

# READ THIS FIRST

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

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

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



Indicates areas that need to be completed by new clients.



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



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



## TAXPAYER INFORMATION

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



## ADDRESS & STATUS

Street			
City		State	ZIP
<b>Status Changes This Year</b>	<b>Dates</b>	<b>Status Changes This Year</b>	<b>Dates</b>
<input type="checkbox"/> Married		<input type="checkbox"/> Dependent Deceased	
<input type="checkbox"/> Separated		<input type="checkbox"/> Sold Home	
<input type="checkbox"/> Divorced		<b>Legally Blind</b>	
<input type="checkbox"/> Moved		<input type="checkbox"/> Filer	
<input type="checkbox"/> Spouse Deceased		<input type="checkbox"/> Spouse	



## ESTIMATED TAXES PAID

Please provide cancelled checks

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



## SPECIAL INFORMATION

**\*\* Must be reported even if NOT taxable unless TRANSFERRED**

You

Spouse

Employer Pension Plan Coverage?	<input type="checkbox"/>	<input type="checkbox"/>
<b>Conventional IRA, Keogh and SEP Plans:</b>		
Contributions		
Withdrawals (provide 1099-R)		
Rollovers**(1)		
<b>Roth IRA: (1) If rolled from a conventional IRA to a Roth IRA the rollover can be taxable.</b>		
Contributions		
Withdrawals (provide 1099-R)		
Rollovers**(1)		
State Tax Refund (provide 1099-G)		
Social Security or RR (provide SSA-1099/RRB-1099)		
Alimony Received - Matched with Payer		
Tips Received		
Unemployment Received (provide 1099-G)		
Gambling Winnings (provide W-2G)		
Foreign Bank Account	<input type="checkbox"/>	<input type="checkbox"/>
Do you wish to contribute a portion of your taxes to the Presidential Campaign Fund?	<input type="checkbox"/>	<input type="checkbox"/>
Other:		
Other:		
<input type="checkbox"/> <input checked="" type="checkbox"/> If you incurred any adoption expenses this year?		
Salaries, Pensions, & Misc Income	Provide W-2s and 1099s	
Partnership & Trust Income	Provide K-1s	
Student Loan Interest Paid (provide 1098-E)		
Coverdell Account Contribution		
<input type="checkbox"/> <input checked="" type="checkbox"/> If you have been denied earned income credit by the IRS. If so, have you been re-certified? <input type="checkbox"/> Yes <input type="checkbox"/> No		
<input type="checkbox"/> <input checked="" type="checkbox"/> If you bought, sold, or gifted real estate last year. If so, please call in advance to discuss what documents are required.		

## REFUND DIRECT DEPOSIT

Complete for refund direct deposit

Banking Routing Number:	<input type="text"/>
Account Number:	<input type="text"/>
Type:	<input type="checkbox"/> Checking <input type="checkbox"/> Savings

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



# DEPENDENTS

Social Security #s are MANDATORY

▼ \*\* C--Child, R--Relative, O--Other



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



# INTEREST INCOME

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

LINE #	Name of Payer <small>Please provide all forms 1099INT &amp; 1099OID</small>	Banks, Credit Union, Corporate, Bonds, etc.	Seller Financed Mortgages <small>Name, address &amp; SS# required</small>	Direct U.S. Obligations <small>Savings Bonds, T-Bills, etc. (State tax free)</small>	Home State Municipal Bonds <small>(Generally tax free)</small>	Other State Municipal Bonds <small>(Federal tax free)</small>	If over the age of 18	
							Income	✓ If Student
1								
2								
3								
4								
5								
6								
7								
8								
9	Name: _____ SS#: _____							Payor Address: _____
10	Name: _____ SS#: _____							Payor Address: _____
11	FORFEITED INTEREST (Early Withdrawals)		Federal Tax Withheld on Int/Div					



# DIVIDEND INCOME

IRS computer matches payer and amount. Always use payer name listed on 1099 even if not the original source. Some institutions use substitute 1099s, and caution must be used in separating the various types of dividends.

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

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



# STOCK & OTHER ASSET SALES

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

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

# MEDICAL EXPENSES

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

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

# HOME MORTGAGE INTEREST

**IRS MATCH**

Please Provide 1098s

		Primary Residence	Second Home
<b>1st TD</b>	Paid to a Bank, S & L, etc.*		
	Paid to an Individual Must List PAYEE Info. Below**		
<b>2nd TD</b>	Paid to a Bank, S & L, etc.*		
	Paid to an Individual Must List PAYEE Info. Below**		
Home Equity Loan			
Payee Name		SS#	
Address			
* Amounts must agree with Form 1098 issued by the financial institution. If not, check here <input type="checkbox"/> . If Form 1098 was issued in another's SS#, enter that person's name and social security number here:			
**Name		SS#	
If the second home is a qualified motor home, boat, etc., list the name of the payee here			
PLEASE ANSWER THE FOLLOWING QUESTIONS:			
<input type="checkbox"/> Yes <input type="checkbox"/> No	Did you refinance during the year? If yes, please provide final loan escrow statement.		
<input type="checkbox"/> Yes <input type="checkbox"/> No	Does your home equity loan exceed \$100,000?		
<input type="checkbox"/> Yes <input type="checkbox"/> No	Does the sum of all of your home mortgages exceed \$1,100,000?		

# INVESTMENT INTEREST

Vacant land	
Brokerage margin account	
Other:	

# TAXES

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

# CHILD OR DEPENDENT CARE EXPENSES

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

**IRS MATCH**

Check here if you have employer provided dependent care benefits.


Paid To	Address	Provider's SS# or Employer ID# MANDATORY unless it is an exempt organization. <input checked="" type="checkbox"/> Check if exempt.	Payments Must Be Allocated By Child		
			Child:	Child:	Child:
		<input type="checkbox"/>			
		<input type="checkbox"/>			

## CHARITABLE CONTRIBUTIONS

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

Church	Name:	
Temple	Name:	
Mosque	Name:	
Payroll Deduction (filer & spouse)		
United Way		
Cancer Society		
Red Cross		
Heart Fund		
Scouts		
Other:		
Other:		
<b>NON-CASH</b> Household and clothing items must be in good or better condition. A written receipt is required for donations of \$250 or more, and a detailed list should be included with your return if the total exceeds \$500.		
Salvation Army		
Goodwill Industries		
Other:		
Vehicle Donation (provide copy of 1098-C)		
Travel for Charitable Purposes		mi
Out-of-pocket expenses in connection with a charitable organization. Explain:		

## MISCELLANEOUS DEDUCTIONS

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

## EDUCATION EXPENSES

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

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

## CASUALTY LOSSES (or theft or embezzlement)

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

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

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

## AUTO MILEAGE

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

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



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

### Auto Expenses

Do not complete this section if you are using the government's "standard mileage rate".

Gasoline & Oil		
Repairs, Service, Tires, etc.		
Insurance		
License & Taxes		
Wash, Wax, Auto Club, etc.		
Interest (Applies only to self-employed individuals)		
Lease Payment		
Other:		
Employer Reimbursement		

## AWAY-FROM-HOME EXPENSES

Check if employer reimbursed any amount You Spouse

Airfare, Train, etc.		
Auto Rental, Taxi, Bus, etc.		
Meals (enter 100% of expense)		
Lodging (DO NOT INCLUDE MEALS)		
Porter, Skycap, Tips, etc.		
Laundry		
Other:		
<input type="checkbox"/> <input checked="" type="checkbox"/> Check if you do not have written evidence to support these figures.		

## MOVING EXPENSES



Check if employer reimbursed any amount.

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

## HOME SALE-PURCHASE



### HOME SOLD

Address:	
Date Purchased	/ /
Purchase Price (including costs & fees)	
Gain Deferred from Prior Property or Residence(s)**	
<b>** If you sold a home under the old deferral rules (prior to 8/5/97), you can find the amount deferred on Form 2119 from the tax return for the year of sale.</b>	
Improvements (not maintenance) on Home Sold	
Date of Sale	/ /
Sales Price (provide closing escrow statement)	
Sales Expenses (provide closing escrow statement)	
<input type="checkbox"/> <input checked="" type="checkbox"/> if you owned and used the property as your primary residence two of the prior 5 years <input type="checkbox"/> <input checked="" type="checkbox"/> if your spouse owned and used the property as his/her primary residence two of the prior 5 years <input type="checkbox"/> <input checked="" type="checkbox"/> if this residence or any part of this home was rented or used for business purposes. <input type="checkbox"/> <input checked="" type="checkbox"/> if this home was acquired in exchange for a business or investment property after 5/6/97. <input type="checkbox"/> <input checked="" type="checkbox"/> if this home was acquired via a tax-free (Sec. 1031) exchange.	


## "OFFICE-IN-HOME" EXPENSES

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

Total Square Feet of Home	
Total Square Feet Used for Office	
Total Square Feet Used for Storage	
Rent	Utilities
Insurance	Condo/Assoc. Dues
Home Repairs	Office Repairs


# RENTAL INCOME

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

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

## EXPENSES

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


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


## CAPITAL ASSET PURCHASES & IMPROVEMENTS (Business or Rental)

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

# BUSINESS INCOME

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

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

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

