

INDIVIDUAL TAX ORGANIZER
FORM 1040

Enclosed is an income tax data organizer that we provide to tax clients to assist them in gathering the information necessary to prepare their individual income tax returns.

The Internal Revenue Service (IRS) matches information returns/forms with amounts reported on tax returns. A negligence penalty may be assessed when income is underreported or when deductions are overstated. Accordingly, all information returns reflecting amounts reported to the IRS are also mailed or delivered to the taxpayers in an envelope clearly marked "IMPORTANT TAX DOCUMENTS ENCLOSED" and should be submitted with this organizer.

Forms such as:

W-2 (Wages)	Schedules K-1
1099-R (Retirement)	(Forms 1065, 1120S, 1041)
1099-INT(Interest)	
1099-DIV (Dividends)	Annual Brokerage Statements
1099-B (Brokerage Sales)	1098 – Mortgage Interest
1099-MISC (Rents, etc)	Other tax information statements
1099 (any other)	8886, Reportable transactions
1098-T (Education)	Form HUD-1 for Real Estate Sales/Purchases

To continue providing quality services on a timely basis, we urge you to collect your information as soon as possible. If information from "passthrough" entities such as partnerships, trusts, and S corporations is the only data you are missing, please send the data you have assembled and forward the missing information as soon as it is available.

The filing deadline for your income tax return is April 15. In order to meet this filing deadline your completed tax organizer needs to be received no later than March 25. Any information received after that date may require that an extension of time be filed for this return.

If an extension of time is required, any tax due must be paid with that extension. Any taxes not paid by the filing deadline may be subject to late payment penalties and interest.

We look forward to providing services to you. Should you have questions regarding any items, please do not hesitate to contact us.

If we did not prepare your prior year returns, provide a copy of federal and state returns for the three previous years. Complete pages 1 through 4 and all applicable sections.

Taxpayer's Name _____ SSN _____ Occupation _____

Spouse's Name _____ SSN _____ Occupation _____

Home Address _____

City, Town, or Post Office _____ County _____ State _____ Zip Code _____ School District _____

Telephone Number Home _____	Telephone Number (Taxpayer) Office _____	Telephone Number (Spouse) Office _____
Email(T) _____	Fax _____	Fax _____
Email(S) _____	Cell _____	Cell _____
	Email _____	Email _____

Taxpayer Date of Birth _____ Blind? Yes ____ No ____
 Spouse Date of Birth _____ Blind? Yes ____ No ____

Dependent Children Who Lived With You:

Full Name	SSN	Relationship	Birth Date

Other Dependents:

Full Name	SSN	Relationship	Birth Date	Number Months Resided in Your Home	% Support Furnished By You

Please answer the following questions and submit details for any question answered "Yes":

	YES	NO
1. Did any births, adoptions, marriages, divorces, or deaths occur in your family last year? If yes, provide details.	_____	_____
2. Will the address on your current returns be different from that shown on your prior year returns? If yes, provide the new address and date moved.	_____	_____
3. Were there any changes in dependents from the prior year? If yes, provide details.	_____	_____
4. Are you entitled to a dependency exemption due to a divorce decree?	_____	_____
5. Did any of your dependents have income of \$1,000 or more (\$400 if self-employed)?	_____	_____
6. Did any of your children under age 19, age 24 if they are a full time student, have investment income over \$2,000? If yes, do you want to include your child's income on your return?	_____ _____	_____ _____
7. Are any dependent children married and filing a joint return with their spouse?	_____	_____
8. Did any dependent child 19-23 years of age attend school full-time for less than five months during the year?	_____	_____
9. Did you receive income from any legal proceedings, cancellation of student loans or other indebtedness during the year? If yes, provide details.	_____	_____
10. Did you make any gifts during the year directly or in trust exceeding \$14,000 per person?	_____	_____
11. Did you have any interest in, or signature, or other authority over a bank, securities, or other financial account in a foreign country?	_____	_____
12. Were you the grantor, transferor or beneficiary of a foreign trust?	_____	_____
13. Were you a resident of, or did you have income from, more than one state during the year?	_____	_____
14. Do you wish to have \$3 (or \$6 on joint return) of your taxes applied to the Presidential Campaign Fund?	_____	_____
15. Do you wish to contribute to any state fund(s)? If yes, indicate amount(s) and which fund(s):	_____	

-
- _____
- _____
16. Do you want any overpayment of taxes applied to next year's estimated taxes? _____
 17. Do you want any federal or state refund deposited directly into your bank account? If yes, enclose a voided check. _____
 1. Do you want any balance due directly withdrawn from this same bank account on the due date? _____
 2. Do you want next year's estimated taxes withdrawn from this same bank account on the due dates? _____
 18. Do either you or your spouse have any outstanding child or spousal support payments or federal debt? _____
 19. If you owe federal or state tax upon completion of your return, are you able to pay the balance due? _____
 20. Do you expect a large fluctuation in your income, deductions or withholding next year? If yes, provide details. _____
 21. Did you receive any distribution from an IRA or other qualified plan that was partially or totally rolled over into another IRA or qualified plan within 60 days of the distribution (Form 1099R)? _____
 22. If you received an IRA distribution, which you did not roll over, provide details (Form 1099R). _____
 23. Did you "convert" IRA funds into a Roth IRA? If yes, provide details (Form 1099R). _____
 24. Did you receive any disability payments this year? _____
 25. Did you receive tip income not reported to your employer? _____
 26. Did you sell or purchase a principal residence or other real estate? If yes, provide settlement sheet (HUD-1) and Form 1099-S. _____
 27. Did you collect on any installment contract during the year? Provide details. _____
 28. Did you receive tax-exempt interest or dividends not reported on Forms 1099-INT or 1099-DIV? _____
 29. During this year, do you have any securities that became worthless or loans that became uncollectible? _____
 30. Did you receive unemployment compensation? If yes, provide Form 1099-G. _____

31. Did you receive, or pay, any Alimony during the year? If yes, provide details. _____
32. Did you have any casualty or theft losses during the year? If yes, provide details. _____
33. Did you have foreign income, pay any foreign taxes, or file any foreign information reporting or tax return forms? Provide details. _____
34. If there were dues paid to an association, was any portion not deductible due to political lobbying by the association or benefits received? _____
35. Did you, or do you plan to contribute before April 15, 2015, to a traditional IRA, or Roth IRA for last calendar year? If yes, provide details. _____
36. Did you, or do you plan to contribute before April 15, 2015 to a health savings account (HSA) for last calendar year? If yes, provide details. _____
37. Did you receive any distributions from an HSA? If so, provide details. _____
38. Has the IRS, or any state or local taxing agency, notified you of changes to a prior year's tax return? If yes, provide copies of all notices or correspondence received. _____
39. Are you aware of any changes to your income, deductions and credits reported on any prior years' returns? _____
40. Did you purchase gasoline, oil, or special fuels, for non-highway use vehicles? _____
41. Did you purchase an energy-efficient or other new vehicle? If yes, provide purchase invoice. _____
42. If you, or your spouse, have self-employment income, did you pay any health insurance premiums or long-term care premiums? _____
43. Were either you or your spouse eligible to participate in an employer's health insurance or long-term care plan? _____
44. If you, or your spouse, have self-employment income, do you want to make a retirement plan contribution? _____
45. Did you acquire any "qualified small business stock"? _____
46. Were you granted or did you exercise any stock options? If yes, provide details. _____
47. Were you granted any restricted stock? If yes, provide details. _____

48. Did you pay any household employee over age 18 wages of \$1,800 or more?
 If yes, provide copy of Form W-2 issued to each household employee.
 If yes, did you pay total wages of \$1,000 or more in any calendar quarter to all household employees? _____
49. Did you surrender any U.S. savings bonds? _____
50. Did you use the proceeds from Series EE U.S. savings bonds purchased after 1989 to pay for higher education expenses? _____
51. Did you realize a gain on property which was taken from you by destruction, theft, seizure, or condemnation? _____
52. Did you start a business? _____
53. Did you purchase rental property? If yes, provide settlement sheet (HUD-1). _____
54. Did you acquire any interests in partnerships, LLCs, S corporations, estates or trusts this year? If yes, provide Schedule K-1 that the Organization has issued to you. _____
55. Do you have records to support travel, entertainment, or gift expenses? The law requires that adequate records be maintained for travel, entertainment, and gift expenses. The documentation should include amount, time and place, date, business purpose, description of gift(s) (if any), and business relationship of recipient(s). _____
56. Has your will or trust been updated within the last three years? If yes provide copies. _____
57. Did you incur expenses as an elementary or secondary educator? If so, how much? _____
58. Did you make any energy-efficient improvements (remodel or new construction) to your home? _____
59. Can the Internal Revenue Service and state tax authority discuss questions about this return with the preparer? _____
60. Did you make any large purchases or home improvements? _____
61. Did you pay real estate taxes on your principal residence?
 If so, how much? _____

ESTIMATED TAX PAYMENTS MADE

	FEDERAL		STATE (NAME):	
	Date Paid	Amount Paid	Date Paid	Amount Paid
Prior year overpayment				
1st Quarter				
2nd Quarter				
3rd Quarter				
4th Quarter				

WAGES, SALARIES, AND OTHER EMPLOYEE COMPENSATION

Enclose all Forms W-2.

PENSION, IRA, AND ANNUITY INCOME

Enclose all Forms 1099-R.

- | | <u>YES</u> | <u>NO</u> |
|---|-------------------|------------------|
| 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? | | |
| | Taxpayer | _____ |
| | Spouse | _____ |
| | | _____ |

SOCIAL SECURITY BENEFITS RECEIVED

Enclose all 1099 SSA Forms.

INTEREST INCOME - Enclose all Forms 1099-INT and statements of tax-exempt interest earned.

INTEREST INCOME (Seller-Financed Mortgage)

Name of Payor	Social Security Number	Address	Interest Received

DIVIDEND INCOME - Enclose all Forms 1099-DIV and statements of tax-exempt dividends earned.

MISCELLANEOUS INCOME - List and enclose related Forms 1099 or other forms.

Description	Amount
State and local income tax refund(s)	
Alimony received	
Jury fees	
Finder's fees	
Director's fees	
Prizes	
Gambling winnings (W2-G)	
Other miscellaneous income	

CAPITAL GAINS AND LOSSES - Enclose all Forms 1099-B (with supplemental year end brokerage statements) and 1099-S with HUD-1 closing statements).

SALE/PURCHASE OF PERSONAL RESIDENCE

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

Description	Amount

For sale of personal residence, did you own and live in it for 2 of the 5 years prior to sale?

MOVING EXPENSES

Did you change your residence during this year due to a change in employment, transfer, or self-employment? Yes _____ No _____

If yes, furnish the following information:

Number of miles from your former residence to your new business location _____ miles

Number of miles from your former residence to your former business location _____ miles

Did your employer reimburse or pay directly any of your moving expenses? Yes _____ No _____

If yes, enclose the employer provided itemization form and note the amount of reimbursement received. \$ _____

Itemize below the total moving costs you paid without reduction for any reimbursement by your employer.

Expenses of moving from old to new home:

Transportation expenses in moving household goods and family \$ _____
 Cost of storing and insuring household goods \$ _____

RESIDENCE CHANGE

If you changed residences during the year, provide period of residence in each location.

Residence #1 From ___ / ___ / ___ To ___ / ___ / ___

Residence #2 From ___ / ___ / ___ To ___ / ___ / ___

INCOME FROM PARTNERSHIPS, ESTATES, LLCs, TRUSTS, AND S CORPORATIONS

Enclose all Schedules K-1 received to date. Also list below all Schedules K-1 not yet received:

CONTRIBUTIONS TO RETIREMENT PLANS

	TAXPAYER	SPOUSE
Are you covered by a qualified retirement plan? (Y/N)		
Do you want to make the maximum deductible IRA contribution? (Y/N)		
IRA payments made for this return	\$	\$
IRA payments made for this return for nonworking spouse	\$	\$
Do you want to make an IRA contribution even if part or all of it may not be deducted? (Y/N) If yes, provide copy of latest Form 8606 filed.		
Have you made or do you want to make a Roth IRA contribution? (Y/N) If yes, provide Roth IRA payments made for this return.	\$	\$
Do you want to make the maximum allowable Keogh/SEP/SIMPLE IRA contribution? (Y/N)		
Keogh/SEP/SIMPLE IRA payments made for this return	\$	\$
Date Keogh/SIMPLE IRA Plan established		

ALIMONY PAID

Name of Recipient(s) _____

Social Security Number(s) of Recipient(s) _____

Amount(s) Paid \$ _____

If a divorce occurred this year, enclose a copy of the divorce decree and property settlement.

MEDICAL AND DENTAL EXPENSES. HEALTH INSURANCE PREMIUMS AND MEDICAL EXPENSES PAID WITH PRE-TAX DOLLARS (CAFETERIA PLANS, HEALTH SAVINGS ACCOUNTS, ETC.) ARE NOT DEDUCTIBLE.

Description	Amount
Premiums for health and accident insurance including Medicare	
Long-term care premiums: Taxpayer \$ _____ Spouse \$ _____	
Medicine and drugs (prescription only)	
Doctors, dentists, nurses	
Hospitals, clinics, laboratories	
Eyeglasses / corrective surgery	
Ambulance	
Medical supplies / equipment	
Hearing aids	
Lodging and meals	
Travel	
Mileage (number of miles)	
Long-term care expenses	
Payments for in-home care (complete later section on home care expenses)	
Other	
Insurance reimbursements received	

Were any of the above expenses related to cosmetic surgery? Yes _____ No _____

DEDUCTIBLE TAXES

Description	Amount
State and local income tax payments made this year for prior year(s).	
Real estate taxes: Primary residence	
Secondary residence	
Other	
Personal property or ad valorem taxes	
Sales tax on major items (auto, boat, home improvements, etc.)	
Other sales taxes paid (if applicable)	
Intangible tax	
Other taxes (itemize)	
Foreign tax withheld (may be used as a credit)	

INTEREST EXPENSE

Mortgage interest (enclose Forms 1098)

Payee*	Property**	Amount

*Include address and social security number if payee is an individual.

**Describe the property securing the related obligation, i.e., principal residence, motor home, boat, etc.

If any mortgage or equity loan was not used to buy, build, or improve your principal or second residence, please describe how the proceeds were used.

Unamortized points on residence refinancing

Date of Refinance	Loan Term		Total Points

Student loan interest

Payee	Amount

Investment interest not reported on Schedules A, C, or E

Payee	Investment Purpose(stocks, land , etc)	Amount

Business interest not reported on Schedules C, or E

Payee	Business Purpose	Amount

CONTRIBUTIONS

Cash contributions, for which you have receipts, canceled checks, etc. NOTE: You need to have written acknowledgment from any charity to which you made individual donations of \$250 or more during the year.

Donee	Amount	Donee	Amount

Expenses incurred in performing volunteer work for charitable organizations:

Parking fees and tolls	\$ _____
Supplies	\$ _____
Meals & entertainment	\$ _____
Other (itemize)	\$ _____
Automobile mileage _____	

Other than cash contributions (enclose receipt(s)):

Organization name and address			
Description of property			
Date acquired			
How acquired			
Cost or basis			
Date contributed			
Fair market value (FMV)			
How FMV determined			

For contributions over \$5,000, include copy of appraisal and confirmation from charity.

CASUALTY OR THEFT LOSSES

Loss of property by theft or damage to property by fire, storm, car accident, shipwreck, flood or other "act of God"

	Property 1	Property 2	Property 3
Indicate type of property	<input type="checkbox"/> Business <input type="checkbox"/> Personal	<input type="checkbox"/> Business <input type="checkbox"/> Personal	<input type="checkbox"/> Business <input type="checkbox"/> Personal
Description of property			
Date acquired			
Cost			
Date of loss			
Description of loss			
Was property insured? (Y/N)			
Was insurance claim made? (Y/N)			
Insurance proceeds			
Fair market value before loss			
Fair market value after loss			

Is the property in a presidentially declared disaster area? Yes _____ No _____

MISCELLANEOUS DEDUCTIONS

Description	Amount
Union dues	
Income tax preparation fees	
Legal fees (provide details)	
Safe deposit box rental (if used for storage of documents or items related to income-producing property)	
Small tools	
Uniforms which are not suitable for wear outside work	
Safety equipment and clothing	
Professional dues	
Business publications	
Unreimbursed cost of business supplies	
Employment agency fees	
Investment expenses	
Trustee fees	
Other miscellaneous deductions – itemize	
Documented gambling losses	

EMPLOYEE/SELF EMPLOYED BUSINESS EXPENSES – FORM 2106

Expenses incurred by: Taxpayer Spouse Occupation _____

(Complete a separate schedule for each business)

Description	Total Expense Incurred	Employer Reimbursement Reported on W-2	Employer Reimbursement Not on W-2
Travel expenses while away from home:			
Transportation costs			
Lodging			
Meals and entertainment			
Business use of home (see schedule)			
Other employee business expenses –			

Automobile Expenses - Complete a separate schedule for each vehicle.

Vehicle description	_____	Total business miles	_____
Date placed in service	_____	Total commuting miles	_____
Cost/Fair market value	_____	Total other personal miles	_____
Lease term, if applicable	_____	Total miles this year	_____
		Average daily round trip commuting distance	_____
Actual expenses (*Omit if using mileage method)			
Gas, oil*	_____	Taxes and tags	_____
Repairs*	_____	Interest	_____
Tires, supplies*	_____	Parking	_____
Insurance*	_____	Tolls	_____
Lease payments*	_____	Other	_____

Did you acquire, lease or dispose of a vehicle used for business during this year? Yes _____ No _____

If yes, enclose purchase and sales contract or lease agreement.

Did you use the above vehicle in this business less than 12 months? Yes _____ No _____
If yes, enter the number of months _____.

Do you have another vehicle available for personal purposes? Yes _____ No _____

Do you have evidence to support your deduction? Yes _____ No _____

Is the evidence written? Yes _____ No _____

CHILD CARE EXPENSES/HOME CARE EXPENSES

Did you pay an individual or an organization to perform services for the care of a dependent under 13 years old in order to enable you to work or attend school on a full-time basis? Yes _____ No _____

Did you pay an individual to perform in-home health care services for yourself, your spouse, or dependents? Yes _____ No _____

If the response to either of the questions above is yes, complete the following information:

Names(s) of dependent(s) for who services were rendered.

List individuals or organizations to who expenses were paid during the year (services of a relative may be deductible only if that relative is not a dependent and if the relative's services are considered employment for social security purposes).

Name and Address	ID#	Amount	If Under 18

If payments of \$1,800 or more during the tax year were made to an individual, were the services performed in your home? Yes _____ No _____

EDUCATIONAL EXPENSES

Did you or any other member of your family pay any post-secondary educational expenses this year? Yes _____ No _____

If yes complete the following and provide Form 1098-T from school:

Student Name	Institution	Grade/Level	Amount Paid	Date Paid

Was any of the preceding tuition paid with funds withdrawn from an educational IRA or 529 Plan? Yes _____ No _____
 If yes, how much? \$_____ Submit 1099-Q