

TAXPAYER INFORMATION

The information on this page is required for every taxpayer. Please review each section on this page and report items that are applicable to you, your spouse or dependents.

A1 - TAXPAYER INFORMATION

Returning clients can skip this section except for changes.

Filer Name

(Must Match SS Admin)

Social Security No. Birth Date / /

Occupation If Legally Blind

Contact Phone Day Evening

E-Mail Address

Spouse Name

(Must Match SS Admin)

Social Security No. Birth Date / /

Occupation If Legally Blind

Contact Phone Day Evening

E-Mail Address

A2 - ADDRESS

Returning clients can skip this section except for changes.

Street Apt/Unit No

City State Zip

Home Phone Number

A3 - STATUS CHANGES FOR 2014

Check any that apply and enter the effective date.

Married / Moved /
 Separated / Home Sold /
 Divorced / Spouse Deceased /
 Retired / Dependent Deceased /

A4 - ESTIMATED TAXES PAID

This office cannot assume that all estimated taxes were paid as originally scheduled or on time. Therefore, please enter the amounts and dates of payment or provide proof of payments. Incorrect amounts will result in IRS correspondence after the return is filed.

Payment & Due Date	Date Paid	Federal	State
Applied from Last Year's Refund			
First Quarter April 15, 2014			
Second Quarter June 16, 2014			
Third Quarter Sept. 15, 2014			
Fourth Quarter Jan. 15, 2015			

A5 - REFUND DIRECT DEPOSIT

Complete this section to have your refund automatically deposited into your bank account. Doing so will speed up the refund and eliminate the danger of a check being lost or stolen. Direct deposit can be allocated to up to 3 separate accounts. Entries for only one account are provided below. If you wish to make multiple deposits, please provide the additional account information and how you wish to allocate the refund.

Bank Routing Number (Exactly 9 Digits)

Account Number (include hyphens - omit spaces & special characters - 17 digits max)

Account Type: Checking Savings Allocation:

A6 - INCOME & ADJUSTMENTS

	You	Spouse
W-2 Wages - Please provide W-2 forms (retain copy "C" for your records)		
Partnership, Trust or S-Corporation K-1s (provide complete K-1 copies)		
Were you the beneficiary of an inheritance? If so, please verify with executor or trustee if you will be receiving a K-1.	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes
State Tax Refund (provide 1099-G)		
Social Security or RR (provide SSA-1099 or RRB-1099)		
Pension Income (provide all 1099-Rs)		
Alimony Received (IRS matches with alimony paid)		
Alimony Paid (provide name and SSN below)		SS#:
Tips (not included in W-2)		
Unemployment Compensation (provide 1099-G)		
Gambling Winnings (provide W-2Gs)		

A7 - IRA & SE PLANS

	You	Spouse
Retirement Plan with your Employer?	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes
Did you or your spouse convert a traditional IRA into a Roth IRA during 2014?	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes
Traditional IRA, Keogh & SEP Plans		
Contributions		
Withdrawals (1099-R) ⁽¹⁾		
Rollovers ^{(2) (3)}		
Basis (Total of prior year non-deductible contributions)		
Roth IRA		
Contributions		
Withdrawals (1099-R) ⁽¹⁾		
Rollovers ^{(2) (3)}		

(1) Show reason if under age 59½ (2) Must be reported even if not taxable unless directly "transferred"
 (3) Rollovers from Traditional to a Roth IRA may be taxable.

A8 - SPECIAL QUESTIONS & INFORMATION

Coverdell Education Account Contribution	
Coverdell Education Account Distribution (provide 1099-Q)	
Qualified Tuition Plan (Sec. 529) Distribution (provide 1099-Q)	
Student Loan Interest paid (provide 1098-E)	
HSA Distributions (provide 1099-SA)	
Adoption Expenses <input type="checkbox"/> If "special needs child"	
CAUTION - Review the following questions carefully. There are severe penalties associated with failing to report an interest or signature authority over a foreign bank account. Please call our attention to any dealings related to foreign accounts and inheritances.	
<input type="checkbox"/> If you or your spouse have signature authority or are named as a co-owner on a bank account in a foreign country even if the funds are not yours.	
<input type="checkbox"/> If you received an inheritance from someone in a foreign country.	
<input type="checkbox"/> If you or your spouse have a foreign bank account (over \$10,000)	
<input type="checkbox"/> If you or your spouse received a distribution from, or were the grantor, or transferor to, a foreign trust	
<input type="checkbox"/> If at any time during the year you or your spouse held an interest in a foreign financial asset	
<input type="checkbox"/> If you have been denied Earned Income Credit by the IRS	
<input type="checkbox"/> If you have been re-certified for the Earned Income Credit	
<input type="checkbox"/> If you bought, sold, or gifted real estate in 2014. If you have, please call in advance to discuss what documents are needed.	
<input type="checkbox"/> If you made a gift of money or property to any individual in excess of \$14,000 (\$28,000 for joint gifts by a married couple)	
<input type="checkbox"/> If you employ household workers	
<input type="checkbox"/> If you sold jewelry, gold, coins, or other precious metals during the year	
<input type="checkbox"/> If you wish to contribute to the Presidential campaign fund: <input type="checkbox"/> You <input type="checkbox"/> Spouse	

ADDITIONAL INFORMATION

The information on this page is required for every taxpayer. Please review each section on this page and report items that are applicable to you, your spouse or dependents.

A9 - DEPENDENTS

Returning clients need only enter first names and any changes. Enter all the information for new dependents.

First Name	Last Name (If Different)	Social Security # (Mandatory)	Enter S for Son, D for Daughter, R for Relative, O for Other	Months in Home (Your Home)	Birth Date	If over the age of 18	
						Income	if Student
			<input type="checkbox"/>		/ /		<input type="checkbox"/>
			<input type="checkbox"/>		/ /		<input type="checkbox"/>
			<input type="checkbox"/>		/ /		<input type="checkbox"/>

A10 - INTEREST INCOME

IRS matches payer and amount. Always use the payer name listed on 1099 even if not the original source.

Caution: All interest must be reported even if tax-free!

Name of Payer <small>Please provide all forms 1099INT and 1099OID (Entries are not needed when 1099s are provided)</small>	Banks, Credit Union, Corp Bonds, etc.	Seller Financed Mortgages	Direct U.S. Obligations <small>Savings Bonds, T-Bills, etc. (State Tax-Free)</small>	Home State Municipal Bonds <small>(Generally Tax-Free)</small>	Other State <small>(Federal Tax-Free)</small>
		Note: Seller financed mortgages require the name, SS# and address of the payer. See the special line below.			
Payer Name:	SS#:	← →	Address:		
Forfeited Interest		Federal Tax Withholding on Interest & Dividends			

A11 - DIVIDEND INCOME

IRS matches payer and amount. Always use payer name listed on 1099 even if not the original source. Some institutions use substitute 1099s and caution must be used in separating the various types of dividends. Please bring broker statements.

Name of Payer - Please provide all forms 1099DIV <small>(Entries are not needed when 1099s are provided)</small>	Foreign Taxes Paid	Ordinary Dividends	Qualified Dividends ⁽¹⁾	Capital Gains	Source U.S. Obligations ⁽²⁾	Taxable to State Only	Non-Taxable State & Federal

(1) Qualified dividends receive special tax treatment and are included in the "Ordinary Dividends" total. (2) Includes income from savings bonds, T-Bills, etc., which are state tax-free.

A12 - INVESTMENT SALES

IRS matches gross proceeds from sales using the 1099-B. All transactions must be reported even if there is no profit. If broker provides a summary of transactions, bring it and skip this section. For home sales, see Section D2.

Description <small>(Please provide all forms 1099B and any gain/loss statements provided by broker)</small>	✓ If Inherited	Date Acquired	Date Sold	Selling Price	Cost or Other Basis ⁽¹⁾	Profit <small>(Memo Only)</small>
	<input type="checkbox"/>	/ /	/ /			
	<input type="checkbox"/>	/ /	/ /			
	<input type="checkbox"/>	/ /	/ /			
	<input type="checkbox"/>	/ /	/ /			
	<input type="checkbox"/>	/ /	/ /			

(1) The basis from which gain is determined may not be the original cost and must account for stock splits, reverse splits, mergers, reinvested dividends, wash sales, etc.

A13 - CHILD OR DEPENDENT CARE EXPENSES

Care must enable you to work (or search for work) or attend school FULL-TIME. Care must be for a child under age 13 or an individual who is physically or mentally incapable of self care. If you are a student, also see section C4. IRS matches employer provided care benefits and income reporting of care provider.

<input type="checkbox"/> If you have employer provided dependent care benefits		Provider's SSN or Employer ID#	Payments MUST Be Allocated By Child/Dependent		
		MANDATORY unless it is an exempt organization. Check circle if exempt.	Child/Depnd.'s Name	Child/Depnd.'s Name	Child/Depnd.'s Name
Paid To	Address & Phone Number				
		<input type="radio"/>			
		<input type="radio"/>			
		<input type="radio"/>			

ITEMIZED DEDUCTIONS

Taxpayers may choose between itemized or standard deductions. This page and the adjoining page are for recording your expenses, which are needed when itemizing your deductions. If you are certain that you cannot itemize your deductions, you can skip this page and the next one **except for B10. CAUTION: If you are married and filing separately and either you or your spouse itemize your deductions, then the other spouse must also itemize their deductions. The law does not allow one to itemize and the other to take the standard deduction.** If filing married separate and your spouse is itemizing deductions.

B1 - MEDICAL EXPENSES

Although for Federal purposes medical expenses are only deductible to the extent they exceed 10% (7½% if age 65 and older) of your adjusted gross income (AGI) for the year (10% of AGI if taxed by the alternative minimum tax) some states, such as Arizona, do not have that limitation. If your state has a lower or no limitation be sure to list your medical expenses. Do not list expenses reimbursed by insurance or expenses and premiums paid with pre-tax funds.

INSURANCE PREMIUMS for Medical, Dental, Vision & Hospital		
Medicare Insurance Premiums (Not payroll tax)		
Long-Term Care Insurance	Filer Spouse	
Doctors, Dentists ⁽¹⁾ (No discretionary cosmetic surgery)		
Acupuncture & Chiropractic Care		
Hospital ⁽²⁾		
Prescription Drugs (Not over-the-counter drugs)		
Nursing Care	<input type="checkbox"/> <input checked="" type="checkbox"/> If in-home care	
Eye Exam, Glasses, Contact Lenses, Contact Lens Solution		
Hearing Aids & Batteries		
Ambulance & Paramedics		
Auto Travel (To and from medical treatment)		miles
Parking & tolls (For medical treatment)		
Taxi, Shuttle, Air Fare, Etc. (To reach medical treatment)		
Lodging (For medical treatment)	No. of days	
Telephone (Medical-related toll charges only)		
Therapy & Special Schooling ⁽³⁾		
Supplies & Equipment		
Handicapped Placard		
Handicapped Home Modifications		
Rentals (crutches, wheelchair, walker, oxygen equipment, etc.)		
Other:		
Other:		

(1) Includes Christian Science practitioner and psychological counseling.
 (2) Includes nursing homes for individuals medically incapable of self care. Also includes hospital or nursing home meals.
 (3) Includes physical therapy and psychotherapy; special schooling for physically or mentally handicapped.

B2 - INVESTMENT INTEREST

Interest paid on loans to acquire investments. This interest is only allowable to the extent of net investment income.

Brokerage Margin Accounts	
Vacant Land	
Other:	
Other:	

B3 - TAXES PAID

Do not list any taxes associated with a business or rental activity. Taxes are not deductible for AMT purposes.

Real Estate - Primary Residence	Do not include interest & penalties.	
Real Estate - 2nd Home		
Real Estate - Investment Property (Land, etc.)		
CAUTION - Some tax bills include non-deductible special services. Please provide copies of the tax bills.		
Vehicle License Fees (Tax portion only): (1) (2) (3)		
Personal Property Tax (Boat, plane, etc.)		
Sales Tax - Receipted (Leave blank for standard amount)	This deduction expired in 2013.	
Sales Tax - Cars, Boats, Home, Etc. (Do not include above)	Complete only if extended for 2014.	
Income Taxes Paid to Another State	State:	
City, County, Local Taxes (not listed in another category)		
Other:		
State Income Tax Paid During 2014 (please provide proof of payment) Do not include taxes withheld; they are automatic from the source documents.		
Balance Due 2013 Return		Other Year's Tax Or Adjustment
Extension Payment 2013 Return		2013 4th Qtr. Estimate Paid Jan. 2014

B4 - HOME MORTGAGE INTEREST

Enter only interest on loans **secured** by your primary residence and designated second residence. This deduction is limited to interest paid on \$1 million of home acquisition debt and \$100,000 of home equity debt on your primary or designated second residence. Equity debt interest is not deductible for AMT purposes. IRS matches the interest paid on home mortgages.

CAUTION - If paid to an individual, <input checked="" type="checkbox"/> check box and enter the PAYEE's address and Social Security number in Box A below to avoid IRS correspondence.	<input type="checkbox"/>	<input checked="" type="checkbox"/> If 2nd Home	<input checked="" type="checkbox"/> If Equity Loan	Amount Please provide Form 1098
	Paid to:	<input type="checkbox"/>	<input type="checkbox"/>	
	Paid to:	<input type="checkbox"/>	<input type="checkbox"/>	
	Paid to:	<input type="checkbox"/>	<input type="checkbox"/>	
	Paid to:	<input type="checkbox"/>	<input type="checkbox"/>	

CAUTION - If Form 1098 was issued using a co-owner's SSN, enter that individual's name & SSN to avoid IRS correspondence.

Box A	Name:
	SSN:

If your home or 2nd home is a qualified motor home, boat, etc., list the name of the payee here:

PLEASE ANY OF THE FOLLOWING THAT APPLY:

- Has the original home loan ever been refinanced?
- Did you refinance any of these loans this year? (If so, provide escrow closing statements)
- Have you exceeded the \$100,000 equity debt limit?
- Does the total of all your home loan balances exceed \$1 million?

ITEMIZED DEDUCTIONS

B5 - CASH CHARITABLE CONTRIBUTIONS

All cash contributions MUST be documented with either a bank record or written verification from the charity. Personal benefits must be excluded from the donation.

House of Worship	
Payroll Deduction (Filer)	
Payroll Deduction (Spouse)	
Other:	
Other:	
Other:	

B6 - NON-CASH CONTRIBUTIONS

Household and clothing items must be in good or better condition. Items of minimal value such as underclothing are not counted. A written receipt is required for donations of \$250 or more. An itemized list should be included with your return if the total exceeds \$500. Deductions are limited to the lesser of your cost or the fair market value (FMV) for each item contributed.

Clothing & Household Items	
Automobile Travel	miles
Volunteer Expenses - Explain:	
Vehicle Donation (Provide Form 1098-C)	
Other:	
Other:	

B7 - OTHER DEDUCTIONS

The expenses listed in this section are part of the "miscellaneous" itemized deductions but are listed separately because they are not subject to the 2% of AGI limit.

Gambling Losses (Only to the extent of gambling winnings)	
Impairment (Handicapped) Related Work Expenses	
Unrecovered Pension Basis (Deceased taxpayer)	

B8 - CASUALTY LOSSES

Generally, to be deducted, casualty losses, after insurance reimbursement must exceed 10% of your adjusted gross income (AGI) and then only the amount that exceeds the 10% is deductible. There are exceptions for certain theft, embezzlement and designated disaster area losses.

- If the loss was in a presidentially declared disaster area
- If the loss was from theft or embezzlement
- If the loss was the result of a Ponzi scheme

Casualty Description				
Date of Casualty		/ /		
Insurance Reimbursement				
Property Damaged – or provide a list in the same format				
Description of Property	Date Acquired	Original Cost or Other Basis	Fair Market Value	
			Before Casualty	After Casualty
	/ /			
	/ /			
	/ /			

B9 - MISCELLANEOUS

The expenses listed in this section are only deductible to the extent they exceed 2% of your AGI, and are generally not deductible at all when computing the alternative minimum tax.

DO NOT enter Self-employed business expenses here. Instead list them in Section C7

Employee Business Expenses

Don't include amounts that COULD BE or were reimbursed by your employer. List all travel expenses including out-of-town meals, hotel, air fare, etc., in section C2.

Auto Travel	See Section C1	You Name:	Spouse Name:
Business Gifts – Limited to \$25 per recipient per year. Must be ordinary & necessary.			
Continuing Education	See Section C4		
Employment Seeking & Resume Fees			
Entertainment & Meals (Enter 100% of expense)			
Equipment – Include individual items costing more than \$500 in Section B11			
Insurance – Malpractice, E&O, Etc.			
Occupational Licenses, Fees, Credentials, Etc.			
Publications & Journals			
Telephone (Business calls only)			
Tools – Include individual items costing more than \$500 in Section B11			
Supplies			
Uniform Purchases (Not including street wear)			
Uniform Cleaning			
Union & Professional Dues			
Other:			
Other Miscellaneous Deductions			
Attorney Fees (To protect or produce taxable income only)			
IRA or SE Plan Fees Paid By You (Not deducted from the plan)			
Tax Preparation & Consulting Fees			
Credit/Debit Card Fees to Make Tax Payments			
Other:			

B10 - INVESTMENT EXPENSES

The investment expenses listed in this section are used to:

- Determine how much investment interest is deductible.
- Add to miscellaneous deductions subject to the 2% of AGI limitation.
- Reduce the net investment income tax.

Complete this section whether itemizing deductions or not.

Investment Expenses – DIRECTLY connected with the production of TAXABLE INCOME ONLY! Do not include purchase or sales costs. Include interest in Section B2.

Investment Advisory Fees	
Safe Deposit Box Fees	
Legal & Accounting (Related to investments)	
Other:	

B11 - ITEMS COSTING \$500 OR MORE

Equipment, tools, computers, etc., used in business and costing more than \$500 and having a useful life of more than one year must be treated differently for tax purposes.

Description of Property	Date Acquired	Cost
	/ /	
	/ /	
	/ /	

HEALTH CARE, RELOCATION, HOME SALE, DEBT RELIEF, ENERGY CREDITS

D1 - HEALTH INSURANCE COVERAGE

IRS requires that you report, on your tax return, certain information related to your health care coverage

- If you had health care coverage with a government Marketplace (Exchange) during 2014. If so provide the Form 1095-A issued by the Marketplace. In some family situations you may have more than one 1095-A.
- If you are claiming someone on your return who was included on another taxpayer's policy with a Marketplace. If so, you will also need a copy of that taxpayer's 1095-A.
- If a dependent filed a return for 2014. Provide a copy of the return.
- If you had compliant health insurance through an employer plan, private policy or with a government plan and provide Form 1095-B, 1095-C or other proof of insurance document.
- And complete the information below if you or any individual included in your "tax family" did NOT have insurance coverage for any month of 2014.

Check boxes for months NOT insured.

Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

- If you were issued a hardship exemption by the Marketplace (Exchange). Provide all applicable exemption certificate numbers issued for each member of your family.

D2 - HOME SALE

If you sold your home, abandoned it, or lost it to foreclosure, the disposition may need to be reported. If you received a 1099-S, it is very important that you provide it. If you abandoned the home or lost it to foreclosure, see Section D5.

Address of Home Sold _____

Date Purchased _____ / _____ / _____

Purchase Price (including purchase escrow costs) _____

- If you deferred gain from a home sale made prior to 5/7/1997. If so, please provide the Form 2119 for the year of sale.

Improvements to Home Sold (not maintenance) _____

Date of Sale _____ / _____ / _____

Sales Price _____ (Please bring final closing escrow statement. This document will have the information needed for these entries.)

Sales Expenses _____

- If you owned and used the home as your primary residence for two of the prior five years (counting back from the sale date)

- If your spouse (if married) owned and used the home as his/her primary residence for two of the prior five years

If owned and used less than two years, give reason for sale: _____

- If the home was ever used for business (such as a rental, home office or day care center)

- If any of the business use in the prior question was before 5/7/97

- If the home was acquired by tax-deferred (Sec 1031) exchange after 10/22/04

- If you (and spouse if married) have excluded gain from the sale of a prior residence within two years of the date of sale of this residence

- If the home was inherited (including from a deceased spouse)

- If the home was not used as your primary residence for any period after 2008

- If you previously claimed the new or long time resident homeowner credit

D3 - HOME ENERGY CREDITS

Enter only items certified by the manufacturer to meet Government energy standards.

- If you installed any of the following that meet Government energy standards: solar electric generation, solar water heating, fuel cell, wind energy or geothermal heat systems for any residence of yours located within the U.S.
- If primary residence. Provide description of energy property and cost. _____

D4 - MOVING DEDUCTIONS

To qualify for a moving expenses deduction, the distance to the new job from the old home must be at least 50 miles farther than to the old job from the old home.

- If employer reimbursed any amount of moving expense or home sale assistance and provide the reimbursement statement from the employer (Form 3903 or a substitute statement)

A - Miles from Old Residence to New Job _____ miles

B - Miles from Old Residence to Old Job _____ miles

A minus B - if less than 50 miles, stop: no deduction allowed _____ miles

Commercial Mover	Temporary Storage (up to 30 days)
Truck Rental	Lodging en route (no meals)
Trailer Rental	Highway Tolls
Rental Fuel Costs	Airfare
# of owned vehicles driven to new home	Auto Travel _____ miles
Boxes/Tape/Supplies	Other: _____

D5 - DEBT RELIEF & FORECLOSURE

If you had debt totally or partially forgiven, you may be required to report debt relief income. This includes real estate mortgages, credit card debt, vehicle loans, etc. Debts discharged in bankruptcy are not included. Please call the office in advance to discuss what additional documentation may be required.

- If you had any amount of credit card debt forgiven and provide a copy of the 1099-C you received from the financial institution
- If you abandoned your home and provide a copy of the 1099-A and/or the 1099-C you received from the financial institution (also complete Section D2 home sale information)
- If your home was foreclosed upon or you sold it under a "short sale" agreement with the lender and provide a copy of the 1099-A and/or the 1099-C you received from the financial institution (also complete Section D2 home sale information)

D6 - QUESTIONS YOU MAY HAVE

D7 - SIGNATURE

To the best of my knowledge, all the information contained within this document is true, correct and complete.

Filer's Signature _____ Date _____ / _____ / _____

Spouse's Signature _____ Date _____ / _____ / _____