

**Prepared By:**

**The Rainey Accounting Firm, LLC**

Certified Public Accounting  
3725 Vineville Avenue  
Macon, GA 31204

**Prepared For:**

,

**2007 Client Organizer**

**From:**

,

**To:**

**The Rainey Accounting Firm, LLC**

Certified Public Accounting  
3725 Vineville Avenue  
Macon, GA 31204



**2007 Client Organizer**

This information is complete and correct to the best of my (our) knowledge.

Taxpayer signature \_\_\_\_\_ Date \_\_\_\_\_

Spouse signature \_\_\_\_\_ Date \_\_\_\_\_

# The Rainey Accounting Firm, LLC

Certified Public Accounting  
3725 Vineville Avenue, Macon, Georgia 31204  
Tel: 478-314-2692  
Fax: 478-314-2694  
jrainey@raineycpafirm.com

Dear :

This Client Organizer is designed to help you gather tax information needed to prepare your 2007 personal income tax return. We have preprinted certain information from your 2006 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 this office. Do not indicate the social security number or bank account change on your Client Organizer. When you receive your completed tax return(s), please review all social security numbers and bank account information for accuracy. Report any discrepancies to this office immediately.

Enter 2007 information on the Client Organizer sheets provided. If you supply us with the supporting documents, then you need not enter this information unless there are discrepancies. If any information does not apply to you or is incorrect, please draw a line through it or make the necessary corrections.

Please note that we have included in your organizer package an engagement letter outlining the details of our engagement to prepare your tax return(s). Please be sure to read, sign, and return this letter to us.

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.

By law all charitable contributions claimed as a deduction on your tax return must be substantiated by keeping a written record of the contribution. Acceptable written records used to substantiate each contribution include a cancelled check or bank record that supports the donation, or a written receipt or similar statement that includes (1) the name of the donee organization and (2) the date and amount of the contribution and (3) if any goods or services were received in exchange for the contribution. Contributions of \$250 or more require a statement from the charitable organization. If the resulting returns are examined by the IRS, requests may be made for the written record of the contribution. It is recommended that for any charitable contributions claimed, you retain the written records for at least seven years.

We will also need the following information:

- Forms W-2 for wages, salaries and tips.
- All Forms 1099 for interest, dividends, miscellaneous income, etc.
- Brokerage statements showing investment transactions for stocks, bonds, etc.
- Schedule K-1 showing income from partnerships, S corporations, estates and trusts.
- Statements supporting deductions for mortgage interest and taxes.

- Any tax notices sent to you by the IRS or other taxing authority.
- A copy of your income tax return from last year, if not prepared by this office.

In order to meet the filing deadline for your 2007 income tax return, your completed tax organizer needs to be received by our office no later than March 18, 2008. Any information received after that date may require an extension of time be filed for your return.

Thank you for the opportunity to serve you.

Sincerely,

The Rainey Accounting Firm, LLC

# The Rainey Accounting Firm, LLC

Certified Public Accounting  
3725 Vineville Avenue, Macon, Georgia 31204  
Tel: (478) 314-2692  
Fax: (478) 314-2694  
jrainey@raineycpafirm.com

January 26, 2008

Dear :

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. 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 will prepare your 2007 federal and state of Georgia income tax returns from information which you will furnish to us. We will not audit or otherwise verify the data you submit, although it may be necessary to ask you for clarification of some of the information. We will furnish you with questionnaires and worksheets, most often in the form of a client tax data organizer, to guide you in gathering the necessary information. Your use of such forms will assist in keeping pertinent information from being overlooked.

It is your responsibility to provide all the information required for the preparation of complete and accurate returns. You should retain all the documents, cancelled checks and other data that form the basis of income and deductions. These may be necessary to prove the accuracy and completeness of the returns to a taxing authority. **You have the final responsibility for the income tax returns and, therefore, you should review them carefully before you sign and file them.**

Our work in connection with the preparation of your income tax returns does not include any procedures designed to discover defalcations and/or irregularities, should any exist. We will render such accounting and bookkeeping assistance as determined to be necessary for preparation of the income tax returns.

You represent that the information you are supplying to us is accurate and complete to the best of your knowledge and that your expenses for meals, entertainment, travel, business gifts, charitable contributions, dues and memberships, and vehicle use are supported by records as required by law. We will not verify the information you give us. However, we may ask you for clarification of some of the information.

The filing deadline for the tax return is April 15, 2008. In order to meet this filing deadline, the information needed to complete the return should be received in this office no later than March 18, 2008. **If an extension of the time is required, any tax due with this return must be paid with that extension. Any amounts not paid by the filing deadline may be subject to interest and late payment penalties.**

The law provides various penalties that may be imposed when taxpayers understate their tax liability. If you would like information on the amount or the circumstances of these penalties, please contact us.

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 governmental tax examination, we will be available upon request to represent you and will render additional invoices for the time and expenses incurred.

Our fee for these services will be based on our standard billing rates plus out-of-pocket expenses. All invoices are due and payable upon presentation. A late payment charge of 1.5% per month will be assessed on any balance that remains unpaid after deduction of current payments, credits, and allowances after 30 days from the date of billing. This is an Annual Percentage Rate of 18%.

The engagement does not include any services not specifically stated in this letter. However, we would be pleased to consult with you regarding other income tax matters, such as proposed or completed transactions, income tax projections, and for research in connection with such matters. We will render additional invoices for such services at our standard billing rates.

If the foregoing fairly sets forth your understanding, please sign the enclosed copy of this letter in the space indicated and return it to our office. However, if there are other tax returns you expect us to prepare (such as gift and/or property), please inform us by noting so at the end of the return copy of this letter.

We want to express our appreciation for this opportunity to work with you.

Very truly yours,

The Rainey Accounting Firm, LLC

By:

\_\_\_\_\_

Accepted By: \_\_\_\_\_

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

## Questions

Please check the appropriate box and include all necessary details.

	Yes	No
<b>Personal Information</b>		
Did your marital status change during the year?	p	p
If yes, explain: _____		
Did your address change from last year?	p	p
Can you be claimed as a dependent by another taxpayer?	p	p
Did you change any bank accounts that have been used to direct deposit (or direct debit) funds from (or to) the IRS or other taxing authority during the tax year?	p	p
<b>Dependent Information</b>		
Were there any changes in dependents from the prior year?	p	p
If yes, explain: _____		
Do you have any children under age 18 with unearned income in excess of \$1700?	p	p
Did you pay for child care while you worked or looked for work?	p	p
<b>Purchases, Sales and Debt Information</b>		
Did you start a new business or purchase rental property during the year?	p	p
Did you acquire a new or additional interest in a partnership or S corporation?	p	p
Did you sell, exchange, or purchase any real estate during the year?	p	p
Did you acquire or dispose of any stock during the year?	p	p
Did you take out a home equity loan this year?	p	p
Did you refinance a principal residence or second home this year?	p	p
Did you sell an existing business, rental, or other property this year?	p	p
Did you purchase a new hybrid or alternative motor vehicle this year?	p	p
Did you pay any student loan interest this year?	p	p
<b>Income Information</b>		
Did you have any foreign income or pay any foreign taxes during the year?	p	p
Did you receive any income from property sold prior to this year?	p	p
Did you receive any lump-sum payments from a pension, profit sharing or 401(k) plan?	p	p
Did you make any withdrawals from or contributions to an IRA, Keogh, SIMPLE, or SEP account?	p	p
Did you make any withdrawals from an education savings or 529 Plan account?	p	p
Did you receive any disability income during the year?	p	p
Did any of your life insurance policies mature, or did you surrender any policies?	p	p
Did you cash any Series EE or I U.S. Savings bonds issued after 1989?	p	p
<b>Itemized Deduction Information</b>		
Did you incur a casualty or theft loss during the year?	p	p
Do you have evidence to substantiate charitable contributions?	p	p
Note: Acknowledgements from the donee organization are required for contributions > \$250.		
Did you make any noncash charitable contributions (clothes, furniture, vehicles, etc.)?	p	p
Did you have an expense account or allowance during the year?	p	p
Did you use your car on the job, for other than commuting?	p	p
Did you work out of town for part of the year?	p	p
Did you have any educational expenses?	p	p

Did you have any expenses related to seeking a new job during the year?	p	p
Did you make any major purchases during the year (cars, boats, etc.)?	p	p
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

**Miscellaneous Information**

Did you make gifts of more than \$12,000 to any individual?	p	p
Did you make any contributions to an education savings or 529 Plan account?	p	p
Did you pay long-term health care premiums for yourself or your family?	p	p
Did you engage in any bartering transactions?	p	p
Are you covered by a pension or retirement plan?	p	p
Did you retire or change jobs this year?	p	p
Did you incur moving costs because of a job change?	p	p
Did you make energy efficient improvements to your main home this year?	p	p
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?	p	p
Did you receive correspondence from the State or the Internal Revenue Service? If yes, explain: _____	p	p
Do you want to designate \$3 to the Presidential Election Campaign Fund? Checking yes will not change your tax or reduce your refund.	p	p

**Communication Methods**

Our default method of delivery for client tax data organizers is via e-mail. If you did not receive this package via e-mail, would you like to next year?	p	p
Please indicate your preferred e-mail address: _____		
If you prefer to receive your information in paper format via U.S. Mail, please indicate to the right, as we are glad to accommodate you.	p	p

General: 1040 **Personal Information**

Filing (Marital) status code (1 = Single, 2 = Married filing joint, 3 = Married filing separate, 4 = Head of household, 5 = Qualifying widow(er)) \_\_\_\_\_

Mark if you were married but living apart all year \_\_\_\_\_

	<b>Taxpayer</b>	<b>Spouse</b>
Social security number	_____	_____
First name	_____	_____
Last name	_____	_____
Occupation	_____	_____
Designate \$3.00 to the presidential election campaign fund? (1 = Yes, 2 = No, 3=Blank)	_____	_____
Mark if legally blind	_____	_____
Mark if dependent of another taxpayer	_____	_____
Date of birth	_____	_____
Date of death	_____	_____
Work/daytime telephone number/ext number	_____	_____
Do you authorize us to discuss your return with the IRS (1 = Yes, 2 = No)	_____	_____

General: 1040 **Present Mailing Address**

Address \_\_\_\_\_

Apartment number \_\_\_\_\_

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

Home/evening telephone number \_\_\_\_\_

Email address \_\_\_\_\_

General: 1040 **Dependent Information**

First Name	Last Name	Date of Birth	Social Security No.	Relationship	Months lived in your home	Care expenses paid for dependent
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____

Credits: 2441 **Child and Dependent Care Expenses**

	<b>Provider #1</b>	<b>Provider #2</b>
Provider information:		
Name	_____	_____
Street address	_____	_____
City, state, and zip code	_____	_____
Social security number OR Employer identification number	_____	_____
Mark if provider is a tax-exempt organization	_____	_____
Amount paid to care provider in 2007	_____	_____
	<b>Taxpayer</b>	<b>Spouse</b>

Employer-provided dependent care benefits that were forfeited \_\_\_\_\_

General: Info **Direct Deposit/Electronic Funds Withdrawal Information**

If you would like to have a refund deposited directly or a balance due debited directly into/from your bank account, please enter the following information:

Financial institution routing transit number \_\_\_\_\_

Name of financial institution \_\_\_\_\_

Your account number \_\_\_\_\_

Type of account (1 = Savings, 2 = Checking, 3 = IRA\*) \_\_\_\_\_

\*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.

Income: W2	<b>Salary and Wages</b>
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Please provide all copies of Form W-2 that you receive.

Below is a list of the W-2's as reported in last year's tax return. If a particular W-2 no longer applies, mark the not applicable box.

T/S	Description	Prior Year Information	Mark if no longer applicable
___	_____	_____	___
___	_____	_____	___
___	_____	_____	___
___	_____	_____	___
___	_____	_____	___

Income: 1099	<b>Pension, IRA, and Annuity Distributions</b>
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Please provide all copies of Form 1099-R that you receive.

Below is a list of the 1099-R's as reported in last year's tax return. If a particular 1099-R no longer applies, mark the not applicable box.

T/S	Description	Prior Year Information	Mark if no longer applicable
___	_____	_____	___
___	_____	_____	___
___	_____	_____	___
___	_____	_____	___

Income: K1, K1T	<b>Schedule K-1s</b>
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Please provide all copies of Schedule K-1s that you receive.

Below is a list of the K-1s as reported in last year's tax return. If a particular K-1 no longer applies, mark the not applicable box.

T/S/J	Description	Form	Mark if no longer applicable
___	_____	_____	___
___	_____	_____	___
___	_____	_____	___
___	_____	_____	___
___	_____	_____	___
___	_____	_____	___
___	_____	_____	___
___	_____	_____	___
___	_____	_____	___

Income: W2G	<b>Gambling Income</b>
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Please provide all copies of Form W-2G that you receive.

Below is a list of the W-2Gs as reported in last year's tax return. If a particular W-2G no longer applies, mark the not applicable box.

T/S	Description	Prior Year Information	Mark if no longer applicable
___	_____	_____	___
___	_____	_____	___
___	_____	_____	___
___	_____	_____	___
___	_____	_____	___

Educate: 1099Q	<b>Qualified Education Plan Distributions</b>
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Please provide all copies of Form 1099-Q that you receive.

Below is a list of the 1099-Q's as reported in last year's tax return. If a particular 1099-Q no longer applies, mark the not applicable box.

T/S	Description	Prior Year Information	Mark if no longer applicable
___	_____	_____	___
___	_____	_____	___

Income: B1 **Interest Income**

Please provide all copies of Form 1099-Int.

T/S/J	Payer Name	Interest Income	Prior Year Information
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Income: B3 **Seller Financed Mortgage Interest**

T, S, J  Payer's name \_\_\_\_\_  
 Payer's address \_\_\_\_\_ Payer's social security number \_\_\_\_\_  
 Amount received in 2007 \_\_\_\_\_ Amount received in 2006 \_\_\_\_\_

Income: B2 **Dividend Income**

Please provide copies of all Form 1099-DIV or other statements reporting dividend income.

T/S/J	Payer Name	Ordinary Dividends	Qualified Dividends	Prior Year Information
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

Income: D **Sales of Stocks, Securities, and Other Investment Property**

Please provide copies of all Forms 1099-B and 1099-S.

T/S/J	Description of Property	Date Acquired	Date Sold	Gross Sales Price (Less expenses of sale)	Cost or Other Basis
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

Income: Inc **Other Income**

Please provide copies of all supporting documentation.

	2007 Information		Prior Year Information
	Taxpayer	Spouse	Prior Year Information
State and local income tax refunds	_____	_____	_____
Alimony received	_____	_____	_____
Unemployment compensation	_____	_____	_____
Unemployment compensation repaid	_____	_____	_____
Social security benefits	_____	_____	_____
Medicare premiums to be reported on Schedule A	_____	_____	_____
Railroad retirement benefits	_____	_____	_____
Other Income:			
<b>T/S/J</b>	<b>2007 Information</b>	<b>2007 Information</b>	<b>Prior Year Information</b>
_____	_____	_____	_____
_____	_____	_____	_____



Itemized: A1 **Medical and Dental Expenses**

T/S/J	2007 Information	Prior Year Information
— Medical and dental expenses	_____	_____
— Medical insurance premiums you paid	_____	_____
— Long-term care premiums you paid	_____	_____
— Prescription medicines and drugs	_____	_____
— Miles driven for medical items	_____	_____

Itemized: A1 **Tax Expenses**

T/S/J	2007 Information	Prior Year Information
— State/local income taxes paid	_____	_____
— 2006 state and local income taxes paid in 2007	_____	_____
— Sales tax paid on actual expenses	_____	_____
— Real estate taxes paid	_____	_____
— Personal property taxes	_____	_____
— Other taxes	_____	_____

Itemized: A2 **Interest Expenses**

T/S/J	2007 Information	Prior Year Information
— Home mortgage interest: From Form 1098	_____	_____

Other, such as: Home mortgage interest paid to individuals		2007 Information	Prior Year Information
T/S/J	Name	SSN	
—	_____	_____	_____
Address _____			

T/S/J	2007 Information	Prior Year Information
— Investment interest expense, other than on K-1s:	_____	_____

Refinancing Information:		Refinance #1	Refinance #2
T/S/J	_____	_____	_____
Description	_____	_____	_____
Total points paid	_____	_____	_____
Date of refinance	_____	_____	_____
Total number of payments	_____	_____	_____
Reported on Form 1098 in 2007	_____	_____	_____

Itemized: A3 **Charitable Contributions**

T/S/J	2007 Information	Prior Year Information
— Contributions made by cash or check	_____	_____
— Volunteer miles driven	_____	_____
— Noncash items, such as: Goodwill, Salvation Army	_____	_____

Itemized: A3 **Miscellaneous Deductions**

T/S/J	2007 Information	Prior Year Information
— Unreimbursed expenses	_____	_____
— Union dues	_____	_____
— Tax preparation fees	_____	_____
— Other expenses, subject to 2% AGI limitation:		
— _____	_____	_____
— _____	_____	_____
— Safe deposit box rental	_____	_____
— Investment expenses, other than on K1s:		
— Other expenses, not subject to the 2% AGI limitation:		
— _____	_____	_____
— _____	_____	_____
— Gambling losses: (Enter only if you have gambling income)	_____	_____

If you have an overpayment of 2007 taxes, do you want the excess:

Refunded \_\_\_\_\_ [38]  
 Applied to 2008 estimated tax liability \_\_\_\_\_ [39]

Do you expect a considerable change in your 2008 income? (1 = Yes, 2 = No) \_\_\_\_\_ [40]

If yes, please explain any differences: \_\_\_\_\_ [41]  
 \_\_\_\_\_ [42]  
 \_\_\_\_\_ [43]  
 \_\_\_\_\_ [44]

Do you expect a considerable change in your deductions for 2008? (1 = Yes, 2 = No) \_\_\_\_\_ [45]

If yes, please explain any differences: \_\_\_\_\_ [46]  
 \_\_\_\_\_ [47]  
 \_\_\_\_\_ [48]  
 \_\_\_\_\_ [49]

Do you expect a considerable change in the amount of your 2008 withholding? (1 = Yes, 2 = No) \_\_\_\_\_ [50]

If yes, please explain any differences: \_\_\_\_\_ [51]  
 \_\_\_\_\_ [52]  
 \_\_\_\_\_ [53]  
 \_\_\_\_\_ [54]

Do you expect a change in the number of dependents claimed for 2008? (1 = Yes, 2 = No) \_\_\_\_\_ [55]

If yes, please explain any differences: \_\_\_\_\_ [56]  
 \_\_\_\_\_ [57]  
 \_\_\_\_\_ [58]  
 \_\_\_\_\_ [59]

<b>2007 Federal Estimated Tax Payments</b>
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2006 overpayment applied to 2007 estimates + \_\_\_\_\_ [1]

Mark if you paid the calculated amounts on the dates due indicated below. Skip the remaining fields. \_\_\_\_\_ [4]

If your estimated payments were not made on the date due or were for an amount other than the calculated amount below, please enter the actual date and amount paid.

	Date Due	Date Paid if After Date Due		Amount Paid	Calculated Amount
1st quarter payment	4/17/07	_____ [5]	+	_____ [6]	_____
2nd quarter payment	6/15/07	_____ [7]	+	_____ [8]	_____
3rd quarter payment	9/17/07	_____ [9]	+	_____ [10]	_____
4th quarter payment	1/15/08	_____ [11]	+	_____ [12]	_____
Additional payment		_____ [13]	+	_____ [14]	_____

**NOTES/QUESTIONS:**