evening/Home Phone	
_____	_____	
Taxpayer Cell Phone	Spouse Cell Phone	
_____	_____	
Taxpayer Fax Number	Spouse Fax Number	

Taxpayer Email Address		

Spouse Email Address		

Preferred Method of Contact		

May the IRS or other taxing authority discuss the return with the preparer?

Is the taxpayer claimed as a dependent on someone else's tax return?

Yes	No
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>

Are you considered legally blind per IRS regulations?

Do you want to contribute to the Presidential Election Campaign Fund?

Taxpayer		Spouse	
Yes	No	Yes	No
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



Dependents and Wages

Dependent Information:

Did dependent have income over \$3,700?



First Name and Initial	Last Name	Social Security Number	Date of Birth (Mo/Da/Yr)	Relationship to Taxpayer	Months Lived in Your Home	X if Disabled	Yes or No

Please provide the name of any person living with you who is claimed as a dependent on someone else's tax return _____

Please list the years that a release of claim to exemption is given for a dependent child not living with you _____

Wages and Salaries: Please enclose all copies of your current year Forms W-2

TS	Employer's Name	Taxable Wages	Tax Withheld				
			Federal	FICA/TIER1	Medicare	State	Local



Electronic Filing

Electronic Filing: Please enclose all copies of your current year Forms W-2

Electronic filing is the means by which your return is transmitted directly to the IRS. The IRS has implemented an electronic filing mandate requiring certain preparers to file all returns that they prepare electronically. Some states also require certain preparers to electronically file state returns prepared. The IRS and some states allow taxpayers to elect not to file their returns electronically.

Do not electronically file the federal return

Do not electronically file the state return(s)

The IRS requires the use of a 5-digit self-selected Personal Identification Number (PIN) in lieu of mailing a signature document when electronically filing.

Would you like to use a randomly generated PIN?

Yes	No
<input type="checkbox"/>	<input type="checkbox"/>

Taxpayer

Spouse

If No, please enter a 5-digit self-selected PIN:

Taxpayer PIN _____

Spouse PIN _____



Direct Deposit and Withdrawal

Direct Deposit and Electronic Withdrawal Account Information:

The IRS and certain states allow refunds to be deposited directly into your financial institution account, regardless of the means used to file the return. For balance due returns to be filed electronically, the IRS and many states allow the entire amount due to be paid using electronic withdrawal. If you would like to have your refund deposited directly into your account or pay a balance due by using an electronic withdrawal, please complete the following information.

(To properly file your return, please attach a voided check or a copy of a monthly statement for your account.)

Owner of account Taxpayer Spouse Joint

Select type of account Checking Trad. Savings IRA Savings HSA Savings
 Archer MSA Savings Coverdell Ed.Savings

Name of financial institution

Financial Institution Routing Transit Number (if known)

(Use the routing number from a check, NOT a deposit slip. They can be different.

The Routing Transit Number must begin with 01 through 12 or 21 through 32.)

Your account number

Is this a business account?

Yes	No

Do you want your refund deposited directly into your financial institution account?

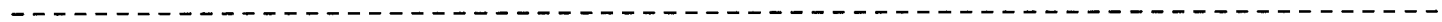
Yes	No

If you are filing a balance due return electronically, do you want to pay the amount due using an electronic withdrawal?

Yes	No

What amount do you want withdrawn if not the entire balance due?

What date do you want the withdrawal done? (Mo/Da/Yr)



Owner of account Taxpayer Spouse Joint

Select type of account Checking Trad. Savings IRA Savings HSA Savings
 Archer MSA Savings Coverdell Ed.Savings

Name of financial institution

Financial Institution Routing Transit Number (if known)

(Use the routing number from a check, NOT a deposit slip. They can be different.

The Routing Transit Number must begin with 01 through 12 or 21 through 32.)

Your account number

Is this a business account?

Yes	No

Do you want your refund deposited directly into your financial institution account?

Yes	No

If you are filing a balance due return electronically, do you want to pay the amount due using an electronic withdrawal?

Yes	No

What amount do you want withdrawn if not the entire balance due?

What date do you want the withdrawal done? (Mo/Da/Yr)



Business Income and Cost of Goods Sold

Name of Business: _____

Principal Business or Profession: _____

TSJ _____
 Employer ID number _____
 Street address _____
 City, state and ZIP code _____
 Method of inventory _____
 Method of accounting _____

Business Questions for 2011:

Did you dispose of this business?	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, what was the disposition date?	(Mo/Da/Yr) _____	
Was there a change in determining quantities, costs or valuations between opening and closing inventory?	<input type="checkbox"/>	<input type="checkbox"/>
Were you involved in the operations of this business on a regular, continuous and substantial basis?	<input type="checkbox"/>	<input type="checkbox"/>
Have you prepared or will you prepare all required Forms 1099?	<input type="checkbox"/>	<input type="checkbox"/>

2011 Amount	2010 Amount

Health insurance premiums paid for yourself and your dependents

Income:

Other gross receipts or sales

Less returns and allowances

2011 Amount	2010 Amount

Cost of Goods Sold:

Beginning inventory

Purchases less cost of items withdrawn for personal use

Cost of labor (do not include amounts paid to yourself)

Materials and supplies

Other Costs of Cost of Goods Sold:

2011 Amount	2010 Amount

Description	2011 Amount	2010 Amount
Ending inventory		

Other Income:

Description	2011 Amount	2010 Amount



Business Expenses - Vehicle and Other Listed Property

Name of Business: _____

Principal Business or Profession: _____

Listed Property Questions for 2011:

Do you have evidence to support your deduction?	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, is the evidence written?	<input type="checkbox"/>	<input type="checkbox"/>
Do you have evidence to support the business use percentage claimed on listed property?	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, is the evidence written?	<input type="checkbox"/>	<input type="checkbox"/>

If you are an employer who provides vehicles for use by employees:

Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	<input type="checkbox"/>	<input type="checkbox"/>
Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? ..	<input type="checkbox"/>	<input type="checkbox"/>
Do you treat all use of vehicles by employees as personal use?	<input type="checkbox"/>	<input type="checkbox"/>
Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles and retain the information received?	<input type="checkbox"/>	<input type="checkbox"/>
Do you meet the requirements for qualified demonstration use by maintaining a written policy statement that prohibits vehicle use by individuals other than full-time vehicle salespersons, use for personal vacation trips, storage of personal possessions in the vehicle and limits the total mileage outside the salesperson's normal working hours?	<input type="checkbox"/>	<input type="checkbox"/>

Vehicle:

Description of vehicle

Date placed in service (Mo/Da/Yr)

Do you (or your spouse) have another vehicle available for your personal use? Yes No

Was your vehicle available for use during off-duty hours? Yes No

Mileage:

Total miles

Total business miles

Total business miles after June 30

Total commuting miles for the year

Actual Expenses:

Gasoline, oil, repairs, insurance, etc

Interest

Taxes

Fair market value of leased vehicle

Vehicle rentals/leases

Vehicle 1	
Description of vehicle	
Date placed in service (Mo/Da/Yr)	
Do you (or your spouse) have another vehicle available for your personal use? <input type="checkbox"/> Yes <input type="checkbox"/> No	
Was your vehicle available for use during off-duty hours? <input type="checkbox"/> Yes <input type="checkbox"/> No	
2011 Miles	2010 Miles
2011 Amount	2010 Amount

Vehicle 2	
Description of vehicle	
Date placed in service (Mo/Da/Yr)	
Do you (or your spouse) have another vehicle available for your personal use? <input type="checkbox"/> Yes <input type="checkbox"/> No	
Was your vehicle available for use during off-duty hours? <input type="checkbox"/> Yes <input type="checkbox"/> No	
2011 Miles	2010 Miles
2011 Amount	2010 Amount



Business Use of Home

6D

Name of Business: _____

Principal Business or Profession: _____

Partial Use of Your Home for Business:

Square footage of home used exclusively for business

Total square footage of home

Total hours home was used for day care during the year

2011	2010

Was your home used for day care purposes for the entire year?

Were improvements made to the home and/or home office since the time you began using the home for business?

Yes	No

Expenses: **Enter all expenses at 100 percent**

Direct expenses benefit the business part of your home.
 Example: Cost of painting or repairs made to the specific area or room used for business.

Indirect expenses are required for keeping up and running your entire home.
 Example: Real estate taxes.

	Direct Expenses		Indirect Expenses	
	2011 Amount	2010 Amount	2011 Amount	2010 Amount
Casualty losses				
Deductible mortgage interest paid to:				
Financial institutions				
Individuals				
Real estate taxes				
Insurance				
Qualified mortgage insurance premiums				
Repairs and maintenance				
Utilities				
Rent				

Other Expenses:

Description	Direct Expenses		Indirect Expenses	
	2011 Amount	2010 Amount	2011 Amount	2010 Amount

Seller-Financed Mortgage Interest Information:

Name of Individual to Whom Mortgage Interest Was Paid	Identification Number of Individual	Address of Individual to Whom Mortgage Interest Was Paid



Sale of Your Home and Moving Expenses

Sale or Exchange of Your Home:

Please attach the closing statements from the purchase and sale of your former and new homes

Former Home Information:

TSJ _____

Date acquired _____ (Mo/Da/Yr)

Date sold _____ (Mo/Da/Yr)

Selling price _____

Original Cost and Cost of Improvements:

Description	Amount

Sale Expenses:

Commissions, legal fees, advertising and other expenses.

Description	Amount

Did you personally own and occupy the home for at least 2 of the 5 years preceding the sale? Yes No

If your spouse is deceased, did the sale occur within two years of the date of death and did your spouse live in the home for at least 2 of the 5 years preceding the sale? Yes No

If you had a foreign mortgage on the above property, please provide the amount of the mortgage retired on the sale and the date the mortgage was acquired or the date the mortgage was most recently renegotiated _____

Moving Expenses:

TSJ _____

Were the moving expenses reimbursed by your employer? Yes No

Enter reimbursements not included in wages on your Form W-2 _____

Mileage:

	Miles
Number of miles from old home to new workplace	
Number of miles from old home to old workplace	
Number of automobile miles in move	
Number of moving miles after June 30	

Transportation Expenses:

	Amount
Costs of transportation of household goods and personal effects	
Costs of travel and lodging (do not include meals or automobile expenses)	
Automobile expenses (gasoline, oil, etc.)	
Meals (Pennsylvania only)	



Individual Retirement Account (IRA):

TS
Name of payer

IRA Questions for 2011:

- Are you covered by an employer's retirement plan?
If no, is your spouse covered by an employer's retirement plan?
Do you want to limit your IRA contribution to the maximum amount deductible on your tax return?
If no, do you want to contribute the maximum allowable amount to your IRA even though you may not qualify for an IRA deduction?
Did you receive distributions in 2011 from a traditional IRA, Roth IRA or Qualified Education Account?
Did you convert a traditional IRA to a Roth IRA in 2011?
Did you use your IRA as security for a loan this year?
Did you have any transactions with your IRA during the year?
If Yes, please explain.

Table with 2 columns: Yes, No

IRA Values, Rollovers, and Distributions: Please enclose copies of all Forms 1099-R

Table with 2 columns: Description, Value

Contributions: Please enclose copies of all Forms 5498

Table with 2 columns: Description, Amount

Pensions and Annuities: Please enclose all Forms 1099-R and any nontaxable distribution details

Table with 8 columns: TSJ, Name of Payer, 2011 Gross Distributions, Taxable Amount, Federal Tax Withheld, State Tax Withheld, Is this a Rollover?, IRA?, 2010 Gross Distributions

Self-Employed Retirement Plan: Please enclose copies of all Forms 1099-R

Table with 4 columns: Question, Taxpayer (Yes/No), Spouse (Yes/No), 2011 Amount



Miscellaneous Income, Adjustments and Alimony

Please enclose Forms: W-2G, 1099-MISC, 1099-RRB, 1099-SSA, 1099-SA, 1099-LTC, 1099-G and 1098-E

Miscellaneous Income and Adjustments:

	TSJ ____		TSJ ____	
	2011 Amount	2010 Amount	2011 Amount	2010 Amount
Taxable pensions and annuities received				
Nontaxable pensions and annuities received				
Federal withholding on pensions and annuities				
State withholding on pensions and annuities				
Unemployment compensation received				
Unemployment compensation repaid in 2011				
Social security benefits received				
Social security benefits repaid in 2011				
Medicare premiums withheld				
Tier 1 railroad retirement benefits received				
Tier 1 railroad retirement benefits repaid in 2011				
Taxable IRA distributions				
Nontaxable IRA distributions				
Total lump sum social security received				
Lump sum taxable social security				
Other federal withholding				
Other state withholding				

State and Local Income Tax Refunds:

TSJ	State	City	Tax Year	Income Tax Refund	
				State	Local

Other Income:

TSJ	Nature and Source	2011 Amount	2010 Amount

Alimony Paid or Received:

TSJ	Recipient's Name	Recipient's Social Security No.	Alimony Received?	2011 Amount	2010 Amount



Miscellaneous Adjustments

Educator Expenses: **Deduction for amounts paid by educators of kindergarten through Grade 12**

TS	2011 Amount	2010 Amount

Health Savings Accounts (HSAs)

TS	Description	2011 Amount	2010 Amount
	Contributions made for 2011		
	Distributions received from all HSAs in 2011		

Were all distributions from your HSA for unreimbursed medical expenses? Yes No

Did you or your spouse enroll in Medicare? Yes No

If yes, what month did you enroll? _____

What month did your spouse enroll? _____

Other Adjustments to Income: **Please enclose all Forms 1098-E for Student Loan Interest Paid**

TSJ	Nature and Source	2011 Amount	2010 Amount



Itemized Deductions - Mortgage Interest and Points

Mortgage Questions for 2011:

	Yes	No
If you purchased or sold your home, did you include any mortgage interest from your closing statement in the amount below?	<input type="checkbox"/>	<input type="checkbox"/>
Did you refinance your home? (If Yes, please enclose the closing statement.)	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, how many years is your new mortgage loan? _____		
Did you purchase a new home or sell your former home during the year?	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, please enclose the closing statements from the purchase and sale of your new and former homes.		
If Yes, also, did you (or your spouse, if married) have an ownership interest in a principal residence in the US during the 3 year period prior to the purchase of this home?	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, did you (and your spouse, if married at the time of purchase) own and use the same home as a principal residence in the U.S. for any 5 consecutive year period during the 8 year period ending on the purchase date of the new home?	<input type="checkbox"/>	<input type="checkbox"/>

Home Mortgage Interest Paid To Financial Institutions:

TSJ	Paid To	Did You Receive Form 1098?		2011 Amount	2010 Amount
		Yes	No		

Other Home Mortgage Interest Paid:

TSJ	Paid To		ID Number	2011 Amount	2010 Amount
	Name	Address			

Deductible Points:

TSJ	Paid To	Did You Receive Form 1098?		2011 Amount	2010 Amount
		Yes	No		

Mortgage Insurance Premiums:

Premiums paid or accrued for qualified mortgage insurance.

TSJ	2011 Amount	2010 Amount

Investment Interest Expense:

Interest paid on money you borrowed that is allocable to property held for investment.

TSJ	Paid To	2011 Amount	2010 Amount



Itemized Deductions - Contributions

Cash Contributions:

You cannot deduct a cash contribution, regardless of the amount, unless you keep as a record of the contribution a bank record (such as a canceled check, a bank copy of a canceled check, or a bank statement containing the name of the charity, the date, and the amount) or a written communication from the charity. The written communication must include the name of the charity, date of the contribution, and amount of the contribution. Clothes and household items donated must be in good, used condition or better in order to be deductible unless the item donated is worth more than \$500 and you have the item's value appraised. Attach a copy of the appraisal. Include any vehicles donated to charity. Attach Forms 1098-C received from the charity.

TSJ	Organization or Description of Contribution	2011 Amount	2010 Amount

TSJ	Conservation Real Property	2011 Amount	2010 Amount
	100% limit		
	50% limit		

TSJ	Description	2011 Miles	2010 Miles
	Number of miles traveled performing volunteer work for qualified charitable organizations		

Noncash Contributions Totaling Less Than or Equal to \$500:

TSJ	Description of Donated Property	2011 Amount	2010 Amount

Noncash Contributions Totaling More Than \$500:

TSJ _____

Description of the donated property _____

Donee organization name _____

Donee organization address _____

Date the property was acquired by the taxpayer (Mo/Da/Yr) _____

Date the property was donated (Mo/Da/Yr) _____

Cost or basis of the donated property

Fair market value of the donated property

Which of the following methods was used to determine the fair market value? CAUTION: Generally, contributions in excess of \$5,000 of similar property will require an appraisal (does not apply to marketable securities)

- Appraisal
 Thrift shop value
 Catalog
 Comparable sale

Other - please explain _____

Which of the following describes how this donated property was acquired?

- Purchase
 Gift
 Inheritance
 Exchange



Employee Business Expenses

TS: _____ Occupation: _____

Business Expenses: **Enter all expenses at 100 percent**

If these expenses are to be divided between Schedule A (Itemized Deductions) and one or more businesses, please enter the percentage to apply to Schedule A _____ %

	2011 Amount	2010 Amount
Parking fees and tolls		
Local transportation		
Travel expenses		
Meals and entertainment		
Other Business Expenses:		

Description	2011 Amount	2010 Amount

Reimbursements: **Please list only reimbursements NOT reported in Box 1 of your Form W-2**

Amount received for other expenses
Amount received for meals and entertainment

2011 Amount	2010 Amount

Does your employer's reimbursement plan for meals and entertainment allow for offset of other reimbursements? Yes No

Vehicle:

If these vehicle expenses are to be divided between Schedule A (Itemized Deductions) and one or more businesses, please enter the percentage to apply to Schedule A _____ %

Description of vehicle
Date vehicle was placed in service (Mo/Da/Yr)

Do you (or your spouse) have another vehicle available for personal purposes?
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

	2011	2010
Total miles		
Total business miles		
Total business miles after June 30		
Average daily commuting miles		
Total commuting miles for the year		
Gasoline and oil		
Repairs		
Insurance		
Taxes		
Value of employer provided vehicle		
Temporary vehicle rentals		
Fair market value of leased vehicle		
Vehicle leases		
Other Vehicle Expenses:		

Description	2011 Amount	2010 Amount



Child/Dependent Care Expenses & Education Expenses

Child/Dependent Care Expenses:

General Information:

TSJ

Were you or your spouse a full time student or disabled? Yes No
Did you pay an individual for services performed in your home? Yes No

Expenses incurred in 2010 but paid in 2011
Employer-provided dependent care benefits that were forfeited in 2011
2010 carryover used in grace period

Child/Dependent Care Providers:

Provider 1:

Name

Street address

City, state and ZIP code

Social security number OR
Employer identification number

Telephone number (California only)

	2011 Amount	2010 Amount
Expenses incurred and paid in 2011		
Expenses incurred and not paid in 2011		

Provider 2:

Name

Street address

City, state and ZIP code

Social security number OR
Employer identification number

Telephone number (California only)

	2011 Amount	2010 Amount
Expenses incurred and paid in 2011		
Expenses incurred and not paid in 2011		

Qualifying Persons for Child/Dependent Care Expenses:

First Name and Initial	Last Name	Social Security Number	2011 Expenses Incurred	2010 Expenses Incurred

Higher Education Expenses for Education Credits and/or Tuition Fees Deduction:

Qualified expenses are for post-secondary education tuition and related expenses. They do not include room, board or books.

Please enclose copies of all Forms 1098-T

First Name and Initial	Last Name	Social Security Number	Grade	2011 Qualified Expenses



Household Employment Taxes

General Information:

TSJ

Employer identification number

Did you pay any one household employee cash wages of \$1,700 or more in 2011?	<input type="checkbox"/>	<input type="checkbox"/>
Did you withhold any federal income tax from wages paid to any household employee?	<input type="checkbox"/>	<input type="checkbox"/>
Did you pay total cash wages of \$1,000 or more in any calendar quarter of 2010 or 2011?	<input type="checkbox"/>	<input type="checkbox"/>

Social Security, Medicare and Income Taxes:

Cash wages subject to social security taxes

Cash wages subject to Medicare taxes (if different than cash wages subject to social security)

Federal income tax withheld

Advance earned income credit (EIC) payments

State disability plan payments subject to social security taxes

State disability plan payments subject to Medicare taxes (if different than plan payments subject to social security)

2011 Amount	2010 Amount

Federal Unemployment (FUTA) Tax:

Did you pay unemployment contributions to more than one state?	<input type="checkbox"/>	<input type="checkbox"/>
Were all of the wages subject to FUTA tax subject to the state's unemployment tax?	<input type="checkbox"/>	<input type="checkbox"/>

Total cash wages subject to FUTA tax

Michigan cash wages subject to FUTA tax

Indiana cash wages subject to FUTA tax

South Carolina cash wages subject to FUTA tax

2011 Amount	2010 Amount

Complete the following for all state unemployment contributions made:

X if payment to be made after April 15, 2012

Name of State	State Reporting Number	Taxable Wages	Contribution Paid to Unemployment Fund	X	2010 Amount



Federal Tax Payments

Refund Application:

If you have an overpayment of 2011 taxes, do you want the excess:

Refunded Yes No
 Applied to your 2012 estimated tax liability Yes No

Federal Estimated Tax Payments:

2011 1st Quarter Estimate (Due 04-18-2011)
 2011 2nd Quarter Estimate (Due 06-15-2011)
 2011 3rd Quarter Estimate (Due 09-15-2011)
 2011 4th Quarter Estimate (Due 01-17-2012)

Amount Due	Date Paid if Not Date Due (Mo/Da/Yr)	Amount Paid

2010 overpayment applied to 2011 estimate

Tax Planning Information for Tax Year 2012:

Do you expect any of the following to occur in 2012?

	Yes	No
A change in your marital status	<input type="checkbox"/>	<input type="checkbox"/>
A change in the number of your dependents	<input type="checkbox"/>	<input type="checkbox"/>
A substantial change in your income	<input type="checkbox"/>	<input type="checkbox"/>
A substantial change in your withholding	<input type="checkbox"/>	<input type="checkbox"/>
A substantial change in deductions	<input type="checkbox"/>	<input type="checkbox"/>

If you answered Yes to any of the above questions, please provide details.



State and City Tax Payments

State and City Estimated Tax Payments:

TSJ ____ State/City _____		
Amount Due	Date Paid if Not Date Due (Mo/Da/Yr)	Amount Paid

2011 1st Quarter Estimate
 2011 2nd Quarter Estimate
 2011 3rd Quarter Estimate
 2011 4th Quarter Estimate

2010 overpayment applied to 2011 estimate

Balance of prior year(s)' tax paid in 2011 plus
 amount paid with 2010 extensions

Estimated tax payments for 2010 paid in 2011

State and City Estimated Tax Payments:

TSJ ____ State/City _____		
Amount Due	Date Paid if Not Date Due (Mo/Da/Yr)	Amount Paid

2011 1st Quarter Estimate
 2011 2nd Quarter Estimate
 2011 3rd Quarter Estimate
 2011 4th Quarter Estimate

2010 overpayment applied to 2011 estimate

Balance of prior year(s)' tax paid in 2011 plus
 amount paid with 2010 extensions

Estimated tax payments for 2010 paid in 2011

State and City Estimated Tax Payments:

TSJ ____ State/City _____		
Amount Due	Date Paid if Not Date Due (Mo/Da/Yr)	Amount Paid

2011 1st Quarter Estimate
 2011 2nd Quarter Estimate
 2011 3rd Quarter Estimate
 2011 4th Quarter Estimate

2010 overpayment applied to 2011 estimate

Balance of prior year(s)' tax paid in 2011 plus
 amount paid with 2010 extensions

Estimated tax payments for 2010 paid in 2011