

TAX RETURN QUESTIONNAIRE FOR TAX YEAR 2014

CHECK BOX IF YOU ARE A NEW CLIENT

For more information access our website at:

REFERRED BY: _____

www.OATAXPARTNERS.com

Phone #: 631-858-2200

<p>MAILING address to send back tax documents (if different from tax return)</p> <p>TAX RETURN address. This address will appear on the tax return. <input type="checkbox"/> Same as Last Year</p>	<p><input type="checkbox"/> DIRECT DEPOSIT Check if you want a faster and more secure refund sent to your account. Provide us with a void check or write info below. If the account info is not provided you will receive a paper check.</p> <p><input type="checkbox"/> Same as Last Year</p> <p><input type="checkbox"/> Void Check Enclosed</p> <p>Routing #: _____</p> <p>Account #: _____</p> <p>Type of account (Ex. Checking or Savings): _____</p> <p><input type="checkbox"/> DIGITAL DOCUMENT STORAGE (DDS) (See website for more info) Check to have your 2014 tax records digitally converted and stored for \$30. FREE DDS if you choose to prepay your invoice. SEE BELOW. All DDS documents will be mailed back.</p>
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TAXPAYER	SPOUSE
<p>NAME Blind <input type="checkbox"/> Disabled <input type="checkbox"/></p>	<p>NAME Blind <input type="checkbox"/> Disabled <input type="checkbox"/></p>
<p>Social Security No. Date of Birth</p> <p style="text-align: center; font-size: small;">If Law Enforcement, Indicate Agency</p>	<p>Social Security No. Date of Birth</p> <p style="text-align: center; font-size: small;">If Law Enforcement, Indicate Agency</p>
<p>Occupation</p>	<p>Occupation</p>
<p>Home # Work #</p>	<p>Home # Work #</p>
<p>Cell #</p>	<p>Cell #</p>
<p>E-Mail</p>	<p>E-Mail</p>

School District _____ County _____

FILING STATUS on 12/31/14

MARRIED If MARRIED & prefer to file married filing separately check box HEAD OF HOUSEHOLD
 SINGLE If SINGLE & provided a home for another person check box

If divorced or legally separated enter date PROVIDE COPY OF DECREE _____ Date of Death Taxpayer _____ Spouse _____

Check If New	Name	Social Security #	Date of Birth	Relationship Daughter, Son, Mother, etc.	During 2014 No. of months lived in taxpayer's home	Dependent had income over \$3950? Yes/No	Taxpayer provided more than 1/2 of dep. support? Yes/No	Attends College? Yes/No

Check if you are a noncustodial parent claiming a child because the custodial parent released the exemption to you. Provide us a signed Form 8332.

PREPAY INVOICE by CREDIT CARD & get FREE DDS Include credit card info below.

Name on Card	Account Number	
Expiration Date	Security Code	Type of Card
Signature of Cardholder		

***** Paid invoice will be enclosed with your tax returns for your records. *****

Name of Client:

"new" HEALTHCARE REQUIREMENT

You **must** complete this page in order for us to complete your tax return.
If received any 1095 Forms please send.

1

Were you covered by an Employer or Retirement health care plan for the **entire** tax year 2014?

- yes
 no

Indicate the months of coverage if not a full year. _____

2

Where did you receive your coverage?

- Employer or Retirement..... Form 1095-C not required for 2014
 Exchange or Marketplace..... Should receive Form 1095-A, please send.
 Proof of Minimum Coverage..... If received, send Form 1095-B
-
-

3

No health care coverage (Complete only if you have NO health insurance)

Waiver exemption reason for no insurance coverage (Provide certificate exemption)

- You're uninsured for less than 3 months of the year
 The lowest-priced coverage available to you would cost more than 8% of your household income
 You don't have to file a tax return because your income is too low
 You're a member of a federally recognized tribe or eligible for services through an Indian Health Services provider
 You're a member of a recognized health care sharing ministry
 You're a member of a recognized religious sect with religious objections to insurance, including Social Security and Medicare
 You're incarcerated (either detained or jailed), and not being held pending disposition of charges
 You're not lawfully present in the U.S.
 You qualify for certain hardship exemptions
-
-

Check box if applies

INCOME ITEMS

SEND ALL TAX DOCUMENTS

SALARIES, WAGES, TIPS & OTHER COMPENSATION

W-2's

Taxpayer

Spouse

of W-2's enclosed _____

PENSIONS, ANNUITIES, IRA DISTRIBUTIONS/CONVERSIONS

Check Box if had a Roth IRA Conversion

1099 - R

Taxpayer

Spouse

of 1099-R's enclosed _____

If first year of retirement you must enclose a final pay stub before retirement. For IRA distributions & conversions provide basis in all IRA accounts.

SOCIAL SECURITY INCOME

SSA-1

Taxpayer

Spouse

SELF EMPLOYED INDIVIDUALS

1099 - MISC

Check box if involved in a business as a sole proprietor or a Single Member LLC. Complete enclosed self-employed worksheet.

PARTNERSHIPS, LLCs, S CORPORATIONS, ESTATES & TRUSTS

K-1's

of K-1 Forms Enclosed _____ Enter date if receiving K-1 Form late _____

RENTAL INCOME & ROYALTIES

1099 - MISC

Check box if you own or are involved in rental property and complete the enclosed rental worksheet.

INTEREST INCOME

1099 - INT

Include interest from Banks, Bonds, Credit Unions, Financial Institutions, Seller Financed Mortgages. (Do Not include IRA's)

of 1099-INT's Enclosed _____

TAX-EXEMPT INTEREST

Check box if you have interest income from State and Local Bonds. Enclose December or year-end brokerage statement.

DIVIDEND INCOME

1099 - DIV

From Stocks, Mutual Funds, etc. (Do Not Include IRA's)

of 1099-DIV's Enclosed _____

STOCKS, MUTUAL FUNDS AND OTHER INVESTMENT GAINS (LOSSES)

1099 - B

Check box if you sold stock, mutual funds or other securities outside of a retirement plan. Include worthless securities, calls, puts & sale of stock options. Do not include transactions within an IRA account.

MUST include cost basis information. Transaction summaries from brokerage accounts are preferable. Otherwise complete the "Worksheet for Sale of Stock, Mutual Funds & Other Investments" available on our website.

Stock Options Granted or Exercised in 2014. Submit detail of the options & send any 1099-B for the sale of exercised options.

FOREIGN BANK ACCOUNT

OTHER FOREIGN ASSETS

See Foreign Reporting Requirement insert for more info.

Include highest value of the account in 2014, country location, account number & name & address of the financial institution on a separate worksheet.

INCOME FROM OTHER SOURCES

\$	<input type="checkbox"/> Alimony Received - If checked, Include Payer's Name & SS#:
\$	<input type="checkbox"/> Awards, Grants & Prizes - If checked, Include Type:
\$	<input type="checkbox"/> Cancellation of Debt - 1099-A or 1099-C - If checked, Enter Source of Debt:
\$	<input type="checkbox"/> Distributions from a 529 plan or Education Savings Account - 1099-Q - If checked, Was Money Used for College?:
\$	<input type="checkbox"/> Farm Income - If checked, provide info on Farm Worksheet available on our website OATAXPARTNERS.com.
\$	<input type="checkbox"/> Gambling & Lottery Winnings - W-2G & 1099-G - If checked, Include Losses:\$
\$	<input type="checkbox"/> Health Savings Account Withdrawals - 1099-SA
\$	<input type="checkbox"/> Lawsuit Proceeds - 1099-MISC - If checked, Include Detail of Lawsuit & Legal Fees incurred:\$
\$	<input type="checkbox"/> Sale or transfer of rental or investment property. Submit closing statement and figures.
\$	<input type="checkbox"/> State and Local Income Tax Refunds - 1099-G - If checked, Indicate State or Locality:
\$	<input type="checkbox"/> Unemployment Compensation - 1099-G - If checked, Indicate State:
\$	<input type="checkbox"/> Other - Please Specify: (Ex. Jury Duty)

DEDUCTIONS & CREDITS

MOVING COSTS (Please include any detailed schedule given to you by your employer.) NOTE: Temporary Quarters & Househunting Trips are NOT deductible.

DATE OF TRANSFER

(Use reporting date if the move is a work transfer)

Reason for the Move (Job Transfer, Retirement, etc.):			
Transportation of Belongings	\$	Storage Fees while Overseas	\$
Travel, Room & Board	\$	30 Days of Storage for Domestic Moves	\$

ADJUSTMENTS TO INCOME

Taxpayer

Spouse

Alimony Paid - Include recipient's name & SS#:	\$	\$	
IRA Contributions - TRADITIONAL	\$	\$	
IRA Contributions - ROTH <small>Note for Roth IRA's: If income exceeds \$181K for MFJ / \$114K for Single then your Roth IRA contribution is limited.</small>	\$	\$	
Student Loan Interest - Enclose Form 1098-E	\$	\$	
Health Savings Account Contributions (Do NOT include FSA's)	\$	\$	
Penalty from an early withdrawal of savings from a CD, etc.	\$	\$	

MEDICAL & DENTAL EXPENSES PAID (Long-Term Care & Health Insurance & Exp, Co-payments, Prescriptions, Dental, Eyecare, etc.) (See Checklist)

	\$		\$
	\$		\$
	\$		\$
Medical Miles Incurred		miles	Less Insurance reimbursement for above expenses (\$)

STATE & LOCAL TAXES paid in 2014 due to tax notices or revised tax returns (Do NOT include withholdings or estimated tax pymts)

\$

SALES TAX

Provide Combined State & County Sales Tax Rate

%

Sales Tax for the purchase of a new or used Vehicle, Boat & Plane bought anytime in 2014	\$
Other Sales Tax if not using IRS tables (We will use tables if greater than total you provide in Other Sales Tax)	\$

PERSONAL PROPERTY TAX on Vehicles (Include Ad Valorem Tax & Car Registration for CA Residents)

\$

REAL ESTATE TAXES & MORTGAGE INTEREST send 1098 forms

Type of Property
(Ex. Primary Res, Rental,
Vacation, 2nd Home)

Real Estate Taxes

Mortgage Interest
(If paid to an individual provide
name & SS#)

Property Address (Include loan interest from Boats & RV's here)		\$	\$
		\$	\$
		\$	\$
		\$	\$
		\$	\$

Points Paid (Include HUD-1 closing stmt or 1098 if applicable) Purchase Refinance \$ Bought or Sold a home in 2014 (Include HUD-1 closing statements) Refinanced home mortgage during 2014 (Include HUD-1 closing docs)

CONTRIBUTIONS

Cash/Check/Credit Card

Requirement from the IRS: (In order to claim this deduction, you must retain a bank record or written acknowledgement from the charitable organization.)

List cash donations below.

Name of Organization	Donation Amount	Name of Organization	Donation Amount
	\$		\$
	\$		\$
	\$		\$
	\$		\$

Clothing & Other than cash

The condition of the donated items must be in good used condition or better AND if the value of each donation is greater than \$250 there must be signed written acknowledgement from the charitable organization

Send all non-cash donation receipts.

Name of Organization & Date of Donation	Value Amount	Name of Organization & Date of Donation	Value Amount
	\$		\$
	\$		\$
	\$		\$
	\$		\$
	\$		\$

CASUALTY LOSS DEDUCTION (Check box if you had a loss from a Fire, Storm, Theft, etc.)

Provide an attachment that includes a description of the loss, fair market value of asset before and after casualty & insurance reimbursement.

MISCELLANEOUS DEDUCTIONS (Do not duplicate amounts from attached sheets or schedules) (See Checklist & Work Expense Schedules)

Tax Return Preparation Fee that was paid in 2014	\$	Job Search Expenses	\$
Investment Interest - Margin Interest	\$	Safe Deposit Box	\$
Investment Publications & Expenses	\$		\$
Legal Fees (Related to generation or protection of income)	\$		\$

ADOPTION CREDIT (Check box if you adopted a child or are in the process of adoption in 2014)

Indicate if the child is special needs or a foreign child. Provide a list of qualified expenses. Indicate when the adoption is expected to be final.

AUTO ENERGY CREDIT (Purchase of a NEW Electric or Plug-In Hybrid Vehicle in Year 2014)

Make, Model & Year of Vehicle	Date of Purchase	Cost	VIN#
		\$	
Purchase of Charging Equipment & Installation		\$	

HOME ENERGY CREDIT (For Primary Residences) Provide copies of receipts and certification from manufacturer, if available. Eligible purchases must meet certain energy efficiency requirements. Refer to website www.energystar.gov and search "tax credits for energy efficiency" for additional information and requirements.

Windows/Skylights & Certain Metal and Asphalt Roofs	\$	Natural Gas, Propane or Oil Furnace	\$
Exterior Doors & Insulation Systems	\$	Advanced Main Air Circulating Fan	\$
CAC, Water Heaters, Electric Heat Pumps & Biomass Stoves	\$	Solar & Fuel Cell & Geothermal & Wind Sys.	\$

COLLEGE EXPENSES (Please enclose Form 1098-T)

	Student (1)	Student (2)	Student (3)
Student Name			
College Name			
Tuition & Fees Paid	\$	\$	\$
Books, Supplies & Equipment	\$	\$	\$
Transportation Costs	\$	\$	\$
Year of Study (please circle)			

529 COLLEGE SAVINGS PLAN CONTRIBUTIONS (Include Child's Name/State Plan/Amount) (Send Documentation of the Plan)

Child's Name	Name of Plan	State Plan (Ex. NY, MD, VA, etc.)	Amount
			\$
			\$

CHILD CARE AND DEPENDENT CARE CREDIT (Must request a SS# or EIN (business #) from the caretaker to claim the credit)

Check box if you or your spouse participate in a dependent care benefit program through an employer. (Must include daycare info below)

Check box if you and spouse paid for daycare to attend school full time or due to a disability. Child must be 13 years of age or younger.

Name of Person or Daycare Provider	Address	Identification number (SSN or EIN)	Amount Paid	Child's Name Being Cared For
			\$	
			\$	

ADDITIONAL INFORMATION (Check if applies)

\$3 to go to the Presidential Election Fund.

Lived in a Foreign Country: Name of Country _____ Include a Schedule of Days Overseas: _____

Rent paid for a Primary Residence. Include amount paid & # of months.

National Guard Member or Armed Forces reservist and traveled more than 100 miles & stayed overnight. Provide a detailed expense worksheet.

2014 ESTIMATED INCOME TAX YOU PAID QUARTERLY BY CHECK OR ELECTRONICALLY

Federal Payment Record				State Payment Record			
Date Due	Amount	Check #	Date Sent	Date Due	Amount	Check #	Date Sent
1st Quarterly Payment due 4/15/14	\$			1st Quarterly Payment due 4/15/14	\$		
2nd Quarterly Payment due 6/16/14	\$			2nd Quarterly Payment due 6/16/14	\$		
3rd Quarterly Payment due 9/15/14	\$			3rd Quarterly Payment due 9/15/14	\$		
4th Quarterly Payment due 1/15/15	\$			4th Quarterly Payment due 1/15/15	\$		

NAME: _____

TAXABLE YEAR ENDED:

2014**ADDITIONAL INFORMATION NEEDED FOR:****FEDERAL LAW ENFORCEMENT AGENTS:**

Expenses incurred but not reimbursed, not eligible for reimbursement or not provided by your employer for the following:

For residents of a different city/state than their duty station: Enter the number of days worked out of your work city/state	
Oversized clothing such as business suits and shirts/blouses that are not adaptable for general wear. Do not include ties, dress shoes, regular sized clothing and other items that can be worn outside of the job.	
Maintenance and care of qualified special clothing as explained above and/or equipment repaired as a direct result of duties.	
Equipment such as cameras, recorders and other technical apparatus that was used for the job and could not and would not be reimbursed by your agency.	
Firearms and accessories such as weapon purchases or repairs, ammunition, belts, holsters, grips, cuffs, briefcase, etc.	
Expenses related to business use of personal auto including firearm range travel. (Include mileage plus tolls) (Keep a mileage log for the travel)	
Outside phone calls, cell phone & beepers only if one is not provided by employer. Include business use % of the amount provided.	
Professional liability insurance	
Business meals with police & other agency officials. (Indicate the purpose of the meeting and the individual's name on the retained receipt).	
Memberships & professional dues	
Security for weapons such as a gun safe, locks, etc.	
Testimonial dinners & law enforcement functions	
Computer equipment, software, accessories Include business use % of the amount provided.	
Internet access costs Include business use % of the amount provided.	
Purchases of magazines, periodicals, books and information related to crime prevention and law compliance.	
Expenditures to individuals for information regarding assignments (including gifts, official trinkets, etc.). Deductible gifts are limited to \$25 per recipient. Keep receipts and a log of who received the gifts.	
Expenditures to maintain physical fitness requirement by employer while out-of-town.	
Training-Special training for self-defense such as hand-to-hand combat and martial arts, etc.	
TOTAL DEDUCTIBLE EXPENSES	

We recommend retaining documentation for the above expenses for 3 full calendar years.

Supplemental Documentation Guidelines

The IRS ultimately acknowledges the position that governmental employees can have deductions relating to unreimbursed employee expenses.

Through our efforts with IRS Tax Counsel, we demonstrated that the following expenses are acceptable types of ordinary and necessary deductions for law enforcement agents. Based on our experience with the taxing jurisdictions, the guidelines below should be followed in order to support the deductions claimed.

Generally, you should obtain and maintain written policies from your agency as to what is reimbursable.

Clothing – For unreimbursed clothing, it must be of a nature that is unsuitable for general use. For example, oversized clothing which would not be purchased for normal use and would not customarily be worn outside of work conditions. It would be most helpful to obtain specific receipts from tailors and clothiers that state the garments are oversized or altered to accommodate various equipment. Additionally, getting a direct supervisor to acknowledge that your purchase is necessary due to your assignment would be a plus.

Maintenance – Keep dry cleaning receipts for specialized clothing separate from your other garments. A routine allowance is generally acceptable but having receipts could allow a larger deduction.

Equipment – Submit equipment purchases for reimbursement and keep a copy of the denied voucher as support for non-reimbursement.

Business Meals, Testimonial Dinners & Other Law Enforcement Functions – Keep receipts and submit for reimbursement. Note the individual name(s) or group and the purpose of the meeting. A declined voucher is good evidence of non-reimbursement.

Computer & Internet – Keep a written log of your usage when it is for business purposes and keep the total time for other general uses.

Reminder - We recommend saving legible receipts in addition to credit card bills and cancelled checks.