

Prepared By:

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2545 Farmers Dr Ste 180
Columbus, OH 43235-2791

Prepared For:

New Client

2014 Client Organizer

Russell Eckert Mealer & Kalb CPAs, Inc
2545 Farmers Dr Ste 180
Columbus, OH 43235-2791
614-336-3992

New Client
,

Dear New:

This Client Organizer and Questionnaire is designed to help you gather tax information needed to prepare your 2014 personal income tax return. We have preprinted certain information from your 2013 personal income tax return to help you complete the organizer with minimal time and effort. Enter 2014 information on the Client Organizer sheets provided. If any information does not apply to you or is incorrect, please draw a line through it or make the necessary corrections.

The following deadlines are being implemented in our attempt to prepare your tax returns more efficiently:

- * **Wednesday, April 1, 2015**
(Last day to submit tax package for timely filing on April 15, 2015)

- * **Friday, April 10, 2015**
(last day to request an extension, must be accompanied by a signed work agreement)

In recent years there have been significant delays in our ability to begin work on tax returns due to last-minute tax law changes and late issuance of brokerage statements. The 2014 tax year will certainly have similar delays.

The above cut-off dates are being implemented in order to manage the final days of tax season.
Please make every effort to submit your tax package as soon as possible.

If necessary, please submit your package timely, even if you are missing certain documents. Simply make a note of the omissions on your tax organizer. We will then be able to begin our work more timely.

Thank you for your assistance in making this tax season as smooth as possible and thank you for being part of our REMK family!

Sincerely,

The REMK Team

AFFORDABLE CARE ACT LETTER ON PAGE 2

WORK AGREEMENT ON PAGES 3 & 4

AFFORDABLE CARE ACT NOTICE

The purpose of this letter is to explain some of new tax provisions that start this tax season and the impact on you. Please read carefully.

Health Care Reform (also known as "Obamacare") has passed and the result will be additional tax due for many taxpayers. The IRS is the administrator of these new taxes and unfortunately the accountant has to do the calculations. There are two new taxes that apply at certain income levels. While these began with the 2013 tax year, we thought it would be valuable to explain the nature of these taxes here.

Insurance Mandate - New for 2014 Tax Year

This year will be the first year of the individual health insurance mandate and any related penalties that may be due with this year's filing. We are required to reconcile the months of health coverage, any subsidy received to offset your health premium on the exchange and determine if the subsidy was in excess of the allowable amount based on your income.

Additional Medicare Tax - Began in 2013 Tax Year

This is a tax of 0.9% of your earned income in excess of \$200,000 single or head of household, \$250,000 married and \$125,000 married filing separate. You should have had 0.9% withheld from a salary job once your income reaches \$200,000. Unfortunately, if you are married what is withheld will not be the correct amount. If you are self-employed nothing was withheld. Our job is to reconcile what was paid and what is owed on the tax return.

Net Investment Income Tax - Began in 2013 Tax Year

This will tax you 3.8% on the lesser of Modified Adjusted Gross Income exceeding \$200,000 single or head of household, \$250,000 married and \$125,000 married filing separate or your net investment income. The net investment income calculation is a whole new taxing system that taxes all kinds of non-earned income. The good news is they will let us deduct certain expenses and allocate a portion of our state tax against the income. This is a monster calculation.

We hope you will not kill the messenger! We can only report what your legislators do and plan every way possible to minimize the impact.

Considering the above items, please take a moment to review the enclosed tax organizer and address the questions that apply to your situation. Our staff will certainly follow-up with you to make sure that these new taxes and applied properly.

We look forward to serving you this year.

WORK AGREEMENT

Thank you for engaging us to prepare your 2014 federal and state income tax returns, as well as any other required income tax returns.

Here are the terms of our professional relationship:

- A. We will prepare our work product based only on information which you give us. You represent that you will provide us information which is complete, true and correct, disclosing all relevant facts.
- B. You have reviewed our tax organizer and completed it as best you can (we will review the tax organizer, and in some cases, we may assist in completing it by documenting things you tell us. This is to be construed as if you prepared it in your own handwriting). The IRS says it is your responsibility that all items of income and expenses are properly included and presented on your tax return. You promise to review the returns carefully before signing and submitting Form 8879.
- C. We will, if possible, e-file your returns upon receipt of a signed form 8879. It is possible your e-filing may be rejected, in which case we will prepare returns for paper filing. There will be an additional charge for re-compiling the returns for paper filing.
- D. You are aware of IRS record keeping and documentation requirements, and you represent that you have the necessary documentation. Upon IRS examination these may be necessary to prove the accuracy and completeness of summary information you provide to us. You understand we will not audit or verify your information, and cannot be relied upon to do so.
- E. It is possible you may receive a notice for additional tax, or for clarification of items. You promise you will contact us if you receive any communication from any taxing authority. Additional work requested or required, including responding to any inquires from tax authorities, tax planning, amended returns or audit work will be billed at our regular hourly rates.
- F. There may be elections and decisions in your return which could be challenged by tax authorities. If we believe we see a grey area, we will discuss it with you. We are required by law to disclose any position on a return for which there is a reasonable probability of challenge. Tax law is ever-changing. It is possible that you may be assessed additional tax, interest or penalties. While we try our best, we are human and occasionally make mistakes.
- G. Penalties on underpayment, late filing or failure to file on time, and interest on unpaid tax are your responsibility. However, if you receive a penalty imposed as the result of our error, we will reimburse you for the penalty or credit your account at our option.
- H. You understand what was involved in the preparation of your return and acknowledge that the return was prepared with your informed consent. You agree to the reasonableness of how we bill, and you agree to pay our bill upon presentation.
- I. We will return all the original source documents provided to us. We routinely scan and keep copies of some supporting documents, but we are not the custodian of your records, and you cannot rely upon us to maintain support for your tax return - that is your responsibility. By accepting the return, you acknowledge the return of all original source documents.

J. Should there be any disagreement of any sort between us, you agree to mediation. If mediation is unsuccessful, you agree to binding arbitration under the rules of the American Arbitration Association. You agree that the limit of time for making a claim arising from our services is one year after the services are rendered.

K. Advice, suggestions and opinions which are given informally, orally or via email do not have the same force and effect of a formal written opinion and should not be relied upon to the same degree. The IRS says that any advice which you receive from us, either in writing or orally, cannot be used as a defense against the assessment of a penalty.

L. In the case of work product covering more than one party, the undersigned enters into the agreement on behalf of all affected parties (i.e., husband signing for both spouses).

M. If any provision herein is inoperative, the remainder of the agreement shall remain in full force and effect. This agreement is intended as the complete agreement and can only be modified in writing signed by both of us.

Read, understood and agreed to on _____ / _____ / _____
date signature (taxpayer)

WE WILL NOT RELEASE INCOME TAX RETURNS WITHOUT A SIGNED WORK AGREEMENT

1040 Information Checklist

- ___ **Signed Work Agreement**
- ___ **New clients:** copies of prior federal, state and local tax returns and depreciation schedules if applicable (at least one year, preferably three).
- ___ Completed client questionnaire.
- ___ All return packets or mailing labels sent to you by various taxing agencies.
- ___ All W-2's
- ___ All 1099 forms received confirming income from interest, dividends, retirement, Social Security, disability, unemployment, gambling winnings, etc.
- ___ **All 1095 forms received for the individual health insurance mandate (NEW)**
- ___ All income information for children if you want us to prepare any required returns
- ___ Year-end statement of mortgage interest (Form 1098), escrow activity and balance on mortgage or home equity loans and real estate taxes paid.
- ___ Documentation to support charitable contributions, and details for any noncash contributions over \$500, including your original cost and estimated market value.
- ___ Copies of all LLC, Partnership or S-Corporation K-1's that are currently available.
- ___ Settlement statements for each transaction if you bought, sold or refinanced real estate.
- ___ Cost basis information for all mutual fund, stocks, and any other asset sales.
- ___ If you are claiming auto mileage as a deduction for business, rental properties or unreimbursed employee expenses, we need to know: total miles, and business miles driven for the year.
- ___ If you lease your car or are deducting actual expenses, please also provide: original value of the car (what you could have bought it for) and date of lease, and all expenses for lease payments, gas, car washes, licenses, insurance, tires, repairs, etc.
- ___ Copies of any federal, state or local correspondence during the year (including all payments made or refunds received).
- ___ All legal documents for formation, sale or purchase of a business during the year.
- ___ Copies of New Home purchase settlement statement (HUD1).
- ___ All legal documents for divorce decrees and shared parenting plans (only if not previously provided).
- ___ Bank routing number and account number for electronic filing and direct deposit of refunds (information can be provided by submitting a voided check).

Questions

Please check the appropriate box and include all necessary details and documentation.

	Yes	No
Personal Information		
Did your marital status change during the year? If yes, explain: _____	<input type="checkbox"/>	<input type="checkbox"/>
Did you get married to a same-sex spouse in a state that legally recognizes same-sex marriage? If yes, explain: _____	<input type="checkbox"/>	<input type="checkbox"/>
Did your address change from last year?	<input type="checkbox"/>	<input type="checkbox"/>
Can you be claimed as a dependent by another taxpayer?	<input type="checkbox"/>	<input type="checkbox"/>
Did you change any bank accounts that have been used to direct deposit (or direct debit) funds from (or to) the IRS or other taxing authority during the tax year?	<input type="checkbox"/>	<input type="checkbox"/>
Dependent Information		
Were there any changes in dependents from the prior year? If yes, explain: _____	<input type="checkbox"/>	<input type="checkbox"/>
Do you have any children under age 19 or a full-time student under age 24 with unearned income in excess of \$2,000?	<input type="checkbox"/>	<input type="checkbox"/>
Do you have dependents who must file a tax return?	<input type="checkbox"/>	<input type="checkbox"/>
Did you provide over half the support for any other person(s) other than your dependent children during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you pay for child care while you worked or looked for work?	<input type="checkbox"/>	<input type="checkbox"/>
Did you pay any expenses related to the adoption of a child during the year?	<input type="checkbox"/>	<input type="checkbox"/>
If you are divorced or separated with child(ren), do you have a divorce decree or other form of separation agreement which establishes custodial responsibilities?	<input type="checkbox"/>	<input type="checkbox"/>
Purchases, Sales and Debt Information		
Did you start a new business or purchase rental property during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you acquire a new or additional interest in a partnership or S corporation?	<input type="checkbox"/>	<input type="checkbox"/>
Did you sell, exchange, or purchase any real estate during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you purchase or sell a principal residence during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you foreclose or abandon a principal residence or real property during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you acquire or dispose of any stock during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you take out a home equity loan this year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you refinance a principal residence or second home this year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you sell an existing business, rental, or other property this year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you lend money with the understanding of repayment and this year and it became totally uncollectable?	<input type="checkbox"/>	<input type="checkbox"/>
Did you have any debts canceled or forgiven this year, such as home mortgage or student loans?	<input type="checkbox"/>	<input type="checkbox"/>
Did you purchase a qualified plug-in electric drive vehicle or qualified fuel cell vehicle this year?	<input type="checkbox"/>	<input type="checkbox"/>
Income Information		
Did you have any foreign income or pay any foreign taxes during the year, directly or indirectly, such as from investment accounts, partnerships or a foreign employer?	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive any income from property sold prior to this year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive any unemployment benefits during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive any disability income during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive tip income not reported to your employer this year?	<input type="checkbox"/>	<input type="checkbox"/>

Did any of your life insurance policies mature, or did you surrender any policies?	p	p
Did you receive any awards, prizes, hobby income, gambling or lottery winnings?	p	p
Do you expect a large fluctuation in income, deductions, or withholding next year?	p	p

Retirement Information

Are you an active participant in a pension or retirement plan?	p	p
Did you receive any Social Security benefits during the year?	p	p
Did you make any withdrawals from an IRA, Roth, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan?	p	p
Did you receive any lump-sum payments from a pension, profit sharing or 401(k) plan?	p	p
Did you make any contributions to an IRA, Roth, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan?	p	p

Education Information

Did you, your spouse, or your dependents attend a post-secondary school during the year, or plan to attend one in the coming year?	p	p
Did you have any educational expenses during the year on behalf of yourself, your spouse, or a dependent?	p	p
Did anyone in your family receive a scholarship of any kind during the year?	p	p
Did you make any withdrawals from an education savings or 529 Plan account?	p	p
Did you pay any student loan interest this year?	p	p
Did you cash any Series EE or I U.S. Savings bonds issued after 1989?	p	p
Did you make any contributions to an education savings or 529 Plan account?	p	p

Health Care Information

Did you have qualifying health care coverage, such as employer-sponsored coverage or government-sponsored coverage (i.e. Medicare/Medicaid) for every month of 2014 for your family? "Your family" for health care coverage refers to you, your spouse if filing jointly, and anyone you <u>CAN</u> claim as a dependent.	p	p
Did anyone in your family qualify for an exemption from the health care coverage mandate?	p	p
Did you enroll for lower cost Marketplace Coverage through healthcare.gov under the Affordable Care Act? If yes, <u>please provide any Form(s) 1095-A</u> you received.	p	p
Did you make any contributions to a Health savings account (HSA) or Archer MSA?	p	p
Did you receive any distributions from a Health savings account (HSA), Archer MSA, or Medicare Advantage MSA this year?	p	p
Did you pay long-term care premiums for yourself or your family?	p	p
If you are a business owner, did you pay health insurance premiums for your employees this year?	p	p

Itemized Deduction Information

Did you incur a casualty or theft loss or any condemnation awards during the year?	p	p
Did you pay out-of-pocket medical expenses (Co-pays, prescription drugs, etc.)?	p	p
Did you make any cash or noncash charitable contributions (clothes, furniture, etc.)? If yes, please provide evidence such as a receipt from the donee organization, a canceled check, or record of payment, to substantiate all contributions made.	p	p
Did you donate a vehicle or boat during the year? If yes, attach Form 1098-C or other written acknowledgement from the donee organization.	p	p
Did you have an expense account or allowance during the year?	p	p
Did you use your car on the job, for other than commuting?	p	p
Did you work out of town for part of the year?	p	p
Did you have any expenses related to seeking a new job during the year?	p	p
Did you make any major purchases during the year (cars, boats, etc.)?	p	p
Did you make any out-of-state purchases (by telephone, internet, mail, or in person) for which the seller did not collect state sales or use tax?	p	p

Miscellaneous Information

Did you make gifts of more than \$14,000 to any individual?	p	p
Did you utilize an area of your home for business purposes?	p	p
Did you engage in any bartering transactions?	p	p
Did you retire or change jobs this year?	p	p
Did you incur moving costs because of a job change?	p	p
Did you pay any individual as a household employee during the year?	p	p
Did you make energy efficient improvements to your main home this year?	p	p
Did you make online purchases where you were not charged resident state sales tax? (if so, how much _____)	p	p
Did you receive a distribution from, or were you a grantor or transferor for a foreign trust?	p	p
Did you have a financial interest in or signature authority over a financial account such as a bank account, securities account, or brokerage account, located in a foreign country?	p	p
Do you have any foreign financial accounts, foreign financial assets, or hold interest in a foreign entity?	p	p
Did you receive correspondence from the State or the Internal Revenue Service? If yes, explain: _____	p	p
Did you receive an Identity Protection PIN from the Internal Revenue Service or have you been a victim of identity theft? If yes, attach the IRS letter.	p	p
Do you want to designate \$3 to the Presidential Election Campaign Fund? If you check yes, it will not change your tax or reduce your refund.	p	p

Preparer - Enter on Screen Contact

Tax matters person (Indicate which spouse handles tax return related questions) (Blank = Both, T = Taxpayer, S = Spouse) [8]

Taxpayer email address [9]

Spouse email address [10]

Taxpayer

Spouse

Fax telephone number [11] [19]

Mobile telephone number [12] [20]

Mobile telephone #2 number [13] [21]

Pager number [14] [22]

Other: [15] [23]

Telephone number [16] [24]

Extension [17] [25]

Preferred method of contact: [18] [26]
Email, Work phone, Home phone, Fax, Mobile phone, Mobile phone #2

NOTES/QUESTIONS:

If you would like to have a refund direct deposited into or a balance due debited from your bank account(s), please enter information in the fields below. Note that electronic funds will be withdrawn only from the primary account listed below.

Primary account:

Financial institution routing transit number _____ [1]
 Name of financial institution _____ [2]
 Your account number _____ [3]
 Type of account (1 = Savings, 2 = Checking, 3 = IRA*) _____ [4]
 Mark if married filing jointly and this is a joint account (Both taxpayer and spouse names are on the account) _____ [5]
 Mark if financial institution is foreign based (Not located in the territorial jurisdiction of the United States) _____ [6]
 Enter the maximum dollar amount, or percentage of total refund Dollar _____ [7] or Percent (xxx.xx) _____ [8]

Secondary account #1:

Financial institution routing transit number _____ [23]
 Name of financial institution _____ [24]
 Your account number _____ [25]
 Type of account (1 = Savings, 2 = Checking, 3 = IRA*) _____ [26]
 Mark if married filing jointly and this is a joint account (Both taxpayer and spouse names are on the account) _____ [27]
 Mark if financial institution is foreign based (Not located in the territorial jurisdiction of the United States) _____ [28]
 Enter the maximum dollar amount, or percentage of total refund Dollar _____ [9] or Percent (xxx.xx) _____ [10]

Secondary account #2:

Financial institution routing transit number _____ [29]
 Name of financial institution _____ [30]
 Your account number _____ [31]
 Type of account (1 = Savings, 2 = Checking, 3 = IRA*) _____ [32]
 Mark if married filing jointly and this is a joint account (Both taxpayer and spouse names are on the account) _____ [33]
 Mark if financial institution is foreign based (Not located in the territorial jurisdiction of the United States) _____ [34]
 Enter the maximum dollar amount, or percentage of total refund Dollar _____ [13] or Percent (xxx.xx) _____ [14]

*Refunds may only be direct deposited to established traditional, Roth or SEP-IRA accounts. Make sure direct deposits will be accepted by the bank or financial institution.

Refund - U.S. Series I Savings Bond Purchases

A tax refund may be used to buy up to \$5,000 of U.S. Series I Savings bonds and registered for up to three different persons. If you would like to purchase U.S. Series I Savings bonds (in increments of \$50) with your refund, if applicable, please complete the following information. Please note you may enter only one name per registration (with exception of married filing joint returns) and must enter the party's given name, do not use nicknames.

Indicate either a maximum dollar amount (up to \$5,000), or percentage of refund you would like used to purchase bonds

The bonds will be registered to the name(s) on the return. For married filing joint returns this means the bonds will be registered in both names listed on the return.

To register the bonds separately, leave these fields blank and use the fields provided below.

Enter either a dollar amount or percent, but not both Dollar _____ [11] or Percent (xxx.xx) _____ [12]

Bond information for someone other than taxpayer and spouse, if married filing jointly

Maximum dollar amount (up to \$5,000), or percentage of refund used to purchase bonds Dollar _____ [15] or Percent (xxx.xx) _____ [16]
 Owner's name (First Last) _____ [36] _____ [37]
 Co-owner or beneficiary (First Last) _____ [38] _____ [39]
 Mark if the name listed above is a beneficiary _____ [40]

Bond information for someone other than taxpayer and spouse, if married filing jointly

Maximum dollar amount (up to \$5,000), or percentage of refund used to purchase bonds Dollar _____ [19] or Percent (xxx.xx) _____ [20]
 Owner's name (First Last) _____ [41] _____ [42]
 Co-owner or beneficiary (First Last) _____ [43] _____ [44]
 Mark if the name listed above is a beneficiary _____ [45]

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

Refunded _____ [47]

Applied to 2015 estimated tax liability _____ [48]

Do you expect a considerable change in your 2015 income? (Y, N) _____ [49]

If yes, please explain any differences:

_____ [50]
 _____ [51]
 _____ [52]
 _____ [53]

Do you expect a considerable change in your deductions for 2015? (Y, N) _____ [54]

If yes, please explain any differences:

_____ [55]
 _____ [56]
 _____ [57]
 _____ [58]

Do you expect a considerable change in the amount of your 2015 withholding? (Y, N) _____ [59]

If yes, please explain any differences:

_____ [60]
 _____ [61]
 _____ [62]
 _____ [63]

Do you expect a change in the number of dependents claimed for 2015? (Y, N) _____ [64]

If yes, please explain any differences:

_____ [65]
 _____ [66]
 _____ [67]
 _____ [68]

Mark if you use the Electronic Federal Tax Payment System (EFTPS) to pay your estimated taxes _____ [69]

2014 Federal Estimated Tax Payments

2013 overpayment applied to 2014 estimates + _____ [1]

Mark if you paid the calculated amounts on the dates due indicated below. Skip the remaining fields. _____ [4]

If your estimated payments were not made on the date due or were for an amount other than the calculated amount below, please enter the actual date and amount paid.

	Date Due	Date Paid if After Date Due	Amount Paid	Calculated Amount
1st quarter payment	4/15/14	_____ [5]	+ _____ [6]	_____
2nd quarter payment	6/16/14	_____ [7]	+ _____ [8]	_____
3rd quarter payment	9/15/14	_____ [9]	+ _____ [10]	_____
4th quarter payment	1/15/15	_____ [11]	+ _____ [12]	_____
Additional payment		_____ [13]	+ _____ [14]	_____

NOTES/QUESTIONS:

Form ID: St Pmt 2014 State Estimated Tax Payments 6

Taxpayer/Spouse/Joint (T, S, J) _____ [1]
 State postal code _____ [2]

Amount paid with 2013 return + _____ [3]
 2013 overpayment applied to '14 estimates + _____ [4]
 Treat calculated amounts as paid _____ [8]

	Date Paid	Amount Paid	Calculated Amount
1st quarter payment	_____ [9]	+ _____ [10]	<div style="border: 1px solid black; padding: 5px;"> _____ _____ _____ _____ </div>
2nd quarter payment	_____ [11]	+ _____ [12]	
3rd quarter payment	_____ [13]	+ _____ [14]	
4th quarter payment	_____ [15]	+ _____ [16]	
Additional payment	_____ [17]	+ _____ [18]	

2014 City Estimated Tax Payments

<p>City name _____ [28]</p> <p>Amount paid with 2013 return + _____ [31]</p> <p>2013 overpayment applied to '14 estimates + _____ [32]</p> <p>Treat calculated amounts as paid _____ [36]</p>	<p>City #2</p> <p>City name _____ [50]</p> <p>Amount paid with 2013 return + _____ [53]</p> <p>2013 overpayment applied to '14 estimates + _____ [54]</p> <p>Treat calculated amounts as paid _____ [58]</p>
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Calculated Amount

1st quarter payment	_____
2nd quarter payment	_____
3rd quarter payment	_____
4th quarter payment	_____

Calculated Amount

1st quarter payment	_____
2nd quarter payment	_____
3rd quarter payment	_____
4th quarter payment	_____

<p>City #3</p> <p>City name _____ [72]</p> <p>Amount paid with 2013 return + _____ [75]</p> <p>2013 overpayment applied to '14 estimates + _____ [76]</p> <p>Treat calculated amounts as paid _____ [80]</p>	<p>City #4</p> <p>City name _____ [94]</p> <p>Amount paid with 2013 return + _____ [97]</p> <p>2013 overpayment applied to '14 estimates + _____ [98]</p> <p>Treat calculated amounts as paid _____ [102]</p>
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<table style="width: 100%;"> <thead> <tr> <th style="width: 40%;"></th> <th style="width: 20%;">Date Paid</th> <th style="width: 20%;">Amount Paid</th> </tr> </thead> <tbody> <tr> <td>1st quarter payment</td> <td>_____ [81]</td> <td>+ _____ [82]</td> </tr> <tr> <td>2nd quarter payment</td> <td>_____ [83]</td> <td>+ _____ [84]</td> </tr> <tr> <td>3rd quarter payment</td> <td>_____ [85]</td> <td>+ _____ [86]</td> </tr> <tr> <td>4th quarter payment</td> <td>_____ [87]</td> <td>+ _____ [88]</td> </tr> </tbody> </table>		Date Paid	Amount Paid	1st quarter payment	_____ [81]	+ _____ [82]	2nd quarter payment	_____ [83]	+ _____ [84]	3rd quarter payment	_____ [85]	+ _____ [86]	4th quarter payment	_____ [87]	+ _____ [88]	<table style="width: 100%;"> <thead> <tr> <th style="width: 40%;"></th> <th style="width: 20%;">Date Paid</th> <th style="width: 20%;">Amount Paid</th> </tr> </thead> <tbody> <tr> <td>1st quarter payment</td> <td>_____ [103]</td> <td>+ _____ [104]</td> </tr> <tr> <td>2nd quarter payment</td> <td>_____ [105]</td> <td>+ _____ [106]</td> </tr> <tr> <td>3rd quarter payment</td> <td>_____ [107]</td> <td>+ _____ [108]</td> </tr> <tr> <td>4th quarter payment</td> <td>_____ [109]</td> <td>+ _____ [110]</td> </tr> </tbody> </table>		Date Paid	Amount Paid	1st quarter payment	_____ [103]	+ _____ [104]	2nd quarter payment	_____ [105]	+ _____ [106]	3rd quarter payment	_____ [107]	+ _____ [108]	4th quarter payment	_____ [109]	+ _____ [110]
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3rd quarter payment	_____ [107]	+ _____ [108]																													
4th quarter payment	_____ [109]	+ _____ [110]																													

Calculated Amount

1st quarter payment	_____
2nd quarter payment	_____
3rd quarter payment	_____
4th quarter payment	_____

Calculated Amount

1st quarter payment	_____
2nd quarter payment	_____
3rd quarter payment	_____
4th quarter payment	_____

Interest Income

Please provide copies of all Form 1099-INT or other statements reporting interest income.

*Whole numbers will be treated as \$ amounts. Enter percentages in the XXX.XX format. For example, enter 100% as 100.00 or 75.5% as 75.50.

T/S/J	Type Code (**See codes below)	Interest Income [1]	Tax Exempt Income	Penalty on Early Withdrawal	U.S. Obligations* \$ or %	Tax Exempt* \$ or %	Foreign Taxes Paid	Prior Year Information
	1	Payer						
		Amounts +						
	2	Payer						
		Amounts +						
	3	Payer						
		Amounts +						
	4	Payer						
		Amounts +						
	5	Payer						
		Amounts +						
	6	Payer						
		Amounts +						
	7	Payer						
		Amounts +						
	8	Payer						
		Amounts +						
	9	Payer						
		Amounts +						
	10	Payer						
		Amounts +						

**Interest Codes		
Blank = Regular Interest	4 = Accrued Interest	6 = ABP Adjustment
3 = Nominee Distribution	5 = OID Adjustment	7 = Series EE & I Bond

Form ID: B-2

Dividend Income

11

Please provide copies of all Form 1099-DIV or other statements reporting dividend income.

*Whole numbers will be treated as \$ amounts. Enter percentages in the XXX.XX format. For example, enter 100% as 100.00 or 75.5% as 75.50.

T S J	Type Code (**See codes below)	Ordinary Dividends	Qualified Dividends	Total Cap Gain Distributions	Section 1250	Sec. 1202	28% Capital Gain	Tax Exempt Dividends	U.S. Obligations* \$ or %	Tax Exempt* \$ or %	Foreign Taxes Paid	Prior Year Information
1	Payer											
	Amounts +											
2	Payer											
	Amounts +											
3	Payer											
	Amounts +											
4	Payer											
	Amounts +											
5	Payer											
	Amounts +											
6	Payer											
	Amounts +											
7	Payer											
	Amounts +											
8	Payer											
	Amounts +											
9	Payer											
	Amounts +											
10	Payer											
	Amounts +											

**Dividend Codes

Blank = Other 3 = Nominee

1 Preparer use only

2014 Information

Prior Year Information

Taxpayer/Spouse/Joint (T, S, J)	_____ [2]	
Employer identification number	12-3456789 [3]	
Business name	SELF EMPLOYMENT [5]	
Principal business/profession	SELF EMPLOYMENT [6]	
Business code	_____ [11]	
Business address, if different from home address on Organizer Form ID: 1040		
Address	_____ [14]	
City/State/Zip	_____ [15] _____ [16] _____ [17]	
Accounting method (1 = Cash, 2 = Accrual, 3 = Other)	_____ [18]	
If other:	_____ [20]	
Inventory method (1 = Cost, 2 = LCM, 3 = Other)	_____ [21]	
If other enter explanation:	_____ [23]	
Enter an explanation if there was a change in determining your inventory:		
	_____ [24]	
Did you "materially participate" in this business? (Y, N)	_____ [25]	_____
If not, number of hours you did significantly participate	_____ [27]	_____
Mark if you began or acquired this business in 2014	_____ [29]	
Did you make any payments in 2014 that require you to file Form(s) 1099? (Y, N)	_____ [30]	_____
If "Yes", did you or will you file all required Forms 1099? (Y, N)	_____ [32]	_____
Mark if this business is considered related to qualified services as a minister or religious worker	_____ [34]	_____
Did you receive wages as a statutory employee or as a minister? (1 = Statutory employee, 2 = Minister)	_____ [36]	_____
Medical insurance premiums paid by this activity	+ _____ [40]	_____
Long-term care premiums paid by this activity	+ _____ [42]	_____
Amount of wages received as a statutory employee	+ _____ [45]	_____

Business Income

2014 Information

Prior Year Information

Gross receipts and sales	+ _____ [50]	
_____	+ _____	
_____	+ _____	
_____	+ _____	
Returns and allowances	+ _____ [53]	
Other income:	+ _____ [55]	
_____	+ _____	
_____	+ _____	
_____	+ _____	

Cost of Goods Sold

2014 Information

Prior Year Information

Beginning inventory	+ _____ [57]	
Purchases	+ _____ [59]	
Labor:	+ _____ [61]	
_____	+ _____	
Materials	+ _____ [63]	
Other costs:	+ _____ [65]	
_____	+ _____	
_____	+ _____	
Ending inventory	+ _____ [67]	

Control Totals +

Business

Form ID: A-1 Schedule A - Medical and Dental Expenses 52

T/S/J		2014 Information	Prior Year Information
	Medical and dental expenses, such as: Doctors, Dentists, Hospital/nursing home fees, Lab/x-ray fees, Medical supplies, Hearing aids, Eyeglasses/contact lenses, and Insurance reimbursements received		
__ [1]	_____	+ _____ [2]	<div style="border-bottom: 1px solid black; height: 15px; width: 100%;"></div> <div style="border-bottom: 1px solid black; height: 15px; width: 100%;"></div> <div style="border-bottom: 1px solid black; height: 15px; width: 100%;"></div> <div style="border-bottom: 1px solid black; height: 15px; width: 100%;"></div> <div style="border-bottom: 1px solid black; height: 15px; width: 100%;"></div> <div style="border-bottom: 1px solid black; height: 15px; width: 100%;"></div> <div style="border-bottom: 1px solid black; height: 15px; width: 100%;"></div> <div style="border-bottom: 1px solid black; height: 15px; width: 100%;"></div> <div style="border-bottom: 1px solid black; height: 15px; width: 100%;"></div> <div style="border-bottom: 1px solid black; height: 15px; width: 100%;"></div>
__	_____	+	
__	_____	+	
__	_____	+	
__	_____	+	
__	_____	+	
__	_____	+	
	Medical insurance premiums you paid: (Do not include pre-tax amounts paid by an employer-sponsored plan or amounts entered elsewhere, such as amounts paid for your self-employed business (Sch C, Sch F, Sch K-1, etc.) or Medicare premiums entered on Form SSA-1099.)		
__ [4]	_____	+ _____ [5]	
__	_____	+	
__	_____	+	
__	_____	+	
	Long-term care premiums you paid: (Do not include pre-tax amounts paid by an employer-sponsored plan or amounts entered elsewhere, such as amounts paid for your self-employed business (Sch C, Sch F, Sch K-1, etc.))		
__ [7]	_____	+ _____ [8]	
__	_____	+	
	Prescription medicines and drugs:		
__ [10]	_____	+ _____ [11]	
__	_____	+	
__	_____	+	
__ [13]	Miles driven for medical items _____	_____ [14]	

Schedule A - Tax Expenses

T/S/J		2014 Information	Prior Year Information
	State/local income taxes paid:		
__ [18]	_____	+ _____ [19]	<div style="border-bottom: 1px solid black; height: 15px; width: 100%;"></div> <div style="border-bottom: 1px solid black; height: 15px; width: 100%;"></div> <div style="border-bottom: 1px solid black; height: 15px; width: 100%;"></div> <div style="border-bottom: 1px solid black; height: 15px; width: 100%;"></div> <div style="border-bottom: 1px solid black; height: 15px; width: 100%;"></div> <div style="border-bottom: 1px solid black; height: 15px; width: 100%;"></div> <div style="border-bottom: 1px solid black; height: 15px; width: 100%;"></div> <div style="border-bottom: 1px solid black; height: 15px; width: 100%;"></div> <div style="border-bottom: 1px solid black; height: 15px; width: 100%;"></div> <div style="border-bottom: 1px solid black; height: 15px; width: 100%;"></div>
__	_____	+	
__	_____	+	
__	_____	+	
__	_____	+	
__	_____	+	
	2013 state and local income taxes paid in 2014:		
__ [21]	_____	+ _____ [22]	
__	_____	+	
__	_____	+	
	Real estate taxes paid:		
__ [24]	_____	+ _____ [25]	
__	_____	+	
__	_____	+	
	Personal property taxes:		
__ [27]	_____	+ _____ [28]	
__	_____	+	
	Other taxes, such as: foreign taxes and State disability taxes		
__ [30]	_____	+ _____ [31]	
__	_____	+	
__	_____	+	
	Sales tax paid on major purchases:		
__ [36]	_____	+ _____ [37]	
__	_____	+	
	Sales tax paid on actual expenses:		
__ [39]	_____	+ _____ [40]	
__	_____	+	
__	_____	+	

T/S/J	Home mortgage interest: From Form 1098	2014 Interest Paid ^[2]	2014 Points Paid	Type*	2014 Mortgage Ins. Premiums Paid	Prior Year Information
[1]	_____	+	+	-	+	
—	_____	+	+	-	+	
—	_____	+	+	-	+	
—	_____	+	+	-	+	
—	_____	+	+	-	+	
—	_____	+	+	-	+	
—	_____	+	+	-	+	
—	_____	+	+	-	+	

***Mortgage Types**

Blank = Used to buy, build or improve main/qualified second home	3 = Used to pay off previous mortgage, excess proceeds invested
1 = Not used to buy, build, improve home or investment	4 = Taken out before 7/1/82 and secured by home used by taxpayer
2 = Used to pay off previous mortgage	

T/S/J	Payee's Name Other, such as: Home mortgage interest paid to individuals	SSN or EIN	2014 Information	Prior Year Information
[4]	_____	_____	+	[5]
Address _____				
City, state and zip code _____				
_____		+		
Address _____				
City, state and zip code _____				

T/S/J Name and address of other person who received Form 1098 for jointly liable mortgage interest you paid -

— Payer's/Borrower's name _____ [7]
 Street Address _____
 City/State/Zip code _____

Refinancing Points paid in 2014 -

— Taxpayer/Spouse/Joint (T, S, J) _____ [11]
 Recipient/Lender name _____
 Total points paid at time of refinance _____
 Percentage of principal exceeding original mortgage (For AMT adjustment) _____
 Points deemed as paid in 2014 (Preparer use only) + _____ [12]
 Date of refinance _____
 Term of new loan (in months) _____
 Reported on Form 1098 in 2014 _____
 Taxpayer/Spouse/Joint (T, S, J) _____
 Recipient/Lender name _____
 Total points paid at time of refinance _____
 Percentage of principal exceeding original mortgage (For AMT adjustment) _____
 Points deemed as paid in 2014 (Preparer use only) + _____
 Date of refinance _____
 Term of new loan (in months) _____
 Reported on Form 1098 in 2014 _____

T/S/J	Investment interest expense, other than on Schedule(s) K-1:	2014 Information	Prior Year Information
[15]	_____	+	[16]
—	_____	+	
—	_____	+	
—	_____	+	
—	_____	+	
—	_____	+	
—	_____	+	
—	_____	+	
—	_____	+	

T/S/J	2014 Information	Prior Year Information										
Contributions made by cash or check (including out-of-pocket expenses)												
[2] <u>Cash Contributions</u>	+ _____ [3]	<table border="1" style="width:100%; border-collapse: collapse;"> <tr><td>_____</td></tr> <tr><td>_____</td></tr> <tr><td>_____</td></tr> <tr><td>_____</td></tr> <tr><td>_____</td></tr> <tr><td>_____</td></tr> <tr><td>_____</td></tr> <tr><td>_____</td></tr> <tr><td>_____</td></tr> <tr><td>_____</td></tr> </table>	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____

_____	+ _____											
_____	+ _____											
_____	+ _____											
_____	+ _____											
_____	+ _____											
_____	+ _____											
_____	+ _____											
_____	+ _____											
[5] Volunteer miles driven	_____ [6]											
Noncash items, such as: Goodwill/Salvation Army/clothing/household goods												
[8] _____	+ _____ [9]											
_____	+ _____											
_____	+ _____											
_____	+ _____											
_____	+ _____											
_____	+ _____											

Miscellaneous Deductions

T/S/J	2014 Information	Prior Year Information										
Unreimbursed expenses, such as: Uniforms, Professional dues, Business publications, Job seeking expenses, Educational expenses												
[11] _____	+ _____ [12]	<table border="1" style="width:100%; border-collapse: collapse;"> <tr><td>_____</td></tr> <tr><td>_____</td></tr> <tr><td>_____</td></tr> <tr><td>_____</td></tr> <tr><td>_____</td></tr> <tr><td>_____</td></tr> <tr><td>_____</td></tr> <tr><td>_____</td></tr> <tr><td>_____</td></tr> <tr><td>_____</td></tr> </table>	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____

_____	+ _____											
_____	+ _____											
_____	+ _____											
_____	+ _____											
_____	+ _____											
_____	+ _____											
_____	+ _____											
_____	+ _____											
Union dues:												
[14] _____	+ _____ [15]											
_____	+ _____											
[17] Tax preparation fees	+ _____ [18]											
Other expenses, subject to 2% AGI limit, such as: Legal/accounting/custodial fees												
[20] _____	+ _____ [21]											
_____	+ _____											
_____	+ _____											
_____	+ _____											
[23] Safe deposit box rental	+ _____ [24]											
Investment expenses, other than on Schedule(s) K-1 or Form(s) 1099-DIV/INT:												
[26] _____	+ _____ [27]											
_____	+ _____											
_____	+ _____											
_____	+ _____											
Other expenses, not subject to the 2% AGI limit:												
[30] _____	+ _____ [31]											
_____	+ _____											
_____	+ _____											
_____	+ _____											
_____	+ _____											
Gambling losses: (Enter only if you have gambling income)												
[33] _____	+ _____ [34]											
_____	+ _____											

1 Preparer use only
 Taxpayer/Spouse (T, S) _____ [2]
 Occupation in which expenses were incurred _____ [3]
 State postal code _____ [4]

Vehicle Questions

If you used your automobile for work purposes, please answer the following questions:

	2014 Information	Prior Year Information
Was the vehicle available for off-duty personal use? (Y, N, Blank = Not applicable)	___ [5]	—
Was another vehicle available for personal use? (Y, N)	___ [7]	—
Do you have evidence to support your deduction? (1 = Yes - written, 2 = Yes - not written, 3 = No)	___ [9]	—

Vehicle Information

Vehicle 1 -	Date placed in service	12/01/12 [11]
	Description	VEH > 6000 LB [12]
	Comments	_____
Vehicle 2 -	Date placed in service	_____ [62]
	Description	_____ [63]
	Comments	_____
Vehicle 3 -	Date placed in service	_____ [109]
	Description	_____ [110]
	Comments	_____
Vehicle 4 -	Date placed in service	_____ [156]
	Description	_____ [157]
	Comments	_____

Vehicles Actual Expenses

	Vehicle 1	Prior Year Information	Vehicle 2	Prior Year Information	Vehicle 3	Prior Year Information	Vehicle 4	Prior Year Information
Total mileage for the year	_____ [20]		_____ [69]		_____ [116]		_____ [163]	
Business mileage	_____ [24]		_____ [71]		_____ [118]		_____ [165]	
Average daily round trip commuting mileage	_____ [26]		_____ [73]		_____ [120]		_____ [167]	
Total commuting mileage	_____ [28]		_____ [75]		_____ [122]		_____ [169]	
Gasoline	+ _____ [30]		+ _____ [77]		+ _____ [124]		+ _____ [171]	
Oil	+ _____ [32]		+ _____ [79]		+ _____ [126]		+ _____ [173]	
Repairs	+ _____ [34]		+ _____ [81]		+ _____ [128]		+ _____ [175]	
Maintenance	+ _____ [36]		+ _____ [83]		+ _____ [130]		+ _____ [177]	
Tires	+ _____ [38]		+ _____ [85]		+ _____ [132]		+ _____ [179]	
Car washes	+ _____ [40]		+ _____ [87]		+ _____ [134]		+ _____ [181]	
Insurance	+ _____ [42]		+ _____ [89]		+ _____ [136]		+ _____ [183]	
Interest	+ _____ [44]		+ _____ [91]		+ _____ [138]		+ _____ [185]	
Registration	+ _____ [46]		+ _____ [93]		+ _____ [140]		+ _____ [187]	
Licenses	+ _____ [48]		+ _____ [95]		+ _____ [142]		+ _____ [189]	
Property taxes (Plates, tags, etc)	_____ [50]		+ _____ [97]		+ _____ [144]		+ _____ [191]	
Vehicle rentals	+ _____ [52]		+ _____ [99]		+ _____ [146]		+ _____ [193]	
Inclusion amt (Preparer only)	_____ [54]		+ _____ [101]		+ _____ [148]		+ _____ [195]	
Other vehicle expenses	+ _____ [56]		+ _____ [103]		+ _____ [150]		+ _____ [197]	
Value of employer provided vehicle	+ _____ [58]		+ _____ [105]		+ _____ [152]		+ _____ [199]	
Depreciation	+ 1,140 [60]		+ _____ [107]		+ _____ [154]		+ _____ [201]	

