

*Jennifer A. Jones, CPA, Ltd.*  
10615 Judicial Drive Suite 701  
Fairfax, VA 22030  
(703) 352-1587

## **ENGAGEMENT LETTER**

### **PLEASE SIGN AND RETURN WITH ORGANIZER**

In accordance with standards established by the American Institute of Certified Public Accountants to ensure a mutual understanding, it is necessary to set forth our understanding of the terms and objectives of our relationship, and to clarify the nature and extent of the tax services to be provided.

We will prepare your 2014 federal and resident state(s) income tax returns from information that you will furnish to us. This engagement pertains only to the 2014 tax year, and our responsibilities do not include preparation of any other tax returns that may be due to any taxing authority.

It is your responsibility to provide all the information required for the preparation of complete and accurate returns. You are responsible for retaining all documents, cancelled checks and other data that form the basis of income and deductions reported on your return. These may be necessary to prove the accuracy and completeness of the returns in the event a taxing authority audits or challenges your return.

Certain deductions, such as travel and entertainment expenses and expenses for business use of autos, computers, and listed property, require strict documentation. Certain non-cash transactions, such as bartering, require reporting. In preparing your returns, we rely on your representations that we have been informed of all bartering transactions and that you understand and have complied with the documentation requirements for all of your expenses and deductions. If you have any questions about these issues, please contact us.

You have the final responsibility for the income tax returns and, therefore, you should review them carefully before you sign them. The law provides various penalties that may be imposed when taxpayers understate their tax liability. You acknowledge that any such understated tax, and imposed interest and penalties, are your responsibility, and that we have no responsibility in that regard.

We will provide questionnaires and worksheets to guide you in organizing the information we need to prepare your returns. You represent that the information you are supplying to us is accurate and complete to the best of your knowledge and that you have disclosed to us all relevant facts affecting the returns. We will not audit or otherwise verify the data you submit, although it may be necessary to ask you for clarification of some of the information. Your use of the questionnaires and worksheets will help keep the tax return preparation fee to a minimum.

The timeliness of your cooperation is essential to our ability to complete this engagement. Specifically, we must receive sufficient information from which to prepare your returns within a reasonable period of time prior to the applicable filing deadline. Accordingly, if we do not receive information from you, it may be necessary for us to pursue an extension of the due date of your returns, if available, and we reserve the right to suspend our services or withdraw from this engagement. Should it be necessary for us to suspend or withdraw from this engagement, you will be responsible for payment for all services rendered at our established hourly rates.

Our work in connection with the preparation of your income tax returns does not include any procedures guaranteed or designed to discover errors, misrepresentations, fraud, theft, illegal acts, defalcations or other irregularities, should any exist, and you agree that we have no responsibility to do so. However, we will inform you of any such acts that come to our attention, unless they are clearly inconsequential. If we discover information that affects your prior-year tax returns, we will make you aware of the facts. However, we cannot be responsible for identifying all items that may affect prior-year returns. If you become aware of such information during the year, please contact us to discuss the best resolution of the issue.

All of your original records that you provide to us to prepare your tax return will be returned to you after our use. A copy of your income tax returns will also be provided to you. If you e-file your returns, this copy will be in a PDF format, otherwise a hard-copy will be provided. Our working papers, including any copies of your records that we chose to make and the tax organizer that you complete, are our property and will be retained by us in accordance with our established records retention policy. This policy states, in general, that we will retain these working papers for a period of three years. After this period expires, these files may be destroyed. We will provide copies of such documents at our discretion and if compensated for any time and costs associated with the effort.

You agree that in the event your return cannot be completed by the due date, it may be necessary for us to apply to extend the due date. Extensions are required when we do not receive information needed to prepare the return on a timely basis, unresolved tax issues, or due to staffing availability. Applying for an extension of time to file may extend the time available for a taxing authority to undertake an audit of your return or may extend the statute of limitations. Additionally, extensions may affect your liability for penalties and interest or compliance with government deadlines.

In preparing your tax return, a staff person will assemble the initial data from the documents you provide to us. Other staff personnel may contact you to obtain additional information. To the extent we render any accounting and/or bookkeeping assistance, it will be limited to those tasks we deem necessary for the preparation of the returns and billed at our hourly rates.

We will use professional judgment in resolving questions where the tax law is unclear, or where there may be conflicts between taxing authorities' interpretations of the law and other supportable positions. Unless otherwise instructed by you, we will resolve such questions in your favor whenever possible.

The Internal Revenue Code and regulations impose preparation and disclosure standards with noncompliance penalties on both the preparer of a tax return and on the taxpayer. Unless we have a reasonable belief that any tax position in your return will be sustained on its merits, a preparer penalty will be imposed on us unless that position has a reasonable basis and is adequately disclosed in the return. And, while we might be able to avoid a preparer penalty by adequately disclosing a return position, you might not have to disclose the position in order to avoid applicable taxpayer penalties. If we determine that we would be subject to a preparer penalty by delivering your return to you, you agree to either adequately disclose that position on your return or change the position to one that would not subject us to penalty. If you do not choose to change your position or adequately disclose so as to eliminate, in our sole opinion, our exposure to the preparer penalty, we, in our sole discretion and at any time, may withdraw from the engagement without completing or delivering tax returns to you. Such withdrawal will complete our engagement, and you will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenses through the date of our withdrawal.

Certain communications involving tax advice between you and our firm may be privileged and not subject to disclosure to the IRS. By disclosing the contents of these communications to anyone, or by turning over information about those communications to the government, you may be waiving this privilege. To protect this right to privileged communication, please consult with us or your attorney prior to disclosing any information about our tax advice. Should you decide that it is appropriate for us to disclose any potentially privileged communications, you agree to provide us written, advance authority to make that disclosure.

Should we receive any request for the disclosure of privileged information from any third party, including a subpoena or IRS summons, if permitted, we will notify you of any requests prior to responding. You may, within the time permitted for our firm to respond to the request, initiate such legal action as you deem appropriate to protect information from discovery. Unless you promptly initiate such action after we notify you at your last known address, we will release the information requested. In the event you direct us not to make the disclosure, you agree to hold us harmless from any expenses incurred in defending the privilege, including, by way of illustration only, our attorney fees, court costs, outside adviser's costs, or penalties or fines imposed as a result of your asserting the privilege or your directions to us to assert the privilege.

If this is a joint return, each spouse is considered our client. You each acknowledge that there is no expectation of privacy from the other concerning our services in connection with this engagement, and we are at liberty to share with either of you, without prior consent of the other, any and all documents and other information concerning the preparation of your returns. You also acknowledge that unless we are notified otherwise in advance and in writing, we may construe an instruction from either of you to be an instruction on your joint behalf. Absent a contrary written instruction in the future, from either or both of you, we will communicate with either or both of you at the address on your 2014 federal return.

This engagement does not include responding to inquiries by any governmental agency or tax authority. Should you receive an inquiry, you may request that we assist you in responding to such inquiry. Your returns may be selected for examination by the taxing authorities. Any proposed adjustments are subject to certain rights of appeal. If your tax return is selected for examination or audit, you may request that we assist you or represent you. In the event of such examination, audit, inquiry, or proposed adjustment, we will be available upon request to represent you and will render additional invoices for the time and expenses incurred.

In the event we are required to respond to a subpoena, court order or other legal process for the production of documents and/or testimony relative to information we obtained and/or prepared during the course of this engagement, you agree to compensate us at our hourly rates for the time we expend in connection with such response, and to reimburse us for all of our out-of-pocket costs incurred in that regard.

Our fees for tax services will be based upon complexity of the work to be performed and our professional time to complete the work. Additionally, this fee is dependent on the availability, quality and completeness of your records. We also bill for any out-of-pocket expenses incurred on this engagement, including computer processing charges. Hourly rates vary from \$135 to \$250 per hour depending on the individual providing the services. We reserve the right to increase or decrease our fees based on the value of the services rendered. All invoices are due and payable upon presentation unless you make other agreed upon arrangements. There will be a late charge of \$30 plus 1.5% per month (18% APR) added to all fees paid more than 30 days from the date of service. Should it become necessary for my firm to incur attorney's or other collection agency fees in order to collect on your unpaid invoice, you will be responsible for reimbursing us for our costs of collection, including attorney fees.

If we elect to terminate our services for non-payment or for any other reason provided for in this letter, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed your return. You will be obligated to compensate us for all time expended, and to reimburse us for all of our out-of-pocket costs incurred on your behalf.

Any litigation arising out of this engagement, except actions by us to enforce payment of our professional invoices, must be filed within one year from the completion of the engagement, notwithstanding any statutory provision to the contrary. In the event of litigation brought against us, any judgment you obtain shall be limited in amount, and shall not exceed the amount of the fee charged by us, and paid by you, for the services set forth in this engagement letter. Our liability for all claims, damages and costs arising from this engagement is limited to the total amount of fees paid to us by you for the services rendered under this agreement.

In the event that we become obligated to pay any judgment or similar award, agree to pay any amount in settlement, and/or incur any costs as a result of any inaccurate or incomplete information that you provide to us during the course of this engagement, you agree to indemnify us, defend us, and hold us harmless as against such obligations, agreements and/or costs.

This engagement letter is contractual in nature, and includes all of the relevant terms that will govern the engagement for which it has been prepared. The terms of this letter supersede any prior oral or written representations or commitments by or between the parties. Any material changes or additions to the term set forth in this letter will only become effective if evidenced by a written amendment to this letter, signed by all of the parties.

If the tax services and terms outlined are in accordance with your understanding of our engagement, **please sign this letter on the line below designated for your signature and return the original of this executed letter with a completed copy of the enclosed Organizer and your supporting documentation. You should keep a copy of this letter and your completed Organizer for your records.**

If this firm does not receive from you the original of this letter, in fully executed form, but receives from you a completed copy of the enclosed Organizer and/or supporting documentation, then such receipt by this office shall be deemed to evidence your acceptance of all of the terms set forth above. If however, this office receives from you no response to this letter, then this office will not proceed to provide you with any professional services and will not prepare your income tax returns.

**Please return the Organizer, even if you did not complete it. It is helpful to us for organizing your information and determining if anything is missing.**

We want to express our appreciation for this opportunity to be of service to you.

To:

Jennifer A. Jones, CPA, Ltd.  
10615 Judicial Drive, Suite 701  
Fairfax, VA 22030  
703-352-1587

From:

NAME \_\_\_\_\_

ADDRESS \_\_\_\_\_

\_\_\_\_\_

The foregoing is in accordance with my understanding of your engagement to provide tax services for the 2014 federal and resident state(s) income tax returns. The terms described in this letter are acceptable and are hereby agreed to.

AGREED TO AND ACCEPTED:

(Both spouses must sign for the preparation of a joint return)

Accepted By:

Taxpayer \_\_\_\_\_

Accepted By:

Spouse, if applicable \_\_\_\_\_

Date \_\_\_\_\_

Please check the appropriate box as the item pertains to you or your spouse for 2014, and provide any additional information and documentation requested. **If your 2014 Tax Organizer does not contain a form that you need, you can access blank forms on our website at <http://www.jajonescpa.com/taxorganizers/2014taxorganizer.pdf>.**

#### ENGAGEMENT LETTER

Yes    No



Have you signed and enclosed your Engagement Letter with your Tax Organizer? Our Professional Standards require that this be completed, so please be sure that you have included it with the documents for your tax return preparation.

#### ELECTRONIC FILING OF TAX RETURNS

Yes    No



Have you provided your e-mail address on Form 1, pg 2 and is it legible? We are required to electronically file your tax returns. You are required to review the returns, and sign certain consent forms which need to be returned promptly to us via fax, email or mail. We cannot submit the returns to the government without the signed consent forms. The most efficient method to handle the processing of your return is for a PDF copy of your return to be emailed to you. Please monitor your email account for this correspondence. You will need Adobe Acrobat Reader, which is available online for free download, to be able to read the PDF.



Do you want to e-file, but you want us to provide you a hard-copy of your return in addition to the PDF?



Do you want to e-file, but you do not have a method to receive a PDF? We will provide you hard-copies for you to sign & return to us.



Do you want to Opt-out of the e-filing process and file your returns on paper? **If yes, please read and sign the following statement.**

#### TAXPAYER E-FILING OPT OUT ELECTION STATEMENT

Pursuant to IRS Notice 2010-85 Sec. 9.04 & 2011-17 Sec 9.04, Rev. Proc. 2011-25 and Substitute VA FORM 8454T

My tax return preparer, a member of the staff of Jennifer A. Jones, CPA, Ltd., has informed me that s/he may be required to electronically file my 2014 federal individual income tax return, Form 1040, Form 1040A, or Form 1040EZ, if s/he files it with the IRS on my behalf. I have also been informed that s/he may be required to electronically file my 2014 state individual income tax returns, if s/he files it with the state government on my behalf. I understand that electronic filing may provide a number of benefits to taxpayers, including an acknowledgement that the IRS and/or state received the returns, a reduced chance of errors in processing the returns, and faster refunds. I do not want to have my federal or state individual income tax returns electronically filed and choose to file my returns on paper forms. I will mail or submit my paper returns with the IRS and state government myself. My preparer will not file or otherwise mail or submit my paper return with the IRS or the state government. I was not influenced by Jennifer A. Jones, CPA, Ltd. or any member of the firm to sign this statement.

By signing and dating this statement, based on my personal preferences, I have elected to NOT file my returns electronically.

\_\_\_\_\_  
Taxpayer

\_\_\_\_\_  
Date

\_\_\_\_\_  
Spouse, if filing joint return

\_\_\_\_\_  
Date

\_\_\_\_\_  
Preparer

\_\_\_\_\_  
Date

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## Miscellaneous Questions

**DIRECT DEPOSIT OF TAX REFUNDS OR ELECTRONIC PAYMENT OF TAX DUE**

Yes No

If you have an overpayment of taxes for 2014, do you want your refund directly deposited to one or more financial accounts (checking, savings, and/or retirement)? If so, **please complete, verify or update form 3, 6 regarding the bank name, routing number, account number, type of account and allocation of refund per account.** If you make estimated tax payments, please see below.

**NOTICE: Virginia will no longer issue refund checks. All refunds of VA individual income taxes will be either as a direct deposit or on a debit card. If you do not want your refund issued on a debit card, please complete, verify or update form 3, 6 regarding the bank name, routing number, account number, and type of account.**

If you have a balance due on your federal or state returns for 2014, do you want to make an electronic payment by having your bank account directly debited on the due date for this balance due? If so, **please complete, verify or update form 3, 6 regarding the bank name, routing number, account number, type of account and allocation of refund per account.**

**ESTIMATED TAXES**

Yes No

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? If so, please indicate anticipated changes on Form 7.1.

**PERSONAL INFORMATION**

Yes No

Did your marital status change during 2014? If so, please indicate the change on Form 1.

Did your address change during 2014? If so, please be sure to show the change on Form 1. If you moved to a different state, please indicate the date your state of residency changed here: \_\_\_\_\_

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

Did your e-mail address or telephone number(s) change since 2013? If so, please indicate the new address or number on Form 1 p2.

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## Miscellaneous Questions

**DEPENDENTS**

Yes

No

Were there any changes in dependents during 2014? If so, please show changes on Form 2.

Do you help support someone who may qualify as a dependent, e.g. a child, parent, other family member, or an unrelated party, but you are not sure if you can claim them as a dependent? If so, please provide information about the person on Form 2; the support that you provide; the amount and source of any income they have; and the amount of support provided by others, if any.

Did you have a child under 19 or a full-time student under age 24 at the end of 2014, with interest and dividend income in excess of \$950, or total investment income in excess of \$1,900, or his earned income is less than or equal to half of his support? If so, that child may be subject to the Kiddie Tax. Please provide documentation regarding income and complete Form 44. (Support includes the amount spent for food, lodging, clothing, education, medical, dental, recreation, transportation and other necessities.)

If you are a noncustodial parent claiming a dependency exemption, have you enclosed a copy of the signed Form 8332 for attachment to your return?

**INCOME**

Yes

No

Did you make loans to/from family members, pass-thru entities or closely-held corporations in excess of \$10,000 in the aggregate? If interest was not paid on the loan, please provide details of the loan and its terms.

Did you receive unreported tip income of \$20 or more in any month? If so, please provide amount of unreported tip income here. \_\_\_\_\_

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? If so, please complete Form 11, 12 and 38, and indicate the full redemption proceeds (principal and interest) received.

Did you receive any bartering income? If so, please describe and indicate value of goods or services received on Form 14.1.

Did you have any earned income, e.g. wages or self-employment income, while working in a state other than your state of residency? If the income is only wage income earned in a state with reciprocity, then you can answer the question "no". If you don't know if there is reciprocity for the wage income or have other earned income in another state, please describe the circumstances here.



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<input type="checkbox"/>	<input type="checkbox"/>	Did you have any other income taxable in a state other than your state of residency? Examples include Partnership or Sub-Chapter S income for a business operating in other states, gambling income from casinos in WV or NJ, and rental income on vacation homes in other states. If so, please be sure that this state is identified in this Tax Organizer, on the Schedule K-1 or Form 1099.
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**PURCHASES, SALES AND DEBT CANCELLATION**

Yes	No
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<input type="checkbox"/>	<input type="checkbox"/>	Did you sell any stocks, bonds or other investment property in 2014? Form 17 indicates the information required to report these sales. Please provide the Form 1099-B and any supplemental report and the Realized Gains and Losses report from your broker. If any cost basis information is missing, please be sure to provide the missing details. If any bonds were sold that were purchased at a cost other than face value, please provide the purchase Trade Confirmation showing the premium paid or discount received at the time of purchase.
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<input type="checkbox"/>	<input type="checkbox"/>	Did you buy any non-municipal bonds in 2014 at other than face value? If so, please provide a copy of the Trade Confirmation.?
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<input type="checkbox"/>	<input type="checkbox"/>	Did you start a business or farm, purchase rental or royalty property, or REMIC? If so, please complete Form(s) 16, 18, 19, 20, and/or 22, as applicable.
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<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, or business assets to personal use? If so, please complete Form 22 or 22 p2.
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<input type="checkbox"/>	<input type="checkbox"/>	Did you have any debts cancelled or forgiven? If so, please provide Form 1099-C or other documentation.
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<input type="checkbox"/>	<input type="checkbox"/>	Did anyone owe you money which had become uncollectible, other than in the course of your trade or business? If so, please provide information regarding name; relationship; amount, terms, and date of loan; and the collection actions taken.
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**SCHEDULE K-1**

Yes	No
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<input type="checkbox"/>	<input type="checkbox"/>	Did you acquire _____ or dispose _____ of an interest in an Estate _____, Trust _____, Partnership _____ or Sub-Chapter S Corporation _____? If so, please be sure to include the complete Schedule K-1 and other documents that you received and any documentation regarding your basis.
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<input type="checkbox"/>	<input type="checkbox"/>	Have you received all of your Schedules K-1? If not, please forward the Tax Organizer and other tax documentation, and send the missing Schedule(s) K-1 as soon as it/they arrive.
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## Miscellaneous Questions

**RENTAL OF VACATION HOMES**

Yes

No

Do you have a rental property that was used by you, another owner, any of your family members or the other owner's family members, or by anyone not paying full rental value? If so, this is considered personal use. Please complete the VACATION HOME section on Form 18 p2 with the number of days of personal use and number of days rented at fair market rent. (Personal use does not include any day that you spend working substantially full-time repairing or maintaining (not improving) the property. However, if you donate the use of the property to a charity, this is also considered personal use.) Also, please indicate here the total number of days the property was rented at full rental value \_\_\_\_\_; the number of days of personal use \_\_\_\_\_; number of days you spent working substantially full time repairing and maintaining (not improving) the property \_\_\_\_\_.

Was the average rental period during 2014 seven (7) days or less, e.g. a resort area property rented by the week? If you are not sure, please provide a history of the rental periods during 2014. If you use a management company, this is typically included in their reports to you. Please provide the management company's year-end report.

Have you verified that you are in compliance with all local licensing, personal property reporting requirements and sales tax laws?

**PENSIONS, IRAs AND RETIREMENT PLANS**

Yes

No

Did you or your spouse receive a distribution from a retirement plan (401(k), IRA, SEP, SIMPLE, Qualified Plan, etc.)? Please enclose the related 2014 Form(s) 1099-R.

If you or your spouse are over 70 1/2 years old at the end of 2014, and have a retirement plan (401(k), IRA, SEP, SIMPLE, Qualified Plan, etc.), was a Required Minimum Distribution received in 2014?

Did you or your spouse convert part or all of your traditional, SEP, or SIMPLE IRA to a Roth IRA during 2014? If so, please provide the Form(s) 1099-R, and complete Forms 10, 13.1 and 24.

Did you or your spouse receive a distribution from a retirement plan that was subsequently rolled over into another retirement account within 60 days of receiving the distribution? If so, please provide documentation regarding the date of distribution and date the roll-over was completed.

Did you or your spouse make more than one rollover during 2014? If so, please provide the account statements for all accounts involved.

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## Miscellaneous Questions

Have you or your spouse made, or will you or your spouse be making a contribution to a Traditional or Roth IRA for 2014? If so, please be sure to complete Form 24 regarding the contribution amount you have or will be making. If you need more information to make this determination, make a note on Form 24 that you want us to call you to discuss your options and the tax consequences.

Will you or your spouse make a contribution to a retirement plan (401(k), SEP, SIMPLE, or Qualified Plan) based on self-employment income? If so, please be sure to complete Form 24 regarding the contribution amounts and dates. If you need more information to make this determination, make a note on Form 24 that you want us to call you to discuss your options and the tax consequences.

**HOMES**

Yes No

Did you purchase your principal residence or any other home in 2014? If so, please enclose a copy of the HUD-1 Settlement Statement.

Did you sell your principal residence or any other home in 2014? If so, please enclose the HUD-1 Settlement Statement. Please complete Forms 17 and 27: provide the HUD-1 Settlement Statement for the purchase of the home; and provide a copy of the Form 2119 filed for your prior home sale, if its gain was rolled over into this home's purchase.

Did you claim the first-time homebuyer tax credit in 2008 which is subject to repayment? If yes, please provide a copy of your 2008 Form 5405, showing the amount of the credit claimed, and the previous Forms 5405 showing the amount of the credit repaid, if we did not prepare the return(s).

During 2014, did you sell, cease using or otherwise dispose of a home for which you claimed the first-time homebuyer tax credit in 2009 - 2011? This would include converting the entire home to a rental or for business use, transferring it to a spouse or ex-spouse as part of a divorce settlement, the destruction or the home, or condemnation of the property. If yes, please describe the circumstances of the disposition and provide a copy of your Form 5405 from 2009 - 2011 return claiming the credit, if we did not prepare the return(s).

During 2014, did you refinance or take out a home equity loan on your principal or other home? If so, please enclose the HUD-1 Settlement Statement and an explanation of the use of the funds. If the cumulative equity loans exceed \$100,000, please provide prior HUD-1 forms and/or history. Form 25, pg 5 indicates the information needed for these calculations. What was the term of the new mortgage: \_\_\_ 15 years, \_\_\_ 30 years, \_\_\_ Other (Please check applicable term, if Other, please indicate number of years).

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**Miscellaneous Questions**

Are your principal and second home mortgages more than \$1,100,000 or have you refinanced your principal home and obtained more than \$100,000 cumulative home equity debt? If so, please provide the details and documentation. Form 25, pg 5 indicates the information needed for these calculations.

During 2014, was your home rented out for more than 14 days or used for business? If so, please complete Form 29.

Did you make any residential energy-efficient improvements or purchases involving solar, wind, geothermal or fuel cell energy sources? If so, please provide the invoices and manufacturer's certification documents.

**EDUCATION**

Yes No

Did you receive a distribution from an Education Savings Account or a Qualified Tuition Program? If so, please enclose the Form 1099-Q and complete Forms 14.3 and 38.

Did you, your spouse, or a dependent incur any tuition expenses that are required to attend a college, university, or vocational school? If so, please be sure to complete Form 38.

Did you make a contribution to a 529 Plan during 2014? If so, please provide a copy of the year-end statement showing the contract number, contribution amount, owner of the account, and beneficiary of the account. Please indicate the state sponsoring the 529 Plan \_\_\_\_\_

**HEALTHCARE COVERAGE AND PREMIUM TAX CREDITS**

Yes No

Was your entire household covered for all months of 2014 by health insurance that meets the Minimum Essential Coverage (MEC) requirements? If NO, please complete Form 39.1 indicating the months of coverage and individuals in your household with coverage. Most employer-sponsored, individual health coverage and government-sponsored (e.g. Medicare, CHIP, TRICARE) plans meet this requirement. You can find additional information at <http://www.irs.gov/Affordable-Care-Act/Individuals-and-Families/ACA-Individual-Shared-Responsibility-Provision-Minimum-Essential-Coverage>.

Did you get any forms from your insurance health insurance provider or employer regarding coverage? If so, please provide a copy of the Form 1095-B or 1095-C.

Did you purchase your Healthcare Coverage on the Health Insurance Marketplace during 2014? If yes, a Form 1095-A was required to be sent to you. Please provide a copy of the Form 1095-A.

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## Miscellaneous Questions

Did you receive an Advance Payment of the Premium Tax Credit during 2014, reducing your monthly premiums for a policy purchased on the Health Insurance Marketplace? If you did, you have a requirement to file a return, regardless of your income level, and to reconcile the Advance Payment with the Premium Tax Credit (PTC). Should your Advance Payment exceed your PTC, the excess must be repaid on your income tax return. Any excess PTC over your Advance Payment will result in a refundable credit on your federal return.

Did you meet any exemption from the requirement to have Minimum Essential Coverage during any month of 2014? Exemptions may include a coverage gap of less than three months, coverage was considered unaffordable as defined by the ACA, household income was below the tax return filing requirement, and other situations as outlined in the ACA. If so, please provide any exemption certificates obtained from the Health Insurance Marketplace, and/or provide an explanation in the space at the bottom of Form 39.1

**MEDICAL**

Yes No

Did you pay any premiums for long-term care insurance? If so, please complete Form 25 even if you do not itemize your deductions. If each spouse has a policy, be sure to provide the amount paid for each spouse separately.

Did you (or someone on your behalf, including your employer) make contributions to a health savings account (HSA) for 2014? (An HSA is connected to a high deductible health insurance plan (HDHP) and is not the same as a Flexible Spending Account.) If so, please complete Form 32.1.

Did you receive an HSA distribution or acquire an interest in an HSA due to the death of the account beneficiary? If so, please complete Form 32.1. Please be sure to indicate the amount of the HSA distributed funds used to pay for qualified medical expenses.

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? If so, please be sure to include documentation and details.

**CHARITABLE CONTRIBUTIONS**

Yes No

Do you have a bank record or a written confirmation from the donee, showing the name of the organization, contributions date(s) and the contribution amount(s) for all cash, check or credit card charitable contributions that you have included in this Organizer? Please do NOT include any unsubstantiated donations in this Tax Organizer. These donations are **not tax deductible**. You must have a bank record or confirmation on all donations regardless of the amount.

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**Miscellaneous Questions**

Do you have a Letter of Acknowledgement for every donation of \$250 or more? In addition to your bank record or a written confirmation, you must also have a Letter of Acknowledgement from the charitable organization showing the name of the organization; contributions date(s) and the contribution amount(s); description (but not the value) of non-cash donations; a description and good faith estimate of the value of the goods or services, if any, that were provided in return for the donation; and a statement that no goods or services were provided in return for the donation, or that the goods or services, if any, that were provided by the organization consisted entirely of intangible religious benefits, if that was the case. Without a properly prepared Letter of Acknowledgement, the donation is not deductible. **Please enclose a copy of your Letter(s) of Acknowledgement.**

For your non-cash donations, e.g. clothes and household items, have you kept a detailed list of the items donated, their condition, their estimated cost at time of acquisition, and their value at the time of the donation? It is your responsibility to value the donation. There are websites like Valuation Guide for Goodwill Donors and The Salvation Army Donation Value Guide to help your determine the value of the items at the time of the donation.

**MISCELLANEOUS ITEMIZED DEDUCTIONS**

Yes No

Did you or your spouse pay any investment, custodial, management, advisory or other fees for managing your investments that produce taxable income? If so, please complete Form 25 p3.

Did you or your spouse have any unreimbursed employee business expenses? If so, please complete Form 25 p3 or Form 30.

Did you or your spouse have any business travel expenses or work out of town for part of the year? If so, please complete Form 30.

Did you use your car on the job (other than to and from work)? Please be sure to complete Form 22 p3 or Form 30 p2.

**FOREIGN INCOME, TAXES AND ACCOUNTS**

Yes No

Did you have any foreign income or pay any foreign taxes? Be sure to provide any related 1099s or other documentation. If you are eligible for the Foreign Income Exclusion, please complete Form 31.1, Form 31.1 p2 and Form 31.2.

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

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**Miscellaneous Questions**

- Did you have an interest in or signature or other authority over any foreign assets or financial accounts in a foreign country, such as a bank account, securities account, or any other financial account? If so, and there was over \$10,000 in the account, please provide a copy of a statement showing the name and address of the financial institution, the account number and the maximum value of the account during 2014 in U.S. dollars. Please also provide the name of the foreign currency \_\_\_\_\_ and its U.S. Treasury Financial Management Service exchange rate on December 31, 2014, \_\_\_\_\_ to \$1.00 U.S. If the foreign asset was acquired or disposed of during 2014, please provide the date \_\_\_\_\_.

**MISCELLANEOUS**

- | Yes                      | No                       |   |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | Do you want to allocate \$3 to the Presidential Election Campaign Fund?   |
| <input type="checkbox"/> | <input type="checkbox"/> | Does your spouse want to allocate \$3 to the Presidential Election Campaign Fund?   |
| <input type="checkbox"/> | <input type="checkbox"/> | May the IRS discuss your tax return with your tax preparer?   |
| <input type="checkbox"/> | <input type="checkbox"/> | Were you notified or audited by either the Internal Revenue Service or the State taxing agency? If so, please include a copy of the notice, information regarding resolution, and other related documents.  |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you engage the services of any household employees? If so, please complete Form 42 and provide a copy of the W-2 Form(s).   |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you incur moving expenses due to a change of employment? If so, please complete Form 17, 27.  |
| <input type="checkbox"/> | <input type="checkbox"/> | If you have income from self-employment, have you verified that you are in compliance with local and state business licensing, zoning regulations, and registration requirements? Generally, each jurisdiction in which you work, e.g. city, county and state will have licensing requirements and personal property tax filing requirements. |

**TAX RELIEF FOR DISASTER AND CASUALTY VICTIMS**

- | Yes                      | No                       |   |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | Did you incur a loss because of damaged or stolen property? If the loss exceeds 10% of your Adjusted Gross Income, please provide the date of the occurrence, documentation regarding the loss, the value of the loss, and the amount of any insurance proceeds received. |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you incur a loss on any property located in a federally declared disaster area?   |

2014	1040	US	Miscellaneous Questions
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- Did you receive any payments in 2014 due to the disaster? (These payments may or may not be taxable.) If so, please describe, e.g. source of payment, how funds were used, etc.

**GIFT TAX RETURN REQUIREMENT**

Yes No

- During 2014, did you or your spouse make any gifts to an individual or a trust, or make contributions to a 529 plan, that total more than \$14,000? If so, a gift tax return may be required. Please provide documentation and information regarding the gift(s), including the date(s) of the gift(s), value of the gift(s), the recipient's name, address, SSN, and relationship to you. For planning purposes, in 2015 the Gift Tax Exclusion will remain at \$14,000 per person.

**GIFT, ESTATE AND FINANCIAL PLANNING**

Now is also a good time to review related estate and financial planning matters. If you answer no to any of the following questions; if there have been any changes in your marital status or family members; or if it has been more than five years since your estate plan has been reviewed, you may want to consider reviewing your current estate and financial plans and/or updating your documents.

Yes No

- Do you and your spouse, if married, each have a will? If so, when was it last reviewed? Year \_\_\_\_\_
- Have you or your spouse, if married, established a revocable trust?
- If you have a trust, have the titles to the trust's assets been reviewed to insure that the trust has been properly funded and hold those assets that you want subject to the terms of the trust?
- Have the titles to your assets been reviewed to insure that their disposition will be in compliance with your wishes? The manner in which your assets are held determine whether or not they are subject to the terms of your will (and subject to probate) or pass directly to another party. Joint tenancy, beneficiary designations, Payable on Death (POD) and Transfer on Death (TOD) designations will override any instructions in your will.
- Do you and your spouse, if married, have Durable Powers of Attorney, Medical Directives, Living Wills? When were they last reviewed? Year \_\_\_\_\_
- Do your doctors and the people named in these documents have ready access to them and have you discussed the provisions with them?
- Have you made provisions for your successor trustee or executor to have access to your electronic accounts and passwords?



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## Miscellaneous Questions

- Have you reviewed and updated the named beneficiaries on your and your spouse's, if married, life insurance policies, IRAs, and pensions to insure that the funds will go the proper person(s) or entity? This is especially important after a major life event like a marriage, divorce, death, or birth.
- If someone other than your current spouse is the beneficiary of your employer's retirement plan, has your spouse completed the plan's required spousal consent documents to confirm this?
- If applicable, have you named a guardian for any minor children?
- If you have minor children, have you named a custodian to manage or made other provisions for the management of their financial assets?
- Is all of the real estate you own located only in your state of residency?
- If you or your spouse own real estate that is located in a state other than your state of residency, have you set up a revocable trust or other means for this real estate to avoid an ancillary probate process in that state?

Thank you for answering these questions! We know that this was a lot of work, but your answers will help us to focus on those tax issues unique to your situation, and we appreciate the time you took to address these items. If the last section regarding Gift, Estate and Financial Planning raised any concerns that you want to discuss, please let us know.

**If your 2014 Tax Organizer does not contain a form that you need, you can access blank forms on our website at <http://www.jajonescpa.com/taxorganizers/2014taxorganizer.pdf>.**

**Please also enclose the documentation related to this item.**

<b>2014</b>	<b>1040</b>	<b>US</b>	<b>Topical Index</b>
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IRA contributions .....	24		

2014	1040	US	Client Information	1
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**Jennifer A. Jones, CPA, Ltd.**  
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 Fax number: (703) 352-1927  
 E-mail address: jenny@jajonescpa.com

**Tax Return Appointment**

Date:  
 Time:  
 Location:

This tax organizer will assist you in gathering information necessary for the preparation of your 2014 tax return. Please add, change, or delete information as appropriate.

**CLIENT INFORMATION**

Filing Status	Filing status (table).....		<p align="center"><b>Filing Status</b></p> <p>1 = Single                  2 = Married filing joint                  3 = Married filing separate                  4 = Head of household                  5 = Qualifying widow(er)</p>
	1=married filing separate and lived with spouse.....		
	Year spouse died, if qualifying widow(er) (2012 or 2013).....		
Taxpayer	First name and initial.....		
	Last name.....		
	Title/suffix.....		
	Social security number.....		
	Occupation.....		
	Date of birth (m/d/y).....		
	Date of death (m/d/y).....		
1=blind.....			
Spouse	First name and initial.....		
	Last name.....		
	Title/suffix.....		
	Social security number.....		
	Occupation.....		
	Date of birth (m/d/y).....		
	Date of death (m/d/y).....		
1=blind.....			
Address	In care of.....		
	Street address.....		
	Apartment number.....		
	City.....		
	State.....		
Foreign Address	ZIP code.....		
	Region.....		
	Postal code.....		
	Country.....		

Please add, change or delete information for 2014.

**CLIENT INFORMATION**

<b>Taxpayer Contact Information</b>	Home phone .....		<b>Daytime Phone</b>  1 = Work 2 = Home 3 = Mobile
	Work phone .....		
	Work extension .....		
	Daytime phone (table) .....		
	Mobile phone .....		
	Pager number .....		
	Fax number .....		
	E-mail address .....		
<b>Spouse Contact Information</b>	Home phone .....		
	Work phone .....		
	Work extension .....		
	Daytime phone (table) .....		
	Mobile phone .....		
	Pager number .....		
	Fax number .....		
	E-mail address .....		

<b>2014</b>	<b>1040</b>	<b>US</b>	<b>Dependents</b>	<b>2</b>
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Please add, change or delete information for 2014.

**DEPENDENTS**

	Dependent	Dependent
First name.....		
Last name.....		
Title/suffix.....		
Date of birth (m/d/y).....		
Date of death.....		
Social security number.....		
Relationship.....		
Months lived at home.....		
Type of dependent (see table).....		
Earned income credit (see table).....		
Claimed by: 1=taxpayer, 2=spouse.....		
	Dependent	Dependent
First name.....		
Last name.....		
Title/suffix.....		
Date of birth (m/d/y).....		
Date of death.....		
Social security number.....		
Relationship.....		
Months lived at home.....		
Type of dependent (see table).....		
Earned income credit (see table).....		
Claimed by: 1=taxpayer, 2=spouse.....		
	Dependent	Dependent
First name.....		
Last name.....		
Title/suffix.....		
Date of birth (m/d/y).....		
Date of death.....		
Social security number.....		
Relationship.....		
Months lived at home.....		
Type of dependent (see table).....		
Earned income credit (see table).....		
Claimed by: 1=taxpayer, 2=spouse.....		
	Dependent	Dependent
First name.....		
Last name.....		
Title/suffix.....		
Date of birth (m/d/y).....		
Date of death.....		
Social security number.....		
Relationship.....		
Months lived at home.....		
Type of dependent (see table).....		
Earned income credit (see table).....		
Claimed by: 1=taxpayer, 2=spouse.....		

**Type of Dependent**

- 1 = Child living w/taxpayer
- 2 = Child not living w/taxpayer
- 3 = Dependent other than child
- 4 = Head of household only, not a dependent
- 5 = Earned income credit only, not a dependent

**Earned Income Credit**

- 1 = When applicable (default)
- 2 = Student age 19 to 23
- 3 = Disabled
- 4 = Force
- 5 = Suppress

NOTE: If you claim the earned income credit, please provide proof that your child is a resident of the U.S. This proof is typically in the form of:

- 1. School records or statement
- 2. Landlord or property management statement
- 3. Health care provider statement
- 4. Medical records
- 5. Child care provider records
- 6. Placement agency statement
- 7. Social service records or statement
- 8. Place of worship statement
- 9. Indian tribe office statement
- 10. Employer statement

NOTE: If your child is disabled, please provide one of the following forms of proof of disability:

- 1. Doctor statement
- 2. Other health care provider statement
- 3. Social services agency or program statement

	<b>2</b>
--	----------

Please enter all pertinent 2014 information.

**DIRECT DEPOSIT / ELECTRONIC PAYMENT (3)**

1=direct deposit of federal tax refund into bank account .....		
1=electronic payment of balance due .....		
1=electronic payment of estimated tax .....		

**BANK INFORMATION**

Name of Bank	Percent to Deposit (xx.xx)	Routing Number	Account Number	Type of Account (Table 1)	Type of Invest. (Table 2)

**2014 ESTIMATED TAX / 1040-ES (6)**

**Federal**

	Amount Paid	Date Paid	TS	2014 Voucher Amount
Overpayment applied from 2013 .....				
1st quarter payment .....				
2nd quarter payment .....				
3rd quarter payment .....				
4th quarter payment .....				
<div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 0 auto;">Additional Estimated Tax Payments</div>				
Paid with extension .....				
Former spouse SSN if joint estimates .....				

**State**

	Amount Paid	Date Paid	TS	2014 Voucher Amount
Overpayment applied from 2013 .....				
1st quarter payment .....				
2nd quarter payment .....				
3rd quarter payment .....				
4th quarter payment .....				
<div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 0 auto;">Additional Estimated Tax Payments</div>				
Paid with extension .....				

**1 Type of Account**

1 = Savings  
2 = Checking

**2 Type of Investment**

1 = Checking or savings (default)      6 = Coverdell savings account (ESA)  
 2 = Taxpayer's IRA (next year limits)      7 = Other  
 3 = Spouse's IRA (next year limits)      8 = Taxpayer's IRA (current year limits)  
 4 = Health savings account (HSA)      9 = Spouse's IRA (current year limits)  
 5 = Archer MSA

Please enter all pertinent 2014 information.

**APPLICATION OF 2014 OVERPAYMENT (7.1)**

If you have an overpayment of 2014 taxes, do you want the excess refunded?  or applied to 2015 estimate?...

Other (please explain): \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**2015 ESTIMATED TAX INFORMATION**

Do you expect your 2015 taxable income to be different from 2014? ..... Yes  No   
If "yes" explain any differences in income, deductions, dependents, etc.: \_\_\_\_\_

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

Do you expect your 2015 withholding to be different from 2014? ..... Yes  No   
If "yes" explain any differences: \_\_\_\_\_

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

<b>2014</b>	<b>1040</b>	<b>US</b>	<b>Wages, Pensions, Gambling Winnings</b>	<b>10, 13.1, 13.2</b>
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Please enter all pertinent 2014 amounts & attach all W-2, W-2G and 1099-R forms.  
Last year's amounts are provided for your reference.

**WAGES, SALARIES, TIPS (10)**

No.	Name of Employer (Box c)	1=retirement plan (Box 13) 1=spouse	Wages, Tips, Other Compensation (Box 1)	Tax Withheld					2013 Wages
				Federal (Box 2)	Social Security (Box 4)	Medicare (Box 6)	State (Box 17)	Local (Box 19)	

**PENSIONS, IRA DISTRIBUTIONS (13.1)**

No.	Name of Payer	Distribution code #2		Gross Distribution (Box 1)	Taxable Amount (Box 2a)	Tax Withheld		Value of all IRAs at 12/31/14	2013 Distribution
		Distribution code #1				Federal (Box 4)	State (Box 12)		
		1=IRA/SEP/SIMPLE							
		1=spouse							

**GAMBLING WINNINGS (W-2G) (13.2)**

No.	Name of Payer	1=spouse	Gross Winnings (Box 1)	Tax Withheld			2013 Winnings
				Federal (Box 4)	State (Box 15)	Local (Box 17)	

**GAMBLING LOSSES & WINNINGS (NON W-2G) (13.2)**

	<b>2014 Amount</b>	<b>TS</b>	<b>2013 Amount</b>	
Total gambling losses .....				
Winnings not reported on Form W-2G .....				

**10, 13.1, 13.2**



<b>2014</b>	<b>1040</b>	<b>US</b>	<b>Interest &amp; Dividend Income</b>	<b>11, 12</b>
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Please enter all pertinent 2014 amounts & attach all 1099-INT, 1099-OID and 1099-DIV forms.  
Last year's amounts are provided for your reference.

**INTEREST INCOME (11)**

No.	Name of Payer (also enter SSN & address for seller-financed mortgage)	1=taxpayer 2=spouse	Interest Income			Tax-Exempt Interest		Early Withdrawal Penalty (Box 2)	2013 Interest
			Banks, S&Ls, C/Us, etc. (Box 1)	Seller- Financed Mtg. (Box 1)	U.S. Bonds, T-Bills (Box 3)	Total Municipal Bonds	In-state Municipal Bonds		

**DIVIDEND INCOME (12)**

No.	Name of Payer	1=tp 2=sp	Dividend Income				Tax-Exempt Interest		Foreign Tax Paid (Box 6)	2013 Dividends
			Total Ordinary Dividends (Box 1a)	Qualified Dividends (Box 1b)	Total Capital Gain Distrib. (Box 2a)	U.S. Bonds (% or amt.)	Total Municipal Bonds	In-state Muni-bonds (% or amt.)		

**Please enter all pertinent 2014 amounts and attach all 1099-MISC, SSA-1099, and RRB-1099 forms. Last year's amounts are provided for your reference.**

**MISCELLANEOUS INCOME**

	2014 Amount		2013 Amount	
	Taxpayer	Spouse	Taxpayer	Spouse
Social security benefits (SSA-1099, box 5) .....				
Medicare premiums paid (SSA-1099) .....				
Tier 1 RR retirement benefits (RRB-1099, box 5) ..				
1=lump-sum election for SS benefits .....				
Alimony received .....				
Taxable scholarships and fellowships .....				
Jury duty pay .....				
Household employee income not on W-2 .....				
Excess minister's allowance .....				
Alaska permanent fund dividends .....				
Income from rental of personal property .....				
Income subject to S/E tax:				
_____				
_____				
_____				
_____				
Other income (1099-MISC, box 3, 8)				
_____				
_____				
_____				
_____				

**TAX WITHHELD** (not entered elsewhere)

Federal income tax withheld .....				
State income tax withheld .....				
Local income tax withheld .....				

Please add, change or delete 2014 information as appropriate.  
Be sure to attach all 1099-G forms.

**STATE AND LOCAL TAX REFUNDS /  
UNEMPLOYMENT COMPENSATION (Form 1099-G)**

2014 1099-G Amount

No. <input style="width:40px;" type="text"/>	Name of payer.....		
	1=spouse.....		
	Unemployment compensation:		
	Total received (Box 1).....		
	2014 Overpayment repaid.....		
	State and local refunds:		
	State and local income tax refund, credit or offsets (Box 2)		
	1=city or local income tax refund.....		
	Tax year for box 2 if not 2013 (Box 3).....		
	Federal income tax withheld (Box 4).....		
	RTAA payments (Box 5).....		
	Taxable grants:		
	Federal taxable amount (Box 6).....		
	State taxable amount, if different.....		
	Farm amounts:		
Agriculture payments (Box 7).....			
1=agriculture payments are from conservation reserve program.....			
Market gain (Box 9).....			
Number of farm.....			
1=box 2 is trade or business income (Box 8).....			
State income tax withheld (Box 11).....			

No. <input style="width:40px;" type="text"/>	Name of payer.....		
	1=spouse.....		
	Unemployment compensation:		
	Total received (Box 1).....		
	2014 Overpayment repaid.....		
	State and local refunds:		
	State and local income tax refund, credit or offsets (Box 2)		
	1=city or local income tax refund.....		
	Tax year for box 2 if not 2013 (Box 3).....		
	Federal income tax withheld (Box 4).....		
	RTAA payments (Box 5).....		
	Taxable grants:		
	Federal taxable amount (Box 6).....		
	State taxable amount, if different.....		
	Farm amounts:		
Agriculture payments (Box 7).....			
1=agriculture payments are from conservation reserve program.....			
Market gain (Box 9).....			
Number of farm.....			
1=box 2 is trade or business income (Box 8).....			
State income tax withheld (Box 11).....			

**Please enter all pertinent 2014 amounts and attach all 1099-Q forms.  
Enter qualified education expenses below that are not entered elsewhere.  
Last year's amounts are provided for your reference.**

**ESA'S AND QTP'S (Form 1099-Q)**

		2014 Amount	2013 Amount
<b>No.</b> <input style="width:40px;" type="text"/>	Name of payer .....		
	1=spouse .....		
	Qualified expenses:		
	Higher education (net of nontaxable benefits) .....		
	Elementary & secondary education (net of nontaxable benefits) .....		
	Form 1099-Q:		
	Gross distributions (Box 1) .....		
	Earnings (Box 2) .....		
	Basis (Box 3) .....		
	Rollover: 1=nontaxable, 2=taxable (Box 4) .....		
	Distribution type: 1=private 529, 2=state 529, 3=Coverdell ESA (Box 5) ..		
	ESA's only:		
2014 contributions to this ESA .....			
Value of this account at 12/31/14 (plus outstanding rollovers) ..			
Basis in this ESA as of 12/31/13 .....			

<b>No.</b> <input style="width:40px;" type="text"/>	Name of payer .....		
	1=spouse .....		
	Qualified expenses:		
	Higher education (net of nontaxable benefits) .....		
	Elementary & secondary education (net of nontaxable benefits) .....		
	Form 1099-Q:		
	Gross distributions (Box 1) .....		
	Earnings (Box 2) .....		
	Basis (Box 3) .....		
	Rollover: 1=nontaxable, 2=taxable (Box 4) .....		
	Distribution type: 1=private 529, 2=state 529, 3=Coverdell ESA (Box 5) ..		
	ESA's only:		
2014 contributions to this ESA .....			
Value of this account at 12/31/14 (plus outstanding rollovers) ..			
Basis in this ESA as of 12/31/13 .....			

<b>No.</b> <input style="width:40px;" type="text"/>	Name of payer .....		
	1=spouse .....		
	Qualified expenses:		
	Higher education (net of nontaxable benefits) .....		
	Elementary & secondary education (net of nontaxable benefits) .....		
	Form 1099-Q:		
	Gross distributions (Box 1) .....		
	Earnings (Box 2) .....		
	Basis (Box 3) .....		
	Rollover: 1=nontaxable, 2=taxable (Box 4) .....		
	Distribution type: 1=private 529, 2=state 529, 3=Coverdell ESA (Box 5) ..		
	ESA's only:		
2014 contributions to this ESA .....			
Value of this account at 12/31/14 (plus outstanding rollovers) ..			
Basis in this ESA as of 12/31/13 .....			

Please enter all pertinent 2014 amounts. Last year's amounts are provided for your reference.

**GENERAL INFORMATION**

Principal business/profession.....	
Principal business code.....	
Business name, if different from Form 1040.....	
Business address, if different from Form 1040.....	
City, if different from Form 1040.....	
State, if different from Form 1040.....	
ZIP code, if different from Form 1040.....	
Foreign region.....	
Foreign postal code.....	
Foreign country.....	
Employer identification number.....	
Other accounting method.....	

Accounting method: 1=cash, 2=accrual.....		
Inventory method: 1=cost, 2=lower cost/market, 3=other.....		
1=change of inventory method.....		
1=spouse, 2=joint.....		
1=first Schedule C filed for this business.....		
If required to file Form(s) 1099, did you or will you file all required Form(s) 1099: 1=yes, 2=no.....		
1=not subject to self-employment tax.....		
1=did not "materially participate".....		
1=personal services is not a material income producing factor.....		
1=investment.....		
1=minister's Schedule C.....		
1=single member limited liability company.....		
1=trader in financial instruments or commodities.....		

**INCOME**

	2014 Amount	2013 Amount
Gross receipts or sales (Form 1099-MISC, box 7).....		
Returns and allowances.....		
Other income:		
_____		
_____		
_____		

**COST OF GOODS SOLD**

Inventory at beginning of the year.....		
Purchases.....		
Cost of items for personal use.....		
Cost of labor.....		
Materials and supplies.....		
Other costs:		
_____		
_____		
_____		
Inventory at end of the year.....		

Please enter all pertinent 2014 amounts. Last year's amounts are provided for your reference.

**EXPENSES**

	2014 Amount	2013 Amount
Accounting.....		
Advertising.....		
Answering service.....		
Bad debts from sales or service.....		
Bank charges.....		
Car and truck expenses (not entered elsewhere).....		
Commissions.....		
Contract labor.....		
Delivery and freight.....		
Dues and subscriptions.....		
Employee benefit programs.....		
Insurance (other than health).....		
Mortgage interest (paid to banks, etc.).....		
Other interest (not entered elsewhere).....		
Janitorial.....		
Laundry and cleaning.....		
Legal and professional.....		
Miscellaneous.....		
Office expense.....		
Outside services.....		
Parking and tolls.....		
Pension and profit sharing plans - contributions.....		
Pension and profit sharing plans - admin. and education costs.....		
Postage.....		
Printing.....		
Rent - vehicles, machinery, & equipment (not entered elsewhere).....		
Rent - other.....		
Repairs.....		
Security.....		
Supplies.....		
Taxes - real estate.....		
Taxes - payroll.....		
Taxes - sales tax included in gross receipts.....		
Taxes - other (not entered elsewhere).....		
Telephone.....		
Tools.....		
Travel.....		
Total meals and entertainment in full (50%).....		
Department of Transportation meals in full (80%).....		
Uniforms.....		
Utilities.....		
Wages.....		

Other expenses:

_____		
_____		
_____		
_____		
_____		
_____		

NOTE: If you purchased or disposed of any business assets, please complete Sheet 22.

<b>2014</b>	<b>1040</b>	<b>US</b>	<b>Capital Gains &amp; Losses (Schedule D)</b>	<b>17</b>
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If you sold any stocks, bonds, or other investment property in 2014, please list the pertinent information for each sale below or provide a spreadsheet file with this information.  
Be sure to attach all 1099-B forms and brokerage statements.

No.	Quantity	Description of Property (Box 1a)	Date Acquired (Box 1b)	Date Sold (Box 1c)	Sales Price (gross or net) (Box 1d)	Cost or Basis (Box 1e)	Blank=basis rep. to IRS, 1=nonrec. security (Box 3, 5)	Expenses of Sale (if gross sales price entered)	Federal Income Tax Withheld (Box 4)

Please enter all pertinent 2014 amounts. Last year's amounts are provided for your reference.

**PRIOR YEAR INSTALLMENT SALE**

		2014 Amount	2013 Amount
No. <input type="text"/>	Description of property .....		
	Date acquired (m/d/y) .....		
	Date sold (m/d/y) .....		
	Gross profit ratio (.xxxx) .....		
	Current year principal payments (-1 if none) .....		

No. <input type="text"/>	Description of property .....		
	Date acquired (m/d/y) .....		
	Date sold (m/d/y) .....		
	Gross profit ratio (.xxxx) .....		
	Current year principal payments (-1 if none) .....		

No. <input type="text"/>	Description of property .....		
	Date acquired (m/d/y) .....		
	Date sold (m/d/y) .....		
	Gross profit ratio (.xxxx) .....		
	Current year principal payments (-1 if none) .....		

No. <input type="text"/>	Description of property .....		
	Date acquired (m/d/y) .....		
	Date sold (m/d/y) .....		
	Gross profit ratio (.xxxx) .....		
	Current year principal payments (-1 if none) .....		

No. <input type="text"/>	Description of property .....		
	Date acquired (m/d/y) .....		
	Date sold (m/d/y) .....		
	Gross profit ratio (.xxxx) .....		
	Current year principal payments (-1 if none) .....		

No. <input type="text"/>	Description of property .....		
	Date acquired (m/d/y) .....		
	Date sold (m/d/y) .....		
	Gross profit ratio (.xxxx) .....		
	Current year principal payments (-1 if none) .....		

No. <input type="text"/>	Description of property .....		
	Date acquired (m/d/y) .....		
	Date sold (m/d/y) .....		
	Gross profit ratio (.xxxx) .....		
	Current year principal payments (-1 if none) .....		



**If you sold your home or moved in 2014, please complete the information below.  
For the sale of home, please provide Form 1099-S and closing statements from  
the purchase and sale of your home.**

**SALE OF HOME (17)**

Description of property (Box 3).....	
Date acquired (m/d/y).....	
Date sold (m/d/y) (Box 1).....	
Sales price (Box 2).....	
1=sale of home.....	
1=owned and used property as main home for at least 2 of 5 years before sale.....	
1=first-time homebuyer credit was previously taken on this home.....	
1=business use in year of sale.....	
Number of days after December 31, 2008 that home was not used as principal residence.....	

**Adjusted Basis**

Original cost.....	
Improvements:	
_____	
_____	
_____	
Adjusted basis.....	

**Expenses of Sale** (Commissions, advertising fees, legal fees, and loan charges paid by the seller)

_____	
_____	
_____	
Total expenses of sale.....	

**Reduced Exclusion**

Please complete the following information if due to a change in health, place of employment, or unforeseen circumstances you either:  
**a) Did not meet the ownership and use tests \***, or **b) Excluded gain on the sale of another home after May 6, 1997.**

If excl. gain from another home after May 6, 1997 & within 2 yrs. of current sale, enter date of sale (m/d/y)	
1=sale due to change in health, employment or unforeseen circumstances.....	
Days used as main home - taxpayer.....	
Days used as main home - spouse.....	
Days property owned - taxpayer.....	
Days property owned - spouse.....	

**MOVING EXPENSES (27)** (If you moved because of a change in the location of your job)

1=spouse, 2=joint.....	
1=armed forces move due to permanent change of station.....	
Miles from old home to new work place.....	
Miles from old home to old work place.....	
Expenses for transportation and storage of household goods and personal effects.....	
Lodging and travel (excluding meals):	
Lodging and travel (excluding automobile).....	
Parking fees and tolls.....	
Gas and oil.....	
Miles driven to new home.....	

(\* owned and used property as main home for at least 2 of 5 years before sale)

Please enter all pertinent 2014 amounts. Last year's amounts are provided for your reference.

**GENERAL INFORMATION**

	2014 Amount	2013 Amount
Description of property.....		<b>Type of Property</b> 1 = Single Family Residence 2 = Multi-Family Residence 3 = Vacation/Short-Term Rental 4 = Commercial 5 = Land 6 = Royalties 7 = Self-Rental
Street address.....		
City.....		
State.....		
ZIP code.....		
Type of property (see table)....		
Other type of property.....		
Number of days rented.....		

Percentage of ownership if not 100% (.xxxx).....		1=did not actively participate... 1=RE prof., activity is trade or business, 2=RE prof., not trade or business.....	
Percentage of tenant occupancy if not 100% (.xxxx).....		1=rental other than real estate.	
1=spouse, 2=joint.....		1=investment..... 1=single member limited liability company.....	
1=qualified joint venture..... 1=nonpassive activity, 2=passive royalty.....			
If required to file Form(s) 1099, did you or will you file all required Form(s) 1099: 1=yes, 2=no.....			

**INCOME**

	2014 Amount	2013 Amount
Rents or royalties received.....		

**DIRECT EXPENSES**

NOTE: Direct expenses are related only to the rental activity. These include rental agency fees, advertising, and office supplies.

Advertising.....		
Association dues.....		
Auto and travel (not entered elsewhere).....		
Cleaning and maintenance.....		
Commissions.....		
Gardening.....		
Insurance.....		
Legal and professional fees.....		
Licenses and permits.....		
Management fees.....		
Miscellaneous.....		
Mortgage interest (paid to banks, etc.).....		
Qualified mortgage insurance premiums.....		
Excess mortgage interest.....		
Other interest (not entered elsewhere).....		
Painting and decorating.....		
Pest control.....		
Plumbing and electrical.....		
Repairs.....		
Supplies.....		
Taxes - real estate.....		
Taxes - other (not entered elsewhere).....		
Telephone.....		
Utilities.....		
Wages and salaries.....		
Other:		
_____		
_____		
_____		

NOTE: If you purchased or disposed of any business assets, please complete Sheet 22.

Please enter all pertinent 2014 amounts. Last year's amounts are provided for your reference. The indirect expense column should only be used for vacation homes or less than 100% tenant occupied rentals.

**GENERAL INFORMATION**

Foreign region.....	
Foreign postal code.....	
Foreign country.....	

**OIL AND GAS**

	2014 Amount	2013 Amount
Production type (preparer use only).....		
Cost depletion.....		
Percentage depletion rate or amount.....		
State cost depletion, if different (-1 if none).....		
State % depletion rate or amount, if different (-1 if none).....		

**VACATION HOME**

Number of days personal use.....	
Number of days owned (if optional method elected).....	

**INDIRECT EXPENSES**

NOTE: Indirect expenses are related to operating or maintaining the dwelling unit. These include repairs, insurance, and utilities.

Advertising.....		
Association dues.....		
Auto and travel (not entered elsewhere).....		
Cleaning and maintenance.....		
Commissions.....		
Gardening.....		
Insurance.....		
Legal and professional fees.....		
Licenses and permits.....		
Management fees.....		
Miscellaneous.....		
Mortgage interest (paid to banks, etc.).....		
Qualified mortgage insurance premiums.....		
Excess mortgage interest.....		
Other interest (not entered elsewhere).....		
Painting and decorating.....		
Pest control.....		
Plumbing and electrical.....		
Repairs.....		
Supplies.....		
Taxes - real estate.....		
Taxes - other (not entered elsewhere).....		
Telephone.....		
Utilities.....		
Wages and salaries.....		
Other:		
_____		
_____		
_____		
_____		
_____		
_____		

Please enter all pertinent 2014 amounts. Last year's amounts are provided for your reference.

**GENERAL INFORMATION**

Principal product .....	<input style="width:95%;" type="text"/>
Employer ID number.....	<input style="width:95%;" type="text"/>

Agricultural activity code .....	<input style="width:45%;" type="text"/>	
Accounting method: 1=cash, 2=accrual. ....	<input style="width:45%;" type="text"/>	
1=spouse, 2=joint .....	<input style="width:45%;" type="text"/>	
1=farm rental (Form 4835) .....	<input style="width:45%;" type="text"/>	
Type of rental property (farm rental only): 1=land, 2=self-rental, 3=other ...	<input style="width:45%;" type="text"/>	
1=crop insurance proceeds election. ....	<input style="width:45%;" type="text"/>	
Received applicable subsidy this year: 1=yes, 2=no. ....	<input style="width:45%;" type="text"/>	
If required to file Form(s) 1099, did you or will you file all required Form(s) 1099: 1=yes, 2=no. .	<input style="width:45%;" type="text"/>	
1=did not "materially participate" (Schedule F only) .....	<input style="width:45%;" type="text"/>	
1=did not actively participate (Farm rental only) .....	<input style="width:45%;" type="text"/>	
1=real estate professional, activity is trade or business,		
2=real estate professional, not trade or business (farm rental only) .....	<input style="width:45%;" type="text"/>	
1=single member limited liability company. ....	<input style="width:45%;" type="text"/>	
% of ownership if not 100% (.xxxx) (Farm rental only) .....	<input style="width:45%;" type="text"/>	

**FARM INCOME**

	2014 Amount	2013 Amount
<b>Cash method:</b>		
Sales of livestock and other resale items .....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Cost or basis of livestock or other resale items .....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Sales of products raised. ....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
<b>Accrual method:</b>		
Sales of livestock, produce, etc. ....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Beginning inventory of livestock, etc. ....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Cost of livestock, etc. purchased .....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Ending inventory of livestock, etc. ....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
<b>Other farm income:</b>		
Total cooperative distributions .....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Taxable cooperative distributions .....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Total agricultural program payments (other than CRP) .....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Taxable agricultural program payments (other than CRP) .....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Total conservation reserve program payments .....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Taxable conservation reserve program payments .....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Commodity credit loans reported under election .....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Total commodity credit loans forfeited or repaid .....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Taxable commodity credit loans forfeited or repaid .....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Total crop insurance proceeds received in 2014 .....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Taxable crop insurance proceeds received in 2014 .....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Taxable crop insurance proceeds deferred from 2013 .....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Custom hire (machine work) income not included above .....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>

Please enter all pertinent 2014 amounts. Last year's amounts are provided for your reference.

**FARM INCOME (continued)**

Other income:

	2014 Amount	2013 Amount
_____		
_____		
_____		
_____		
_____		
_____		
_____		
_____		
_____		

**FARM EXPENSES**

Car and truck expenses (not entered elsewhere).....		
Chemicals.....		
Conservation expenses.....		
Custom hire (machine work).....		
Employee benefit programs.....		
Feed purchased.....		
Fertilizers and lime.....		
Freight and trucking.....		
Gasoline, fuel, and oil.....		
Insurance (other than health).....		
Mortgage interest (paid to banks, etc.).....		
Other interest (not entered elsewhere).....		
Labor hired.....		
Pension and profit sharing - contributions.....		
Pension and profit sharing plans - admin. and education costs.....		
Rent - vehicles, machinery, and equipment (not entered elsewhere).....		
Rent - other (land, animals, etc.).....		
Repairs and maintenance.....		
Seeds and plants purchased.....		
Storage and warehousing.....		
Supplies purchased.....		
Taxes (not entered elsewhere).....		
Utilities.....		
Veterinary, breeding, and medicine.....		
Capitalized preproductive period expenses (also enter below).....		

Other expenses:

_____		
_____		
_____		
_____		
_____		
_____		
_____		
_____		
_____		

NOTE: If you purchased or disposed of any business assets, please complete Sheet 22.

<b>2014</b>	<b>1040</b>	<b>US</b>	<b>Partnership and S corporation Information</b>	<b>20.1,20.2</b>
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Please add, change or delete 2014 information as appropriate. Be sure to attach all Schedule K-1s.

**PARTNERSHIP INFORMATION (20.1)**

No.	Name of Partnership	Employer Identification Number	Tax Shelter Registration Number	Additional Amounts Invested in Partnership

**S CORPORATION INFORMATION (20.2)**

No.	Name of S corporation	Employer Identification Number	Tax Shelter Registration Number	Additional Amounts Invested in S corporation

**Please add, change or delete 2014 information as appropriate.  
Be sure to attach all Schedule K-1s and Schedule Qs.**

**ESTATE OR TRUST INFORMATION (20.3)**

No.	Name of Estate or Trust	Employer Identification Number	Tax Shelter Registration Number

**REMIC INFORMATION (20.4)**

No.	Name of REMIC	Employer Identification Number

2014	1040	US	<b>Asset Disposition List</b>	<b>22</b>
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If you disposed of any business assets in 2014, please enter date sold, sales price, and expenses of sale.  
 For real estate transactions, be sure to attach all 1099-S forms and closing statements.

No.	Description of Property (Box 3)	Date Placed in Service	Date Sold (Box 1)	Sales Price (Box 2)	Cost or Basis	Expenses of Sale



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

No.	Description of Property	Related Business or Activity	Preparer Use Only			Date Placed in Service	Cost or Basis	Preparer Use Only	
			Form	No. of Form	Category			Current Section 179	Method

Please enter all pertinent 2014 amounts. Last year's amounts are provided for your reference.

**GENERAL INFORMATION**

	2014 Amount	2013 Amount
Description of vehicle.....		
1=no evidence to support your deduction.....		
1=no written evidence to support your deduction.....		
1=vehicle is available for off-duty personal use.....		
1=no other vehicle is available for personal use.....		
1=vehicle used primarily by more than 5% owner.....		
Number of months of business use if changed from 100% personal use.....		

**AUTOMOBILE MILEAGE**

Total mileage (for the tax year).....		
Business mileage.....		
Commuting mileage (for the tax year).....		
Average daily round-trip commute.....		

**ACTUAL EXPENSES**

Parking fees and tolls (business portion only).....		
Gasoline, lube, oil.....		
Repairs.....		
Tires.....		
Insurance.....		
Miscellaneous.....		
Auto license (other than personal property taxes).....		
Personal property taxes (based on car's value).....		
Interest (car loan) (for Schedule C, E & F).....		
Vehicle rent or lease payments.....		
Inclusion amount (enter as positive).....		
Value of employer-provided vehicle on Form W-2 (2106).....		

Please enter all pertinent 2014 information. Last year's amounts are provided for your reference.

**TRADITIONAL IRA CONTRIBUTIONS**

	2014 Amount		2013 Amount	
	Taxpayer	Spouse	Taxpayer	Spouse
IRA contributions you made or expect to make (1=maximum) (\$5,500/\$6,500 if 50 or older).....				
Contributions made to date.....				
1=covered by plan, 2=not covered.....				
2014 payments from 1/1/15 to 4/15/15.....				

**ROTH IRA CONTRIBUTIONS**

	2014 Amount	2013 Amount
Roth IRA contributions you made or expect to make (1=maximum) (\$5,500/\$6,500 if 50 or older).....		
Contributions made to date.....		

**SEP, SIMPLE AND QUALIFIED PLANS (KEOGH)**

	2014 Amount	2013 Amount
Profit-sharing (25%/1.25) contributions you made or expect to make (1=maximum).....		
Money purchase (25%/1.25) contributions you made or expect to make (1=maximum).....		
Defined benefit contributions you expect to make.....		
Self-employed SEP (25%/1.25) contributions you made or expect to make (1=maximum).....		
Plan contribution rate if not .25 (.xxxx).....		
Individual 401k: SE elective deferrals (except Roth) (1=max.).....		
Individual 401k: SE designated Roth contributions (1=max.).....		
<b>SIMPLE contributions:</b>		
Self-employed SIMPLE contributions you made or expect to make (1=maximum).....		
Employer matching rate if not .03 (.xxxx).....		
1=nonelective contributions (2%).....		
Contributions made to date.....		

**ADJUSTMENTS TO INCOME**

	2014 Amount	2013 Amount
<b>Self-employed health insurance:</b>		
Total premiums (excluding long-term care).....		
Long-term care premiums.....		
Student loan interest paid (1098-E, box 1).....		
Educator expenses (kindergarten thru grade 12).....		
Jury duty pay given to employer.....		
Expenses from rental of personal property.....		
<b>Other adjustments to income:</b>		
_____		
_____		
_____		

Alimony paid:

	Taxpayer	Spouse
Recipient's first name.....		
Recipient's last name.....		
Recipient's SSN.....		
Amount paid.....	2013 amt:	2013 amt:

**Please enter all pertinent 2014 amounts and attach all 1098 forms.  
Last year's amounts are provided for your reference.**

**MEDICAL AND DENTAL EXPENSES**

NOTE: Enter self-employed health insurance premiums on Sheet 24 and Medicare insurance premiums on Sheet 14.

	2014 Amount	TS	2013 Amount
Prescription medicines and drugs .....			
Doctors, dentists and nurses .....			
Hospitals and nursing homes .....			
Insurance premiums not entered elsewhere (excl. LT care & amts. paid w/pre-tax dollars) ..			
Long-term care premiums - taxpayer .....			
Long-term care premiums - spouse .....			
Insurance reimbursement (enter as a positive number) .....			
Lodging and transportation:			
Out-of-pocket expenses .....			
Medical miles driven .....			
Other medical and dental expenses:			
_____			
_____			
_____			

**TAXES PAID** (State and local withholding and 2014 estimates are automatic.)

State income taxes - 1/14 payment on 2013 state estimate .....			
State income taxes - paid with 2013 state return extension .....			
State income taxes - paid with 2013 state return .....			
State income taxes - paid for prior years and/or to other state .....			
City/local income taxes - 1/14 payment on 2013 city/local estimate .....			
City/local income taxes - paid with 2013 city/local extension .....			
City/local income taxes - paid with 2013 city/local return .....			

**SALES AND USE TAXES PAID**

State and local sales taxes (except autos and special items) .....			
Use taxes paid on 2014 purchases .....			
Use taxes paid with 2013 state return .....			
Sales tax on autos not included above .....			
Sales tax on boats, aircraft, other special items .....			

**OTHER TAXES PAID**

Real estate taxes - principal residence:			
_____			
_____			
_____			
Real estate taxes - property held for investment .....			
Personal property taxes (including auto fees in some states. Provide a copy of tax notice) ..			
Foreign income taxes .....			
Other taxes:			
_____			
_____			
_____			

Please enter all pertinent 2014 amounts. Last year's amounts are provided for your reference.

**INTEREST PAID**

Home mortgage int. (Box 1) and points (Box 2) reported on Form 1098:

2014 Amount	TS	2013 Amount

Home mortgage interest not reported on Form 1098:

Payee's name . . . . .	
Payee's SSN or FEIN . .	
Payee's street address .	
Payee's city . . . . .	
Payee's state . . . . .	
Payee's ZIP code . . . . .	
Payee's region . . . . .	
Payee's postal code . . .	
Payee's country . . . . .	
Amount paid . . . . .	

Points not reported on Form 1098:

2014 Amount	TS	2013 Amount

Mortgage insurance premiums on post 12/31/06 contracts (Box 4) . . .

2014 Amount	TS	2013 Amount

Investment interest (interest on margin accounts):

2014 Amount	TS	2013 Amount

Passive interest . . . . .

2014 Amount	TS	2013 Amount

Certain home mortgage interest included above (6251) . . . . .

2014 Amount	TS	2013 Amount

NOTE: Points paid on loans other than to buy, build, or improve your main home are deductible over the life of the mortgage. For these types of loans also provide the dates and lives of the loans.

**CASH CONTRIBUTIONS**

NOTE: No deduction is allowed for cash or check contributions unless the donor maintains a bank record, or a written communication from the donee, showing the name of the organization, contribution date(s), and contribution amount(s).

Churches, schools, hospitals, and other charitable organizations (50% limitation):

Contributions by cash or check:

2014 Amount	TS	2013 Amount

Volunteer expenses (out-of-pocket) . . . . .

Number of charitable miles . . . . .

2014 Amount	TS	2013 Amount

Veterans' organizations, fraternal societies, nonprofit cemeteries, and certain private nonoperating foundations (30% limitation):

Contributions by cash or check:

2014 Amount	TS	2013 Amount

Volunteer expenses (out-of-pocket) . . . . .

Number of charitable miles . . . . .

2014 Amount	TS	2013 Amount

Please enter all pertinent 2014 amounts. Last year's amounts are provided for your reference.

NONCASH CONTRIBUTIONS

NOTE: Use Sheet 26 if total noncash contributions are over \$500. No deduction is allowed for contributions of clothing and household items that are not in good used condition or better. In addition, a deduction for any item with minimal monetary value may be denied.

50% limitation (see above):

Blank lines for 50% limitation entries

Table with columns: 2014 Amount, TS, 2013 Amount

30% limitation (see above):

Blank lines for 30% limitation entries

Table with columns: 2014 Amount, TS, 2013 Amount

30% capital gain property (gifts of capital gain property to 50% limit orgs.):

Blank lines for 30% capital gain property entries

Table with columns: 2014 Amount, TS, 2013 Amount

20% capital gain property (gifts of capital gain property to non-50% limit orgs.):

Blank lines for 20% capital gain property entries

Table with columns: 2014 Amount, TS, 2013 Amount

MISCELLANEOUS DEDUCTIONS (subject to 2% AGI limit)

Union and professional dues

Table with columns: 2014 Amount, TS, 2013 Amount

Other unreimbursed employee expenses (uniforms and protective clothing, professional subscriptions, employment agency fees, and certain edu. expenses):

Blank lines for other unreimbursed employee expenses

Table with columns: 2014 Amount, TS, 2013 Amount

Investment expense:

Blank lines for investment expense

Table with columns: 2014 Amount, TS, 2013 Amount

Tax return preparation fee

Safe deposit box rental

Table with columns: 2014 Amount, TS, 2013 Amount

Miscellaneous deductions (2% AGI) (certain legal and accounting fees, and custodial fees):

Blank lines for miscellaneous deductions

Table with columns: 2014 Amount, TS, 2013 Amount



**If either of the following conditions below apply to you, your home mortgage interest deduction may need to be limited and the input section provided below should be completed. If neither condition applies, enter home mortgage interest amounts on organizer sheet 25 p2.**

1. Total home equity debt exceeded \$100,000 at any time during 2014 (\$50,000 if married filing separate). For this purpose, home equity debt is defined as any mortgages taken out after October 13, 1987 in which the proceeds were used for purposes other than to buy, build, or improve your home. An example of this type of mortgage is a home equity loan use to pay off credit card bills, buy a car, or pay tuition.
2. Total home acquisition debt exceeded \$1,000,000 at any time during 2014 (\$500,000 if married filing separate). For this purpose, home acquisition debt is defined as any mortgages taken out after October 13, 1987 in which the proceeds were used to buy, build, or improve your home.

NOTE: When completing the input section below, grandfather debt represents loans taken out prior to October 14, 1987.

**Please enter all pertinent 2014 amounts and attach all 1098 forms.  
Last year's amounts are provided for your reference.**

	2014 Amount	TS	2013 Amount
Fair market value of the property on the date that the last debt was secured			
Home acquisition and grandfather debt on the date that the last debt was secured			

**LOAN INFORMATION**

Loan #1

Lender's name			
Form (see table)			
Number of form			
1=taxpayer, 2=spouse, blank=joint			
Interest paid			
Points paid			
Total principal paid			
Lump sum principal payment (if paid off)			
Months outstanding (if not 12)			
Home acquisition debt balance - beginning of year			
Home acquisition debt borrowed in 2014			
Home equity debt balance - beginning of year			
Home equity debt borrowed in 2014			
Grandfather debt balance - beginning of year			

Loan #2

Lender's name			
Form (see table)			
Number of form			
1=taxpayer, 2=spouse, blank=joint			
Interest paid			
Points paid			
Total principal paid			
Lump sum principal payment (if paid off)			
Months outstanding (if not 12)			
Home acquisition debt balance - beginning of year			
Home acquisition debt borrowed in 2014			
Home equity debt balance - beginning of year			
Home equity debt borrowed in 2014			
Grandfather debt balance - beginning of year			

<b>Form</b>
1 = Schedule A (default)
2 = Business use of home
3 = Schedule E



If your total noncash contributions are in excess of \$500 in 2014, please complete the information below for each donee using the following guidelines:

- \* If you contributed a motor vehicle, boat, or airplane with a claimed value of more than \$500, attach Form 1098-C or other written acknowledgement received from the donee organization.
\* A deduction for contributions of clothing or other household items that are not in good used condition or better is not allowed. In addition, a deduction for any item with minimal monetary value may be denied. However, these rules do not apply to any contribution of a single item for which a deduction of more than \$500 is claimed, if a qualified appraisal for the donated property is provided.

DONATED PROPERTY INFORMATION

Form section for donated property information, including fields for Name of charitable organization, Street address, City, State, ZIP code, Property description, Vehicle identification number, Year, Make and model, Condition and mileage, Date of contribution, Date acquired by donor, How acquired by donor, Donor's cost or basis, Fair market value, and Method used to determine FMV.

Form section for donated property information, including fields for Name of charitable organization, Street address, City, State, ZIP code, Property description, Vehicle identification number, Year, Make and model, Condition and mileage, Date of contribution, Date acquired by donor, How acquired by donor, Donor's cost or basis, Fair market value, and Method used to determine FMV.

Legend for acquisition methods and FMV determination methods. Section 1: How Property was Acquired (1 = Purchase, 2 = Gift, 3 = Inheritance, 4 = Exchange). Section 2: Method Used to Determine FMV (1 = Appraisal, 2 = Thrift shop value, 3 = Catalog, 4 = Comparable sales). For other methods, see IRS Pub. 561.

Please enter 2014 indirect expenses in full. Nonbusiness portion will carry to Schedule A. Business percentage will be applied to indirect expenses only.

**BUSINESS USE OF HOME**

2014 Amount

2013 Amount

Form .....		
Number of form (e.g., enter 2 for Schedule C number 2) .....		
Business use area (square footage) .....		
Total area of home (square footage) .....		
Total hours facility used (for daycare facilities only) .....		
Total hours available (if not 8,760) .....		
% (.xx) or amount of gross income from home if not 100% (-1 if none) .....		
% (.xx) or amount of expenses from home if not 100% (-1 if none) .....		

**INDIRECT EXPENSES**

NOTE: Indirect expenses are for keeping up and running your entire home. They benefit both the business and personal parts of your home.

Mortgage interest .....		
Real estate taxes .....		
Qualified mortgage insurance premiums .....		
Casualty losses .....		
Insurance .....		
Miscellaneous .....		
Rent .....		
Repairs and maintenance .....		
Utilities .....		
Excess mortgage interest .....		
Other indirect expenses:		
_____		
_____		
_____		

**DIRECT EXPENSES**

NOTE: Direct expenses benefit only the business part of your home. They include painting or repairs made to specific areas or rooms used for business.

Mortgage interest .....		
Real estate taxes .....		
Qualified mortgage insurance premiums .....		
Casualty losses .....		
Insurance .....		
Miscellaneous .....		
Rent .....		
Repairs and maintenance .....		
Utilities .....		
Excess mortgage interest .....		
Excess casualty losses .....		
Allowable casualty losses .....		
Other direct expenses:		
_____		
_____		
_____		

Please enter all pertinent 2014 amounts. Last year's amounts are provided for your reference.

**GENERAL INFORMATION**

Occupation, if different from Form 1040.....		
Form .....		
Number of form (1=first Schedule C, 2=second, etc.).....		
1=spouse .....		
1=performance artist, 2=handicapped, 3=fee-basis government official.....		
1=minister's expenses .....		

**EMPLOYEE BUSINESS EXPENSES**

	2014 Amount	2013 Amount
Meal and entertainment expenses .....		
Reimbursements for meals and entertainment not on W-2, box 1.....		
1=Department of Transportation (80% meal allowance).....		
Local transportation (bus, taxi, train, etc.).....		
Travel expenses while away from home overnight .....		
Reimbursements not included on Form W-2, box 1.....		
Other business expenses:		
_____		
_____		
_____		
_____		
_____		
_____		
_____		
_____		
_____		
_____		
_____		
_____		

Please enter all pertinent 2014 amounts. Last year's amounts are provided for your reference.

**VEHICLE INFORMATION**

	2014 Amount	2013 Amount
1=vehicle used primarily by more than 5% owner .....		
1=vehicle is available for off-duty personal use .....		
1=no other vehicle is available for personal use .....		
1=no evidence to support your deduction .....		
1=no written evidence to support your deduction .....		

**VEHICLE 1**

Description of vehicle .....		
Date placed in service (m/d/y) .....		
Total mileage (for the tax year) .....		
Business mileage .....		
Commuting mileage (for the tax year) .....		
Average daily round-trip commute .....		
Number of months of business use if changed from 100% personal use .....		
Parking fees and tolls (business portion only) .....		

Actual expenses:

Gasoline, lube, oil .....		
Repairs .....		
Tires .....		
Insurance .....		
Miscellaneous .....		
Auto license (other than personal property taxes) .....		
Personal property taxes (based on car's value) .....		
Interest (car loan) (for Schedule C, E & F) .....		
Vehicle rent or lease payments .....		
Inclusion amount (enter as positive) .....		
Value of employer-provided vehicle on Form W-2 (2106) .....		

**VEHICLE 2**

Description of vehicle .....		
Date placed in service (m/d/y) .....		
Total mileage (for the tax year) .....		
Business mileage .....		
Commuting mileage (for the tax year) .....		
Average daily round-trip commute .....		
Number of months of business use if changed from 100% personal use .....		
Parking fees and tolls (business portion only) .....		

Actual expenses:

Gasoline, lube, oil .....		
Repairs .....		
Tires .....		
Insurance .....		
Miscellaneous .....		
Auto license (other than personal property taxes) .....		
Personal property taxes (based on car's value) .....		
Interest (car loan) (for Schedule C, E and F) .....		
Vehicle rent or lease payments .....		
Inclusion amount (enter as positive) .....		
Value of employer-provided vehicle on Form W-2 (2106) .....		

Please enter all pertinent 2014 information.

**GENERAL INFORMATION**

1=spouse .....	<input style="width:95%;" type="text"/>
Foreign address of taxpayer, if different from Form 1040:	
Street address .....	<input style="width:95%;" type="text"/>
City .....	<input style="width:95%;" type="text"/>
Region .....	<input style="width:95%;" type="text"/>
Postal code .....	<input style="width:95%;" type="text"/>
Country .....	<input style="width:95%;" type="text"/>
Employer:	
Name .....	<input style="width:95%;" type="text"/>
U.S. street address .....	<input style="width:95%;" type="text"/>
U.S. city .....	<input style="width:95%;" type="text"/>
U.S. state .....	<input style="width:95%;" type="text"/>
U.S. ZIP code .....	<input style="width:95%;" type="text"/>
Foreign street address .....	<input style="width:95%;" type="text"/>
Foreign city .....	<input style="width:95%;" type="text"/>
Foreign region .....	<input style="width:95%;" type="text"/>
Foreign postal code .....	<input style="width:95%;" type="text"/>
Foreign country .....	<input style="width:95%;" type="text"/>
Employer type: 1=foreign entity, 2=U.S. company, 3=self, 4=foreign affiliate of U.S. company, 5=other .....	<input style="width:95%;" type="text"/>
Employer type, if other .....	<input style="width:95%;" type="text"/>

Type of exclusion revoked if revoked in earlier year (if applicable):	Tax year revocation was effective
<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>

Country of citizenship .....	<input style="width:95%;" type="text"/>
------------------------------	---

City and country of separate foreign residence if maintained due to adverse living conditions (if applicable):	Number of days during tax year at separate foreign address (if applicable)
<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>

Tax homes(s) during tax year:	Dates tax home(s) were established (m/d/y)
<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>

Please enter all pertinent 2014 information.

**TRAVEL INFORMATION**

NOTE: Please enter all travel for 2014 as well as travel for 2015 known to date.

Travel Type (table)	Name of country (if not United States)	Date arrived	Date left	Days in U.S. on business

**BONA FIDE RESIDENCE TEST AND PHYSICAL PRESENCE TEST**

Beginning date for bona fide residence (m/d/y) .....	<input style="width:90%;" type="text"/>	
Ending date for bona fide residence (m/d/y) .....	<input style="width:90%;" type="text"/>	
Living quarters in foreign country: 1=purchased home, 2=rented house or apartment, 3=rented room, 4=quarters furnished by employer .....	<input style="width:90%;" type="text"/>	

Names of family living abroad with taxpayer (if applicable):	Relationship	Period family lived abroad

1=submitted statement to country of bona fide residence .....	<input style="width:90%;" type="text"/>
1=required to pay income tax to country of bona fide residence .....	<input style="width:90%;" type="text"/>
Contractual terms relating to length of employment abroad .....	<input style="width:90%;" type="text"/>
Type of visa you entered foreign country under .....	<input style="width:90%;" type="text"/>
Explanation why visa limited stay or employment in country (if applicable) .....	<input style="width:90%;" type="text"/>

Address of home in U.S. maintained while living abroad (if applicable):	City	State	ZIP Code	1=U.S. home rented (if applicable)

Names of occupants in U.S. home (if applicable)	Relationship of occupants in U.S. home (if applicable)

Principal country of employment .....

**FOREIGN HOUSING EXPENSES**

	2014 Amount	2013 Amount
Qualified housing expenses .....	<input style="width:90%;" type="text"/>	<input style="width:90%;" type="text"/>
Location of housing expenses:	Qualifying days in location (multiple locations only)	

**Travel Type**

1 = Travel to U.S. (default)  
 2 = Travel to foreign country  
 3 = Travel to restricted country

**Please enter all pertinent 2014 amounts and attach all W-2 forms, or other wage statements.  
Enter amounts in U.S. dollars only. Last year's amounts are provided for your reference.**

**FOREIGN WAGES, SALARIES, TIPS**

	2014 Amount	2013 Amount
Name or number .....		
1=spouse .....		
1=retirement plan (Box 13) .....		
Name of employer (Box c) .....		
Wages, tips, other compensation (Box 1) .....		
Federal income tax withheld (Box 2) .....		
Social security tax withheld (Box 4) .....		
Medicare tax withheld (Box 6) .....		
State income tax withheld (Box 17) .....		
Local income tax withheld (Box 19) .....		

**FOREIGN ALLOWANCES, REIMBURSEMENTS AND OTHER EARNED INCOME**

**Noncash Income**

Home (lodging) .....		
Meals .....		
Car .....		
Other properties or facilities:		

**Allowances and Reimbursements**

Cost of living and overseas differential .....		
Family .....		
Education .....		
Home leave .....		
Quarters .....		
Other purposes:		

Meals and lodging provided for the convenience of the Employer (excludable under section 119) .....		
---	--	--

**Other Foreign Earned Income**


**2014 Days Worked Allocation Information**

Total number of days worked (if not 240) .....		
Total days worked before and after foreign assignment .....		
Foreign days worked before and after foreign assignment .....		

**Please enter all pertinent 2014 amounts & attach all 1099-SA forms.  
Last year's amounts are provided for your reference.**

**HSA CONTRIBUTIONS**

NOTE: Contributions to an HSA are only eligible to persons covered under a high deductible health plan. For tax year 2014, a high deductible health plan is one with an annual deductible that is not less than \$1,250 for self-only coverage or \$2,500 for family coverage, and the annual out-of-pocket expenses (deductibles, co-payments, and other amounts, but not premiums) do not exceed \$6,350 for self-only coverage or \$12,700 for family coverage.

	2014 Amount		2013 Amount	
	Taxpayer	Spouse	Taxpayer	Spouse
1=self-only coverage, 2=family coverage.....				
HSA contributions you made or expect to make, except rollovers, employer contributions, and contributions made to an employee account through a cafeteria plan (1=maximum).....				
Contributions included above that were made after you became eligible for Medicare.....				
Contributions made to date.....				

**HSA DISTRIBUTIONS**

Total HSA distribution received (1099-SA, box 1) ..				
Distributions included above that were rolled over to another HSA .....				
Total unreimbursed qualified medical expenses...				



Please enter all pertinent 2014 information. Last year's amounts are provided for your reference. You must have paid for the care of one or more dependents enabling you to work or attend school to qualify for this credit.

**DEPENDENT CARE EXPENSES (33.1)**

	2014 Amount		2013 Amount	
	Taxpayer	Spouse	Taxpayer	Spouse
Dependent care expenses incurred but not paid in 2014. . . . .				
Employer-provided benefits forfeited in 2014. . . . .				

**PERSONS AND EXPENSES QUALIFYING FOR DEPENDENT CARE CREDIT**

<b>No.</b> <input style="width:40px;" type="text"/>	First name. . . . .		
	Last name. . . . .		
	Title or suffix. . . . .		
	Date of birth (m/d/y). . . . .		
	Social security number. . . . .		
	Qualified dependent care expenses incurred and paid in 2014. . . . .		<b>2013 amt:</b>
	1=disabled. . . . .		
	1=spouse, 2=joint. . . . .		

<b>No.</b> <input style="width:40px;" type="text"/>	First name. . . . .		
	Last name. . . . .		
	Title or suffix. . . . .		
	Date of birth (m/d/y). . . . .		
	Social security number. . . . .		
	Qualified dependent care expenses incurred and paid in 2014. . . . .		<b>2013 amt:</b>
	1=disabled. . . . .		
	1=spouse, 2=joint. . . . .		

**PERSONS OR ORGANIZATIONS PROVIDING CARE (33.2)**

<b>No.</b> <input style="width:40px;" type="text"/>	Name of provider. . . . .		
	Street address. . . . .		
	City. . . . .		
	State. . . . .		
	ZIP code. . . . .		
	Foreign region. . . . .		
	Foreign postal code. . . . .		
	Foreign country. . . . .		
	Identification number (SSN or EIN). . . . .		
	Amount paid to care provider in 2014. . . . .		<b>2013 amt:</b>
	1=spouse, 2=joint. . . . .		

Please enter all pertinent 2014 information. Last year's amounts are provided for your reference.

**ELIGIBLE CHILDREN**

		2014 Amount	2013 Amount	
No. <input style="width: 40px;" type="text"/>	First name.....			
	Last name.....			
	Identification number.....			
	Date of birth (m/d/y).....			
	1=born before 1997 and was disabled.....			
	1=special needs child.....			
	1=foreign child.....			
	1=adoption was not final in 2014.....			
	Qualified Adoption Expenses Paid in	2013 for adoption not finalized by end of 2014.....		
		Prior years for adoption of foreign child finalized in 2014.....		
	2013 and 2014 for adoption finalized in 2014.....			
	2014 for adoption finalized before 2014.....			
	1=spouse, 2=joint.....			
No. <input style="width: 40px;" type="text"/>	First name.....			
	Last name.....			
	Identification number.....			
	Date of birth (m/d/y).....			
	1=born before 1997 and was disabled.....			
	1=special needs child.....			
	1=foreign child.....			
	1=adoption was not final in 2014.....			
	Qualified Adoption Expenses Paid in	2013 for adoption not finalized by end of 2014.....		
		Prior years for adoption of foreign child finalized in 2014.....		
	2013 and 2014 for adoption finalized in 2014.....			
	2014 for adoption finalized before 2014.....			
	1=spouse, 2=joint.....			
No. <input style="width: 40px;" type="text"/>	First name.....			
	Last name.....			
	Identification number.....			
	Date of birth (m/d/y).....			
	1=born before 1997 and was disabled.....			
	1=special needs child.....			
	1=foreign child.....			
	1=adoption was not final in 2014.....			
	Qualified Adoption Expenses Paid in	2013 for adoption not finalized by end of 2014.....		
		Prior years for adoption of foreign child finalized in 2014.....		
	2013 and 2014 for adoption finalized in 2014.....			
	2014 for adoption finalized before 2014.....			
	1=spouse, 2=joint.....			

**Please complete the information below if you paid qualified education expenses in 2014 for you, your spouse, or your dependents enrolled in an accredited postsecondary institution. Last year's amounts are provided for your reference.**

**STUDENT INFORMATION**

1=taxpayer, 2=spouse .....	
First name .....	
Last name .....	
Social security number .....	
Number of years hope credit claimed .....	
Number of years American opportunity credit claimed .....	
<small>1=student was NOT enrolled at least half-time for at least one academic period that began in 2014 at an eligible institution in a qualified program .....</small>	
<small>1=student completed first four years of post-secondary education before 2014. ....</small>	
<small>1=student was convicted, before the end of 2014, of a felony for possession or distribution of a controlled substance. ....</small>	

**EDUCATIONAL INSTITUTION ATTENDED (#1)**

Name .....	
Street address .....	
City .....	
State .....	
ZIP code .....	
1=2014 Form 1098-T was NOT received .....	
1=2014 Form 1098-T received with Box 2 & 7 completed .....	
1=2013 Form 1098-T received with Box 2 & 7 completed .....	
Federal ID number from Form 1098-T .....	

**EDUCATIONAL INSTITUTION ATTENDED (#2)**

Name .....	
Street address .....	
City .....	
State .....	
ZIP code .....	
1=2014 Form 1098-T was NOT received .....	
1=2014 Form 1098-T received with Box 2 & 7 completed .....	
1=2013 Form 1098-T received with Box 2 & 7 completed .....	
Federal ID number from Form 1098-T .....	

**QUALIFIED EDUCATION EXPENSES**

	2014 Amount	2013 Amount
Qualified tuition & fees paid in 2014 (net of refund or assistance, & not entered elsewhere) .....		
Books & supplies required to be purchased from institution .....		
Books & supplies not entered above .....		
Amount of prior year refund or assistance * .....		

\* Refund of qualified expenses and tax-free educational assistance received after you file your return for the year in which the expenses were paid.

Please do not complete this information if coverage is indicated on Form 1095-A, 1095-B or 1095-C.

GENERAL INFORMATION

1=entire household covered for all months, 2=no months [ ]

COVERED INDIVIDUAL (#1)

(a) First name... (a) Last name... (b) ID number (SSN or TIN)... (c) Date of birth (m/d/y)... (d) 1=covered all 12 months... (e) Months of coverage: 1=January... 1=February... 1=March... 1=April... 1=May... 1=June... 1=July... 1=August... 1=September... 1=October... 1=November... 1=December...

COVERED INDIVIDUAL (#2)

(a) First name... (a) Last name... (b) ID number (SSN or TIN)... (c) Date of birth (m/d/y)... (d) 1=covered all 12 months... (e) Months of coverage: 1=January... 1=February... 1=March... 1=April... 1=May... 1=June... 1=July... 1=August... 1=September... 1=October... 1=November... 1=December...

COVERED INDIVIDUAL (#3)

(a) First name... (a) Last name... (b) ID number (SSN or TIN)... (c) Date of birth (m/d/y)... (d) 1=covered all 12 months... (e) Months of coverage: 1=January... 1=February... 1=March... 1=April... 1=May... 1=June... 1=July... 1=August... 1=September... 1=October... 1=November... 1=December...

COVERED INDIVIDUAL (#4)

(a) First name... (a) Last name... (b) ID number (SSN or TIN)... (c) Date of birth (m/d/y)... (d) 1=covered all 12 months... (e) Months of coverage: 1=January... 1=February... 1=March... 1=April... 1=May... 1=June... 1=July... 1=August... 1=September... 1=October... 1=November... 1=December...

Please enter all pertinent 2014 information. Last year's amounts are provided for your reference.

**HOUSEHOLD EMPLOYMENT TAXES**

NOTE: If you paid any one household employee cash wages of \$1,900 or more in 2014; withheld federal income tax during 2014 for any household employee; or paid total cash wages of \$1,000 or more in any calendar quarter of 2013 or 2014 to household employees, please complete the following:

Employer identification number.....	
1=spouse, 2=joint .....	

	2014 Amount	2013 Amount
Social security, Medicare and income taxes:		
1=paid any one employee cash wages of \$1,900 or more.....		
1=withheld federal income tax for household employee.....		
Total cash wages subject to social security taxes .....		
Total cash wages subject to Medicare taxes .....		
Federal income tax withheld.....		
Taxes withheld from state disability payments .....		

Federal unemployment tax:		
1=paid total cash wages of \$1,000 or more in any calendar quarter of 2013 or 2014 .....		
Total cash wages subject to FUTA tax.....		
1=paid unemployment contributions to only one state .....		
1=paid all state unemployment contributions by 4/15/15 .....		
1=all wages taxable for FUTA were also taxable for state unemployment		
Name of state .....		
Contributions paid to state unemployment fund .....		

**Please enter all pertinent 2014 amounts & attach all 1099-INT and 1099-DIV forms.  
Last year's amounts are provided for your reference.**

**CHILD'S INFORMATION**

First name .....	<input style="width:95%;" type="text"/>
Last name .....	<input style="width:95%;" type="text"/>
Social security number .....	<input style="width:95%;" type="text"/>
Date of birth (m/d/y) .....	<input style="width:95%;" type="text"/>
1=nontaxable to federal .....	<input style="width:95%;" type="text"/>
1=nontaxable to state .....	<input style="width:95%;" type="text"/>

**INTEREST INCOME (Form 1099-INT)**

	2014 Amount	2013 Amount
Banks, credit unions, etc. (Box 1): <hr/> <hr/>	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
U.S. bonds, T-bills, etc. (nontaxable to state) (Box 3): <hr/> <hr/>	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Tax-exempt interest:		
Total municipal bonds .....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
In-state municipal bonds .....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Adjustments:		
Nominee distribution .....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Accrued interest .....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Tax-exempt interest (1099-INT in error) .....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
OID adjustment .....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
ABP adjustment .....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Foreign:		
1=interest in or authority over foreign account .....	<input style="width:95%;" type="text"/>	
Name of foreign country .....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
1=grantor/transferor or received distribution from foreign trust .....	<input style="width:95%;" type="text"/>	
Post 8/7/86 private activity bond interest (included above) (6251) .....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>

**DIVIDEND INCOME (Form 1099-DIV)**

Total ordinary dividends (Box 1a): <hr/> <hr/>	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Qualified dividends (Box 1b) .....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Total capital gain distributions (Box 2a): <hr/> <hr/>	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Unrecaptured section 1250 gain (Box 2b) .....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Section 1202 gain (Box 2c) .....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Collectibles (28%) gain (Box 2d) .....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Nontaxable distributions (Box 3) .....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Tax-exempt interest:		
Total municipal bonds .....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
In-state municipal bonds .....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Nominee distributions:		
Ordinary dividends .....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Qualified dividends .....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Capital gain distributions .....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Alaska permanent fund dividends included above .....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>

