

# **2007 Individual Tax Organizer Package**

## **McNair & Associates, P.A.**

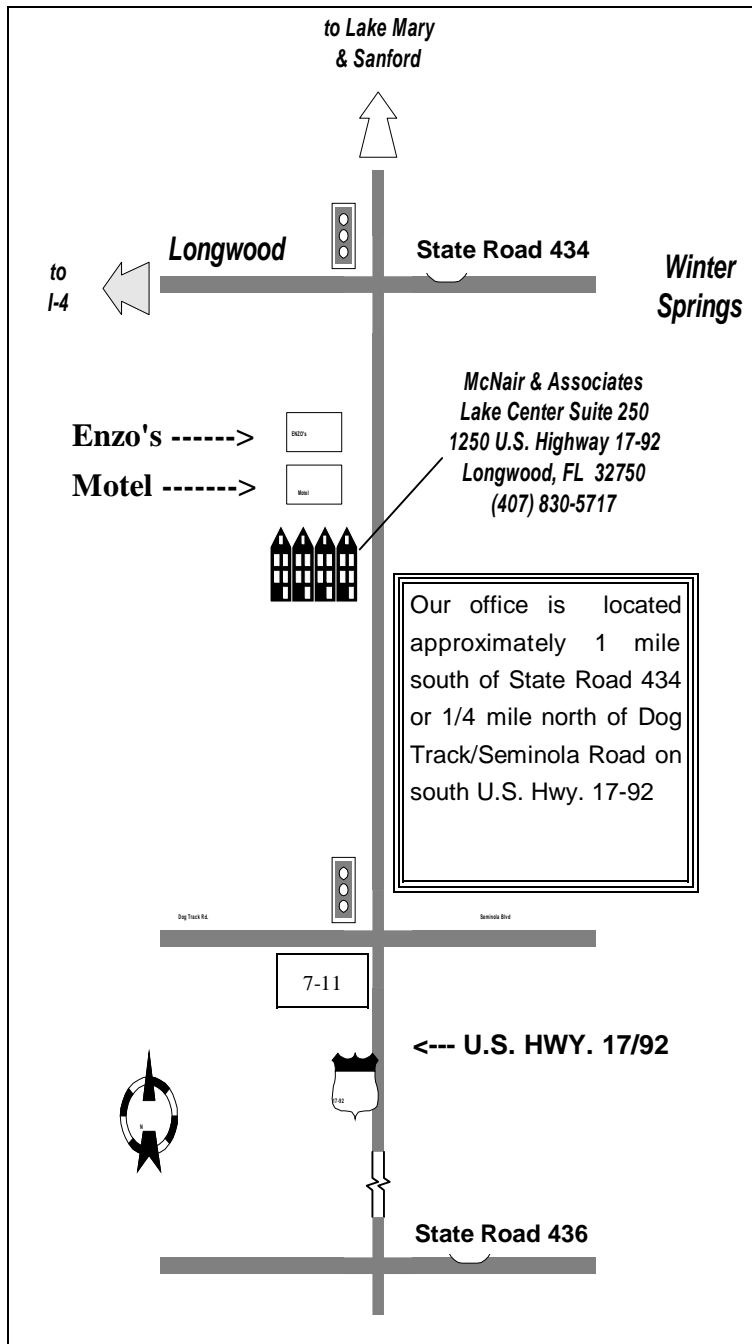
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# 2007 Income Tax Return Organizer Package

## How To Use This Organizer Package

Enclosed is a 2007 Tax Organizer (a checklist) that can easily be used as a reminder of the items you will need to gather for the completion of your 2007 income tax return. **Please use this organizer as a checklist** as you assemble the important data needed for us to prepare your 2007 tax return. If you have a question as to whether or not something should be included on your return, just include the item with your records and we will review it as we prepare the return. We have found that this organizer will reduce the time you need to gather your information, as well as help you assure that you have assembled all of your important information that can effect your taxes.



**IMPORTANT NOTE:** In accordance with current IRS rules, we will need for you to sign and forward with your tax information the Disclosure of Terms of Professional Engagement form included with your tax package.

## Appointments

If you would like to schedule an appointment, please call our office at (407) 830-5717. For your convenience evening and Saturday appointments are available. Of course, there are a limited number of Saturday and evenings, so appointments can fill up well in advance. We recommend that you schedule your appointment as soon as possible.

Tax Return Appointment:

Date:

Time:

## Map

This map has been included for your convenience in finding our office. Should you need additional directions or other information please do not hesitate to call us at (407) 830-5717 or email to [mcnairassoc@cfl.rr.com](mailto:mcnairassoc@cfl.rr.com).

## Disclosure of Terms of Professional Engagement (In accordance with IRS Notice 2008-13)

We would like to thank you for the opportunity to prepare your income tax returns this year. As has always been the case, this process places responsibilities upon both of us as outlined in this letter. IRS Notice 2008-13 effective January 1, 2008 now requires disclosure to the taxpayer by your professional preparer of certain respective responsibilities.

Please read this letter carefully because it is important to both our firm and you that you understand what you can and cannot expect from our work. In other words, we want you to understand the legal and professional limitations in regards to the services you have asked us to perform.

It is your responsibility to provide us with all of the information required to complete your tax return. The enclosed 2007 Organizer is designed to be a guide as to the types of information we need to prepare your returns. You may prefer to submit your information in a format other than the organizer. If this is the case, please use the organizer as a reference for the income and expense items that you will need to provide to us. **We strongly recommend that you complete the questionnaire as well as using the organizer as a guide in submitting your 2007 tax documents. These simple steps will reduce the potential for you inadvertently omitting important information and hereby allow us to give you better service.**

Since it may be necessary at some point to prove the accuracy and completeness of the returns to a taxing authority, you should retain all the documents relating to income and deductions. This includes, but is not limited to, your auto, travel, entertainment, home office, and related expenses and the required documents to support charitable contributions over \$250.

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. You should retain the tax records related to the current year's tax returns (including any receipts, statements or other supporting documentation) for at least five years after it was filed, since any additional assessments are usually made during this period.

In accordance with our company's current document retention policy, we will retain copies of the records, that you have supplied to us that we deem to be pertinent along with our work papers for your engagement, for a period of five years. All of your original records will be returned to you. After five years, our work papers and files will no longer be available. Physical deterioration or catastrophic events may shorten the time during which our records will be available. The working papers and files of our company are not a substitute for the original records, and you should not rely upon our records.

It is also your responsibility to carefully examine and approve your completed tax returns before signing and mailing them to the tax authorities. Since the returns are prepared from information which you provided, the final responsibility for a complete and accurate tax return rests with you.

It is our responsibility to insure that the preparation be performed in accordance with the Statements on Standards for Tax Services as promulgated by the American Institute of Certified Public Accountants.

We will use professional judgment in resolving questions where the tax law is unclear, or where there may be conflicts between the taxing authorities' interpretations of the law and other supportable positions. Under current IRS regulations, tax preparers must have a **"reasonable belief that the position would more likely than not be sustained on its merits"** when resolving questions where the tax law is unclear, for the benefit of the client. This more conservative interpretation is required unless the taxpayer elects in writing to authorize the preparer to use (only) a **"substantial authority"** basis (*a more liberal standard*) when resolving questions where the tax law is unclear, for the benefit of the client.

We will not conduct an audit or financial review of the data you submit to us even though we may ask you to clarify or send us additional information or other required documents. Our work will not guarantee detection of fraud or theft, and does not include business consulting or tax planning services. However, you may separately contract these services.

We will rely, without further verification, upon information you provide to us from third parties including, but not limited to, W-2's, K-1's, 1099's, 1098's, receipts and similar items. If you feel this information may be wrong you will need to notify us and authorize us to examine this information in more detail. We are not responsible for the taxes, penalties and interest due to the disallowance of deductions that are doubtful or inadequately supported by your actual documentation.

As a general rule, we require that all information be provided to us no less than 21 days prior to the date when you expect us to deliver your tax return(s). Additionally, if the tax information provided is found to be incomplete, or if we require additional information to properly complete your return, the processing time for completion and delivery of your return will be greater.

All fees incurred to prepare your income tax returns are due and payable when the returns are released from our office. For your added convenience, we accept all major credit cards. If you supply additional information after the tax return is completed, an additional charge will be levied to recompile your return. We reserve the right to hold the completed returns until your account is paid in full.

We reserve the right to terminate our engagement if we deem that you intentionally will not provide proper or sufficient documentation to substantiate information on the return. Upon termination of our engagement, you will be obligated to compensate us for all time expended, and to reimburse us for all of our out-of-pocket costs through the date of termination.

Please sign this form in the space below acknowledging your understanding of our tax engagement responsibilities. Please leave this form attached to your organizer and return this organizer with your records at your earliest convenience. We will provide you a counter signed copy of this form with your completed tax return.

Having read and fully understood this Disclosure of Terms of Professional Engagement form, I/we agree to engage McNair and Associates, P.A., in accordance with the terms indicated above and understand that the tax preparation fee does not include auditing, review, or any other verification of the information submitted. Additionally, I/we declare that the information that has been provided to McNair and Associates, P.A. is to the best of my/our knowledge true, correct and complete.

**Please Check One Box:**

\_\_\_\_\_ I/we elect for you to use the **"more likely than not to be sustained on its merits"** standard **in resolving questions** where the tax law is unclear.

\_\_\_\_\_ I/we elect for you to use the **"substantial authority"** standard **in resolving questions** where the tax law is unclear.

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

Print Name \_\_\_\_\_

Countersigned By: \_\_\_\_\_ Date: \_\_\_\_\_

On behalf of:  
McNair and Associates, P.A.  
Certified Public Accountants  
1250 S US Highway 17-92, Suite 250  
Longwood, Florida 32750  
PH: 407-830-5717

# 2007 INCOME TAX RETURN INFORMATION CHECKLIST

Below is a checklist of the information we need to complete your 2007 income tax return. Please read and complete this page, the attached questionnaire, and the other schedules as appropriate to help you organize your information.

**IMPORTANT NOTE:** In accordance with current IRS rules, we will need for you to sign and forward with your tax information the Disclosure of Terms of Professional Engagement form included with your tax package.

LAST NAME: SELF: \_\_\_\_\_ SPOUSE: \_\_\_\_\_

FIRST NAME AND M. I.: SELF: \_\_\_\_\_  
SPOUSE: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

CITY: \_\_\_\_\_ STATE: \_\_\_\_\_ ZIP: \_\_\_\_\_

PHONE HOME: \_\_\_\_\_ WORK: \_\_\_\_\_ CELL: \_\_\_\_\_

SOC. SEC. #: YOU: \_\_\_\_\_ SPOUSE: \_\_\_\_\_

DOB: YOU: \_\_\_\_\_ SPOUSE: \_\_\_\_\_

OCCUPATION: YOU: \_\_\_\_\_ SPOUSE: \_\_\_\_\_

E-MAIL \_\_\_\_\_

CHILDREN, OTHER DEPENDENTS: NAME SS# DOB

1. \_\_\_\_\_

2. \_\_\_\_\_

3. \_\_\_\_\_

## AS APPLICABLE, PLEASE PROVIDE INFORMATION ON THE FOLLOWING:

Last two years tax return.

All wage and income statements (W-2'S AND 1099'S).

All forms 1099-INT for interest,  All forms 1099-DIV for dividends,  K-1's (Partnerships, S-Corporations).

Any medical expenses paid.

Sales tax - provide summary or we will use the standard table amount plus any sales tax paid on vehicles and home improvements.

Home mortgage interest and property taxes paid.

Child care expenses (please complete enclosed form).

Charitable contributions.

Expenses for automobiles and/or other expenses not reimbursed by your employer.

If you sold a home, the closing papers from both the purchase and sale of that home you sold.

If you bought a home, the closing papers for the new residence.

Moving expenses and moving expense reimbursement documentation.

If you desire to have any refund direct deposit to your bank account please complete enclosed form.

Summary of any income/expenses from business, royalty, and/or rental income. If a summary is unavailable, please bring all associated documents.

**Bring to your appointment all of the information that you do have immediately available. Alternate sources may be available for any missing information. If you have any questions concerning any item, bring the information with you to your appointment and your CPA will determine how it effects your income taxes and financial well being.**

**McNair and Associates, P.A.**

**1250 S. U.S. Highway 17-92, Lake Center Suite 250, Longwood, Florida 32750**

**(407) 830-5717**

## 2007 TAX QUESTIONNAIRE

If any of the following items pertain to you or your spouse for 2007, please check the appropriate box and include all pertinent details with your tax records. The attached Tax Organizer may be used as a checklist as you assemble your information. Please include any supporting documents with your 2007 Tax Information Checklist. You may also use the space at the end of the questions to make notes.

### PERSONAL INFORMATION

YES  NO  Did your marital status change during the year? If your name has changed, your new name will not match your Social Security number on file with the IRS until you notify the Social Security Administration office of the change. The updating of your name change, with the Social Security Administration, will need to be completed before the filing of your tax return to avoid extended delays in IRS processing. The alternative to this delay, is to file the 2007 tax return using your previous name (the name currently on file).

YES  NO  Did your address change during the year? Please provide new address in the organizer.

YES  NO  Can we contact you by email for additional information?

If yes, please provide your email address: \_\_\_\_\_ and add [mcnairassoc@cfl.rr.com](mailto:mcnairassoc@cfl.rr.com) to your address book to avoid problems with your spam filter.

### DEPENDENTS

YES  NO  Were there any changes in dependents? If so, please provide details in the organizer.

YES  NO  Were any of your unmarried children, who might be claimed as your dependents, 19 years of age or older at the end of 2007?

YES  NO  Did you have any children that were under age 18 as of January 1, 2008, with interest and dividend income in excess of \$850, or total investment income in excess of \$1,700? If yes, please include your child's 2007 1099 forms with your records.

### OTHER INCOME, PURCHASES, SALES AND DEBT

YES  NO  Did you start a business? (If yes, see note below.)

Note: If this new business is either a Corporation, an S-Corporation, a Limited Liability Company or a Partnership, in most cases, the business is required to file a Federal income tax return that is separate from its' owners' Form 1040. Please contact our office as soon as possible since the filing deadlines for some businesses are prior to the April 15, 2008 individual filing deadline. For example, an S-Corporation's tax returns will be due March 17, 2008.

YES  NO  Did you purchase rental or royalty property? If yes, we will need a copy of the closing statement and details concerning the rents received and expenses paid.

YES  NO  Did you acquire an interest in a partnership, S corporation, trust, or REMIC? If yes, you should receive a Form K-1 from this business entity. The information on this form (K-1) will need to be included in your personal income tax return. But, since the Form K-1 can be filed by the business (based on the type of the entity) as late as April 15, 2008, please do not delay forwarding all of your other tax records. Your form(s)(K-1) can be forwarded to us at a later date.

**YES  NO**  Did you purchase any business assets (furniture, equipment, vehicles, real estate, etc.), or convert any personal assets to business use during 2007? If so, please provide a list containing the original purchase date and cost of the items purchased or converted.

**YES  NO**  Did you dispose of any business assets (furniture, equipment, vehicles, real estate, etc.)? If so, please provide a list containing the date and any proceeds of any items sold during 2007.

**YES  NO**  Did you sell any stocks, bonds or other investment property in 2007? If so, we will need for you to provide a schedule containing the original purchase cost and date for each individual item you sold. (Note: Form 1099-B provided by most brokerage firms only contains the date(s) and amount of the sale(s). Your broker may have already provided you with a separate statement that contains the purchase costs and date, or you may need to contact them to request this information.

**YES  NO**  Did you purchase or sell your principle home or second home or did you refinance or take a new home equity loan? If yes, we will need a copy of the closing statement(s).

**YES  NO**  Did you have any debts canceled or forgiven? If yes, please include any supporting documents from your lender with your 2007 tax information.

**YES  NO**  Did you receive any disability income? If yes, please include any supporting documents with your 2007 tax information.

**YES  NO**  Did you have any foreign income or pay any foreign taxes? If yes, please include any supporting documents with your 2007 tax information.

**YES  NO**  Did any non-family member owe you money which has become un-collectible during 2007? If yes, please include documents concerning any legal action you have taken to collect this debt with your 2007 tax information.

## **RETIREMENT PLANS**

**YES  NO**  Did you receive a distribution from a retirement plan (401(k), IRA, SEP, SIMPLE, Qualified Plan, etc.)? If yes, please include any supporting documents with your 2007 tax information.

**YES  NO**  Did you make a contribution to a retirement plan (401(k), IRA, SEP, SIMPLE, Qualified Plan, etc.)? If yes, please include any supporting documents with your 2007 tax information.

**YES  NO**  Did you convert part or all of your traditional, SEP, or SIMPLE IRA to a Roth IRA? If yes, please include any supporting documents with your 2007 tax information.

**YES  NO**  Did you receive a distribution from a retirement plan that was subsequently rolled over into another retirement account within 60 days of receiving the distribution? If yes, please include any supporting documents with your 2007 tax information.

## **EDUCATION**

**YES  NO**  Did you receive a distribution from an Education Savings Account or a Qualified Tuition Program? If yes, please include any supporting documents with your 2007 tax information.

**YES  NO**  Did you, your spouse, or a dependent incur any tuition expenses, that are required in order to attend a college, university, or vocational school? If yes, please include any supporting documents with your 2007 tax information.

## ITEMIZED DEDUCTIONS

YES  NO  Did you purchase a vehicle during 2007? If yes, we will need a copy of the auto purchase documents and/or a summary of the sales taxes paid.

YES  NO  Did you purchase a new hybrid vehicle in 2007? If yes, we will need a copy of the auto purchase documents that indicate that the vehicle was a hybrid.

YES  NO  Did you make home improvements during 2007? If yes, we will need a copy and/or summary of the sales taxes that you paid directly.

YES  NO  Did you incur a loss because of damaged or stolen property? If yes, please include police report and insurance claim documents with your 2007 tax information.

YES  NO  Did you work out of town for part of the year and incur travel expenses that were not reimbursed by your employer? If yes, please include any supporting documents with your 2007 tax information.

YES  NO  Did you use your car on the job (other than to and from work)? If the answer is yes and your employer did not fully reimburse your job related auto cost, you may qualify for an additional tax deduction. Please provide to us your business mileage, the costs of operating the car(s) and the amount you were reimbursed during the year. Special Note: IRS rules require you to maintain a copy of your employers reimbursement policy in your records.

## ESTIMATED TAXES

YES  NO  If you have an overpayment of 2007 taxes and are required to make estimated tax payments during 2008, do you want the 2007 excess applied to your 2008 estimated tax (instead of being refunded)?

YES  NO  Do you expect your 2008 taxable income and withholdings to be generally the same as 2007? If no, please provide an estimate of the changes you expect in 2008.

## MISCELLANEOUS

YES  NO  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? If yes, please include any supporting documents with your 2007 tax information.

YES  NO  Did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If yes, please include any supporting documents with your 2007 tax information.

YES  NO  Was your home used for business (examples: home office, home based business)? If so, we will need for you to provide us with details concerning its' business use percentage (square footage of office to total home square footage) and summaries of the cost of maintaining your home (electric, water, sewer, insurance, etc.).

YES  NO  Did you (or someone on your behalf, including your employer) make contributions to a health savings account (HSA) during the 2007 tax year? Or, did you receive an HSA distribution or acquire an interest during 2007 in an HSA due to the death of the account beneficiary? If yes to either, please include any supporting documents with your 2007 tax information.

YES  NO  Did you have a medical savings account (MSA), a Medicare Advantage MSA, or acquire an interest during 2007 in an MSA or a Medicare Advantage MSA because of the death of the account holder? Or,



Please enter all pertinent 2007 information.

**DIRECT DEPOSIT OF REFUND / ELECTRONIC PAYMENT (3)**

1=direct deposit of federal tax refund into bank account .....		
1=electronic payment of balance due .....		
1=electronic payment of estimated tax .....		

**BANK INFORMATION**

Name of Bank	Percent to Deposit (xx.xx)	Routing Number	Account Number	Type of Account (Table 1)	Type of Invest. (Table 2)

**2007 ESTIMATED TAX / 1040-ES (6)**

Federal	Amount Paid	Date Paid	TS	2007 Voucher Amount
Overpayment applied from 2006 .....				
1st quarter payment (due 4/17/07) .....				
2nd quarter payment (due 6/15/07) .....				
3rd quarter payment (due 9/17/07) .....				
4th quarter payment (due 1/15/08) .....				

Additional Estimated Tax Payments				

Paid with extension (not later than 4/15/08).				
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State	Amount Paid	Date Paid	TS	2007 Voucher Amount
Overpayment applied from 2006 .....				
1st quarter payment (due 4/17/07) .....				
2nd quarter payment (due 6/15/07) .....				
3rd quarter payment (due 9/17/07) .....				
4th quarter payment (due 1/15/08) .....				

Additional Estimated Tax Payments				

Paid with extension (not later than 4/15/08).				
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**1**      **Type of Account**

1 = Savings  
2 = Checking

**2**      **Type of Investment**

1 = Checking or savings (default)	6 = Coverdell savings account (ESA)
2 = Taxpayer's IRA (next year limits)	7 = Other
3 = Spouse's IRA (next year limits)	8 = Taxpayer's IRA (current year limits)
4 = Health savings account (HSA)	9 = Spouse's IRA (current year limits)
5 = Archer MSA	

2007	1040	US	Direct Deposit & Estimates (Form 1040 ES) (cont.)	7.1
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Please enter all pertinent 2007 information.

### APPLICATION OF 2007 OVERPAYMENT (7.1)

If you have an overpayment of 2007 taxes, do you want the excess refunded?  or applied to 2008 estimate? ...

Other (please explain): \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

### 2008 ESTIMATED TAX INFORMATION

Do you expect your 2008 taxable income to be different from 2007? ..... Yes  No

If "yes" explain any differences in income, deductions, dependents, etc.: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Do you expect your 2008 withholding to be different from 2007? ..... Yes  No

If "yes" explain any differences: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

			Hash Total	7.1
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Please enter all pertinent 2007 information. Last year's amounts are provided for your reference. You must have paid for the care of one or more dependents enabling you to work or attend school to qualify for this credit.

**DEPENDENT CARE EXPENSES (33.1)**

	2007 Amount		2006 Amount	
	Taxpayer	Spouse	Taxpayer	Spouse
Dependent care expenses incurred but not paid in 2007. . . . .				
Employer-provided benefits forfeited in 2007. . . . .				

**PERSONS AND EXPENSES QUALIFYING FOR DEPENDENT CARE CREDIT**

No. <input style="width:40px;" type="text"/>	First name. . . . .		
	Last name. . . . .		
	Date of birth (m/d/y) . . . . .		
	Social security number. . . . .		
	Qualified dependent care expenses incurred and paid in 2007. . . . .		2006 amt:
	1=disabled. . . . .		
1=spouse, 2=joint . . . . .			

No. <input style="width:40px;" type="text"/>	First name. . . . .		
	Last name. . . . .		
	Date of birth (m/d/y) . . . . .		
	Social security number. . . . .		
	Qualified dependent care expenses incurred and paid in 2007. . . . .		2006 amt:
	1=disabled. . . . .		
1=spouse, 2=joint . . . . .			

No. <input style="width:40px;" type="text"/>	First name. . . . .		
	Last name. . . . .		
	Date of birth (m/d/y) . . . . .		
	Social security number. . . . .		
	Qualified dependent care expenses incurred and paid in 2007. . . . .		2006 amt:
	1=disabled. . . . .		
1=spouse, 2=joint . . . . .			

**PERSONS OR ORGANIZATIONS PROVIDING CARE (33.2)**

No. <input style="width:40px;" type="text"/>	Name of provider. . . . .		
	Street address . . . . .		
	City, state, ZIP code . . . . .		
	Identification number (SSN or EIN) . . . . .		
	Amount paid to care provider in 2007. . . . .		2006 amt:
	1=spouse, 2=joint . . . . .		

No. <input style="width:40px;" type="text"/>	Name of provider. . . . .		
	Street address . . . . .		
	City, state, ZIP code . . . . .		
	Identification number (SSN or EIN) . . . . .		
	Amount paid to care provider in 2007. . . . .		2006 amt:
	1=spouse, 2=joint . . . . .		

2007

1040

US

Employee/Vehicle Bus. Exp. (Form 2106)

No.

30

Please enter all pertinent 2007 amounts. Last year's amounts are provided for your reference.

GENERAL INFORMATION

Occupation, if different from Form 1040

Form .....	<input type="text"/>	
Number of form (1=first Schedule C, 2=second, etc.) .....	<input type="text"/>	
1=spouse .....	<input type="text"/>	
1=performance artist, 2=handicapped, 3=fee-basis government official .....	<input type="text"/>	

EMPLOYEE BUSINESS EXPENSES

	2007 Amount	2006 Amount
Meal and entertainment expenses .....	<input type="text"/>	<input type="text"/>
Reimbursements for meals and entertainment not on W-2, box 1 .....	<input type="text"/>	<input type="text"/>
1=Department of Transportation (75% meal allowance) .....	<input type="text"/>	<input type="text"/>
Local transportation (bus, taxi, train, etc.) .....	<input type="text"/>	<input type="text"/>
Travel expenses while away from home overnight .....	<input type="text"/>	<input type="text"/>
Reimbursements not included on Form W-2, box 1 .....	<input type="text"/>	<input type="text"/>
Other business expenses:		
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
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<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>



Please enter 2007 indirect expenses in full. Nonbusiness portion will carry to Schedule A.  
Business percentage will be applied to indirect expenses only.

**BUSINESS USE OF HOME**

	2007 Amount	2006 Amount
Form .....		
Number of form (e.g., enter 2 for Schedule C number 2) .....		
Business use area (square footage) .....		
Total area of home (square footage) .....		
Total hours facility used (for daycare facilities only) .....		
Total hours available (if not 8,760) .....		
% (.xx) or amount of gross income from home if not 100% (-1 if none) .....		
% (.xx) or amount of expenses from home if not 100% (-1 if none) .....		

**INDIRECT EXPENSES**

NOTE: Indirect expenses are for keeping up and running your entire home. They benefit both the business and personal parts of your home.

Mortgage interest .....		
Real estate taxes .....		
Casualty losses .....		
Insurance .....		
Miscellaneous .....		
Rent .....		
Repairs and maintenance .....		
Utilities .....		
Excess mortgage interest .....		
Other indirect expenses:		
_____		
_____		
_____		
_____		

**DIRECT EXPENSES**

NOTE: Direct expenses benefit only the business part of your home. They include painting or repairs made to specific areas or rooms used for business.

Mortgage interest .....		
Real estate taxes .....		
Casualty losses .....		
Insurance .....		
Miscellaneous .....		
Rent .....		
Repairs and maintenance .....		
Utilities .....		
Excess mortgage interest .....		
Excess casualty losses .....		
Allowable casualty losses .....		
Other direct expenses:		
_____		
_____		
_____		
_____		