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## **2014 TAX ORGANIZER**

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**I (We) have submitted this information for the sole purpose of preparing my (our) tax return(s). Each item can be substantiated by receipts, canceled checks or other documents. This information is true, correct and complete to the best of my (our) knowledge.**

<b>Taxpayer Signature</b>	<b>Date</b>
<b>Spouse Signature</b>	<b>Date</b>



The following questions pertain to the 2014 tax year. For any question answered Yes, include supporting detail or documents.

Personal Information:

	Yes	No
Did your marital status change? .....		
Are you legally married? .....		
If Yes, do you and your spouse want to file separate returns? .....		
If Yes, will you file a joint federal return and be required to file single state returns? .....		
If No, are you in a domestic partnership, civil union, or other state-defined relationship? .....		
Can you or your spouse be claimed as a dependent by another taxpayer? .....		
Did you or your spouse serve in the military or were you or your spouse on active duty? .....		
Have you or your spouse been a victim of identity theft and have you contacted the IRS? .....		
If Yes, furnish the 6-digit identity protection PIN issued to you by the IRS. _____ Taxpayer _____ Spouse		

Dependents:

Were there any changes in dependents from the prior year? .....		
Note: Include non-child dependents for whom you provided more than half the support		
Did you or your spouse pay for child care while you or your spouse worked or looked for work? .....		
Do you have any children under age 18 with unearned income more than \$1,000? .....		
Do you have any children age 18 or student children, aged 19 to 23, who did not provide more than half of their cost of support with earned income and that have unearned income of more than \$1,000? .....		
Did you adopt a child or begin adoption proceedings? .....		
Are any of your dependents non-U.S. citizens or non-U.S. residents? .....		

Healthcare:

Did you have healthcare coverage (health insurance) for you, your spouse, and any dependents? .....		
If Yes, include all Forms 1095-A, 1095-B, and 1095-C.		
Did you or your spouse have any transactions pertaining to a health savings account (HSA)? .....		
If you received a distribution from an HSA, include all Forms 1099-SA.		
Did you or your spouse have any transactions pertaining to a medical savings account (MSA)? .....		
If you received a distribution from an MSA, include all Forms 1099-SA.		
Did you or your spouse receive any distributions from long-term care insurance contracts? .....		
If Yes, include Form 1099-LTC.		
If you or your spouse are self-employed, are you or your spouse eligible to be covered under an employer's health plan at another job? .....		
If Yes, how many months were you covered? _____		
If you or your spouse are self-employed, are you or your spouse eligible to be covered under an employer's long-term care plan at another job? .....		
If Yes, how many months were you covered? _____		
Did you or your spouse lose your job because of foreign competition and pay for your own health insurance? .....		



Education:

- Did you or your spouse pay any student loan interest?  Yes  No
- Did you or your spouse withdraw any amounts from your IRA to pay for higher education expenses incurred by you, your spouse, your children or grandchildren?
- Did you or your spouse withdraw any amounts from a Coverdell Education Savings Account or Qualified Education Program (Section 529 plan)?    
If Yes, include all Forms 1099-Q.
- Did you, your spouse, or your dependents incur any post-secondary education expenses, such as tuition?

Deductions and Credits:

- Did you or your spouse contribute property (other than cash) with a fair market value of more than \$5,000 to a charitable organization?    
If Yes, provide the appraisal of property contributed. An appraisal is not required for contributions of publicly traded securities or contributions of non-publicly traded stock of \$10,000 or less.
- Did you or your spouse incur any casualty or theft losses?
- Did you or your spouse make any large purchases, such as motor vehicles and boats?
- Did you or your spouse incur any casualty or loss attributable to a federally declared disaster?
- Did you or your spouse purchase a new alternative technology vehicle, including a qualified plug-in electric drive motor vehicle?
- Did you or your spouse use gasoline or special fuels for business or farm purposes (other than for a highway vehicle)?    
If Yes, provide the number of gallons of gasoline or special fuels used for off-highway business purposes.  
\_\_\_\_\_ Gallons \_\_\_\_\_ Type
- Did you or your spouse install any alternative energy equipment in your residence such as a solar water heaters, solar electricity equipment (photovoltaic) or fuel cells?
- Did you or your spouse install any energy efficiency improvements or energy property in your residence such as exterior doors or windows, insulation, heat pumps, furnaces, central air conditioners, or water heaters?

Investments:

- Did you or your spouse have any debts canceled, forgiven or refinanced?
- Did you or your spouse start or purchase a business, rental property, or farm, or acquire any new interest in any partnership or S corporation?
- Did you or your spouse sell an existing business, rental property, farm, or any existing interest in a partnership or S corporation?
- Did you or your spouse sell, exchange, or purchase any real estate?    
If Yes, include closing statements.
- Did you or your spouse receive grants of stock options from your employer, exercise any stock options granted to you or your spouse or dispose of any stock acquired under a qualified employee stock purchase plan?
- Did you or your spouse engage in any put or call transactions?    
If Yes, provide the transaction details.
- Did you or your spouse close any open short sales?
- Did you or your spouse sell any securities not reported on Form 1099-B?



Retirement or Severance:

	Yes	No
Did you or your spouse contribute to a Roth IRA or convert an existing IRA into a Roth IRA? .....	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse roll into a Roth IRA any distributions from a retirement plan, an annuity plan, tax shelter annuity or deferred compensation plan? .....	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse turn age 70 1/2 and have money in an IRA or other retirement account without taking any distribution? .....	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse retire or change jobs? .....	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse receive deferred, retirement or severance compensation? .....	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, enter the date received (Mo/Da/Yr). _____		

Personal Residence:

Did your address change? .....	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, provide the new address.		
If Yes, did you move to a different home because of a change in the location of your job? .....	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse claim a homebuyer credit for a home purchased in 2008? .....	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse withdraw any amounts from your Individual Retirement Account (IRA) or Roth IRA to acquire a principal residence? .....	<input type="checkbox"/>	<input type="checkbox"/>
Are your total mortgages on your first and/or second residence greater than \$1,000,000? .....	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, provide the principal balance and interest rate at the beginning and end of the year. _____		
Did you or your spouse take out a home equity loan? .....	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse have an outstanding home equity loan at the end of the year? .....	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, provide the principal balance and interest rate at the beginning and end of the year. _____		
Are you claiming a deduction for mortgage interest paid to a financial institution and someone else received the Form 1098? .....	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your mortgagee receive mortgage assistance payments? .....	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, include all Forms 1098-MA.		

Sale of Your Home:

Did you sell your home? .....	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive Form 1099? .....	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, include Form 1099.		
Did you or your spouse own and occupy the home as your principal residence for at least two years of the five-year period prior to the sale? .....	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse ever rent out the property? .....	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse ever use any portion of the home for business purposes? .....	<input type="checkbox"/>	<input type="checkbox"/>
Have you or your spouse sold a principal residence within the last two years? .....	<input type="checkbox"/>	<input type="checkbox"/>
At the time of the sale, the residence was owned by the: <input type="checkbox"/> Taxpayer <input type="checkbox"/> Spouse <input type="checkbox"/> Both		



Gifts:

- Did you or your spouse make any gifts, including birthday, holiday, anniversary, graduation, etc., with a total (aggregate) value in excess of \$14,000 to any individual?  Yes  No
- Did you or your spouse make any gifts of difficult-to-value assets (such as non-publicly traded stock) to any person regardless of value?
- Did you or your spouse make any gifts to a trust for any amount?
- Do you or your spouse have a life insurance trust?
- Did you or your spouse assist with the purchase of any asset (auto, home) for any individual?
- Did you or your spouse forgive any indebtedness to any individual, trust or entity?

Foreign Matters:

- Did you or your spouse perform any work outside of the U.S. or pay any foreign taxes?
- Were you or your spouse a grantor or transferor for a foreign trust, have any interest in or a signature or other authority over a bank account, securities account or other financial account in a foreign country?
- Did you or your spouse create or transfer money or property to a foreign trust?
- Did you or your spouse own any foreign financial assets?

Miscellaneous:

- Did you or your spouse pay in excess of \$1,000 in any quarter, or \$1,900 during the year for domestic services performed in or around your home to individuals who could be considered household employees?
- Did you or your spouse receive unreported tip income of \$20 or more in any month?
- Have you or your spouse received a punitive damage award or an award for damages other than for physical injuries or illness?
- Did you or your spouse engage in any bartering transactions?
- Were you or your spouse notified by the IRS or other taxing authority of any changes in prior year returns?
- For any trust that you or your spouse created or are trustee, did any beneficiaries, grantors, or trustees die or move?

Additional state pages have been included at the back of the organizer and should be reviewed.



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# Personal Information

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**Taxpayer:** \_\_\_\_\_  
 First Name and Initial \_\_\_\_\_ Last Name \_\_\_\_\_ Social Security Number \_\_\_\_\_

Occupation \_\_\_\_\_ Date of Birth (Mo/Da/Yr) \_\_\_\_\_ Date of Death (Mo/Da/Yr) \_\_\_\_\_

**Spouse:** \_\_\_\_\_  
 First Name and Initial \_\_\_\_\_ Last Name \_\_\_\_\_ Social Security Number \_\_\_\_\_

Occupation \_\_\_\_\_ Date of Birth (Mo/Da/Yr) \_\_\_\_\_ Date of Death (Mo/Da/Yr) \_\_\_\_\_

**Contact Information:** \_\_\_\_\_  
 Street Address \_\_\_\_\_ Apartment Number \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP or Postal Code \_\_\_\_\_

Foreign Province or County \_\_\_\_\_

Foreign Country \_\_\_\_\_

Taxpayer Daytime/Work Phone \_\_\_\_\_ Spouse Daytime/Work Phone \_\_\_\_\_

Taxpayer Evening/Home Phone \_\_\_\_\_ Spouse Evening/Home Phone \_\_\_\_\_

Taxpayer Foreign Phone \_\_\_\_\_ Spouse Foreign Phone \_\_\_\_\_

Taxpayer Cell Phone \_\_\_\_\_ Spouse Cell Phone \_\_\_\_\_

Taxpayer Fax Number \_\_\_\_\_ Spouse Fax Number \_\_\_\_\_

Taxpayer Email Address \_\_\_\_\_

Spouse Email Address \_\_\_\_\_

Preferred Method of Contact \_\_\_\_\_

May the IRS or other taxing authority discuss the return with the preparer? .....

Is the taxpayer claimed as a dependent on someone else's tax return? .....

Yes	No
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>

Taxpayer		Spouse	
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Are you considered legally blind per IRS regulations? .....

Do you want to contribute to the Presidential Election Campaign Fund? .....

Yes	No	Yes	No
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

## Tax Organizer Legend:

Throughout the tax organizer, you will find columns with the heading "TSJ". Enter "T" for taxpayer, "S" for spouse or "J" for joint.



# Dependents and Wages

### Dependent Information:

Did dependent have income over \$3,950?

First Name and Initial	Last Name	Social Security Number	Date of Birth (Mo/Da/Yr)	Relationship to Taxpayer	Months Lived in Your Home	X if Disabled	Yes or No

Provide the name of any person living with you who is claimed as a dependent on someone else's tax return \_\_\_\_\_

List the years that a release of claim to exemption is given for a dependent child not living with you . . . . . \_\_\_\_\_

### Wages and Salaries: Include all copies of your current year Forms W-2

Note: Use this section to report any wages and/or salaries for which no Form W-2 was received.

TS	Employer's Name	Taxable Wages	Tax Withheld				
			Federal	FICA/TIER1	Medicare	State	Local



2014

# Dependents

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## Dependent Information:

Did dependent have income over \$3,950?



First Name and Initial	Last Name	Social Security Number	Date of Birth (Mo/Da/Yr)	Relationship to Taxpayer	Months Lived in Your Home	X if Disabled	Yes or No

Provide the name of any person living with you who is claimed as a dependent on someone else's tax return \_\_\_\_\_

List the years that a release of claim to exemption is given for a dependent child not living with you . . . . . \_\_\_\_\_





2014

# Electronic Filing

**Electronic Filing:** **Include all copies of your current year Forms W-2**

Electronic filing is the means by which your return is transmitted directly to the IRS and state tax authorities. The IRS has implemented an electronic filing mandate requiring certain preparers, including this firm, to file all returns that they prepare electronically. Some states also require certain preparers to electronically file state returns prepared. The IRS and some states allow taxpayers to elect not to file their returns electronically. If you prefer not to electronically file your return, please refer to and sign the opt-out statement below. Because some states have official opt-out forms, additional signatures may be necessary before your return can be filed.

**Opt-Out Statement:**

\_\_\_\_\_ has informed me (us) that my (our) 2014 Individual Income Tax return may be required to be electronically filed if the firm files the return on my (our) behalf. I (We) understand that electronic filing may provide a number of benefits to taxpayers, including an acknowledgment that the IRS received the return, a reduced chance of errors in processing, and faster refunds. I (we) do not want to file my (our) return electronically and will personally file the paper return. My (our) signature(s) below represent(s) my (our) agreement that I (we) was (were) not influenced by my (our) preparer or any other member of the firm to sign this statement.

Taxpayer signature: \_\_\_\_\_ Date: \_\_\_\_\_

Spouse signature: \_\_\_\_\_ Date: \_\_\_\_\_

**The IRS requires the use of a 5-digit self-selected Personal Identification Number (PIN) in lieu of mailing a signature document when electronically filing.**

Would you like to use a randomly generated PIN?

Taxpayer .....

Yes	No
<input type="checkbox"/>	<input type="checkbox"/>

Spouse .....

<input type="checkbox"/>	<input type="checkbox"/>
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If No, enter a 5-digit self-selected PIN:

Taxpayer PIN .....

Spouse PIN .....



**Direct Deposit and Electronic Funds Withdrawal Account Information:**

The IRS and certain states allow refunds to be deposited directly into your financial institution account, regardless of the means used to file the return. For balance due returns to be filed electronically, the IRS and many states allow the entire amount due to be paid using electronic withdrawal. If you would like to have your refund deposited directly into your account or pay a balance due by using an electronic withdrawal, please complete the following information. If you selected either direct deposit or electronic withdrawal in 2013, your account information has already been included below.

**Account Information:**

Account owner .....  Taxpayer  Spouse  Joint

Type of account .....  Checking  Trad. Savings  IRA Savings  
 Archer MSA Savings  Coverdell Ed. Savings  HSA Savings

Account use (check all that apply) .....  Business  Federal estimate  State(s)  
 Federal return  Electronic withdrawal  
 Direct deposit

Name of financial institution ..... \_\_\_\_\_  
Routing Transit Number ..... \_\_\_\_\_  
Account number ..... \_\_\_\_\_

If requesting electronic withdrawal:

What amount do you want withdrawn, if not the entire balance due? ..... \_\_\_\_\_  
When should the withdrawal occur, if not the due date of the return? ..... \_\_\_\_\_

**Account Information:**

Account owner .....  Taxpayer  Spouse  Joint

Type of account .....  Checking  Trad. Savings  IRA Savings  
 Archer MSA Savings  Coverdell Ed. Savings  HSA Savings

Account use (check all that apply) .....  Business  Federal estimate  State(s)  
 Federal return  Electronic withdrawal  
 Direct deposit

Name of financial institution ..... \_\_\_\_\_  
Routing Transit Number ..... \_\_\_\_\_  
Account number ..... \_\_\_\_\_

If requesting electronic withdrawal:

What amount do you want withdrawn, if not the entire balance due? ..... \_\_\_\_\_  
When should the withdrawal occur, if not the due date of the return? ..... \_\_\_\_\_



# Dividend Income and Foreign Information

2014

**Dividend Income:** Include all Forms 1099-DIV or other documents for dividends received  
(List all items sold during the year on Form 7.)

TSSJ	Source	Form 1099-DIV				
		Box 1a Total Ordinary Dividends	Box 1b Qualified Dividends	U.S. Bond Interest Amount or Percent in Box 1a	Code	Tax-Exempt Interest
A						
B						
C						
D						
E						

Form 1099-DIV						Tax-Exempt Interest Code: 1 - 1099-DIV 2 - Private Activity Bonds 3 - Both
Box 2a Total Capital Gain Distribution	Box 2b Unrecaptured Section 1250 Gain	Box 2c Section 1202 Gain	Box 2d Collectibles (28%) Gain	Box 3 Nontaxable Distributions	2013 Gross Dividends Amount	
A						
B						
C						
D						
E						

Form 1099-DIV		
Box 4 Federal Withholding	Box 5 Investment Expenses	State Withholding
A		
B		
C		
D		
E		

### Foreign Taxes Paid or Accrued:

Source	Name of Foreign Country Imposing Tax	X if Tax Accrued	Date Paid or Accrued (Mo/Da/Yr)	Tax Amount (in Foreign Currency)	Tax Amount (in U.S. Dollars)
A					
B					
C					
D					
E					

### Additional State Information:

Payer ID	New Hampshire Reason Dividend is Nontaxable
A	
B	
C	
D	
E	

### Foreign Bank Accounts and Trusts:

At any time during 2014, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account?  Yes  No

If Yes, enter name of foreign country \_\_\_\_\_

Were you the grantor of, or transferor to, a foreign trust that existed during 2014, whether or not you had any beneficial interest in it?



2014

# Foreign Assets

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Note: If the aggregate value of the accounts does not exceed \$10,000, then you do not need to provide details.

## General Information:

TSJ \_\_\_\_\_  
 Title of filer \_\_\_\_\_  
 Enter all countries where you have foreign bank accounts \_\_\_\_\_

## Foreign Identification:

Yes	No

Passport \_\_\_\_\_  
 Foreign TIN \_\_\_\_\_  
 If not passport or TIN, enter description \_\_\_\_\_  
 Number \_\_\_\_\_  
 Country of issue \_\_\_\_\_

## Information on Foreign Financial Accounts:

1 - Bank Account    2 - Securities Account    3 - Other

Account Type	If Other Account Type, Describe	Maximum Account Value	Account Number	Financial Institution Name
A				
B				

Street Address	City
A	
B	

State	ZIP/Postal Code	Country
A		
B		

If you have no financial interest in the account or account is jointly owned, please complete the account owner information below.

Type of TIN Code: A - Employer Identification No. (EIN)    B - SSN or ITIN    C - Foreign

Last Name or Organization Name	First Name	Middle Initial	Suffix	Taxpayer ID Number
A				
B				

# of Joint Owners	Street Address	City
A		
B		

1 - No financial interest    2A - Joint ownership - spouse is joint owner    2B - Joint ownership - other joint owner

State	ZIP/Postal Code	Country	Ownership Code	Filer's Title
A				
B				

1 - Deposit    2 - Custodial

Type	Foreign Currency	Exchange Rate	Source of Exchange	Acct Open	Acct Closed	Joint	No Tax Items Reported
A							
B							



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# Foreign Assets

5D

### Asset Information:

Description	Identifying Number	Date Acquired (Mo/Da/Yr)	Date Sold (Mo/Da/Yr)	Jointly Owned	No Tax Items Reported

Value	Foreign Currency	Exchange Rate	Source of Exchange Rate

### If Asset is Stock of a Foreign Entity or an Interest in a Foreign Entity

1 - Partnership   2 - Corporation   3 - Trust   4 - Estate

Name of Foreign Entity	Type of Foreign Entity	Mailing Address of Foreign Entity

City or Town of Foreign Entity	Province, County or State of Foreign Entity	Country of Foreign Entity	Postal Code of Foreign Entity

### If Asset is NOT Stock of a Foreign Entity or an Interest in a Foreign Entity

1 - U.S. person  
2 - Foreign person

1 - Issuer   2 - Counterparty

Name of Issuer	Issuer Code	Type of Issuer	Residence of Issuer

1 - Individual   2 - Partnership   3 - Corporation   4 - Trust   5 - Estate

Mailing Address of Issuer	City or Town of Issuer

Province, County or State of Issuer	Country of Issuer	Postal Code of Issuer

Foreign assets were acquired or sold during the tax year .....  Yes  No

### Foreign Bank Accounts and Trusts:

At any time during 2014, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account or other financial account? .....  Yes  No

If Yes, enter name of foreign country .....

Were you the grantor of, or transferor to, a foreign trust that existed during 2014, whether or not you had any beneficial interest in it? .....  Yes  No



# Business Income and Cost of Goods Sold

2014

Name of Business: \_\_\_\_\_

Principal Business or Profession: \_\_\_\_\_

TSJ \_\_\_\_\_  
 Employer ID number \_\_\_\_\_  
 Street address \_\_\_\_\_  
 City, state and ZIP code \_\_\_\_\_  
 Method of inventory \_\_\_\_\_  
 Method of accounting \_\_\_\_\_

### Business Questions for 2014:

	Yes	No
Did you dispose of this business? _____	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, what was the disposition date? _____ (Mo/Da/Yr)		
Was there a change in determining quantities, costs or valuations between opening and closing inventory? _____	<input type="checkbox"/>	<input type="checkbox"/>
Were you involved in the operations of this business on a regular, continuous and substantial basis? _____	<input type="checkbox"/>	<input type="checkbox"/>
Have you prepared or will you prepare all required Forms 1099? _____	<input type="checkbox"/>	<input type="checkbox"/>

2014 Amount	2013 Amount

Health insurance premiums paid for yourself and your dependents \_\_\_\_\_

### Income:

Include all Forms 1099-K

Payment card and third party transactions:

Description	2014 Amount	2013 Amount

Miscellaneous income:

Include all Forms 1099-MISC


Other Income:


Other gross receipts or sales \_\_\_\_\_

Less returns and allowances \_\_\_\_\_

### Cost of Goods Sold:

2014 Amount	2013 Amount

Beginning inventory \_\_\_\_\_

Purchases less cost of items withdrawn for personal use \_\_\_\_\_

Cost of labor (do not include amounts paid to yourself) \_\_\_\_\_

Materials and supplies \_\_\_\_\_

Other costs of goods sold:

Description	2014 Amount	2013 Amount

Ending inventory \_\_\_\_\_



2014

**Business Expenses and Property & Equipment**

6A

**Name of Business:** .....

**Principal Business or Profession:** .....

**Expenses:**

- Advertising .....
- Car and truck expenses .....
- Parking fees and tolls .....
- Commissions and fees .....
- Contract labor .....
- Employee benefit programs and health insurance (other than pension and profit-sharing plans) .....
- Insurance (other than health) .....
- Interest - mortgage (paid to banks, etc.) .....
- Interest - other .....
- Legal and professional fees .....
- Office expense .....
- Pension and profit-sharing plans .....
- Rent or lease - vehicles, machinery and equipment .....
- Rent or lease - other business property .....
- Repairs and maintenance .....
- Supplies (not included in Cost of Goods Sold) .....
- Taxes and licenses .....
- Travel .....
- Meals and entertainment .....
- Utilities .....
- Wages .....
- Dependent care benefits .....

2014 Amount	2013 Amount

**Other Expenses:**

Description	2014 Amount	2013 Amount

**Property and Equipment:** Include a list if more space is needed

X if not new	Acquisitions - Description	Date Acquired (Mo/Da/Yr)	Cost

Dispositions - Description	Date Acquired (Mo/Da/Yr)	Cost	Date Sold (Mo/Da/Yr)	Selling Price



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# Business Expenses - Vehicle and Other Listed Property

6B

Name of Business: \_\_\_\_\_

Principal Business or Profession: \_\_\_\_\_

### Listed Property Questions for 2014:

	Yes	No
Do you have evidence to support your deduction? .....		
If Yes, is the evidence written? .....		
Do you have evidence to support the business use percentage claimed on listed property? .....		
If Yes, is the evidence written? .....		

### If you are an employer who provides vehicles for use by employees:

	Yes	No
Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? .....		
Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? .....		
Do you treat all use of vehicles by employees as personal use? .....		
Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles and retain the information received? .....		
Do you meet the requirements for qualified demonstration use by maintaining a written policy statement that prohibits vehicle use by individuals other than full-time vehicle salespersons, use for personal vacation trips, storage of personal possessions in the vehicle and limits the total mileage outside the salesperson's normal working hours? .....		

### Vehicle:

Description of vehicle .....

Date placed in service ..... (Mo/Da/Yr)

Do you (or your spouse) have another vehicle available for your personal use?  Yes  No

Was your vehicle available for use during off-duty hours?  Yes  No

Vehicle 1	
<input type="checkbox"/> Yes <input type="checkbox"/> No	
<input type="checkbox"/> Yes <input type="checkbox"/> No	
2014 Miles	2013 Miles
2014 Amount	2013 Amount

Vehicle 2	
<input type="checkbox"/> Yes <input type="checkbox"/> No	
<input type="checkbox"/> Yes <input type="checkbox"/> No	
2014 Miles	2013 Miles
2014 Amount	2013 Amount

### Mileage:

Total miles .....

Total business miles .....

Total commuting miles for the year .....

### Actual Expenses:

Gasoline, oil, repairs, insurance, etc ..

Interest .....

Taxes .....

Fair market value of leased vehicle ..

Vehicle rentals/leases .....





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# Business Expenses

6C

Name of Business: \_\_\_\_\_  
 Principal Business or Profession: \_\_\_\_\_

**Business Expenses:** Enter all expenses at 100 percent

If these expenses are to be divided between two or more businesses, please enter the percentage to apply to this business . . . . \_\_\_\_\_ %

	2014 Amount	2013 Amount
Parking fees and tolls .....		
Local transportation .....		
Travel expenses .....		
Meals and entertainment .....		

Other Business Expenses:

Description	2014 Amount	2013 Amount

**Reimbursements:** List only reimbursements NOT reported in Box 1 of your Form W-2

	2014 Amount	2013 Amount
Amount received for other expenses .....		
Amount received for meals and entertainment .....		

If you are a statutory employee, does your employer's reimbursement plan for meals and entertainment allow for offset of other reimbursements?  Yes  No

**Vehicle:**

If these vehicle expenses are to be divided between two or more businesses, please enter the percentage to apply to this business \_\_\_\_\_ %

Description of vehicle .....

Date vehicle was placed in service .....

(Mo/Da/Yr)

Do you (or your spouse) have another vehicle available for personal purposes?  Yes  No

Was your vehicle available for personal use during off-duty hours?  Yes  No

	2014	2013
Total miles .....		
Total business miles .....		
Average daily commuting miles .....		
Total commuting miles for the year .....		
Gasoline and oil .....		
Repairs .....		
Insurance .....		
Interest .....		
Taxes .....		
Value of employer provided vehicle .....		
Temporary vehicle rentals .....		
Fair market value of leased vehicle .....		
Vehicle leases .....		

Other Vehicle Expenses:

Description	2014 Amount	2013 Amount



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# Business Use of Home

6D

Name of Business: \_\_\_\_\_

Principal Business or Profession: \_\_\_\_\_

### Partial Use of Your Home for Business:

Square footage of home used exclusively for business .....

Total square footage of home .....

Total hours home was used for day care during the year .....

2014	2013

Was your home used for day care purposes for the entire year? .....

Were improvements made to the home and/or home office since the time you began using the home for business? .....

Yes	No

### Expenses: Enter all expenses at 100 percent

Direct expenses benefit the business part of your home.  
Example: Cost of painting or repairs made to the specific area or room used for business.

Indirect expenses are required for keeping up and running your entire home.  
Example: Real estate taxes.

	Direct Expenses		Indirect Expenses	
	2014 Amount	2013 Amount	2014 Amount	2013 Amount
Casualty losses .....				
Deductible mortgage interest paid to:				
Financial institutions .....				
Individuals .....				
Real estate taxes .....				
Insurance .....				
Qualified mortgage insurance premiums .....				
Repairs and maintenance .....				
Utilities .....				
Rent .....				

### Other Expenses:

Description	Direct Expenses		Indirect Expenses	
	2014 Amount	2013 Amount	2014 Amount	2013 Amount

### Seller-Financed Mortgage Interest Information:

Name of Individual to Whom Mortgage Interest Was Paid	Identification Number of Individual	Address of Individual to Whom Mortgage Interest Was Paid



2014

# Sales of Stocks, Securities, Capital Assets & Installment Sales

## Gains or Losses from Sales of Stocks, Securities and Other Capital Assets:

**Include all Forms 1099-A, 1099-B, 1099-S and copies of mutual fund statements for the year**

Did you have any of the following during the year?

- Mutual fund transactions .....
- Exchange of any securities or investments for something other than cash .....
- Sales of inherited property .....
- Sales of any stock or stock options at a loss and purchases of the same or substantially similar stock or options 30 days before or 30 days after the sale .....
- Commodity sales, short sales or straddles .....
- Reinvestment of the proceeds of the sale of a publicly traded security into an SSBIC interest .....
- Reinvestment of the proceeds of the sale of qualified small business stock in other qualified small business stock .....
- Debts that became uncollectible .....
- Securities that became worthless .....
- Sale of any property where you will receive payments in future years .....

Yes	No

TSJ	Kind of Property and Description	Date Acquired (Mo/Da/Yr)	Date Sold (Mo/Da/Yr)	Gross Sales Price (Less Commissions)
A				
B				
C				
D				
E				
F				
G				
H				

	Cost or Other Basis	Federal Tax Withheld	State Tax Withheld
A			
B			
C			
D			
E			
F			
G			
H			

**Installment Sales:** **Do not include interest received in principal amount**

TSJ	Property Description	Date Sold (Mo/Da/Yr)	2014 Principal Received	2013 Principal Received



## Sale or Exchange of Your Home:

**Include the closing statements from the purchase and sale of your former and new homes**

### Former Home Information:

TSJ \_\_\_\_\_

Date acquired \_\_\_\_\_ (Mo/Da/Yr)

Date sold \_\_\_\_\_ (Mo/Da/Yr)

Selling price \_\_\_\_\_

### Original Cost and Cost of Improvements:

Description	Amount

### Sale Expenses:

Commissions, legal fees, advertising and other expenses.

Description	Amount

Did you personally own and occupy the home for at least 2 of the 5 years preceding the sale?  Yes  No

If your spouse is deceased, did the sale occur within two years of the date of death and did your spouse live in the home for at least 2 of the 5 years preceding the sale?  Yes  No

If you had a foreign mortgage on the above property, please provide the amount of the mortgage retired on the sale and the date the mortgage was acquired or the date the mortgage was most recently renegotiated \_\_\_\_\_

## Moving Expenses:

TSJ \_\_\_\_\_

Were the moving expenses reimbursed by your employer?  Yes  No

Enter reimbursements not included in wages on your Form W-2 \_\_\_\_\_

### Mileage:

Miles
Number of miles from old home to new workplace _____
Number of miles from old home to old workplace _____
Number of automobile miles in move _____

### Transportation Expenses:

Amount
Costs of transportation of household goods and personal effects _____
Costs of travel and lodging (do not include meals or automobile expenses) _____
Automobile expenses (gasoline, oil, etc.) _____
Meals (Pennsylvania only) _____



2014

Individual Retirement Account (IRA):

TS .....

IRA Questions for 2014:

- Are you covered by an employer's retirement plan?
If no, is your spouse covered by an employer's retirement plan?
Do you want to limit your IRA contribution to the maximum amount deductible on your tax return?
If no, do you want to contribute the maximum allowable amount to your IRA even though you may not qualify for an IRA deduction?
Did you use any IRA as security for a loan this year?
Did you have any transactions with any IRA during the year?
If Yes, explain.

Table with 2 columns: Yes, No

IRA Values, Rollovers, and Distributions:

Include copies of all Forms 1099-R

- Total value of all traditional IRAs on December 31, 2014
Outstanding rollovers on December 31, 2014
Total distributions converted to Roth IRAs
Total retirement plans converted to Roth IRAs

Table with 4 rows for inputting values

Contributions:

Include copies of all Forms 5498

- IRA:
Contributions in 2014 for the 2014 tax return
Contributions in 2015 for the 2014 tax return
Amount for 2014 you choose to be treated as nondeductible
Roth IRA:
Contributions made for the 2014 tax year

Table with 4 rows for inputting contribution values

Distributions:

Include all Forms 1099-R and any nontaxable distribution details

Table with 7 columns: Name of Payer, 2014 Gross Distributions, Taxable Amount, Federal Tax Withheld, State Tax Withheld, Is this a Rollover?, 2013 Gross Distributions



2014

Pensions and Annuities: Include all Forms 1099-R and any nontaxable distribution details

TSJ	Name of Payer	2014 Gross Distributions	Taxable Amount	Federal Tax Withheld	State Tax Withheld	Is this a Rollover?	2013 Gross Distributions

Self-Employed Retirement Plan: Include copies of all Forms 1099-R

Have you established a self-employed retirement or SIMPLE plan with deductible contributions? .....

Do you want to contribute the maximum amount allowed? .....

Taxpayer	
Yes	No

Spouse	
Yes	No

**Contributions to:**

Simplified employee pension .....

Defined benefit plan .....

Defined contribution plan .....

SIMPLE plan .....

2014 Amount

2014 Amount



2014

# Rental and Royalty Income

**Location of Property:** \_\_\_\_\_

TSJ .....  
Type of property .....

Yes	No
-----	----

Have you prepared or will you prepare all required Forms 1099? .....

Ownership percentage if not 100% .....  
How many days was this property rented at fair market value? .....  
How many days was this property used personally (including use by family members)? .....

2014	2013
%	

**Income:**

Rents received .....  
Royalties received .....

2014 Amount	2013 Amount

Payment card and third party transactions:  Include all Forms 1099-K

Description	2014 Amount	2013 Amount

Miscellaneous income:  Include all Forms 1099-MISC

Description	2014 Amount	2013 Amount

Other income:

Description	2014 Amount	2013 Amount



2014

# Rental and Royalty Expenses

10A

**Location of Property:** \_\_\_\_\_

**Expenses:**

- Advertising .....
- Auto and travel .....
- Cleaning and maintenance .....
- Commissions .....
- Insurance .....
- Legal and other professional fees .....
- Management fees .....
- Mortgage interest paid to banks, etc. ....
- Mortgage interest paid to individuals .....
- Other interest .....
- Repairs .....
- Supplies .....
- Taxes .....
- Utilities .....
- Dependent care benefits .....
- Employee benefits .....
- Other Expenses:

	2014 Amount	2013 Amount

Description	2014 Amount	2013 Amount





2014

# Rental and Royalty Property and Equipment & Depletion

10B

Location of Property: \_\_\_\_\_

Property and Equipment: Include a list if more space is needed

**Acquisitions:**

X if not new	Description	Date Acquired (Mo/Da/Yr)	Cost

**Dispositions:**

Description	Date Acquired (Mo/Da/Yr)	Cost	Date Sold (Mo/Da/Yr)	Selling Price

**Percentage Depletion Information:**

Production Type	Royalty Income	
	2014 Amount	2013 Amount



Location of Property: \_\_\_\_\_

Listed Property Questions for 2014:

Do you have evidence to support your deduction?
If Yes, is the evidence written?
Do you have evidence to support the business use percentage claimed on listed property?
If Yes, is the evidence written?

If you are an employer who provides vehicles for use by employees:

Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?
Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees?
Do you treat all use of vehicles by employees as personal use?
Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles and retain the information received?
Do you meet the requirements for qualified demonstration use by maintaining a written policy statement that prohibits vehicle use by individuals other than full-time vehicle salespersons, use for personal vacation trips, storage of personal possessions in the vehicle and limits the total mileage outside the salesperson's normal working hours?

Vehicle:

Description of vehicle
Date placed in service (Mo/Da/Yr)
Do you (or your spouse) have another vehicle available for your personal use?
Was your vehicle available for use during off-duty hours?

Table for Vehicle 1 with columns for 2014 Miles, 2013 Miles, 2014 Amount, and 2013 Amount.

Table for Vehicle 2 with columns for 2014 Miles, 2013 Miles, 2014 Amount, and 2013 Amount.



# Rental and Royalty Business Expenses

2014

Location of Property: \_\_\_\_\_

Business Expenses: **Enter all expenses at 100 percent**

If these expenses are to be divided between two or more businesses, enter the percentage to apply to this business \_\_\_\_\_ %

	2014 Amount	2013 Amount
Parking fees and tolls .....		
Local transportation .....		
Travel expenses .....		
Meals and entertainment .....		
Other Business Expenses:		

Description	2014 Amount	2013 Amount

Reimbursements: **List only reimbursements NOT reported in Box 1 of your Form W-2**

Amount received for other expenses .....

Amount received for meals and entertainment .....

2014 Amount	2013 Amount

### Vehicle:

If these vehicle expenses are to be divided between two or more businesses, enter the percentage to apply to this business \_\_\_\_\_ %

Description of vehicle .....

Date vehicle was placed in service (Mo/Da/Yr) .....

Do you (or your spouse) have another vehicle available for personal purposes?  Yes  No

Was your vehicle available for personal use during off-duty hours?  Yes  No

	2014	2013
Total miles .....		
Total business miles .....		
Average daily commuting miles .....		
Total commuting miles for the year .....		
Gasoline and oil .....		
Repairs .....		
Insurance .....		
Interest .....		
Taxes .....		
Value of employer provided vehicle .....		
Temporary vehicle rentals .....		
Fair market value of leased vehicle .....		
Vehicle leases .....		
Other Vehicle Expenses:		

Description	2014 Amount	2013 Amount



**Partnership, S Corporation, Estate, Trust  
and REMIC Income**

**Partnership Income:** Include all Schedules K-1

TSJ	Entity Name	Employer ID Number	Health Insurance Paid by Entity

**S Corporation Income:** Include all Schedules K-1

TSJ	Entity Name	Employer ID Number	Health Insurance Paid by Entity

**Estate and Trust Income:** Include all Schedules K-1

TSJ	Entity Name	Employer ID Number

**Real Estate Mortgage Investment Conduit (REMIC) Income:** Include all Schedules Q

TSJ	Entity Name	Employer ID Number



2014

# Farm Income (Page 1 of 2)

12

Proprietor's Name: \_\_\_\_\_

Principal Crop or Activity: \_\_\_\_\_

TSJ \_\_\_\_\_  
Employer identification number \_\_\_\_\_  
Method of accounting \_\_\_\_\_

### Farm Questions for 2014:

Did you dispose of this farm?  Yes  No  
If Yes, what was the disposition date? \_\_\_\_\_ (Mo/Da/Yr)  
Have you prepared or will you prepare all required Forms 1099?

	2014 Amount	2013 Amount
Health insurance premiums paid for yourself and your dependents		

### Sales of Livestock and Other Items Bought for Resale (Cash Method Only):

Description	2014		2013	
	Amount Received	Cost or Other Basis	Amount Received	Cost or Other Basis

### Income (Accrual Method):

Description	Beginning Inventory	Cost of Items Purchased	Sales	Ending Inventory

### Income:

	2014 Amount	2013 Amount
Sales of livestock, produce, grains, etc. you raised		
Total cooperative distributions (Forms 1099-PATR)		
Taxable cooperative distributions		
Total agricultural program payments		
Taxable agriculture program payments		
Total Commodity Credit Corporation (CCC) loans		
Total crop insurance proceeds and certain disaster payments received in 2014		
Taxable crop insurance proceeds received		
Crop insurance proceeds deferred from prior year		
Custom hire (machine work) income		
Federal gasoline tax or fuel tax credit or refund		
State gasoline tax or fuel tax credit or refund		



2014

# Farm Income (Page 2 of 2)

12A

Proprietor's Name: \_\_\_\_\_

Principal Crop or Activity: \_\_\_\_\_

**Income:**

Payment card and third party transactions:  Include all Forms 1099-K

Description	2014 Amount	2013 Amount

Government payments:  Include all Forms 1099-G

Description	2014 Amount	2013 Amount

Miscellaneous income:  Include all Forms 1099-MISC

Description	2014 Amount	2013 Amount

Other income:

Description	2014 Amount	2013 Amount



2014

**Farm Expenses and Property & Equipment**

**12B**

**Proprietor's Name:** .....

**Principal Crop or Activity:** .....

**Expenses:**

- Business meals and entertainment .....
- Car and truck expenses .....
- Chemicals .....
- Conservation expenses .....
- Custom hire (machine work) .....
- Employee benefit programs and health insurance (other than pension and profit sharing plans) .....
- Feed purchased .....
- Fertilizers and lime .....
- Freight and trucking .....
- Gasoline, fuel and oil .....
- Insurance (other than health) .....
- Interest - mortgage (paid to banks, etc.) .....
- Interest - other .....
- Labor hired .....
- Pension and profit-sharing plans .....
- Rent or lease - vehicles, machinery and equipment .....
- Rent or lease - other (land, animals, etc.) .....
- Repairs and maintenance .....
- Seeds and plants purchased .....
- Storage and warehousing .....
- Supplies purchased .....
- Taxes .....
- Utilities .....
- Veterinary, breeding and medicine .....
- Capitalized preproductive period expenses .....
- Dependent care benefits .....

2014 Amount	2013 Amount

**Other Expenses:**

Description	2014 Amount	2013 Amount

**Property and Equipment:**

Include a list if more space is needed

X if not new	Acquisitions - Description	Date Acquired (Mo/Da/Yr)	Cost

Dispositions - Description	Date Acquired (Mo/Da/Yr)	Cost	Date Sold (Mo/Da/Yr)	Selling Price



2014

Proprietor's Name: \_\_\_\_\_

Principal Crop or Activity: \_\_\_\_\_

Listed Property Questions for 2014:

Do you have evidence to support your deduction? .....	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, is the evidence written? .....	<input type="checkbox"/>	<input type="checkbox"/>
Do you have evidence to support the business use percentage claimed on listed property? .....	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, is the evidence written? .....	<input type="checkbox"/>	<input type="checkbox"/>

If you are an employer who provides vehicles for use by employees:

Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	<input type="checkbox"/>	<input type="checkbox"/>
Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? ..	<input type="checkbox"/>	<input type="checkbox"/>
Do you treat all use of vehicles by employees as personal use? .....	<input type="checkbox"/>	<input type="checkbox"/>
Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles and retain the information received? .....	<input type="checkbox"/>	<input type="checkbox"/>
Do you meet the requirements for qualified demonstration use by maintaining a written policy statement that prohibits vehicle use by individuals other than full-time vehicle salespersons, use for personal vacation trips, storage of personal possessions in the vehicle and limits the total mileage outside the salesperson's normal working hours? .....	<input type="checkbox"/>	<input type="checkbox"/>

Vehicle:

Description of vehicle .....

Date placed in service . . . (Mo/Da/Yr) \_\_\_\_\_

Do you (or your spouse) have another vehicle available for your personal use? .....

Was your vehicle available for use during off-duty hours? .....

Vehicle 1	
Description of vehicle .....	
Date placed in service . . . (Mo/Da/Yr) _____	
Do you (or your spouse) have another vehicle available for your personal use? .....	
Was your vehicle available for use during off-duty hours? .....	
<input type="checkbox"/> Yes <input type="checkbox"/> No	
<input type="checkbox"/> Yes <input type="checkbox"/> No	
2014 Miles	2013 Miles
2014 Amount	2013 Amount

Vehicle 2	
Description of vehicle .....	
Date placed in service . . . (Mo/Da/Yr) _____	
Do you (or your spouse) have another vehicle available for your personal use? .....	
Was your vehicle available for use during off-duty hours? .....	
<input type="checkbox"/> Yes <input type="checkbox"/> No	
<input type="checkbox"/> Yes <input type="checkbox"/> No	
2014 Miles	2013 Miles
2014 Amount	2013 Amount

Mileage:

Total miles .....

Total business miles .....

Total commuting miles for the year ..

Actual Expenses:

Gasoline, oil, repairs, insurance, etc . .

Interest .....

Taxes .....

Fair market value of leased vehicle . .

Vehicle rentals/leases .....





2014

# Farm Business Expenses

12D

Proprietor's Name: \_\_\_\_\_

Principal Crop or Activity: \_\_\_\_\_

Business Expenses: **Enter all expenses at 100 percent**

If these expenses are to be divided between two or more businesses, enter the percentage to apply to this business \_\_\_\_\_ %

	2014 Amount	2013 Amount
Parking fees and tolls .....		
Local transportation .....		
Travel expenses .....		
Meals and entertainment .....		

Other Business Expenses:

Description	2014 Amount	2013 Amount

Reimbursements: **List only reimbursements NOT reported in Box 1 of your Form W-2**

	2014 Amount	2013 Amount
Amount received for other expenses .....		
Amount received for meals and entertainment .....		

### Vehicle:

If these vehicle expenses are to be divided between two or more businesses, enter the percentage to apply to this business \_\_\_\_\_ %

Description of vehicle .....

Date vehicle was placed in service .....

Do you (or your spouse) have another vehicle available for personal purposes?  Yes  No

Was your vehicle available for personal use during off-duty hours?  Yes  No

	2014	2013
Total miles .....		
Total business miles .....		
Average daily commuting miles .....		
Total commuting miles for the year .....		
Gasoline and oil .....		
Repairs .....		
Insurance .....		
Interest .....		
Taxes .....		
Value of employer provided vehicle .....		
Temporary vehicle rentals .....		
Fair market value of leased vehicle .....		
Vehicle leases .....		

Other Vehicle Expenses:

Description	2014 Amount	2013 Amount



2014

# Farm Business Use of Home

12E

Proprietor's Name: \_\_\_\_\_

Principal Crop or Activity: \_\_\_\_\_

### Partial Use of Your Home for Business:

2014

Square footage of home used exclusively for business .....

Total square footage of home .....

Were improvements made to the home and/or home office since the time you began using the home for business? . . .  Yes  No

### Expenses: Enter all expenses at 100 percent

Direct expenses benefit the business part of your home.

Example: Cost of painting or repairs made to the specific area or room used for business.

Indirect expenses are required for keeping up and running your entire home.

Example: Real estate taxes.

	Direct Expenses		Indirect Expenses	
	2014 Amount	2013 Amount	2014 Amount	2013 Amount
Casualty losses .....				
Deductible mortgage interest paid to:				
Financial institutions .....				
Individuals .....				
Real estate taxes .....				
Insurance .....				
Qualified mortgage insurance premiums .....				
Repairs and maintenance .....				
Utilities .....				
Rent .....				

### Other Expenses:

Description	Direct Expenses		Indirect Expenses	
	2014 Amount	2013 Amount	2014 Amount	2013 Amount

### Seller-Financed Mortgage Interest Information:

Name of Individual to Whom Mortgage Interest Was Paid	Identification Number of Individual	Address of Individual to Whom Mortgage Interest Was Paid



Include Forms: W-2G, 1099-MISC, 1099-RRB, 1099-SSA, 1099-SA, 1099-LTC, 1099-G and 1098-E

Miscellaneous Income and Adjustments:

Table with 4 columns: TSJ (blank), 2014 Amount, 2013 Amount, TSJ (blank), 2014 Amount, 2013 Amount. Rows include Taxable pensions and annuities received, Nontaxable pensions and annuities received, Federal withholding on pensions and annuities, State withholding on pensions and annuities, Unemployment compensation received, Unemployment compensation repaid in 2014, Social security benefits received, Social security benefits repaid in 2014, Medicare premiums withheld, Tier 1 railroad retirement benefits received, Tier 1 railroad retirement benefits repaid in 2014, Taxable IRA distributions, Nontaxable IRA distributions, Total lump sum social security received, Lump sum taxable social security, Other federal withholding, Other state withholding.

State and Local Income Tax Refunds:

Table with 5 columns: TSJ, State, City, Tax Year, Income Tax Refund (State, Local). Rows are empty for data entry.

Other Income:

Table with 4 columns: TSJ, Nature and Source, 2014 Amount, 2013 Amount. Rows are empty for data entry.

Alimony Paid or Received:

Table with 6 columns: TSJ, Recipient's Name, Recipient's Social Security No., Alimony Received?, 2014 Amount, 2013 Amount. Rows are empty for data entry.



Educator Expenses: Deduction for amounts paid by educators of kindergarten through Grade 12

TS	2014 Amount	2013 Amount

Health Savings Accounts (HSAs)

TS	Description	2014 Amount	2013 Amount
	Contributions made for 2014		
	Distributions received from all HSAs in 2014		

What type of coverage applies to your high deductible health plan?  Self only  Family

Were any HSA contributions listed above also shown on your Form W-2?  Yes  No

Were all distributions from your HSA for unreimbursed medical expenses?  Yes  No

Did you or your spouse enroll in Medicare?  Yes  No

If Yes, what month did you enroll? \_\_\_\_\_

What month did your spouse enroll? \_\_\_\_\_

Other Adjustments to Income: Include all Forms 1098-E for Student Loan Interest Paid

TSJ	Nature and Source	2014 Amount	2013 Amount



# Itemized Deductions - Medical and Taxes

2014

### Medical and Dental Expenses:

- Prescription medicines and drugs .....
- Total medical insurance premiums paid \* .....
- Long-term care expenses .....
- Total insurance reimbursement .....
- Number of miles traveled for medical care .....
- Lodging .....
- Doctors, dentists, etc. ....
- Hospitals .....
- Lab fees .....
- Eyeglasses and contacts .....
- Cobra assistance premiums in 2014 .....

TSJ	2014 Amount	2013 Amount

- Taxpayer long-term care insurance premiums paid .....
- Spouse long-term care insurance premiums paid .....

2014 Amount	2013 Amount

\* Do not include Medicare premiums or premiums deducted in computing taxable wages reported on a W-2.

### Other Medical Expenses:

TSJ	Description	2014 Amount	2013 Amount

### Taxes Paid: Include copies of your tax bills

- Personal property taxes paid (include vehicle taxes) .....
- General sales taxes paid on specified items .....

TSJ	2014 Amount	2013 Amount

Itemize real estate taxes by state.

TSJ	Real Estate Taxes	2014 Amount	2013 Amount

### Other Taxes Paid:

TSJ	Description	2014 Amount	2013 Amount

If you purchased or sold your home in 2014, did you include any taxes from your closing statement in the amounts above?  Yes  No



2014

Mortgage Questions for 2014:

	<b>Yes</b>	<b>No</b>
If you purchased or sold your home, did you include any mortgage interest from your closing statement in the amount below? . . .	<input type="checkbox"/>	<input type="checkbox"/>
Did you refinance your home? (If Yes, enclose the closing statement.) . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, how many years is your new mortgage loan? . . . . . _____		
Did you purchase a new home or sell your former home during the year? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, enclose the closing statements from the purchase and sale of your new and former homes.		
If Yes, also, did you (or your spouse, if married) have an ownership interest in a principal residence in the US during the 3 year period prior to the purchase of this home? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, did you (and your spouse, if married at the time of purchase) own and use the same home as a principal residence in the U.S. for any 5 consecutive year period during the 8 year period ending on the purchase date of the new home? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>

Home Mortgage Interest Paid To Financial Institutions:

TSJ	Paid To	Did You Receive Form 1098?		2014 Amount	2013 Amount
		Yes	No		

Other Home Mortgage Interest Paid:

TSJ	Paid To		ID Number	2014 Amount	2013 Amount
	Name	Address			

Deductible Points:

TSJ	Paid To	Did You Receive Form 1098?		2014 Amount	2013 Amount
		Yes	No		

Mortgage Insurance Premiums:

Premiums paid or accrued for qualified mortgage insurance.

TSJ	2014 Amount	2013 Amount

Investment Interest Expense:

Interest paid on money you borrowed that is allocable to property held for investment.

TSJ	Paid To	2014 Amount	2013 Amount



Cash Contributions: Include all Forms 1098-C.

You cannot deduct a cash contribution, regardless of the amount, unless you keep as a record of the contribution a bank record (such as a canceled check, a bank copy of a canceled check, or a bank statement containing the name of the charity, the date, and the amount) or a written communication from the charity. The written communication must include the name of the charity, date of the contribution, and amount of the contribution. Clothes and household items donated must be in good, used condition or better in order to be deductible unless the item donated is worth more than \$500 and you have the item's value appraised. Attach a copy of the appraisal. Include any vehicles donated to charity.

Table with 4 columns: TSJ, Organization or Description of Contribution, 2014 Amount, 2013 Amount

Table with 4 columns: TSJ, Conservation Real Property, 2014 Amount, 2013 Amount. Includes rows for 100% limit and 50% limit.

Table with 4 columns: TSJ, Description, 2014 Miles, 2013 Miles. Includes row for Number of miles traveled performing volunteer work for qualified charitable organizations.

Noncash Contributions Totaling \$500 or Less:

Table with 4 columns: TSJ, Description of Donated Property, 2014 Amount, 2013 Amount

Noncash Contributions Totaling More Than \$500: Include all Forms 1098-C or other documentation.

TSJ Description of the donated property

Donee organization name

Donee organization address

Date the property was acquired by the taxpayer (Mo/Da/Yr)

Date the property was donated (Mo/Da/Yr)

Cost or basis of the donated property

Fair market value of the donated property

Which of the following methods was used to determine the fair market value? CAUTION: Generally, contributions in excess of \$5,000 of similar property will require an appraisal (does not apply to marketable securities)

- Appraisal Thrift shop value Catalog Comparable sale

Other - please explain

Which of the following describes how this donated property was acquired?

- Purchase Gift Inheritance Exchange



**Miscellaneous Itemized Deductions:**

Union and professional dues .....

Tax preparation fee .....

Professional subscriptions .....

Hobby expense (To extent of income) .....

Safe deposit box .....

Uniforms and protective clothing .....

Work tools .....

Gambling losses .....

Estate taxes .....

TSJ	2014 Amount	2013 Amount

**Other Itemized Deductions:**

**Examples:**

- Certain legal and accounting fees
- Investment expenses
- Custodial fees
- Employment agency fees
- Certain educational expenses

TSJ	Description	2014 Amount	2013 Amount

**Casualty or Theft Loss:**

TSJ .....

Property description .....

Which of the following describes the type of property that sustained the casualty or theft loss?

- Personal use   
 Business use   
 Income producing   
 Employee Use   
 Personal use due to Hurricane Katrina
- Personal use attributable to a federally declared disaster between 2007 and 2009   
 Personal use attributable to Midwestern disaster area   
 Personal use attributable to Kansas disaster area

Date acquired ..... (Mo/Da/Yr) \_\_\_\_\_

Date damaged or lost ..... (Mo/Da/Yr) \_\_\_\_\_

- Personal use attributable to insolvent or bankrupt financial institution losses on deposits

Original cost or other basis .....

Fair market value before casualty .....

Fair market value after casualty .....

Cost of replacement .....

Insurance reimbursement .....





# Itemized Deductions - Business Use of Home

2014

### Partial Use of Your Home for Business:

Square footage of home used exclusively for business .....

Total square footage of home .....

Total hours home was used for day care during the year .....

2014	2013

Was your home used for day care purposes for the entire year? .....

Were improvements made to the home and/or home office since the time you began using the home for business? .....

Yes	No

### Expenses: Enter all expenses at 100 percent

Direct expenses benefit the business part of your home.  
 Example: Cost of painting or repairs made to the specific area or room used for business.

Indirect expenses are required for keeping up and running your entire home.  
 Example: Real estate taxes.

	Direct Expenses		Indirect Expenses	
	2014 Amount	2013 Amount	2014 Amount	2013 Amount
Casualty losses .....				
Deductible mortgage interest paid to:				
Financial institutions .....				
Individuals .....				
Real estate taxes .....				
Insurance .....				
Qualified mortgage insurance premiums .....				
Repairs and maintenance .....				
Utilities .....				
Rent .....				

### Other Expenses:

Description	Direct Expenses		Indirect Expenses	
	2014 Amount	2013 Amount	2014 Amount	2013 Amount

### Seller-Financed Mortgage Interest Information:

Name of Individual to Whom Mortgage Interest Was Paid	Identification Number of Individual	Address of Individual to Whom Mortgage Interest Was Paid



TS: \_\_\_\_\_ Occupation: \_\_\_\_\_

**Business Expenses:** Enter all expenses at 100 percent

If these expenses are to be divided between Schedule A (Itemized Deductions) and one or more businesses, enter the percentage to apply to Schedule A \_\_\_\_\_ %

	2014 Amount	2013 Amount
Parking fees and tolls .....		
Local transportation .....		
Travel expenses .....		
Meals and entertainment .....		
Other Business Expenses:		

Description	2014 Amount	2013 Amount

**Reimbursements:** List only reimbursements NOT reported in Box 1 of your Form W-2

	2014 Amount	2013 Amount
Amount received for other expenses .....		
Amount received for meals and entertainment .....		

Does your employer's reimbursement plan for meals and entertainment allow for offset of other reimbursements?  Yes  No

**Vehicle:**

If these vehicle expenses are to be divided between Schedule A (Itemized Deductions) and one or more businesses, please enter the percentage to apply to Schedule A \_\_\_\_\_ %

Description of vehicle .....

Date vehicle was placed in service ..... (Mo/Da/Yr) \_\_\_\_\_

Do you (or your spouse) have another vehicle available for personal purposes?  Yes  No

Was your vehicle available for personal use during off-duty hours?  Yes  No

	2014	2013
Total miles .....		
Total business miles .....		
Average daily commuting miles .....		
Total commuting miles for the year .....		
Gasoline and oil .....		
Repairs .....		
Insurance .....		
Taxes .....		
Value of employer provided vehicle .....		
Temporary vehicle rentals .....		
Fair market value of leased vehicle .....		
Vehicle leases .....		
Other Vehicle Expenses:		

Description	2014 Amount	2013 Amount



2014

# Employee Business Expenses- Business Use of Home

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### Partial Use of Your Home for Business:

Square footage of home used exclusively for business .....

Total square footage of home .....

Total hours home was used for day care during the year .....

2014	2013

Was your home used for day care purposes for the entire year? .....

Were improvements made to the home and/or home office since the time you began using the home for business? .....

Yes	No

### Expenses: Enter all expenses at 100 percent

Direct expenses benefit the business part of your home.  
Example: Cost of painting or repairs made to the specific area or room used for business.

Indirect expenses are required for keeping up and running your entire home.  
Example: Real estate taxes.

	Direct Expenses		Indirect Expenses	
	2014 Amount	2013 Amount	2014 Amount	2013 Amount
Casualty losses .....				
Deductible mortgage interest paid to:				
Financial institutions .....				
Individuals .....				
Real estate taxes .....				
Insurance .....				
Qualified mortgage insurance premiums .....				
Repairs and maintenance .....				
Utilities .....				
Rent .....				

### Other Expenses:

Description	Direct Expenses		Indirect Expenses	
	2014 Amount	2013 Amount	2014 Amount	2013 Amount

### Seller-Financed Mortgage Interest Information:

Name of Individual to Whom Mortgage Interest Was Paid	Identification Number of Individual	Address of Individual to Whom Mortgage Interest Was Paid



# Child/Dependent Care Expenses & Education Expenses

## Child/Dependent Care Expenses:

### General Information:

TSJ .....

Were you or your spouse a full time student or disabled?  Yes  No  
 Did you pay an individual for services performed in your home?  Yes  No

Expenses incurred in 2013 but paid in 2014 .....  
 Employer-provided dependent care benefits that were forfeited in 2014 .....  
 2013 carryover used in grace period .....

### Child/Dependent Care Providers:

**Provider 1:**

Name .....  
 Street address .....  
 City, state and ZIP code .....  
 Social security number OR .....  
 Employer identification number .....  
 Telephone number (California only) .....

	2014 Amount	2013 Amount
Expenses incurred and paid in 2014 .....		
Expenses incurred and not paid in 2014 .....		

**Provider 2:**

Name .....  
 Street address .....  
 City, state and ZIP code .....  
 Social security number OR .....  
 Employer identification number .....  
 Telephone number (California only) .....

	2014 Amount	2013 Amount
Expenses incurred and paid in 2014 .....		
Expenses incurred and not paid in 2014 .....		

### Qualifying Persons for Child/Dependent Care Expenses:

First Name and Initial	Last Name	Social Security Number	2014 Expenses Incurred	2013 Expenses Incurred

### Higher Education Expenses for Education Credits and/or Tuition Fees Deduction:

Qualified expenses are for post-secondary education tuition and related expenses; they do not include room or board. Include a detailed listing of the expenses.

**Include copies of all Forms 1098-T**

First Name and Initial	Last Name	Social Security Number	2014 Qualified Expenses



General Information:

TSJ .....

Employer identification number .....

Did you pay any one household employee cash wages of \$1,900 or more in 2014? Yes No

Did you withhold any federal income tax from wages paid to any household employee? Yes No

Did you pay total cash wages of \$1,000 or more in any calendar quarter of 2013 or 2014? Yes No

Social Security, Medicare and Income Taxes:

Cash wages subject to social security taxes
Cash wages subject to Medicare taxes (if different than cash wages subject to social security)
Cash wages subject to additional Medicare tax withholding
Federal income tax withheld
State disability plan payments subject to social security taxes
State disability plan payments subject to Medicare taxes (if different than plan payments subject to social security)

Table with 2 columns: 2014 Amount, 2013 Amount

Federal Unemployment (FUTA) Tax:

Did you pay unemployment contributions to more than one state? Yes No

Were all of the wages subject to FUTA tax subject to the state's unemployment tax? Yes No

Table with 3 columns: State, Total Cash Wages Subject to FUTA, 2013 Amount

Complete the following for all state unemployment contributions made:

X if payment to be made after April 15, 2015

Table with 5 columns: Name of State, Total Taxable Wages, Contribution Paid to Unemployment Fund, X, 2013 Amount



Refund Application:

If you have an overpayment of 2014 taxes, do you want the excess:

Refunded  Yes  No  
 Applied to your 2015 estimated tax liability  Yes  No

Federal Estimated Tax Payments:

2014 1st Quarter Estimate (Due 04-15-2014)  
 2014 2nd Quarter Estimate (Due 06-16-2014)  
 2014 3rd Quarter Estimate (Due 09-15-2014)  
 2014 4th Quarter Estimate (Due 01-15-2015)

Amount Due	Date Paid if Not Date Due (Mo/Da/Yr)	Amount Paid

2013 overpayment applied to 2014 estimate

Tax Planning Information for Tax Year 2015:

Do you expect any of the following to occur in 2015?

	Yes	No
A change in your marital status	<input type="checkbox"/>	<input type="checkbox"/>
A change in the number of your dependents	<input type="checkbox"/>	<input type="checkbox"/>
A substantial change in your income	<input type="checkbox"/>	<input type="checkbox"/>
A substantial change in your withholding	<input type="checkbox"/>	<input type="checkbox"/>
A substantial change in deductions	<input type="checkbox"/>	<input type="checkbox"/>

If you answered Yes to any of the above questions, provide details.




2014

# State and City Tax Payments

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## State and City Estimated Tax Payments:

TSJ ____ State/City _____		
Amount Due	Date Paid if Not Date Due (Mo/Da/Yr)	Amount Paid
2014 1st Quarter Estimate .....		
2014 2nd Quarter Estimate .....		
2014 3rd Quarter Estimate .....		
2014 4th Quarter Estimate .....		

2013 overpayment applied to 2014 estimate .....

Balance of prior year(s)' tax paid in 2014 plus  
amount paid with 2013 extensions .....

Estimated tax payments for 2013 paid in 2014 .....

## State and City Estimated Tax Payments:

TSJ ____ State/City _____		
Amount Due	Date Paid if Not Date Due (Mo/Da/Yr)	Amount Paid
2014 1st Quarter Estimate .....		
2014 2nd Quarter Estimate .....		
2014 3rd Quarter Estimate .....		
2014 4th Quarter Estimate .....		

2013 overpayment applied to 2014 estimate .....

Balance of prior year(s)' tax paid in 2014 plus  
amount paid with 2013 extensions .....

Estimated tax payments for 2013 paid in 2014 .....

## State and City Estimated Tax Payments:

TSJ ____ State/City _____		
Amount Due	Date Paid if Not Date Due (Mo/Da/Yr)	Amount Paid
2014 1st Quarter Estimate .....		
2014 2nd Quarter Estimate .....		
2014 3rd Quarter Estimate .....		
2014 4th Quarter Estimate .....		

2013 overpayment applied to 2014 estimate .....

Balance of prior year(s)' tax paid in 2014 plus  
amount paid with 2013 extensions .....

Estimated tax payments for 2013 paid in 2014 .....







**NOTE: Only complete Forms 34 and/or 35 if in 2014:**

- You made gifts of cash or marketable securities to an individual that exceeded \$14,000; or
- You made gifts of hard-to-value assets (such as closely-held stock) to an individual of any amount; or
- You made any transfers to a trust (including paying premiums on a life insurance policy that was transferred to a life insurance trust).

You should include all gifts made to each individual during the year, including gifts for his or her birthday, holiday, anniversary, graduation, etc. In addition, include any gifts you made for educational or medical expenses. You can exclude amounts paid directly to a qualifying educational organization for tuition. You can also exclude amounts paid directly to health care providers if the expenses relate to nonelective medical expenses.

If you made any loans with an interest rate below the market rate of interest, provide details below.

If your most recent gift tax return was not prepared by us, include a copy.

For gifts other than cash, include a copy of any appraisal(s) of assets.

If no appraisal is available, describe how the value was determined.

For each gift made outright to an individual during the year, provide the following information:

**Gift 1:**

Person giving the gift .....	<input type="checkbox"/> Taxpayer	<input type="checkbox"/> Spouse	<input type="checkbox"/> Joint
Name of person receiving the gift .....	_____		
Address of person .....	_____		
Your relationship to the person (e.g., son, granddaughter or friend) .....	_____		
Age of the person .....	_____		
Date(s) of gift(s) .....	(Mo/Da/Yr) _____		
Description and amount of assets gifted (e.g., \$14,000 in cash or 500 shares of ABC stock) .....	_____		
Cost basis of assets gifted if other than cash .....			
Value of assets gifted if other than cash .....			

**Gift 2:**

Person giving the gift .....	<input type="checkbox"/> Taxpayer	<input type="checkbox"/> Spouse	<input type="checkbox"/> Joint
Name of person receiving the gift .....	_____		
Address of person .....	_____		
Your relationship to the person (e.g., son, granddaughter or friend) .....	_____		
Age of the person .....	_____		
Date(s) of gift(s) .....	(Mo/Da/Yr) _____		
Description and amount of assets gifted (e.g., \$14,000 in cash or 500 shares of ABC stock) .....	_____		
Cost basis of assets gifted if other than cash .....			
Value of assets gifted if other than cash .....			



**NOTE: Complete this form only if you have made gifts in or to a trust during the year.**

**For each gift made in trust during the year, provide the following information:**

Name of trust receiving the gift . . . . . \_\_\_\_\_

Name of the trustee . . . . . \_\_\_\_\_

Address of the trustee . . . . . \_\_\_\_\_

Trust identification number . . . . . \_\_\_\_\_

Name of the beneficiary of the trust . . . . . \_\_\_\_\_

Your relationship to the beneficiary  
(e.g., son, granddaughter or friend) . . . . . \_\_\_\_\_

Age of the beneficiary . . . . . \_\_\_\_\_

Date(s) of gift(s) . . . . . (Mo/Da/Yr) \_\_\_\_\_

Description and amount of assets gifted  
(e.g., \$14,000 in cash or 500 shares of ABC stock) . . . . . \_\_\_\_\_

Cost basis of assets gifted if other than cash . . . . .

Value of assets gifted if other than cash . . . . .

For gifts other than cash, include a copy of any appraisal(s) of assets. If no appraisal is available, describe how the value was determined.

\_\_\_\_\_

**Include a copy of the following:**

**A copy of the trust document(s) unless previously furnished to us.**

**A copy of the letter(s) notifying the beneficiary of his or her right to withdraw, if the trust grants the beneficiary the right to withdraw amounts contributed to the trust.**



2014

# 2014 Tax Return Checklist

Client Name: \_\_\_\_\_

	Prior Year	Current Year
<b>Income:</b>		
Wages (IRS W-2)	_____	_____
Interest Income (IRS 1099-INT)	_____	_____
Dividend Income (IRS 1099-DIV)	_____	_____
Brokerage Statements (Form 1099-A,B,S)	_____	_____
IRA/Pension/Annuity Income (IRS 1099R)	_____	_____
Schedule K-1s (IRS K-1)	_____	_____
Miscellaneous Income and Adjustments (IRS-1099-MISC, G)	_____	_____
Rent and Royalty Income	_____	_____
<b>Itemized Deductions:</b>		
Medical/Dental Expenses	_____	_____
Real Estate Taxes	_____	_____
Property Taxes	_____	_____
Mortgage Interest (Form 1098)	_____	_____
Charitable Contributions	_____	_____
<b>Other:</b>		
Estimated Tax Payments	_____	_____

\* Provide any tax related information not listed above, e.g. new brokerage statements, K-1 investments, etc.



2014

General Information:

Taxpayer		Spouse	
Yes	No	Yes	No

Do you qualify as disabled? .....

If you are a retired U.S. Government employee receiving a federal pension,  
enter the payer's name and dates you worked for the U.S. Government.

TSJ	Payer's Name	From (Mo/Da/Yr)	To (Mo/Da/Yr)

Residency Information:

From (Mo/Da/Yr)	To (Mo/Da/Yr)
-----------------	---------------

If you did not live in Oregon for all of 2014, enter the dates you did live in Oregon .....

Enter the state names other than Oregon where you had income .....

Education Savings:

Yes	No
-----	----

Did you or your spouse make any contributions to a 529 Oregon College Savings Network account? .....

If Yes, enter the following:

TS	Name of Designated Beneficiary	Social Security Number	Portfolio Number	Account Number	2014 Amount Contributed

Voluntary Contributions:

Enter the amount you wish to contribute on your 2014 tax return to:

American Red Cross .....		Alzheimer's Disease Research .....	
Oregon Historical Society .....		OR Head Start Association .....	
Child Abuse Prevention .....		Albertina Kerr Centers .....	
Habitat for Humanity .....		Stop Domestic and Sexual Violence ..	
Oregon Food Bank .....		OR Military Financial Assistance .....	

Other Charity (Choose up to two of the following):

American Diabetes Association .....		Oregon Coast Aquarium .....	
SMART .....		SOLV .....	
St. Vincent de Paul .....		The Nature Conservancy .....	
Doernbecher Children's Hospital .....		Oregon Humane Society .....	
The Salvation Army .....		Oregon Veteran's Home .....	
Planned Parenthood of OR .....		LIONS .....	
Shriner's Hospital for Children .....		Special Olympics Oregon .....	
Susan G. Komen for the Cure .....		Cascade AIDS project .....	
Oregon Nongame Wildlife .....			

If you or your spouse wish to contribute \$3.00 to a political party, specify a party.

Taxpayer:  Constitution     Democratic     Independent     Libertarian  
 Republican     Pacific Green     Progressive     Working Families

Spouse:  Constitution     Democratic     Independent     Libertarian  
 Republican     Pacific Green     Progressive     Working Families

