

Sanjoy Augustine CPA, PLLC

Certified Public Accountants

83-51 268 Street, Floral Park, NY 11004

Ph :(718) 343-2371, Fax :(516) 977-3352; E-mail: sa@cpautrust.com Website: www.cpautrust.com

Thank you for your patronage. We assure you to provide an Excellent Service.

2011 TAX SEASON

* You may submit your tax documents via email to sa@cpautrust.com or fax at (516) 977-3352 or mail it at Sanjoy Augustine CPA, PLLC mailing address mentioned on the top of this document. Local clients can make in person Appointments by calling (718) 343-2371.

* Tax Return Preparation Fee will vary based upon the schedules needed on your return. Therefore, we cannot give you the exact fees until we prepare and review your tax return. Seventy percent of our individual tax client's tax preparation fee range from \$100 to \$300. We do not provide quotes or estimates for refund amount.

* Tax preparation fee can be paid in cash or check we do NOT accept any credit card.

* Please note that you must SUBMIT ALL OF YOUR TAX DOCUMENTS AT ONE TIME. Be sure to make a copy of your original documents before you submit them to our office. Also, make sure to submit the YEAR END statements and not monthly/quarterly statements.

* Your tax return is prepared based on the attached checklist. So, please don't send us blank or incomplete checklist.

* Please refer Frequently Asked Questions Page (FAQ's) at the end of this checklist for questions regarding tax filing and applying for ITIN.

* If you are a new client please send us a copy of your 2010 Federal and State Tax Return.

Sanjoy Augustine CPA, PLLC

Certified Public Accountants

83-51 268 Street, Floral Park, NY 11004

Ph : (718) 343-2371, Fax :(516) 977-3352; E-mail: sa@cpautrust.com Website: www.cpautrust.com

PERSONAL TAX PREPARATION CHECK LIST FOR 2011 TAX YEAR

PERSONAL DETAILS: (Names exactly as it appears on the Social Security Card)											
SSN / ITINumber	First Name	Middle Name	Last Name	Date of Birth mm/d/yr	Occupation						
PRIMARY TAXPAYER											
SPOUSE											
DEPENDENTS (KIDS/PARENTS/OTHERS)											
If Spouse, kids or any dependents does not have SSN or ITIN, then they may be eligible for applying for ITIN. Please refer attached FAQ's Point 14 to 17.											

Day time Phone Number	Evening Phone Number	Cell Phone Number
()	()	()
Personal email (Non Corporate)		

PRESENT RESIDENTIAL ADDRESS				
Street Address	Apt.	City	State	Zip Code
IF YOU HAVE MOVED FROM DIFFERENT CITY IN 2011, PLEASE PROVIDE THE PREVIOUS ADDRESSES				

If you are supposed to file a CITY TAX RETURN in any City you worked/resided in 2011, please provide the name of the cities.	Tax Payer		Spouse	
	City Worked	City Resided	City Worked	City Resided

BANK DETAILS FOR DIRECT DEPOSITS / PAYMENTS											
Bank Name	Routing Number	Account Number		Checking/ Savings							

Sanjoy Augustine CPA, PLLC

Certified Public Accountants

83-51 268 Street, Floral Park, NY 11004

Ph : (718) 343-2371, Fax :(516) 977-3352; E-mail: sa@cpautrust.com Website: www.cpautrust.com

Child Care / Day Care Expenses, if any				
Federal ID number of the Day Care Center /SSN of the Individual Day care person	Name of the Day care Center/person	Address of the Day care Center/person	Amount Paid in 2011	Child's Name
			\$	
			\$	
			\$	

Tuition fees paid & Education Expenses, if any.			
Name of Student	Name of the Institution	Amount Paid	Degree/Certification
		\$	
		\$	

Interest on Student Loan (if any) paid for the year 2011		
Tax Payer	Spouse	Dependent(s)
\$	\$	\$

Alimony Paid, if any	Spouse			Amount Paid	Adoption Expenses, if any
	First Name	Last Name	SSN		

EMPLOYMENT AND OTHER INCOME DETAILS					
Do you have any W2	Yes / No (Circle one)	If yes, how Many		Attach copy of all W2's	
Do you have any 1099R	Yes / No (Circle one)	If yes, how Many		Attach copy of 1099R	
Do you have any 1099 Div	Yes / No (Circle one)	If yes, how Many		Attach copy of 1099 Div	
Do you have any 1099 Int.	Yes / No (Circle one)	If yes, how Many		Attach copy of 1099 Int	
Do you have any 1099 G	Yes / No (Circle one)	If yes, how Many		Attach copy of 1099 G	
Do you have any 1099 SSA	Yes / No (Circle one)	If yes, how Many		Attach copy of 1099 SSA	

Gambling Income / Loss (Gambling Loss should not be more than Gambling Income). Please attach W2G.		
Taxpayer	Gambling Income - \$	Gambling Loss - \$
Spouse	Gambling Income - \$	Gambling Loss - \$

IRA Contributions, if any (You should contribute before APRIL 15, 2012)		
TRADITIONAL IRA	TAX PAYER - \$	SPOUSE - \$
ROTH IRA	TAX PAYER - \$	SPOUSE - \$

Sanjoy Augustine CPA, PLLC

Certified Public Accountants

83-51 268 Street, Floral Park, NY 11004

Ph : (718) 343-2371, Fax :(516) 977-3352; E-mail: sa@cpautrust.com Website: www.cpautrust.com

MOVING EXPENSES (Only if you have moved more than 50 miles in 2011 due to change in job location)								
Date of Move	Moved from	Moved to	Moved due to change in job location	Number of miles from OLD residence to NEW workplace	Number of miles from OLD residence to OLD workplace	Amount spent for transportation of Household goods	Amount spent for travel & Lodging during the move	Moving expenses reimbursed by the employer
			Yes/No			\$	\$	\$

IRS DEDUCTIBLE EXPENSES : Schedule-A Itemized Deductions								
Health Insurance Premiums Paid	Medical / Dental Expenses (Co-pay, deductibles, medicines)	Personal Property Tax Paid(car)	Car Annual plate renewal fees	Investment Interest	For each contributions more than \$250, if IRS audits you needs to provide copy of receipt/check		Job Search Expenses	Last year Tax preparation fees
\$	\$	\$	\$	\$	Charitable Contributions - By Check/Cash	Charitable Contributions (Non cash) - Car/Cloth/ Computer/Electronics	\$	\$
Residential Property in USA			Mortgage on second residential home			Did you receive refundable \$7500 first time buyers credit for homes purchased between 04/08/08 and 12/31/08		
Mortgage Interest Paid (Please attach 1098)	Property Tax Paid	Qualified Mortgage Insurance Premium	Name and City of the bank/institution		Mortgage Interest Paid	Yes/No		Amount Received
\$	\$	\$			\$			\$

Job Related Unreimbursed Expenses										
Parking/ Toll/ Transportation	Travel away from home	Other Business Expenses (Please add any other expense in blank columns)								
		Cell Phone	Inter-net	Computer /Laptop Comp. Supplies	USCIS Immigration Fees	Attorney Fees	Continuing Education (Training/Certification)	Work cloth/ Uniform	Profe ss-ional Dues	Safe Dep. Locker rental
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$

Mileage Information (Mileage can be claimed only for job related miles. Daily travel from home to same work place is not eligible)									
	Date purchased/ placed in Service	Total mileage driven during 2011	Job related miles (work to client location)	Daily Commuting miles (home to work & back	Total Commuting miles	Do you or your spouse have another vehicle for personal use	Was your vehicle available for personal use during off duty hours	Do you have evidence to support your deduction	If yes, is this evidence written (mileage log etc)
						Yes/No	Yes/No	Yes/No	Yes/No
Vehicle 1									
Vehicle 2									

Casualty and Theft Loss								
Personal or Business property	Description of the property	Location of the property	Date acquired	Cost of the property	Insurance/ Other reimbursement	Fair Market value before Incident	Fair Market value after Incident	Incident Date
				\$	\$	\$	\$	

Sanjoy Augustine CPA, PLLC

Certified Public Accountants

83-51 268 Street, Floral Park, NY 11004

Ph :(718) 343-2371, Fax :(516) 977-3352; E-mail: sa@cpautrust.com Website: www.cpautrust.com

FREQUENTLY ASKED QUESTIONS ABOUT PROCEDURE FOR FILING TAX RETURN

1. **What information will be required to prepare my tax return?**

Please download and fill the Individual tax return checklist. Attach your W2 and other relevant documents and send it back to us either by mail, email or fax listed below. **PLEASE DO NOT SEND THE ORIGINALS.**

1. **How do I send the tax information?**

You can send us the tax information in the following ways:

- a. Email sa@cpautrust.com
- b. Fax 516-977-3352
- c. Mail Sanjoy Augustine CPA, PLLC
83-51 268 Street
Floral Park, NY 11004

2. **How much is the tax return preparation fee?**

The tax return preparation fee depends on the complexity of your tax return and the number of forms that we have to file for you. Our 70% of the individual tax clients pay between the ranges of \$100 to \$300. We cannot give you the exact fees until we are finished with the preparation of your tax return.

3. **How can I pay the tax return preparation fee?**

We accept payment in form of Cash, Check, Money Order, and Cashier check. Tax preparation fee is due when we email you tax return for review before e-filing or mailing the tax return for paper filing.

4. **Whom should I make the check payable to? And where do I send the check?**

Please make the check payable to Sanjoy Augustine CPA, PLLC. Please mail the payment to.
Sanjoy Augustine CPA, PLLC
83-51 268 Street
Floral Park, NY 11004

5. **How long will it take to prepare my tax return?**

The preparation of your tax return usually take anywhere between 3 days to 15 days but can take longer.

6. **Will I get a chance to review the tax return before filing it with the IRS?**

Yes. We will email you a draft copy of your tax return for review. Please carefully review your tax return. In case of any corrections please email them to sa@cpautrust.com. If there are no corrections to be made please sign and send (email/fax) us the Form 8879 included in your tax return. The form 8879 signature is required only for those returns which can be electronically filed.

7. **Can I file my tax return electronically?**

Yes. We can file your tax return electronically. The tax return shall be electronically filed on receipt of your approval on Form 8879 included in the draft copy of your tax return. However there are exceptions to it. For exceptions please see below-Tax returns not eligible for electronic filing.

8. **Tax returns NOT eligible for electronic filing includes but not limited to:**

- a. Tax return with ITIN Applications (*applicable in cases where dependent or spouse does not have a social security number or ITIN*)
- b. Tax return on Form 1040NR
- c. Tax returns which have more than 5 stock transactions and a filled-in excel sheet has not been attached with the checklist.
- d. Tax returns for 2009 and prior years
- e. Amended tax returns

9. **What if my tax return is not eligible for electronic filing?**

Your tax return has to be paper filed if it is not eligible for electronic filing. In that event, after reviewing you tax return, please send us a simple email (no form is required) letting us know that you approve the tax return. Send this email to sa@cpautrust.com. Once we receive your approval we will mail you a tax packet which will include the complete tax return along with the filing instructions and the addressed envelopes. This tax packet shall be mailed at the address on

Sanjoy Augustine CPA, PLLC

Certified Public Accountants

83-51 268 Street, Floral Park, NY 11004

Ph :(718) 343-2371, Fax :(516) 977-3352; E-mail: sa@cpautrust.com Website: www.cpautrust.com

the tax return unless otherwise instructed. You have to sign couple of forms as instructed in the tax packet and send them to the IRS, State and local government in the addressed envelope provide by us in the tax packet. Please mail your tax return by certified mail.

10. **How long should I wait to check the status of my refund? And where can I check the status of my refund?**

We will electronically file your tax return, once we receive your signed Form 8879. Please allow 7 business days for the system to update, if you filed on paper, please allow 4-6 weeks for processing of your return. After 7 business days you can check refund status on our website www.cpautrust.com in the **Refund Status** section.

Have a copy of your tax return handy. You will need to provide the following information from your return:

- Your Social Security Number (or Individual Taxpayer Identification Number);
- Filing status (Single, Married Filing Joint Return, Married Filing Separate Return, Head of Household, or Qualifying Widow(er))
- The exact whole dollar amount of your refund

11. **When will I receive my refund?**

For electronic return with direct deposit information

- approximately 10-15 days of filing

For electronic return with check to be mailed

- approximately 3 weeks of filing

For paper return

- approximately 4 weeks of mailing

For amended return refunds

- approximately 8-12 weeks of mailing

12. **How long does it take to process the amended tax return?**

It may take 8 to 12 weeks or longer to process the amended tax return. If 8 weeks have elapsed and you have not received your refund on amended tax return, call (800) 829-1040.

13. **What is ITIN? Do I need ITIN for my spouse or dependents? Do I need to pay extra for ITIN?**

ITIN refers to "Individual Tax Identification Number". An ITIN is required when the spouse or dependents do not have social security number and you have to claim them on your tax return. No. There is no extra charge it's included in your tax return preparation fees.

14. **Who is Eligible for ITIN? What are the conditions for applying ITIN for the kids & parents?**

Spouse (who is not eligible for a SSN) can apply for ITIN even though she/he was a non-resident in 2011.

But for kids, they must be present in USA at least 183 days in 2011. If you are applying ITIN for the visiting parents *they must* pass the substantial presence test for calendar year 2011. To meet this test, one must be physically present in the United States on AT LEAST :

1. 31 days during 2011, AND
2. 183 days during the 3-year period that includes 2011, 2010, and 2009, counting:
 - a. All the days present in 2011, and
 - b. $\frac{1}{3}$ of the days present in 2010, and
 - c. $\frac{1}{6}$ of the days present in 2009

15. **Do I have to get the ITIN before starting my tax return preparation?**

No. The ITIN application has to go with your return. It cannot be sent separately. You just have to give us the information required to prepare the ITIN application (See Pt. 18) and we will take care of it.

16. **What will I need to apply for the ITIN for my spouse or dependent? What do I have to send you for preparing the ITIN application?**

You will have to take the entire copy of their passport including the cover page and the blank pages. The photo page has to be notarized and this entire set has to be attached to your tax return. In order for us to prepare the ITIN application, we need the photo page, visa page and the I-94 page or the page containing the date of entry into USA. Please do not send the entire copy of passport.

17. **What to do when I receive IRS or State Notice?**

Please fax us your notice as soon as you received at 516-977-3352 or e-mail it to us at sa@cpautrust.com. We preferred that you send your contact number and e-mail address with the notice. We will review your notice within **3 to 5 business days**. Notice reply would be considered as a separate engagement and the charges will depend upon subject matter of the notice and the time it takes to reply.

Sanjoy Augustine CPA, PLLC

Certified Public Accountants

83-51 268 Street, Floral Park, NY 11004

Ph :(718) 343-2371, Fax :(516) 977-3352; E-mail: sa@cpautrust.com Website: www.cpautrust.com

18. Record keeping for IRS.

You should maintain supporting documents and cancelled checks for all deduction claimed in the tax return for at least 3 year from the due date of the tax return.