The Rainey Accounting Firm, LLC
Certified Public Accounting
3725 Vineville Avenue
Macon, Georgia 31204

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2008 Client Organizer

The Rainey Accounting Firm, LLC

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3725 Vineville Avenue, Macon, Georgia 31204
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Dear :

This Client Organizer is designed to help you gather tax information needed to prepare your 2008 personal income tax return. We have preprinted certain information from your 2007 personal income tax return to help you complete the organizer with minimal time and effort. The organizer is also a tool to remind you of items that you have had in the past and might not be easily remembered.

The information you provide to us is vital to preparing your return accurately and completely. There is a space at the end of the questionnaire for you to make this declaration by signing and dating in the spaces provided.

We have also included an engagement letter outlining the terms of your engaging our firm to prepare your returns. Please sign and date at the end of this letter indicating your acceptance of this engagement.

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 that differs from the prior year's return, please inform us of these changes. 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 2008 information on the Client Organizer sheets provided. **If you supply us with the supporting documents, then you need not enter this information in detail unless there are discrepancies or if further explanation is needed.** 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.**

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. 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.

Like all providers of personal financial services, tax professionals are required by law to inform clients of their policies regarding privacy of client information. Our firm continues to adhere to professional standards of confidentiality that are even more stringent than those required by law. We have always protected the security and privacy of your personal and financial information.

Types of Nonpublic Personal Information We Collect

The only nonpublic personal information we collect is provided to us by you or obtained with your authorization.

Parties to Whom We Disclose Information

We do not disclose any nonpublic personal information obtained in the course of our practice except as required or permitted by law. Permitted disclosures may include providing information to our employees, or, in limited situations, to unrelated third parties who need that information to assist us in serving you. In all situations, we stress the confidential nature of the information being shared.

Protecting the Confidentiality and Security of Clients' Information

We retain records relating to our professional services to better serve your professional needs and, in some cases, to comply with professional guidelines. In order to protect your nonpublic personal information, we maintain physical, electronic, and procedural safeguards that comply with our professional standards.

Due Date

In order to meet the filing deadline for your 2008 income tax return, your completed tax organizer needs to be received by our office no later than March 18, 2009. Any information received after that date may require an extension of time be filed for your return.

We appreciate the opportunity to serve you.

Sincerely,

The Rainey Accounting Firm, LLC

Jeb L. Rainey, CPA

Enclosures

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Engagement Letter

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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 2008 federal and state 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 to guide you in gathering the necessary information. Your use of such forms will assist in keeping pertinent information from being overlooked as well as keeping the fee to a minimum.

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.

The filing deadline for the tax return is April 15, 2009. 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, 2009.

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 government tax examination, we will be available upon request to represent you under a separate engagement letter for that representation and will render additional invoices for the time and expenses incurred.

Our fee for these services will be based upon the amount of time required at standard billing rates plus out-of-pocket expenses. All invoices are due and payable upon presentation.

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, 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

____

Client Acknowledgement and Acceptance:

Accepted By (Taxpayer Signature): ______________________________

Date: __________________

Comments or Additional Requests:____

____

____

____

____

2008 Client Organizer

Questions

Please check the appropriate box and include all necessary details.

	Yes	No
Personal Information		
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
Dependent Information		
Were there any changes in dependents from the prior year?	p	p
If yes, explain: ______________________________		
Do you have any children under age 19 or a full-time student under age 24 with unearned income in excess of $1800?	p	p
Did you pay for child care while you worked or looked for work?	p	p
Did you pay any expenses related to the adoption of a child during the year?	p	p
Purchases, Sales and Debt Information		
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 incur any non-business bad debts 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
Income Information		
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/contributions from/to a retirement plan (including IRA) due to Midwestern Disaster area relief?	p	p
Did you make any withdrawals from an education savings or 529 Plan account?	p	p
Did you receive any distributions from a health savings account (HSA), Archer MSA, or Medicare Advantage (MSA) this year?	p	p
Did you receive any disability income during the year?	p	p
Did you receive tip income not reported to your employer this 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

Itemized Deduction Information

Did you incur a casualty or theft loss during the year? p p

Do you have evidence to substantiate charitable contributions? p p

General Rules: The law requires that you have a receipt, letter, or other written communication from the charity (showing the name of the charity, the date and amount of the contribution) documenting all charitable contributions made in cash and that you have a receipt or a bank record (e.g. cancelled check) documenting all contributions made by check or by other monetary means. For contributions of property, you generally need a receipt which contains the name of the charity, a description of the property, and the date and location of the contribution.

Contributions of $250 or more: For all individual donation of $250 or more (cash or property), the law requires a receipt (written acknowledgement) from the charity to which you made the donation stating the date and amount of the contribution as well as a statement as to whether you received anything in return for your contribution. If you received goods or services in return for the contribution, the receipt should include a description and an estimate of the value of the goods or services received in return for the contribution. If the goods or services received consist solely of intangible religious benefits, the receipt should include a statement to that effect.

Did you make any noncash charitable contributions (clothes, furniture, vehicles, etc.)? p p

Contributions of Clothing or Household items: Generally, a deduction is not allowed for a charitable contribution of clothing or household items unless the items are in good used condition or better. Household items generally included furniture, furnishings, electronics, appliances, linens, and other similar items.

Contributions of Vehicles, Boats, or Airplanes of more than $500: If you are claiming a deduction of more than $500 for a vehicle, a boat, or an airplane you contributed to charity, the law requires that you obtain a Form 1098-C or other written acknowledgement containing the same information shown on form 1098-C from the charity in order to deduct your contribution.

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

Do you have the required documentation for Travel, Entertainment, Gift and Listed property expenses? p p

General Rules: The law disallows an otherwise allowable deduction for any expense for traveling (including meals and lodging), entertainment, gifts, or listed property [e.g. passenger vehicles, computers (unless used exclusively at your place of business), and cell phones], unless the expense is substantiated by adequate records or by sufficient evidence corroborating your own statements. In addition, the regulations generally require you to maintain documentary evidence (such as receipts, paid bills, etc.) for **1)** any lodging expenditure, and **2)** any other expenditure of $75 or more. **For business travel,** the documentation should include the amount, date, place, and business purposes of the travel. **For business entertainment expenses,** the documentation should include the amount, date, description of gift, and business relationship of recipient of the gift. **For listed property,** the documentation should include the amount (e.g. cost), business or investment use based on mileage, etc., date of the expenditure, and business or investment purpose of the property.

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, your spouse, or your dependents attend a post-secondary school during the year?	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
Did you receive an economic stimulus (tax rebate) payment from the IRS?	p	p
Did you pay state and local real estate property taxes this year? If yes, please attach a supporting statement	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

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

Taxpayer Name (Please Print): _________________________

Taxpayer Signature: _______________________ Date: ____________

Spouse Name (Please Print): ___________________________

Spouse Signature: ________________________ Date: ____________

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 ___

	Taxpayer	Spouse
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		
Was taxpayer between 19 and 23 and full-time student? (1 = Yes, 2 = No)		
Mark if member of U.S. Armed Forces in 2008		
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, Contact

Present Mailing Address

Address ___

Apartment number ___

City/State postal code/Zip code ___

Home/evening telephone number ___

Taxpayer email address ___

Spouse 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

	Provider #1	Provider #2
Provider information:		
Name		
Street address		
City, state, and zip code		
Social security number OR Employer identification number		
Tax Exempt or Living Abroad Foreign Care Provider (1 = TE, 2 = LAFCP)		
Amount paid to care provider in 2008		

	Taxpayer	Spouse
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

Salary and Wages

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: 1099R

Pension, IRA, and Annuity Distributions

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

Schedule K-1s

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

Gambling Income

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

Qualified Education Plan Distributions

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: Income

Economic Stimulus Payment (Rebate)

Enter the amount of the stimulus payment (before offset) you received below. If you filed a joint return in 2007, and your filing status did not change in 2008, fill in only the Taxpayer/Joint column. However, if your filing status changed to married filing joint in 2008 and your spouse received a separate payment, enter the amount in the Spouse column.

	Taxpayer/Joint	Spouse
Economic stimulus payment (rebate) received in 2008		
Mark if you did not receive an economic stimulus payment (rebate)		

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 2008 ______ Amount received in 2007 ______

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: Income

Other Income

Please provide copies of all supporting documentation.

	2008 Information		Prior Year Information
State and local income tax refunds			
	Taxpayer	**Spouse**	**Prior Year Information**
Alimony received			
Unemployment compensation			
Unemployment compensation repaid			
Social security benefits			
Medicare premiums to be reported on Schedule A			
Railroad retirement benefits			
Veterans' disability or death benefits			

Other Income:

T/S/J		2008 Information	Prior Year Information

1040 Adj: IRA

Adjustments to Income - IRA Contributions

Please provide year end statements for each account and any Form 8606 not prepared by this office.

	Taxpayer	Spouse
Traditional IRA Contributions for 2008 -		
If you want to contribute the maximum allowable traditional IRA contribution amount, enter the applicable code: (1 = Deductible only, 2 = Both deductible and nondeductible)	___	___
Enter the total traditional IRA contributions made for use in 2008	________	________
Roth IRA Contributions for 2008 -		
Mark if you want to contribute the maximum Roth IRA contribution	___	___
Enter the total Roth IRA contributions made for use in 2008	________	________

Educate: Educate

Higher Education Deductions and/or Credits

Complete this section if you paid interest on a qualified student loan in 2008 for qualified higher education expenses for you, your spouse, or a person who was your dependent when you took out the loan.

T/S	Qualified student loan interest paid	2008 Information	Prior Year Information
___	________	________	________
___	________	________	________

Complete this section if you paid qualified education expenses for higher education costs in 2008.
Qualified education expenses include tuition and fees required for enrollment or attendance at an eligible educational institution.

Please provide all copies of Form 1098-T.

T/S	Ed Exp Code*	Student's SSN	Student's First Name	Student's Last Name	Qualified Expenses	Prior Year Information
___	_	________	________	________	________	________
___	_	________	________	________	________	________
___	_	________	________	________	________	________
___	_	________	________	________	________	________

***Education Expense Code: 1 = Hope credit; 2 = Lifetime learning credit; 3 = Tuition and fees deduction**
The student qualifies for the Hope Credit when enrolled at least half-time in a program leading to a degree, certificate, or recognized credential; has not completed the first 2 years of post-secondary education; has had no drug convictions in 2008 and has not claimed the Hope credit in more than one prior tax year.

1040 Adj: 3903

Job Related Moving Expenses

Complete this section if you moved to a new home because of a new principal work place.

Description of move	________
Taxpayer/Spouse/Joint (T, S, J)	___
Mark if the move was due to service in the armed forces	_
Number of miles from old home to new workplace	________
Number of miles from old home to old workplace	________
Mark if move is outside United States or its possessions	_
Transportation and storage expenses	________
Travel and lodging (not including meals)	________
Total amount reimbursed for moving expenses	________

1040 Adj: OtherAdj

Other Adjustments to Income

Alimony Paid:

T/S	Recipient name	Recipient SSN	2008 Information	Prior Year Information
___	________	________	________	________

Address ________ **City** ________ **State** ___ **Zip code** ________

	Taxpayer	Spouse	Prior Year Information
Educator expenses:			
________	________	________	________
________	________	________	________
Other adjustments:			
________	________	________	________
________	________	________	________
________	________	________	________

Itemized: A1

Medical and Dental Expenses

T/S/J		2008 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 1/1/08 through 6/30/08 ____ 7/1/08 through 12/31/08	____	____

Itemized: A1

Tax Expenses

T/S/J		2008 Information	Prior Year Information
__	State/local income taxes paid	____	____
__	2007 state and local income taxes paid in 2008	____	____
__	Sales tax paid on actual expenses	____	____
__	Real estate taxes paid	____	____
__	Personal property taxes	____	____
__	Other taxes	____	____

Itemized: A2

Interest Expenses

T/S/J		2008 Information	Prior Year Information
__	Home mortgage interest: From Form 1098	____	____

Other, such as: Home mortgage interest paid to individuals

T/S/J	Name	SSN	2008 Information	Prior Year Information
__	____	____	____	____

Address ____ ____

T/S/J		2008 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 2008	____	____

Itemized: A3

Charitable Contributions

T/S/J		2008 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		2008 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)	____	____

Form ID: Rent

Rent and Royalty Property - General Information

24

1 **Preparer use only**

	2008 Information	Prior Year Information
Taxpayer/Spouse/Joint (T, S, J)	[2]	
Description: -	[3]	
	[4]	
	[5]	
State postal code	[6]	
Type of activity (1 = Rental real estate, 2 = Substantially nondepreciable property, 3 = Royalty)	[7]	
Percentage of ownership if not 100%	[9]	
Business use percentage, if not 100% (Not vacation home percentage)	[11]	

Rent and Royalty Income

	2008 Information	Prior Year Information
Gross rents received	+ [18]	
Gross royalties received	+ [20]	

Rent and Royalty Expenses

	2008 Information	Percent if not 100%	Prior Year Information
Advertising	+ [22]	[23]	
Auto and travel	+ [25]	[26]	
Cleaning and maintenance	+ [28]	[29]	
Commissions:			
	+ [31]	[33]	
	+		
Insurance:			
	+ [34]	[36]	
	+		
Legal and professional fees	+ [37]	[38]	
Management fees			
	+ [40]	[42]	
	+		
Mortgage interest	+ [43]	[44]	
Qualified mortgage insurance premiums	+ [46]	[47]	
Other interest:			
	+ [49]	[51]	
	+		
Repairs	+ [52]	[53]	
Supplies	+ [55]	[56]	
Taxes:			
	+ [58]	[60]	
	+		
	+		
	+		
	+		
Utilities	+ [61]	[62]	
Depreciation	+ [64]	[65]	
Depletion	+ [67]	[68]	
Other expenses:			
	+ [73]		
	+		
	+		
	+		
	+		

Refinancing points paid this year:

Description [75]

Total points paid/Current amort **(Prep use only)** +

Date of Refinance — Total # Payments — Reported on 1098 in 2008