Individual Income Tax Organizer

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Name of Taxpayer		SS#	
First *M.I.* *Last*	Email		
Occupation	Date of birth	Are you new to our firm? ☐Yes ☐No	
Address	City	State	Zip
County	Home phone	Work or cell	

Name of Spouse		SS#	
First *M.I.* *Last*	Email		
Occupation	Date of birth	Are you new to our firm? ☐Yes ☐No	
(Enter information below only if different from Taxpayer)			
Address	City	State	Zip
County	Home phone	Work or cell	

If you moved during 2013, enter your previous address.	Date of move

Filing status: ☐Single ☐Married Filing Jointly ☐Married Filing Separately ☐Widow(er) ☐Head of Household ☐Unsure

Were you divorced or separated during the year? ☐Yes ☐No Were there any deaths in the family? ☐Yes ☐No

Have you received any notice from the IRS or state revenue department within the past year? ☐Yes ☐No

Same-sex married couples are required to file as Married Filing Jointly or Married Filing Separately for federal returns, regardless of where the married couple lives. Same-sex married couples may also want to file amended returns for prior tax years.

Names of dependent children *Child's full name*	*Social Security #*	*Date of birth*	*Months lived in home in 2013*	*Relationship*	*College student?*

Did any of the children have income above $1,000 for the year? ☐Yes ☐No Do any of the children have a disability? ☐Yes ☐No

Is it anticipated that a different taxpayer will seek to claim a child listed above as their dependent for tax year 2013? ☐Yes ☐No

Other dependents or people who lived with you

Name	*Social Security #*	*Date of birth*	*Relationship*	*Income*

If you are due a refund, would you like it directly deposited into your bank account? *Name of bank*

Checking ☐ *Savings* ☐	*Routing transit number*	*Account number*

Ask your tax preparer for information about depositing a refund into an IRA account or splitting the deposit into more than one account.

Questions — All Taxpayers

Cross reference to pages in the 2013 Edition of *TheTaxBook, 1040 Edition*

"You" refers to both taxpayer and spouse — enter "?" if unsure about a question.						
☐Yes ☐No	Are either you or your spouse legally blind?					3-7
☐Yes ☐No	Did you pay or receive alimony in 2013? *Paid/Received* $			*Recipient's SS#*		12-11
☐Yes ☐No	Were any children born or adopted in 2013?					3-19
☐Yes ☐No	Were any children attending college?	*Year in college*	Paid by you: *Tuition* $	*Student loan interest* $	*Books* $	12-1
			Paid by student: *Tuition* $	*Student loan interest* $	*Books* $	12-4
	Other expenses					12-2
☐Yes ☐No	Did you pay any tuition for a private school for a dependent or take classes yourself?					12-2
	Student				*Amount paid* $	
	Name and address of school					
☐Yes ☐No	Did you pay for child or dependent care so you could work or go to school?					11-4
	Name of provider				*EIN or SS #*	
	Address				*Amount paid* $	
☐Yes ☐No	Did you purchase a new main home during the year? If yes, provide details.					4-11
☐Yes ☐No	Did you sell a home in 2013? (Provide closing statement)					6-18
☐Yes ☐No	If you sold a home, did you claim the First-Time Homebuyer Credit when it was purchased? If yes, provide details.					11-10
☐Yes ☐No	Did you refinance a mortgage or take a home equity loan? (Provide closing statement)					4-11
☐Yes ☐No	Did you use any mortgage loan proceeds for purposes other than to buy, build, or substantially improve your home?					4-12
☐Yes ☐No	Did you, or will you, contribute any money to an IRA for 2013?					13-9
☐Yes ☐No	Did you pay any interest on a boat or RV loan? If yes, provide details.					4-10
☐Yes ☐No	Do you have any children who earned more than $2,000 of investment income?					12-9
☐Yes ☐No	Did you pay sales taxes on a major purchase in 2013, such as a vehicle, boat, or home?					4-8
☐Yes ☐No	Did you roll over any amounts from a retirement account in 2013?					13-21
☐Yes ☐No	Will there be any significant changes in income or deductions next year, such as retirement?					15-4
☐Yes ☐No	Did you have any uninsured loss to your property in 2013?					4-20
☐Yes ☐No	Did you work from a home office or use your car for business?					5-13
☐Yes ☐No	Did you sell or transfer any stock or sell rental or investment property?					6-6
☐Yes ☐No	Did you receive any income from an installment sale?					6-15
☐Yes ☐No	Do you own a business or an interest in a partnership, corporation, LLC, or other venture?					7-4
☐Yes ☐No	Have you paid alternative minimum tax (AMT) in previous years?					14-3
☐Yes ☐No	Did you have any investments become worthless or were you a victim of investment theft in 2013?					8-5
☐Yes ☐No	Were you granted, or did you exercise, any employee stock options during 2013?					6-17
☐Yes ☐No	Did you pay anyone for domestic services in your home?					14-1
☐Yes ☐No	Did you engage in any farming activities?					5-24
☐Yes ☐No	Did you purchase a new energy-efficient car, truck, or van?					11-15
☐Yes ☐No	Did you make any new energy-efficient improvements to your home? If yes, provide details.					11-13
☐Yes ☐No	Are you involved in bankruptcy, foreclosure, repossession, or had any debt (including credit cards) cancelled?					14-10
☐Yes ☐No	Are you a member of the military?					14-9
☐Yes ☐No	Were you a citizen of or live in a foreign country, or receive income from a foreign investment or bank account?					14-14
☐Yes ☐No	Would you like to allow your tax preparer or another person to discuss your return with the IRS? *Designee's name* *Phone number* *PIN (any five digits)*					3-12

State information ☐Full-year resident ☐Part-year resident ☐Nonresident	
States of residence during 2013 and dates	
School district Do you rent or own your home? ☐Rent ☐Own	

Income Worksheet

Provide to your preparer all Forms W-2, 1099-INT, 1099-DIV, 1099-R, 1099-MISC, and other income reporting statements. Do not list dollar amounts for the following forms. Your preparer will report the appropriate amounts.

Indicate "T" for taxpayer, "S" for spouse, "J" for joint — Provide additional statements if more room is needed

Forms W-2 — *Wage and Tax Statement*

T/S	Employer name	T/S	Employer name
	1)		4)
	2)		5)
	3)		6)

Forms 1099-INT — *Interest Income*

T/S/J	Name of issuer	T/S/J	Name of issuer
	1)		4)
	2)		5)
	3)		6)

Forms 1099-DIV — *Dividends and Distributions*

T/S	Name of issuer	T/S	Name of issuer
	1)		4)
	2)		5)
	3)		6)

Forms 1099-R — *Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, Etc.*

T/S	Name of issuer	T/S	Name of issuer
	1)		4)
	2)		5)
	3)		6)

If before age 59½, give reason to determine if an exception to penalty applies.

Tax-Exempt Interest (such as municipal bonds — include statement)

Payer	$	Payer	$

Other Income

State tax refund	$	Unreported tips	$
Alimony	$	Other	$
Unemployment compensation	$		$
Social Security (taxpayer) — provide SSA-1099 or RRB-1099	$		$
Social Security (spouse) — provide SSA-1099 or RRB-1099	$		$
Business income (see *Business Expense Worksheet* and *Sole Proprietor Worksheet*)		Stock sales	See *"Sales and Exchanges Worksheet"* below.
Rental income (see *Rental Worksheet*)		Sale of other property	

Sales and Exchanges Worksheet

Provide information about sales of stock, real estate, or other property, along with Forms 1099-B, 1099-S, or other supporting statements.

Description of property	*Purchase date*	*Cost/basis*	*Sell date*	*Sale price*
		$		$
		$		$
		$		$

Notes:

- When stock is sold, you will usually receive Form 1099-B, *Proceeds From Broker and Barter Exchange Transactions*, reporting the proceeds from the sale. However, your statement will not always provide the cost/basis information necessary to compute gain or loss. If the statement does not contain the cost/basis information, you must provide it. You may need to contact your broker for questions about cost/basis of your stock accounts.
- Often, "transfers" of stock or mutual funds within a brokerage account are actually sales of one type of stock and purchase of another. Even if you did not receive any cash from the transaction, you may have taxable gain or loss.
- If your stock dividends are automatically reinvested, the dividends will be taxable even though you did not receive any cash. The transaction is treated as if you had received cash and purchased additional stock. When the stock is sold, the amount reinvested over the years is taken into account. You may need to contact your broker for questions about the amount of reinvested dividends.
- If you sold property other than stock, your taxable gain or loss will be determined by your cost/basis. The cost/basis is usually the original purchase price plus improvements (the cost of repairs and maintenance are not taken into account for cost/basis).

Itemized Deductions Worksheet

Deductions must exceed $6,100 Single, $12,200 MFJ, $8,950 HOH, or $6,100 MFS to be a tax benefit.

Medical Expenses. Must exceed 10% (7.5% for taxpayers age 65 or older) of income to be a benefit—include cost for dependents—do not include any expenses that were reimbursed by insurance.

Dentists	$	Hospitals	$
Doctors	$	Insurance	$
Equipment	$	Prescriptions	$
Eyeglasses	$	Other	$

Medical miles: _______________ @ 24.0¢

Taxes Paid. Do not include taxes paid for full or partial business or rental-use property, including business use of the home.

State withholding	*Reported on W-2*
State estimated taxes—paid in 2013	$
Real estate tax—residence	$
Real estate tax—other	$
Personal property taxes	$
Property tax refund—2013	$ ( )
Foreign tax paid	$
Other	$
Other	$
Balance paid in 2013 from prior year returns (do not include interest or penalties)	$

Did you keep receipts for sales tax paid during 2013? ☐ Yes ☐ No
Did you purchase a car, plane, boat, or home in 2013? ☐ Yes ☐ No
Sales tax paid $ *Purchase paid* $ *Date* / /

Interest Paid. Do not include interest paid for full or partial business or rental-use property, including business use of the home. Provide Forms 1098 or lender information and ID numbers.

Main home	$	Equity loan	$
Second home	$	Equity loan	$
Points	$	Investment interest	$

Charitable Contributions. If over $500 in noncash charitable contributions, provide details of contributions. New rules require that the taxpayer retain documentation for all cash contributions.

Cash	$
Noncash contributions (FMV). Clothing or household items must be in good used condition or better.	$
Did you transfer funds from an IRA directly to a charity? ☐ Yes ☐ No	$
Charitable mileage	

Casualty and Theft Losses

If you suffered any sudden, unexpected damage or loss of property, or a theft, provide details to your tax preparer. ☐ Yes ☐ No

Miscellaneous Itemized Deductions. The following must exceed 2% of income to be a benefit. For use of home, or auto mileage, or other job-related expenses, provide information on a separate sheet.
Were any expenses reimbursed by your employer? ☐ Yes ☐ No

Dues	$	Supplies	$
Investment expenses	$	Tax prep fees	$
Job education	$	Tools	$
Job seeking	$	Uniforms	$
Legal fees	$	Union dues	$
Licenses	$	Other	$
Safety equipment	$	Other	$
Subscriptions	$	Other	$

Other Miscellaneous Deductions. The following deductions are not subject to a 2% of income limit.

Gambling losses	$	Federal estate tax on IRD	$
Impairment-related expenses	$	Loss from box 2, K-1, Form 1065B	$

Did you pay a mortgage insurance premium when you purchased your home? *Amount* $ *Date*

Other Deductions or Questions

Notes:
- Gambling losses are deductible only up to the amount of gambling winnings reported. A log must be kept to verify losses.
- Work clothing is not deductible if adaptable for every day wear. Exception for safety equipment, such as steel-toe boots.
- Legal expenses are deductible only if related to producing or collecting taxable income.
- Expenses to enable individuals, who are physically or mentally impaired, to work are generally deductible.

Adjustments Worksheet

Educator expenses. Classroom expenses of teachers, counselors, and principals. Maximum $250 each.	$
Health savings account deduction (HSA).	$
Self-employed SEP, SIMPLE, and qualified plans. Some contributions for 2013 may be made in 2014.	$
Self-employed health insurance deduction. Sole proprietors, partners, and 2% S corporation shareholders if not eligible for employer coverage.	$
Penalty on early withdrawal of savings.	$
IRA deduction. For traditional IRAs. Roth IRAs are not deductible. Some contributions for 2013 may be made in 2014.	$
Student loan interest deduction. Paid for taxpayers and dependents. Income limits apply.	$
Tuition and fees deduction. Qualified tuition and fees if not claiming education credits. Income limits apply.	$
Moving expenses. Job-related move and at least 50 mile increase in commuting distance.	Ask preparer
Business expenses of reservists, performing artists, and fee-based government officials.	Ask preparer

Business Expenses Worksheet

Were you reimbursed for any expenses? ☐Yes ☐No If so, was the reimbursement reported on Form W-2 or 1099? ☐Yes ☐No

Auto Expenses. Complete the following information on any vehicle for which a deduction is claimed for business, rental, etc.

Year and model	*Total mileage for year*	*Commuting mileage*	*Business mileage*	*Date first used for business*	*Own or lease?*	*Interest paid on vehicle*	*Parking/tolls*
1)						$	$
2)						$	$
3)						$	$
4)						$	$

If a vehicle listed above was purchased or sold during the year, provide the information below. Also provide information about sales of other vehicles for which business or rental deductions were taken in a prior year.

Year and model	*Purchased in 2013?*	*Date purchased*	*Cash paid*	*Value of trade-in*	*Sold in 2013?*	*Date sold*	*Sale price*
1)			$	$			$
2)			$	$			$
3)			$	$			$
4)			$	$			$

If actual expenses are being used instead of the standard mileage rate, complete the information below.

Fuel	*Maintenance*	*Repairs*	*Insurance*	*Car washes*	*License tabs*	*Parking/tolls*	*Other*
1) $	$	$	$	$	$	$	$
2) $	$	$	$	$	$	$	$
3) $	$	$	$	$	$	$	$
4) $	$	$	$	$	$	$	$

Was the vehicle used primarily by a more than 5% owner or related person? ☐Yes ☐No
Is there another vehicle available for personal use? ☐Yes ☐No
Was the vehicle available during off-duty hours? ☐Yes ☐No
Do you have evidence to support the deduction? ☐Yes ☐No
If "Yes," is the evidence written? ☐Yes ☐No

Travel, Lodging, and Meals. Expenses are generally deductible for business travel away from home overnight. Travel expenses are allowed only if the primary purpose of the trip is for business. A standard meal allowance is available based on the number of travel days and location, or actual expenses may be used.

Destination	*Dates*	*Airline or other travel costs*	*Local transportation*	*Number of days or actual meal expenses*	*Lodging*	*Other*
		$	$		$	
		$	$		$	
		$	$		$	
		$	$		$	

Business Use of the Home. Area of home must be exclusively used for business except for storage or day care. *Note:* Managing rental activities or investments does not qualify for business use of the home.

All Taxpayers		***For Day Care Only***	
A) Business use area (square footage)		1) Hours used for day care	
B) Total area of home (square footage)		2) Total hours in year	8,760 hrs.
C) A ÷ B = Business use percentage	%	3) 1 ÷ 2 = Business percentage	%

Enter below only the expenses paid during the period the home was used for business.
Direct expenses *benefit only the business use portion of the home. This includes painting or repairs exclusively for the business area.*
Indirect expenses *are for keeping up and running the entire home, such as mortgage interest and property taxes.*
If you bought or sold your home during 2013, copy this worksheet and fill out one for each home.

	Direct	*Indirect*		*Direct*	*Indirect*
Mortgage interest	$	$	Repairs and maintenance	$	$
Property taxes	$	$	Utilities	$	$
Insurance	$	$	Other	$	$

Depreciation of the Home			
Lower of cost or fair market value of home	$	Improvements?	☐Yes ☐No
Value of land	$	Casualty losses in 2013?	☐Yes ☐No
Depreciable basis of home	$	Use as an employee?	☐Yes ☐No

Sole Proprietor Worksheet

Copy and use separate worksheets if more than one business

Name of sole proprietor

Business name (if different)

Business address (if different)

Principal business activity

Accounting method ☐ Cash ☐ Accrual ☐ Other (specify)

Did you materially participate in this business? ☐ Yes ☐ No

Was the business started in 2013? ☐ Yes ☐ No

Do you have inventory? ☐ Yes ☐ No

Employer identification number (EIN) if any

Income	$
Returns and allowances	$ ( )
Cost of goods sold — inventory costs	
Inventory at beginning of year	$
Purchases (less cost of items withdrawn for personal use)	$
Cost of labor (do not include any amounts paid to yourself)	$
Materials and supplies	$
Other costs	$
Inventory at end of year	$ ( )
Other	
Did you or your spouse pay for your own health insurance?	☐ Yes ☐ No
Did you make, or do you plan to make, any contributions to a self-employed retirement plan?	☐ Yes ☐ No
Did you pay any individual $600 or more for contract labor?	☐ Yes ☐ No
Did you pay any family members for services?	☐ Yes ☐ No
Did you use an area of your home exclusively for business, or did you use an area of your home for storage?	☐ Yes ☐ No
Was the primary purpose of your business activity to realize a profit?	☐ Yes ☐ No
Has your business reported any losses in prior years?	☐ Yes ☐ No
Did you manufacture items for resale?	☐ Yes ☐ No

Expenses	
Advertising	$
Commissions and fees	$
Contract labor	$
Employee benefit programs	$
Insurance (other than health)	$
Interest	
Mortgage	$
Other	$
Legal and professional fees	$
Office expense	$
Pension and profit-sharing plans	$
Rent or lease	
Vehicles, machinery, and equipment	$
Other business property	$
Repairs and maintenance	$
Supplies (not included in inventory costs)	$
Taxes and licenses	$
Utilities	$
Wages	$
Other	$
Auto expenses?	☐ Yes ☐ No
Travel, lodging, or meals?	☐ Yes ☐ No
Business use of the home?	☐ Yes ☐ No

Equipment Purchases. Enter the following information for depreciable assets purchased that have a useful life greater than one year.

Asset	*Date purchased*	*Cost*	*Date placed in service*	*New or used?*
		$		
		$		
		$		
		$		
		$		
		$		

Equipment Sold During Year

Asset	*Date out of service*	*Date sold*	*Selling price*	*Trade-in?*
			$	
			$	
			$	
			$	
			$	
			$	

Rental Worksheet

Indicate type of rental as "residential" or "nonresidential."

	Property A	*Property B*	*Property C*
	Type and location of property:	Type and location of property:	Type and location of property:
	Any personal use? ☐Yes ☐No	Any personal use? ☐Yes ☐No	Any personal use? ☐Yes ☐No
Date placed in service			
Rents received	$	$	$
Expenses			
Advertising	$	$	$
Cleaning and maintenance	$	$	$
Commissions	$	$	$
Insurance	$	$	$
Legal and professional fees	$	$	$
Management fees	$	$	$
Mortgage interest paid to banks	$	$	$
Other interest	$	$	$
Repairs	$	$	$
Supplies	$	$	$
Taxes	$	$	$
Utilities	$	$	$
Other (list)	$	$	$
	$	$	$
	$	$	$
	$	$	$
	$	$	$
	$	$	$

Property Information

If this is your first year with our firm, please provide a depreciation schedule for all property placed in service before 2013.

Property Purchased. Treat the cost of improvements made to real property as the purchase of a new asset.

Asset	*Date purchased*	*Cost*	*Date placed in service*
		$	
		$	
		$	

Property Sold or Taken Out of Service

Asset	*Date sold or taken out of service*	*Selling price*	*Trade in?*
		$	
		$	
		$	

Estimated Tax Payments — Tax Year 2013

Installment	*Date paid*	*Federal*	*Date paid*	*State*
First		$		$
Second		$		$
Third		$		$
Fourth		$		$
Amount applied from 2012 refund?		$		$
Total		$ 0		$ 0

Privacy Policy

The nature of our work requires us to collect certain nonpublic information. We collect financial and personal information from applications, worksheets, reporting statements, and other forms, as well as interviews and conversations with our clients and affiliates. We may also review banking and credit card information about our clients in the performance of receipt of payment. Under our policy, all information we obtain about you will be provided by you or obtained with your permission.

Our firm has procedures and policies in place to protect your confidential information. We restrict access to your confidential information to those within our firm who need to know in order to provide you with services. We will not disclose your personal information to a third party without your permission, except where required by law. We maintain physical, electronic, and procedural safeguards in compliance with federal regulations that protect your personal information from unauthorized access.

Tax Preparation Checklist

Please provide the following documentation:

- ☐ All Forms W-2 (wages), 1099-INT (interest), 1099-DIV (dividends), 1099-B (proceeds from broker or barter transactions), 1099-R (pensions and IRA distributions), Schedules K-1 from partnerships, S corporations, estates and trusts, and other income reporting statements, including all copies provided from the payer.
- ☐ If you are a new client, provide copies of last year’s tax returns.
- ☐ The completed Individual Income Tax Organizer. *Note:* If you choose not to fill out the organizer, you must at least answer the “Yes” or “No” questions under “Questions—All Taxpayers.”
- ☐ Copy of the closing statement if you bought or sold real estate.
- ☐ Mileage figures for any automobile expenses claimed, including total mileage, commuting mileage, and business mileage.
- ☐ Detail of estimated tax payments made, if any.
- ☐ Income and deductions categorized on a separate sheet for business or rental activities.
- ☐ List of itemized deductions categorized on a separate sheet for medical, taxes, interest, charitable, and miscellaneous deductions.
- ☐ Copy of all acknowledgement letters received from charitable organizations for contributions made in 2013.

Tax Return Preparation

We will prepare your tax return based on information you provide. In the event your return is audited, you will be responsible for verifying the items reported. It is important that you review the return carefully before signing to make sure the information is correct. Unless otherwise stated, the services for preparation of your return do not include auditing, review, or any other verification or assurance.

Contact Us

There are many events that occur during the year that can affect your tax situation. Preparation of your tax return involves summarizing transactions and events that occurred during the prior year. In most situations, treatment is firmly established at the time the transaction occurs. However, negative tax effects can be avoided by proper planning. Please contact us in advance if you have questions about the tax effects of a transaction or event, including the following:

- Pension or IRA distributions
- Significant change in income or deductions
- Job change
- Marriage
- Attainment of age 59½ or 70½
- Sale or purchase of a business
- Sale or purchase of a residence or other real estate
- Retirement
- Notice from IRS or other revenue department
- Divorce or separation
- Self-employment
- Charitable contributions of property in excess of $5,000