READ THIS FIRST

This booklet is designed to help you maximize your deductions and minimize problems in preparing and filing your tax return.

Please keep in mind that taxes can be very complicated and even though this booklet will accommodate most taxpayers' needs, if you have a special situation not covered, please list it under "Questions You May Have."

The **"ALERT FLAGS"** designate certain special conditions as follows:

NEW CLIENTS — Indicates areas that need to be completed by new clients.

CHANGE ONLY — Indicates areas that MUST be completed by new clients and only needs to be filled in by existing clients when the information has changed.

IRS MATCH — The most important flag of all, denotes areas where the IRS has concentrated their computer matching programs. If the information provided is incorrect, it may trigger a service center audit. Pay particular attention to any special instructions in areas with this flag.

NEW CLIENTS — TAXPAYER INFORMATION

Your Name			
Social Security #		Birth Date	
Home Phone		Work Phone	
Occupation			
E-mail			
Spouse Name			
Social Security #		Birth Date	
Home Phone		Work Phone	
Occupation			
E-mail			

CHANGE ONLY — ADDRESS & STATUS

Street					
City		State		ZIP	

Status Changes This Year	Dates	Status Changes This Year	Dates
❏ Married		❏ Dependent Deceased	
❏ Separated		❏ Sold Home	
❏ Divorced		**Legally Blind**	
❏ Moved		❏ Filer	
❏ Spouse Deceased		❏ Spouse	

IRS MATCH — ESTIMATED TAXES PAID

Please provide cancelled checks

	Date Due	Date Paid	Federal	State
Applied From Prior Year's Refund				
First Quarter	APRIL			
Second Quarter	JUNE			
Third Quarter	SEPT			
Fourth Quarter	**THIS** JAN			

IRS MATCH — SPECIAL INFORMATION

** Must be reported even if NOT taxable unless TRANSFERRED	You	Spouse
Employer Pension Plan Coverage?	❏	❏
Conventional IRA, Keogh and SEP Plans:		
Contributions		
Withdrawals (provide 1099-R)		
Rollovers**(1)		
Roth IRA: (1) **If rolled from a conventional IRA to a Roth IRA the rollover can be taxable.**		
Contributions		
Withdrawals (provide 1099-R)		
Rollovers**(1)		
State Tax Refund (provide1099-G)		
Social Security or RR (provide SSA-1099/RRB-1099)		
Alimony Received – Matched with Payer		
Tips Received		
Unemployment Received (provide 1099-G)		
Gambling Winnings (provide W-2G)		
Foreign Bank Account	❏	❏
Do you wish to contribute a portion of your taxes to the Presidential Campaign Fund?	❏	❏
Other:		
Other:		
☐ ✓ If you incurred any adoption expenses this year?		
Salaries, Pensions, & Misc Income	Provide W-2s and 1099s	
Partnership & Trust Income	Provide K-1s	
Student Loan Interest Paid (provide 1098-E)		
Coverdell Account Contribution		

☐ ✓ If you have been denied earned income credit by the IRS. If so, have you been re-certified? ☐ Yes ☐ No

☐ ✓ If you bought, sold, or gifted real estate last year. If so, please call in advance to discuss what documents are required.

REFUND DIRECT DEPOSIT

Complete for refund direct deposit

Banking Routing Number:	☐☐☐☐☐☐☐☐☐
Account Number:	☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐
Type:	☐ Checking ☐ Savings

Note: If you wish to direct deposit to multiple accounts (max. 3), please provide the information above for the additional accounts and specify how the refund is to be allocated.

DEPENDENTS

CHANGE ONLY

Social Security #s are MANDATORY

▼ ** C–Child, R–Relative, O–Other

IRS MATCH

First Name	Last Name (If Different)	Social Security# (Mandatory)	**	Months In Home (This Home)	Birth Date	If over the age of 18	
						Income	✓ If Student

INTEREST INCOME

IRS MATCH

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

LINE #	Name of Payer Please provide all forms 1099INT & 10990ID	Banks, Credit Union, Corporate, Bonds, etc.	Seller Financed Mortgages Name,address & SS# required	Direct U.S. Obligations Savings Bonds, T-Bills, etc. (State tax free)	Home State Municipal Bonds (Generally tax free)	Other State Municipal Bonds (Federal tax free)
1						
2						
3						
4						
5						
6						
7						
8						
9	Name: SS#:			Payor Address:		
10	Name: SS#:			Payor Address:		
11	FORFEITED INTEREST (Early Withdrawals)		Federal Tax Withheld on Int/Div			

DIVIDEND INCOME

IRS MATCH

IRS computer 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.

LINE #	Name of Payer Please provide all forms 1099 DIV	Foreign Taxes Paid	Ordinary	Qualified Portion*	Capital Gains	Source U.S. Obligations Savings Bonds, T-Bills etc. (State tax free)	Taxable to State only	Non-taxable State and Federal
1								
2								
3								
4								
5								

** The amount in the "Ordinary" column will include the "Qualified" dividends shown in the "Qualified Portion" column. The portion of the ordinary dividends that are qualified receive special tax treatment*

STOCK & OTHER ASSET SALES

IRS MATCH

IRS matches gross proceeds from sale using the 1099B. Many brokerage houses use substitute forms. All transactions must be reported even if there is no profit. The IRS computer has the sales price but not cost.

LINE #	Description	Acquisition Date MM/DD/YR	Sales Date MM/DD/YR	Gross Proceeds From Sale (For stocks use net after commission)	Cost or Other Basis	Net Profit or Loss (Information only)
1						
2						
3						
4						
5						

MEDICAL EXPENSES

To be deducted, medical expenses must exceed 7 1/2% of your adjusted gross income, and then, only the amount that exceeds the 7 1/2% floor is deductible. Example: Your income is $40,000 for the year – your medical must exceed $3,000. Do not include medical expenses that were reimbursed by insurance or paid for by flex spending or Sec. 125 plans.

Hospital, Medical & Dental Insurance Premiums		Taxi, Bus, Train, Air & Other Travel for Medical Purposes	
Long Term Care Insurance — Filer / Spouse		Lodging for Away-From-Home Medical Purposes — # of Days	
Medicare Insurance Premiums (not payroll tax)		Auto Travel for Medical Purposes	mi
Doctors, Dentists (discretionary cosmetic surgery is not deductible)		Parking Fees for Medical Purposes	
Prescription Drugs Only		Telephone – Medical Tolls	
Psychotherapy, Psychological Counseling		Handicapped Placard	
Acupuncture, Chiropractic, Christian Science Practitioners		Handicapped Modification to Home	
Hospital		Special Schooling for Physically or Mentally Handicapped	
Nursing Homes, Nursing Care ☐ ✓ if in-home care for elderly		Physical Therapy	
Lab Fees & X-Rays		Medical Equipment, Supplies, Rentals	
Eye Examination, Glasses		Other:	
Hearing Aids, Batteries		Other:	
Ambulance, Paramedics		Insurance Reimbursement (only for expenses listed if applicable)	

HOME MORTGAGE INTEREST

IRS MATCH

Please Provide 1098s		Primary Residence	Second Home
1st TD	Paid to a Bank, S & L, etc.*		
	Paid to an Individual Must List PAYEE Info. Below**		
2nd TD	Paid to a Bank, S & L, etc.*		
	Paid to an Individual Must List PAYEE Info. Below**		
Home Equity Loan			
Payee Name		SS#	
Address			

* Amounts must agree with Form 1098 issued by the financial institution. If not, check here ☐. If Form 1098 was issued in another's SS#, enter that person's name and social security number here:

**Name ______ SS# ______

If the second home is a qualified motor home, boat, etc., list the name of the payee here ______

PLEASE ANSWER THE FOLLOWING QUESTIONS:

- ☐ Yes ☐ No Did you refinance during the year? If yes, please provide final loan escrow statement.
- ☐ Yes ☐ No Does your home equity loan exceed $100,000?
- ☐ Yes ☐ No Does the sum of all of your home mortgages exceed $1,100,000?

INVESTMENT INTEREST

Vacant land	
Brokerage margin account	
Other:	

TAXES

Property taxes on primary home	
Property taxes on second home	
Property taxes on investment property	
Car license fees (personal property tax portion)	
Personal property tax – boat or airplane	
Personal property tax – other	
Balance due on last year's state return (Do Not Include Interest & Penalties)	
State income tax adjustments (Do Not Include Interest & Penalties)	
Extension payment on last year's state return	
Sales tax – receipted (leave blank for standard amount)	
Sales tax – cars, boats, home, etc. (do not include above)	
Local sales tax rate:	
Taxes paid to another state — State:	
City, county, local taxes	
Other:	

CHILD OR DEPENDENT CARE EXPENSES

Care must enable you to work (or look for work) or attend school FULL TIME. Care must be for a child under 13 or individual who is physically or mentally incapable of self care.

IRS MATCH

☐ ✓ Check here if you have employer provided dependent care benefits.

Paid To	Address	Provider's SS# or Employer ID# MANDATORY unless it is an exempt organization. ✓ Check if exempt.	Payments Must Be Allocated By Child — Child:	Child:	Child:
		❑			
		❑			

CHARITABLE CONTRIBUTIONS

CASH All cash charitable contributions must be documented with either a bank record or written verification from the charity.

Church Temple Mosque	Name:	
	Name:	
Payroll Deduction (filer & spouse)		
United Way		
Cancer Society		
Red Cross		
Heart Fund		
Scouts		
Other:		
Other:		

NON-CASH Household and clothing items must be in good or better condition. A written receipt is required for donations of $250 or more, and a detailed list should be included with your return if the total exceeds $500.

Salvation Army		
Goodwill Industries		
Other:		
Vehicle Donation (provide copy of 1098-C)		
Travel for Charitable Purposes		mi
Out-of-pocket expenses in connection with a charitable organization. Explain:		

EDUCATION EXPENSES

Caution: These expenses qualify for tax credits, deductions, and are used to justify certain exclusions and tax or penalty free distributions. They must be segregated by student.

Student:	Column Is For:		
Taxpayer	❏	❏	❏
Spouse	❏	❏	❏
Dependent: ________________	❏	❏	❏
Dependent: ________________	❏	❏	❏
FOR TUITION CREDIT ONLY – Half to full Time Students Only - Qualified Educational Instruction			
Post Secondary - 1st 2yrs.			
After 1st 2yrs			
Fees - Enrollment/Attendance Only			
OTHER EXPENSES – DO NOT COMPLETE unless qualifying for tax or penalty free Coverdell Account distributions, Savings Bond Interest Exclusion, or student loan interest deductions. Similar expenses for continuing education should be entered in different section below.			
Tuition – K – 12 (For Coverdell Distributions Only)			
Books/Supplies			
Room/Board			
CONTINUING EDUCATION EXPENSES – Education for the taxpayer & spouse only if job related			
Tuition and Fees			
Seminar Fees, etc.			
Books/Supplies, etc.			
Travel	(list in appropriate area on next page)		

MISCELLANEOUS DEDUCTIONS

IRS MATCH Alimony	To		
Paid	SS#		
Attorney Fees (to Protect Taxable Income)			
Union Dues			
Professional Dues			
Continued Education (job-related) – see Education Expenses on this page.			
Entertainment & Business Meals (100% of actual cost)			
Gambling Losses (limited to winnings)			
Business Insurance (E & O, malpractice, etc.)			
Investment Publications			
Investment Expenses	Type:		
IRA, KEOGH, SEP Fees Paid (not withheld from account)			
Jobseeking Expenses (in same field)	Employment & Resumé Fees		
	Photocopy & Postage Expense		
	Other:		
Licenses, Fees, Credentials, etc.			
Publications, Books, etc., Used in Business			
Safe Deposit Box (to Store Deeds, Bonds, etc.)			
Telephone (Business Calls Only)			
Tools, Supplies, Equipment			
Uniforms – Purchase			
Uniforms – Cleaning			
Other:			
Other:			
Other:			

CASUALTY LOSSES (or theft or embezzlement)

To be deducted, the losses must exceed 10% of your adjusted gross income and then only the amount that exceeds the 10% floor is deductible.

☐ ✓ Check box if loss was in a Presidentially declared disaster area.

Description of Casualty	
Date of Casualty	/ /
Insurance Reimbursement	

Description of Property	Date Acquired	Original Cost or Other Basis	Fair Market Value Before Casualty	Fair Market Value After Casualty

AUTO MILEAGE

Do not complete any part of this section if your automobile is used only for commuting to and from work and for pleasure.

	Vehicle	
Check if you do not have written evidence to support these figures	☐ 1	☐ 2
Check if any automobile expense reimbursement provided by employer	☐ 1	☐ 2
Check if reimbursement included in W-2 (IRS MATCH)	☐ 1	☐ 2

Vehicle Description	Vehicle 1 ☐ You ☐ Spouse	Vehicle 2 ☐ You ☐ Spouse
Make or Model		
Date Originally Purchased	/ /	/ /
TOTAL MILES DRIVEN THIS YEAR (include both business & personal)		
BUSINESS MILES DRIVEN		
For Employer	mi	mi
To Professional Meetings	mi	mi
Between 1st and 2nd Job	mi	mi
From Job to School	mi	mi
Jobseeking	mi	mi
Investment/Tax Preparation	mi	mi
Rental	mi	mi
Self-Employed Business	mi	mi
Temporary Job Sites	mi	mi
Other:	mi	mi
Average Round-Trip Distance to Work (REQUIRED)	mi	mi
Total Commuting for the Year (REQUIRED)	mi	mi

Auto Expenses Do not complete this section if you are using the government's "standard mileage rate".		
Gasoline & Oil		
Repairs, Service, Tires, etc.		
Insurance		
License & Taxes		
Wash, Wax, Auto Club, etc.		
Interest (Applies only to self-employed individuals)		
Lease Payment		
Other:		
Employer Reimbursement		

AWAY-FROM-HOME EXPENSES

☐ Check if employer reimbursed any amount (IRS MATCH)	You	Spouse
Airfare, Train, etc.		
Auto Rental, Taxi, Bus, etc.		
Meals (enter 100% of expense)		
Lodging (DO NOT INCLUDE MEALS)		
Porter, Skycap, Tips, etc.		
Laundry		
Other:		

☐ ✓ Check if you do not have written evidence to support these figures.

MOVING EXPENSES

IRS MATCH

☐ Check if employer reimbursed any amount.

Miles from Old Residence to New Job (A)	
Miles from Old Residence to Old Job (B)	
Difference in (A) and (B) (must be 50 miles or more)	
Cost of Commercial Movers	
Truck, Trailer Rental	
Road tolls	
Lodging en route (do not include meals)	
Automobile Travel	mi
Other: ____________	
Other: ____________	

HOME SALE-PURCHASE

IRS MATCH

HOME SOLD	
Address:	
Date Purchased	/ /
Purchase Price (including costs & fees)	
Gain Deferred from Prior Property or Residence(s)**	
**** If you sold a home under the old deferral rules (prior to 8/5/97), you can find the amount deferred on Form 2119 from the tax return for the year of sale.**	
Improvements (not maintenance) on Home Sold	
Date of Sale	/ /
Sales Price (provide closing escrow statement) (IRS MATCH)	
Sales Expenses (provide closing escrow statement)	

☐ ✓ if you owned and used the property as your primary residence two of the prior 5 years
☐ ✓ if your spouse owned and used the property as his/her primary residence two of the prior 5 years
☐ ✓ if this residence or any part of this home was rented or used for business purposes.
☐ ✓ if this home was acquired in exchange for a business or investment property after 5/6/97.
☐ ✓ If this home was acquired via a tax-free (Sec. 1031) exchange.

"OFFICE-IN-HOME" EXPENSES

To qualify, an "office in the home" must be used exclusively and on a regular basis (a) as your principal place of business, or (b) by patients, clients, or customers in meeting and dealing with you in a normal course of business. A home office will qualify as your principal place of business if: 1) You use it exclusively and regularly for the administrative or management activities of your trade or business, and 2) You have no other fixed location where you conduct substantial administrative or management activities of your trade or business.

Total Square Feet of Home	
Total Square Feet Used for Office	
Total Square Feet Used for Storage	

Rent		Utilities	
Insurance		Condo/Assoc. Dues	
Home Repairs		Office Repairs	

RENTAL INCOME

Note: If the property was purchased or converted to rental use this year, please provide the purchase settlement statement and a current property tax bill.

Property Number	Type - i.e., Commercial Residential, Equip., etc.	Description or Address	Rental Income	Number of Days Used Personally	Percent Ownership
1					
2					

EXPENSES

Note: If you have more than 2 rentals, photocopy this page as required. *Indicates payments that may require the issuance of a 1099 if the annual amount is $600 or more.

Property Number	1	2	Property Number	1	2
Association / Homeowners' Dues			Taxes - Property		
Cleaning & Maintenance Fees*			Taxes - Other		
Commissions / Management Fees*			Telephone (Tolls Only)		
Insurance			Utilities		
Legal & Professional Fees*			Gardener*		
Mortgage Interest Paid to Banks			Pool Service*		
Other Interest			Painting*		
Repairs: Carpentry, Hardware*			Other:		
Electrical* (No Improvements)			Other:		
Plumbing* (No Improvements)			Other:		
Supplies			Other:		

CAPITAL ASSET PURCHASES & IMPROVEMENTS (Business or Rental)

Date	Description of asset or improvement	Used for Rental #	Used for Business #	Amount (cost)

BUSINESS INCOME

*Indicates payments that may require issuance of a 1099 if the annual amount to an individual is $600 or more

Business Number	Filer or Spouse	Business Name & EID (if applicable)	Gross Income	Returns and Allowances	Beginning Inventory	Ending Inventory
1						
2						

Business	1	2	Business	1	2
Type of Business Activity			Legal/Professional*		
Merchandise Purchased for Resale			Office expense		
Items Withdrawn for Personal Use			Rent*		
Advertising			Repairs*		
Bank Charges			Taxes		
Commissions*			Entertainment		
Dues & Publications			Telephone		
Freight/Delivery/Postage			Utilities		
Gifts (generally limited to $25/person per year)			Wages (W-2)		
Insurance			Seminars		
Interest - Mortgage			Other:		
Interest - Other			Other:		

✓ FINAL CHECK LIST

- ❑ **Change of Address...** please note any change of address, zip code change, new phone or e-mail address.
- ❑ **Dependents...** we will use the information from last year. ONLY note changes in dependent status. List new dependents and their Social Security numbers. Social Security numbers** are generally MANDATORY for all dependents. *If a dependent is age 19 or over and is working, please indicate the dependent's earnings for the year and whether or not the child was a full time student for at least four months and one day during the year. Anyone claimed as your dependent CANNOT claim themselves on their own tax return. To avoid problems and government audit, you may wish to have this office prepare returns for your dependents.*
- ❑ **W-2 Forms**...** please retain Copy "C" for your records. Provide all other copies.
- ❑ **1099R Forms**...** these are issued for various types of pension income and IRA account distributions. Provide one copy for each distribution.
- ❑ **1099s**...** For Interest & Dividends you generally need only list the payers and amounts; segregate according to interest and dividends. Many payers, such as brokerage firms, use substitute 1099s that may be difficult to understand. If you have concerns about interpreting a substitute 1099, please provide it. Please provide copies of statements from mutual funds and tax-free investments because these may receive specialized tax treatment.
- ❑ **IRA Distributions or Rollovers...** all IRA distributions** (not direct transfers) MUST be reported on your tax return EVEN if they were rolled over. Provide a copy of the 1099R for IRA distributions. If the distribution was rolled over into another IRA account, indicate how much of the distribution was rolled over, and the dates you received the distribution and completed the rollover. When funds are simply <u>transferred</u> between IRA accounts by the banks or investment institutions holding your funds, no special reporting is required.
- ❑ **Stock Sales...** for each stock transaction, include the following: gross purchase cost (or inherited basis), date of acquisition, sales price** (net amount received), and date of sale.
- ❑ **Home Mortgage Interest**...** use the amount from the Form 1098 provided by the lending institution(s). If you refinanced during the year, please provide the single document (e.g., escrow or other closing statement) that details all costs of the transaction.
- ❑ **Property Sales**...** if you bought or sold property, including your home, please call for additional instructions.
- ❑ **Partnership and Trust K-1s...** provide all K-1s and instructions.
- ❑ **Questions...** please list any questions you may have, your telephone numbers (work and home), and the best time to reach you in regard to possible questions that arise while your return is being completed.
- ❑ **Household Employees...** ✓ Check if you employ household workers.
- ❑ **State Use Tax...** If you purchased something out-of-state or over the Internet and did not pay state tax, please provide a list of items and cost so that sales tax can be included with your tax return or by other means.
- ❑ **Prior Year's Return...** If our firm did not prepare your return for the prior year, please provide a complete copy of that year's return.

***Denotes IRS matching program. IRS is able to match these numbers; if they do not match amounts on your return, it may trigger a service center audit.*

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

Taxpayer's Signature ______________________________ **Date** ____________________

Spouse's Signature ______________________________ **Date** ____________________

QUESTIONS YOU MAY HAVE......
