



**friedman kannenberg**  
and company pc

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January 3, 2014

Dear Client:

Friedman, Kannenberg & Company, P.C. is pleased to provide you with the professional services described below. This letter is to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide. We will perform our services in accordance with the Statements on Standards for Tax Services issued by the American Institute of Certified Public Accountants.

***Scope of Engagement***

We will prepare your federal and home state income tax returns for you for the 2013 tax year. We will also prepare any other state income tax returns that you identify and authorize us to prepare. We will prepare your tax returns based on information and representations you provide to us. We will not audit or otherwise verify the data you submit to us, although we may ask you to clarify some of the information. We will prepare the tax returns solely for filing with the Internal Revenue Service ("IRS") and state and local tax authorities. They are not intended to benefit or influence any third party, either to obtain credit or for any other purpose.

As a result, you agree to indemnify and hold our firm and any of its partners, principals, shareholders, officers, directors, members, employees, agents or assigns, harmless with respect to any and all claims arising from the use of the tax returns for any purpose other than filing with the IRS and state and local tax authorities regardless of the nature of the claim, including the negligence of any party.

***Client Responsibilities***

We will provide you with an income tax organizer or tax information checklist to help you gather and document the information we will need to prepare your income tax returns. We ask that you complete the tax organizer/checklist and provide us with all supporting tax information (i.e. Forms W-2, 1099's, etc.), including all worldwide income.

You are responsible for determining your state or local tax filing obligations with any state or local tax authority, including, but not limited to, income, franchise, sales, use, or property taxes. You agree that we have no responsibility to research these obligations or to inform you of them. If upon reading the completed tax organizer, it comes to our attention that you may have an obligation to file additional income tax returns, we will notify you of this. If you ask us to prepare these returns, we will confirm this in a letter and detail the additional charges for this service.

The Bank Secrecy Act requires the annual reporting of financial interests in, or signature authority over foreign bank accounts (including authority comparable to signature authority). Failure to file the Report of Foreign Bank and Financial Accounts (FBAR) can result in the imposition of both civil and criminal penalties, which can be significant. The FBAR is not a tax return, and preparation of same is

not within the scope of this engagement. If you have questions regarding this filing obligation or wish to engage us to prepare such reports, please contact us to discuss this matter.

Business (Schedule C), Rental (Schedule E) and Unreimbursed Employee Business Expenses (Form 2106): You confirm to us that all business income is reported, that your personal expenses are segregated from business expenses and all expenses including, but not limited to, meals, travel, entertainment, vehicle use, gifts, and related expenses for your business are supported by necessary records required by the Internal Revenue Service ("IRS"). At your request, we are available to answer your questions and advise you on the types of records required.

You are responsible for maintaining adequate documentation to substantiate the accuracy and completeness of your tax returns. You should retain all documents that provide evidence and support for your reported income, credits and deductions on your returns as required under tax law. You are responsible for the adequacy of all such documents. You represent that you have such documentation and can produce it if needed to respond to any audit or inquiry by taxing authorities. You agree to hold us harmless with respect to any additional taxes, penalties, or interest imposed on you by taxing authorities resulting from the disallowance of tax deductions due to inadequate documentation.

The original due date for filing your income tax returns is April 15, 2014. It may become necessary to apply for an extension of time to file your tax returns if there are unresolved tax issues or delays in processing, or if we do not receive all of the necessary information from you on a timely basis. If you are unable to complete and return the tax organizer or checklist with all of the required documentation by March 20, 2014 to allow for the timely preparation of your tax returns, you must contact us and request we apply for an extension of the filing deadline on your behalf. Applying for an extension of time to file may extend the time available for a government agency to undertake an audit of your return or may extend the statute of limitations. All taxes owed are due by the original filing due date. Additionally, extensions may affect your liability for penalties and interest or compliance with government or other deadlines. We are available to discuss this matter with you at your request at our regular hourly fee should the need arise.

You have final responsibility for your income tax returns. Check them carefully for accuracy before signing and mailing. For electronic filing, you (and your spouse) must verify, sign and return to us a completed Form 8879, IRS e-file Signature Authorization, and if applicable, a state equivalent authorization form before we can file your returns electronically.

### ***CPA Firm Responsibilities***

We will prepare your returns based on your filing status (single, married filing jointly, married filing separately, head of household or qualifying widow[er] with dependent child) as reflected in your income tax returns for last year. If your marital status has changed, or if you want to change your filing status, or you have questions about your filing status, please contact us immediately.

We will use our judgment to resolve questions in your favor where a tax law is unclear if there is reasonable justification for doing so. Whenever we are aware that a possible applicable tax law is unclear or that there are conflicting interpretations of the law by authorities (e.g., IRS and courts), we will explain the possible positions that may be taken on your return. We will follow the position you request, provided it is consistent with our understanding of the current tax code, regulations, and their interpretation. If the IRS or state tax authorities should later contest the position taken, there may be an assessment of additional tax, interest, and penalties. We assume no liability for and you hereby release us from any such additional tax, interest, and penalties or other fees and assessments.

We may deem it necessary to provide you with accounting and bookkeeping assistance solely for the purpose of preparing the income tax returns. We will request your approval before rendering these additional services. Our engagement does not include any procedures designed to discover fraud, theft or other irregularities, should any exist.

Tax planning services are available and, if requested, will be billed to you at our standard hourly rates. During the course of preparing the tax returns identified above, we may bring to your attention certain available tax saving strategies for you to consider as possible means of reducing your income taxes in subsequent tax years. However, we have no responsibility to do so, and will take no action with respect to any such recommendations, as the responsibility for implementation remains with you, the taxpayer.

This engagement does not include responding to inquiries by any governmental agency or tax authority. If your tax return is selected for examination or audit, you may request that we assist you in responding to such inquiry. In that event, we would be pleased to discuss providing assistance to you under the terms of a separate engagement letter for that specific purpose. You agree that you will not and are not entitled to rely on any advice unless it is provided in writing.

### ***Fees and Billings***

Our fees are based on the time required by the individuals assigned to the engagement, plus direct expenses as incurred. Hourly rates range from \$125 to \$275 per hour depending on the individual(s) assigned to the engagement. The fee is based upon the 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. You agree that you will deliver all records requested by our staff to complete this engagement on a timely basis. In the event your records are not submitted in a timely manner or they are incomplete or unusable, we reserve the right to charge additional fees and expenses for services required to correct any problems or to expedite the preparation of your tax returns.

In the event your records are not submitted in a timely manner, or are incomplete or unusable, we reserve the right to charge additional fees and expenses for services required to correct the problem. If this occurs, we will contact you to discuss the matter and the anticipated delay in completing our engagement prior to rendering further services.

### ***Termination and Other Terms***

In accordance with the Federal Trade Commission rule, *Privacy of Consumer Financial Information*, we are required to inform you of our policy regarding privacy of client information. Please refer to our website **[www.fkco.com](http://www.fkco.com)** for complete details of our privacy policy. A copy of our privacy policy will be sent to you upon request.

We reserve the right to withdraw from this engagement without completing the returns if you fail to comply with the terms of this engagement letter. In such case, Friedman, Kannenberg & Company, P.C. will not be responsible for any tax, interest or penalties that the taxing authorities may levy against you for failure to file or for failure to file your returns on a timely basis. If any portion of this agreement is deemed invalid or unenforceable, said finding shall not operate to invalidate the remainder of the terms set forth in this engagement letter.

Our records retention policy requires us to return all original records and documents that you have given us back to you at the conclusion of the engagement. Your records are the primary backup and support for your tax returns. Our records and files are our property and are not a substitute for your own records. Our firm destroys our engagement files and workpapers after a period of 7 years. Catastrophic events or physical deterioration may result in our firm's records being unavailable before the expiration of the above retention period.

All services performed in connection with the preparation of your income tax returns will be performed in our office located in Farmington, Connecticut. You agree that the courts of the State of Connecticut have jurisdiction over the parties and all disputes between us, and we agree to submit all disputes to the Connecticut Superior Court, which is the proper and most convenient venue for resolution. You also agree that the laws of the state of Connecticut shall govern all such disputes.

The IRS permits you to authorize us to discuss, on a limited basis, aspects of your return for one year after the return's due date. Your consent to such a discussion is evidenced by checking a box on the return. Unless you tell us otherwise, we will check that box authorizing the IRS to discuss your return with us.

In the interest of facilitating our services to you, we may communicate by facsimile transmission or send data over the internet. Such communications may include information that is confidential to you and/or your company. Our firm employs measures in the use of facsimile machines and computer technology designed to maintain data security. While we will use reasonable efforts to keep such communications secure in accordance with our obligations under applicable laws and professional standards, you recognize and accept that we have no control over the unauthorized interception of these communications once they have been sent and consent to our use of these electronic devices during this engagement.

We appreciate the opportunity to be of service to you. Please sign and date this engagement letter and return it to us with your pertinent tax documents to acknowledge your agreement with its terms. It is our policy to initiate services after we receive the signed copy of this engagement letter from you.

Very truly yours,



Friedman, Kannenberg & Company, P.C.

ACCEPTED BY:

\_\_\_\_\_  
Taxpayer signature

\_\_\_\_\_  
Spouse signature

\_\_\_\_\_  
Print name

\_\_\_\_\_  
Print name

\_\_\_\_\_  
Date



### Business Mileage Worksheet

**Rules:**

Use the following three scenarios to determine how many miles you can deduct. **Keep in mind the following statement: in general, commuting to work is not deductible and ALL travel must be supported with documents that show an amount, date, place, and reason for travel—such as bills, invoices, or receipts.**

- **If you have an office or regular place of business outside your home**, you may not deduct miles commuting to and from work. You may, however, deduct mileage driven to a *temporary work place* and mileage to and from different work locations; i.e. clients’ businesses, onsite work, or other offices; during the day. A temporary work place is a location driven to for less than one year or less than 35 times a year.
- **If you have an office in your home that qualifies for a home office deduction**, all of your business-related mileage is deductible. A qualifying home office must be your primary place of business.
- **If you work out of your home, but do not qualify for the home office deduction**, the distance between your home and your first stop and between your last stop and your home are nondeductible commuting miles.

**Tools:**

The following tools might be of help if you need to reconstruct your mileage: Day planner, calendar, appointment book, Quickbooks printouts, Mapquest or Google Maps.

**Sampling:**

You cannot deduct amounts that you approximate or estimate; however, if you make routine trips, you may record the exact mileage once and use that mileage for multiple trips. Routine trips must be properly documented.

**List:**

Besides when routine trips can be supported, the IRS requires a complete daily travel log to support a business mileage deduction. Use the list below and the tools listed above to try to reconstruct your miles. Documentary support needs to be made available for all miles driven.

Total miles driven for the entire year \_\_\_\_\_. Commuting to a regular place of business \_\_\_\_\_.

Work-Related Trips	Miles	Number of times	Total
Misc. errands			
Temporary work location			
Advertising / promo trips			
Business / professional meetings			
Business meals			
Education			
Pickup / delivery			
Supply purchase trips			
Bank trips			
Client visits			
Post office			
Other local trips			
Out of town trips (list city):			

Signature \_\_\_\_\_

Date \_\_\_\_\_

Total Business Miles \_\_\_\_\_

**F  
R  
O  
M**

## **2013 TAX ORGANIZER**

**T  
O**

**This tax organizer has been prepared for your use in gathering the information needed for your 2013 tax return.**

**To save you time, selected information from your 2012 tax return has been entered in this organizer. Please line through any information that does not apply to your 2013 tax return.**

**In some cases, 2012 amounts have been included in a separate column. These amounts are for comparison purposes only. You do not need to change these prior year amounts.**

**If we may be of further assistance, please contact us at your convenience.**

**REMOVE THIS SHEET PRIOR TO RETURNING THE COMPLETED ORGANIZER**

**F  
R  
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M**

## **2013 TAX ORGANIZER**

**T  
O**

**I (We) have submitted this information for the sole purpose of preparing my (our) tax return(s). Each item can be substantiated by receipts, canceled checks or other documents. This information is true, correct and complete to the best of my (our) knowledge.**

<b>Taxpayer Signature</b>	<b>Date</b>
<b>Spouse Signature</b>	<b>Date</b>

<b><u>Form</u></b>	<b><u>Form</u></b>
Alimony Paid or Received ..... 13	Gambling Winnings ..... 21
Annuity Payments Received ..... 9A, 13	Gifts ..... 34, 35
Application of Refund ..... 20	Health Savings Accounts ..... 13A
Business Income and Expenses ..... 6, 6A	Household Employment Taxes ..... 19
Business Use of Home:	Installment Sale Receipts ..... 7
Business ..... 6D	Interest Income ..... 5A
Employee Business Expenses ..... 17A	Interest Paid ..... 14A
Farm ..... 12D	Investment Interest Expense ..... 14A
Itemized Deductions ..... 16A	IRA Contributions ..... 9
Passthrough ..... 11B	IRA Distributions ..... 9, 13
Rental ..... 10D	Keogh Plan Contributions ..... 9A
Calendar ..... 33	Medical and Dental Expenses ..... 14
Casualty or Theft Losses ..... 16	Ministerial Income ..... 13B
Child and Dependent Care Expenses ..... 18	Miscellaneous Income and Adjustments ..... 13
Consolidated Brokerage Statements:	Miscellaneous Itemized Deductions ..... 16
Interest Income & Foreign Information ..... 5E	Mortgage Interest Paid ..... 14A
Dividend Income & Foreign Information ..... 5F	Moving Expenses ..... 8
Sales of Stocks, Securities, Capital Assets & Misc. Income 5G	Partnership Income ..... 11
Contributions ..... 15	Pension Income ..... 9A, 13
Dependent Information ..... 3A	Personal Information ..... 3
Depreciable Property and Equipment:	Railroad Retirement Benefits ..... 13
Business ..... 6A	Real Estate Mortgage Investment Conduit Income (REMIC) ... 11
Employee Business Expenses ..... 17	Rental and Royalty Income and Expenses ..... 10
Farm ..... 12A	Roth IRA Contributions/Conversions ..... 9
Rental and Royalty ..... 10A	S Corporation Income ..... 11
Direct Deposit Information ..... 4A	Sale of Stock, Securities and Other Capital Assets ..... 7
Dividend Income ..... 5B	Sale of Your Home ..... 8
Education Expenses ..... 18	Savings Bond Purchases ..... 4B
Educator (Teacher) Expenses ..... 13A	SEP/SIMPLE Plan Contributions ..... 9A
Electronic Filing ..... 4	Social Security Benefits ..... 13
Employee Business Expenses ..... 17	State and Local Tax Refunds ..... 13
Estate Income ..... 11	Student Loan Interest ..... 13
Farm Income and Expenses ..... 12, 12A	Taxes Paid ..... 14
Federal, State and City Estimated Taxes ..... 20, 20A	Trust Income ..... 11
Foreign Assets ..... 5C, 5D	Unemployment Compensation ..... 13
Foreign Employment Information ..... 30, 30A, 30B	Vehicle/Other Listed Property Information:
Foreign Housing Expenses ..... 30C	Business ..... 6B, 6C
Foreign Taxes ..... 32	Employee Business Expenses ..... 17
Foreign Travel and Workdays ..... 30D	Farm ..... 12B, 12C
Foreign Wages and Other Income ..... 31, 31A, 31B	Rental and Royalty ..... 10B, 10C
<b>Tax Organizer Legend:</b>	Partnership/S Corporation ..... 11A
Throughout the tax organizer, you will find columns with the heading "TSJ".	Wages and Salaries ..... 3A
TSJ Codes - Enter "T" for taxpayer, "S" for spouse or "J" for joint.	



For any question answered Yes, please attach supporting detail or documents.

Personal Information:

	Yes	No
Did your marital status change during 2013? .....		
Are you legally married? .....		
If Yes, do you and your spouse want to file separate returns? .....		
If Yes, will you file a joint federal return and be required to file single state returns? .....		
If No, are you in a domestic partnership, civil union, or other state-defined relationship? .....		
Did your address change during 2013? .....		
Can you or your spouse be claimed as a dependent by another taxpayer? .....		

Dependents:

Were there any changes in dependents from the prior year? .....		
Note: Include non-child dependents for whom you provided more than half the support		
Did you pay for child care while you worked or looked for work? .....		
Do you have any children under age 18 with unearned income more than \$1000? .....		
Do you have any children age 18 or student children, aged 19 to 23, who did not provide more than half of their cost of support with earned income and that have unearned income of more than \$1000? .....		
Did you adopt a child or begin adoption proceedings during 2013? .....		

Purchases, Sales and Debt:

Did you have any debts canceled, forgiven or refinanced during 2013? .....		
Did you start a new business, purchase a new rental property, farm or acquire any new interest in any partnership or S corporation during 2013? .....		
Did you sell an existing business, rental property, farm or any existing interest in a partnership or S corporation during 2013? .....		
Did you sell, exchange or purchase any real estate in 2013? If so, please attach closing statements. ....		
Did you withdraw any amounts from your Individual Retirement Account (IRA) or Roth IRA to acquire a principal residence? .....		
Did you receive grants of stock options from your employer, exercise any stock options granted to you or dispose of any stock acquired under a qualified employee stock purchase plan? .....		
Did you pay any student loan interest in 2013? .....		
Are your total mortgages on your first and/or second residence greater than \$1,000,000? If so, please provide the principal balance and interest rate at the beginning and the end of the year. ....		
Did you have an outstanding home equity loan at the end of 2013? If so, please provide the principal balance and interest rate at the beginning and end of the year. ....		
Did you take out a home equity loan in 2013? .....		
Are you claiming a deduction for mortgage interest paid to a financial institution and someone else received the Form 1098? .....		
Did you or your mortgagee receive any mortgage assistance payments? If Yes, enclose Forms 1098-MA. ....		



**Purchases, Sales and Debt (continued):**

- Did you engage in any put or call transactions? If Yes, please provide details. ....
- Did you close any open short sales during 2013? .....
- Did you sell any securities not reported on your Form 1099-B? .....

Yes	No
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>

**Itemized Deductions:**

- Did you contribute property (other than cash) with a fair market value of more than \$5,000 to a charitable organization? .....
- Did you incur any casualty or theft losses during the year? .....
- Did you make any large purchases, such as motor vehicles and boats? .....
- Did you incur any casualty or loss attributable to a federally declared disaster? .....

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

**Miscellaneous:**

- Did you or your spouse have any transactions pertaining to a medical savings account (MSA) during 2013? .....
- If you received a distribution from an MSA, please include Form 1099-SA.
- Did you or your spouse have any transactions pertaining to a health savings account (HSA) during 2013? .....
- If you received a distribution from an HSA, please include Form 1099-SA.
- Did you or your spouse contribute to a Roth IRA or convert an existing IRA into a Roth IRA? .....
- Did you or your spouse roll into a Roth IRA any distributions from a retirement plan, an annuity plan, tax shelter annuity or deferred compensation plan? .....
- Did you or your spouse make a qualified charitable distribution from an IRA during January of 2013 that was treated as though it were made in 2012? .....
- Did you withdraw any amounts from your IRA to pay for higher education expenses incurred by you, your spouse, your children or grandchildren? .....
- Did you withdraw amounts from a Coverdell Education Savings Account or Qualified Education Program (Section 529 plan)? If Yes, include Form 1099-Q. ....
- Did you or your dependents incur any post-secondary education expenses, such as tuition? .....
- If you or your spouse are self-employed, are you or your spouse eligible to be covered under an employer's health plan at another job? If Yes, how many months were you covered? .....
- Did you move to a different home because of a change in the location of your job? .....
- Did you pay in excess of \$1,000 in any quarter, or \$1,800 during the year for domestic services performed in or around your home to individuals who could be considered household employees? .....
- Did you receive unreported tip income of \$20 or more in any month of 2013? .....
- Did you or your spouse receive distributions from long-term care insurance contracts? .....
- If Yes, please include Form 1099-LTC. ....
- Were you or your spouse a grantor or transferor for a foreign trust, have an interest in or a signature or other authority over a bank account, securities account or other financial account in a foreign country? .....
- Did you or your spouse own any foreign financial assets? .....
- Did you create or transfer money or property to a foreign trust? .....
- Did you purchase a new alternative technology vehicle, including a qualified plug-in electric drive motor vehicle in 2013? .....

Months
<input type="text"/>

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



Miscellaneous: (continued)

	Yes	No
Did you use gasoline or special fuels for business or farm purposes (other than for a highway vehicle) during the year? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, please provide the gallons of gasoline or special fuels used for off-highway business purposes _____ Gallons _____ Type		
Have you received a punitive damage award or an award for damages other than for physical injuries or illness? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
Were you notified by the IRS or other taxing authority of any changes in prior year returns? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
Did you lose your job during 2013 because of foreign competition and pay for your own health insurance? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
Did you install any alternative energy equipment in your residence such as solar water heaters, solar electricity equipment (photovoltaic) or fuel cells? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
Did you install any energy efficiency improvements, or energy property in your residence such as exterior doors or windows, insulation, heat pumps, furnaces, central air conditioners or water heaters? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
Have you been an identity theft victim and have you contacted the IRS? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, please furnish the 6-digit identity protection PIN issued to you by the IRS _____		
Did you engage in any bartering transactions? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
Did you make gifts of more than \$14,000 to any individual? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
Did you have any foreign income or pay any foreign taxes during 2013? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse serve in the military or were you or your spouse on active duty? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse claim a homebuyer credit for a home purchased in 2008? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
Will you have healthcare coverage (health insurance) for you, your spouse, and any dependents during 2014? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>

Severance/Retirement:

Did you retire or change jobs in 2013? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive deferred, retirement or severance compensation? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>

If Yes, enter the date received (Mo/Da/Yr).

Date

Did you or your spouse turn 70 1/2 during the year and have money in an IRA or other retirement account while not taking a distribution? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
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**Sale of Your Home:**

Did you sell your home in 2013? .....	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, did you receive Form 1099? .....	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, did you own and occupy the home as your principal residence for at least two years of the five-year period prior to the sale? .....	<input type="checkbox"/>	<input type="checkbox"/>
Did you ever rent out this property? .....	<input type="checkbox"/>	<input type="checkbox"/>
Did you ever use any portion of the home for business purposes? .....	<input type="checkbox"/>	<input type="checkbox"/>
Have you or your spouse sold a principal residence within the last two years? .....	<input type="checkbox"/>	<input type="checkbox"/>
At the time of the sale, the residence was owned by the:	<input type="checkbox"/> Taxpayer	<input type="checkbox"/> Spouse <input type="checkbox"/> Both

**Additional Information:**

For any trust you created or that you are trustee, have any beneficiaries died during 2013? .....	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse make any contributions to Qualified State Tuition Plans (Section 529 plans) during 2013? .....	<input type="checkbox"/>	<input type="checkbox"/>

If Yes, enter the following:

TS	Name of Designated Beneficiary	Social Security Number	State Sponsoring Plan	Account Number	2013 Amount Contributed



2013

# Personal Information

3

**Taxpayer:**

\_\_\_\_\_  
First Name and Initial

\_\_\_\_\_  
Last Name

\_\_\_\_\_  
Social Security Number

\_\_\_\_\_  
Occupation

\_\_\_\_\_  
Date of Birth (Mo/Da/Yr)

\_\_\_\_\_  
Date of Death (Mo/Da/Yr)

**Spouse:**

\_\_\_\_\_  
First Name and Initial

\_\_\_\_\_  
Last Name

\_\_\_\_\_  
Social Security Number

\_\_\_\_\_  
Occupation

\_\_\_\_\_  
Date of Birth (Mo/Da/Yr)

\_\_\_\_\_  
Date of Death (Mo/Da/Yr)

**Contact Information:**

\_\_\_\_\_  
Street Address

\_\_\_\_\_  
Apartment Number

\_\_\_\_\_  
City

\_\_\_\_\_  
State

\_\_\_\_\_  
ZIP or Postal Code

\_\_\_\_\_  
Province or County

\_\_\_\_\_  
Foreign Country

\_\_\_\_\_  
Taxpayer Daytime/Work Phone

\_\_\_\_\_  
Spouse Daytime/Work Phone

\_\_\_\_\_  
Taxpayer Evening/Home Phone

\_\_\_\_\_  
Spouse Evening/Home Phone

\_\_\_\_\_  
Taxpayer Foreign Phone

\_\_\_\_\_  
Spouse Foreign Phone

\_\_\_\_\_  
Taxpayer Cell Phone

\_\_\_\_\_  
Spouse Cell Phone

\_\_\_\_\_  
Taxpayer Fax Number

\_\_\_\_\_  
Spouse Fax Number

\_\_\_\_\_  
Taxpayer Email Address

\_\_\_\_\_  
Spouse Email Address

\_\_\_\_\_  
Preferred Method of Contact

May the IRS or other taxing authority discuss the return with the preparer? .....

Is the taxpayer claimed as a dependent on someone else's tax return? .....

Yes	No
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>

<b>Taxpayer</b>		<b>Spouse</b>	
Yes	No	Yes	No
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Are you considered legally blind per IRS regulations? .....

Do you want to contribute to the Presidential Election Campaign Fund? .....



2013

# Dependents and Wages

3A

### Dependent Information:

Did dependent have income over \$3,900?

First Name and Initial	Last Name	Social Security Number	Date of Birth (Mo/Da/Yr)	Relationship to Taxpayer	Months Lived in Your Home	X if Disabled	Yes or No

Please provide the name of any person living with you who is claimed as a dependent on someone else's tax return \_\_\_\_\_

Please list the years that a release of claim to exemption is given for a dependent child not living with you . . . . . \_\_\_\_\_

### Wages and Salaries: Please enclose all copies of your current year Forms W-2

TS	Employer's Name	Taxable Wages	Tax Withheld				
			Federal	FICA/TIER1	Medicare	State	Local



2013

# Electronic Filing

**Electronic Filing:** **Please enclose all copies of your current year Forms W-2**

Electronic filing is the means by which your return is transmitted directly to the IRS and state tax authorities. The IRS has implemented an electronic filing mandate requiring certain preparers, including this firm, to file all returns that they prepare electronically. Some states also require certain preparers to electronically file state returns prepared. The IRS and some states allow taxpayers to elect not to file their returns electronically.

Do not electronically file the federal return .....

Do not electronically file the state return(s) .....

**Note: The IRS and some states that require returns to be electronically filed also impose fees and/or penalties for failure to do so. If you checked either of the boxes above, you may be required to sign an "opt-out" form before we can release your returns. As a follow-up we will contact you to discuss these requirements and your ability to "opt-out" of electronic filing.**

The IRS requires, and many states allow, the use of a Personal Identification Number (PIN) in lieu of mailing a signature document when electronically filing.

Would you like to use a randomly generated PIN?	<input type="checkbox"/> <b>Yes</b>	<input type="checkbox"/> <b>No</b>
Taxpayer .....	<input type="checkbox"/>	<input type="checkbox"/>
Spouse .....	<input type="checkbox"/>	<input type="checkbox"/>

If No, please enter a 5-digit self-selected PIN:

Taxpayer PIN ..... \_\_\_\_\_

Spouse PIN ..... \_\_\_\_\_



**Direct Deposit and Electronic Funds Withdrawal Account Information:**

The IRS and certain states allow refunds to be deposited directly into your financial institution account, regardless of the means used to file the return. For balance due returns to be filed electronically, the IRS and many states allow the entire amount due to be paid using electronic withdrawal. If you would like to have your refund deposited directly into your account or pay a balance due by using an electronic withdrawal, please complete the following information. If you selected either direct deposit or electronic withdrawal in 2012, your account information has already been included below.

**Account Information:**

Account owner .....  Taxpayer  Spouse  Joint

Type of account .....  Checking  Trad. Savings  IRA Savings  
 Archer MSA Savings  Coverdell Ed. Savings  HSA Savings

Account use (check all that apply) .....  Business  Federal estimate  State(s)  
 Federal return  Electronic withdrawal  
 Direct deposit

Name of financial institution ..... \_\_\_\_\_  
Routing Transit Number ..... \_\_\_\_\_  
Account number ..... \_\_\_\_\_

If requesting electronic withdrawal:

What amount do you want withdrawn, if not the entire balance due? ..... \_\_\_\_\_  
When should the withdrawal occur, if not the due date of the return? ..... \_\_\_\_\_

**Account Information:**

Account owner .....  Taxpayer  Spouse  Joint

Type of account .....  Checking  Trad. Savings  IRA Savings  
 Archer MSA Savings  Coverdell Ed. Savings  HSA Savings

Account use (check all that apply) .....  Business  Federal estimate  State(s)  
 Federal return  Electronic withdrawal  
 Direct deposit

Name of financial institution ..... \_\_\_\_\_  
Routing Transit Number ..... \_\_\_\_\_  
Account number ..... \_\_\_\_\_

If requesting electronic withdrawal:

What amount do you want withdrawn, if not the entire balance due? ..... \_\_\_\_\_  
When should the withdrawal occur, if not the due date of the return? ..... \_\_\_\_\_





2013

# Dividend Income

5B

## Dividend Information:

Please enclose copies of all Forms 1099-DIV or other documents for dividends received

TSJ	Name of Payer	Box 1a Total Ordinary Dividends	Box 1b Qualified Dividends	Box 2a Total Capital Gain Distribution	U.S. Bond Interest Amount or Percent in Box 1a
A					
B					
C					
D					
E					
F					
G					
H					
I					
J					
K					
L					
M					
N					
<b>Total</b>					

Tax-Exempt Interest Code: 1 - 1099-DIV 2 - Private Activity Bonds 3 - Both

Code	Tax-Exempt Interest	2012 Gross Dividends Amount
A		
B		
C		
D		
E		
F		
G		
H		
I		
J		
K		
L		
M		
N		
<b>Total</b>		

## Enter Any Additional Information:


Note: Please list all items sold during the year on Form 7.



# Business Income and Cost of Goods Sold

2013

Name of Business: \_\_\_\_\_

Principal Business or Profession: \_\_\_\_\_

TSJ \_\_\_\_\_  
 Employer ID number \_\_\_\_\_  
 Street address \_\_\_\_\_  
 City, state and ZIP code \_\_\_\_\_  
 Method of inventory \_\_\_\_\_  
 Method of accounting \_\_\_\_\_

### Business Questions for 2013:

	Yes	No
Did you dispose of this business? _____ If Yes, what was the disposition date? _____ (Mo/Da/Yr)	<input type="checkbox"/>	<input type="checkbox"/>
Was there a change in determining quantities, costs or valuations between opening and closing inventory? _____	<input type="checkbox"/>	<input type="checkbox"/>
Were you involved in the operations of this business on a regular, continuous and substantial basis? _____	<input type="checkbox"/>	<input type="checkbox"/>
Have you prepared or will you prepare all required Forms 1099? _____	<input type="checkbox"/>	<input type="checkbox"/>

	2013 Amount	2012 Amount
Health insurance premiums paid for yourself and your dependents _____		

Income: Please enclose copies of all Forms 1099-K

	2013 Amount	2012 Amount
Other gross receipts or sales _____		
Less returns and allowances _____		

### Cost of Goods Sold:

	2013 Amount	2012 Amount
Beginning inventory _____		
Purchases less cost of items withdrawn for personal use _____		
Cost of labor (do not include amounts paid to yourself) _____		
Materials and supplies _____		

Other Costs of Cost of Goods Sold:

Description	2013 Amount	2012 Amount
Ending inventory _____		

### Other Income:

Description	2013 Amount	2012 Amount



2013

# Business Expenses - Vehicle and Other Listed Property

6B

Name of Business: \_\_\_\_\_

Principal Business or Profession: \_\_\_\_\_

### Listed Property Questions for 2013:

	<b>Yes</b>	<b>No</b>
Do you have evidence to support your deduction? .....	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, is the evidence written? .....	<input type="checkbox"/>	<input type="checkbox"/>
Do you have evidence to support the business use percentage claimed on listed property? .....	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, is the evidence written? .....	<input type="checkbox"/>	<input type="checkbox"/>

### If you are an employer who provides vehicles for use by employees:

	<b>Yes</b>	<b>No</b>
Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	<input type="checkbox"/>	<input type="checkbox"/>
Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? ..	<input type="checkbox"/>	<input type="checkbox"/>
Do you treat all use of vehicles by employees as personal use? .....	<input type="checkbox"/>	<input type="checkbox"/>
Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles and retain the information received? .....	<input type="checkbox"/>	<input type="checkbox"/>
Do you meet the requirements for qualified demonstration use by maintaining a written policy statement that prohibits vehicle use by individuals other than full-time vehicle salespersons, use for personal vacation trips, storage of personal possessions in the vehicle and limits the total mileage outside the salesperson's normal working hours? .....	<input type="checkbox"/>	<input type="checkbox"/>

### Vehicle:

Description of vehicle .....

Date placed in service ..... (Mo/Da/Yr)

Do you (or your spouse) have another vehicle available for your personal use?  Yes  No

Was your vehicle available for use during off-duty hours?  Yes  No

Vehicle 1	
<input type="checkbox"/> Yes <input type="checkbox"/> No	
<input type="checkbox"/> Yes <input type="checkbox"/> No	
2013 Miles	2012 Miles
2013 Amount	2012 Amount

Vehicle 2	
<input type="checkbox"/> Yes <input type="checkbox"/> No	
<input type="checkbox"/> Yes <input type="checkbox"/> No	
2013 Miles	2012 Miles
2013 Amount	2012 Amount

### Mileage:

Total miles .....

Total business miles .....

Total commuting miles for the year ..

### Actual Expenses:

Gasoline, oil, repairs, insurance, etc ..

Interest .....

Taxes .....

Fair market value of leased vehicle ..

Vehicle rentals/leases .....



2013

# Business Expenses

6C

Name of Business: \_\_\_\_\_  
 Principal Business or Profession: \_\_\_\_\_

**Business Expenses:** Enter all expenses at 100 percent

If these expenses are to be divided between two or more businesses, please enter the percentage to apply to this business . . . . \_\_\_\_\_ %

	2013 Amount	2012 Amount
Parking fees and tolls .....		
Local transportation .....		
Travel expenses .....		
Meals and entertainment .....		

Other Business Expenses:

Description	2013 Amount	2012 Amount

**Reimbursements:** Please list only reimbursements NOT reported in Box 1 of your Form W-2

	2013 Amount	2012 Amount
Amount received for other expenses .....		
Amount received for meals and entertainment .....		

If you are a statutory employee, does your employer's reimbursement plan for meals and entertainment allow for offset of other reimbursements?  Yes  No

**Vehicle:**

If these vehicle expenses are to be divided between two or more businesses, please enter the percentage to apply to this business \_\_\_\_\_ %

Description of vehicle .....

Date vehicle was placed in service .....

(Mo/Da/Yr)

Do you (or your spouse) have another vehicle available for personal purposes?  Yes  No

Was your vehicle available for personal use during off-duty hours?  Yes  No

	2013	2012
Total miles .....		
Total business miles .....		
Average daily commuting miles .....		
Total commuting miles for the year .....		
Gasoline and oil .....		
Repairs .....		
Insurance .....		
Interest .....		
Taxes .....		
Value of employer provided vehicle .....		
Temporary vehicle rentals .....		
Fair market value of leased vehicle .....		
Vehicle leases .....		

Other Vehicle Expenses:

Description	2013 Amount	2012 Amount



2013

# Sales of Stocks, Securities, Capital Assets & Installment Sales

## Gains or Losses from Sales of Stocks, Securities and Other Capital Assets:

Please enclose all Forms 1099-A, 1099-B, 1099-S and copies of mutual fund statements for the year

Did you have any of the following during the year?

	Yes	No
Mutual fund transactions		
Exchange of any securities or investments for something other than cash		
Sales of inherited property		
Sales of any stock or stock options at a loss and purchases of the same or substantially similar stock or options 30 days before or 30 days after the sale		
Commodity sales, short sales or straddles		
Reinvestment of the proceeds of the sale of a publicly traded security into an SSBIC interest		
Reinvestment of the proceeds of the sale of qualified small business stock in other qualified small business stock		
Debts that became uncollectible		
Securities that became worthless		
Sale of any property where you will receive payments in future years		

TSJ	Kind of Property and Description	Date Acquired (Mo/Da/Yr)	Date Sold (Mo/Da/Yr)	Gross Sales Price (Less Commissions)
A				
B				
C				
D				
E				
F				
G				
H				

	Cost or Other Basis	Federal Tax Withheld	State Tax Withheld
A			
B			
C			
D			
E			
F			
G			
H			

Installment Sales: Do not include interest received in principal amount

TSJ	Property Description	Date Sold (Mo/Da/Yr)	2013 Principal Received	2012 Principal Received







Please enclose Forms: W-2G, 1099-MISC, 1099-RRB, 1099-SSA, 1099-SA, 1099-LTC, 1099-G and 1098-E

Miscellaneous Income and Adjustments:

Table with 2 main columns for TSJ (with blank line) and 2 sub-columns for 2013 Amount and 2012 Amount. Rows include Taxable pensions and annuities received, Nontaxable pensions and annuities received, Federal withholding on pensions and annuities, State withholding on pensions and annuities, Unemployment compensation received, Unemployment compensation repaid in 2013, Social security benefits received, Social security benefits repaid in 2013, Medicare premiums withheld, Tier 1 railroad retirement benefits received, Tier 1 railroad retirement benefits repaid in 2013, Taxable IRA distributions, Nontaxable IRA distributions, Total lump sum social security received, Lump sum taxable social security, Other federal withholding, and Other state withholding.

State and Local Income Tax Refunds:

Table with columns: TSJ, State, City, Tax Year, and Income Tax Refund (subdivided into State and Local).

Other Income:

Table with columns: TSJ, Nature and Source, 2013 Amount, and 2012 Amount.

Alimony Paid or Received:

Table with columns: TSJ, Recipient's Name, Recipient's Social Security No., Alimony Received?, 2013 Amount, and 2012 Amount.



Educator Expenses: Deduction for amounts paid by educators of kindergarten through Grade 12

TS	2013 Amount	2012 Amount

Health Savings Accounts (HSAs)

TS	Description	2013 Amount	2012 Amount
	Contributions made for 2013		
	Distributions received from all HSAs in 2013		

What type of coverage applies to your high deductible health plan?  Self only  Family

Were any HSA contributions listed above also shown on your Form W-2?  Yes  No

Were all distributions from your HSA for unreimbursed medical expenses?  Yes  No

Did you or your spouse enroll in Medicare?  Yes  No

If yes, what month did you enroll? \_\_\_\_\_

What month did your spouse enroll? \_\_\_\_\_

Other Adjustments to Income: Please enclose all Forms 1098-E for Student Loan Interest Paid

TSJ	Nature and Source	2013 Amount	2012 Amount



# Itemized Deductions - Medical and Taxes

2013

### Medical and Dental Expenses:

- Prescription medicines and drugs .....
- Total medical insurance premiums paid (Do not include medicare premiums paid) .....
- Long-term care expenses .....
- Total insurance reimbursement .....
- Number of miles traveled for medical care .....
- Lodging .....
- Doctors, dentists, etc. ....
- Hospitals .....
- Lab fees .....
- Eyeglasses and contacts .....
- Cobra assistance premiums in 2013 .....

TSJ	2013 Amount	2012 Amount

- Taxpayer long-term care insurance premiums paid .....
- Spouse long-term care insurance premiums paid .....

2013 Amount	2012 Amount

### Other Medical Expenses:

TSJ	Description	2013 Amount	2012 Amount

### Taxes Paid: Please include copies of your tax bills

- Personal property taxes paid (include vehicle taxes) .....
- General sales taxes paid on specified items .....

TSJ	2013 Amount	2012 Amount

Itemize real estate taxes by state.

TSJ	Real Estate Taxes	2013 Amount	2012 Amount

### Other Taxes Paid:

TSJ	Description	2013 Amount	2012 Amount

If you purchased or sold your home in 2013, did you include any taxes from your closing statement in the amounts above?  Yes  No



2013

Mortgage Questions for 2013:

	<b>Yes</b>	<b>No</b>
If you purchased or sold your home, did you include any mortgage interest from your closing statement in the amount below? . . .	<input type="checkbox"/>	<input type="checkbox"/>
Did you refinance your home? (If Yes, please enclose the closing statement.) . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, how many years is your new mortgage loan? . . . . . _____		
Did you purchase a new home or sell your former home during the year? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, please enclose the closing statements from the purchase and sale of your new and former homes.		
If Yes, also, did you (or your spouse, if married) have an ownership interest in a principal residence in the US during the 3 year period prior to the purchase of this home? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, did you (and your spouse, if married at the time of purchase) own and use the same home as a principal residence in the U.S. for any 5 consecutive year period during the 8 year period ending on the purchase date of the new home? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>

Home Mortgage Interest Paid To Financial Institutions:

TSJ	Paid To	Did You Receive Form 1098?		2013 Amount	2012 Amount
		Yes	No		

Other Home Mortgage Interest Paid:

TSJ	Paid To		ID Number	2013 Amount	2012 Amount
	Name	Address			

Deductible Points:

TSJ	Paid To	Did You Receive Form 1098?		2013 Amount	2012 Amount
		Yes	No		

Mortgage Insurance Premiums:

Premiums paid or accrued for qualified mortgage insurance.

TSJ	2013 Amount	2012 Amount

Investment Interest Expense:

Interest paid on money you borrowed that is allocable to property held for investment.

TSJ	Paid To	2013 Amount	2012 Amount



Cash Contributions:

You cannot deduct a cash contribution, regardless of the amount, unless you keep as a record of the contribution a bank record (such as a canceled check, a bank copy of a canceled check, or a bank statement containing the name of the charity, the date, and the amount) or a written communication from the charity. The written communication must include the name of the charity, date of the contribution, and amount of the contribution. Clothes and household items donated must be in good, used condition or better in order to be deductible unless the item donated is worth more than \$500 and you have the item's value appraised. Attach a copy of the appraisal. Include any vehicles donated to charity. Attach Forms 1098-C received from the charity.

Table with 4 columns: TSJ, Organization or Description of Contribution, 2013 Amount, 2012 Amount. Multiple empty rows for data entry.

Table with 4 columns: TSJ, Conservation Real Property, 2013 Amount, 2012 Amount. Includes rows for 100% limit and 50% limit.

Table with 4 columns: TSJ, Description, 2013 Miles, 2012 Miles. Row for Number of miles traveled performing volunteer work for qualified charitable organizations.

Noncash Contributions Totaling \$500 or Less:

Table with 4 columns: TSJ, Description of Donated Property, 2013 Amount, 2012 Amount. Multiple empty rows for data entry.

Noncash Contributions Totaling More Than \$500: [Please enclose all Forms 1098-C or other documentation.]

TSJ \_\_\_\_\_
Description of the donated property \_\_\_\_\_

Donee organization name \_\_\_\_\_

Donee organization address \_\_\_\_\_

Date the property was acquired by the taxpayer (Mo/Da/Yr) \_\_\_\_\_

Date the property was donated (Mo/Da/Yr) \_\_\_\_\_

Cost or basis of the donated property [ ]

Fair market value of the donated property [ ]

Which of the following methods was used to determine the fair market value? CAUTION: Generally, contributions in excess of \$5,000 of similar property will require an appraisal (does not apply to marketable securities)

- Appraisal Thrift shop value Catalog Comparable sale

Other - please explain \_\_\_\_\_

Which of the following describes how this donated property was acquired?

- Purchase Gift Inheritance Exchange



Refund Application:

If you have an overpayment of 2013 taxes, do you want the excess:

Refunded  Yes  No  
 Applied to your 2014 estimated tax liability  Yes  No

Federal Estimated Tax Payments:

2013 1st Quarter Estimate (Due 04-15-2013)  
 2013 2nd Quarter Estimate (Due 06-17-2013)  
 2013 3rd Quarter Estimate (Due 09-16-2013)  
 2013 4th Quarter Estimate (Due 01-15-2014)

Amount Due	Date Paid if Not Date Due (Mo/Da/Yr)	Amount Paid

2012 overpayment applied to 2013 estimate

Tax Planning Information for Tax Year 2014:

Do you expect any of the following to occur in 2014?

	Yes	No
A change in your marital status	<input type="checkbox"/>	<input type="checkbox"/>
A change in the number of your dependents	<input type="checkbox"/>	<input type="checkbox"/>
A substantial change in your income	<input type="checkbox"/>	<input type="checkbox"/>
A substantial change in your withholding	<input type="checkbox"/>	<input type="checkbox"/>
A substantial change in deductions	<input type="checkbox"/>	<input type="checkbox"/>

If you answered Yes to any of the above questions, please provide details.




2013

# State and City Tax Payments

20A

## State and City Estimated Tax Payments:

TSJ ____ State/City _____		
Amount Due	Date Paid if Not Date Due (Mo/Da/Yr)	Amount Paid
2013 1st Quarter Estimate .....		
2013 2nd Quarter Estimate .....		
2013 3rd Quarter Estimate .....		
2013 4th Quarter Estimate .....		

2012 overpayment applied to 2013 estimate .....

Balance of prior year(s)' tax paid in 2013 plus  
amount paid with 2012 extensions .....

Estimated tax payments for 2012 paid in 2013 .....

## State and City Estimated Tax Payments:

TSJ ____ State/City _____		
Amount Due	Date Paid if Not Date Due (Mo/Da/Yr)	Amount Paid
2013 1st Quarter Estimate .....		
2013 2nd Quarter Estimate .....		
2013 3rd Quarter Estimate .....		
2013 4th Quarter Estimate .....		

2012 overpayment applied to 2013 estimate .....

Balance of prior year(s)' tax paid in 2013 plus  
amount paid with 2012 extensions .....

Estimated tax payments for 2012 paid in 2013 .....

## State and City Estimated Tax Payments:

TSJ ____ State/City _____		
Amount Due	Date Paid if Not Date Due (Mo/Da/Yr)	Amount Paid
2013 1st Quarter Estimate .....		
2013 2nd Quarter Estimate .....		
2013 3rd Quarter Estimate .....		
2013 4th Quarter Estimate .....		

2012 overpayment applied to 2013 estimate .....

Balance of prior year(s)' tax paid in 2013 plus  
amount paid with 2012 extensions .....

Estimated tax payments for 2012 paid in 2013 .....