

Tax Deduction Locator & IRS Trouble Minimizer

Provided By:

SAVE TIME – READ THIS FIRST

This organizer is designed to assist and remind you of information that is needed to prepare your tax return. The goal is not to overlook anything so you can maximize your legal deductions, comply with government reporting requirements, and avoid problems with the IRS after the return is filed.

Taxes are complicated and the rules change constantly. This organizer was designed specifically for the 2011 tax year and certain items may not apply to other years. Although care has been taken to accommodate most taxpayers' needs, please note questions that are related to issues not included here under "Questions You May Have" in Section D5.

Section Categories – To help you collect your information quickly, this organizer is organized into four general areas. Information required from:

- everyone – Sections A1 – A13 (Pages 2 & 3)
- those who itemize their deductions – Sections B1 – B10 (Pages 4 & 5)
- those with business or rental income – Sections C1 – C7 (Pages 6 & 7)
- those who have relocated, sold their home, made home energy improvements or have debt relief income – Sections D1 – D4 (Page 8)

The instructions provided in the header of each section will help you determine if you are required to complete the information in that section. Before proceeding, please take a moment to review the purpose of the SPECIAL MARKERS used throughout this organizer.



Your tax information from the prior year is automatically transferred to this year's tax return. Therefore, not all taxpayer data and contact info needs to be recorded. The marker signifies that returning clients need only enter data in that section if it has changed since the prior year or if there is new information.



This marker notes areas where the IRS can match the entry on their computer and incomplete or incorrect information can trigger government correspondence or, worse yet, an office audit. Pay particular attention to sections or individual entries with this symbol.



This flag symbol denotes areas where a deduction or item of income is to be treated differently when computing the alternative minimum tax (AMT). The AMT is another way of computing your tax liability, which applies more restrictive limits on certain deductions and preference income. If higher than the regular tax, the AMT applies.



This marker indicates payments that may require the issuance of a 1099 if the annual amount paid to an individual is \$600 or more. Failure to file 1099s can lead to a loss of the tax deduction for that expense and failure to timely file the forms with the IRS and furnish copies to payees can result in substantial penalties.

YOUR TAX APPOINTMENT

Please complete and sign this organizer prior to your appointment.

- ☐ Please call to schedule your appointment. Try to call early before the calendar is booked up.
- ☐ Please mail the completed organizer to this office prior to your appointment.
- ☐ Please mail the completed organizer along with required documentation, W2s, 1099s, 1098s, K-1s, etc., to this office so your return can be prepared by correspondence.

- ☐ Your tax appointment is scheduled for:

Day: _____

Date: _____

Time: _____

Please notify this office promptly if you are unable to keep this appointment.

If you are a new client, be sure to provide a copy of last year's tax return.

Referrals are Always Appreciated.

If you know someone who would like a tax appointment, please have them call this office. Do not be concerned that your business, personal or financial matters will be discussed with clients whom you refer. All client information is treated in the utmost confidence.

TAXPAYER INFORMATION

The information on this page is required for every taxpayer. Please review each section on this page and report items that are applicable to you, your spouse or dependents.

A1 - TAXPAYER INFORMATION

Returning clients can skip this section except for changes.

Filer Name (Must Match SS Admin)	
Social Security No.	Birth Date / /
Occupation	<input type="radio"/> If Legally Blind
Contact Phone	<input type="radio"/> Day <input type="radio"/> Evening
E-Mail Address	
Spouse Name (Must Match SS Admin)	
Social Security No.	Birth Date / /
Occupation	<input type="radio"/> If Legally Blind
Contact Phone	<input type="radio"/> Day <input type="radio"/> Evening
E-Mail Address	

A2 - ADDRESS

Returning clients can skip this section except for changes.

Street	Apt/Unit No	
City	State	Zip
Home Phone Number		

A3 - STATUS CHANGES FOR 2011

Check any that apply and enter the effective date.

<input type="radio"/> Married /	<input type="radio"/> Moved /
<input type="radio"/> Separated /	<input type="radio"/> Home Sold /
<input type="radio"/> Divorced /	<input type="radio"/> Spouse Deceased /
<input type="radio"/> Retired /	<input type="radio"/> Dependent Deceased /

A4 - ESTIMATED TAXES PAID

This office cannot assume that all estimated taxes were paid as originally scheduled or on time. Therefore, please enter the amounts and dates of payment or provide proof of payments. Incorrect amounts will result in IRS correspondence after the return is filed.

Payment & Due Date	Date Paid	Federal	State
Applied from Last Year's Refund			
First Quarter April 18, 2011			
Second Quarter June 15, 2011			
Third Quarter Sept. 15, 2011			
Fourth Quarter Jan. 17, 2012			

A5 - REFUND DIRECT DEPOSIT

Complete this section to have your refund automatically deposited into your bank account. Doing so will speed up the refund and eliminate the danger of a check being lost or stolen. Direct deposit can be allocated to up to 3 separate accounts. Entries for only one account are provided below. If you wish to make multiple deposits, please provide the additional account information and how you wish to allocate the refund.

Bank Routing Number (Exactly 9 Digits)	
Account Number (include hyphens - omit spaces & special characters - 17 digits max)	
<input checked="" type="checkbox"/> Account Type: <input type="radio"/> Checking <input type="radio"/> Savings Allocation:	

A6 - INCOME & ADJUSTMENTS

You	Spouse
W-2 Wages – Please provide W-2 forms (retain copy "C" for your records)	
Partnership, Trust or S-Corporation K-1s (provide complete K-1 copies)	
Were you the beneficiary of an inheritance? <i>If so, please verify with executor or trustee if you will be receiving a K-1.</i>	<input type="radio"/> Yes <input type="radio"/> Yes
State Tax Refund (provide 1099-G)	
Social Security or RR (provide SSA-1099 or RRB-1099)	
Pension Income (provide all 1099-Rs)	
Alimony Received (IRS matches with alimony paid)	
Alimony Paid (provide name and SSN below)	SS#:
Tips (not included in W-2)	
Unemployment Compensation (provide 1099-G)	
Gambling Winnings (provide W-2Gs)	

A7 - IRA & SE PLANS

You	Spouse
Retirement Plan with your Employer?	<input type="radio"/> Yes <input type="radio"/> Yes
Did you or your spouse convert a traditional into a Roth IRA during 2011?	<input type="radio"/> Yes <input type="radio"/> Yes
Did you or your spouse convert a traditional IRA into a Roth IRA in 2010 and delay paying the tax until 2011 and 2012?	<input type="radio"/> Yes <input type="radio"/> Yes
Traditional IRA, Keogh & SEP Plans	
Contributions	
Withdrawals (1099-R) ⁽¹⁾	
Rollovers ^{(2) (3)}	
Roth IRA	
Contributions	
Withdrawals (1099-R) ⁽¹⁾	
Rollovers ^{(2) (3)}	
(1) Show reason if under age 59½ (2) Must be reported even if not taxable unless "transferred" (3) Rollovers from Traditional to a Roth IRA may be taxable.	

A8 - SPECIAL QUESTIONS & INFORMATION

Coverdell Education Account Contribution	
Coverdell Education Account Distribution (provide 1099-Q)	
Qualified Tuition Plan (Sec. 529) Distribution (provide 1099-Q)	
Student Loan Interest paid (provide 1098-E)	
Adoption Expenses <input type="radio"/> If "special needs child"	
CAUTION – Review the following questions carefully. There are severe penalties associated with failing to report an interest or signature authority over a foreign bank account. Please call our attention to any dealings related to foreign accounts and inheritances.	
<input checked="" type="checkbox"/> If you or your spouse have signature authority or are named as a co-owner on a bank account in a foreign country even if the funds are not yours.	<input type="radio"/>
<input checked="" type="checkbox"/> If you received an inheritance from a foreign country.	<input type="radio"/>
<input checked="" type="checkbox"/> If you or spouse have a foreign bank account (over \$10,000)	<input type="radio"/>
<input checked="" type="checkbox"/> If you or your spouse received a distribution from, or were the grantor, or transferor to, a foreign trust	<input type="radio"/>
<input checked="" type="checkbox"/> If at any time during the year you or your spouse held an interest in a foreign financial asset	<input type="radio"/>
<input checked="" type="checkbox"/> If you have been denied Earned Income Credit by the IRS	<input type="radio"/>
<input checked="" type="checkbox"/> If you have been re-certified for the Earned Income Credit	<input type="radio"/>
<input checked="" type="checkbox"/> If you bought, sold, or gifted real estate in 2011. <i>If you have, please call in advance to discuss what documents are needed.</i>	<input type="radio"/>
<input checked="" type="checkbox"/> If you made a gift of money or property to any individual in excess of \$13,000 (\$26,000 for joint gifts by a married couple)	<input type="radio"/>
<input checked="" type="checkbox"/> If you employ household workers	<input type="radio"/>
<input checked="" type="checkbox"/> If you sold jewelry, gold, coins, or other precious metals during the year?	<input type="radio"/>
<input checked="" type="checkbox"/> If you wish to contribute to the Presidential campaign fund:	<input type="radio"/> You <input type="radio"/> Spouse

ADDITIONAL INFORMATION

The information on this page is required for every taxpayer. Please review each section on this page and report items that are applicable to you, your spouse or dependents.

A9 - DEPENDENTS

Returning clients need only enter the first names since the other info is on file. Enter all the information for new dependents.

First Name	Last Name (If Different)	Social Security # (Mandatory)	Enter S for Son, D for Daughter, R for Relative, O for Other if you are NOT the child's custodial parent	Months in Home (Your Home)	Birth Date	If over the age of 18 Income	if Student
			<input type="radio"/>		/ /		<input type="radio"/>
			<input type="radio"/>		/ /		<input type="radio"/>
			<input type="radio"/>		/ /		<input type="radio"/>

A10 - INTEREST INCOME

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

Caution: All interest must be reported even if tax-free!

Name of Payer Please provide all forms 1099INT and 1099OID (Entries are not needed when 1099s are provided)	Banks, Credit Union, Corp Bonds, etc.	Seller Financed Mortgages	Direct U.S. Obligations Savings Bonds, T-Bills, etc. (State Tax-Free)	Home State Municipal Bonds (Generally Tax-Free)	Other State (Federal Tax-Free)
		Note: Seller financed mortgages require the name, SS# and address of the payer. See the special line below.			
Payer Name:	SS#:		Address:		
Forfeited Interest			Federal Tax Withholding on Interest & Dividends		

A11 - DIVIDEND INCOME

IRS 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. Please bring broker statements.

Name of Payer - Please provide all forms 1099DIV (Entries are not needed when 1099s are provided)	Foreign Taxes Paid	Ordinary	Qualified Dividends ⁽¹⁾	Capital Gains	Source U.S. Obligations ⁽²⁾	Taxable to State Only	Non-Taxable State & Federal

(1) Qualified dividends receive special tax treatment and are included in the "Ordinary Dividends" total. (2) Includes income from savings bonds, T-Bills, etc., which are state tax-free.

A12 - INVESTMENT SALES

IRS matches gross proceeds from sales using the 1099-B. All transactions must be reported even if there is no profit. If broker provides a summary of transactions, bring it and skip this section. For home sales, see Section D1.

Description (Please provide all forms 1099B)	✓ If Inherited	Date Acquired	Date Sold	Selling Price	Cost or Other Basis ⁽¹⁾	Profit (Memo Only)
	<input type="radio"/>	/ /	/ /			
	<input type="radio"/>	/ /	/ /			
	<input type="radio"/>	/ /	/ /			
	<input type="radio"/>	/ /	/ /			
	<input type="radio"/>	/ /	/ /			

(1) The basis from which gain is determined may not be the original cost and must account for stock splits, reverse splits, mergers, reinvested dividends, wash sales, etc.

A13 - CHILD OR DEPENDENT CARE EXPENSES

Care must enable you to work (or search for work) or attend school FULL-TIME. Care must be for a child under age 13 or an individual who is physically or mentally incapable of self care. If you are a student, also see section C4. IRS matches employer provided care benefits and income reporting of care provider.

<input type="radio"/> ✓ If you have employer provided dependent care benefits		Provider's SSN or Employer ID#	Payments MUST Be Allocated By Child/Dependent		
Paid To	Address & Phone Number	MANDATORY unless it is an exempt organization. Check circle if exempt.	Child/Depnd.'s Name	Child/Depnd.'s Name	Child/Depnd.'s Name
		<input type="radio"/>			
		<input type="radio"/>			
		<input type="radio"/>			



ITEMIZED DEDUCTIONS

Taxpayers may choose between itemized or standard deductions. This page and the adjoining page are for recording your expenses, which are needed when itemizing your deductions. If you are certain that you cannot itemize your deductions, you can skip this page and the next one. **CAUTION: If you are married and filing separately and either you or your spouse itemize your deductions, then the other spouse must also itemize their deductions. The law does not allow one to itemize and the other to take the standard deduction.**

☐ ☒ **If filing married separate and your spouse is itemizing deductions.**

B1 - MEDICAL EXPENSES

Although for Federal purposes medical expenses are only deductible to the extent they exceed 7½% of your adjusted gross income (AGI) for the year (10% of AGI if taxed by the alternative minimum tax) some states, such as Arizona, do not have that limitation. If your state has a lower or no limitation be sure to list your medical expenses. Do not list expenses reimbursed by insurance or expenses and premiums paid with pre-tax funds.

INSURANCE PREMIUMS for Medical, Dental, Vision & Hospital	
Medicare Insurance Premiums (Not payroll tax)	
Long-Term Care Insurance	Filer Spouse
Doctors, Dentists ⁽¹⁾ (No discretionary cosmetic surgery)	
Acupuncture & Chiropractic Care	
Hospital ⁽²⁾	
Prescription Drugs (Not over-the-counter drugs)	
Nursing Care	<input type="radio"/> <input checked="" type="checkbox"/> If in-home care
Eye Exam, Glasses, Contact Lenses, Contact Lens Solution	
Hearing Aids & Batteries	
Ambulance & Paramedics	
Auto Travel (To and from medical treatment)	Between 1/1 and 6/30 Between 7/1 and 12/31 miles miles
Parking (For medical treatment)	
Taxi, Shuttle, Air Fare, Etc. (To reach medical treatment)	
Lodging (For medical treatment)	No. of days
Telephone (Medical-related toll charges only)	
Therapy & Special Schooling ⁽³⁾	
Supplies & Equipment	
Handicapped Placard	
Handicapped Home Modifications	
Rentals (crutches, wheelchair, walker, oxygen equipment, etc.)	
Other:	
Other:	

- (1) Includes Christian Science practitioner and psychological counseling.
(2) Includes nursing homes for individuals medically incapable of self care. Also includes hospital or nursing home meals.
(3) Includes physical therapy and psychotherapy; special schooling for physically or mentally handicapped.

B2 - INVESTMENT INTEREST

Interest paid on loans to acquire investments. This interest is only allowable to the extent of net investment income.

Brokerage Margin Accounts	
Vacant Land	
Other:	
Other:	

B3 - TAXES PAID

Do not list any taxes associated with a business or rental activity. Taxes are not deductible for AMT purposes.

Real Estate – Primary Residence	Do not include interest & penalties.
Real Estate – 2nd Home	
Real Estate – Investment Property (Land, etc.)	
CAUTION – Some tax bills include non-deductible special services. CA taxpayers please include parcel numbers of 1st and 2nd Homes on the CA return. Please provide copies of the tax bills.	
Vehicle License Fees (Tax portion only):	(1) (2) (3)
Personal Property Tax (Boat, plane, etc.)	
Sales Tax – Receipted (Leave blank for standard amount)	
Sales Tax – Cars, Boats, Home, Etc. (Do not include above)	
Income Taxes Paid to Another State	State:
City, County, Local Taxes (not listed in another category)	
Other:	
State Income Tax Paid During 2011 (please provide proof of payment) Do not include taxes withheld; they are automatic from the source documents.	
Balance Due 2010 Return	Other Year's Tax Or Adjustment
Extension Payment 2010 Return	2010 4th Qtr. Estimate Paid Jan. 2011

B4 - HOME MORTGAGE INTEREST

Enter only interest on loans **secured** by your primary residence and designated second residence. This deduction is limited to interest paid on \$1 million of home acquisition debt and \$100,000 of home equity debt on your primary or designated second residence. Equity debt interest is not deductible for AMT purposes. IRS matches the interest paid on home mortgages.

CAUTION – if paid to an individual, check circle and enter the PAYEE's address and Social Security number in Box A below to avoid IRS correspondence.	<input checked="" type="checkbox"/> If 2nd Home	<input checked="" type="checkbox"/> If Equity Loan	Amount Please provide Form 1098
Paid to:	<input type="radio"/>	<input type="radio"/>	
Paid to:	<input type="radio"/>	<input type="radio"/>	
Paid to:	<input type="radio"/>	<input type="radio"/>	
Paid to:	<input type="radio"/>	<input type="radio"/>	



CAUTION – If Form 1098 was issued using a co-owner's SSN, enter that individual's name & SSN to avoid IRS correspondence.

Box A	Name:
	SSN:

If your home or 2nd home is a qualified motor home, boat, etc., list the name of the payee here:

PLEASE ☒ ANY OF THE FOLLOWING THAT APPLY:

- ☐ Has the original home loan ever been refinanced?
☐ Did you refinance any of these loans this year? (If so, provide escrow closing statements)
☐ Have you exceeded the \$100,000 equity debt limit?
☐ Does the total of all your home loan balances exceed \$1 million?

ITEMIZED DEDUCTIONS

B5 - CASH CHARITABLE CONTRIBUTIONS

All cash contributions **MUST** be documented with either a bank record or written verification from the charity. Personal benefits must be excluded from the donation.

House of Worship	
Payroll Deduction (Filer)	
Payroll Deduction (Spouse)	
Other:	
Other:	
Other:	

B6 - NON-CASH CONTRIBUTIONS

Household and clothing items must be in good or better condition. Items of minimal value such as underclothing are not counted. A written receipt is required for donations of \$250 or more. An itemized list should be included with your return if the total exceeds \$500. Deductions are limited to the lesser of your cost or the fair market value for each item contributed.

Clothing & Household Items	
Automobile Travel	miles
Volunteer Expenses - Explain:	
Vehicle Donation (Provide Form 1098-C)	
Other:	
Other:	

B7 - OTHER DEDUCTIONS

The expenses listed in this section are part of the "miscellaneous" itemized deductions but are listed separately because they are not subject to the 2% of AGI limit.

Gambling Losses (Only to the extent of gambling winnings)	
Impairment (Handicapped) Related Work Expenses	
Unrecovered Pension Basis (Deceased taxpayer)	

B8 - CASUALTY LOSSES

Generally, to be deducted, casualty losses, after insurance reimbursement must exceed 10% of your adjusted gross income (AGI) and then only the amount that exceeds the 10% is deductible. There are exceptions for certain theft, embezzlement and designated disaster area losses.

- ☐ ☒ If the loss was in a presidentially declared disaster area
- ☐ ☒ If the loss was from theft or embezzlement
- ☐ ☒ If the loss was the result of a Ponzi scheme

Casualty Description				
Date of Casualty			/ /	
Insurance Reimbursement				
Property Damaged – or provide a list in the same format				
Description of Property	Date Acquired	Original Cost or Other Basis	Fair Market Value Before Casualty	After Casualty
	/ /			
	/ /			
	/ /			

B9 - MISCELLANEOUS

The expenses listed in this section are only deductible to the extent they exceed 2% of your AGI, and are generally not deductible at all when computing the alternative minimum tax.

DO NOT enter Self-employed business expenses here. Instead list them in Section C7

Employee Business Expenses

Don't include amounts that **COULD** BE or were reimbursed by your employer. List all travel expenses including out-of-town meals, hotel, air fare, etc., in section C2.

You
Name:

Spouse
Name:

Auto Travel	See Section C1	
Business Gifts – Limited to \$25 per recipient per year. Must be ordinary & necessary.		
Continuing Education	See Section C4	
Employment Seeking & Resume Fees		
Entertainment & Meals (Enter 100% of expense)		
Equipment – Include individual items costing more than \$500 in Section B10		
Insurance – Malpractice, E&O, Etc.		
Occupational Licenses, Fees, Credentials, Etc.		
Publications & Journals		
Telephone (Business calls only)		
Tools – Include individual items costing more than \$500* in Section B10		
Supplies		
Uniform Purchases (Not including street wear)		
Uniform Cleaning		
Union & Professional Dues		
Other:		
Investment Expenses – DIRECTLY connected with the production of TAXABLE INCOME ONLY! Do not include purchase or sales costs. Include interest in Section B2.		
Investment Advisory Fees		
Safe Deposit Box Fees		
Legal & Accounting (Related to investments)		
Other:		
Other Miscellaneous Deductions		
Attorney Fees (To protect or produce taxable income only)		
IRA or SE Plan Fees Paid By You (Not deducted from the plan)		
Tax Preparation & Consulting Fees		
Credit/Debit Card Fees to Make Tax Payments		
Other:		

B10 - ITEMS COSTING \$500* OR MORE

Equipment, tools, computers, etc., used in business and costing more than \$500* and having a useful life of more than one year must be treated differently for tax purposes.

Description of Property	Date Acquired	Cost
	/ /	
	/ /	
	/ /	

* The threshold \$ amount requiring an item to be depreciated is not specified in the tax code or regulations. 2008 proposed (but not final) regulations suggest \$500 may be an acceptable threshold.

EMPLOYEE BUSINESS EXPENSES

The expenses included in these sections are auto, travel, home office and education expenses that must be allocated between itemized deductions and business schedules.

C1 - BUSINESS VEHICLE EXPENSES

DO NOT complete this section or the Business Vehicle Expense section if your vehicle is used only for commuting to work and for personal travel.

This section MUST be completed for every vehicle that is used for business whether or not you use the actual expense or "standard mileage rate." IF THIS IS THE FIRST YEAR OF BUSINESS USE FOR THE VEHICLE, PROVIDE A COPY OF THE PURCHASE OR LEASE CONTRACT.		Vehicle#1 <input type="radio"/> You <input type="radio"/> Spouse	Vehicle#2 <input type="radio"/> You <input type="radio"/> Spouse
Enter vehicle make, model and year			
<input checked="" type="checkbox"/> If the vehicle is provided (owned) by your employer		<input type="radio"/>	<input type="radio"/>
Amount of reimbursement provided by the employer			
<input checked="" type="checkbox"/> If reimbursement is included in W-2 (Box 1) wages		<input type="radio"/>	<input type="radio"/>
<input checked="" type="checkbox"/> If this vehicle is available for personal use		<input type="radio"/>	<input type="radio"/>
<input checked="" type="checkbox"/> If you had another vehicle for personal use		<input type="radio"/>	<input type="radio"/>
<input checked="" type="checkbox"/> If you have written evidence to support your deduction		<input type="radio"/>	<input type="radio"/>
Parking (do not include at place of employment) & Tolls			
TOTAL MILES DRIVEN THIS YEAR Include all mileage – personal, commuting and business			
Business Miles	For Employer	Between 1/1 and 6/30	
		Between 7/1 and 12/31	
	Between First & Second Job	Between 1/1 and 6/30	
		Between 7/1 and 12/31	
	From Job to School	Between 1/1 and 6/30	
		Between 7/1 and 12/31	
	Rental	Between 1/1 and 6/30	
		Between 7/1 and 12/31	
Self-Employed Business	Between 1/1 and 6/30		
	Between 7/1 and 12/31		
Temporary Job Sites	Between 1/1 and 6/30		
	Between 7/1 and 12/31		
Other (i.e. investment, tax prep, union or professional meetings - Provide detail)	Between 1/1 and 6/30		
	Between 7/1 and 12/31		
Average Round-Trip Distance to Work – Required			
Total Commuting Miles for the Year – Required			
VEHICLE OPERATING EXPENSES – This information is only required if you are using the actual expense method, or if you used the actual method the first year the vehicle was placed in service.			
Fuel			
Maintenance, Tires, Batteries and Repairs			
Insurance (Do Not Duplicate Elsewhere)			
Vehicle Licenses (Do Not Duplicate Elsewhere)			
Lease Payments			
Loan Interest (Not Deductible if Employee)			
Taxes (Do Not Duplicate Elsewhere)			
Wash & Wax			

C2 - AWAY FROM HOME EXPENSES

	You	Spouse
Airfare		
Auto Rental, Bus, Shuttle, Taxi, Train, Etc.		
Meals (Including tips)		
Lodging (Meals must be separated and included in the line above)		
Laundry		
Bellman, Skycap, Etc.		
Other:		
Other:		
Other:		

Business Expense Documentation

Business expense deductions must be based on a log and/or other receipts and records. Actual receipts are required for expenditures of \$75 or more and for all lodging expenses. The combination of records should document: the business purpose, date and time, place and amount. For business meals and entertainment, you must also document that **(1)** you discussed business during the meal, or **(2)** you had a substantial bona fide business discussion or activity before or after the meal/entertainment, or **(3)** you ate alone while out-of-town. You must also record the name and business relationship of each person entertained. **You may not deduct these expenses unless documented.**

C3 - HOME OFFICE 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. If you are an employee, the home office use must also be for the convenience of the employer. Enter 100% of home taxes and mortgage interest in Sections B3 & B4.

AREA (Sq Feet) of: Entire Home	FE	Office Area	FE	Business Storage	FE
EXPENSES: Rent ⁽¹⁾		Utilities		Insurance	
(Entire Home) Repairs ⁽²⁾		Maintenance		Management Condo Fees	
EXPENSES: Repairs		Maintenance		Other	
(Office Portion Only)					
(1) If you own your home leave this entry blank. If this is the first time to claim this office, provide the home purchase settlement closing statement, property tax statement and list of improvements to the office.					
(2) Roof, outside painting included, not lawn care, pool maintenance.					

C4 - EDUCATION EXPENSES

CAUTION: These expenses may qualify for tax credits and deductions and are used to justify certain exclusions and tax or penalty-free distributions. Expenses must be segregated by student. Use a different column for each student in the family. Please provide forms 1098-T and/or 1099-Q if applicable.

STUDENT #1 Name:	<input type="radio"/> Taxpayer <input type="radio"/> Spouse <input type="radio"/> Dependent		
STUDENT #2 Name:	<input type="radio"/> Taxpayer <input type="radio"/> Spouse <input type="radio"/> Dependent		
STUDENT #3 Name:	<input type="radio"/> Taxpayer <input type="radio"/> Spouse <input type="radio"/> Dependent		
FOR TUITION CREDIT	STUDENT #1	STUDENT #2	STUDENT #3
<input checked="" type="checkbox"/> If a Full-Time Student	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Post-Secondary Tuition – First Four Years			
Post-Secondary Tuition – After Four Years			
Enrollment Fees & Course Materials			
FOR CONTINUING EDUCATION			
Tuition & Fees			
Seminar Fees, Etc.			
Books & Supplies			
Travel Expenses	List in Sections C1 and/or C2		
FOR EDUCATION PLANS – Certain expenses, although not deductible, must be reported to justify tax-free distributions from Coverdell Accounts, Qualified Tuition (Sec. 529) Plans and Savings Bond Exclusions. If you did not have distributions from one of those, you can skip the entries below.			
Tuition K – 12th Grade (Coverdell Only)			
Tuition – Post Secondary			
Books & Supplies			
Room & Board			

BUSINESS INCOME



This marker indicates payments that may require the issuance of a 1099 if the annual amount you paid to an individual is \$600 or more. Failure to issue 1099s could lead to the loss of the deduction for that expense and/or monetary penalties.

C5 – REAL ESTATE RENTAL INCOME & EXPENSES

For property purchased or converted to rental use this year, provide purchase documents and property tax statement. List business vehicle expenses and travel expenses under "Rental Mileage", Section C1. Enter equipment rental business activities in Section C7 below. Copy this page if you have more than two rental activities or purchased more than four business assets or property improvements.

Property Number	Enter R for Residential C for Commercial	Address or Description	Rental Income (Provide any 1099-Ks)	Percent Ownership if not 100%	IF A VACATION HOME Days Used Personally	Number of Rental Days
#1						
#2						

Expenses	Property #1	Property #2	Expenses	Property #1	Property #2
Advertising			Supplies, Hardware, Etc.		
Cleaning & Maintenance			Taxes – Property		
Commissions			Taxes – Payroll (Do not include amounts withheld from employees)		
Insurance			Utilities (electric, gas, water, garbage collection, etc.)		
Legal & Professional Fees			Wages (W-2) (Generally the amount from line 1 of the 2011 form W-3)		
Management Fees			Condo or Management Fees		
Mortgage Interest Paid to Banks			Telephone (toll calls only)		
Other Interest			Improvements & Replacements	These include cost of furnishings, appliances, drapes and major repairs. Enter these expenses in Section C6.	
Repairs			Other:		

C6 – BUSINESS ASSET PURCHASES & IMPROVEMENTS

Date Purchased	Description	Used for Rental#	Business#	Cost	Date Purchased	Description	Used for Rental#	Business#	Cost
/ /					/ /				
/ /					/ /				

C7 – SELF-EMPLOYED BUSINESS

List business vehicle expenses and travel expenses in Sections C1 and C2. Enter home office expenses in Section C3. Copy this page if you have more than two business activities.

Enter the total gross income here including cash and credit card payments. Please provide all Forms 1099-K received from all merchant card and third party payers.

Business Number	Enter F for Filer, S for Spouse	Self-Employed Health Insurance Cost	Business Name	Employer ID Number (if applicable)	Gross Income	Returns & Allowances	Beginning Inventory	Additions to Inventory (If other than purchases provide additional detail)	Ending Inventory
#1									
#2									

Expenses	Business #1	Business #2	Expenses	Business #1	Business #2
Advertising			Licenses (list multi-year licenses & permits under "other")		
Commissions and Fees			Office Expense		
Contract Labor			Pension Plan Fees		
Dues & Publications			Rent – Equipment		
Entertainment & Business Meals (100%)			Rent – Other		
Employee Benefit Programs			Repairs		
Employee Health Benefit Plans			Supplies		
Equipment – less than \$500* per item			Taxes – Payroll (Do not include amounts withheld from employees)		
Equipment – Other	Enter these expenses in Section C6.		Taxes – Sales		
Freight			Taxes – Property		
Gifts (Limited to \$25 per person)			Telephone		
Insurance (Not Health)			Utilities		
Interest – Mortgage (other than home)			Wages (W-2) (Generally the amount from line 1 of the 2011 form W-3)		
Interest – Other			Other Expenses		
Internet Service			Other:		
Lease Improvements	Enter these expenses in Section C6.		Other:		
Legal & Professional			Other:		

The threshold \$ amount requiring an item to be depreciated is not specified in the tax code or regulations. 2008 proposed (but not final) regulations suggest \$500 may be an acceptable threshold.



RELOCATION, HOME SALE, DEBT RELIEF, ENERGY CREDITS

D1 – HOME SALE

If you sold your home, abandoned it, or lost it to foreclosure, the disposition may need to be reported. If you received a 1099-S, it is very important that you provide it. If you abandoned the home or lost it to foreclosure, see Section D4.

Address of Home Sold

Date Purchased

/ /

Purchase Price (including purchase escrow costs)

Gain Deferred from a Home Sale made prior to 5/7/1997
This generally does not apply to individuals who have previously sold a home after 5/6/1997. If it applies, bring the Form 2119 for the year of the last home sale prior to 5/7/97.

Improvements to Home Sold (not maintenance)

Date of Sale

/ /

(Please bring closing escrow statement.
This document will have the
information needed for these entries.)

Sales Price

Sales Expenses

☒ If you owned and used the home as your primary residence for two of the prior five years (counting back from the sale date)

☐

☒ If your spouse (if married) owned and used the home as his/her primary residence for two of the prior five years

☐

If owned and used less than two years, give reason:

☒ If the home was ever used for business (such as a rental, home office or day care center)

☐

☒ If any of the business use in the prior question was before 5/7/97

☐

☒ If the home was acquired by tax-deferred (Sec 1031) exchange after 10/22/04

☐

☒ If you (and spouse if married) have excluded gain from the sale of a prior residence within two years of the date of sale of this residence

☐

☒ If the home was inherited (including from a deceased spouse)

☐

☒ If the home was not used as your primary residence for any period after 2008

☐

☒ If you previously claimed the new or long time resident homeowner credit

☐

D2 – HOME ENERGY CREDITS

Enter only items certified by the manufacturer to meet Government energy standards.

Energy-Efficient Improvements – QUALIFIED insulation, roofing, windows, skylights, exterior doors, heating and air conditioning systems for the PRIMARY RESIDENCE OF THE TAXPAYER LOCATED WITHIN THE U.S. ☐ ☒ If credit claimed in a prior year

Description of Improvement

Cost

Energy-Efficient Property – QUALIFIED solar electric generation, solar water heating systems, fuel cell property, wind energy property, and geothermal heat pumps for a RESIDENCE OF THE TAXPAYER LOCATED WITHIN THE U.S. ☐ ☒ If primary residence

Description of Property

Cost

D3 – MOVING DEDUCTIONS

To qualify for a moving expenses deduction, the distance to the new job from the old home must be at least 50 miles farther than to the old job from the old home.

☐ ☒ If employer reimbursed any amount of moving expense or home sale assistance and provide the reimbursement statement from the employer (Form 3903 or a substitute statement)

A - Miles from Old Residence to New Job

miles

B - Miles from Old Residence to Old Job

miles

A minus B – if less than 50 miles, stop: no deduction allowed

miles

Commercial Mover

Temporary Storage (up to 30 days)

Truck Rental

Rental Fuel Costs

Trailer Rental

Highway Tolls

Lodging en route (no meals)

Airfare

No of owned vehicles driven to new home

Auto Travel

miles

Boxes/Tape/Supplies

Other:

Other:

Other:

D4 – DEBT RELIEF & FORECLOSURE

If you had debt totally or partially forgiven, you may be required to report debt relief income. This includes real estate mortgages, credit card debt, vehicle loans, etc. Debts discharged in bankruptcy are not included. Please call the office in advance to discuss what additional documentation may be required.

☐ ☒ If you had any amount of credit card debt forgiven and provide a copy of the 1099-C you received from the financial institution

☐ ☒ If you abandoned your home and provide a copy of the 1099-A and/or the 1099-C you received from the financial institution (also complete Section D1 home sale information)

☐ ☒ If your home was foreclosed upon or you sold it under a "short sale" agreement with the lender and provide a copy of the 1099-A and/or the 1099-C you received from the financial institution (also complete Section D1 home sale information)

D5 – QUESTIONS YOU MAY HAVE

D6 – SIGNATURE

To the best of my knowledge, all the information contained within this document is true, correct and complete.

Filer's Signature

Date

Spouse's Signature

Date