

<b>2014</b>	<b>1040</b>	<b>US</b>	<b>Miscellaneous Questions</b>
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**If any of the following items pertain to you or your spouse for 2014, please check the appropriate box and provide additional information if necessary.**

<b>YES</b>	<b>NO</b>
<input type="checkbox"/>	<input type="checkbox"/>

**PERSONAL INFORMATION**

Did your marital status change during the year?

<input type="checkbox"/>	<input type="checkbox"/>
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Did your address change during the year?

<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------

Could you be claimed as a dependent on another person's tax return for 2014?

**DEPENDENTS**

<input type="checkbox"/>	<input type="checkbox"/>
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Were there any changes in dependents?

<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------

Were any of your unmarried children who might be claimed as dependents 19 years of age or older (or 24 years or older if student) at the end of 2014?

<input type="checkbox"/>	<input type="checkbox"/>
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Did you have any children under age 19 or full-time students under age 24 at the end of 2014, with interest and dividend income in excess of \$1,000, or total investment income in excess of \$2,000?

**HEALTH CARE COVERAGE**

<input type="checkbox"/>	<input type="checkbox"/>
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Did you and your dependents have health care coverage for the full-year?

<input type="checkbox"/>	<input type="checkbox"/>
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Did you receive any of the following IRS documents? Form 1095-A (Health Insurance Marketplace Statement), 1095-B (Health Coverage) or Form 1095-C (Employer Provided Health Insurance Offer and Coverage) If so, please attach.

<input type="checkbox"/>	<input type="checkbox"/>
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If you or your dependents did not have health care coverage during the year, do you fall into one of the following exemptions categories: Indian tribe membership, health sharing ministry membership, religious sect membership, incarceration, exemption non-citizen or economic hardship? If you received an exemption certificate, please attach.

**INCOME**

<input type="checkbox"/>	<input type="checkbox"/>
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Did you receive unreported tip income of \$20 or more in any month?

<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------

Did you cash any Series EE U.S. savings bonds issued after 1989 and pay qualified higher education expenses for yourself, your spouse, or your dependents?

<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------

Did you receive any disability income?

<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------

Did you have any foreign income or pay any foreign taxes?

**PURCHASES, SALES AND DEBT**

<input type="checkbox"/>	<input type="checkbox"/>
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Did you start a business or farm, purchase rental or royalty property, or acquire an interest in a partnership, S corporation, trust, or REMIC?

<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------

Did you purchase or dispose of any business assets (furniture, equipment, vehicles, real estate, etc.), or convert any personal assets to business use?

<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------

Did you buy or sell any stocks, bonds or other investment property in 2014?

<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------

Did you purchase, sell, or refinance your principal home or second home, or did you take a home equity loan?

<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------

Did you make any residential energy-efficient improvements or purchases involving solar, wind, geothermal or fuel cell energy sources?

<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------

Did you have any debts cancelled or forgiven?

<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------

Does anyone owe you money which has become uncollectible?

2014

1040

US

Miscellaneous Questions (continued)

If any of the following items pertain to you or your spouse for 2014, please check the appropriate box and provide additional information if necessary.

YES

NO

**RETIREMENT PLANS**



Did you receive a distribution from a retirement plan (401(k), IRA, SEP, SIMPLE, Qualified Plan, etc.)?



Did you make a contribution to a retirement plan (401(k), IRA, SEP, SIMPLE, Qualified Plan, etc.)?



Did you transfer or rollover any amount from one retirement plan to another retirement plan?

**EDUCATION**



Did you receive a distribution from an Education Savings Account or a Qualified Tuition Program?



Did you, your spouse, or a dependent incur any tuition expenses that are required to attend a college, university, or vocational school?

**ITEMIZED DEDUCTIONS**



Did you incur a loss because of damaged or stolen property?



Did you work out of town for part of the year?



Did you use your car on the job (other than to and from work)?

**ESTIMATED TAXES**



Did you apply an overpayment of 2013 taxes to your 2014 estimated tax (instead of being refunded)?



If you have an overpayment of 2014 taxes, do you want the excess applied to your 2015 estimated tax (instead of being refunded)?



Do you expect your 2015 taxable income and withholdings to be different from 2014?

**MISCELLANEOUS**



Do you want to allocate \$3 to the Presidential Election Campaign Fund?



Does your spouse want to allocate \$3 to the Presidential Election Campaign Fund?



May the IRS discuss your tax return with your preparer?



Did you have an interest in or signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account?

<b>2014</b>	<b>1040</b>	<b>US</b>	<b>Miscellaneous Questions (continued)</b>
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**If any of the following items pertain to you or your spouse for 2014, please check the appropriate box and provide additional information if necessary.**

**YES**

**NO**

**MISCELLANEOUS (continued)**



Did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust?



Was your home rented out or used for business?



Did you have a medical savings account (MSA), a Medicare Advantage MSA, or acquire an interest in an MSA or a Medicare Advantage MSA because of the death of the account holder? Or, were you a policyholder who received payments under a long-term care (LTC) insurance contract or received any accelerated death benefits from a life insurance policy?



Did you incur moving expenses due to a change of employment?



Did you engage the services of any household employees?



Were you notified or audited by either the Internal Revenue Service or the State taxing agency?



Did you or your spouse make any gifts to an individual that total more than \$14,000, or any gifts to a trust?



Were you (or your spouse) the beneficiary of COBRA premium assistance for any month during 2014?



Did your bank account information change within the last twelve months?

## Wages (W-2)

Employer Name	H W	CPA USE ONLY					
		Withholding				FICA	
		Wages	Federal	State	SDI	SSA	Med.

Memo: Total number of W-2 \_\_\_\_\_

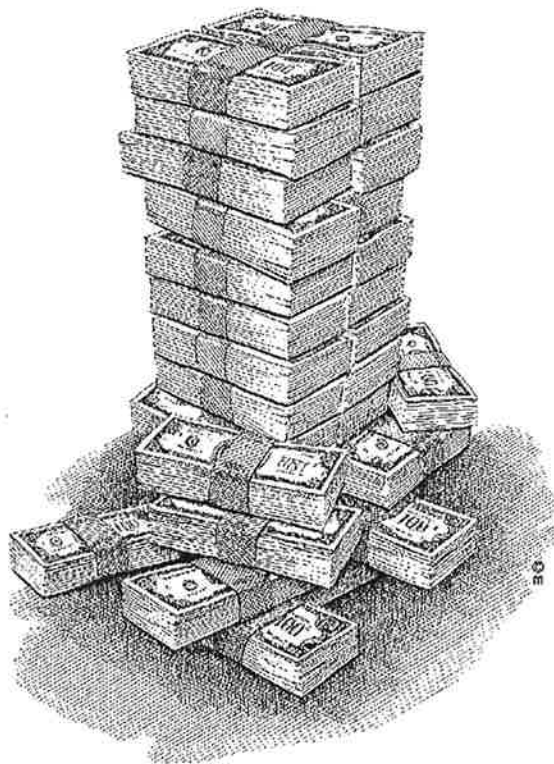
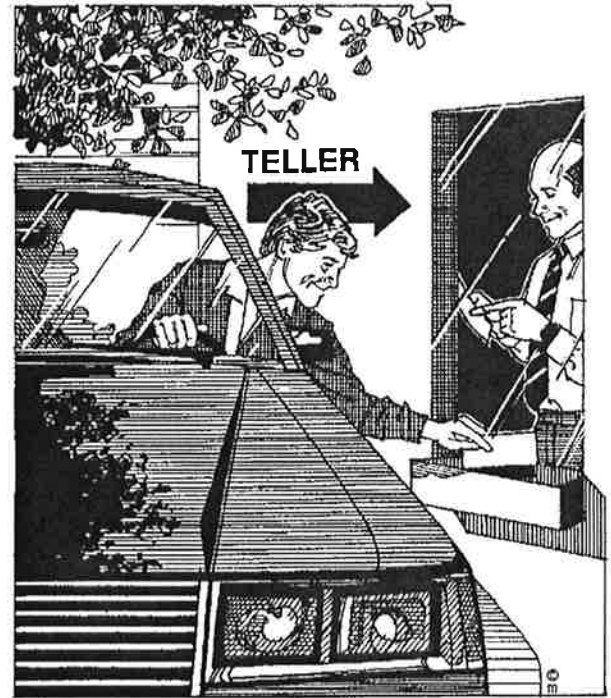
Please attach W-2's. Thank you.




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**INTEREST INCOME (1099 INT)**

<u>Payer</u>	<u>Amount</u>



**DIVIDEND INCOME (1099 DIV)**

Payee	Total Amount (1a)	Qualified dividends (1b)	Total capital gain distr. (2a)	CPA Use Only	

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**OTHER INCOME**

1. State tax refund \* (1099G) ..... \$ \_\_\_\_\_  
 2. Alimony received ..... \$ \_\_\_\_\_

3. Individual Retirement Account	<u>Taxpayer</u>	<u>Spouse</u>
Account distribution (1099R) ....	\$ _____	\$ _____
Amount of rollover (1099R) .....	\$ _____	\$ _____



4. Pension & Annuity income (1099R) \$ \_\_\_\_\_ \$ \_\_\_\_\_



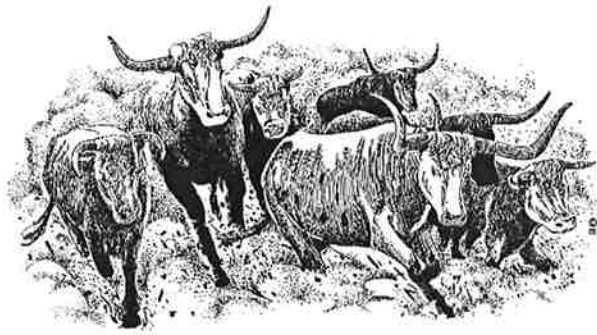
5. Gambling income (W-2G) ..... \$ \_\_\_\_\_  
 Memo: Gambling losses ..... \$ \_\_\_\_\_

		<u>Taxpayer</u>	<u>Spouse</u>
6. Unemployment compensation * (1099G) .....	\$ _____	\$ _____	
7. Social Security benefits * (SSA1099) .....	\$ _____	\$ _____	
7a. Social Security Medical (SSA1099) .....	\$ _____	\$ _____	
8. Other income: give description			
_____ .....	\$ _____	\$ _____	
9. Partnerships, Estates & Trusts * (K-1) .....	\$ _____	\$ _____	
10. Installment sale collection .....	\$ _____	\$ _____	

	<u>Federal</u>	<u>State</u>
Memo: withholding on any of the above items	\$ _____	\$ _____

\* Please attach all supporting documents. Thank you.

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**CAPITAL GAINS & LOSSES**

*(1099-B and/or 1099-S  
Brokerage Statement)*

Description of Property	Date acquired	Date Sold	Sales price (gross or net)	Cost or basis	Sales expense (if gross sales price entered)	Gain or (Loss)
		/ /14				
		/ /14				
		/ /14				
		/ /14				
		/ /14				
		/ /14				
		/ /14				
		/ /14				
		/ /14				
		/ /14				
		/ /14				

Were any of the above business assets?

Yes  No



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    F    

    S    

Capital Loss C/O

\_\_\_\_\_

\_\_\_\_\_

**ADJUSTMENTS TO INCOME**



1 Individual Retirement Account contributions

Taxpayer                      Spouse

Were you an active participant in an employer or self-employed pension, profit sharing or stock bonus plan, or a tax sheltered annuity at any time during the year?

Yes  No                       Yes  No

Would you like to make an IRA contribution?

Yes  No                       Yes  No

2 Would you like to make a Roth IRA contribution?

Yes  No                       Yes  No

3 Moving expenses ..... \$ \_\_\_\_\_

4 Penalty on early withdrawal of savings ..... \$ \_\_\_\_\_

5 Alimony paid ..... \$ \_\_\_\_\_

6 If self-employed, Taxpayer                      Spouse

a. Health insurance ..... \$ \_\_\_\_\_ \$ \_\_\_\_\_

b. Retirement contributions, KEOGH, ROTH or SEP IRA ..... \$ \_\_\_\_\_ \$ \_\_\_\_\_

7 Student interest expenses (1098-E) ..... \$ \_\_\_\_\_ \$ \_\_\_\_\_

ADJ TO INC

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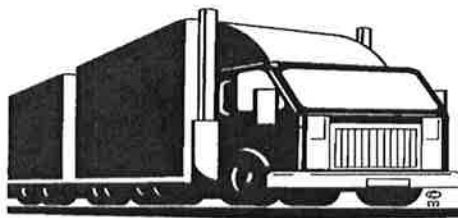
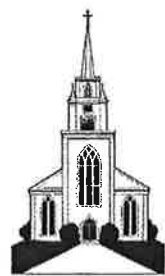
Doctors: Medical & Dental;  
 Prescriptions, hospital, etc. \$ \_\_\_\_\_



		1st Home	2nd Home
Mortgage Interest: (1098)	1st	\$ _____	\$ _____
	2nd	\$ _____	\$ _____
	3rd	\$ _____	\$ _____
Property Taxes		\$ _____	\$ _____

Charitable Deductions:

Cash/checks \$ \_\_\_\_\_  
 Non Cash\* \$ \_\_\_\_\_  
 Charitable Miles \_\_\_\_\_ @ 14¢ per mile  
 \*If non cash over \$500, more details are necessary  
 (ie: what was donated, when, etc.)



Moving expenses for new job: \$ \_\_\_\_\_  
 Moving miles for new job: \_\_\_\_\_ @23¢ Jan. - Dec.

MISCELLANEOUS DEDUCTIONS

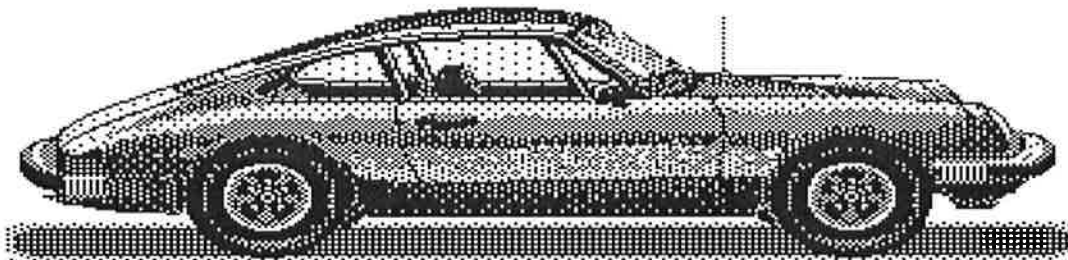
Unreimbursed employee expense	\$ _____	Job Hunting Expense	\$ _____
Union dues	\$ _____	Safety deposit box	\$ _____
Tax preparation fee	\$ _____		
Investment advisory fee	\$ _____		



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**AUTOMOBILE DEDUCTION**



*Please make a copy and fill out for each auto used for business.*

Make and year of auto \_\_\_\_\_ When purchased or placed into business use \_\_\_\_\_

DMV fees \$ \_\_\_\_\_

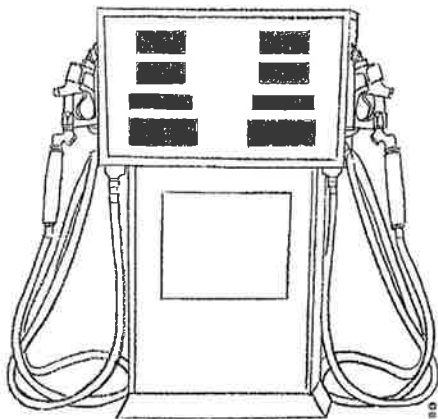
- Did you use your automobile for business or do you have unreimbursed employee travel?  Yes  No  
If yes, continue...
- Do you have written evidence to support your deduction?  Yes  No
- Is this a leased car?  Yes  No Memo: \_\_\_\_\_

For mileage incurred between January thru December, the rate is 55.5 cents per mile:

- Total Miles: January - December \_\_\_\_\_ (100%)

**DETAIL**

Mileage / Percentage Used: Business \_\_\_\_\_ : \_\_\_\_\_ %  
 Mileage / Percentage Used: Personal \_\_\_\_\_ : \_\_\_\_\_ %  
 Mileage / Percentage Used: Commuting \_\_\_\_\_ : \_\_\_\_\_ %



- Auto Club ..... \$ \_\_\_\_\_
- Car washes ..... \$ \_\_\_\_\_
- Gasoline, lube, oil ..... \$ \_\_\_\_\_
- Repairs ..... \$ \_\_\_\_\_
- Tires ..... \$ \_\_\_\_\_
- Insurance ..... \$ \_\_\_\_\_
- Interest ..... \$ \_\_\_\_\_
- Parking Fee ..... \$ \_\_\_\_\_
- Miscellaneous ..... \$ \_\_\_\_\_

Sch A 2106/Sch. C Auto

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**CREDITS**

Credit for foreign taxes paid ..... \$ \_\_\_\_\_  
Low income housing credit ..... \$ \_\_\_\_\_  
Credits - other ..... \$ \_\_\_\_\_

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Credit for child and dependent care expenses

Person or organization providing care:

**1 Name** \_\_\_\_\_  
Street \_\_\_\_\_  
City, St, Zip \_\_\_\_\_  
SS./Tax ID# \_\_\_\_\_  
Telephone # \_\_\_\_\_  
Amt. Paid \$ \_\_\_\_\_

**2 Name** \_\_\_\_\_  
Street \_\_\_\_\_  
City, St, Zip \_\_\_\_\_  
SS./Tax ID# \_\_\_\_\_  
Telephone # \_\_\_\_\_  
Amt. Paid \$ \_\_\_\_\_

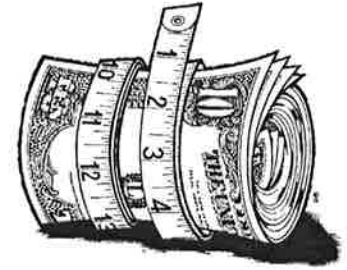
**3 Name** \_\_\_\_\_  
Street \_\_\_\_\_  
City, St, Zip \_\_\_\_\_  
SS./Tax ID# \_\_\_\_\_  
Telephone # \_\_\_\_\_  
Amt. Paid \$ \_\_\_\_\_



**4 Name** \_\_\_\_\_  
Street \_\_\_\_\_  
City, St, Zip \_\_\_\_\_  
SS./Tax ID# \_\_\_\_\_  
Telephone # \_\_\_\_\_  
Amt. Paid \$ \_\_\_\_\_

Foreign Tax CR-1116

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## Tax Payments & Estimates 2014

### QUARTERLY ESTIMATES

Due Date	Description	F=Federal S=State	Date Paid	Fed. Amt.	State Amt.
4/15/14	1st Estimate	F			
		S			
6/15/14	2nd Estimate	F			
		S			
9/15/14	3rd Estimate	F			
		S			
12/31/14	4th State, if early	S		N/A	
1/15/15	4th Estimate	F			
		S			

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Sch A Est. Tax \_\_\_\_\_

**The following schedules  
are for those  
who have  
Business or Rental  
Property**

**BUSINESS INCOME**

**GENERAL INFORMATION:**

Principal business/profession: \_\_\_\_\_

Business name: \_\_\_\_\_

Business address: \_\_\_\_\_

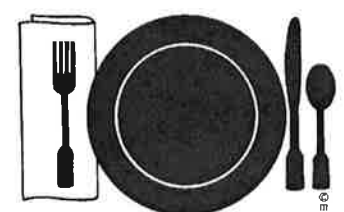
Business city, state, zip: \_\_\_\_\_

Taxpayer  Spouse

Sales (1099 Misc) . . . . . \$ \_\_\_\_\_  
 Cost of goods sold (if applicable) . . . . . \$ \_\_\_\_\_  
 Inventory at end of year . . . . . \$ \_\_\_\_\_  
 Gross profit . . . . . \$ \_\_\_\_\_

**EXPENSES**

Advertising . . . . . \$ \_\_\_\_\_  
 Bad debts . . . . . \$ \_\_\_\_\_  
 Car and truck expenses . . . . . \$ \_\_\_\_\_  
 Commissions . . . . . \$ \_\_\_\_\_  
 Continuing education . . . . . \$ \_\_\_\_\_  
 Dues and subscriptions . . . . . \$ \_\_\_\_\_  
 Employee benefit programs . . . . . \$ \_\_\_\_\_  
 Insurance (other than health) . . . . . \$ \_\_\_\_\_  
 Mortgage interest . . . . . \$ \_\_\_\_\_  
 Other interest . . . . . \$ \_\_\_\_\_  
 Legal and professional . . . . . \$ \_\_\_\_\_  
 Office expense . . . . . \$ \_\_\_\_\_  
 Pager . . . . . \$ \_\_\_\_\_  
 Pension & profit sharing . . . . . \$ \_\_\_\_\_  
 Rent - Vehicles, Machinery & Equipment . . . . . \$ \_\_\_\_\_  
 Rent - other business property . . . . . \$ \_\_\_\_\_  
 Repairs . . . . . \$ \_\_\_\_\_  
 Supplies . . . . . \$ \_\_\_\_\_  
 Taxes - Real Estate . . . . . \$ \_\_\_\_\_  
 Taxes - other . . . . . \$ \_\_\_\_\_  
 Telephone . . . . . \$ \_\_\_\_\_  
 Travel . . . . . \$ \_\_\_\_\_  
 Total Meals & Entertainment . . . . . \$ \_\_\_\_\_  
 Reduction if other than 50% of above . . . . . \$ \_\_\_\_\_  
 Utilities . . . . . \$ \_\_\_\_\_  
 Wages . . . . . \$ \_\_\_\_\_  
 Less: employment credits . . . . . \$ \_\_\_\_\_  
 Other expenses:



\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

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Do you use your office at home, as your "office" for tax deduction purposes?  Yes  No  
(If we have the proration from last year, write: see last year).

To be further discussed:

Total Square Feet . . . . . \_\_\_\_\_ %  
Business Square Feet . . . . . \_\_\_\_\_ %  
Other . . . . . \_\_\_\_\_ %  
  
Total . . . . . 100%

Home office expenses

Rent . . . . . \$ \_\_\_\_\_  
Repairs . . . . . \$ \_\_\_\_\_  
Utilities . . . . . \$ \_\_\_\_\_  
Other \_\_\_\_\_ \$ \_\_\_\_\_  
\_\_\_\_\_ \$ \_\_\_\_\_  
\_\_\_\_\_ \$ \_\_\_\_\_  
\_\_\_\_\_ \$ \_\_\_\_\_

.....  
Sch C

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**RENTAL & ROYALTY INCOME**

**GENERAL INFORMATION:**

Kind of property: \_\_\_\_\_  
Location of property: \_\_\_\_\_

**INCOME**

Rents received . . . . . \$ \_\_\_\_\_  
Royalties received . . . . . \$ \_\_\_\_\_

**EXPENSES**

Advertising . . . . . \$ \_\_\_\_\_  
Association dues . . . . . \$ \_\_\_\_\_  
Auto and travel . . . . . \$ \_\_\_\_\_  
Cleaning and maintenance . . . . . \$ \_\_\_\_\_  
Commissions . . . . . \$ \_\_\_\_\_  
Dues and subscriptions . . . . . \$ \_\_\_\_\_  
Gardening . . . . . \$ \_\_\_\_\_  
Insurance . . . . . \$ \_\_\_\_\_  
Legal and Professional fees . . . . . \$ \_\_\_\_\_  
Licenses and permits . . . . . \$ \_\_\_\_\_  
Management fees . . . . . \$ \_\_\_\_\_  
Miscellaneous . . . . . \$ \_\_\_\_\_  
Mortgage Interest (paid to banks, etc.) . . . . . \$ \_\_\_\_\_  
Other interest . . . . . \$ \_\_\_\_\_  
Painting and decorating . . . . . \$ \_\_\_\_\_  
Pest control . . . . . \$ \_\_\_\_\_  
Plumbing and electrical . . . . . \$ \_\_\_\_\_  
Repairs . . . . . \$ \_\_\_\_\_  
Supplies . . . . . \$ \_\_\_\_\_  
Taxes - Real estate . . . . . \$ \_\_\_\_\_  
Taxes - Other . . . . . \$ \_\_\_\_\_  
Telephone . . . . . \$ \_\_\_\_\_  
Utilities . . . . . \$ \_\_\_\_\_  
Wages and salaries . . . . . \$ \_\_\_\_\_  
Other expenses:  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

SCH E

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**ASSET ACQUISITION**

If you purchased any business assets (furniture, equipment, vehicles, real estate, etc.) or converted any assets to business use in 2014, please enter all pertinent information below.

<b>Prop. No.</b>	<b>Description of Property</b>	<b>Related Business or activity</b>	<b>Date Placed in Service</b>	<b>Cost or Basis</b>

**ASSET DISPOSITION**

If you disposed of any business assets in 2014, please enter all pertinent information below.

<b>Prop. No.</b>	<b>Description of Property</b>	<b>Date Sold</b>	<b>Sales Price</b>	<b>Expenses of Sale</b>