Sheldon I. Brown, CPA, LLC
Tax Return Questionnaire
Tax Year 2011

Name and Address:	Social Security Number:	Occupation
Taxpayer:		
Address:		
Spouse:		
Address:		
Phone Numbers	Work:	Home:

Do you wish $3 to go to the Presidential Election Campaign? (Tax amount not affected) **Yes No**

Filing Status: . Single . Married . Head of Household . Qualifying Widow

Birth Date: Month, Day, Year **Yourself**: ___/___/___ **Spouse:** ___/___/___

DEPENDENTS:

Name (First, Initial, Last)	Income Over$1,800?(Y/N)	Date of Birth	Social Security Number	Relationship	Months Lived in Home

INCOME:

1. Wages and Salaries (Attach W-2's)

Name of Payer	Gross Wages (Withheld)	Soc Sec (withheld)	Medicare (withheld)	Fed Inc Tax (withheld)	St Inc Tax (withheld)

2. Interest Income and Dividend Income (Attach 1099's)

(List non-taxable Interest Income as well - identify as nontaxable)

Name and Address of Payer	Amount	Name and Address of Payer	Amount

3. Do you have a foreign Bank account Yes___ No____

4. At any time during 2011, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? Yes___ No___

If "Yes," you may have to file Form TD F90-22.1

If "Yes," enter the name of the foreign country ___________________________

During 2011, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? Yes ___ No ___ If "Yes," you may have to file Form 3520.

5. Capital Gains and Losses (Attach 1099's):

Name of Payor	Amount	Name of Payer	Amount

Investment	Date Acquired	Cost or Other Basis	Date Sold	Net Sale Proceeds

6. If you received any interest from a "Seller Financed" mortgage, provide:

Name and Address of Payor	Social Security Number	Amount

7. Other Gains and Losses: *(Include details of dispositions of any business/rental/farm assets)*

Investment	Date Acquired	Cost/Other Basis	Date Sold	Sale Proceeds

8. Pensions, IRA Distributions, Annuities, and Rollovers

Total Received.. .________

Taxable Amount (Attach all 1099's or other related papers)... .... .________

9. Rents/Royalties, Partnerships, S Corporations, Estates, Trusts ..... ________

(Attach K-1's for all Partnerships/S Corporations/Fiduciaries)
(Attach separate schedule(s) showing receipts & expenses for each rental property)

- **Unemployment Compensation Received** ... . ________
- **Social Security Benefits Received (Attach annual statement)**... .... ________
- **State/Local Tax Refund(s)**... .... ________
- **Other Income:**

Description	*Amount*

10. CREDITS:

Child Credit and Dependent Care Credit:

(1) Number of Qualifying Individuals (under 19 years of age or 24 if a full time student)____

(2) Name, address and identification number of child care providers:

Name of Provider	*Address:*	*Amount Paid*	*Dependent cared for*	*Employer ID #*

If payments were made to an individual, were the services performed in your home? **Yes__ No__**

If "Yes", have payroll reports been filed? **Yes__ No__**

Were amounts paid from Flexible Spending Dependent Care Funds **(Noted on W-2 if employee payroll deduction) Yes___ No___** If yes amounts noted on W-2 $_______

Expenses incurred in connection with adoption. "Special needs"child **Yes___ No___**

Tuition & Fees paid for qualified higher education *(HOPE and Lifetime Learning Credits)....$_________*

Name of School	*Address:*	***Total*** ***amounts paid for room, board, books, tuition, fees, etc. during 2011***	***Portion of total payments related to Tuition and Fees Only***	***Amount of payments made from 529 Funds***

Foreign Tax Credits... ....________

Attach detail of type foreign tax, country, and whether "withheld" or paid direct.

2011 Federal and State Estimated Income Tax Payments

Federal Payments	*Amount*	*Date*	*State Payments*	*Amount*	*Date*

Other Payments: (Enter Advanced Child Credit Payment Here)

Date	***Amount***	***Date***	***Amount***

Other payments or credits - Attach schedule and explain.. ...________

11. HSA Contributions and Distributions (Please attach 1099's):

Contributions to HSA accounts in 2011 $_________

Distributions from HSA accounts in 2011 $_________

Were all distributions from HSA accounts used for qualified medical expenses **Yes**___ **No**___

12. ITEMIZED DEDUCTIONS:

Medical and Dental Amounts

1. Out of pocket costs for prescription medicines, drugs, insulin, doctors, dentists, nurses, and medical and dental insurance premiums (including Medicare B) paid in 2011 (reduce any insurance reimbursements)	
2. Transportation and lodging incurred to obtain medical care	
3. Other - hearing aids, eyeglasses, medical devices, etc.	

Taxes Paid in 2011 Amount

1. State and local income taxes not listed elsewhere	
2. Real estate taxes not listed elsewhere	
3. Personal property taxes (includes owners tax on auto registration)	

Interest Paid in 2011 Amount

1. Home mortgage interest paid to financial institutions	
2. Home mortgage interest paid to individuals	
Name:	
Address:	
3. Did you **refinance** your home in 2011 Yes___ No____ If so, please **identify the loan proceeds refinanced in excess of the original home mortgage upon purchase of the home** $_________	
4. Points paid on [ ] purchase [ ] refinance (include details)	
5. Investment Interest	
6. Student Loan Interest	

Automobile Use in 2011

In order to deduct mileage for auto expenses in a tax return, a log must be kept which details mileage driven for business purposes. This log, or something which keeps track of mileage, would be needed to justify the write off for the expense in the event of an audit.

Do you maintain a written record to substantiate vehicle mileage Yes___ No___

Vehicle Make	
Model	
Year	
If the vehicle is being used by the owner, please provide the following information	
Date of Purchase	
Purchase Price	

For Period of Jan 1, 2011 to June 30, 2011

Business Mileage	
Moving Mileage	
Charitable Mileage	
Personal mileage	
Total Mileage annual mileage	

For Period of July 1, 2011 to Dec 31, 2011

Business Mileage	
Moving Mileage	
Charitable Mileage	
Personal mileage	
Total Mileage annual mileage	

*Commuting mileage must not be added to business mileage.

Purpose	Mileage Rates 1/1 through 6/30/11	Mileage Rates 7/1 through 12/31/11
Business	51	55.5
Medical/Moving	19	23.5
Charitable	14	14

Cash Contributions*: (Written documentation is required for all gifts of $250 or more - not just cancelled checks)*

	Amount	Name of Organization
1. Cash - Less than $3,000 paid to any one organization		
2. Cash - $3,000 or more to any one organization		

Non-Cash Contributions*: (Written documentation is required for all non-financial donations of $250 or more – please provide receipts)*

Name and address of organization	Fair Market Value of contribution (Amount)	Original Cost of Item (Amount)	Description of items Contributed	Date of Contribution	Date of Original Purchase

Casualty and Theft Losses - Attach Details

Miscellaneous Deductions:

Employee business expenses - attach details	**Amount**
Reimbursed	
Not Reimbursed	
Job hunting expenses (list)	
Other Expenses	
Tax Preparation Fees	
Union Dues	
Business Publications	
Professional Dues/Fees	
Safety Deposit Box Rental	
Small Tools used in your trade or business	

Business telephone	
Uniforms & Cleaning	
IRA Custodial fees	
Investment Expenses	
Education Expenses (attach details)	
Business Entertainment	
Other Miscellaneous deductions	

Adjustments to Income:

Did anyone in your family receive a scholarship of any kind during 2011?
If yes, please supply details. **Yes**___ **No**___ *(This includes athletic scholarships)*

Please let us know if the following apply to your tax preparation:

		Amount
1 Your IRA deduction	**Yes No**	
2. Spouse's IRA deduction	**Yes No**	
3. SEP deduction	**Yes No**	
4. Penalty for early withdrawal of savings.	**Yes No**	
5. Alimony paid - List name and Social Security Number	**Yes No**	
6. Self-employed health insurance premiums	**Yes No**	

If you have added or disposed of any fixed assets used in trade or business or rental or farm activities, please provide the following:

Addition: Description, Date acquired, cost (& trade-in, if any)

Dispositions: Description, Date of disposition, amount realized

(If we did not prepare your 2011 return, please provide the date acquired, cost, depreciation method used, and accumulated depreciation)

If we have not previously prepared your return - please provide a copy of your 2009, 2010, 2011 tax returns.

Did you settle any notices or settle any tax examinations concerning your prior tax years' returns? Yes___ No___

(If yes, please provide copy of notices, settlement reports, etc.)

Did you receive any payments from a pension or profit sharing plan? Yes___ No___

(If yes, provide pertinent information or statements from the plan.

Did you sell your primary residence during 2011? Yes___ No___

If "Yes", provide a copy of the closing statements of the sale and a copy of the closing statement at the time of your purchase, details of any capital improvements you made during the time you owned the property, and any expenses of sale incurred by you. If you have purchased a replacement property indicate cost and date acquired. If you have previously sold a residence, provide a copy of form 2119 from your tax return for the year of sale.

Did you change your state residency during 2011? Yes___ No___

If "Yes", please provide the following:

Previous address:	
Date of move:	
Distance from prior to new residence:	miles
Costs of move:	
(describe)	

If you would like your tax refund (if any) deposited directly into your bank, provide:

Account Type:	Your Account Number:	Bank Routing Number:
Checking [ ] Savings [ ]		

For the year 2011: (Provide details for any "Yes" response)

Did your principle residence (and second residence, if any) loan(s) exceed the fair market value of the residence?.. **Yes**____ **No**_____

Do you have a balance borrowed against a home (equity line of credit) in excess of $100,000, or total mortgage indebtedness in excess of $1,000,000?... .... **Yes**____ **No**_____

Did you exercise any stock options?... .... **Yes**____ **No**_____

Did you purchase, sell, or own any bonds you paid more or less than the face amount? **Yes**____ **No**______

Did you sustain any non-business bad debts?... .... **Yes**____ **No**______

Did you or your spouse make any gifts in excess of $13,000 to any one donee?... .... **Yes**____ **No**______

Were you the recipient of, or did you make a "below-market" or "interest-free" loan?.... **Yes**____ **No**______

Do you have a child under the age of 18 as of December 31, 2011 who has earned an income (interest, dividends, etc.) of more than $950?... **Yes**____ **No**______

Did you lease a car which you used for business purposes?.. **Yes**____ **No**______

If "Yes", provide (1) fair market value or capitalized cost of the car on the 1st day of the lease or rental agreement, (2) tern of the lease, (3) number of payments made, (4) number of days the car was leased in 2011, (5) percentage of business use, (6) business or work the car was used in, (7) amount of expenses reported by you to your employer on Form W2.

Rental & Royalty Income and Expense

NEW FOR 2011 - Payments <u>you made for services rendered by others related to the property now require a 1099 to be sent by you to them with a copy to the IRS</u> if the service provider is not a corporation and payments made were in excess of $600. This representation is reported on your tax return.

Did you pay for services in excess of $600 to a non-corporate entity in 2011 - Yes___ No ___

If yes, did you send a 1099 related to the payments - Yes___ No____

Property Type: Residential ___ Commercial ____ Address:
If Vacation Home:

Number of days rented	
Number of days used personally	

Property is owned by: Taxpayer___ Spouse___ Joint___

Percentage ownership of not 100%: __________% (Please indicate if income and expenses below are listed at 100% or your percentage.)

Did you live in part of the rental property?.............**Yes**____ **No**______
If yes, what percentage did you occupy as a tenant? __________%
Check if rented to a related party.

Explain Relation:

Income	**Amount**		
1. Gross receipts – Cash/Check received 2. Gross receipts – Received by Credit Card (Should equal the 1099-K received)			
2. Royalties received			
Expenses	**Amount**		**Amount**
1. Advertising		16. Property taxes	
2. Association dues		17. Utilities	
3. Auto miles driven		Other (description)	
4. Travel		18a.	
5. Cleaning and Maintenance		18b.	
6. Commissions		18c.	
7. Insurance		18d.	
8. Legal and professional fees		18e.	
9. Allocated tax preparation fees		18f.	
10. Licenses and permits		18g.	
11. Management fees		18h.	

12. Mortgage interest -- (Form 1098)		18i.	
13. Other interest		18j.	
14. Repairs		18k.	
15. Supplies		18l.	

Rental Home Depreciation:

Property	Date Acquired	Cost or Other Basis	Depreciation Method	Prior Depreciation

Business Income & Expense
(Sole Proprietorship)

NEW FOR 2011 - Payments you made for services rendered by others related to this business require a 1099 to be sent by you to them with a copy to the IRS if the service provider is not a corporation and payments made were in excess of $600. This representation is reported on your tax return.

Did you pay for services in excess of $600 to a non-corporate entity in 2011 Yes___ No ___

If yes, did you send a 1099 related to the payments Yes___ No____

Principle business or profession: ____

Business name: _______________________________

Employer ID number: ___________________

Business address: _____________________________________

City_____________________ State _____ Zip Code __________

Business is owned by: Taxpayer___ Spouse____

Accounting Method: Cash__ Accrual___ Inventory method: Cost___ Lower cost or market___ Other ___

Did you materially participate in the business? Yes___ No___ Check if this is the first year of the business____.

Income	Amount	Cost of Goods Sold	Amount
3. Gross receipts – Cash/Check received 4. Gross receipts – Received by Credit Card (Should equal the 1099-K received)		1. Beginning of year inventory	
2. Returns and allowances.		2. Purchases	
3. Other income.		3. Cost of items used personally	
		4. Cost of labor	
		5. Materials and supplies	
		6. Other costs	
		7. End of year inventory	

Expenses	Amount	Expenses	Amount
1. Advertising		21. Other taxes	
2. Bad debts (N/A cash benefits)		22. Licenses	
3. Commissions and fees		23. Travel	
4. Employee benefits		24. Meals and entertainment (in full)	
5. Health insurance		25. Utilities	
6. Other insurance		26. Wages	
7. Mortgage interest		27. Management fees	
8. Other interest		28. Consulting expenses	
9. Legal and accounting fees		29. Payroll service	

10. Allocation of tax preparation fees		30. Employee vehicle expense	
11. Office expense		31. Employee mileage reimbursement	
12. Pension and profit sharing plans		32. Client gifts (limited to $25 each)	
13. Rent, vehicles		33. Education and seminars	
14. Rent, equipment		34. Other: (Description)	
15. Rent, building		35.	
16. Repairs & maintenance, building		36.	
17. Repairs & maintenance, equipment		37.	
18. Repairs & maintenance, vehicles		38.	
19. Supplies		39.	
20. Payroll taxes		40.	

Business Depreciation

Property	Date Acquired	Cost or Other Basis	Depreciation Method	Prior Depreciation

Farm Income & Expense

Principle Product ______________________________

Employer ID number ______________________________

Accounting method: **Cash** **Accrual**

Check if you materially participated in farm operations: **Taxpayer**___ **Spouse**___

Income	**Amount**
1. Sales of livestock and other resale items	
2. Cost of above.	
3. Sales of livestock, produce, etc. you raised.	
4. Cooperative distributions (1099-PATR)	
5. Cooperative distributions, taxable portion	
6. Agricultural program payments	
7. Agricultural program, taxable portion	
8. Commodity Credit Corporation Loans	
9. Crop insurance loans	
10. Custom hire	
11. Other:	

Expenses	**Amount**	**Expenses**	**Amount**
1. Car and truck expenses		19. Machinery and equipment rental	
2. Chemicals		20. Land rental	
3. Conservation expense		21. Other	
4. Custom hire (machine work)		22. Repairs and maintenance	
5. Employee benefit programs		23. Seeds and plants purchased	
6. Employee health insurance		24. Storage and warehousing	
7. Feed purchased		25. Supplies purchased	
8. Fertilizers and lime		26. Payroll taxes	
9. Freight and trucking		27. Other taxes	
10. Gasoline, fuel, and oil		28. Utilities	
11. Other insurance		29. Veterinary, breeding, & medicine	
12. Mortgage interest		30. Other:	
13. Other interest		31.	
14. Labor hired		32.	
15. Legal and professional fees		33.	
16. Allocated tax preparation fees		34.	
17. Pension and profit share plans		35.	
18. Vehicle rental		36.	

Farm Depreciation

Property	Date Acquired	Cost or Other Basis	Depreciation Method	Prior Depreciation

Business Use Of Home

Do you use any part of your home **regularly** and **exclusively** for business? **Yes**___ **N**o____
Estimated percentage of time spent in home office compared to total time spent in this business activity. (e.g., 10%, 20%)... .... _________
Description of work done in home office ____
Description of work done outside of work office ____
Total area of home... ...._________
Total area of home used regularly for business... . _________

	Direct costs (Costs incurred directly related to the Home Office)	**Indirect costs** (Costs incurred for entire home)
Home insurance		
Repairs and maintenance		
Utilities		
Rent		
Other.		

Description	Date Acquired	Cost or Other Basis	Depreciation Method	Prior Depreciation
Original cost of home and improvements				
Original cost of furniture, and equipment used in home office – please list each item:				

If Daycare Facility:

Days used as a daycare facility.	
Prior year carryover of unallowed losses	

Household Employees: (Nanny Tax)

Did you pay a household employee at least $1,700 this year? **Yes**___ **No**____
(e.g., housekeepers, nannies, nurses, yard workers, health aides, babysitters)

If yes, please provide the following information for each:

Name		Federal Income tax withheld	
Social Sec. No.		Social Sec. tax withheld	
Wages paid		Medicare tax withheld	
		State income tax withheld	

Your Employer Identification Number (You can no longer use your social security Number)

Has W-2 been filed?	**Yes [ ]**	**No [ ]**
If no, do you want us to prepare then for you?	**Yes [ ]**	**No [ ]**
Have the necessary state employment returns been filed?	**Yes [ ]**	**No [ ]**
If no, do you want us to prepare then for you?	**Yes [ ]**	**No [ ]**
Was the household employee under eighteen years of age and a student?	**Yes [ ]**	**No [ ]**

Additional Information

Please elaborate on any of your tax data, or include facts and circumstances we should be aware of in order to properly prepare your tax return. Also include any questions you may have.