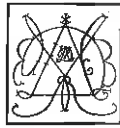


ANTHONY J. ALARIO 1941-1989  
ROBERT C. ALARIO, CPA/MBA/CSEP  
SANDRA B. LAPOINTE, V.P.  
KAREN J. SPINELLI, CPA/V.P.



**Robert C. Alario**  
Certified Public Accountants, PC  
75 North Main Street, Leominster, MA 01453  
[www.robentalario.com](http://www.robentalario.com)

TELEPHONE  
978-534-1999  
FAX  
978-534-0499

To: Tax Return Client

This 2011 Client Organizer is designed to assist you in gathering your tax information. If you prefer, we also offer **Personalized Electronic Organizers** available at [www.robentalario.com](http://www.robentalario.com). Call our office **first** for your ID number and password to enable you to access your personalized organizer.

Please call to schedule an appointment. Our office hours for tax season beginning January 23, 2012 will be Mon. - Thurs. 8:30 a.m. to 8:30 p.m., Fri. 8:30 a.m. to 5:00 p.m. and Sat. from 8:30 a.m. to 3:00 p.m.

### Very Important Items to Bring

**Form 1099-HC** If you are a Massachusetts resident with private health insurance we must have this form to prepare your 2011 tax return. If the Commonwealth deems that you were able to afford health insurance but were without coverage for more than 63 consecutive days during the year you will incur a penalty.

### Federal Tax Highlights

The **Personal energy credit** is equal to **10%** of the cost of personal energy products or improvements with special limitations based on the type of improvement. These types of improvements include insulation, storm doors and windows. The maximum credit is limited to **\$500** for 2011 and is reduced by any credits taken in 2006-2010.

The maximum **IRA contributions** allowed for 2011 & **2012** are \$5,000 (\$6,000 if age 50 or older).

The annual **elective deferral limits for 2012** are: 401(k) or 403(b) up to \$17,000, or if age 50 or older \$22,500. For SIMPLE plans \$11,500 or \$14,000 if age 50 or older.

The standard business mileage rate for 2011 is **50 cents per mile (Jan-Jun)** and **55.5 cents per mile (Jul-Dec)**. The mileage rate for 2012 is 55.5 cents per mile.

The **Residential energy efficient property credit** is a nonrefundable tax credit equal to **30%** of the cost. Types of expenditures that qualify are **solar power, geothermal heat, fuel cells and wind power.**

**Sales Tax Deductions** – Individuals who itemize their deductions can still elect to deduct state and local general sales taxes in lieu of the itemized deduction for state and local income taxes.

**Form 1099-B** (Proceeds from Broker Transactions) will begin to include cost basis information on some transactions this year and are not required to be mailed to taxpayers until **February 15<sup>th</sup>** this year.

For 2011 and 2012 the Estate and **Gift tax exclusions** are unified, so a combined Estate and Gift tax exclusion of **\$5 million** applies. This is a great opportunity to reduce future estate taxes through current gifting. In addition, each taxpayer can make Gifts of up to **\$13,000** to any individual(s) during 2011 or 2012 without any gift tax or gift tax reporting requirements.

My staff and I look forward to seeing you. We wish you peace and prosperity in the New Year.

Very Truly Yours,

Robert C. Alario, CPA, MBA, CSEP

# 2011 INCOME TAX DATA-ORGANIZER

**INSTRUCTIONS:** Fill in only parts that are applicable to you, leaving all other sections blank. If same as last year, indicate "SAME". If you are a new client, please bring in copies of last year's tax returns. If divorced, bring in copy of divorce decree.

Taxpayer's Name _____		Gender _____	Soc. Sec. No. _____	
Spouse's Name _____		Gender _____	Soc. Sec. No. _____	
Phone Home: (     ) _____	Work: (     ) _____	Cell: (     ) _____		
Email _____		Preferred method of contact _____		
Address _____				
Did your address change during 2011? _____			Date of move? _____	
What is your marital status? _____				
Taxpayer's Occupation _____		Date of Birth _____	Blind? _____	Disabled? _____
Spouse's Occupation _____		Date of Birth _____	Blind? _____	Disabled? _____

## THINGS TO BRING

Please provide the following tax support documents and indicate the quantity of each:

W-2 _____	1099 MISC _____	1099 Mortgage Interest _____	
1099 INT _____	1099 SA (HSA) _____	Schedule K-1 1041 _____	
1099 DIV _____	1099 C (Debt Cancellation) _____	Schedule K-1 1065 _____	
1099 G _____	1099 SSA (Social Security) _____	Schedule K-1 1120S _____	
<b>1099 HC (MA residents)</b> _____	1099 S (Sale of Real Estate) _____	Other Tax Documents _____	
1099 LTC _____	1099 B Brokerage Stmt. _____	Notices on prior year tax returns _____	
1099 Q (529/ESA) _____	1099 T (Tuition) _____		
1099 R _____	1098-E (Student Loan Interest) _____		

- Please bring all Settlement Statements on the purchase sale or refinance of property.
- If you have rental real estate, please attach a statement showing rent received, all expenses and attach deleading certificates if applicable.
- Please bring the Annual Investment Summaries for all investment accounts.
- If you sold securities, bonds or other investment property please attach a statement of cost basis, dates of purchase/acquisition, dates sold and selling price.
- If you have employment related moving expenses, provide us with the distance from your old home to your old workplace, from your old home to your new workplace, your costs of your move and any reimbursement from your employer.
- Please provide any additional tax documentation so that we may accurately include all taxable events you may have incurred throughout the year. If you are uncertain, provide the information and we will determine the tax impact.

## DEPENDENTS

Please attach copy of Social Security Card for new dependents.

Name	SS#	Date of Birth	Relationship	# Months in your Home in 2011
1) _____	_____	_____	_____	_____
2) _____	_____	_____	_____	_____
3) _____	_____	_____	_____	_____
4) _____	_____	_____	_____	_____

Did the dependent provide over one half of his or her own support? \_\_\_\_\_

How many people are in your household? \_\_\_\_\_

Did any dependent have income of greater than \$3,700? \_\_\_\_\_

Did any dependent have unearned income of greater than \$950? \_\_\_\_\_

Can you or your spouse or anyone living with you be claimed as a dependent by another taxpayer? Yes  No

Did you adopt a child or begin adoption proceedings in 2011? Yes  No

## CHILD & DEPENDENT CARE EXPENSES

Did you pay for child care while you worked or looked for work or while you were a full time student? Yes  No

Name of Provider (s)	Address	ID# of Provider (s)	Amount paid
_____	_____	_____	_____
_____	_____	_____	_____

## OTHER INCOME

If you have other income please bring all figures and supporting data. Examples:

Alimony Received _____	Pension/Annuity Distributions _____	Social Security - Spouse _____	
Estates & Trusts _____	Prizes, Awards, Gambling _____	State Tax Refunds _____	
Jury Duty _____	Scholarships & Fellowships _____	Bartering Income _____	
IRA Distributions _____	Self-employed (furnish details) _____	Unemployment - 1099-G _____	
Long Term Care Insurance Benefits _____	Social Security - Taxpayer _____	Any other income _____	

Did you receive unreported tip income of \$20 or more in any month? Yes  No  Amount \_\_\_\_\_

Did you cash in any US Savings Bonds in 2011? Yes  No  If so did you use the proceeds for college expenses? Yes  No

Did you receive any legal settlement other than for physical injuries or illness? Yes  No  Was it a discrimination suit? Yes  No

Did you exercise any stock options, receive grants of stock options, or sell ESPP stock? Provide employer statements. Yes  No

**PAYMENTS TO AN IRA OR PENSION PLAN**

**IRA CONTRIBUTIONS**

Taxpayer Amount \_\_\_\_\_ Date \_\_\_\_ - \_\_\_\_ - \_\_\_\_

Traditional IRA  ROTH IRA

Spouse Amount \_\_\_\_\_ Date \_\_\_\_ - \_\_\_\_ - \_\_\_\_

Traditional IRA  ROTH IRA

Are you currently participating in a retirement plan at work?

Taxpayer \_\_\_\_\_ Spouse \_\_\_\_\_

Did you roll over any distributions from IRAs or other retirement plans or **convert** to a Roth IRA in 2010 or 2011? Yes  No

**ADJUSTMENTS**

Penalty on early withdrawal of savings \_\_\_\_\_

Alimony Paid \_\_\_\_\_

SS# of Alimony Recipient \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

Self-Employed Health Insurance Premiums \_\_\_\_\_

Educator Expense (K-12) \_\_\_\_\_

Student Loan Interest Paid \_\_\_\_\_

Did you purchase a qualified fuel cell or plug in vehicle in 2011? Yes  No

**TAXES**

Real Estate Taxes \_\_\_\_\_

Balance Due on 2010 State Return \_\_\_\_\_

Auto and other Excise Tax \_\_\_\_\_

State/County/Local Sales Tax Paid \_\_\_\_\_

(IRS chart used if actual not available. Please attach list of all non-taxable income.)

Did you purchase a vehicle, boat, plane, motorhome or motorcycle? Yes  No

**CHARITABLE CONTRIBUTIONS to Qualified Charities**

Cash contributions (Receipt required for ALL) \_\_\_\_\_

Check or credit card (No receipt required if under \$250) \_\_\_\_\_

Any contribution over \$250 (Receipt required) \_\_\_\_\_

Property donations (Charity must acknowledge it is in good or better condition) (Please attach list if over \$500) \_\_\_\_\_

IRA distributions made directly to charities \_\_\_\_\_

Volunteer work: number of miles driven for which you have written record \_\_\_\_\_

*Note: All receipts must be obtained prior to filing the tax return.*

**MA RESIDENTS**

Rent of principal residence:

Landlord \_\_\_\_\_ Rent \_\_\_\_\_

**Use Tax:** Out of state purchases \_\_\_\_\_

Single purchases of \$1,000 or more \_\_\_\_\_

Did you want to report a "safe harbor" amount? Yes  No

**Commuter Deduction:** (Unreimbursed expense): \_\_\_\_\_

Amounts paid Fast Lane \_\_\_\_\_ Monthly transit passes \_\_\_\_\_

**Circuit Breaker Credit:**

Value Home \_\_\_\_\_ Water/Sewer Bills \_\_\_\_\_

Did you have expenses to comply with Title V septic requirements? Yes  No  Amount \_\_\_\_\_

**GIFTS Including 529 Plans & ESA Accounts**

Did you make any gifts over \$13,000 to any individual?  Yes  No

**MISCELLANEOUS DEDUCTIONS**

Gambling Losses (For which you have receipts) \_\_\_\_\_

Investment Expense \_\_\_\_\_

Safety Deposit Box Rental \_\_\_\_\_

Tax Preparation Fee \_\_\_\_\_

**MEDICAL EXPENSES**

Did you pay any medical expenses for any person you can not claim as dependent? Yes  No

Did you lose your job because of foreign competition and pay your own health insurance? Yes  No

Auto Mileage, Travel, Lodging \_\_\_\_\_

Doctors, Dentists & Orthodontists \_\_\_\_\_

Eyeglasses/Contacts \_\_\_\_\_

Hearing Aids & Batteries \_\_\_\_\_

Hospital & Ambulance \_\_\_\_\_

Insurance & Medicare B Premiums \_\_\_\_\_

Long Term Health Care Insurance: Taxpayer \_\_\_\_\_

Spouse \_\_\_\_\_

Prescriptions \_\_\_\_\_

Smoking Cessation Programs \_\_\_\_\_

Special Needs School/Transport \_\_\_\_\_

Weight loss for specific disease \_\_\_\_\_

Other Medical \_\_\_\_\_

**INTEREST EXPENSE**

Home Mortgage & Equity Interest \_\_\_\_\_

Mortgage Insurance Premiums (contracts issued after 12/31/06) \_\_\_\_\_

Points Paid on Purchase \_\_\_\_\_

Points Paid on Refinance \_\_\_\_\_

Home Mortgage Paid to Individual Name \_\_\_\_\_ Soc. Sec. # \_\_\_\_\_

Investment Interest/Margin Interest \_\_\_\_\_

Did you refinance a mortgage or take a home equity loan during the year? Yes  No  Loan term? \_\_\_\_\_

Did you use any of the proceeds for other than improving your principal residence? Yes  No

Are you making loan payments on a boat or recreational vehicle that has basic living accommodations such as a sleeping space, a toilet, and cooking facilities? Yes  No  Interest Paid \_\_\_\_\_

**EMPLOYEE BUSINESS EXPENSE**

**Vehicle**

Total Miles For Year \_\_\_\_\_

Business Miles Driven in 2011 \_\_\_\_\_

Commuting Miles \_\_\_\_\_ Personal Miles \_\_\_\_\_

Lease Payments (if vehicle is not owned) \_\_\_\_\_

Value of Vehicle at Beginning of Lease \_\_\_\_\_

Loan Interest \_\_\_\_\_

Gas, Oil, Repairs, Maintenance, Insurance, \_\_\_\_\_

Other Expenses \_\_\_\_\_

Tolls, Parking, Garage Rent, Local \_\_\_\_\_

Transportation \_\_\_\_\_

Reimbursement for Above Expenses \_\_\_\_\_

NOTE: Commuting mileage is a nondeductible personal expense.

Do you have adequate records and receipts for travel and entertainment expenses you want to deduct? Yes  No

**Other Employee Business Expenses**

Business Meals and Entertainment \_\_\_\_\_

Dues: Union & Professional \_\_\_\_\_

Job Seeking Expenses \_\_\_\_\_

Professional Insurance \_\_\_\_\_

Professional Licenses & Fees \_\_\_\_\_

Qualified Education \_\_\_\_\_

Safety Equipment \_\_\_\_\_

Subscriptions & Journals \_\_\_\_\_

Supplies & Tools \_\_\_\_\_

Uniforms & Maintenance \_\_\_\_\_

Other \_\_\_\_\_

Are you or your spouse a handicapped employee? Yes  No

Are you a full time outside salesperson? Yes  No

# 2011 INCOME TAX DATA-ORGANIZER

**INSTRUCTIONS:** Fill in only parts that are applicable to you, leaving all other sections blank. If same as last year, indicate "SAME". If you are a new client, please bring in copies of last year's tax returns. If divorced, bring in copy of divorce decree.

Taxpayer's Name _____		Gender _____	Soc. Sec. No. _____	
Spouse's Name _____		Gender _____	Soc. Sec. No. _____	
Phone Home: (     ) _____	Work: (     ) _____	Cell: (     ) _____		
Email _____		Preferred method of contact _____		
Address _____				
Did your address change during 2011? _____			Date of move? _____	
What is your marital status? _____				
Taxpayer's Occupation _____		Date of Birth _____	Blind? _____	Disabled? _____
Spouse's Occupation _____		Date of Birth _____	Blind? _____	Disabled? _____

## THINGS TO BRING

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- If you have employment related moving expenses, provide us with the distance from your old home to your old workplace, from your old home to your new workplace, your costs of your move and any reimbursement from your employer.
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How many people are in your household? \_\_\_\_\_

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## CHILD & DEPENDENT CARE EXPENSES

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Name of Provider (s)	Address	ID# of Provider (s)	Amount paid
_____	_____	_____	_____
_____	_____	_____	_____

## OTHER INCOME

If you have other income please bring all figures and supporting data. Examples:

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Estates & Trusts _____	Prizes, Awards, Gambling _____	State Tax Refunds _____	
Jury Duty _____	Scholarships & Fellowships _____	Bartering Income _____	
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Did you receive any legal settlement other than for physical injuries or illness? Yes  No  Was it a discrimination suit? Yes  No

Did you exercise any stock options, receive grants of stock options, or sell ESPP stock? Provide employer statements. Yes  No

**ESTIMATED TAXES PAID**

Table with columns: DUE DATE, FEDERAL AMT., DATE SENT, CHECK #, STATE AMT., DATE SENT, CHECK #. Rows for dates: 4/18/2011, 6/15/2011, 9/15/2011, 1/17/2012.

Last State Estimate Payment for 2010 actually paid in 2011: Date Paid \_\_\_\_\_ Amount: \_\_\_\_\_
State Tax Paid with Extension: Date Paid \_\_\_\_\_ Other \_\_\_\_\_

**COLLEGE TUITION/HIGHER EDUCATION EXPENSE**

Student \_\_\_\_\_ At least fulltime? [ ] Yes [ ] No Year as of 01/01/2011: [ ] Fr [ ] Soph [ ] Jr [ ] Sr [ ] Grad
Tuition & Fees paid \_\_\_\_\_ Room and Board paid \_\_\_\_\_ Books, Supplies & Equipment \_\_\_\_\_
Did you receive a refund of tuition and related expenses in 2011? [ ] Yes [ ] No
Did you use qualified educational assistance money to pay any of your tuition or related expenses? [ ] Yes [ ] No

**QUESTIONS**

Did you retire or change jobs in 2011 Yes [ ] No [ ]
If you are older than 70-1/2 have you taken your annual Required Minimum Distribution? Yes [ ] No [ ]
If you are a retired public safety officer did your pension plan make a direct payment to your insurance company for health, accident or long term care insurance? Yes [ ] No [ ] Amount \_\_\_\_\_
Did you receive dividend income on shares of stock that you did not own for at least 60 days during the 120-day period beginning 120 days before the ex-dividend date? Yes [ ] No [ ]
Do any bank or investment accounts reported in your name belong to a dependent or other individual? Yes [ ] No [ ]
Did you have any foreign bank accounts? Yes [ ] No [ ] Did you work outside of the U. S. or pay any foreign taxes? Yes [ ] No [ ]
Did you or your spouse have financial accounts maintained by a foreign institution that totaled more than \$50,000 on the last day of the year or more than \$100,000 at any time during the year (\$100,000, & \$200,000, respectively, if married filing a joint return)? Yes [ ] No [ ]
Did you sell your personal residence during the year? Yes [ ] No [ ] Date of sale: \_\_\_\_\_ Was the property ever rented, used for business purposes or part of a §1031 exchange? Yes [ ] No [ ]
Have you sold a principal residence within the last two years? Yes [ ] No [ ]
Did you engage in any put or call transactions or close any short sales or any other transaction not 1099-B reported? Yes [ ] No [ ]
Do you have any worthless stock or dispose of any worthless stock? Yes [ ] No [ ]
If you sold stock at a loss, did you buy back the identical security within 30 days before or after sale? Yes [ ] No [ ]
Did you have any related party transactions or activities in 2011? Yes [ ] No [ ]
Did any securities sold this year pay a stock dividend or had a stock split? If yes, explain. Yes [ ] No [ ]
Did you have any non-business bad debt? Yes [ ] No [ ] Did you have any debts canceled, forgiven or refinanced? Yes [ ] No [ ]
Did you acquire or sell a business in 2011? Please provide detail. Yes [ ] No [ ]
Did you have any transactions pertaining to Health Savings Accounts (HSAs) in 2011? Yes [ ] No [ ]
Did you pay a babysitter, housekeeper, driver, yard worker, health aide or other \$1,700 or more to work for you? Yes [ ] No [ ]
Did you use gasoline or special fuels for business or farm purposes (other than highway use)? Yes [ ] No [ ]
Do you have any long term unused minimum tax credit? Yes [ ] No [ ]
Were you notified by the IRS or other taxing authority of any changes in prior year returns? Yes [ ] No [ ] (Bring Notices)
Have you had a partial or total disallowance of an earned income credit? Yes [ ] No [ ]
Did you have expenditures for qualified energy-efficient property or improvements, or for renewable energy source items such as solar or wind to heat, cool or provide hot water for your principal residence? Yes [ ] No [ ]
Did you incur casualty or theft losses during the year? Provide detail including insurance reimbursement. Yes [ ] No [ ]
Did you suffer a net disaster loss in a federally declared disaster area? (See www.fema.gov for designated areas.) Yes [ ] No [ ]
These losses are deductible even if they do not exceed 10% of your AGI.
Do you have a life insurance trust? Yes [ ] No [ ] Have Crummey notices been issued? Yes [ ] No [ ]

With your authorization, the IRS and certain states allow us to verify credits, payments, etc. for your tax account online. Do we have your authorization to view this information if necessary? Yes [ ] No [ ]
If you do NOT want to authorize Robert C. Alario, CPA PC to discuss the processing of your return with the IRS and DOR check here [ ]
if receiving a refund would you like to request direct deposit? Yes [ ] No [ ]
If you have a balance due would you like electronic withdrawal? Yes [ ] No [ ]
If yes, please provide the following: Bank Name \_\_\_\_\_
Checking [ ] Savings [ ] Routing Transit Number \_\_\_\_\_ Account # \_\_\_\_\_
Owner of bank account: Taxpayer [ ] Spouse [ ] Joint [ ]
Do you have a will? \_\_\_\_\_ Would you be interested in estate planning? \_\_\_\_\_ Would you be interested in financial planning? \_\_\_\_\_

Any question left unanswered we will assume the response is No.

I (We) have submitted this information for the sole purpose of preparing my (our) tax return. Each item can be substantiated by receipts, canceled checks, or other documents. This information is true, correct, and complete to the best of my (our) knowledge. If applicable, both Taxpayer and Spouse must sign.

Taxpayer Signature

Date

Spouse Signature (if applicable)

Date