

**MILLER DIXON DRAKE PC**  
CERTIFIED PUBLIC ACCOUNTANTS

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**New for 2011:**

PA Use Tax – Refer to the last page of your tax organizer

PA is now collecting use tax on all items or services that you have purchased and have not paid PA sales tax on. On the Use Tax Worksheet Line 3: write “none” (if you feel that you have not made any of these purchases) or fill in an actual dollar amount of the purchases you have made or write “estimate” (per table). If you do not complete the Use Tax Worksheet, we will use “Table 1- Estimated Use Tax Due” to calculate the amount you may owe. The average taxpayer will pay \$20-\$30 in use tax to PA.

**Miller Dixon Drake  
2011 - Client Tax Organizer**

**Personal Information**

Name	Soc. Sec. No.	Date of Birth	Occupation	Daytime Phone
Taxpayer				
Spouse				
Street Address	City, State, Zip			Cell Phone
Email Address				

	<u>Taxpayer</u>	<u>Spouse</u>	<u>Marital Status</u>	
Blind	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Married	Will file jointly <input type="checkbox"/> Yes <input type="checkbox"/> No
Disabled	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Single	
Pres. Campaign Fund	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Widow(er), Date of Spouse's Death _____	

**Dependents (Children & Others)**

Name (First, Last)	Relationship	Date of Birth	Social Security Number	Disabled	/	Full Time Student	Months lived with you	Dependent's Gross Income
					/			
					/			
					/			
					/			
					/			

**Banking Information**

All refunds on federal and state returns will be directly deposited into your bank account.

All payments due on federal and state returns will be automatically deducted from your bank account.  
Your deduction will be scheduled for April 16th.

Please attach a voided check. If one is not provided, we will use the bank information that we have on file.

ATTACH VOIDED CHECK HERE

Please check the appropriate box. If yes, include all necessary details.

1. Were there any births, deaths, marriages, divorces or adoptions in your immediate family?  Yes  No
2. Can you be claimed as a dependent by another taxpayer?  Yes  No
3. Were there any changes in dependents from the prior year?  Yes  No
4. Do you have any children (under age 19 or college students under age 24) with unearned income in excess of \$1,800?  Yes  No
5. Did you maintain a home for someone not claimed as a dependent?  Yes  No
6. Did you move during the year?  Yes  No
7. Did you cash in any US Savings bonds?  Yes  No
8. Did you receive employer-provided educational assistance?  Yes  No
9. Did your college student receive educational benefits?  Yes  No
10. Did you, or will you, contribute to a Coverdell Education Savings Account this year?  Yes  No
11. Did you receive a 1099Q for a distribution from a 529 plan?  Yes  No
12. Did you receive a damage award for personal injury, sickness or discrimination?  Yes  No
13. Did you take out a home equity loan or line of credit this year or refinance any property?  Yes  No
14. Did you incur an unreimbursed casualty or theft loss greater than 10% of your income?  Yes  No
15. Did you have any moving or job-seeking expenses?  Yes  No
16. Did you have any debts cancelled, forgiven, or refinanced?  Yes  No
17. Did you go through bankruptcy proceedings?  Yes  No
18. If you worked for yourself, did you pay health insurance premiums for yourself and your family?  Yes  No
19. Have you ever made a non-deductible IRA contribution?  Yes  No
20. Do you have any foreign bank accounts?  Yes  No
21. Did you make energy efficient improvements to your home this year?  Yes  No
22. Do you have stock options?  Yes  No
23. Did you engage in any bartering transactions?  Yes  No
24. Did you make gifts of more than \$13,000 to any individual during this year?  Yes  No
25. Are you in the military?  Yes  No
26. Do you have a household employee?  Yes  No
27. Do you expect significant changes in income, expenses or dependents for next year?  Yes  No
28. If you have an overpayment on your federal or state return, would you like to have the overpayment applied to next year? (If you answer no, the overpayment will be refunded.)  Yes  No

Please complete the following sections, as applicable. If more space is needed, use duplicate pages or the Other Information section on the last page.

**Wage, Salary Income**

Provide W-2

Employer	Taxpayer	Spouse
_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	<input type="checkbox"/>	<input type="checkbox"/>

**Interest Income**

Provide 1099-INT

Payer	Amount
_____	_____
_____	_____
_____	_____

**Dividend Income**

Provide 1099-DIV

Payer
_____
_____
_____

**Business Income and Expenses**

Business Name	_____
Income -	
Gross receipts or sales	_____
Other Income	_____
Expenses -	
Advertising	_____
Insurance	_____
Interest - mortgage	_____
Interest - other	_____
Legal and professional services	_____
Office expense	_____
Rent	_____
Repairs and maintenance	_____
Supplies	_____
Taxes and licenses	_____
Travel	_____
Meals and entertainment	_____
Utilities	_____
Wages	_____
Other _____	_____
Vehicle mileage	_____
Inventory, at end of year	_____
Purchases (less personal items)	_____

**Rental Real Estate**

**Real Estate Sold or Purchased**

Property Name/Location \_\_\_\_\_

Income - rents received \_\_\_\_\_

Expenses - \_\_\_\_\_

Advertising \_\_\_\_\_

Cleaning/Maintenance \_\_\_\_\_

Commissions \_\_\_\_\_

Insurance \_\_\_\_\_

Legal and professional fees \_\_\_\_\_

Management fees \_\_\_\_\_

Interest - mortgage \_\_\_\_\_

Interest - other \_\_\_\_\_

Repairs \_\_\_\_\_

Supplies \_\_\_\_\_

Utilities \_\_\_\_\_

Taxes: \_\_\_\_\_

Real estate tax \_\_\_\_\_

Other \_\_\_\_\_

Other \_\_\_\_\_

Vehicle mileage \_\_\_\_\_

% of Ownership

Did you actively participate?  Yes  No

Did you use this property for personal use?  Yes  No

**Partnership, S Corp, Trust, Estate Income**

List payers of partnership, limited partnership, S-corporation, trust, or estate income - Provide K-1

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**Investments Sold**

Stocks, Bonds, Mutual Funds, Gold, Silver, Partnership interest - Provide 1099-B

Investment	Date Acquired/Sold	Cost	Sale Price
	/		
	/		
	/		
	/		

**Other Income**

List All Other Income (including non-taxable) - provide documents

Alimony Received \_\_\_\_\_

Scholarship (Grants) \_\_\_\_\_

Unemployment Compensation \_\_\_\_\_

Prizes, Bonuses, Awards \_\_\_\_\_

Gambling, Lottery (expenses \_\_\_\_\_ ) \_\_\_\_\_

Unreported Tips \_\_\_\_\_

Director / Executor's Fee \_\_\_\_\_

Commissions \_\_\_\_\_

Jury Duty \_\_\_\_\_

Worker's Compensation \_\_\_\_\_

Disability Income \_\_\_\_\_

Veteran's Pension \_\_\_\_\_

State Income Tax Refund \_\_\_\_\_

Local Income Tax Refund \_\_\_\_\_

Other \_\_\_\_\_

Other \_\_\_\_\_

Provide 1099-S and closing statements

Property	Date Acquired	Cost & Imp.
Personal Residence*		
Vacation Home		
Land		
Other		

\* Provide information on improvements, prior sales of home, and cost of a new residence.

**Retirement Contributions**

Type of Plan	Date	Amount
Taxpayer		
Spouse		

**Pension, IRA, Annuity Income**

Provide 1099-R

Payer	Reason for Withdrawal	Reinvested?
		<input type="checkbox"/> Yes <input type="checkbox"/> No
		<input type="checkbox"/> Yes <input type="checkbox"/> No
		<input type="checkbox"/> Yes <input type="checkbox"/> No

Did you receive:

	<u>Taxpayer</u>	<u>Spouse</u>
Social Security Benefits	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
Railroad Retirement	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

Attach SSA 1099, RRB 1099

**Medical/Dental Expenses**

Do not provide documents

Medical Insurance Premiums \_\_\_\_\_

Doctor/Dentist/Hospital \_\_\_\_\_

Prescription Drugs \_\_\_\_\_

Nursing Care \_\_\_\_\_

Non-prescription Medical Supplies \_\_\_\_\_

Other \_\_\_\_\_

Other \_\_\_\_\_

Mileage (no. of miles) \_\_\_\_\_

\*(Do not list amounts that were reimbursed or paid with pre-tax dollars)

**Taxes Paid**

Please complete or enclose documents

Real Estate Tax - Residence \_\_\_\_\_  
 Real Estate Tax - 2nd Home \_\_\_\_\_  
 PA U/C Withholding \_\_\_\_\_  
 Local Services Tax (LST) \_\_\_\_\_  
 Occupation Tax \_\_\_\_\_  
 2010 PA Balance Due \_\_\_\_\_  
 2010 Local Balance Due \_\_\_\_\_  
 2010 PA Estimated Pymt (paid in Jan 2011) \_\_\_\_\_  
 2010 Local Estimated Pymt (paid in Jan 2011) \_\_\_\_\_  
 Sales Tax on a Vehicle \_\_\_\_\_

**Interest Expense**

Please complete or enclose documents

Mortgage interest paid #1 \_\_\_\_\_  
 Mortgage interest paid #2 \_\_\_\_\_  
 Mortgage interest paid #3 \_\_\_\_\_  
 Investment interest \_\_\_\_\_  
 Mortgage insurance premiums \_\_\_\_\_

**Investment-Related Expenses**

Tax Preparation Fee \_\_\_\_\_  
 Safe Deposit Box Rental \_\_\_\_\_  
 Mutual Fund Fee \_\_\_\_\_  
 Investment Counselor \_\_\_\_\_  
 Other \_\_\_\_\_

**Charitable Contributions**

Do not provide documents - You must have receipts or a cancelled check for all contributions and an acknowledgement from the charity for contributions of \$250 or more

Church \_\_\_\_\_  
 United Way \_\_\_\_\_  
 Other \_\_\_\_\_  
 Other \_\_\_\_\_  
 Other \_\_\_\_\_  
 Other \_\_\_\_\_  
 Other \_\_\_\_\_  
 Non-Cash (provide receipts if over \$500) \_\_\_\_\_  
 Salvation Army \_\_\_\_\_  
 Goodwill \_\_\_\_\_  
 Other \_\_\_\_\_  
 Volunteer (no. of miles) \_\_\_\_\_

**Employee Business Expenses**

Are these expenses for the taxpayer or spouse? \_\_\_\_\_  
 Occupation in which expense incurred \_\_\_\_\_  
 Parking fees, tolls, and local transportation \_\_\_\_\_  
 Travel expenses while away from home overnight \_\_\_\_\_  
 Meals and entertainment expenses \_\_\_\_\_  
 Are you subject to the hours of service limitation of the Dept of Transportation?  Yes  No  
 Other \_\_\_\_\_  
 Reimbursement received \_\_\_\_\_  
 Office in home (Sq. Feet):  
 a) Total home \_\_\_\_\_  
 b) Office \_\_\_\_\_  
 Insurance \_\_\_\_\_  
 Utilities \_\_\_\_\_  
 Maintenance \_\_\_\_\_

**Child & Other Dependent Care Expenses**

Name of Care Provider	Address	Soc. Sec. No. or Employer ID	Amount Paid

Also complete this section if you receive dependent care benefits from your employer.

**Other Deductions**

Alimony Paid to: \_\_\_\_\_  
 Social Security No. \_\_\_\_\_  
 Student Interest Paid \_\_\_\_\_  
 Health Savings Account Contributions \_\_\_\_\_  
 HSA qualified withdrawals \_\_\_\_\_  
 MSA qualified withdrawals \_\_\_\_\_  
 Coverage: Single \_\_\_\_\_ Family \_\_\_\_\_  
 Archer Medical Savings Acct. Contributions \_\_\_\_\_

**Education Expenses**

Student's Name	Type of Expense	Amount

**Vehicle Information**

Do you or your spouse have another vehicle available for personal use?  Yes  No

Was your vehicle available for personal use during off-duty hours?  Yes  No

Do you have evidence to support the deduction?  Yes  No  
If yes, is the evidence written?  Yes  No

2011 Total miles (personal & business) \_\_\_\_\_

2011 Business miles (not to and from work) \_\_\_\_\_

2011 Commuting miles \_\_\_\_\_

**Actual Expenses -**

Date vehicle was placed in service \_\_\_\_\_

Gas, repairs, insurance, etc. \_\_\_\_\_

Annual vehicle rental \_\_\_\_\_

Cost or original value of vehicle \_\_\_\_\_

NOTE! You are entitled to either actual expenses OR standard mileage rate (SMR).

**529 Plan Contributions**

Student's Name	State	Amount

**Estimated Tax Paid**

Date Paid	/	Federal	State	Local
	/			
	/			
	/			
	/			

**Questions, Comments, & Other Information**

**LINE 25. USE TAX**

Use tax is the counterpart of sales tax and applies to taxable purchases made over the Internet, through toll-free numbers, from mail order catalogs and from out-of-state locations, or any other occasion where sales tax was not charged and collected by the seller. The use tax rate is the same as the sales tax rate: 6 percent state tax, plus an additional 1 percent local tax for items purchased or used in Allegheny County and 2 percent local tax for Philadelphia.

If you purchase items or services subject to sales tax for which the seller does not charge and collect sales tax on the invoice or receipt, you are personally responsible for remitting the use tax directly to the PA Department of Revenue.

Examples of taxable items include the following: antiques, paintings, appliances, books, stationery, computers, exercise equipment, sports equipment, formal clothing, furniture, furnishings, jewelry, luggage, handbags, musical instruments, office equipment, souvenirs, televisions, radios, stereo equipment, video equipment and camera equipment.

Examples of taxable services include lawn care, pest control, self-storage, building cleaning and maintenance services such as housekeeping services. See the Retailer's Information Guide (REV-717) for an extensive, though not comprehensive, list of taxable items and services.

This method of reporting and paying use tax may not be used for purchases of motor vehicles, watercraft, boats, ATVs, snowmobiles or cigarettes.

If you have receipts or purchase records for items or services subject to use tax, use the worksheet below to calculate your use tax liability. Taxpayers are encouraged to review purchase histories made available online by popular Internet sellers and use that information to calculate the tax due.

Note that this worksheet must be used to calculate use tax due on individual purchases over \$1,000.

If you paid some sales tax on items – for example, sales tax at a lower rate paid to another state or sales tax paid to Pennsylvania but not Philadelphia – you may offset your use tax liability by the sales tax already paid using this worksheet.

<b>Use Tax Worksheet</b>	
	Amount
1. Purchases of taxable items subject to Pennsylvania use tax, including shipping & handling	
2. Purchases of taxable services subject to Pennsylvania use tax	
3. Total taxable purchases	
4. Tax rate (0.07 Allegheny County, 0.08 Philadelphia or 0.06 state)	0. __ __
5. Use tax: Multiply Line 3 by Line 4	
6. Additional estimated use tax from Table 1	
7. Sales tax previously paid on any amount included on Lines 1 and 2 (up to 0.07 per item for Allegheny County, 0.08 for Philadelphia or 0.06 state)	
8. Total use tax liability. Add Lines 5 and 6, then subtract Line 7 and enter the amount here and on Line 25 of your PA-40, Pennsylvania personal income tax return	

If you have incomplete or inaccurate receipts to calculate use tax on purchases less than \$1,000, you may use Table 1 to estimate your use tax liability based on taxable income.

<b>Table 1 – Estimated Use Tax Due</b>			
PA-40 Line 9, Total PA-Taxable Income	City of Philadelphia	Allegheny County	Remainder of PA
\$15,000 and less	\$8	\$7	\$6
\$15,001 - \$30,000	\$17	\$14	\$12
\$30,001 - \$50,000	\$22	\$19	\$17
\$50,001 - \$75,000	\$30	\$26	\$23
\$75,001 - \$100,000	\$43	\$37	\$32
\$100,001 - \$150,000	\$59	\$52	\$44
\$150,001 - \$200,000	\$76	\$66	\$57
> \$200,000	.03% (0.0003) of PA-40 Line 9, Total PA-Taxable Income, or \$94 (Philadelphia), \$83 (Allegheny) or \$71 (PA), whichever amount is smaller		

**IMPORTANT:** If you do not have a use tax liability or used form PA-1 to report and pay use tax, you must enter zero on Line 25. The department reserves the right to assess additional use tax due if and when it discovers evidence that the total purchase amount reported on the PA-40 is less than the actual purchase amount. Individuals and businesses with Pennsylvania sales tax licenses should report use tax on their sales tax returns. For detailed information on use tax reporting responsibilities and options, visit [www.revenue.state.pa.us/usetax](http://www.revenue.state.pa.us/usetax).