DAVID S. BABOIAN, CPA
PROFESSIONAL CORPORATION
4350 Carlisle Pike
Camp Hill, PA 17011
(717) 763-8044 / Fax 763-1111
www.baboiancpa.com

Personal Tax Appointment Packet
Tax Year 2011

What to bring

- This packet… including your completed **YES/NO** questionnaire.
- **Voided check for Electronic Filing direct deposit**... but only if you are making a change.
- See our "Things to Bring List" on the following page.

What you should do before your appointment

- **Open all envelopes...** It's ok to leave items inside their envelopes. But you should at least peek inside to see what was sent to you.
- **Please be prepared**… Please spend a few minutes at home organizing to insure that you are not missing information. Our expectation is that you will review our tax appointment packet, complete our yes/no questionnaire, and bring with you all relevant information. Your goal should be NOT to have a "missing items" list. We reserve the right to charge additional bookkeeping fees for clients missing significant amounts of information.
- **Missing info**... If you have not received a piece of required information by your appointment date, come in anyway and supply the missing item later.
- **Sign your yes/no questionnaire...** we only need 1 signature per family.

Ongoing Policies

- **Ground-level handicapped accessible office**... is available. Please notify us in advance.
- **Payment in full**... is expected at the time of pickup. We can't accept post-dated checks or hold checks until a future date.
- **Optional telephone appointments**... certain clients prefer the convenience.
  What's the difference??? A telephone appointment gives you approximately 15-20 minutes of telephone time with Dave. Please note that Dave thoroughly assembles and reviews your information for at least 20 minutes before calling you. This type of appointment is not appropriate for a business or complicated circumstances. Please call for details.
- **Referrals are greatly appreciated!!!** Thank you for referring family, friends and co-workers. We are accepting new personal and business clients. **We will thank you for each successful referral with a crisp $20 bill**.

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THINGS TO BRING LIST

____ 1. Tax related forms (all copies):

W-2's	Employee Wages, Gambling Income (please don't separate copies)
1098's	Mortgage Interest & Real Estate Taxes, Student Loan Interest, Qualified Tuition
1099's	Interest and Dividends, Unemployment Compensation, Social Security Benefits, Investment and Real Estate Sales, IRA and Pension Distributions, Miscellaneous Income, State and Local Tax Refunds.
K-1's	Partnership, LLC, S-corp, Estate income

____ 2. Completed YES/NO Questionnaire.

____ 3. Local income tax forms sent to you.

____ 4. If You Sold Investments: need original purchase date and cost basis for each investment sold... report is called "realized gain/loss report summary"

____ 5. If You Itemize Deductions:

a) Year-end mortgage 1098 forms (including home equity loans)
b) Refinance HUD-1 settlement sheets
c) Receipts for real estate taxes, personal tax, $10-$52 LST/EMST/OPT tax, occupation tax.
d) Final paystub from employment. The pay period is not relevant. The pay date is what matters.
e) Sales tax paid... applies to very few taxpayers. Ask me during your appointment if you should keep these records.
f) Listing of donations of money, clothing, canned foods, volunteer expenses, etc.
g) Listing of medical expenses if total amount is more than 7.5% of your income; include dental, vision, prescriptions, medical/long-term/cancer insurance.

____ 6. Any other documentation that you feel may be necessary.

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Directions

From Camp Hill:
- Drive West on Carlisle Pike/Market Street toward Mechanicsburg.
- After passing Orrs Bridge Road traffic light, drive one block and office is on right. Look for green Baboian, CPA sign.
- 4350 Carlisle Pike.

From City of Harrisburg:
- Travel over Harvey Taylor Bridge (alternate = Market Street bridge through Lemoyne to Camp Hill) which becomes Route 15 South.
- At the 4th traffic light, turn right on Carlisle Pike/Market Street (Friendly's corner).
- After passing Orrs Bridge Road traffic light, drive one block and office is on right. Look for green Baboian, CPA sign.
- 4350 Carlisle Pike.

From Harrisburg via Route 83:
- 83 South to 581 West toward Camp Hill.
- Take Mechanicsburg exit.
- Turn left from the exit ramp on to Central Blvd.
- Turn left at traffic light on to Carlisle Pike.
- Office is 1 block on right. Look for green Baboian, CPA sign.
- 4350 Carlisle Pike.

From Mechanicsburg Walmart:
- Travel east on Carlisle Pike (route 11) toward Camp Hill.
- Office is 3 miles on left. Look for Red Lobster and drive 3 more blocks. Look for green Baboian, CPA sign on left.
- 4350 Carlisle Pike.

From York via Route 83:
- 83 North to 581 West toward Camp Hill.
- Take Mechanicsburg exit.
- Turn left from the exit ramp on to Central Blvd.
- Turn left at traffic light on to Carlisle Pike.
- Office is 1 block on right. Look for green Baboian, CPA sign.
- 4350 Carlisle Pike.

From Carlisle via Route 581 East:
- 81 East to 581 East toward Camp Hill.
- Take Carlisle Pike exit.
- Turn left at traffic light on to Carlisle Pike.
- Office is 1.5 miles on left. Look for Red Lobster and drive 3 more blocks. Look for green Baboian, CPA sign on left.
- 4350 Carlisle Pike.

DAVID S. BABOIAN, CPA
2011 YES/NO Questionnaire

Time saving instructions:
1) Skip doing a questionnaire for a young child's tax return.
2) Skip entire sections that do not apply to you.
3) If you have a question on a line item, star it *** and we can discuss at your appointment.
4) Fill in the blanks... $______ .
5) When supplying dollars and mileage, don't supply round numbers such as $1,000 which makes it obvious to the IRS that you have not kept records. Use actual amounts, not guesstimates.
6) Printed reports vs. computer files… Quickbooks files are welcome for business or rental activities. Otherwise, please print at home and bring the reports to your appointment.

YES NO

1) General:

___ ___ Did your address change?

_X_ ___ What municipality do you live within? (Township or Boro) _________________________ .

_X_ ___ Are you aware of our new email... dave@baboiancpa.com? Please update your records.

___ ___ Did you incur moving expenses due to a change in employment? You must move at least 50 miles unless military. Students moving at least 50 miles to their first full-time job may qualify.

___ ___ Was there a birth, traditional adoption, special needs adoption, marriage, divorce, or death in your family that affects your tax return? Note: Social security numbers are necessary for all dependents. Call 800-772-1213 to apply. For Adoptions… e-file not available due to required attachments

___ ___ Do you live in a state other than PA and require a tax return for that state? Or do you have extensive out-of-state needs? Please call now to schedule a tax appointment after 04/15/12.

___ ___ New... Do you owe PA "use tax"? Use tax is the 6% sales tax that your family was not charged during 2011 due to internet purchases, mail-order purchases, or vendor errors. So if you didn't pay it then, you owe it now. Please provide the amount due... or zero if none $_________.

_X_ ___ Did you live in a Presidentially Declared Disaster Area? "Yes" for counties of Adams, Cumberland, Dauphin, Lancaster, Lebanon, Perry, York for Tropical Storm Lee. (3rd qtr est=10/31)

___ ___ Did you mail quarterly estimated tax payments for 2011? Please provide dates and amounts below.

	Federal:		**Pennsylvania:**		**Local:**	
	Date	Amount	Date	Amount	Date	Amount
1st qtr-04/18/11	_______	_________	_______	________	________	________
2nd qtr-06/15/11	_______	_________	_______	________	________	________
3rd qtr-09/15/11	_______	_________	_______	________	________	________
4th qtr-01/17/12	_______	_________	_______	________	________	________

2) Dependents:

___ ___ Do you have a child, grandchild, foster child, brother, sister, or any of their children **under age 17 at 12/31/11** that you are claiming as a dependent?

___ ___ Were any of your unmarried dependent children age 19 or older at 12/31/11?

If yes, please answer the following question:

___ ___ ....Was your child under age 24 at 12/31/11 and a full-time student for any part of 5 individual months?

___ ___ Did you pay day-care expenses for a child under age 13 or for a physically or mentally impaired dependent so that you and your spouse could earn a living or attend school full-time? Please provide a year-end statement from each daycare provider with their tax ID#. No overnight camps. Include 100% of schooling before kindergarten level. Available to custodial parents only. Include housekeeper or cook if hired in part for the well-being of your child.

___ ___ Do you have children under age 24 at 01/01/12 with interest, dividends, and capital gains over $500 for 2011? Ignore earnings from Sec 529 Qualified Tuition Programs. (Kiddie tax $1900, 01/01/12: <18; 18 yr olds who don't provide >50% of own support with earned inc; f/t students <24 who don't provide >50% of own support with earned inc.)

3) Investments:

___ ___ Did you sell or transfer any stocks, bonds, or mutual funds?
Please bring form 1099-B and "realized gain summary" from your investment advisor. The "realized gain summary" includes the purchase date and purchase price for each item sold.
Note: often transfers of stock or mutual funds within a brokerage account are actually the sale of one investment and purchase of another. Even if you did not receive any cash from the transaction, you may have a taxable gain or loss. Form 1099-B lists these taxable transfers, if they exist. If you do on-line investing, you may be responsible for printing your own 1099-B and realized gain forms from a web site. (form 8949)

___ ___ Did you sell an investment that was purchased prior to 06/01/71?

___ ___ Did you sell inherited investments from a person with a 2010 date of death?
(default $5mil exclusion w/full step-up; large estate election form 8939=limited step-up from 8939)

___ ___ Did you cash U.S. Savings Bonds? Please bring 1099 forms given by bank.

___ ___ Did you own investments that became worthless… not sellable for even $1?

___ ___ Did you withdraw funds from 529 college savings plans? Ask me about significant losses.
(no computers; no 10% penalty if using credit instead or due to scholarships; losses deducted separately for each account closed)

___ ___ Did anyone owe you money which became uncollectible during 2011? NOT unpaid business income or rents. NOT loans to relatives. NOT loans without loan documents.

___ ___ Did you discover a theft loss during 2011 due to a fraudulent investment scheme? (theft loss rules)

___ ___ Did you pay an early withdrawal penalty on a CD?

___ ___ Did you borrow money to purchase investments and pay margin interest expense?

___ ___ Did you own foreign investments, real estate, or bank accounts exceeding $10,000 in aggregate?

4) Retirement Plans & IRA's:

___ ___ Did you withdraw funds from a retirement account or IRA?

___ ___ Did you do a 2010 Roth IRA conversion on last year's tax return… and elect to have the funds taxed in 2011 and 2012?

___ ___ Did you do a 2011 Roth IRA conversion… rollover funds from a traditional IRA or other retirement plan into a Roth IRA?

___ ___ Did you or will you contribute to a 2011 IRA before 04/15/2012?
Circle: traditional IRA, Roth IRA, SEP IRA
Provide amounts: Taxpayer $________ Spouse $________
Note: For an additional fee, we can process your tax return with various IRA amounts and call you to discuss the result from each scenario before you make your final IRA decision.

___ ___ Did you contribute to an employer's retirement plan in 2011? (401k, 403b, Simple, etc.)
(2k max*rate, S<29k / HH<43k / MFJ<57k, >17, not ft student, not dependent)

___ ___ Did you cash in all existing Roth IRA's or Traditional IRA's with non-deductible contributions during 2011 and incur a loss?

___ ___ Did you transfer funds directly out of your IRA to a qualified charity? Up to $100,000 qualifies as non-taxable if taxpayer is age 70 ½ or older. The distribution counts toward your minimum distribution requirement. No benefit can be received for the donation… e.g. free membership.

5) Retirement Age / Disabled taxpayers:

___ ___ Were you or your spouse legally blind?

___ ___ Were you or your spouse 70 1/2 or older at 12/31/11 and owners of an IRA?

___ ___ Are you over age 64 at 12/31/11 or retired on permanent/total disability... **and receiving taxable disability income?** (elderly/disabled credit; S<17,500 excluding $5k SSA / MFJ<20k one spouse eligible excluding $5k SSA / MJF<25k both spouses eligible excluding $7,500 SSA)

___ ___ PA Property Tax/Rent Rebate… do you qualify?

- The rebate is available to eligible persons who are age 65 and older; widows/widowers age 50 and older; or the permanently disabled (need SSI or physician's statement) age 18 and older .
- Homeowners are eligible with less than $35k of 2011 income. The income limit for renters is $15k. (only include ½ of Social Security and ½ of Railroad Tier 1 income)
- **FREE assistance**... and Property Tax/Rent Rebate claim forms (PA-1000) available online at www.papropertytaxrelief.com or by calling 1-888-222-9190... or also available at Department of Revenue district offices (listed in the government section of phone directories), local Area Agencies on Aging, senior centers and state legislators' offices.
    i. **You can also hire our office to prepare this form for a fee of $59... after April 15th.**
- You will need to attach paid property tax receipts (or cancelled check copies and bill copies), all income source documents (W-2's, 1099's), 2011 Federal or PA tax returns, signed Landlord statement and lease agreement .
- Rebates of $250-$650 will be issued after 07/01/12.
- deadline to apply for 2011 ***PA Property Tax/Rent Rebate*** program is 06/30/12.

6) Itemized Deductions:

___ ___ Do you have a loan secured by a boat, camper, or RV with living, bathroom, cooking, and sleeping quarters?

___ ___ Did you refinance a mortgage in 2011? **Please bring the HUD-1 settlement sheet.**

___ ___ Did you obtain a new home equity loan in 2011?

___ ___ Did you pay Private Mortgage Insurance (PMI)?
(mortgages originating after 2006)(AGI phaseout 100-110k)

___ ___ Did you own a vacation time-share and pay related loan interest or real estate taxes? You can deduct the real estate portion of the maintenance fees, but only if your time-share reports this amount to you in writing each year. If necessary, call your time-share company before your tax appointment.

___ ___ Did you pay the $10 or $52 occupation tax… referred to as LST, EMST, or OPT? This tax is usually withheld from wages at $1 per week. **If you are not certain, bring your paystub from the last pay date in 2011**. Taxpayer $_______ Spouse $_______

___ ___ Did you pay a personal tax, per capita tax, or school occupation tax (usually paid by check)?

___ ___ Did you keep a detailed record of 2011 sales tax paid? If not, we will use IRS tables to calculate. However, still provide the sales tax paid on significant 2011 purchases of motor vehicles, aircraft, boats, mobile homes, or home building materials for do-it-yourself projects. $_______. This amount can be added to the IRS table amount.

___ ___ Did you have a large 2011 property loss due to a sudden and unexpected event (storm, flood, fire, theft) that was not reimbursed by insurance/lawsuit **and** did the loss exceed 10% of your income? Flood damage?... please see red link on our home page for what to bring... www.baboiancpa.com.

___ ___ Did you pay significant medical expenses including dental, vision, hearing, & insurance? Must exceed 7.5% of your income. Ask about including medical payments for others not claimed as

dependents on your tax return… a) children of divorce b) elderly family, domestic partners, or others living in your home where you provided more than 50% of their financial support. Medical miles driven: Jan-June ______ July-Dec ______
(dependent other than AGI rule, no insur for child<27 unless dep.)

___ ___ Do you have proof of your charitable contributions? Even the smallest monetary donation requires a detailed receipt <u>or</u> bank statement <u>or</u> credit card statement <u>or</u> paystub. Unsubstantiated cash donations are NO LONGER ALLOWED. Also, donated clothing and household items must be in at least "good" used condition in order to deduct.

___ ___ Did you have charitable contributions? Only use those that satisfy the above rules.
Qualified cash and check donations for 2011 (requires records) $_________.
Clothing & household donations for 2011 (requires good condition & records) $_________.
Charity miles driven: Jan-June _______ July-Dec _______.

___ ___ Did you inherit an IRA or annuity from an estate that has already paid <u>Federal</u> estate tax on the same? Generally, this only applies to large estates over $5 million.

<u>7) W-2 Employee Expenses (not in business for yourself)</u>:

___ ___ Did you have job related mileage (other than to and from work) not reimbursed in full by your employer... errands, between buildings, overnight travel, from main job to 2nd job, from home to temporary work locations? Provide # miles: Jan-June ______ July-Dec ______.

___ ___ Did you have un-reimbursed employee education or seminar expenses? Please indicate whether the education was a) to maintain & improve your current job skills (2106) or b) to prepare you for a new profession (lifetime learning credit). Provide Tuition:$______ Books & supplies:$______ # miles: Jan-June________ July-Dec _______.

___ ___ Did you have other job related expenses that were not reimbursed in full by your employer? Circle: union dues, uniforms purchased, uniforms laundry & maintenance, safety clothing & equipment, work supplies, reference materials, dues & subscriptions, tools, insurance, license, tolls & parking, computer & related toner/paper/disks, telephone, meals, overnight travel, luggage, business gifts, office decor, job hunting, expenses to overcome work impairments for the disabled, legal fees to protect your income.

___ ___ Did you maintain a home office for the convenience of your employer and as the only office available to conduct substantial administrative activities? To qualify, your employer cannot have a local office available to you. Please complete the Business Use of Home section at the end of this questionnaire.

___ ___ Are you a kindergarten through 12th grade teacher, instructor, counselor, principal, or classroom aide who works at least 900 hours per school year?

___ ___ Are you in the transportation industry and subject to the Dept. of Transportation's hours of service rules (trucking, rail, airlines)? You **must actually stop for a sleep break** in order to use the standard meals deduction.

___ ___ Reservists/National Guard Army… Did you have unreimbursed travel expenses while traveling more than 100 miles away from home? (test=100 miles one way).
Provide # miles: Jan-June _______ July-Dec _______ Meals $_______ Hotel $______.

___ ___ Military/National Guard / Reserves… Did you have active duty pay while working/training <u>out-of-state</u>? Or did you have PA active duty pay related to a PA declared emergency? Please bring orders with dates and locations. Also provide the related out-of-state gross wages.

<u>8) Education</u>:

___ ___ Did you make contributions to a Sec 529 Qualified Tuition Program such as PA's TAP? Please provide information below. Skip social security numbers for children listed on your tax return. ($13k max per child, per spouse, by 12/31)

T / S Student Beneficiary ______________________ SS# ______________ 2011 contributions $________

T / S student Beneficiary ______________________ SS# ______________ 2011 contributions $________

___ ___ Did you cash U.S. Savings Bonds (series EE or I) in parent's name issued after 1989 and use the money for college expenses for yourself or your dependents? (71-86k/107-137k agi)

___ ___ Did you pay student loan interest? (60-75k/120-150k agi)

___ ___ Were amounts paid for higher education (post high school) tuition & fees for yourself or your dependents? Include amounts paid by student loans, ex-spouses, the student, or others. Don't include amounts paid by scholarships, grants, or employers. **Please bring form 1098-T (IRS tuition statement) for each school attended.** Call the school to get this form if you did not receive. It is usually mailed to the student's name.

Tuition paid: $____________* **Books, supplies, computers: $____________**
(*Limitations apply for students convicted of a drug felony before 01/01/12).

If yes, please answer the following questions:
___ ___ ……..Was student at least 1/2 time for at least one academic period?

___ ___ ……..Had student completed 4 years of undergraduate credits at 01/01/11? (American Op. Credit)

9) Home Purchases in 2011:
___ ___ Did you purchase a home in 2011? **Please bring HUD-1 settlement sheet.**

10) Home Sales in 2011:
___ ___ Did you sell a home in 2011? **Please bring HUD-1 settlement sheet.**
If yes, please answer the following 4 questions:
___ ___ ……..Did you use the home sold as your principal residence for at least 2 of 5 years before the sale?

___ ___ ……..Did you sell another home within the 2 year period prior to sale?

___ ___ ……..Did you sell a home that was used for business/rental?

___ ___ ……..Did you sell a home that you used to take the First-Time Homebuyer Credit... $8,000 credit, $6,500 credit or $7,500 loan? (8k/ 6.5k recapture if sold within 3 years not to exceed gain)

11) Other Income:
___ ___ Did you collect unemployment during 2011? Please bring UC 1099-G tax form.

___ ___ Did you receive non-taxable military combat zone pay? (EIC)(refundable child tax credit)

___ ___ Did you receive alimony during 2011? $________. Do not include child support.

___ ___ Did you have debts cancelled or forgiven? Please bring any 1099-A's/1099-C's. (form 982)

___ ___ Did you receive other miscellaneous income not reported to you on a 1099 tax form? **Circle:** jury duty, legal awards, unreported tips exceeding $20/month, prizes, awards, gambling winnings, election volunteer pay, excess solar electricity buy backs, **non-taxable:** State/Local rebate to EMS workers, foster care payments, workers compensation payments, grants, child support, student loan forgiveness/payments for health care professionals, disaster relief payments (do not reduce casualty loss unless for destroyed property; business aid is taxable unless used to replace/repair property).

12) Other Deductions & Credits:
___ ___ Did you pay alimony during 2011? $________. Do not include child support. Provide recipient's name and social security number unless we already have from prior year.

___ ___ Did you purchase a new hybrid or alternate fuel vehicle (electric, hydrogen, methanol, natural gas) in 2011? Leased autos are no longer eligible.
Please provide: Purchase date________ Year, make, & model _____________________ .

___ ___ Did you make any of the below listed energy efficient improvements to your home located in the USA that were installed in 2011? Please keep your purchase receipts and manufacturer's paperwork (or Energy Star label) indicating that the product qualifies for IRS tax credits. When in doubt, ask your installing contractor or place of purchase.

NONBUSINESS ENERGY PROPERTY CREDIT (form 5695). Overall max is $500 of credit for all years combined... 2006-2011.
1) **10% energy efficiency improvements:**
Circle: Insulation, exterior windows & skylights ($200 max all years), exterior doors, coated metal roof, asphalt roof with cooling granules. This category excludes installation costs.

2) **100% qualified residential energy property:**
Circle: $300 max: heat pumps, central air conditioners, water heaters, stove using biomass fuel such as wood to heat air or water (energy efficient building property)
Circle: $150 max: gas furnace, propane furnace, oil furnace, hot water boiler.
Circle: $50 max: advanced main air circulating fan used in a gas or oil furnace.

RESIDENTIAL ENERGY EFFICIENT PROPERTY CREDIT (through-2016)
3) **30% improvements (include installation costs for all):**
Circle solar energy electric generating property (main or 2nd home), solar water heating property (main or second home). Excludes swimming pool property.
Circle fuel cell property (main or 2nd home). max = $500 per half kilowatt of capacity.
Circle geothermal heat pump property (main or 2nd home).
Circle small wind energy property (main or 2nd home).

___ ___ Did you contribute to an HSA health savings account? Not to be confused with FSA's (flexible spending accounts) commonly available through large employers. HSA's require high deductibles of at least $1200 for self-only coverage and $2400 for family coverage. Contribution deadline is 04/15/12.
(must be <65)(max deduction = $3050/6150)(catchup = $1000 if age 55 at 12/31)(20% penalty)

___ ___ Are you on a bankruptcy payment plan & paying off deductible taxes, etc.?

___ ___ Did you receive Trade Adj. Assistance (TAA) or Pension Benefit Guaranty (PBGC) benefits and pay for your own health insurance? If these terms are unfamiliar, check no. Please bring proof of eligibility paperwork. (Form 8885)

13) Miscellaneous:

___ ___ Are you a new client for 2011 tax returns? Who referred you to us? ____________________.

___ ___ Did you pay $1,700 or more to a household employee (live-in nanny, live-in maid)? You may owe employment taxes.

___ ___ Did you claim the 2008 First-Time Homebuyer Credit ($7,500 loan) on your 2008 tax return? Payment #2 of 15 is due with this 2011 tax return.

___ ___ Has the IRS audited you and disallowed future Earned Income Credits?

14) Rental Property Owners:

___ ___ Did you have rental mileage? Provide # rental miles: Jan-June _______ July-Dec _______
Provide total miles driven in 2011 (all miles including personal miles): ________

___ ___ Did you pay interest on a vehicle loan for a vehicle used partly for rentals? Please call your bank/lender before your tax appointment, etc. for the 2011 interest paid $________. The amount is not found in your coupon book and changes each year.

___ ___ Did you pay 2011 interest on rental related credit card charges? Please call your credit card companies and provide $_______. **Note: Don't include 2011 bank credit card payments in your 2011 expenses. Instead only include the new 2011 bank credit card charges.**

___ ___ Did you operate a rental property which you used personally for the greater of… more than 14 days; or more than 10% of the total days rented? Days worked for at least 6 hours on maintenance, cleaning, or admin. are not considered personal use. Personal use does include days rented to family.

___ ___ If prior question is "no", you can skip. Otherwise.... Did you operate a rental property with an average rental period of **7 days or less**? If yes, did you do related work of at least 500 hours? or at least 100 hours and more than anyone else?
(motel rules)(non-passive C Inn, passive C w/ no 25k allowance)

___ ___ Real estate professional… Were more than 50% of your work hours related to real estate and did you work more than 750 hours in real estate? (sec 469 single activity election; no mgmt co.)

15) Business Owners:

Corporate clients can skip this section **if you already supplied #'s at a corp appointment.**

___ ___ Are you using Quickbooks? Please bring your backup file on a USB thumb drive.

a. Qbooks version:_______________ password: ________________
b. Backup the morning of your appointment and don't use Quickbooks again.
c. Please don’t ask us to help backup from your laptop during your appointment.
d. DO NOT USE Accountants Review Copy or Portable Company file... just do a "backup".
e. Please verify that there is a backup file (qbb extension) on your USB drive. Pull out the drive and then push it back in… your computer will show you what is on the USB drive.

___ ___ Did you have business mileage? Provide # business miles: Jan-June _______ July-Dec _______
Provide total miles driven in 2011 (all miles including personal miles): ________

___ ___ Did you pay health, long-term care, or cancer insurance premiums for yourself or dependents or any child under age 27 that is no longer your dependent? Don’t include months you were eligible to participate in an employer’s subsidized plan for same type of insurance. $______.

___ ___ Did you pay interest on a vehicle loan for a vehicle used partly for business? Please call your bank/lender before your tax appointment, etc. for the 2011 interest paid $________. The amount is not found in your coupon book and changes each year.

___ ___ Did you pay 2011 interest on business credit card charges? Please call your credit card companies and provide $_______. **Note: Don’t include 2011 bank credit card payments in your 2011 expenses. Instead only include the new 2011 bank credit card charges.**

___ ___ Did you purchase at least 50 gallons of un-dyed fuel for generators, tractors, chain saws, backhoes, or other off-road equipment? NOT for vehicles. _____ gallons unleaded; _____ gallons diesel

___ ___ Did your business pay over 50% of the health insurance premiums (include dental & vision) for any employee not related to you.? (<10-25 FTE’s, avg<25- $50k)

___ ___ Are you a home improvement contractor? PA requires you to register. 888-520-6680 for more info.

___ ___ Do you offer a health insurance plan to your employees? PA businesses with 2-20 employees are subject to mini-COBRA and must offer continuation of benefits to laid off employees.

___ ___ Did your business receive more than $10,000 in cash for a single transaction (or group of related transactions)? Cash = cash, cashier’s check, bank draft, wire transfer, traveler’s check, money order. Form 8300 within 15 days.

___ ___ Does your business manufacture, grow, extract, install, develop, improve, process/change products in the U.S? Includes manufacturing, new construction contractors (not landscapers), engineering, architects, equipment rentals of self-created or self-processed property, film & audio production, software design except databases, graphic design, etc. Does not include retail sale of food/beverage.

___ ___ Did your business pay for building improvements to a commercial space other than your home?
(Leasehold improvement property: sec 179, interior only, no related party, in service>3 years).
(Restaurant property: sec 179, interior or exterior, related party ok , dine-in > 50%, owned/leased)
(Retail sales property: sec 179, interior only, owned/leased, related party ok, in service>3yrs)

___ ___ Was the business owner under age 65 and collecting social security?

___ ___ Did you pay startup & admin. costs to establish a retirement plan during 2011? (form 8881=$500; 50% for 1st 3 yrs; plan must cover at least 1 non-owner)

___ ___ Do you own a food & beverage business with tipped employees? (form 8846)

___ ___ Did your business increase accessibility for disabled employees or customers by removing barriers, modifying equipment, modifying walkways, etc.? (50% of $10k max, form 8826)

___ ___ Has your business reported losses for more than 3 consecutive years? (**Local issue**)

___ ___ Are you subject to the Harrisburg Mercantile tax (i.e. Hbg City work)?

___ ___ Did you hire (or are you planning on hiring) an unemployed veteran or disadvantaged youth or SSI disability recipient... that is not your relative or a former employee?

___ ___ ***Business Use of Home.*** Did you use part of your home exclusively for business either to 1) meet with clients on a regular basis, or 2) store inventory, or 3) as a paperwork base when no substantial administrative or managerial activities were performed by you at another fixed location?

Use actual amount of bills paid during the period your home was used for business. Supply the full amounts in the blanks below and we will do the percentage math calculations.

1) **home utilities...** don't include phone, cable, or internet here $__________
(electric, gas, oil, water, sewer, trash, coal, firewood)
Note: provide un-reimbursed cell phone & internet separately at your appointment.

2) **home repairs & improvements other than landscaping:**
1. **to the office/storage/business area** $__________
2. **to remainder of home including personal areas** $__________

3) **home insurance…………………………………………………………..** $__________
(homeowners, fire, flood, renters, pmi - private mortgage insurance)
4) **miscellaneous…………………………………………………………….** .$__________
(home rent, homeowners association dues, cleaning, security)
5) **Wait… you can skip this question 5) if you claimed home office deduction in the prior year.**
a. # rooms used for business……………………………………… __________.
b. total # of rooms………………………………………………… __________.
(Room count should use average size rooms. For example a small bathroom counts as 1/2 room and a large finished basement counts as 2 rooms. Count all finished rooms that use heat & electric. Exclude garage.)
c. Amount you paid for your home plus home improvements over the years (don't include your own labor)(appraised value is not relevant). $__________.

AGREEMENT FOR TAX SERVICES

The below signed taxpayer ("*TAXPAYER*") has engaged David S. Baboian, CPA, PC to prepare 2011 Federal, State, and Local income tax returns. Fees are calculated on a fixed price basis based upon complexity and required hours to complete. **PAYMENT IN FULL IS DUE AT TIME OF PICKUP**. In the event of human or mechanical error, we will correct the error at no charge and pay any resulting penalties. *TAXPAYER* agrees that all information supplied for use in the preparation of 2011 income tax returns is correct and complete. *TAXPAYER* agrees to review completed tax returns to verify no omissions or misstatements of material facts exist that understate *TAXPAYER's* tax liability.

Taxpayer or Spouse Signature: ____ Date: _______

For *DSB, CPA*: David S. Baboian, CPA Date: 01/02/12