

2014 Individual Taxpayer Organizer



CASTLE
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Tax Preparation | Accounting | Bookkeeping | Fraud Examinations
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Name of Taxpayer				SS#	
<i>First</i>		<i>M.I.</i>		<i>Last</i>	
				Email	
Occupation		Date of birth		Are you new to our firm? <input type="checkbox"/> Yes <input type="checkbox"/> No	
Address		City		State	Zip
County		Home phone		Work or cell	
Name of Spouse				SS#	
<i>First</i>		<i>M.I.</i>		<i>Last</i>	
				Email	
Occupation		Date of birth		Are you new to our firm? <input type="checkbox"/> Yes <input type="checkbox"/> No	
(Enter information below only if different from Taxpayer)					
Address		City		State	Zip
County		Home phone		Work or cell	
If you moved during 2014, enter your previous address.				Date of move	
Filing status: <input type="checkbox"/> Single <input type="checkbox"/> Married Filing Jointly <input type="checkbox"/> Married Filing Separately <input type="checkbox"/> Widow(er) <input type="checkbox"/> Head of Household <input type="checkbox"/> Unsure					
Were you divorced or separated during the year? <input type="checkbox"/> Yes <input type="checkbox"/> No					
Were there any deaths in the family? <input type="checkbox"/> Yes <input type="checkbox"/> No					
Have you received any notice from the IRS or state revenue department within the past year? <input type="checkbox"/> Yes <input type="checkbox"/> No					
Same-sex married couples are required to file as Married Filing Jointly or Married Filing Separately for federal returns, regardless of where the married couple lives. Same-sex married couples may also want to file amended returns for prior tax years.					
Names of dependent children		Social Security #		Months lived in home in 2014	Relationship to taxpayer
<i>Child's full name</i>				<i>Date of birth</i>	<i>College student?</i>
Did any of the children have income above \$1,000 for the year? <input type="checkbox"/> Yes <input type="checkbox"/> No					
Do any of the children have a disability? <input type="checkbox"/> Yes <input type="checkbox"/> No					
Is it anticipated that a different taxpayer will seek to claim a child listed above as their dependent for tax year 2014? <input type="checkbox"/> Yes <input type="checkbox"/> No					
Other dependents or people who lived with you					
Name		Social Security #		Date of birth	Relationship
					Income
If you are due a refund, would you like it directly deposited into your bank account? <i>Name of bank</i>					
Checking <input type="checkbox"/> Savings <input type="checkbox"/>		Routing transit number		Account number	
Ask your tax preparer for information about depositing a refund into an IRA account or splitting the deposit into more than one account.					

Questions—All Taxpayers

"You" refers to both taxpayer and spouse—enter "?" if unsure about a question.

LIFESTYLE & TAXES	<input type="checkbox"/> Yes <input type="checkbox"/> No	Are either you or your spouse legally blind?				
	<input type="checkbox"/> Yes <input type="checkbox"/> No	Did you pay or receive alimony in 2014? <i>Paid/Received</i> \$		<i>Recipient's SS#</i>		
	<input type="checkbox"/> Yes <input type="checkbox"/> No	Did you have health insurance for you, your spouse, and all dependents for the entire year?				
	<input type="checkbox"/> Yes <input type="checkbox"/> No	Did you purchase health insurance through a public exchange?				
	<input type="checkbox"/> Yes <input type="checkbox"/> No	Will there be any significant changes in income or deductions next year, such as retirement?				
	<input type="checkbox"/> Yes <input type="checkbox"/> No	Have you paid alternative minimum tax (AMT) in previous years?				
	<input type="checkbox"/> Yes <input type="checkbox"/> No	Did you pay anyone for domestic services in your home?				
	<input type="checkbox"/> Yes <input type="checkbox"/> No	Did you purchase a new energy-efficient car, truck, or van?				
	<input type="checkbox"/> Yes <input type="checkbox"/> No	Are you involved in bankruptcy, foreclosure, repossession, or had any debt (including credit cards) cancelled?				
	<input type="checkbox"/> Yes <input type="checkbox"/> No	Are you a member of the military?				
	<input type="checkbox"/> Yes <input type="checkbox"/> No	Were you a citizen of or live in a foreign country, or receive income from a foreign investment or bank account?				
	<input type="checkbox"/> Yes <input type="checkbox"/> No	Would you like to allow your tax preparer or another person to discuss your return with the IRS? <i>Designee's name</i> <i>Phone number</i> <i>PIN (any five digits)</i>				
CHILDREN & EDUCATION	<input type="checkbox"/> Yes <input type="checkbox"/> No	Were any children born or adopted in 2014?				
	<input type="checkbox"/> Yes <input type="checkbox"/> No	Were any children attending college?	<i>Year in college</i>	Paid by you: <i>Tuition</i> \$	<i>Student loan interest</i> \$	<i>Books</i> \$
				Paid by student: <i>Tuition</i> \$	<i>Student loan interest</i> \$	<i>Books</i> \$
			<i>Other expenses</i>			
	<input type="checkbox"/> Yes <input type="checkbox"/> No	Did you pay any tuition for a private school for a dependent or take classes yourself?				
		<i>Student</i>				<i>Amount paid</i> \$
		<i>Name and address of school</i>				
	<input type="checkbox"/> Yes <input type="checkbox"/> No	Did you pay for child or dependent care so you could work or go to school?				
		<i>Name of provider</i>				<i>EIN or SS #</i>
		<i>Address</i>				<i>Amount paid</i> \$
INVESTMENTS	<input type="checkbox"/> Yes <input type="checkbox"/> No	Do you have any children who earned more than \$2,000 of investment income?				
	<input type="checkbox"/> Yes <input type="checkbox"/> No	Did you, or will you, contribute any money to an IRA for 2014?				
	<input type="checkbox"/> Yes <input type="checkbox"/> No	Did you roll over any amounts from a retirement account in 2014?				
	<input type="checkbox"/> Yes <input type="checkbox"/> No	Did you sell or transfer any stock or sell rental or investment property?				
	<input type="checkbox"/> Yes <input type="checkbox"/> No	Did you have any investments become worthless or were you a victim of investment theft in 2014?				
	<input type="checkbox"/> Yes <input type="checkbox"/> No	Were you granted, or did you exercise, any employee stock options during 2014?				
DEDUCTIONS	<input type="checkbox"/> Yes <input type="checkbox"/> No	Did you pay any interest on a loan for a boat or RV that has living quarters?				
	<input type="checkbox"/> Yes <input type="checkbox"/> No	Did you pay sales taxes on a major purchase in 2014, such as a vehicle, boat, or home?				
	<input type="checkbox"/> Yes <input type="checkbox"/> No	Did you have any uninsured loss to your property in 2014?				
BUSINESS	<input type="checkbox"/> Yes <input type="checkbox"/> No	Did you work from a home office or use your car for business?				
	<input type="checkbox"/> Yes <input type="checkbox"/> No	Did you receive any income from an installment sale?				
	<input type="checkbox"/> Yes <input type="checkbox"/> No	Do you own a business or an interest in a partnership, corporation, LLC, farming activities, or other venture?				
HOME	<input type="checkbox"/> Yes <input type="checkbox"/> No	Did you purchase or sell a main home during the year? If yes, provide closing statement.				
	<input type="checkbox"/> Yes <input type="checkbox"/> No	If you sold a home, did you claim the First-Time Homebuyer Credit when it was purchased?				
	<input type="checkbox"/> Yes <input type="checkbox"/> No	Did you refinance a mortgage or take a home equity loan? (Provide closing statement)				
	<input type="checkbox"/> Yes <input type="checkbox"/> No	Did you use any mortgage loan proceeds for purposes other than to buy, build, or substantially improve your home?				
	<input type="checkbox"/> Yes <input type="checkbox"/> No	Did you make any new energy-efficient improvements to your home?				

State information ☐ Full-year resident ☐ Part-year resident ☐ Nonresident

States of residence during 2014 and dates

School district

Do you rent or own your home? ☐ Rent ☐ Own

Income Worksheet

Provide to your preparer all Forms W-2, 1099-INT, 1099-DIV, 1099-R, 1099-MISC, and other income reporting statements. Do not list dollar amounts for the following forms. Your preparer will report the appropriate amounts.

Indicate "T" for taxpayer, "S" for spouse, "J" for joint

Provide additional statements if more room is needed

Forms W-2—Wage and Tax Statement

T/S	Employer name	T/S	Employer name
	1)		4)
	2)		5)
	3)		6)

Forms 1099-INT—Interest Income

T/S/J	Name of issuer	T/S/J	Name of issuer
	1)		4)
	2)		5)
	3)		6)

Forms 1099-DIV—Dividends and Distributions

T/S	Name of issuer	T/S	Name of issuer
	1)		4)
	2)		5)
	3)		6)

Forms 1099-R—Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, Etc.

T/S	Name of issuer	T/S	Name of issuer
	1)		4)
	2)		5)
	3)		6)

If the distribution is before age 59½, give a reason to determine if an exception to penalty applies.

Tax-Exempt Interest (such as municipal bonds—include statement)

Payer	\$	Payer	\$
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Other Income

State tax refund	\$	Unreported tips	\$
Alimony	\$	Other	\$
Unemployment compensation	\$		\$
Social Security (taxpayer)—provide SSA-1099 or RRB-1099	\$		\$
Social Security (spouse)—provide SSA-1099 or RRB-1099	\$		\$
Business income (see <i>Sole Proprietorship Tax Organizer</i>)		Stock sales	See "Sales and Exchanges Worksheet" below.
Rental income (see <i>Rental Property Tax Organizer</i>)		Sale of other property	

Sales and Exchanges Worksheet

Provide information about sales of stock, real estate, or other property, along with Forms 1099-B, 1099-S, or other supporting statements.

Description of property	Purchase date	Cost/basis	Sell date	Sale price
		\$		\$
		\$		\$
		\$		\$

Notes:

- When stock is sold, you will usually receive Form 1099-B, *Proceeds From Broker and Barter Exchange Transactions*, reporting the proceeds from the sale. However, your statement will not always provide the cost/basis information necessary to compute gain or loss. If the statement does not contain the cost/basis information, you must provide it. You may need to contact your broker for questions about cost/basis and purchase dates of your stock accounts.
- Often, "transfers" of stock or mutual funds within a brokerage account are actually sales of one type of stock and purchase of another. Even if you did not receive any cash from the transaction, you may have taxable gain or loss.
- If your stock dividends are automatically reinvested, the dividends will be taxable even though you did not receive any cash. The transaction is treated as if you had received cash and purchased additional stock. When the stock is sold, the amount reinvested over the years is taken into account. You may need to contact your broker for questions about the amount of reinvested dividends.
- If you sold property other than stock, your taxable gain or loss will be determined by your cost/basis. The cost/basis is usually the original purchase price plus improvements (the cost of repairs and maintenance are not taken into account for cost/basis).

Note: Some tax provisions expired in 2013. Ask your tax preparer for information about the extension of various provisions.

Itemized Deductions Worksheet

Deductions must exceed \$6,200 Single, \$12,400 MFJ, \$9,100 HOH, or \$6,200 MFS to be a tax benefit.

Medical Expenses. Must exceed 10% (7.5% for taxpayers age 65 or older) of income to be a benefit—include cost for dependents—do not include any expenses that were reimbursed by insurance.

Dentists	\$	Hospitals	\$
Doctors	\$	Insurance	\$
Equipment	\$	Prescriptions	\$
Eyeglasses	\$	Other	\$
Medical miles: _____ @ 23.5¢			

Taxes Paid. Do not include taxes paid for full or partial business or rental-use property, including business use of the home.

State withholding	Reported on W-2
State estimated taxes—paid in 2014	\$
Real estate tax—residence	\$
Real estate tax—other	\$
Personal property taxes	\$
Property tax refund—received in 2014	\$ ()
Foreign tax paid	\$
Other	\$
Other	\$
Balance paid in 2014 from prior year returns (do not include interest or penalties)	\$
Did you keep receipts for sales tax paid during 2014?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Did you purchase a car, plane, boat, or home in 2014?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Sales tax paid \$	Purchase paid \$
	Date / /

Interest Paid. Do not include interest paid for full or partial business or rental-use property, including business use of the home. Provide all Forms 1098 or lender information and ID numbers.

Main home	\$	Equity loan	\$
Second home	\$	Equity loan	\$
Points	\$	Investment interest	\$

Did you pay a mortgage insurance premium when you purchased your home? Amount \$ Date

Charitable Contributions. If over \$500 in noncash charitable contributions, provide details of contributions. New rules require that the taxpayer retain documentation for all cash contributions.

Cash	\$
Noncash contributions (FMV). Clothing or household items must be in good used condition or better.	\$
Did you transfer funds from an IRA directly to a charity? <input type="checkbox"/> Yes <input type="checkbox"/> No	\$
Charitable mileage	

Casualty and Theft Losses

If you suffered any sudden, unexpected damage or loss of property, or a theft, provide details to your tax preparer. ☐ Yes ☐ No

Miscellaneous Itemized Deductions. The following must exceed 2% of income to be a benefit. For use of home, or auto mileage, or other job-related expenses, provide information on a separate sheet. Were any expenses reimbursed by your employer? ☐ Yes ☐ No

Dues	\$	Supplies	\$
Investment expenses	\$	Tax prep fees	\$
Job education	\$	Tools	\$
Job seeking	\$	Uniforms	\$
Legal fees	\$	Union dues	\$
Licenses	\$	Other	\$
Safety equipment	\$	Other	\$
Subscriptions	\$	Other	\$

Other Miscellaneous Deductions. The following deductions are not subject to a 2% of income limit.

Gambling losses	\$	Federal estate tax on IRD	\$
Impairment-related expenses	\$	Loss from box 2, K-1, Form 1065B	\$

Other Deductions or Questions

- Notes:**
- Gambling losses are deductible only up to the amount of gambling winnings reported. A log must be kept to verify losses.
 - Work clothing is not deductible if adaptable for every day wear. Exception for safety equipment, such as steel-toe boots.
 - Legal expenses are deductible only if related to producing or collecting taxable income.
 - Expenses to enable individuals, who are physically or mentally impaired, to work are generally deductible.

Adjustments Worksheet

Educator expenses. Classroom expenses of teachers, counselors, and principals. Maximum \$250 each.	\$
Health savings account deduction (HSA).	\$
Self-employed SEP, SIMPLE, and qualified plans. Some contributions for 2014 may be made in 2015.	\$
Self-employed health insurance deduction. Sole proprietors, partners, and 2% S corporation shareholders if not eligible for employer coverage.	\$
Penalty on early withdrawal of savings.	\$
IRA deduction. For traditional IRAs. Roth IRAs are not deductible. Some contributions for 2014 may be made in 2015.	\$
Student loan interest deduction. Paid for taxpayers and dependents. Income limits apply.	\$
Tuition and fees deduction. Qualified tuition and fees if not claiming education credits. Income limits apply.	\$
Moving expenses. Job-related move and at least 50 mile increase in commuting distance.	Ask preparer
Business expenses of reservists, performing artists, and fee-based government officials.	Ask preparer

Estimated Tax Payments — Tax Year 2014

<i>Installment</i>	<i>Date paid</i>	<i>Federal</i>	<i>Date paid</i>	<i>State</i>
First		\$		\$
Second		\$		\$
Third		\$		\$
Fourth		\$		\$
Amount applied from 2013 refund?		\$		\$
Total		\$		\$

Privacy Policy

The nature of our work requires us to collect certain nonpublic information. We collect financial and personal information from applications, worksheets, reporting statements, and other forms, as well as interviews and conversations with our clients and affiliates. We may also review banking and credit card information about our clients in the performance of receipt of payment. Under our policy, all information we obtain about you will be provided by you or obtained with your permission.

Our firm has procedures and policies in place to protect your confidential information. We restrict access to your confidential information to those within our firm who need to know in order to provide you with services. We will not disclose your personal information to a third party without your permission, except where required by law. We maintain physical, electronic, and procedural safeguards in compliance with federal regulations that protect your personal information from unauthorized access.

Tax Preparation Checklist

Please provide the following documentation:

- ☐ All Forms W-2 (wages), 1099-INT (interest), 1099-DIV (dividends), 1099-B (proceeds from broker or barter transactions), 1099-R (pensions and IRA distributions), Schedules K-1 from partnerships, S corporations, estates and trusts, and other income reporting statements, including all copies provided from the payer.
- ☐ Form 1095-A (for health insurance purchased through a public exchange), Form 1095-B (for health insurance purchased outside of a public exchange), or Form 1095-C (for employer-provided health insurance coverage).
- ☐ If you are a new client, provide copies of last year's tax returns.
- ☐ The completed Individual Income Tax Organizer. *Note:* If you choose not to fill out the organizer, you must at least answer the "Yes" or "No" questions under "Questions—All Taxpayers."
- ☐ Copy of the closing statement if you bought or sold real estate.
- ☐ Mileage figures for any automobile expenses claimed, including total mileage, commuting mileage, and business mileage.
- ☐ Detail of estimated tax payments made, if any.
- ☐ Income and deductions categorized on a separate sheet for business or rental activities.
- ☐ List of itemized deductions categorized on a separate sheet for medical, taxes, interest, charitable, and miscellaneous deductions.
- ☐ Copy of all acknowledgement letters received from charitable organizations for contributions made in 2014.

Tax Return Preparation

We will prepare your tax return based on information you provide. In the event your return is audited, you will be responsible for verifying the items reported. It is important that you review the return carefully before signing to make sure the information is correct. Unless otherwise stated, the services for preparation of your return do not include auditing, review, or any other verification or assurance.

Contact Us

There are many events that occur during the year that can affect your tax situation. Preparation of your tax return involves summarizing transactions and events that occurred during the prior year. In most situations, treatment is firmly established at the time the transaction occurs. However, negative tax effects can be avoided by proper planning. Please contact us in advance if you have questions about the tax effects of a transaction or event, including the following:

- Pension or IRA distributions
- Significant change in income or deductions
- Job change
- Marriage
- Attainment of age 59½ or 70½
- Sale or purchase of a business
- Sale or purchase of a residence or other real estate
- Retirement
- Notice from IRS or other revenue department
- Divorce or separation
- Self-employment
- Charitable contributions of property in excess of \$5,000