

**Biwan & Biwan, S.C.**  
**825 S Taylor Dr**  
**Sheboygan, WI 53081**  
**920-452-2255**  
**WWW.BIWANCPA.COM**

2011 Client Organizer

**ALL TAXPAYERS MUST SIGN THE ENGAGEMENT LETTER ON PAGE 6 AND COMPLETE THE 3 PAGE QUESTIONNAIRE BEFORE WE CAN BEGIN PREPARING YOUR TAX RETURNS!**

,

Dear :

This Client Organizer is designed to help you gather tax information needed to prepare your 2011 personal income tax return. We have preprinted certain information from your 2010 personal income tax return to help you complete the organizer with minimal time and effort.

In your Client Organizer, all social security numbers and bank account numbers have been replaced with asterisks (\*\*\_\*\*\_\*\*\*\*) and (\*\*\*\*1234) to protect your privacy and personal information. If you need to change or update a social security number or bank account information, please contact our office. **When you receive your completed tax return(s), please review all social security numbers and bank account information for accuracy. Report any discrepancies to our office immediately.**

Enter 2011 information on the Client Organizer sheets provided. If any information does not apply to you or is incorrect, please draw a line through it or make the necessary corrections.

The Client Questionnaire asks about pertinent tax items necessary for preparing the most accurate tax return possible. Please answer all applicable questions and attach a statement when necessary for additional information not provided in the Client Organizer. **The client questionnaire must be completed and the engagement letter signed by all taxpayers BEFORE we can start processing your return.**

Please include the documents listed below with this organizer when you return it to our office:

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**Documents**

Completed checklist  
Forms W-2 wages, salaries and tips  
Forms W-2G gambling winnings  
Forms 1099-INT interest income  
Forms 1099-DIV dividend income  
Forms 1099-PATR taxable distributions received from cooperatives  
Forms 1099-OID original issue discount  
Forms 1099-MISC miscellaneous income  
Forms 1099-R retirement income  
Forms 1099-G unemployment compensation or state tax refunds  
Forms 1099-B stock sales  
Forms 1099-SSA social security income

Forms 1099-LTC Long-term care and accelerated death benefits  
Brokerage statements showing investment transactions for stocks, bonds, etc.  
Closing statements from the sale or purchase of real estate including residence  
Schedule K-1 showing income from partnerships, S corporations, estates and trusts  
Forms 1098 Statements supporting deductions for mortgage interest  
Statements supporting real estate taxes paid in 2011  
Forms 1098-T tuition expenses  
Forms 1098-E student loan interest  
Forms 5498-SA and/or 1099-SA for Health Savings Accounts (HSA's)  
Legal papers for adoption, divorce, or separation involving custody of your dependent children.  
Any tax notices sent to you by the IRS, Wisconsin Department of Revenue, or other taxing authority.  
A copy of your income tax return from last year, **if not prepared by this office.**  
**Voided check for account where refunds should be direct deposited, if different.**

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### **2011 1040 Income Tax Annual Engagement Letter**

Biwan & Biwan, S.C. is pleased to provide you with professional tax services. This engagement letter embodies the entire agreement regarding the services to be rendered by our firm to you. This letter is to confirm and specify the terms of our engagement with you and to clarify the nature and extent of the services we will provide. The Internal Revenue Service imposes penalties on taxpayers, and on us as return preparers, for failure to observe due care in reporting for income tax returns. In order to ensure an understanding of our mutual responsibilities, we ask all clients for whom returns are prepared to confirm the following arrangements.

We are pleased to be selected to prepare your 2011 **Federal and resident state(s)**, if applicable, income tax returns from information you will furnish us. We will not audit or otherwise verify the data you submit, although it may be necessary to ask for clarification of some of the information. We will furnish you with an organizer and checklist to guide you in gathering the necessary information. Your use of such forms will assist in keeping pertinent information from being overlooked. **We are responsible for preparing only the returns listed specifically in this letter. If you have taxable activity in a state other than that specifically listed you are responsible for providing our firm with all information necessary to prepare any additional applicable state(s) or local income tax returns as well as informing us of the applicable states.** Any additional state income tax returns will be prepared as a separate engagement. If you have income tax filing requirements in a given state but do not file a return, there could be possible adverse ramifications such as an unlimited statute of limitations, penalties etc. If you would like us to investigate to determine each state where you have an income tax filing requirement please inform us.

If you have assets from a foreign country, you may be required to file form TD F 90-22.1 Report of Foreign Bank and Financial Accounts by June 30, 2012. The penalties for failure to file this return are significant. Please contact us if you need more information or need help with this filing requirement. This would be undertaken as a separate engagement.

The initial filing due date for your tax return is April 17, 2012. We expect to begin the preparation of your returns upon receipt of the completed 2011 tax organizer, checklist and all tax documents requested either in the organizer or by our office. All taxpayers must sign the engagement letter before we can begin preparing your tax returns. Our services will be concluded upon delivery to you of your 2011 federal and resident state(s) tax returns for your review and filing with the appropriate taxing authorities.

You agree that in the event your return cannot be completed by the due date, it may become necessary for us to apply to extend the due date. Extensions are required when we do not receive information needed to prepare a return on a timely basis. Applying for an extension of time to file does NOT extend the time to pay your tax but it may extend the time available for a government agency to undertake an audit of your return or may extend the statute of limitations. Additionally, extensions may affect your liability for penalties and interest or compliance with government deadlines. We are available to discuss this matter with you at your request at our regular hourly fee should the need arise.

It is your responsibility to provide all the information required for the preparation of complete and accurate returns. You should retain, in your records, the documentation necessary to support the data used in preparing your tax returns, including but not limited to cancelled checks and other data that form the basis of income and deductions, auto, travel, entertainment, and related expenses and the required documents to support charitable contributions. These may be necessary to prove the accuracy and completeness of the returns to a taxing authority. If you have any questions as to the type of records required, please ask us for advice in that regard. **You have the final responsibility for the income tax returns and therefore, you should review them carefully before you sign them.** We are not responsible for the disallowance of doubtful deductions or inadequately supported documentation, nor for resulting taxes, penalties and interest. We will rely, without further verification, upon information you provide to us from 3rd parties including, but not limited to, K-1's, 1099's, 1098's, receipts and similar items.

Our work in connection with the preparation of your income tax returns cannot be relied on to detect errors, fraud, or illegal acts that may exist. We will render such accounting and bookkeeping assistance as determined to be necessary for preparation of the income tax returns.

We do not administer any retirement plans, cafeteria plans or HSA's. Employer matching, eligibility, and other plan requirements are the responsibility of the employer.

We will use our professional judgment in preparing your returns. Whenever we are aware that there is a possibility that an applicable tax law is unclear or that there are conflicting interpretations of the law by authorities (i.e., tax agencies and courts), we will explain the possible positions that may be taken on your return. We will follow whatever position you request on your return, so long as it is consistent with the codes and regulations and interpretations that have been promulgated. If the Internal Revenue Service, Wisconsin Department of Revenue, or other taxing authority should later contest the position taken, there may be an assessment of additional tax, plus interest and penalties. We assume no liability for any such additional penalties or assessments.

Recent federal legislation made significant changes to the responsibilities of tax return preparers. These changes also apply to non-signing preparers when they provide tax advice. Our services are performed in accordance with these and our other professional responsibilities. Accordingly, we may not provide tax advice or sign a tax return unless we believe that the material positions reflected therein are supported by appropriate authority, or when required, are adequately disclosed.

The taxpayer accuracy-related penalty remains unchanged with penalties applying to tax return positions not having "substantial authority" for being sustained on their merits, absent adequate disclosure. We will advise you of potential disclosure issues that come to our attention. The cost of additional time that may be required in connection with evaluation or disclosure of return positions will result in an additional charge.

Treasury regulations require that taxpayers disclose to the Internal Revenue Service their

participation in certain "reportable transactions". These transactions include certain tax strategies/transactions that the Internal Revenue Service has identified as "Listed Transactions", any substantially similar transactions and other types of potentially abusive transactions including "Transaction of Interest" and "Patented Tax Transactions". In addition, certain states tax shelter rules require taxpayers to file reportable transaction disclosure statements with the appropriate state income and franchise tax returns if applicable. Failure to disclose any of these strategies/transactions may result in the imposition of penalties. In connection with the performance of tax services covered by this Agreement you agree to advise us to all listed (or substantially similar) and non-listed reportable transactions based upon information that comes to your attention. We cannot take responsibility for the identification of reportable transactions. Biwan & Biwan, SC will not be liable for any penalties that may be incurred with respect to failure to disclose reportable transactions.

The law provides various penalties that may be imposed when taxpayers understate their tax liability. Your returns may be selected for review by the taxing authorities. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of such government tax examination, we will be available upon request to represent you and will render additional invoices for the time and expenses incurred. If you would like information on the amount or the circumstances of these penalties, please contact us.

It is our policy to keep records related to this engagement for four years after which they are destroyed. Physical deterioration or catastrophic events may shorten the time during which our records will be available. However, we do not keep any original client records, so we will return those to you at the completion of services rendered under this engagement. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by any government or regulatory agencies.

In the interest of facilitating our services to you, we may communicate by facsimile transmission or send electronic mail over the internet. Such communications may include information that is confidential to you. While we will use our best efforts to keep such communications secure in accordance with our obligations under applicable laws and professional standards, you recognize and accept that we have no control over the unauthorized interception of these communications once they have been sent and consent to our use of these electronic devices during this engagement.

From time to time during our relationship, you may seek our advice with regard to potential investments. We are not investment advisors. Accordingly, we suggest that you seek the advice of qualified investment advisors appropriate to each investment being considered. We will not advise you regarding the economic viability or consequences of an investment or whether you should or should not make a particular investment.

Our fee for these services will be based upon the amount of time required at standard billing rates plus out-of-pocket expenses. Invoices for these fees will be payable on presentation.

We reserve the right to suspend or terminate our work in the event we do not receive timely payment of our invoices. This suspension or termination of our work may cause you to fail to meet deadlines imposed by governments, lenders or other third parties or may result in other adverse consequences and is a proper consequence of nonpayment of our invoices. Should payment not be made in a timely manner and Biwan & Biwan, S.C. is required to pursue collection efforts, you will be responsible for all costs of collection, including reasonable attorneys' fees, plus interest at 1.5% per month on the unpaid overdue balance.

In recognition of the relative risks and benefits of this agreement to both the client and the accounting firm, the client and the accounting firm have discussed and have agreed on the fair

allocation of risk between them. As such, the client agrees, to the fullest extent permitted by law, to limit the liability of the accounting firm to the client for any and all claims, losses, costs and damages of any nature whatsoever, so that the total aggregate liability of the accounting firm to the client shall not exceed the accounting firm's total fee for services rendered under this agreement. The client and the accounting firm intend and agree that this limitation apply to any and all liability or cause of action against the accounting firm, however alleged or arising, unless otherwise prohibited by law. Both parties agree that there is a one-year limitation period to bring a claim against us for errors and omissions. The one-year period will begin upon the date of the tax professional's signature on the tax returns covered by this engagement letter.

If the foregoing fairly sets forth your understanding, please have all taxpayers sign the next page of this letter in the space indicated. If there are other accounting/tax services you would like us to perform, please inform us by noting so at the end of this letter.

We want to express our appreciation for this opportunity to be of service to you.

### **Biwan & Biwan, S.C. Privacy Policy**

CPAs, like all providers of personal financial services, are now required by law to inform their customers of their policies regarding privacy of customer information. CPAs have been and continue to be bound by professional standards of confidentiality that are even more stringent than those required by law. Therefore, we have always protected your right to privacy.

#### **Types of Nonpublic Personal Information We Collect**

Information we receive from you on tax preparation organizers, worksheets, Federal and State tax reporting forms, and from other documents we use in tax preparation or other financial and related services. Information about your transactions with us, our affiliates, and others, and information we may receive from outside agencies such as banks and brokerage houses.

#### **Parties to Whom We Disclose Information**

For current and former customers, we do not disclose any nonpublic personal information obtained in the course of our practice except as required or permitted by law. Permitted disclosures include: providing information to our employees, and in limited situations, to unrelated third parties who need to know that information to assist us in providing services to you, requirements to comply with Federal, state or local laws and licensing rules, requirements to disclose information in response to legal subpoenas, items you permit or request us to disclose, as authorized by you, information, which you authorize us to disclose to electronically file your tax return, and information, which you authorize us to disclose that discloses that you are our customer, without disclosure of financial or other personal information. In all such situations, we stress the confidential nature of information being shared.

#### **Protecting the Confidentiality and Security of Current and Former Customers' Information**

We retain records relating to professional services that we provide so that we are better able to assist you with your professional needs and, in some cases, to comply with professional guidelines. In order to guard your nonpublic personal information, we maintain physical, electronic, and procedural safeguards that comply with our professional standards. Our off site shredding contractor handles our confidential documents in bulk for destruction in a secure facility. The contractor is bonded and bound by the same confidentiality laws as our firm.

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Please call if you have any questions, because your privacy, our professional ethics, and the ability to provide you with quality financial services are very important to us.

We appreciate the opportunity to serve you. Please date and sign below to acknowledge your agreement with and acceptance of your responsibilities and the terms of this engagement. **It is our policy to initiate services after we receive the executed engagement letter.** If any provision of this agreement is declared invalid or unenforceable, no other provision of this agreement is affected and all other provisions remain in full force and effect.

Sincerely,

Biwan & Biwan, S.C.

Sign your Name: \_\_\_\_\_

Date: \_\_\_\_\_

I have read, understand and accept the conditions of the engagement letter discussed above and the privacy policies attached hereafter.

**IRS CIRCULAR 230 DISCLOSURE REQUIREMENT:** IRS Circular 230 requires us to notify you that any tax advice contained in this communication (including attachments) is not intended or written to be used, and cannot be used, by any person for the purpose of avoiding tax penalties that may be imposed by law.

# **WE CAN NOT PREPARE YOUR RETURN WITHOUT THIS CHECKLIST!**

**Please check the appropriate box and include all necessary details!**

<b>Personal Information</b>	<b>Yes</b>	<b>No</b>
Did your marital status change during the year? If yes, explain: _____	<input type="checkbox"/>	<input type="checkbox"/>
Did your address change from last year? If so, did your residency change?	<input type="checkbox"/>	<input type="checkbox"/>
Can you be claimed as a dependent by another taxpayer?	<input type="checkbox"/>	<input type="checkbox"/>
Did anyone who is not your dependent live with you more than 6 months?	<input type="checkbox"/>	<input type="checkbox"/>
<b>Did you change the bank account used to direct deposit your refund?</b>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Dependent Information</b>		
Were there any changes in dependents from the prior year? If yes, explain: _____	<input type="checkbox"/>	<input type="checkbox"/>
Do you have dependents who must file a tax return?	<input type="checkbox"/>	<input type="checkbox"/>
Did any of your dependents file their own return on which they claimed themselves?	<input type="checkbox"/>	<input type="checkbox"/>
Did you provide over half the support for any other person(s) during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Do you have any children under age 19 or a full-time student under age 24 with unearned income in excess of \$1,900?	<input type="checkbox"/>	<input type="checkbox"/>
Did you pay for childcare while you worked or looked for work? If yes, provide the provider's name, address, social security number and amount paid.	<input type="checkbox"/>	<input type="checkbox"/>
If you are divorced or separated with child(ren), do you have a divorce decree or other form of separation agreement which establishes custodial responsibilities?	<input type="checkbox"/>	<input type="checkbox"/>
<b>Income Information</b>		
Did you receive any income from property sold prior to this year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive a payment from a pension, profit sharing or 401(k) plan?	<input type="checkbox"/>	<input type="checkbox"/>
Did you make any withdrawals from an IRA, Keogh, SIMPLE, SEP or other retirement account?	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive any disability income, unemployment compensation, or social security benefits during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you have any additional income not previously disclosed, including tips?	<input type="checkbox"/>	<input type="checkbox"/>
Did you exercise or sell any stock options?	<input type="checkbox"/>	<input type="checkbox"/>
Did any of your life insurance policies mature, or did you surrender any policies?	<input type="checkbox"/>	<input type="checkbox"/>
Did you engage in any bartering transactions?	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive or pay alimony/separate maintenance (not child support)? If yes, amount \$ _____	<input type="checkbox"/>	<input type="checkbox"/>
Have you received a punitive damage award or an award for damages other than for physical injuries or illness?	<input type="checkbox"/>	<input type="checkbox"/>
<b>Foreign Income</b>		
Did you have any foreign income or pay any foreign taxes (not included in your brokerage accounts) during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Were you a grantor or transferor for a foreign trust, have an interest in or a signature or other authority over a bank account, securities account, or other financial account in a foreign country?	<input type="checkbox"/>	<input type="checkbox"/>
<b>Deduction Information</b>		
Did you contribute to a Health Savings Account (HSA)? If yes, (single or family) deductible \$ _____ contributions \$ _____ withdrawals used for medical expenses \$ _____ other expenses \$ _____	<input type="checkbox"/>	<input type="checkbox"/>
Did you pay health insurance premiums (post tax) for yourself and/or your family? If yes, dollar amount for the year _____ To whom paid _____	<input type="checkbox"/>	<input type="checkbox"/>
Did you pay long-term health care premiums for yourself or your family?	<input type="checkbox"/>	<input type="checkbox"/>
Did you make any COBRA health care coverage continuation premiums?	<input type="checkbox"/>	<input type="checkbox"/>
Did you pay 2010 or 2011 real estate taxes on your principal residence in 2011? If so, list exactly what was paid and bring in your real estate tax bills. _____	<input type="checkbox"/>	<input type="checkbox"/>
<b>Do you have evidence to substantiate ALL charitable contributions?</b>	<input type="checkbox"/>	<input type="checkbox"/>
Did you make any noncash charitable contributions (clothes, furniture, vehicles, etc.)?	<input type="checkbox"/>	<input type="checkbox"/>
Did you incur a casualty or theft loss during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you have any unreimbursed employee expenses?	<input type="checkbox"/>	<input type="checkbox"/>
Did you use your car on the job for other than commuting?	<input type="checkbox"/>	<input type="checkbox"/>
Do you have contemporaneous records maintained for the business use of auto?	<input type="checkbox"/>	<input type="checkbox"/>
Did you work out of town for part of the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you make any major purchases during the year (cars, boats, etc.)?	<input type="checkbox"/>	<input type="checkbox"/>
Did you purchase classroom materials while employed in a school system?	<input type="checkbox"/>	<input type="checkbox"/>
Did you pay any timeshare interest or taxes?	<input type="checkbox"/>	<input type="checkbox"/>

<b>Purchases, Sales and Debt Information</b>	<b>Yes</b>	<b>No</b>
Did you start a new business or purchase rental property during the year?	<b>p</b>	<b>p</b>
Did you sell or dispose of an existing business, rental, or other property this year?	<b>p</b>	<b>p</b>
Did you have any debts cancelled, forgiven, foreclosed upon or refinanced during the year?	<b>p</b>	<b>p</b>
Did you acquire a new or additional interest in an LLC, partnership or corporation?	<b>p</b>	<b>p</b>
Did you sell, exchange, or purchase any real estate during the year? (Send closing statement)	<b>p</b>	<b>p</b>
Did you purchase/sell a principal residence during the year? (Provide HUD statement)	<b>p</b>	<b>p</b>
Did you foreclose or abandon a principal residence or real property during the year?	<b>p</b>	<b>p</b>
Did you acquire or dispose of any stock during the year? (Send original cost basis, sale price, and dates)	<b>p</b>	<b>p</b>
If disposed, did you repurchase substantially identical stock within 30 days before or after the sale in any of your accounts, including retirement accounts?	<b>p</b>	<b>p</b>
Did you have any worthless stock during the year?	<b>p</b>	<b>p</b>
Did you take out a home equity loan or line-of-credit this year? Provide details on what proceeds were used for. Provide closing statement.	<b>p</b>	<b>p</b>
Did you refinance a principal residence or second home this year? Provide details on what proceeds were used for. Provide closing statement.	<b>p</b>	<b>p</b>
<b>Retirement Account Information</b>		
Did you convert an existing IRA to a Roth IRA during 2010 and postpone the taxes?	<b>p</b>	<b>p</b>
Did you convert an existing IRA to a Roth IRA during 2011?	<b>p</b>	<b>p</b>
Did you recharacterize an IRA conversion during 2011?	<b>p</b>	<b>p</b>
Have you ever made a non-deductible IRA contribution?	<b>p</b>	<b>p</b>
Have you, or do you want to contribute to an IRA, Roth IRA, or SEP IRA for 2011 calendar year, due by 4/15/12?	<b>p</b>	<b>p</b>
Did you or your spouse turn age 70 1/2 during the year and have money in an IRA or other retirement account without taking a distribution?	<b>p</b>	<b>p</b>
If you were over 70 1/2, did you make a charitable contribution directly from an IRA?	<b>p</b>	<b>p</b>
<b>Miscellaneous Information</b>		
Did you make gifts of more than \$13,000 to any individual?	<b>p</b>	<b>p</b>
Did you receive correspondence from the State or the Internal Revenue Service? If yes, explain: _____	<b>p</b>	<b>p</b>
Did you pay a household employee more than \$1,700 for services performed in your home during the year? (Does not include contractors)	<b>p</b>	<b>p</b>
Do you expect significant changes in income, expenses or dependents for 2012? If yes, explain: _____	<b>p</b>	<b>p</b>
<b>Education Information</b>		
Did you pay any tuition and/or required fees for post-secondary education? If yes, provide the 1098-T received and separate amounts paid for tuition, room & board and books. What year in school were these expenses for? _____	<b>p</b>	<b>p</b>
Did you pay student loan interest during the year?	<b>p</b>	<b>p</b>
Did you contribute to a 529 College Savings Plan? If yes, what state plan? _____	<b>p</b>	<b>p</b>
Did you contribute to a Wisconsin Edvest Program?	<b>p</b>	<b>p</b>
Did you contribute to a Coverdell education savings account?	<b>p</b>	<b>p</b>
Did you make any withdrawals from an education savings/529 Plan account?	<b>p</b>	<b>p</b>
Did you cash any Series EE or Series I U.S. Savings bonds issued after 1989?	<b>p</b>	<b>p</b>
Did your college student receive any taxable scholarships?	<b>p</b>	<b>p</b>
<b>Credit Information</b>		
Did you pay any expenses related to the adoption of a child during the year?	<b>p</b>	<b>p</b>
Did you purchase a hybrid (gas/electric) vehicle? If yes, list make, model and year.	<b>p</b>	<b>p</b>
Did you make any energy efficient improvements to your main home in 2011? Please provide details - invoice, amount paid, etc If yes, did you claim any energy property credits in years 2006 - 2010? If so, how much? _____	<b>p</b>	<b>p</b>
Did you claim the homebuyer credit in a previous tax year? If yes, what year? _____	<b>p</b>	<b>p</b>

**Wisconsin Information**

- Did you make any out-of-state purchases (by telephone, internet, mail, in person) that the seller did not collect state sales or use tax? p p
- Did you pay rent? If yes, \$\_\_\_\_\_ Was heat included? Y or N? p p
- Did you reinvest proceeds from a sale of assets considered long term capital gain into a qualified new business or qualified Wisconsin business? p p

**Please complete ONLY if you own a Schedule C business, a farm, or rental property (Excludes Partnerships and Corporations)**

- | <b>Business, Farm, and Rental Owners</b>   | <b>Yes</b> | <b>No</b> |
|--|------------|-----------|
| Do you have anything different this year?  | p          | p         |
| Did you materially participate in the operation of the business during the year?<br>If so, how many hours? _____   | p          | p         |
| Did you start a new retirement plan this year?<br>If so, what type of plan? _____  | p          | p         |
| Did you pay health insurance premiums for your employees this year?  | p          | p         |
| Are you or your spouse eligible to be covered under an employer's health plan at another job? If yes, for how many months? _____   | p          | p         |
| Do you have contemporaneous records maintained for the business use of your auto?  | p          | p         |
| Do you have any independent contractors?<br>If yes, did you file 1099s?  | p          | p         |
| Did you purchase or construct any equipment or buildings during the year?<br>If so, please provide details: _____  | p          | p         |
| Did you make any large repairs during the year?<br>If so, please provide details: _____  | p          | p         |
| Were any assets sold, retired or converted to personal use during the year?<br>If so, please provide details: _____  | p          | p         |
| Did you use gasoline or special fuels for business or farm purposes (other than for a highway vehicle) during the year? If so, how many gallons? _____<br>What type of fuel (diesel, gasoline, etc)? _____ | p          | p         |
| Do you have inventory at the end of the year? If so, how much \$ _____?  | p          | p         |
| Did you pay your child in the course of your trade or business?  | p          | p         |
| Did you utilize an area of your home for business purposes?  | p          | p         |
| Did you increase the number of full-time equivalent employees?<br>If so, please provide details: _____   | p          | p         |
| Did you relocate your business to Wisconsin during the year?<br>If yes, did you do business in Wisconsin during 2009 and 2010?   | p          | p         |
| Did you reimburse an employee for tuition they paid to attend a qualified post-secondary institution in which they graduated in 2011?  | p          | p         |
| <b>Bring a copy of your LLC Annual Report</b> filed with the WI Dept of Financial Inst.  | p          | p         |

<u>(before 07/01/2011)</u>	<u>(after 06/30/2011)</u>	<u>2012 Mileage Rates</u>
<b>2011 Mileage Rates</b>	<b>2011 Mileage Rates</b>	
Business <b>\$.51</b>	Business <b>\$.555</b>	Business <b>\$.555</b>
Charitable <b>\$.14</b>	Charitable <b>\$.14</b>	Charitable <b>\$.14</b>
Medical <b>\$.19</b>	Medical <b>\$.235</b>	Medical <b>\$.23</b>

**See [www.biwanpcpa.com](http://www.biwanpcpa.com) for updates as they become available.**

These are the questions most often asked financial planners. If any of these or any other questions keep you up at night or are of concern to you, please contact your financial professional. If you don't have one, please ask us for recommendations.

- |   |     |    |
|---|-----|----|
| 1) Do you have a will? Do you review it periodically?   | Yes | No |
| a. Signature Date _____/_____/_____   |     |    |
| b. Last date reviewed _____/_____/_____   |     |    |
| 2) What other legal documents have you formalized?  |     |    |
| a. Durable Financial Powers of Attorney?  | Yes | No |
| b. Medical Powers of Attorney?  | Yes | No |
| c. Living Will?   | Yes | No |
| d. Revocable Living Trust?  | Yes | No |
| 3) Have you reviewed beneficiaries, TOD (transfer on death), and POD (payable on death) designations for all accounts within the past 3 years?  | Yes | No |
| 4) Does the executor of your estate know the location of your important financial information, non-financial information and valuables?   | Yes | No |
| Do you have a list of all web sites, user names, passwords, and security questions stored in a safe place?  | Yes | No |
| Do you have a list of all bills paid electronically with the website, username and passwords? The list should include banks, brokerage accounts, insurance, credit cards, debit cards, department store cards, utilities, online activities, etc. | Yes | No |
| 5) Do you have a mortgage?  | Yes | No |
| a. Balance _____  |     |    |
| b. Interest Rate _____% _____% _____%   |     |    |
| c. Maturity in years _____  |     |    |
| d. When last financed (year) _____  |     |    |
| If refinanced, what did you use the refinancing proceeds for? _____   |     |    |
| 6) Do you own life insurance?   | Yes | No |
| a. If yes, amount _____   |     |    |
| b. Original purpose _____   |     |    |
| c. Has this changed? (How?) _____   |     |    |
| 7) Is your income protected from disability?  | Yes | No |
| a. What percentage of income is protected? _____%   |     |    |
| b. Starting when? _____   |     |    |
| c. Ending when? _____   |     |    |
| 8) Do you have long-term care insurance? If so, how much?   | Yes | No |
| 9) Do your investments match your risk tolerance?   | Yes | No |
| a. Last reviewed _____/_____/_____  |     |    |
| b. Investment Advisor _____   |     |    |
| 10) Do you have a trusted financial advisor and meet periodically?  | Yes | No |
| a. Last meeting date _____/_____/_____  |     |    |
| 11) Would you like to know the effects of current or proposed tax laws on your estate?  | Yes | No |
| 12) If you have a business, do you have a buy-sell agreement?   | Yes | No |



If you would like to have a refund direct deposited into or a balance due debited from your bank account(s), please enter information in the fields below. Note that electronic funds will be withdrawn only from the primary account listed below.

## Primary account:

Financial institution routing transit number \_\_\_\_\_ [1]  
 Name of financial institution \_\_\_\_\_ [2]  
 Your account number \_\_\_\_\_ [3]  
 Type of account (1 = Savings, 2 = Checking, 3 = IRA\*) \_\_\_\_\_ [4]  
 Mark if married filing jointly and this is a joint account (Both taxpayer and spouse names are on the account) \_\_\_\_\_ [5]  
 Mark if financial institution is foreign based (Not located in the territorial jurisdiction of the United States) \_\_\_\_\_ [6]  
 Enter the maximum dollar amount, or percentage of total refund Dollar \_\_\_\_\_ [7] or Percent (xxx.xx) \_\_\_\_\_ [8]

## Secondary account #1:

Financial institution routing transit number \_\_\_\_\_ [23]  
 Name of financial institution \_\_\_\_\_ [24]  
 Your account number \_\_\_\_\_ [25]  
 Type of account (1 = Savings, 2 = Checking, 3 = IRA\*) \_\_\_\_\_ [26]  
 Mark if married filing jointly and this is a joint account (Both taxpayer and spouse names are on the account) \_\_\_\_\_ [27]  
 Mark if financial institution is foreign based (Not located in the territorial jurisdiction of the United States) \_\_\_\_\_ [28]  
 Enter the maximum dollar amount, or percentage of total refund Dollar \_\_\_\_\_ [9] or Percent (xxx.xx) \_\_\_\_\_ [10]

## Secondary account #2:

Financial institution routing transit number \_\_\_\_\_ [29]  
 Name of financial institution \_\_\_\_\_ [30]  
 Your account number \_\_\_\_\_ [31]  
 Type of account (1 = Savings, 2 = Checking, 3 = IRA\*) \_\_\_\_\_ [32]  
 Mark if married filing jointly and this is a joint account (Both taxpayer and spouse names are on the account) \_\_\_\_\_ [33]  
 Mark if financial institution is foreign based (Not located in the territorial jurisdiction of the United States) \_\_\_\_\_ [34]  
 Enter the maximum dollar amount, or percentage of total refund Dollar \_\_\_\_\_ [13] or Percent (xxx.xx) \_\_\_\_\_ [14]

\*Refunds may only be direct deposited to established traditional, Roth or SEP-IRA accounts. Make sure direct deposits will be accepted by the bank or financial institution.

## Refund - U.S. Series I Savings Bond Purchases

A tax refund may be used to buy up to \$5,000 of U.S. Series I Savings bonds and registered for up to three different persons. If you would like to purchase U.S. Series I Savings bonds (in increments of \$50) with your refund, if applicable, please complete the following information. Please note you may enter only one name per registration (with exception of married filing joint returns) and must enter the party's given name, do not use nicknames.

Indicate either a maximum dollar amount (up to \$5,000), or percentage of refund you would like used to purchase bonds

The bonds will be registered to the name(s) on the return. For married filing joint returns this means the bonds will be registered in both names listed on the return.

To register the bonds separately, leave these fields blank and use the fields provided below.

Enter either a dollar amount or percent, but not both Dollar \_\_\_\_\_ [11] or Percent (xxx.xx) \_\_\_\_\_ [12]

Bond information for someone other than taxpayer and spouse, if married filing jointly

Maximum dollar amount (up to \$5,000), or percentage of refund used to purchase bonds Dollar \_\_\_\_\_ [15] or Percent (xxx.xx) \_\_\_\_\_ [16]  
 Owner's name (First Last) \_\_\_\_\_ [36] \_\_\_\_\_ [37]  
 Co-owner or beneficiary (First Last) \_\_\_\_\_ [38] \_\_\_\_\_ [39]  
 Mark if the name listed above is a beneficiary \_\_\_\_\_ [40]

Bond information for someone other than taxpayer and spouse, if married filing jointly

Maximum dollar amount (up to \$5,000), or percentage of refund used to purchase bonds Dollar \_\_\_\_\_ [19] or Percent (xxx.xx) \_\_\_\_\_ [20]  
 Owner's name (First Last) \_\_\_\_\_ [41] \_\_\_\_\_ [42]  
 Co-owner or beneficiary (First Last) \_\_\_\_\_ [43] \_\_\_\_\_ [44]  
 Mark if the name listed above is a beneficiary \_\_\_\_\_ [45]



## Interest Income

Please provide copies of all Form 1099-INT or other statements reporting interest income.

\*Whole numbers will be treated as \$ amounts. Enter percentages in the XXX.XX format. For example, enter 100% as 100.00 or 75.5% as 75.50.

T/S/J	Type Code (**See codes below)	Interest Income <sup>[1]</sup>	Tax Exempt Income	Penalty on Early Withdrawal	U.S. Obligations* \$ or %	Tax Exempt* \$ or %	Foreign Taxes Paid	Prior Year Information
	<b>1</b>	Payer						
		Amounts	+					
	<b>2</b>	Payer						
		Amounts	+					
	<b>3</b>	Payer						
		Amounts	+					
	<b>4</b>	Payer						
		Amounts	+					
	<b>5</b>	Payer						
		Amounts	+					
	<b>6</b>	Payer						
		Amounts	+					
	<b>7</b>	Payer						
		Amounts	+					
	<b>8</b>	Payer						
		Amounts	+					
	<b>9</b>	Payer						
		Amounts	+					
	<b>10</b>	Payer						
		Amounts	+					

**Interest Codes		
Blank = Regular Interest	4 = Accrued Interest	6 = ABP Adjustment
3 = Nominee Distribution	5 = OID Adjustment	7 = Series EE & I Bond

	Control Totals +	
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## Dividend Income

Please provide copies of all Form 1099-DIV or other statements reporting dividend income.  
 \*Whole numbers will be treated as \$ amounts. Enter percentages in the XXX.XX format. For example, enter 100% as 100.00 or 75.5% as 75.50.

T S J	Type Code	(**See codes below)	Ordinary Dividends	Qualified Dividends	Total Cap Gain Distributions	Section 1250	Sec. 1202	28% Capital Gain	Tax Exempt Dividends	U.S. Obligations* \$ or %	Tax Exempt* \$ or %	Foreign Taxes Paid	Prior Year Information
1	Payer												
	Amounts	+											
2	Payer												
	Amounts	+											
3	Payer												
	Amounts	+											
4	Payer												
	Amounts	+											
5	Payer												
	Amounts	+											
6	Payer												
	Amounts	+											
7	Payer												
	Amounts	+											
8	Payer												
	Amounts	+											
9	Payer												
	Amounts	+											
10	Payer												
	Amounts	+											

**\*\*Dividend Codes**

Blank = Other                      3 = Nominee

## Pension, Annuity, and IRA Distributions #1

Please provide all Forms 1099-R.

### 2011 Information

### Prior Year Information

Taxpayer/Spouse (T, S)		__ [1]	
Name of payer	_____	[3]	
State postal code	_____	[5]	
Gross distributions received <b>(Box 1)</b>	+ _____	[7]	
Taxable amount received <b>(Box 2a)</b>	+ _____	[9]	
Federal withholding <b>(Box 4)</b>	+ _____	[11]	
Distribution code <b>(Box 7)</b>		__ [13]	
Mark if distribution is from an IRA, SEP, SIMPLE retirement plan		__ [14]	
State withholding <b>(Box 12)</b>	+ _____	[15]	
Local withholding <b>(Box 15)</b>	+ _____	[17]	
Amount of rollover	+ _____	[19]	
Mark if distribution was due to a pre-retirement age disability		__ [21]	
Mark if distribution was from an inherited IRA		__ [22]	

	<b>Control Totals +</b>	
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## Pension, Annuity, and IRA Distributions #2

Please provide all Forms 1099-R.

### 2011 Information

### Prior Year Information

Taxpayer/Spouse (T, S)		__ [1]	
Name of payer	_____	[3]	
State postal code	_____	[5]	
Gross distributions received <b>(Box 1)</b>	+ _____	[7]	
Taxable amount received <b>(Box 2a)</b>	+ _____	[9]	
Federal withholding <b>(Box 4)</b>	+ _____	[11]	
Distribution code <b>(Box 7)</b>		__ [13]	
Mark if distribution is from an IRA, SEP, SIMPLE retirement plan		__ [14]	
State withholding <b>(Box 12)</b>	+ _____	[15]	
Local withholding <b>(Box 15)</b>	+ _____	[17]	
Amount of rollover	+ _____	[19]	
Mark if distribution was due to a pre-retirement age disability		__ [21]	
Mark if distribution was from an inherited IRA		__ [22]	

	<b>Control Totals +</b>	
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## Pension, Annuity, and IRA Distributions #3

Please provide all Forms 1099-R.

### 2011 Information

### Prior Year Information

Taxpayer/Spouse (T, S)		__ [1]	
Name of payer	_____	[3]	
State postal code	_____	[5]	
Gross distributions received <b>(Box 1)</b>	+ _____	[7]	
Taxable amount received <b>(Box 2a)</b>	+ _____	[9]	
Federal withholding <b>(Box 4)</b>	+ _____	[11]	
Distribution code <b>(Box 7)</b>		__ [13]	
Mark if distribution is from an IRA, SEP, SIMPLE retirement plan		__ [14]	
State withholding <b>(Box 12)</b>	+ _____	[15]	
Local withholding <b>(Box 15)</b>	+ _____	[17]	
Amount of rollover	+ _____	[19]	
Mark if distribution was due to a pre-retirement age disability		__ [21]	
Mark if distribution was from an inherited IRA		__ [22]	

	<b>Control Totals +</b>	
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## Social Security, Tier 1 Railroad Benefits

Please provide a copy of Form(s) SSA-1099 or RRB-1099

Taxpayer/Spouse (T, S) \_\_\_\_\_ [1]

State postal code \_\_\_\_\_ [2]

### Social Security Benefits

	2011 Information	Prior Year Information
If you received a Form SSA - 1099, please complete the following information:		
Net Benefits for 2011 (Box 3 minus Box 4) <b>(Box 5)</b>	+ _____ [8]	<div style="border: 1px solid black; height: 100%; width: 100%;"></div>
Voluntary Federal Income Tax Withheld <b>(Box 6)</b>	+ _____ [10]	
From the DESCRIPTION OF AMOUNT IN BOX 3 area of Form SSA-1099:		
Medicare premiums	+ _____ [12]	
Prescription drug (Part D) premiums	+ _____ [14]	

### Tier 1 Railroad Benefits

	2011 Information	Prior Year Information
If you received a Form RRB - 1099, please complete the following information:		
Net Social Security Equivalent Benefit:		<div style="border: 1px solid black; height: 100%; width: 100%;"></div>
Portion of Tier 1 Paid in 2011 <b>(Box 5)</b>	+ _____ [22]	
Federal Income Tax Withheld <b>(Box 10)</b>	+ _____ [25]	
Medicare Premium Total <b>(Box 11)</b>	+ _____ [27]	

### Additional Information About Benefits Received

Additional information about the benefits received not reported above. For example did you repay any benefits in 2011 or receive any prior year benefits in 2011. This information will be reported in the SSA-1099 DESCRIPTION OF AMOUNT IN BOX 3 area or in the RRB-1099 Boxes 7 through 9.

	[38]
	[39]
	[40]
	[41]
	[42]

**NOTES/QUESTIONS:**



## Schedule A - Medical and Dental Expenses

**T/S/J**

**2011 Information**

**Prior Year Information**

Medical and dental expenses, such as: Doctors, Dentists, Nurses, Hospital and nursing homes, Lab fees and x-rays, Medical and surgical supplies, Hearing aids, Guide dogs, Eyeglasses and contact lenses, and Insurance reimbursements received

__ [1]		+	[2]
—		+	
—		+	
—		+	
—		+	
—		+	

Medical insurance premiums you paid\*:

__ [4]		+	[5]
—		+	
—		+	
—		+	

Long-term care premiums you paid\*:

__ [7]		+	[8]
—		+	

Prescription medicines and drugs:

__ [10]		+	[11]
—		+	
—		+	

__ [13]	Miles driven for medical items (1/1/11 to 6/30/11) _____ [14]	(7/1/11 to 12/31/11) _____ [17]
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\*Not entered elsewhere

## Schedule A - Tax Expenses

**T/S/J**

**2011 Information**

**Prior Year Information**

State/local income taxes paid:

__ [18]		+	[19]
—		+	
—		+	
—		+	
—		+	

2010 state and local income taxes paid in 2011:

__ [21]		+	[22]
—		+	
—		+	

Real estate taxes paid:

__ [24]		+	[25]
—		+	
—		+	

Personal property taxes:

__ [27]		+	[28]
—		+	

Other taxes, such as: foreign taxes and State disability taxes

__ [30]		+	[31]
—		+	
—		+	

Sales tax paid on major purchases:

__ [36]		+	[37]
—		+	

Sales tax paid on actual expenses:

__ [39]		+	[40]
—		+	
—		+	

**Control Totals +**

**Form ID: A-1**

## Interest Expenses

T/S/J	2011 Information	Type*	Percentage (XXX.XX)	Mortgage Ins. Premiums Paid	Prior Year Information
Home mortgage interest: From Form 1098					
[1] _____	+	[2] _____	+	+	
_____	+	_____	+	+	
_____	+	_____	+	+	
_____	+	_____	+	+	
_____	+	_____	+	+	
_____	+	_____	+	+	
_____	+	_____	+	+	
_____	+	_____	+	+	
_____	+	_____	+	+	
_____	+	_____	+	+	

**\*Mortgage Types**

Blank = Used to buy, build or improve main/qualified second home	3 = Used to pay off previous mortgage, excess proceeds invested
1 = Not used to buy, build, improve home or investment	4 = Taken out before 7/1/82 and secured by home used by taxpayer
2 = Used to pay off previous mortgage	

T/S/J	Name	SSN	2011 Information	Prior Year Information
Other, such as: Home mortgage interest paid to individuals				
[4] _____	_____	_____	+	[5] _____
<b>Address</b>	_____			
_____	_____	_____	+	_____
<b>Address</b>	_____			
_____	_____	_____	+	_____
<b>Address</b>	_____			
_____	_____	_____	+	_____
<b>Address</b>	_____			

**T/S/J Name and address of other person who received Form 1098 for jointly liable mortgage interest you paid -**

\_\_\_\_ Payer's/Borrower's name \_\_\_\_\_ [7]

\_\_\_\_ Street Address \_\_\_\_\_

\_\_\_\_ City/State/Zip code \_\_\_\_\_

**Refinancing Points paid in 2011 -**

Taxpayer/Spouse/Joint (T, S, J) \_\_\_\_\_ [11]

Description \_\_\_\_\_

Total points paid \_\_\_\_\_

Percentage of principal exceeding original mortgage (For AMT adjustment) \_\_\_\_\_

Points paid in 2011 **(Preparer use only)** + \_\_\_\_\_ [12]

Date of refinance \_\_\_\_\_

Total number of payments \_\_\_\_\_

Reported on Form 1098 in 2011 \_\_\_\_\_

Taxpayer/Spouse/Joint (T, S, J) \_\_\_\_\_

Description \_\_\_\_\_

Total points paid \_\_\_\_\_

Percentage of principal exceeding original mortgage (For AMT adjustment) \_\_\_\_\_

Points paid in 2011 **(Preparer use only)** + \_\_\_\_\_

Date of refinance \_\_\_\_\_

Total number of payments \_\_\_\_\_

Reported on Form 1098 in 2011 \_\_\_\_\_

T/S/J	2011 Information	Prior Year Information
Investment interest expense, other than on Schedule(s) K-1:		
[14] _____	+	[15] _____
_____	+	_____
_____	+	_____
_____	+	_____
_____	+	_____
_____	+	_____
_____	+	_____
_____	+	_____
_____	+	_____

