

Leich &
Associates
CPA, PA

2008
Organizer
for your income tax return
information

Table of Contents for 2008 Domestic Organizer

Miscellaneous Questions
Taxpayer Information
Dependent Information
Employee Compensation and Withholding
Interest Income - 1099-INT
Interest Income - Other
Dividend Income - 1099-DIV
Schedule C - Profit or Loss from Business or Profession
Retirement Distributions
Rent and Royalty Income and Expense
Office-in-Home
Vacation Home and Other Rental Properties with Personal and Business Use
Schedule K-1: Partnerships, Estates and Trusts, S Corporations
Farm Income and Expense
Miscellaneous Income
Capital Gains and Losses
Installment Sales
Adjustments to Income
Payments of 2008 Federal, State and City Estimated Tax
Medical Expenses and Taxes
Interest Expense
Charitable Contributions and Miscellaneous Itemized Deductions
Noncash Charitable Contributions
Business Expense Schedule and Form 2106
Household Employment Taxes
Child and Dependent Care Expenses
Credits
Continuation Sheet

Miscellaneous Questions

**For all information in the Organizer, please indicate the type of currency if not U.S. dollars.
If we do not have copies of your Federal, State, City and Foreign income tax returns for
2005, 2006 and 2007, please include them with this Organizer.**

Indicate **X** if:

1. You would like to have any overpayment of federal tax refunded _____
2. You would like to have any overpayment of federal tax applied to your 2009 estimated tax . . _____
3. During 2008, you received any notices or settled any examinations concerning your prior years' Federal, State, Local, or Foreign tax returns. **If so, attach copies of notices** _____
4. You or your spouse made any gifts (not charitable contributions) in excess of \$12,000 to any one donee during the year. If so, provide details on a continuation sheet _____
5. You or your spouse made any gifts to a trust for any amount _____
If so, provide a copy of the trust instrument and provide details on a continuation sheet.
6. You received grants of stock options from your employer or disposed of any stock acquired under a qualified employee stock purchase plan _____
If so, provide details on a continuation sheet and copies of documentation.
7. You exercised any stock options during 2008. If so, provide details on a continuation sheet . . _____
8. You disposed of any corporate bonds for which you paid other than the principal amount (i.e., discount or premium). If so, provide details on a continuation sheet _____
9. You loaned money for an interest rate less than the market rate of interest _____
If so, provide details on a continuation sheet.
10. You received any payments from a pension or profit-sharing plan this year or expect to receive next year _____
If so, provide details on a continuation sheet and attach statements from the plan.
11. You received a Form 1099-DIV that includes dividends you received as a nominee; that is, in your name, but the dividends actually belong to someone else. _____

If so, indicate X if a 1099-DIV was prepared to transfer the dividend to the proper recipient and indicate the amount on the **Dividend Income** organizer form _____
12. You have received K-1s from partnerships, estates and trusts, or S corporations _____
If so, please attach copies of all K-1 forms received and any other relevant tax information from the entities and identify the K-1's on the **Partnerships, Estates and Trusts, S Corporations** organizer form.
13. You had income from rental property that is not listed elsewhere in this organizer _____
If so, please provide details of income, expenses, and the acquisition dates and cost of the property and any equipment, furniture, fixtures, and appliances.
14. In 2008, you purchased a new alternative-powered vehicle (e.g., hybrid-fuel, fuel-cell, advanced lean burn diesel vehicle) that was not intended for resale.
If so, please provide the certificate of uniformity provided by the manufacturer _____
15. You would like to file your tax return electronically, if possible _____
16. In 2008, you made extraordinary retail purchases (e.g., vehicle, boat, etc.) _____
If so, indicate the amount of total sales tax paid for these items on the medical expenses and taxes organizer page.

17. You had a foreign bank account, securities account or signature authority over such an account at any time during 2008. If so, provide details on a continuation sheet _____
18. You paid household employee wages of \$1,600 or more or withheld federal income tax in 2008. If so, provide details on the **Household Employment Taxes** organizer form, or if new, provide detail on the continuation sheet _____
19. You sold your **primary** residence this year. If so, please attach copies of closing statements from the original purchase and from this sale _____
20. You sold your **secondary** residence this year. If so, please attach copies of closing statements from the original purchase and from this sale _____
21. You moved in connection with your employment in 2008 _____
 Where you moved to _____
 When you moved _____
 If so, attach copies of documentation of expenses incurred related to the relocation (e.g. shipping, travel, lodging, meal expenses, etc). Also provide on a continuation sheet the number of miles from old residence to old work place and to new work place.
22. You refinanced a mortgage during 2008. If so, provide details on a continuation sheet. Attach the closing statements and the term of the new mortgage _____
23. You incurred any nonbusiness bad debts _____
 If so, provide the following details on a continuation sheet:
 - A description of the debt, including the amount and the date it became due,
 - The name of the debtor, and any business or family relationship between you and the debtor,
 - The efforts you made to collect the debt, and
 - Why you decided the debt was worthless.
24. You have written substantiation for all employee business expenses (e.g., travel and entertainment expense) _____
 You should keep the following in a safe place:
 - Date, place, and amount of expense
 - Actual receipts for expenses in excess of \$75
 - Name and business affiliation of persons entertained
 - Business purpose of expense
 - Documentation of the business discussed before, during and after the entertainment
 - Receipts for hotel, airline, and other travel expense
25. You incurred any casualty or theft losses in 2008 _____
 If so, provide details on a continuation sheet - date of loss, type of property, type of loss, fair market value before and after the loss, the date the property was acquired, and any insurance proceeds received.
26. You used gasoline or special fuels for business purposes other than for a highway vehicle during the year. If so, please include the type of fuel, the number of gallons used, and the business purpose on a continuation sheet _____
27. You paid mortgage interest on a loan where the proceeds were not used to buy, build or improve your new home. _____
28. You received a corrective distribution from a deferred compensation plan such as a 401(k) plan. If so, please provide related documents and details _____
29. You made any out of state purchases and didn't pay a sales tax in your resident state. If so, please enter the details in the state section of the organizer _____

Taxpayer Information

Personal Information

First name	Initial	Last name	Social Security Number	M/F
_____	_____	_____	_____	_____ TP
_____	_____	_____	_____	_____ SP
Street address _____				
_____				Apt. number _____
City	State	Zip code	County	Foreign Country/Province
_____	_____	_____	_____	_____
	Home	Business	Ext	Fax
Taxpayer Telephone . . . () _____	() _____	() _____	() _____	() _____
Spouse Telephone . . . () _____	() _____	() _____	() _____	() _____
E-Mail Address _____				
X if you want your tax return mailed to a different address. (Provide details on a continuation sheet.) _____				
X if you authorize taxing authority to discuss return with paid preparer Federal . . _____ State . . _____				
X if you don't want state tax forms mailed to you next year _____				

Filing Status - Form 1040 - U.S. Citizen or Resident Alien

Indicate **X** for marital status at 12/31 (1040NR filers use the **Taxpayer Information - Nonresident Alien** form):

Single _____ 12

Married, filing jointly _____ 13

Married, filing separately _____ 14

Head of household (Unmarried and providing more than half the cost of a home for a dependent or unmarried child) _____ 15

Widow (widower), as of 2006 or later, who maintained a home as the principal place of residence for a dependent child, stepchild, adopted child or foster child _____ 16

If nonresident alien spouse:

Head of household status and rates, spouse exemption not claimed _____ 17

Married, filing separately status and rates, spouse exemption claimed _____ 18

Head of Household

Indicate the name of the qualifying child who is not a dependent _____ 19

Social security number of qualifying child _____ 20

General

Taxpayer

Spouse

Occupation _____		
Date of birth _____		
Disabilities	Blind _____ Deaf _____	Blind _____ Deaf _____
	Other _____	Other _____
Contribute to Presidential Campaign Fund	Yes _____ No _____	Yes _____ No _____
Date of Death _____		

Information for Direct Deposit of Refund

Routing number _____ (should be 9 digits)

Account number _____
(Attach a voided check)

Account type
Refunds will be deposited into your checking account. If you prefer a savings account deposit, please indicate with an X. _____

Dependent Information

Dependents

In general, individuals may not be claimed as a dependent, unless:

- 1) they were a U.S. citizen or a U.S. legal resident, **and**
- 2) you provided over half of their total support in 2008, **and**
- 3) they had gross income of less than \$3,500, **or**, the individual was your child, or qualifying relative **and**
 - a) Your child was under age 19 at the end of 2008, **or**
 - b) Your child was under age 24 at the end of 2008 **and** was a student.

No. of months lived in your home in 2008, or
B = born
D = died

Child care expenses incurred and paid in 2008*

Indicate: **T** = Taxpayer, **S** = Spouse, **J** = Joint

First name	Last name	Social security number	Date of birth	Dependency relationship child, grandchild, etc. (indicate with * if dependent is part of non-custodial agreement)	No. of months lived in your home in 2008, or B = born D = died	Child care expenses incurred and paid in 2008*
_____	_____	_____	____/____/____	_____	_____	_____
_____	_____	_____	____/____/____	_____	_____	_____
_____	_____	_____	____/____/____	_____	_____	_____
_____	_____	_____	____/____/____	_____	_____	_____
_____	_____	_____	____/____/____	_____	_____	_____
_____	_____	_____	____/____/____	_____	_____	_____

1
2
3
4
5
6

* Provide details on the **Child and Dependent Care Expenses** form, if provided, or on the continuation sheet.

Organizer | General Information | Dependents | Columnar Dependents Entry

Miscellaneous Information

In this section, taxpayer may refer to your minor child.

Indicate: **X** if taxpayer can be claimed as a dependent on another's return _____

7

Organizer | General Information | Basic Return Data | Taxpayer Information

Computation of Tax for Minor Children with Investment Income

This section should be completed for children with investment income who are filing their own return and may be taxed at their parent's effective tax rate.

Indicate parent's filing status: **A** = Single, **B** = Married, filing jointly, **C** = Married, filing separately, **D** = Head of household, **E** = Qualifying widow(er)

↓ Parent's name _____

8

If your minor child has siblings who are also under age 18 at the end of 2008 and have unearned income, enter their names below. If we are not preparing the siblings returns, then also please provide their 2008 unearned income.

First name	Last name	2008 Unearned Income			
		Interest & Ordinary Dividends	Net Capital Gain 1	Investment Interest Expense	Qualified Dividends
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

9
10
11
12

Organizer | Income | Kid-tax Income | Tax for Children

Parent's Election to Report Child's Interest and Dividends

This section should be completed for children with investment income which may be reported on the parent's return.

First name	Last name	Interest	Tax-exempt interest	Capital gains 1	Dividends 2
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

13
14
15
16

1 Please indicate amount of both short-term and long-term (including capital gain distribution).

2 Please indicate amount of qualified and non-qualified dividends.

Organizer | Income | Kid-tax Income | Child's Int. & Div.

Employee Compensation and Withholding

Wages and Salaries

Please enclose all copies of 2008 Form W-2. Enter payments of 2008 estimated tax on the **Payments of 2008 Federal, State & City Estimated Tax** organizer.

	<u>Box 1</u>	<u>Box 2</u>	<u>Box 4</u>	<u>Box 6</u>	<u>Box 17</u>	<u>Box 19</u>
Indicate: T = Taxpayer, S = Spouse	Wages and Salaries	Federal income tax withheld	Social Security tax withheld	Medicare tax withheld	State tax withheld	City tax withheld
Employer's name / Name of state						
Total (Lines 1-10)						

Organizer | Income | Wages and Salaries | Columnar Wages Entry

Other Wage Information

Other Federal, State and City Tax Withholdings

Do not duplicate elsewhere. Enter payments of 2008 estimated tax on the **Payments of 2008 Federal, State & City Estimated Tax** organizer. Enter state and local income tax refunds on the **Miscellaneous Income** organizer.

Indicate: **T** = Taxpayer, **S** = Spouse, **J** = Joint

Description	Federal	State	City/Local	Name of state
Total (Lines 11-14)				

Other W-2 Information

	Taxpayer	Spouse
If your employer provided any other economic benefit not reported excluding company provided fringe benefits, indicate the total amount	_____	_____
If you received advance earned income payments from your employer, indicate the total amount reported on all Forms W-2 attached	_____	_____

If any of the following income items were received, provide details on a continuation sheet:

- tip income
- reimbursements in excess of expenses
- professional fees
- personal use of company automobile
- discriminatory medical payments

Organizer | Income | Wages and Salaries | Other Wage Withholding & Misc.

Interest Income - Other

Seller-Financed Mortgage Interest

	2008 amount	PY amount	
___ Buyer's name _____	_____	_____	1
___ Buyer's address _____	SSN _____	_____	2
___ Buyer's name _____	_____	_____	3
___ Buyer's address _____	SSN _____	_____	4

Organizer | Income | Interest Income | Seller Financed Mortgage | Tax Exempt Interest

Other Interest

	2008 amount	PY amount	
___ Interest received on Federal tax refunds	_____	_____	5
___ Interest received on State tax refunds (list total for all State refunds)	_____	_____	6
List state names included in total _____	_____	_____	
___ Interest received as a nominee	_____	_____	7
___ Interest accrued to buy bonds	_____	_____	8
Total interest income (Lines 5-8)	_____	_____	T

Organizer | Income | Interest Income | Interest Adjustments

Schedule C - Profit or Loss from Business or Profession

Activity Information

Indicate: **T** = Taxpayer, **S** = Spouse, **J** = Joint _____ 1

Business name _____ 2

Street _____ 3

City, state, zip, country _____ 4

Principal business/profession _____ 5

Employer identification number Tax shelter ID number Tax shelter registration number 6

Accounting Method

Indicate method of accounting: **A** = Accrual, **O** = Other, **Blank** = Cash, **B** = Leave unanswered _____ 7

If other (specify) _____ 8

Inventory Valuation

Indicate method of inventory valuation: (If "other", please provide explanation on a continuation sheet.)
C = Cost, **L** = Lower of cost or market, **O** = Other, **D** = Not applicable _____ 9

X if there was any change in determining quantities, cost, or valuation of inventories _____ 10

Miscellaneous Information

Indicate **X** if this business was started or acquired during 2008 _____ 11

Indicate **X** if you received earnings as a statutory employee _____ 12

Indicate **X** if the business was disposed of in 2008 _____ 13

Indicate **X** if the business was ever audited by IRS, State, or Foreign Tax Authority _____ 14

Year of audit _____ 15

	2008 amount	PY amount
Self-employed health insurance premium payments you made during 2008		

Organizer | Income | Business Income | Business Name | Business Information | Sch. C Activity Information

Income

	2008 amount	PY amount
Gross Receipts or Sales		

Total gross receipts or sales (Lines 17-18)		
Sales returns & allowances		

	2008 amount	PY amount
Cost of Goods Sold and/or Operations		
Inventory at beginning of year		
Purchases less cost of items withdrawn for personal use		
Cost of labor		
Materials and supplies		
Other costs related to inventory		

Inventory at end of year		
Total cost of goods sold and/or operations (Lines 20-26)		

Reimbursements

	2008 amount	PY amount
Meals and Entertainment		
Other reimbursements		

Other Income

	2008 amount	PY amount

Total other income (Lines 29-30)		
Portfolio Income		

Organizer | Income | Business Income | Business Name | Business Information | Income/Expenses

Schedule C - Profit or Loss from Business or Profession

Business name: _____

Expenses

	2008 amount	PY amount	
Advertising	_____	_____	32
Car and truck expenses (Do not duplicate expenses listed on the vehicle business expense schedule page)	_____	_____	33
Commissions and fees	_____	_____	34
Contract Labor	_____	_____	35
Employee benefit programs	_____	_____	36
Insurance (other than health insurance)	_____	_____	37
Mortgage interest paid to financial institutions If amount is entered, please attach details and required bank documents.	_____	_____	38
Other interest	_____	_____	39
Legal and professional services	_____	_____	40
Office expenses (postage, etc.)	_____	_____	41
Pension and profit-sharing plans	_____	_____	42
Machinery and equipment rent	_____	_____	43
Other business property rent	_____	_____	44
Repairs and maintenance	_____	_____	45
Supplies	_____	_____	46
Taxes and licenses	_____	_____	47
Travel	_____	_____	48
Meals & Entertainment & Overnight Meals (gross amount subject to limitation)	_____	_____	49
Utilities	_____	_____	50
Wages (gross)	_____	_____	51
Total expenses (Lines 32-51)	_____	_____	
Indicate X if you were subject to the Department of Transportation hours of service limits			52

Other Expenses

	2008 amount	PY amount	
Local transportation including train, cabs, bus, etc.	_____	_____	53
Overnight travel expense (lodging, car rental, taxi, etc. excluding meals)	_____	_____	54
Telephone	_____	_____	55
Professional dues	_____	_____	56
Stationery, postage	_____	_____	57
Professional magazines, journals	_____	_____	58
Other expenses (e.g. uniforms required as condition of employment)	_____	_____	59
_____	_____	_____	60
_____	_____	_____	61
_____	_____	_____	62
_____	_____	_____	63
Total (Lines 53-63)	_____	_____	T

Domestic Production Deduction - Sec. 199

- The primary source of your revenue in this business is in one of the following activities:
- 1) Disposition of property manufactured, produced, grown or extracted in the U.S. 64
 - 2) Construction of real property in the U.S. 65
 - 3) Engineering and architectural services performed in the U.S. with respect to real property 66

Schedule C - Profit or Loss from Business or Profession

Business name: _____

Depreciation and Amortization

Enter all property and equipment used in your business or profession. If you sold, traded, or otherwise disposed of an asset, please provide the date sold and gross sales price. Please indicate in the notes section if you would like to elect Section 179 expense for a particular asset placed in service in 2008. For vehicle expenses, make your entries on the **Business Expense Schedule and Form 2106** page, and indicate Schedule C on the property type code.

Description of property	Date placed in service MO DA YYYY	Cost or unadjusted basis	Business use %	Date sold MO DA YYYY	Gross sales price	
_____	_____	_____	_____	_____	_____	1
_____	_____	_____	_____	_____	_____	2
_____	_____	_____	_____	_____	_____	3
_____	_____	_____	_____	_____	_____	4
_____	_____	_____	_____	_____	_____	5
_____	_____	_____	_____	_____	_____	6
_____	_____	_____	_____	_____	_____	7
_____	_____	_____	_____	_____	_____	8
Total (Lines 1-8) _____					_____	T

For assets placed in service prior to 1/1/2008, please provide a schedule of accumulated depreciation on a per asset basis.

If you had any amortization expenses (organizational costs, loan fees, etc.), for this business, provide details (description, date purchased, cost, life, etc.) below:

_____	9
_____	10
_____	11
_____	12

Organizer | Income | Business Income | Business Name | Depreciation and Amortization | Asset Detail _____

Notes:

Retirement Distributions

Retirement Distributions

Indicate: **T** = Taxpayer, **S** = Spouse, **J** = Joint

Please attach all Forms 1099R

Name of payer _____

	2008 amount	PY amount	
Box 1 - Gross distribution (Mandatory)	_____	_____	1
Box 2a - Taxable amount	_____	_____	2
Box 2b - Indicate X if taxable amount not determined	___		3
Box 3 - Capital gain	_____		4
Box 4 - Federal income tax withheld	_____		5
Box 7 - Distribution code(s) (Mandatory)	___		6
Box 7 - Indicate X if from IRA/SEP/SIMPLE	___		7
Box 9b - Total employee contributions	_____		8
Box 10 - State tax withheld	_____		9
Box 13 - Local tax withheld	_____		10
Indicate X if entire distribution was converted to a Roth IRA	___		11
Indicate X if entire distribution was rolled over	___		12
Indicate X if this is an inherited IRA	___		13
Indicate X if this distribution was used to pay qualified first-time homebuyer expenses	___		14
If partial rollover, enter amount of distribution rolled over	_____	_____	15
Amount subject to 10% penalty tax (Override)	_____		16

Organizer | Income | Retirement Distributions | 1099-R

Partly Taxable Pension/Annuity using Simplified Method or General Rule (For Preparer Use Only)

Pension/Annuity Type (A=Regular, B=Section 101(d), C=Section 101(d) with surviving spouse exclusion)	___		18
Cost in the plan (if different than box 9b amount)	_____		19
Amounts previously recovered tax free in PY for post 1986 annuities	_____		20
Simplified Method			
Indicate X to use Simplified Method (default to General Rule).	___		21
Annuity starting date (Required)	_____		22
Indicate X if annuity start date after 12/31/1997 and payments are for your life and that of beneficiary	___		23
Elect to skip line 3 of worksheet and enter amount from line 4 of PY worksheet here	_____	_____	24
Number of months for which this year's payments were made	_____		25
General Rule			
Expected return (if a regular pension or annuity)	_____		26
Number of years in which payments are to be received (if section 101d)	_____		27
Percent or amount not taxable (50% = .50) (Override)	_____		28

Organizer | Income | Retirement Distributions | 1099-R | Partly Taxable Pension/Annuity

Rent and Royalty Income and Expense

Ownership

Indicate: **T** = Taxpayer, **S** = Spouse, **J** = Joint _____

Activity Information

Kind of property _____

Location of property _____

You disposed of the property in 2008 _____

Enter percentage of this property that is allocated to another _____

Activity Type

Indicate **X** for type of property: Rental income _____ Royalty other than oil and gas _____

Royalty with oil and gas depletion _____ Royalty with no depletion _____

If Rental Real Estate

Indicate **1** if: You materially participated in the operation of the activity during 2008* } _____

Indicate **2** if: You actively participated in the operation of the activity during 2008* } _____

Indicate **3** if: You are a real estate professional

***Note: Material participation** consists of involvement in the activity on a regular, continuous, and substantial basis. **Active participation** is defined as a taxpayer who must participate in a significant and bona fide sense, such as making management decisions.

Organizer | Income | Rent and Royalty | Property Name | Rent and Royalty Information | Activity Information

Rent or Royalty Income

(Include 100% of income including amounts attributable to others.)	2008 amount	PY amount
Income	_____	_____
Other income	_____	_____
_____	_____	_____
_____	_____	_____
Total income (Lines 9-11)	_____	_____

Rent or Royalty Expense

(Include 100% of expenses including amounts attributable to others.)	2008 amount	PY amount
Advertising	_____	_____
Auto and travel	_____	_____
Cleaning and maintenance	_____	_____
Commissions	_____	_____
Insurance	_____	_____
Legal and other professional fees	_____	_____
Management fees	_____	_____
Mortgage interest paid to financial institutions	_____	_____
(If an amount is entered, please attach detail.) Do not duplicate elsewhere.		
Mortgage interest paid to individuals*	_____	_____
(If an amount is entered, please attach detail.) Do not duplicate elsewhere.		
*If another received Form 1098, enter the recipient's name and address:		

Other interest	_____	_____
Repairs (enter major improvements on the Asset Detail Organizer)	_____	_____
Supplies	_____	_____
Taxes	_____	_____
Utilities	_____	_____
Yard maintenance	_____	_____
Other Expense	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total expenses (Lines 12-29)	_____	_____

Organizer | Income | Rent and Royalty | Property Name | Rent and Royalty Information | Rent/Roy Inc. and Exp.

Rent and Royalty Income and Expense

Property name: _____

Depreciation and Amortization

Enter all property and equipment used in your rental activity. If you sold, traded, or otherwise disposed of an asset, please provide the date sold and gross sales price.

Description of property	Date placed in service MO DA YYYY	Cost or unadjusted basis	Business use %	Date sold MO DA YYYY	Gross sales price	
_____	_____	_____	_____	_____	_____	1
_____	_____	_____	_____	_____	_____	2
_____	_____	_____	_____	_____	_____	3
_____	_____	_____	_____	_____	_____	4
_____	_____	_____	_____	_____	_____	5
_____	_____	_____	_____	_____	_____	6
_____	_____	_____	_____	_____	_____	7
_____	_____	_____	_____	_____	_____	8
Total (Lines 1-8) _____					_____	T

**For assets placed in service prior to 1/1/2008, please provide
a schedule of accumulated depreciation on a per asset basis.**

If you had any amortization expenses (organizational costs, loan fees, etc.), for this property, provide details (description, date purchased, cost, life, etc.) below:

_____	9
_____	10
_____	11
_____	12

Organizer | Income | Rent and Royalty | *Property Name* | Depreciation and Amortization | Asset Detail _____

Notes:

