

## H & R Pye's Tax Service 2011 PERSONAL CHECKOFF LIST

**Bath, Maine Telephone 207-443-6183 (outside local calling area toll free 1-877-793-7829)**

If you want to **mail in or drop off** your tax information—We want to make sure that we prepare your return properly therefore ***YOU MUST ANSWER ALL*** of the questions on this Checkoff list. Simply checking off or Xing the questions does not tell us what we need to know. Please put down the answer (including how many forms and who they are from), not applicable or none. Please make sure that you also send us the appropriate forms you receive from the different companies and agencies. If you need more room please attach a separate piece of paper and number your answers according to the question.

***NEW CLIENTS ONLY we need to see your 2010 tax return, all your social security cards as well as your driver's licenses for the Taxpayer (and Spouse).***

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*We must have all of your income for 2011. Please use the following checklist to help you gather your documents. **Please bring in your 1099s***

W-2s from all employers	Unemployment	Social Security/Railroad Retirement (1099-SSA)	Dividends (1099 DIV) (even if you reinvested them)
Interest Earned (1099 INT)	Savings Bonds (1099 INT)	Military Pensions (1099R)	Company Pension (1099R)
401k or 403b Distribution (1099R)	Profit Sharing Plans (1099R)	IRA Distributions (1099R)	Prizes/Awards (1099 Misc)
IRA converted to Roth IRA (1099R plus any basis)	Sick Pay or Disability Pay if on separate W-2	Barter Income	Owner Financing/Installment Sales Income—we need name, address & SS number
Trusts or Estates (K-1s)	Partnerships (K-1s)	S-Corporations (K-1s)	Royalties
Jury Duty	Property Tax Rebate	State Tax Refund	Fuel Tax Credit
Alimony Received	Scholarships/Grants	Unreported Tip Income	Business Income (see business checkoff list)
Rental Income (see rental property checkoff list)	Subcontracting Income (1099 Misc)	Tax Exempt Interest/Dividends	Any other income

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<p>Did you have a job related move that increased your commute by at least 50 miles? We will need the expenses involved.</p> <p>Were you a resident of another state during 2011? If yes, we need to know: City, State, and county lived in, and the school district. Date you moved. If you rented your home we need to know how much you paid and landlord's name and address.</p> <p>Did you work outside of the State of Maine?</p> <p>Did you pay any educational loan interest? (1098-E) it all counts now no matter how old the loan.</p> <p>Do you pay any household help (over 18) more than \$1300?</p> <p>Did you have any Early Withdrawal Penalties on CDs?</p> <p>Did you make any gifts to individuals of \$13,000 or more?</p>	<p>Do you plan to put more money into an IRA, Roth IRA, Simple (regular and company match), SEP, KEOGH, or Education IRA by April 15th?</p> <p>Do you pay for childcare for your child or disabled spouse? We need name, address, SS# or Fed ID # and amount you paid. If Maine Quality Day Care Provider need certificate number. If the provider comes to you home, a W-2 may be needed</p> <p>Do you pay alimony? We need SS# and amount paid.</p> <p>Did you have any casualty losses during the year? If you had unreimbursed losses of over 10% of your total income it may be deductible.</p> <p>Do you have any worthless securities, stocks or bad debts?</p> <p>Teachers—did you have any unreimbursed teaching aid expenses?</p>
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Property Taxes Paid in 2011—we would also like to see your property tax bill for your home so that we can review it for exemptions you may be entitled to, or if you qualify for the Property Tax Rebate. **Would you like us to do your Property Tax Rebate?**

—Home—		—2nd Home—		—Land—		
Date Due	Date Paid	Amount	Date Paid	Amount	Date Paid	Amount

***There are 4 pages of questions - Help us save a tree - please bring this Checkoff list with you***

***If you think you may be able to itemize your deductions, please provide us with the information for Questions 4 thru 12***

4 Do you have a mortgage on your first or second home? We need to know the amount of interest you paid. If you have refinanced and borrowed more than \$100,000 extra or borrowed more than your home is worth we need to know this as well. **If you have purchased a home this year or refinanced your home this year we also need to see your HUD Settlement Statement.** If you are using owner financing we will need the name, address and social security number of the person you pay as well as the amount you paid them.

A second home includes Camps, Recreational Vehicles, Boats, Condos—basically anything that meets the requirement that you be able to cook, sleep and go to the bathroom will qualify as a second home.

5 Sales Taxes Paid—For 2011 you may be able to deduct either your State Income Taxes or your State Sales Taxes paid —whichever is higher. The IRS will have a table to use based on your gross income. If you paid sales tax on any large purchases such as Car, Truck, Boat, Recreation Vehicle etc you will be able to add that to the amount in the Sales Tax Table. The items do not have to be new, as long as they are new to you. If you actually spend more on Sales Tax than the table allows, and you have the receipts to prove, you can use your actual sales tax paid on everything.

6 Did you pay any State Income Taxes on last year's tax return? If you filed an extension for filing your 2008 State Tax Return, did you send any payments into the State with your tax extension? Did you pay any old State Income Taxes during 2011? We need to know the amount you paid that went to taxes—not the portion that paid interest and penalties.

7 Did you pay any **EXCISE TAXES**. Excise taxes paid on your personal vehicles, boats, campers, motorcycles etc. are deductible if you are able to itemize (the cost of the plates/tags/registrations are not - exception is the extra cost of the loon conservation plate, lobster plate or any other plate whose fees goes to a charity.). Please put excise taxes connected with your business on the business checklist.

8 **MEDICAL EXPENSES** if you have spent more than 7 1/2% of your adjusted gross income on medical expenses (that you have not been reimbursed by an insurance company or a pretax health plan) than you may be able to deduct the extra amount you have spent. Types of expenses that qualify include: health insurance premiums (if the health insurance is pre-tax (ie cafeteria plan, Sec 125, POP, etc) then the premiums have already been deducted from your wages), dentist bills, eye doctors and glasses, doctors and hospital bills as well as prescriptions, physical therapists, chiropractors, medical aids-wheelchairs, hearing aids and batteries, crutches, braces, eyeglasses, contact lenses, insurance and cleaning solutions.

You also can include your mileage to get to all of these medical places (you will need to make a mileage log based on dates and the mileage involved). The mileage rate is \$.19 for mileage from January 1st to June 30th and \$.235 for mileage July 1st to December 31st.

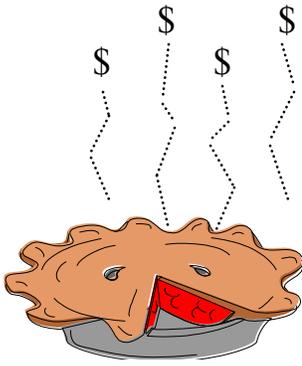
9 Contributions - did you make any cash (you need to have either bank proof or a receipt from the charity for any money donations regardless of the size of the donation) or non cash contributions to any church or other nonprofit organization? If a single contribution is greater than \$250 than you will need a signed receipt. If it was a non cash contribution then you will need a list of the items you gave (if you don't know the values we have lists that can help you figure out the fair market value for a lot of items - please call and we will gladly send you one), who you gave them to as well as the date and a signed receipt (especially if the value is \$250 or more).  
Do you do Volunteer work? You can deduct out of pocket expenses and mileage. Did you make any food donations to food banks, churches or other charities?

10 **JOB EXPENSES** if you spent more than 2% of your income on job related expenses that your employer did not reimburse to you, you may be able to deduct these expenses. These expenses include: Job Search mileage and out of pocket expenses; Union and Professional Dues; and Job related: publications, courses, tools, safety shoes, equipment. If sent on a temporary assignment any unreimbursed Meals, lodging. If you have unreimbursed business mileage we will need the total miles and business miles per vehicle for January 1st to June 30th and July 31st to December 31st. If you were reimbursed less than the IRS rate of \$.51 for 1st half of 2011 and \$.555 for the 2nd half of 2011 then we will need to know the total miles reimbursed so we can determine if you can use the difference as a deduction.

11 Did you make any estimated payments to the IRS or State of Maine? Please record in the chart below.  
Very Important, please don't guess—check your checkbook or other records and verify that they cleared the bank.  
**The payment made in January 2011 was for 2010 taxes. The payment made in January 2012 was for 2011 taxes.**

	Refund Applied from last year's Return	April 17, 2011 Amt Pd      Date Pd	June 15, 2011 Amt Pd      Date Pd	Sept 15, 2011 Amt Pd      Date Pd	Jan 16, 2012 Amt Pd      Date Pd
IRS					
Maine (or other state)					

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## H & R Pye's Tax Service 2011 Personal Checkoff List Additional Tax Appointment Worksheet

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**This Tax Appointment Worksheet is a new tool we are using to help you gather the needed information for your appointment with us. Please circle any items that apply to you and make sure you bring the requested information with you to your appointment. This worksheet is page 3 & 4 of the personal checkoff list.**

Event	Documents or Information Needed
14 Married, divorced, or separated in 2011	Married—prior year return of both spouses Divorced—finalized date; copy of the divorce decree Separated—copy of the separate maintenance agreement Community property income allocation
15 Birth or adoption	Social security cards and adoption papers
16 Death of child or spouse	Date of death
17 Additional members of household (to determine if you can claim them as dependents)	Date of occupancy and relationship Amount of income Date of birth and Social security cards
18 Job change	Start date Name of new employer W-2s from new and old employers
19 Retirement contribution	Type of Plan Amount of contribution
20 Sale of stock, bonds, mutual funds etc	Form 1099-B or other sales documents Basis or original costs If 1099-B does not show your cost basis and you have been reinvesting dividends, please remember to get the reinvestment history as well.
21 Sale of principle residence	Date you purchased property Purchase price (original HUD/Settlement Statement if available) HUD/Settlement Statement from Sale If profit greater than \$250,000 for single, or \$500,000 for married couple will also need date and cost of improvements
22 Sale of other real estate	Date you purchased property Purchase price (original HUD/Settlement Statement if available) Date and cost of improvements including surveys, septic design, roads, etc HUD/Settlement Sheet from the sale
23 Purchase of stocks, bonds, etc., personal residence or other real estate	Purchase documents; closing documents
24 Inheritance	Will; K-1 from the estate Decedent's basis of property if death occurred in 2011
25 Trade any property	Date of trade, property given up and property received, basis and FMV Qualified intermediary sales agreements or closing papers

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Event	Documents or Information Needed
26 Start or end a small business	<ul style="list-style-type: none"> <li>• Formation or termination dates</li> <li>• Property contributions or distributions</li> </ul>
27 Lawsuit settlements	<ul style="list-style-type: none"> <li>• Date received; reason for the settlement; 1099 MISC</li> </ul>
28 Prizes	<ul style="list-style-type: none"> <li>• Form 1099-MISC</li> <li>• Value of prizes not included on Form 1099-MISC</li> </ul>
29 Lottery or gambling winnings	<ul style="list-style-type: none"> <li>• Total amount won whether on W-2G or not</li> <li>• Total amount of losses</li> </ul>
30 Refinance a home	<ul style="list-style-type: none"> <li>• Closing papers with amount borrowed</li> <li>• Forms 1098</li> <li>• Description of the use of any moneys received</li> </ul>
33 First Time Homebuyer Repayments re 2008 Credit	<ul style="list-style-type: none"> <li>• Copy of your 2008 tax return showing the homebuyers credit</li> <li>• Repayments of \$500 per year start with this tax return.</li> </ul>
34 Recapture of Homebuyer's credit	<ul style="list-style-type: none"> <li>• Sale or change of use from principal residence</li> <li>• Closing papers if sold</li> </ul>
35 Transfer of IRA to Charity	<ul style="list-style-type: none"> <li>• Custodian statement showing transfer and acknowledgement from charitable organization</li> </ul>
36 Energy Credit	<ul style="list-style-type: none"> <li>• Information regarding the purchase of qualifying vehicle, windows, doors, furnace, solar or other energy upgrades.</li> <li>• Amount claimed in 2006 thru 2010</li> </ul>
37 Bankruptcy filing	<ul style="list-style-type: none"> <li>• Date filed—Bankruptcy papers to show property rejected/ returned by court</li> </ul>
38 <b>Debt forgiveness or abandonment of property Or Credit Card Debt Cancelled or Settled</b>	<ul style="list-style-type: none"> <li>• Form 1099-A for abandonment</li> <li>• Date property was taken by the bank or sold in foreclosure</li> <li>• Form 1099-C for cancellation</li> <li>• Listing of assets and liabilities at time for forgiveness or abandonment to help us determine if you were insolvent</li> </ul>
39 Maine Property Tax Rebate - do you need our help?	<ul style="list-style-type: none"> <li>• Current program based on 2010 income and property taxes ends on May 31, 2012</li> <li>• The 2012 Program based on 2011 income and property taxes starts August 2012</li> </ul>

**Educational Expenses — Please bring your tuition bills**  
Did you pay tuition, fees and books for education for yourself, spouse or children this year? Or did you or your child borrow money to pay for these expenses? If yes, you may qualify for Education credits or the new Education Expense deduction.  
We will need the information about the school and the fees you paid and any paid by other sources. Also what year of college the student was in on January 1st, 2011. You should also receive a 1098-T from the school (it will come in the student's name so please obtain it from your child)  
If you cashed savings bonds (we will need copies of the savings bonds) or an Educational IRA to pay for school we will need that information as well.

Did you pay for Long Term Care Insurance? If yes, we need to know how much you paid for each person.

***Please ask us about Prescheduling your appointment for next year.***

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