

INDIVIDUAL TAX ORGANIZER LETTER
FORM 1040

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

The Internal Revenue Service 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 Internal Revenue Service 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 stmts
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, I 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, 2014 . In order to meet this filing deadline your completed tax organizer needs to be received no later than_. 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.

I (we) look forward to providing services to you. Should you have questions regarding any items, please do not hesitate to contact us (me).

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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 _____ Email(T) _____ Email(S) _____	Telephone Number (Taxpayer) Office _____ Fax _____ Cell _____ Email _____	Telephone Number (Spouse) Office _____ Fax _____ Cell _____ Email _____
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Taxpayer: Date of Birth _____ Blind? - Yes ___ No ___
 Spouse: Date of Birth _____ Blind? - Yes ___ No ___

Dependent Children Who Lived With You:

Full Name	Social Security Number	Relationship	Birth Date
1.) _____			
2.) _____			
3.) _____			
4.) _____			
5.) _____			
6.) _____			
7.) _____			

Other Dependents:

Full Name	Social Security Number	Relationship	Birth Date	Number Months Resided in Your Home	% Support Furnished By You
8.) _____					
9.) _____					
10.) _____					

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

		<u>YES</u>	<u>NO</u>
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 5 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): _____	_____	_____
<hr/>			
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?	_____	_____

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- .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, 2014, to a traditional IRA, or Roth IRA for last calendar year? If yes, provide details. _____

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- 36. Did you, or do you plan to contribute before April 15, 2014 to a health savings account (HSA) for last calendar year? If yes, provide details. _____

- 37. Did you receive any distributions from a health savings account (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). _____

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- 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 applied				
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.

YES NO

- 1. Did you receive a Lump Sum distribution from your employer? _____

INDIVIDUAL TAX ORGANIZER (1040)

- | | | | | |
|----|--|----------|-------|-------|
| 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 | _____ | _____ |

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INCOME FROM BUSINESS OR PROFESSION – SCHEDULE C

Who owns this business? Taxpayer Spouse Joint

Principal business or profession _____

Business name _____

Business taxpayer identification number _____

Business address _____

Method(s) used to value closing inventory:

____ Cost ____ Lower of cost or market ____ Other (describe) _____ N/A ____

Accounting method:

____ Cash ____ Accrual ____ Other (describe) _____

	<u>YES</u>	<u>NO</u>
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1. Was there any change in determining quantities, costs or valuations between the opening and closing inventory? If yes, attach explanation. _____
2. Did you deduct expenses for the business use of your home? If yes, complete office in home schedule provided in this organizer. _____
3. Did you materially participate in the operation of the business during the year? _____
4. Was all of your investment in this activity at risk? _____
5. Were any assets sold, retired or converted to personal use during the year? If yes, list assets sold including date acquired, date sold, sales price, and original cost. _____
6. Were any assets purchased during the year? If yes, list assets acquired, including date placed in service and purchase price, including trade-in. Include copies of purchase invoices. _____
7. Was this business still in operation at the end of the year? _____
8. List the states in which business was conducted and provide income and expense by state. _____
9. Provide copies of certification for employees of target groups and associated wages qualifying for Work Opportunity Tax Credit. _____
10. Did you make any payments during the year that would require you to file Form(s) 1099? _____
 If yes, did you file Form(s) 1099? _____

Attach a schedule of income and expenses of the business or complete the following worksheet. Complete a separate schedule for each business.

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INCOME AND EXPENSES (Schedule C)

Description	Amount
Part I –Income	
Gross receipts or sales	
Returns and allowances	
Other income (List type and amount.)	
Part II - Cost of Goods Sold	
Inventory at beginning of year	
Purchases less cost of items withdrawn for personal use	
Cost of labor (Do not include salary paid to yourself.)	
Materials and supplies	
Other costs (List type and amount.)	
Inventory at end of year	
Part III – Expenses	
Advertising	
Bad debts from sales or services	
Car and truck expenses (Complete Auto Expense Schedule on Page 21)	
Commissions and fees	
Depletion	
Depreciation and Section 179 expense deduction (provide depreciation schedules)	
Employee health insurance and other benefit programs (excluding retirement plans and amounts)	
Employee retirement contribution (other than owner)	
Self employed owner:	
a. Health insurance premiums	
b. Retirement contribution	
c. State income tax	
Insurance (other than health)	
Interest:	
a. Mortgage (paid to banks, etc.)	
b. Other	

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Description	Amount
Legal and professional services	
Office expense	
Rent or lease:	
a. Vehicles, machinery, and equipment	
b. Real Estate or Other business property	
Repairs and maintenance	
Supplies	
Taxes and licenses (Enclose copies of payroll tax returns.) Do not include state income tax.	
Travel, meals, and entertainment:	
a. Travel	
b. Meals and entertainment	
Utilities	
Wages (Enclose copies of Forms W-3/W-2.)	
Lobbying expenses	
Club dues:	
a. Civic club dues	
b. Social or entertainment club dues	
Other expenses (List type and amount.)	

COMMENTS: _____

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OFFICE IN HOME

To qualify for an office in home deduction, the area must be used exclusively for business purposes on a regular basis in connection with your employer's business and for your employer's convenience. If you are self-employed, it must be your principal place of business or you must be able to show that income is actually produced there. If business use of home relates to daycare, provide total hours of business operation for the year.

Business or activity for which you have an office	Total area of the house (square feet)	Area of business portion (square feet)	Business Percentage

I. DEPRECIATION

	Date Placed in Service	Cost/Basis	Method	Life	Prior Depreciation
House					
Land					
Total Purchase Price					
Improvements (Provide details)					

II. EXPENSES TO BE PRORATED:

Mortgage interest	_____
Real estate taxes	_____
Utilities	_____
Property insurance	_____
Other expenses - itemize	_____

III. EXPENSES THAT APPLY DIRECTLY TO HOME OFFICE:

Telephone	_____
Maintenance	_____
Other expenses - itemize	_____

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CAPITAL GAINS AND LOSSES - Enclose all Forms 1099-B (with supplemental year end brokerage statements) and 1099-S with HUD-1 closing statements). Complete the following schedule if no statements are available and provide all transaction slips for sales and purchases.

Description	Date Acquired	Date Sold	Sales Proceeds	Cost or Basis	Gain (Loss)

Enter any sales **NOT** reported on Forms 1099-B and 1099-S:

Description	Date Acquired	Date Sold	Sales Proceeds	Cost or Basis	Gain (Loss)

INDIVIDUAL TAX ORGANIZER (1040)

RENTAL AND ROYALTY INCOME – Complete a separate schedule for each property.

1. Description and location of property: _____

2. Type of property: _____ Personal use? Yes _____ No _____
 - Residential rental _____
 - Commercial rental _____
 - Royalty _____
 - Self-rental _____
 - Other-Describe _____
 If personal use yes:
 - a) Number of days the property was occupied by you, a member of your family, or any individual not paying rent at the fair market value. _____
 - b) Number of days the property was not occupied.
If not occupied, was it available for rent during this time? Yes _____ No _____
 - c) How many days was the property rented during the year? _____

3. Did you actively participate in the operation of the rental property during the year? Yes _____ No _____
 - a) Were more than half of personal services that you or your spouse performed during the year performed in real property trades? Yes _____ No _____
 - b) Did you or your spouse perform more than 750 hours of services during the year in real property trades or businesses? Yes _____ No _____

4. Did you make any payments during the year that would require you to file Form(s) 1099? Yes _____ No _____

If yes, did you file the Form(s) 1099? Yes _____ No _____

Income:	Amount		Amount
Rents received		Royalties received	
Expenses:			
Mortgage interest		Legal and other professional fees	
Other interest		Cleaning and maintenance	
Insurance		Commissions	
Repairs		Utilities	
Auto and travel		Management fees	
Advertising		Supplies	

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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		

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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 (PLEASE NOTE THAT MEDICAL EXPENSES MUST EXCEED 7.5% OF ADJUSTED GROSS INCOME TO BE DEDUCTIBLE.) 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 _____

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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

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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	

INDIVIDUAL TAX ORGANIZER (1040)

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 – itemize			

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 _____

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Did you acquire, lease or dispose of a vehicle used for business during this year?
If yes, enclose purchase and sales contract or lease agreement.

Yes _____ No _____

Did you use the above vehicle in this business less than 12 months?
If yes, enter the number of months_____.

Yes _____ No _____

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 _____

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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 whom services were rendered.

List individuals or organizations to whom 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? If yes, how much? \$_____ Submit 1099-Q Yes _____ No _____