

2008 Individual Tax Organizer Package

McNair & Associates, P.A.

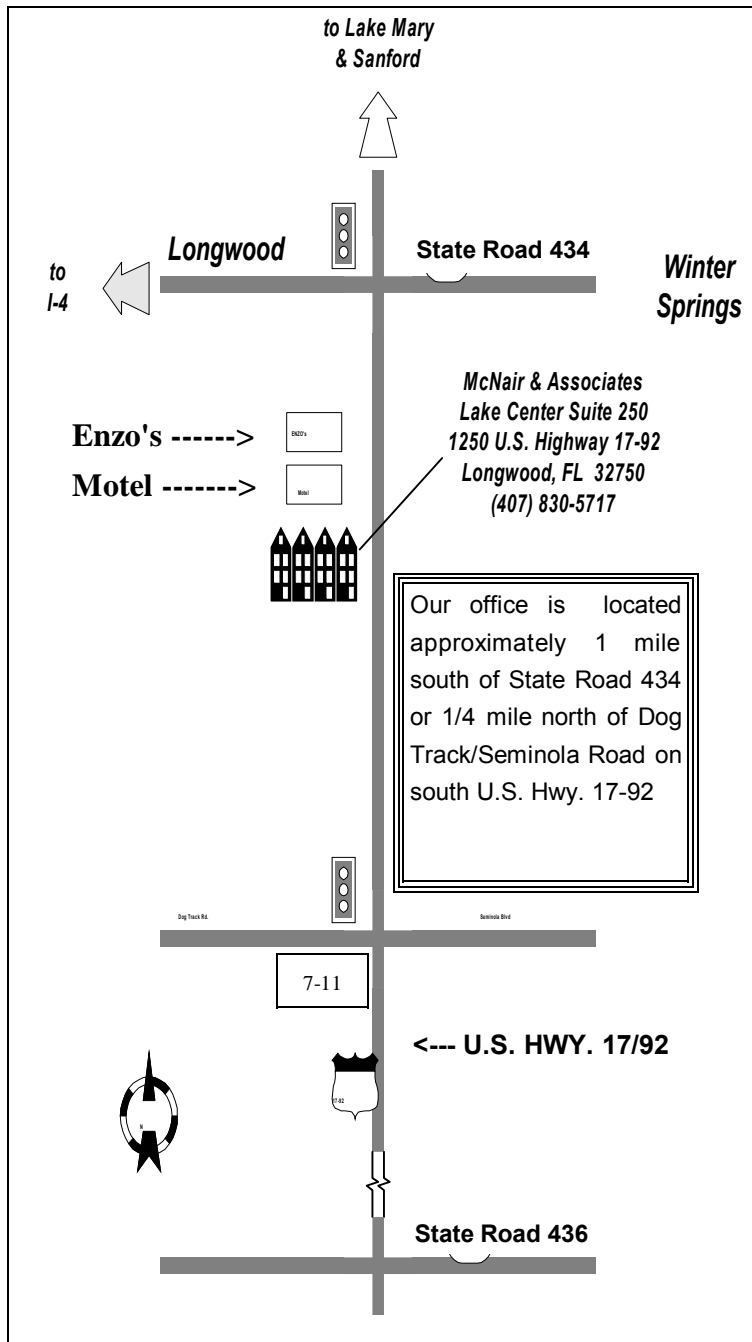
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2008 Income Tax Return Organizer Package

How To Use This Organizer Package

Enclosed is a 2008 Tax Organizer (a checklist) that can easily be used as a reminder of the items you will need to gather for the completion of your 2008 income tax return. **Please use this organizer as a checklist** as you assemble the important data needed for us to prepare your 2008 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 organizer 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.

WWW.MCNAIRASSOC.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 2008 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 2008 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. The working papers and files of our company are not a substitute for the original records, and you should not rely upon our 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.

All fees incurred to prepare your income tax returns are due and payable when the returns are released from our office. For your added convenience, we accept all major 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 2008 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

2008 INCOME TAX RETURN INFORMATION CHECKLIST

Below is a checklist of the information we need to complete your 2008 income 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: SELF: _____ SPOUSE: _____

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.	_____	_____	_____

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 (HUD-1 or equivalent) from both the purchase and sale of the home that you sold.
- If you bought a home, the closing papers (HUD-1 or equivalent) 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

McNair and Associates, P.A.

**1250 S. U.S. Highway 17-92, Lake Center Suite 250, Longwood, Florida 32750
(407) 830-5717**

www.mcnairassoc.com

2008 TAX QUESTIONNAIRE

If any of the following items pertain to you or your spouse for 2008, 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 2008 tax organizer and/or complete the attached schedules.

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 2008 tax return using your previous name (the name currently on file with Social Security Administration).

Did your address change during the year? Please provide new address in the organizer.

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.

Were any of your unmarried children, who might be claimed as dependents, 19 years of age or older at the end of 2008?

Did you have any children under age 19 or full-time students under age 24 at the end of 2008, with interest and dividend income in excess of \$900, or total investment income in excess of \$1,800? If yes, please include any supporting documents of your children's earnings with your 2008 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.

Did you have any debts cancelled or forgiven? If yes, please include any supporting documents with your 2008 tax information.

2008	1040	US	Miscellaneous Questions
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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 15, 2009 individual filing deadline. For example, an S-Corporation's tax returns will be due March 16, 2009.

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 15, 2009, please do not delay forwarding your other records. Your form(s) (K-1) can be forwarded to us at a later date.

Did you purchase any business assets (furniture, equipment, vehicles, real estate, etc.) or convert any personal assets to business use during 2008? If so, please provide a list containing the original purchase date and cost of the items purchased or converted.

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 2008.

Did you sell any stocks, bonds or other investment property in 2008? If so, we will need for you to provide a schedule containing the original purchase cost and date for each individual item you sold. (Note: Form 1099-B provided by most brokerage firms only contains 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.

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 closing statement(s).

Did you receive any disability income? If yes, please include any supporting documents with your 2008 tax information.

Did you have any foreign income or pay any foreign taxes? If yes, please include any supporting documents with your 2008 tax information.

Did any non-family member owe you money which has become non-collectible during 2008? If yes, please include documents concerning any legal action you have taken to collect this debt with your 2008 tax information.

RETIREMENT PLANS

Yes No

Did you receive a distribution from a retirement plan (401(k), IRA, SEP, SIMPLE, Qualified Plan, etc.)? If yes, please include any supporting documents with your 2008 tax information.

Did you make a contribution to a retirement plan (401(k), IRA, SEP, SIMPLE, Qualified Plan, etc.)? If yes, please include any supporting documents with your 2008 tax information.

2008	1040	US	Miscellaneous Questions
		<input type="checkbox"/>	<input type="checkbox"/> 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 2008 tax information.
		<input type="checkbox"/>	<input type="checkbox"/> 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 2008 tax information.
EDUCATION			
Yes	No	<input type="checkbox"/>	<input type="checkbox"/> Did you receive a distribution from an Education Savings Account or a Qualified Tuition Program? If yes, please include any supporting documents with your 2008 tax information.
		<input type="checkbox"/>	<input type="checkbox"/> 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 2008 tax information.
ITEMIZED DEDUCTIONS			
Yes	No	<input type="checkbox"/>	<input type="checkbox"/> Did you purchase a vehicle during 2008? If yes, we will need a copy of the auto purchase documents and/or summary of the sales tax paid.
		<input type="checkbox"/>	<input type="checkbox"/> Did you purchase a new hybrid vehicle in 2008? If yes, we will need a copy of the auto purchase documents that indicate that the vehicle was a hybrid.
		<input type="checkbox"/>	<input type="checkbox"/> Did you make home improvements during 2008? If yes, we will need a copy and/or summary of the sales tax that you paid directly for materials to improve your home with.
		<input type="checkbox"/>	<input type="checkbox"/> Did you incur a loss because of damaged or stolen property? If yes, please include police report and insurance claim documents with your 2008 tax information.
		<input type="checkbox"/>	<input type="checkbox"/> 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 2008 tax information.
		<input type="checkbox"/>	<input type="checkbox"/> 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. <u>Special Note:</u> IRS rules require that you maintain a copy of your employer's reimbursement policy in your records.
ESTIMATED TAXES			
Yes	No	<input type="checkbox"/>	<input type="checkbox"/> If you have an overpayment of 2008 taxes, do you want the excess applied to your 2009 estimated tax (instead of being refunded)?
		<input type="checkbox"/>	<input type="checkbox"/> Do you expect your 2009 taxable income and withholdings to be generally the same as 2008? If no, please provide an estimate of the changes you expect in 2009.
MISCELLANEOUS			
Yes	No		

Please enter all pertinent 2008 information.

STIMULUS PAYMENT / DIRECT DEPOSIT OF REFUND / ELECTRONIC PAYMENT (3)

Stimulus payment received from IRS		
1=direct deposit of federal tax refund into bank account		
1=electronic payment of balance due		
1=electronic payment of estimated tax		

BANK INFORMATION

Name of Bank	Percent to Deposit (xx.xx)	Routing Number	Account Number	Type of Account (Table 1)	Type of Invest. (Table 2)

2008 ESTIMATED TAX / 1040-ES (6)

Federal	Amount Paid	Date Paid	TS	2008 Voucher Amount
Overpayment applied from 2007				
1st quarter payment (due 4/15/08)				
2nd quarter payment (due 6/16/08)				
3rd quarter payment (due 9/15/08)				
4th quarter payment (due 1/15/09)				

Additional Estimated Tax Payments				

Paid with extension (not later than 4/15/09).			
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State	Amount Paid	Date Paid	TS	2008 Voucher Amount
Overpayment applied from 2007				
1st quarter payment (due 4/15/08)				
2nd quarter payment (due 6/16/08)				
3rd quarter payment (due 9/15/08)				
4th quarter payment (due 1/15/09)				

Additional Estimated Tax Payments				

Paid with extension (not later than 4/15/09).			
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1 Type of Account 1 = Savings 2 = Checking
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2 Type of Investment 1 = Checking or savings (default) 6 = Coverdell savings account (ESA) 2 = Taxpayer's IRA (next year limits) 7 = Other 3 = Spouse's IRA (next year limits) 8 = Taxpayer's IRA (current year limits) 4 = Health savings account (HSA) 9 = Spouse's IRA (current year limits) 5 = Archer MSA

2008	1040	US	Direct Deposit & Estimates (Form 1040 ES) (cont.)	7.1
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Please enter all pertinent 2008 information.

APPLICATION OF 2008 OVERPAYMENT (7.1)

If you have an overpayment of 2008 taxes, do you want the excess refunded? or applied to 2009 estimate? ...

Other (please explain): _____

2009 ESTIMATED TAX INFORMATION

Do you expect your 2009 taxable income to be different from 2008? Yes No

If "yes" explain any differences in income, deductions, dependents, etc.: _____

Do you expect your 2009 withholding to be different from 2008? Yes No

If "yes" explain any differences: _____

			Hash Total	7.1
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2008	1040	US	Child and Dependent Care Expenses (Form 2441)	33.1,33.2
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Please enter all pertinent 2008 information. Last year's amounts are provided for your reference. You must have paid for the care of one or more dependents enabling you to work or attend school to qualify for this credit.

DEPENDENT CARE EXPENSES (33.1)	2008 Amount		2007 Amount	
	Taxpayer	Spouse	Taxpayer	Spouse
Dependent care expenses incurred but not paid in 2008 . . .				
Employer-provided benefits forfeited in 2008				

PERSONS AND EXPENSES QUALIFYING FOR DEPENDENT CARE CREDIT

No. <input type="text"/>	First name	
	Last name	
	Date of birth (m/d/y)	
	Social security number	
	Qualified dependent care expenses incurred and paid in 2008	2007 amt:
	1=disabled 1=spouse, 2=joint	

No. <input type="text"/>	First name	
	Last name	
	Date of birth (m/d/y)	
	Social security number	
	Qualified dependent care expenses incurred and paid in 2008	2007 amt:
	1=disabled 1=spouse, 2=joint	

No. <input type="text"/>	First name	
	Last name	
	Date of birth (m/d/y)	
	Social security number	
	Qualified dependent care expenses incurred and paid in 2008	2007 amt:
	1=disabled 1=spouse, 2=joint	

PERSONS OR ORGANIZATIONS PROVIDING CARE (33.2)

No. <input type="text"/>	Name of provider	
	Street address	
	City, state, ZIP code	
	Identification number (SSN or EIN)	
	Amount paid to care provider in 2008	2007 amt:
	1=spouse, 2=joint	

No. <input type="text"/>	Name of provider	
	Street address	
	City, state, ZIP code	
	Identification number (SSN or EIN)	
	Amount paid to care provider in 2008	2007 amt:
	1=spouse, 2=joint	

Please enter all pertinent 2008 amounts. Last year's amounts are provided for your reference.

GENERAL INFORMATION

Principal business/profession	
Principal business code	
Business name, if different from Form 1040	
Business address, if different from Form 1040	
City, state, ZIP code, if different from Form 1040	
Employer identification number	
Other accounting method	

Accounting method: 1=cash, 2=accrual		
Inventory method: 1=cost, 2=lower c/m, 3=other		
1=change of inventory method		
1=spouse, 2=joint		
1=first Schedule C filed for this business		
1=W-2 earnings as statutory employee		
1=not subject to self-employment tax		
1=did not "materially participate"		
1=personal services is not a material income producing factor		
1=investment		
1=minister's Schedule C		
1=single member limited liability company		

INCOME

	2008 Amount	2007 Amount
Gross receipts or sales (Form 1099-MISC, box 7)		
Returns and allowances		
Other income:		

COST OF GOODS SOLD

Inventory at beginning of the year		
Purchases		
Cost of items for personal use		
Cost of labor		
Materials and supplies		
Other costs:		

Inventory at end of the year		

Please enter all pertinent 2008 amounts. Last year's amounts are provided for your reference.

EXPENSES

	2008 Amount	2007 Amount
Accounting		
Advertising		
Answering service		
Bad debts from sales or service		
Bank charges		
Car and truck expenses (not entered elsewhere)		
Commissions		
Contract labor		
Delivery and freight		
Dues and subscriptions		
Employee benefit programs		
Insurance (other than health)		
Mortgage interest (paid to banks, etc.)		
Other interest (not entered elsewhere)		
Janitorial		
Laundry and cleaning		
Legal and professional		
Miscellaneous		
Office expense		
Outside services		
Parking and tolls		
Pension and profit sharing plans - contributions		
Pension and profit sharing plans - admin. and education costs		
Postage		
Printing		
Rent - vehicles, machinery, & equipment (not entered elsewhere)		
Rent - other		
Repairs		
Security		
Supplies		
Taxes - real estate		
Taxes - payroll		
Taxes - sales tax included in gross receipts		
Taxes - other (not entered elsewhere)		
Telephone		
Tools		
Travel		
Total meals and entertainment in full (50%)		
Department of Transportation meals in full (75%)		
Uniforms		
Utilities		
Wages		

Other expenses:

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NOTE: If you purchased or disposed of any business assets, please complete Sheet 22.

Please enter 2008 indirect expenses in full. Nonbusiness portion will carry to Schedule A.
Business percentage will be applied to indirect expenses only.

BUSINESS USE OF HOME

	2008 Amount	2007 Amount
Form		
Number of form (e.g., enter 2 for Schedule C number 2)		
Business use area (square footage)		
Total area of home (square footage)		
Total hours facility used (for daycare facilities only)		
Total hours available (if not 8,760)		
% (.xx) or amount of gross income from home if not 100% (-1 if none)		
% (.xx) or amount of expenses from home if not 100% (-1 if none)		

INDIRECT EXPENSES

NOTE: Indirect expenses are for keeping up and running your entire home. They benefit both the business and personal parts of your home.

Mortgage interest		
Real estate taxes		
Qualified mortgage insurance premiums		
Casualty losses		
Insurance		
Miscellaneous		
Rent		
Repairs and maintenance		
Utilities		
Excess mortgage interest		
Other indirect expenses:		

DIRECT EXPENSES

NOTE: Direct expenses benefit only the business part of your home. They include painting or repairs made to specific areas or rooms used for business.

Mortgage interest		
Real estate taxes		
Qualified mortgage insurance premiums		
Casualty losses		
Insurance		
Miscellaneous		
Rent		
Repairs and maintenance		
Utilities		
Excess mortgage interest		
Excess casualty losses		
Allowable casualty losses		
Other direct expenses:		

