



THE BREAKWATER GROUP

1311 MAMARONECK AVENUE, SUITE 215, WHITE PLAINS, NEW YORK 10605
TEL (914) 468-0180 / FAX (914) 468-0189/ WWW.BREAKWATERGROUP.COM

**INDIVIDUAL
INCOME TAX
ORGANIZER** ©

INDIVIDUAL TAX ORGANIZER

General Questions	Check One	
	YES	NO
1 Will your address on your current return be different from that shown on your prior year returns? If yes, provide your new address and the date moved on page 5.		
2 Were you a resident of, or did you earn income in, more than one state during the year? (if so, prepare allocation worksheet on page 10)		
3 Did your marital status change during the current year?		
4 Were you notified by the IRS or any state or city of changes to any prior year's return? (attach notices if applicable)		
5 Are you being claimed as a dependent by another person?		
6 Were there any changes in dependent information from the prior year?		
7 Any dependents who have an income of \$900 or more (\$400 if self-employed)?		
8 Did you pay any college tuition, student loan interest or fees for you or a dependent? If so, provide info on page 5 about how tuition & other costs are paid for.		
9 Any dependent child over 19 yrs of age attend school less than 5 months during the year?		
10 Do you have dependents who are neither U.S. citizens nor U.S. residents?		
11 Did you provide over 50% of the support for anyone else (e.g. parents)?		
12 Did you sell or purchase a principal residence? If yes, attach closing statement.		
13 Did you purchase a "clean fuel" or electric hybrid vehicle in 2008? If so, please provide info or copy of purchase invoice.		
14 Did you lose property, or have property damage, due to a casualty, theft or condemnation?		
15 Did you receive payments from a pension or profit sharing plan?		
16 Did you convert a traditional IRA to a ROTH IRA?		
17 Did you receive any distributions from an IRA or qualified savings/pension plan? If so, was any amount rolled over into another IRA or qualified plan w/in 60 days of the distribution?		
18 If you or your spouse have self-employment income, do you want to establish a retirement plan and make a contribution?		
19 Did you receive any disability payments?		
20 Did you have an interest in or signature authority over a financial account in a foreign country?		
21 Did you receive any foreign income or pay any foreign taxes?		
22 Did you receive interest income from a financial account based in a foreign country?		
23 Were you the grantor of or transferor to a foreign trust?		
24 If you or your spouse are self-employed, are either of you covered under an employer's health plan at another job?		
25 Did you incur any non-business bad debts?		
26 Did you receive proceeds from an installment sale made to relatives?		
27 Did you make any interest-free or below-market loans to relatives?		
28 Did you make gifts totaling more than \$12,000 to any individual, directly or in trust?		
29 Did you receive any income from any legal proceedings, cancellation of student loans, or other indebtedness during the year? If yes, furnish details.		
30 Any changes to a prior year's tax filing which required filing an amended return?		
31 Do you expect a large fluctuation in your income, deductions or withholding next year?		
32 Do you want any overpayment of taxes applied to next year's estimated taxes?		
33 Can the IRS discuss any questions they may have about this return with the preparer?		
34 Do you want any tax refund deposited directly to your bank account? If so, please enclose a voided check or provide your account number and the bank routing number.		

Investment Questions	YES	NO
1 Did you receive stock from a stock bonus plan with your employer? (info appears on W-2)		
2 Did you buy or sell any stocks and/or bonds?		
3 Did you cash-in any U.S. savings bonds?		
4 Did you receive income from tax-exempt securities?		
5 Did any security become worthless (zero value) in 2008? If so, please provide info.		
6 Did you purchase rental property?		
7 Did you start a business?		
8 Did you acquire any interests in partnerships, LLC's or S corporations this year?		
9 Did you own any interest in a Real Estate Mortgage Investment Conduit (REMIC)?		

INDIVIDUAL TAX ORGANIZER

There is no need to complete the tables if W-2 and/or 1099 forms are provided.

If Breakwater did not prepare your prior year returns, please provide a copy of federal and state returns for the three previous years.

Basic Taxpayer Information

Taxpayer	First Name & Initial	Last Name		Social Security No.		
Spouse						
Taxpayer	Occupation	Date of Birth	Check if:			
			65 or Over	Blind	Dependent of Another	Want Presidential Election Contrib.
Spouse						
Street Address				Home Phone		
City, State & Zip				Work Phone		
County				Cell Phone		
School District				E-mail		

Filing Status (circle one) 1 - Single; 2 - Married filing joint; 3 - Married filing separate; 4 - Head of Household; 5 - Qualifying Widower

Dependent Information

	Name (first, initial, and last name)	Date of Birth	Social Sec. No.	Relation-ship	Months in home during tax year
1					
2					
3					
4					
5					
6					

Wage and Salary Information (attach W-2 forms)

	Employer Name	Taxable Wages	Federal Tax Withheld	FICA Withheld	Medicare Withheld	State Tax Withheld	Local Tax Withheld
1							
2							
3							
4							

Interest Income (attach 1099-INT forms)

	Source	Amount
1		
2		
3		
4		
5		
6		

Dividend Income (attach 1099-DIV forms)

	Source	Amount
1		
2		
3		
4		
5		
6		

Gains or Losses from Sales of Stocks, Securities and Other Capital Assets
 (attach 1099-B's and broker statements reflecting cost basis information and purchase dates)

	Description of Asset	Date acquired mm/dd/yy	Date sold mm/dd/yy	Sales Price	Cost or other basis
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					

Pension and Annuity Income (list and enclose all Forms 1099R)

T or S ? *	Name of Payor	Total Received	Taxable Amount	Federal Tax Withheld	State Tax Withheld

* T = Taxpayer S = Spouse

	YES	NO
1 Did you receive a lump sum distribution from your employer?		
2 Did you "convert" a lump sum distribution into another plan or IRA account?		
3 Did you transfer IRA funds to a Roth IRA this year?		
4 Have you elected a lump sum treatment for any retirement distributions after 1986?		

Other Income

	Current Year Taxpayer	Current Year Spouse
1 Taxable refunds of state and local income taxes (Form 1099-G)		
2 Alimony received		
3 Business income or (loss) - Schedule C (complete attached worksheet)		
4 Other gains or (losses) from sale of business assets (Form 4797)		
5 Total IRA distributions (Form 1099-R)		
5 Rents and royalties, trusts, S corporations, partnerships - Schedule E (complete attached worksheet)		
6 Unemployment compensation (Form 1099-G)		
7 Total social security benefits (Form 1099-SSA)		
8 Tips (Form 1099-MISC)		
9 Gambling Winnings (Form 1099-MISC) If you had winnings, did you have any gambling losses? If so, please provide details.		
10 Child care taxable benefits		
11 Prizes (Form 1099-Misc)		
12 Jury Fees		
13 Director's Fees		
14 Scholarships and fellowships		
15 All other income - not provided for above		

Contributions to Retirement Plans

	Current Year Taxpayer	Current Year Spouse
1 Are you covered by a qualified retirement plan? (Y / N)		
2 Do you want to make the maximum deductible IRA contribution? (Y / N)		
3 Do you want to make an IRA contribution, even if part or all of it may not be deducted? (Y / N) If Yes, provide a copy of the latest Form 8606 filed		
4 IRA contributions (Traditional or ROTH) made for this return		
5 IRA contributions (Traditional or ROTH) made for this return for non-working spouse		
6 If self-employed, do you want to make the maximum allowable Keogh/SEP/SIMPLE contribution? (Y / N)		
7 Keogh/SEP/SIMPLE payments made for this return		
8 Date Keogh/Simple/IRA Plan established		

Adjustments to Income

	Current Year Amount
1 Student loan interest deduction Payee:	
2 Archer Medical Savings Account (MSA) deduction	
3 Moving expenses	
4 Self-employed health insurance deduction	
5 Health Savings Account deduction (Form 8889)	
6 Penalty on early withdrawal of savings	
7 Alimony paid Name of Recipient(s)	
Social Security Number of Recipient(s)	
Note: If divorce occurred this year, please enclose a copy of the divorce decree and settlement.	

Estimated Taxes and Other Taxes Paid

	Federal		State	
	Date Paid	Amount	Date Paid	Amount
1 Applied From Prior Year's Refund				
2 First Quarter Estimated Tax Due April				
3 Second Quarter Estimated Tax Due June				
4 Third Quarter Estimated Tax Due Sept.				
5 Fourth Quarter Estimated Tax Due Jan				
6 Prior year's state tax extension payment made in current year				
7 Other Tax Payments (describe)				

Itemized Deductions

Current Year
Amount

1	Medical and dental expenses not reimbursed by insurance or employer		
2	Real estate property taxes NOT shown on Form 1098		
3	Real estate property taxes shown on Form 1098		
	Real estate property taxes shown on Form 1098		
	Real estate property taxes shown on Form 1098		
4	Personal property taxes (e.g. auto)		
5	Other taxes		
6	Home mortgage interest and points reported on Form 1098	Mortgagor:	
	Home mortgage interest and points reported on Form 1098	Mortgagor:	
	Home mortgage interest and points reported on Form 1098	Mortgagor:	
7	Home mortgage interest NOT reported on Form 1098		
	Name: _____ Address: _____ SSN: _____		
8	Home mortgage points NOT reported on Form 1098		
9	Investment interest paid		
10	Gifts to charity by cash or check		
11	Gifts of property to charity (e.g. clothing, furniture - attach receipts) -- total of FMV from worksheet below		
12	Mileage driven for charitable activities		
13	Casualty and theft losses - Form 4684		
14	Unreimbursed employee business expenses		
	Travel and lodging expenses (exclude meals and entertainment)		
	Meals and entertainment		
	Parking and tolls		
	Telephone		
	Professional organization or union dues		
	Educational expenses required to maintain your job		
	Office in home required by employer		
	Tools, equipment and supplies		
	Safety and protective clothing, uniforms		
	Professional journals/subscriptions		
	Job seeking costs, including employment agency fees		
	Other		
15	Other expenses		
	IRA custodial fees		
	Investment expenses		
	Investment advisory fees		
	Tax preparation fees		
	Safe deposit box rental		
	Other		
16	Other miscellaneous deductions		

Gifts of Property to Charity (e.g. furniture, clothes, investment securities) -- attach receipts, if available

Organization Name			
Organization Address			
Description of Property			
Date Acquired			
How Acquired			
Cost or Basis			
Date Contributed			
Fair Market Value (FMV)			
How FMV Determined			

Child or Dependent Care Expenses

Did you pay expenses for the care of your child or other dependent so you could work? If yes, provide info below:

	Name of Child or Dependent	Name of Caretaker	Caretaker's Address	Tax ID Number of Caretaker	Amount Paid
1					
2					
3					
4					

Educational Expenses

Did you or any other member of your family pay any educational expenses this year? (Y / N)					
If yes, was any tuition paid for either of the first two years of post-secondary education? (Y / N)					
If yes, complete the following:					
Student Name	Institution	Grade/Level	Amount Paid	Date Paid	
Was any of the proceeding tuition paid with funds withdrawn from an educational IRA? (Y / N)					
If yes, how much?					
Was any of the proceeding tuition paid with Series EE U.S. Savings Bonds purchased after 1989? (Y / N)					
If yes, how much?					
Student Loan Interest: enter information on page 3 "Adjustments to Income"					

Sale / Purchase of Personal Residence (provide period of residence in each location)

	Address of Residence	From	To
Residence #1		/ /	/ /
Residence #2		/ /	/ /

Provide closing statements (HUD-1) on purchase and sale of old residence and purchase of new residence.

Business Vehicle Information and Expenses

Note: Breakwater will compute the percentage and what can be claimed		Vehicle One	Vehicle Two
1	Description of vehicle		
2	Cost (including sales tax)		
3	Date placed in service		
4	Business miles		
5	Commuting miles (daily commuting miles times the number of trips to work)		
6	Other personal use miles		
7	Total miles driven		
8	Gas and oil expenses		
9	Repairs and maintenance		
10	Auto insurance		
11	Registration, licenses, and fees		
12	Other auto expenses (identify)		
13	Auto rentals		

Auto Mileage Documentation

	Yes	No
1		
2		
3		

Income or Loss from S Corporations

(attach K-1 forms)

	Name	Income	Loss	Other Expenses	Passive (Yes / No)
1					
2					
3					
4					
5					
6					

Income or Loss from Partnerships/LLC's

(attach K-1 forms)

	Name	Income	Loss	Other Expenses	Passive (Yes / No)
1					
2					
3					
4					
5					
6					

Income or Loss from Trusts / Estates

(attach K-1 forms)

	Name	Income	Loss	Other Expenses	Passive (Yes / No)
1					
2					
3					
4					
5					
6					

Self Employed Business Income and Expenses (Schedule C)

1	Name and type of business (A)				Type:	
	Address of business (A)					
	Business Owner/Proprietor (circle one)	Taxpayer		Spouse	If an LLC, is it a disregarded entity?	Yes or No
	Was business still in operation at end of year?	Yes		No	Business Taxpayer ID Number:	
	List the states in which business was conducted					
2	Name and type of business (B)				Type:	
	Address of business (B)					
	Business Owner/Proprietor (circle one)	Taxpayer		Spouse	If an LLC, is it a disregarded entity?	Yes or No
	Was business still in operation at end of year?	Yes		No	Business Taxpayer ID Number:	
	List the states in which business was conducted					

Income	Business A -- Current Year	Business B -- Current Year
3 Gross receipts or sales		
4 Less: Returns and allowances		

Expenses	Business A -- Current Year	Business B -- Current Year
5 Cost of Goods Sold (COGS) - see worksheet on next page		
6 Advertising		
7 Bad debts from sales or services		
8 Car and truck expenses		
9 Commissions and fees		
10 Depletion		
11 Depreciation		
12 Employee benefit programs		
13 Insurance (other than health)		
14 Mortgage interest		
15 Other interest		
16 Legal and professional services		
17 Office expense		
18 Pension & profit-sharing plans (employee's portion only)		
19 Rent or lease: machinery/equipment		
20 Rent or lease: office		
21 Repairs and maintenance		
22 Supplies		
23 Taxes and licenses		
24 Travel		
25 Meals and entertainment		
26 Utilities		
27 Wages		
28 Other:		
29 New equipment purchases (Description, date purchased, etc.):		

Cost of Goods Sold ("COGS")		Business A -- Current Year	Business B -- Current Year
30	Inventory at beginning of year		
31	Plus: Cost of merchandise purchased (less cost of items withdrawn for personal use)		
32	Plus: Cost of labor (do not include salary paid to yourself)		
33	Plus: Materials and supplies		
34	Plus: Other costs (list type and amount)		
35	Less: Inventory at end of year		
36	Total COGS (transfer amount to line 5 on previous page)		
37	Accounting Method: (circle one)	Cash or Accrual	Cash or Accrual

Expenses for Business Use of Your Home

Part of your home used for business		Business A -- Current Year	Business B -- Current Year
1	Area (sq. ft.) used regularly and exclusively for business, or for storage of inventory or product samples		
2	Total area of home (rooms or square feet)		

Expenses		Direct Exp.	Indirect Exp.	Direct Exp.	Indirect Exp.
1	Casualty losses				
2	Deductible mortgage interest				
3	Real estate property taxes				
4	Insurance				
5	Repairs and maintenance				
6	Utilities				
7	Other expenses (list)				

Depreciation of your home					
1	What is your home's adjusted basis?				
2	What is your home's fair market value?				
3	What is the fair market value of land portion?				

State and Local Wage Allocation Worksheet

For those working in a different tax jurisdiction from where they live and for part year residents.

Identify to whom this worksheet applies (circle one):

TAXPAYER

SPOUSE

1a What state do you live in?

1b What municipalities do you live in? County: City / Town:

2a What state/country do you work in?

2b What municipalities do you primarily work in? County: City / Town:

Total Possible Working Days in a Tax Year:

Less

Non-Working Saturdays

Non-Working Sundays

Holidays

Sick Leave

Vacation

Other non-working (personal leave)

Total Days Worked

Days Worked by Jurisdiction

	Location (City/Town, State and Country)	Days Worked
Location 1	<input type="text"/>	<input type="text"/>
Location 2	<input type="text"/>	<input type="text"/>
Location 3	<input type="text"/>	<input type="text"/>
Location 4	<input type="text"/>	<input type="text"/>
Location 5	<input type="text"/>	<input type="text"/>
Total Days Worked		<input type="text"/>