Zimmerman & Co., CPAs, Inc.
1080 Nimitzview Dr #400, Cincinnati, OH 45230
phone (513) 624-3900 ~ fax (513) 624-3909
anne@zimcom.net ~ angela@zimcom.net ~ emily@zimcom.net

Enclosed is your 2009 Tax Organizer to assist you in collecting and reporting information necessary for us to properly prepare your 2009 income tax return.

Please complete the following pages as appropriate and return to us, with supporting documentation where necessary. It is very important that you review this information and make any changes so we can keep your information current from year to year.

We ask that you send us all of your original source tax documents, where possible, for us to work from; we will return all originals with your completed tax returns.

We have compiled some detailed specialty lists of possible deductions specific to industries or professions. If you are interested in one of those lists, please contact us.

Please provide the following information, in addition to the completed organizer:
- A copy of your 2008 tax return, if not prepared by this office
- Form(s) W-2 (wages, etc.)
- Form(s) 1099 (interest, dividends, pensions, social security, HSA, etc.)
- Schedule(s) K-1 (income/loss from partnerships, S corporations, etc.)
- Form(s) 1098 (mortgage interest) and property tax statements
- Brokerage statements from stock, bond or other investment transactions, including the original cost and date of purchase for any investment sold
- Tuition statements received from schools and statements showing student loan interest paid
- Statements showing personal property tax, including property tax on automobiles
- If substantial, lists of medical expenses paid and medical mileage
- Receipts for cash and non-cash contributions (Note: due to tax law changes, EVERY contribution must be supported by some form of documentation)
- Lists of other deductible expenses, such as professional dues, investment fees, tax prep fees, unreimbursed business expenses, etc.
- Closing statements pertaining to real estate transactions
- Any paperwork received regarding your Economic Stimulus Rebate check
- All other supporting tax documents you may have received
- Any tax notices received from the IRS or other taxing authorities during the year
- Original City or Local tax forms
- Along with the completed organizer, please return the attached engagement letter, signed and dated

Thank you for trusting your accounting work to us. Please feel free to contact us if you need further assistance or have any questions.

Sincerely,

Anne C Zimmerman, CPA

Zimmerman & Co CPA's, Inc.
1080 Nimitzview Dr. Ste 400
Cincinnati, Ohio 45230
(513)624-3900 anne@zimcom.net

Standard Engagement Letter:

Current requirements of our profession require that we formalize the arrangements and conditions of our engagement. This letter is to confirm our understanding of the terms and objectives of our tax services engagement and to clarify the nature and limitations of the tax services to be provided.

We will prepare your Federal, State and City (if requested) individual income tax returns for calendar year 2009. We will also prepare any other miscellaneous or local returns you may require should you specifically request that we do so. We will provide questionnaires and accounting or bookkeeping assistance as needed to guide you in organizing the information we need to prepare your tax returns.

You represent that the information you are supplying to us is accurate and complete to the best of your knowledge. We will not verify the information you give us; however, we may ask for additional clarification of some information. Our work will not include any procedures designed to discover defalcations or irregularities, should any exist. You have the final responsibility for your income tax returns; therefore, you should review them carefully before you sign and file them, or authorize us to electronically file them on your behalf.

Our services include the calculation of estimated income tax payments for 2010 based upon your 2009 tax return information. We will not review or adjust these amounts during the year for changes in your income, deductions, or tax withholding unless you request these additional services.

We prepare returns with the aid of tax software. Our fees for tax services will be at our standard hourly rates ranging from $90 to $240 for the time expended, plus out-of-pocket expenses, including a computer software and processing fee. Many relevant factors may influence the total fee, including the difficulty of the issues we encounter or questions you may present, as well as the expertise required to perform the services, and time limitations imposed either by you or the circumstances. Our invoices are due and payable upon presentation. A service charge of one and one-half (1 1/2) percent per month may be charged on all invoices not paid within thirty (30) days from the date of the invoice. You agree to pay reasonable attorney fees and collection costs incurred by Zimmerman and Company, CPAs Inc relating to collection of fees for services performed under the terms of our engagement.

As you know, your returns are subject to examination by the various taxing authorities. In the event of an audit, you may be requested to produce documents, records, or other evidence to substantiate the items of income and deductions shown on a tax return. Producing such documents is your responsibility, so it's recommended that you retain all tax records for at least 7 years. If an examination occurs, we will represent you if you so desire; however, these additional services are not included in our fee or engagement for preparation of your returns.

You are responsible for the information you submit to us and for keeping the necessary records for deductions, business expenses, auto expenses, and for including all income that is taxable. We remind you of these issues because the law imposes a penalty if a taxpayer makes a substantial understatement of tax liability. If you would like more information on the amount or circumstances of these penalties, or ways to reduce your exposure, please let us know.

If, during our work, we discover information that affects your prior year tax returns, we will make you aware of the facts. However, we cannot be responsible for identifying all items that may affect prior year returns. If you become aware of such information during the year, please contact us to discuss the best resolution of the issue.

Although we are available to provide you with tax planning advice, you have not requested this service at this time. Our firm's policy is to put all tax planning advice in writing. You should not rely on any planning advice that is not reduced to writing. Also, there are many areas where accounting and law tend to come rather close to each other. For instance, the decision of which business form or entity to set up is both a legal and an accounting question. It is important that you realize that we are not attorneys and, thus, none of our advice should ever be construed or relied upon as legal advice. You should always seek legal advice in addition to accounting counsel when the situation crosses into the legal arena.

Please be advised that the income tax returns prepared by us are prepared solely for submission to taxing authorities and, by executing and returning this letter, you agree not to utilize the returns for any other purpose without first securing our express written consent.

This engagement does not include any services not specifically included in this letter. However, we would be pleased to consult with you regarding any tax, business, or financial planning matters such as proposed or completed transactions, income tax projections, retirement planning, or research in connection with such matters.

If the tax services and terms outlined above are in accordance with your understanding of our engagement, please sign this letter in the space provided below and return a copy of it to us. It's recommended that you retain a copy for yourself as well.

We appreciate this opportunity to serve you. If you have any questions or need any additional information, please do not hesitate to call.

Respectfully,

Anne C. Zimmerman, CPA
Zimmerman & Co., CPAs, Inc.

The foregoing is in accordance with my understanding of your engagement to provide tax services. The terms described in this letter are acceptable and are hereby agreed to.

AGREED TO AND ACCEPTED:

By: ____

Date:____________________________

2009	1040	US	Client Information	1

Zimmerman & Co., CPAs, Inc.
1080 Nimitzview Dr #400
Cincinnati, OH 45230
Telephone number: (513) 624-3900
Fax number: (513) 624-3909
E-mail address: angela@zimcom.net

Tax Return Appointment

Date:
Time:
Location:

This tax organizer will assist you in gathering information necessary for the preparation of your 2009 tax return. Please add, change, or delete information as appropriate.

CLIENT INFORMATION

Filing Status	Filing status (table)	
	1=married filing separate and lived with spouse	
	Year spouse died, if qualifying widow(er) (2007 or 2008)	
Taxpayer	First name and initial	
	Last name	
	Title/suffix	
	Social security number	
	Occupation	
	Date of birth (m/d/y)	
	Date of death (m/d/y)	
	1=blind	
Spouse	First name and initial	
	Last name	
	Title/suffix	
	Social security number	
	Occupation	
	Date of birth (m/d/y)	
	Date of death (m/d/y)	
	1=blind	
Address	In care of	
	Street address	
	Apartment number	
	City	
	State	
	ZIP code	
Foreign Address	Region	
	Postal code	
	Country	

Filing Status

1 = Single
2 = Married filing joint
3 = Married filing separate
4 = Head of household
5 = Qualifying widow(er)

2009 | 1040 | US/OH | Client Information (continued) | 1 p2

Please add, change or delete information for 2009.

CLIENT INFORMATION

Taxpayer Contact Information	Home phone		**Daytime Phone** 1 = Work 2 = Home 3 = Mobile
	Work phone		
	Work extension		
	Daytime phone (table)		
	Mobile phone		
	Pager number		
	Fax number		
	E-mail address		
Spouse Contact Information	Home phone		
	Work phone		
	Work extension		
	Daytime phone (table)		
	Mobile phone		
	Pager number		
	Fax number		
	E-mail address		
State Information	County name		
	School district number		
	Retirement status (1=no, 2=taxpayer, 3=spouse, 4=both)		

2009	1040	US	Miscellaneous Questions

If any of the following items pertain to you or your spouse for 2009,
please check the appropriate box and provide additional information if necessary.
If you answer "Yes" to any question, please provide additional information to support your answer(s) as necessary.

PERSONAL INFORMATION

Yes	No	
☐	☐	Did your marital status change during the year?
☐	☐	Did your address change during the year? If so, tell us where you moved from and where you moved to.
☐	☐	Did you move out of or in to a jurisdiction with an earnings tax?
☐	☐	Could you be claimed as a dependent on another person's tax return for 2009?
☐	☐	Did you or your spouse turn 70 1/2 during 2009?
☐	☐	If you or your spouse did turn 70 1/2 during 2009, did you take your minimum required distribution from your IRA(s)?

DEPENDENTS

☐	☐	Were there any changes in dependents?
☐	☐	Were any of your unmarried children who might be claimed as dependents, 19 years of age or older at the end of 2009?
☐	☐	Did you have any children under age 19 or full-time students under age 24 at the end of 2009, with interest and dividend income in excess of $950, or total investment income in excess of $1,900?
☐	☐	Did you pay any day care for your dependents so that you could work or go to school? If so, for each Payee provide name, address and Federal tax ID number plus amount paid, for each dependent receiving care.

INCOME

☐	☐	Did you receive unreported tip income of $20 or more in any month?
☐	☐	Did you receive any unemployment income in 2009?
☐	☐	Did you receive any disability income?
☐	☐	Did you pay or receive any alimony during 2009? If so, please provide the amount and the name and social security number of the recipient/payer.

2009	1040	US	Miscellaneous Questions

Yes	No	
☐	☐	Did you receive any other income of any kind, not included elsewhere?

PURCHASES, SALES AND DEBT

Yes	No	
☐	☐	Did you start a business or farm, purchase rental or royalty property, or acquire an interest in a partnership, S corporation, trust, or REMIC?
☐	☐	Did you buy or sell any stocks, bonds exercise any stock options or trade any other investment property in 2009?
☐	☐	Did you own any stocks that became worthless in 2009?
☐	☐	Did you purchase, sell, or refinance your principal home or second home, or did you take a home equity loan? If yes, please enclose the Closing Statement (HUD) showing date of purchase.
☐	☐	Did you buy a main home before December 1, 2009 and you (and your spouse) did not own any other home during the 3-year period ending on the date of purchase?
☐	☐	Are you under contract to buy a home in 2010 that you will close on before July 1, 2010?
☐	☐	Did you purchase any residential energy-efficient, solar energy, wind energy, geothermal, or fuel cell property or improvements in 2009?
☐	☐	Did you purchase a new motor vehicle in 2009? If yes, please include the bill of sale with your source documents.
☐	☐	Did you purchase a new alternative motor vehicle (hybrid, advanced lean burn, fuel cell, plug-in) in 2009? If yes, please include the bill of sale with your source documents.
☐	☐	Did you have any debts cancelled or forgiven?

RETIREMENT PLANS

Yes	No	
☐	☐	Did you receive a distribution from a retirement plan (401(k), IRA, SEP, SIMPLE, Qualified Plan, etc.)?
☐	☐	Did you make a contribution to a retirement plan (401(k), IRA, SEP, SIMPLE, Qualified Plan, etc.)?
☐	☐	Did you transfer or rollover any amount from one retirement plan to another retirement plan?

Miscellaneous Questions (Continued)

2009 | 1040 | US | Miscellaneous Questions

Yes	No	
☐	☐	Did you convert part or all of your traditional, SEP, or SIMPLE IRA to a Roth IRA?
☐	☐	Did you receive a distribution from a retirement plan not reported on a 1099-R? If yes, how much and from whom?

EDUCATION

Yes	No	
☐	☐	Did you, your spouse, or a dependent receive a distribution from an Education Savings Account or a Qualified Tuition Program? If yes, please provide details such as statements or any Forms 1099Q.
☐	☐	Did you, your spouse, or a dependent incur any tuition expenses to attend a college, university, or vocational school? If yes, please list who was in school, the amount paid, and which year this family member is in college (1st, 2nd, etc).
☐	☐	Did you contribute to a state-sponsored 529 plan in 2009? If so, list the beneficiary(s), amount for each beneficiary and which state's plan you invested in.

ITEMIZED DEDUCTIONS

Yes	No	
☐	☐	Did you incur a loss because of damaged or stolen property worth more than 10% of your income? If so, provide details.
☐	☐	Did you work out of town for part of the year? If so, where did you work and how many days were worked in another location.
☐	☐	Did you use your car on the job (other than to and from work)?
☐	☐	Do you have receipts, cancelled checks or written acknowledgement from the charitable organization for ALL of your contributions (cash and non-cash) to charities? This documentation must be obtained prior to filing your return.
☐	☐	Did you drive any volunteer miles in 2009? If yes, how many?

ESTIMATED TAXES

Yes	No	
☐	☐	If you have an overpayment of 2009 taxes, do you want the excess applied to your 2010 estimated tax (instead of being refunded)?
☐	☐	Do you expect your 2010 taxable income and withholdings to be substantially different from 2009?

MISCELLANEOUS

Miscellaneous Questions (Continued)

ORGANIZER

2009	1040	US	Miscellaneous Questions

Yes	No	
☐	☐	Do you want to electronically file your tax return? (No charge for this service)
☐	☐	Do you or your spouse want to allocate $3 to the Presidential Election Campaign Fund?
☐	☐	Should the need arise, may someone from our office discuss your tax return with the IRS? Occasionally the IRS will have questions regarding your tax return and it is helpful to have the tax preparer answer those questions. Answering yes to this question gives our office the ability to discuss this return with the IRS.
☐	☐	Did you have an interest in or signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account?
☐	☐	Was your home rented out or used for business?
☐	☐	Did you incur moving expenses due to a change of employment?
☐	☐	Did you engage the services of any household employees? If so, please provide name, address and tax ID number and amount you paid them.
☐	☐	Were you notified or audited by either the Internal Revenue Service or the State taxing agency?
☐	☐	Did you or your spouse make any gifts to an individual that total more than $13,000, or any gifts to a trust?
☐	☐	Do you or your spouse on any rental property? If so, please contact us for a Schedule E worksheet if one is not already provided in the organizer.
☐	☐	Did you receive a $250 economic recovery payment in 2009 that was made to social security recipients, railroad retirement recipients and certain veterans?
☐	☐	Did you or your spouse elect to receive COBRA continuation health coverage (35% of premium) between February 17, 2009 and December 31, 2009 as a result of an involuntary termination?
☐	☐	Do you have adequate records and receipts to support the deductions in this organizer?
☐	☐	Are you a full time teacher (900 hours per year or more)? If so, how much did you spend on classroom and student expenses for which you were not reimbursed?
☐	☐	If you are an Ohio resident, did you make a political contribution to anyone running for state office? If so, which office and how much?

Miscellaneous Questions (Continued)