



**friedman kannenberg**  
and company pc

Certified Public Accountants

17 Talcott Notch Road  
Farmington, CT 06032  
Tel: 860.677.9191  
Fax: 860.674.9602  
info@fkco.com  
www.fkco.com

January 4, 2013

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 2012 tax year from information and representations you provide to us. 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 that 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, 2013. 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 30, 2013 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.

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**

## **2012 TAX ORGANIZER**

**T  
O**

**This tax organizer has been prepared for your use in gathering the information needed for your 2012 tax return.**

**To save you time, selected information from your 2011 tax return has been entered in this organizer. Please line through any information that does not apply to your 2012 tax return.**

**In some cases, 2011 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  
O  
M**

## **2012 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>

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





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

Personal Information:

- Did your marital status change during 2012?  Yes  No
- If married, do you and your spouse want to file separate returns?  Yes  No
- Did your address change during 2012?  Yes  No
- Can you or your spouse be claimed as a dependent by another taxpayer?  Yes  No

Dependents:

- Were there any changes in dependents from the prior year?  Yes  No  
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?  Yes  No
- Do you have any children under age 18 with unearned income more than \$950?  Yes  No
- 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 \$950?  Yes  No
- Did you adopt a child or begin adoption proceedings during 2012?  Yes  No

Purchases, Sales and Debt:

- Did you have any debts canceled, forgiven or refinanced during 2012?  Yes  No
- Did you start a new business, purchase a new rental property, farm or acquire any new interest in any partnership or S corporation during 2012?  Yes  No
- Did you sell an existing business, rental property, farm or any existing interest in a partnership or S corporation during 2012?  Yes  No
- Did you sell, exchange or purchase any real estate in 2012? If so, please attach closing statements.  Yes  No
- Did you withdraw any amounts from your Individual Retirement Account (IRA) or Roth IRA to acquire a principal residence?  Yes  No
- 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?  Yes  No
- Did you pay any student loan interest in 2012?  Yes  No
- 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.  Yes  No
- Did you have an outstanding home equity loan at the end of 2012? If so, please provide the principal balance and interest rate at the beginning and end of the year.  Yes  No
- Did you take out a home equity loan in 2012?  Yes  No
- Are you claiming a deduction for mortgage interest paid to a financial institution and someone else received the Form 1098?  Yes  No
- Did you or your mortgagee receive any mortgage assistance payments? If Yes, enclose and Forms 1098-MA.  Yes  No



Purchases, Sales and Debt (continued):

- Did you engage in any put or call transactions? If Yes, please provide details.  Yes  No
- Did you close any open short sales during 2012?  Yes  No
- Did you sell any securities not reported on your Form 1099-B?  Yes  No

Itemized Deductions:

- Did you contribute property (other than cash) with a fair market value of more than \$5,000 to a charitable organization?  Yes  No
- Did you incur any casualty or theft losses during the year?  Yes  No
- Did you make any large purchases, such as motor vehicles and boats?  Yes  No
- Did you incur any casualty or loss attributable to a federally declared disaster?  Yes  No

Miscellaneous:

- Did you or your spouse have any transactions pertaining to a medical savings account (MSA) during 2012?  Yes  No  
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 2012?  Yes  No  
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?  Yes  No
- 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?  Yes  No
- In 2010 did you or your spouse convert an IRA into a Roth IRA and not elect to include the taxable amount in your 2010 taxable income?  Yes  No
- Did you rollover any amounts from a qualified retirement plan to a Roth IRA or Designated Roth Account and not elect to include the taxable distribution in your 2010 taxable income?  Yes  No
- Did you withdraw any amounts from your IRA to pay for higher education expenses incurred by you, your spouse, your children or grandchildren?  Yes  No
- Did you withdraw amounts from a Coverdell Education Savings Account or Qualified Education Program (Section 529 plan)? If Yes, include Form 1099-Q.  Yes  No
- Did you or your dependents incur any post-secondary education expenses, such as tuition?  Yes  No
- 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? 

Months

 Yes  No
- Did you move to a different home because of a change in the location of your job?  Yes  No
- 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?  Yes  No
- Did you receive unreported tip income of \$20 or more in any month of 2012?  Yes  No
- Did you or your spouse receive distributions from long-term care insurance contracts?  Yes  No  
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?  Yes  No
- Did you or your spouse own any foreign financial assets?  Yes  No
- Did you create or transfer money or property to a foreign trust?  Yes  No
- Did you purchase a new alternative technology vehicle, including a qualified plug-in electric drive motor vehicle in 2012?  Yes  No



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"/>
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 2012 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 \$13,000 to any individual? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
Did you have any foreign income or pay any foreign taxes during 2012? . . . . .	<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"/>

Severance/Retirement:

Did you retire or change jobs in 2012? . . . . .	<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 2012? .....

If Yes, did you receive Form 1099? .....

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? .....

Did you ever rent out this property? .....

Did you ever use any portion of the home for business purposes? .....

Have you or your spouse sold a principal residence within the last two years? .....

At the time of the sale, the residence was owned by the:  Taxpayer  Spouse  Both

**Additional Information:**

For any trust you created or that you are trustee, have any beneficiaries died during 2012? .....

Did you or your spouse make any contributions to Qualified State Tuition Plans (Section 529 plans) during 2012? .....

If Yes, enter the following:

TS	Name of Designated Beneficiary	Social Security Number	State Sponsoring Plan	Account Number	2012 Amount Contributed



# Personal Information

**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 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? .....

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

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

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

Taxpayer		Spouse	
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"/>



# Dependents and Wages

### Dependent Information:

Did dependent have income over \$3,800?

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



# 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. The IRS has implemented an electronic filing mandate requiring certain preparers 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) .....

**The IRS requires the use of a 5-digit self-selected Personal Identification Number (PIN) in lieu of mailing a signature document when electronically filing.**

Would you like to use a randomly generated PIN? 

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

  
Taxpayer .....

Spouse .....

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 2011, 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? ..... \_\_\_\_\_







# 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	2011 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.



# Foreign Assets

Note: If the aggregate value of the accounts does not exceed \$10,000, then you do not need to provide details.

### General Information:

TSJ \_\_\_\_\_  
 Title of filer \_\_\_\_\_  
 Enter all countries where you have foreign bank accounts \_\_\_\_\_

### Foreign Identification:

Passport  Yes  No  
 If not passport, enter description \_\_\_\_\_  
 Number \_\_\_\_\_  
 Country of issue \_\_\_\_\_

### Information on Foreign Financial Accounts:

1 - Bank Account    2 - Securities Account    3 - Other

Account Type	If Other Account Type, Describe	Maximum Account Value	Account Number	Financial Institution Name
A				
B				

Street Address	City	State	ZIP/Postal Code	Country
A				
B				

If you have no financial interest in the account or account is jointly owned, please complete the account owner information below.

Last Name or Organization Name	First Name	Middle Initial	Taxpayer ID Number	# of Joint Owners
A				
B				

1 - No financial interest    2A - Joint ownership - spouse is joint owner    2B - Joint ownership - other joint owner

Street Address	City	State	ZIP/Postal Code	Country	Ownership Code
A					
B					

1 - Deposit    2 - Custodial

Type	Foreign Currency	Exchange Rate	Source of Exchange	Acct Open	Acct Closed	Joint	No Tax Items Reported
A							
B							

### Foreign Bank Accounts and Trusts:

At any time during 2012, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account or other financial account?  Yes  No  
 If Yes, enter name of foreign country \_\_\_\_\_  
 Were you the grantor of, or transferor to, a foreign trust that existed during 2012, whether or not you had any beneficial interest in it?



**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 2012:**

	Yes	No
Did you dispose of this business? _____	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, what was the disposition date? _____ (Mo/Da/Yr)		
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"/>

	2012 Amount	2011 Amount
Health insurance premiums paid for yourself and your dependents _____		

**Income:** Please enclose copies of all Forms 1099-K

	2012 Amount	2011 Amount
Other gross receipts or sales _____		
Less returns and allowances _____		

**Cost of Goods Sold:**

	2012 Amount	2011 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	2012 Amount	2011 Amount
Ending inventory _____		

**Other Income:**

Description	2012 Amount	2011 Amount



# Business Expenses

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 . . . . \_\_\_\_\_ %

	2012 Amount	2011 Amount
Parking fees and tolls .....		
Local transportation .....		
Travel expenses .....		
Meals and entertainment .....		

Other Business Expenses:

Description	2012 Amount	2011 Amount

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

	2012 Amount	2011 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

	2012	2011
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	2012 Amount	2011 Amount



# 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 .....	<input type="checkbox"/>	<input type="checkbox"/>
Exchange of any securities or investments for something other than cash .....	<input type="checkbox"/>	<input type="checkbox"/>
Sales of inherited property .....	<input type="checkbox"/>	<input type="checkbox"/>
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 .....	<input type="checkbox"/>	<input type="checkbox"/>
Commodity sales, short sales or straddles .....	<input type="checkbox"/>	<input type="checkbox"/>
Reinvestment of the proceeds of the sale of a publicly traded security into an SSBIC interest .....	<input type="checkbox"/>	<input type="checkbox"/>
Reinvestment of the proceeds of the sale of qualified small business stock in other qualified small business stock .....	<input type="checkbox"/>	<input type="checkbox"/>
Debts that became uncollectible .....	<input type="checkbox"/>	<input type="checkbox"/>
Securities that became worthless .....	<input type="checkbox"/>	<input type="checkbox"/>
Sale of any property where you will receive payments in future years .....	<input type="checkbox"/>	<input type="checkbox"/>

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)	2012 Principal Received	2011 Principal Received



Individual Retirement Account (IRA):

TS \_\_\_\_\_
Name of payer \_\_\_\_\_

IRA Questions for 2012:

- Are you covered by an employer's retirement plan?
If no, is your spouse covered by an employer's retirement plan?
Do you want to limit your IRA contribution to the maximum amount deductible on your tax return?
If no, do you want to contribute the maximum allowable amount to your IRA even though you may not qualify for an IRA deduction?
Did you receive distributions in 2012 from a traditional IRA, Roth IRA or Qualified Education Account?
Did you convert a traditional IRA to a Roth IRA in 2012?
Did you use your IRA as security for a loan this year?
Did you have any transactions with your IRA during the year?
If Yes, please explain.

Table with 2 columns: Yes, No. Rows for each question.

IRA Values, Rollovers, and Distributions: Please enclose copies of all Forms 1099-R

Total value of all traditional IRAs on December 31, 2012
Outstanding rollovers on December 31, 2012
IRA distributions received during 2012
Total distributions converted to Roth IRAs
Total retirement plans converted to Roth IRAs

Contributions: Please enclose copies of all Forms 5498

IRA:
Contributions in 2012 for the 2012 tax return
Contributions in 2013 for the 2012 tax return
Amount for 2012 you choose to be treated as nondeductible
Roth IRA:
Contributions made for the 2012 tax year

Pensions and Annuities: Please enclose all Forms 1099-R and any nontaxable distribution details

Table with columns: TSJ, Name of Payer, 2012 Gross Distributions, Taxable Amount, Federal Tax Withheld, State Tax Withheld, Is this a Rollover?, IRA?, 2011 Gross Distributions

Self-Employed Retirement Plan: Please enclose copies of all Forms 1099-R

Have you established a self-employed retirement or SIMPLE plan with deductible contributions?
Do you want to contribute the maximum amount allowed?

Contributions to:

Simplified employee pension plan
Defined benefit plan
Defined contribution plan
SIMPLE plan



Location of Property: \_\_\_\_\_

TSJ \_\_\_\_\_  
Type of property \_\_\_\_\_

Yes	No
-----	----

Have you prepared or will you prepare all required Forms 1099? .....

Ownership percentage if not 100% .....  
How many days was this property rented at fair market value? .....  
How many days was this property used personally (including use by family members)? .....

2012	2011

Income: Please enclose copies of all Forms 1099-K

Rents received .....  
Royalties received .....  
Other Income: .....

2012 Amount	2011 Amount

Description	2012 Amount	2011 Amount

Expenses:

Advertising .....  
Auto and travel .....  
Cleaning and maintenance .....  
Commissions .....  
Insurance .....  
Legal and other professional fees .....  
Management fees .....  
Mortgage interest paid to banks, etc. ....  
Mortgage interest paid to individuals .....  
Other interest .....  
Repairs .....  
Supplies .....  
Taxes .....  
Utilities .....  
Dependent care benefits .....  
Employee benefits .....  
Other Expenses: .....

2012 Amount	2011 Amount

Description	2012 Amount	2011 Amount





# Rental and Royalty Business Expenses

Location of Property: \_\_\_\_\_

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 . . . . \_\_\_\_\_ %

	2012 Amount	2011 Amount
Parking fees and tolls . . . . .		
Local transportation . . . . .		
Travel expenses . . . . .		
Meals and entertainment . . . . .		
Other Business Expenses:		

Description	2012 Amount	2011 Amount

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

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

2012 Amount	2011 Amount

### 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

	2012	2011
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	2012 Amount	2011 Amount



# Partnership, S Corporation, Estate, Trust and REMIC Income

Partnership Income: Please enclose all Schedules K-1

TSJ	Entity Name	Employer ID Number	Health Insurance Paid by Entity

S Corporation Income: Please enclose all Schedules K-1

TSJ	Entity Name	Employer ID Number	Health Insurance Paid by Entity

Estate and Trust Income: Please enclose all Schedules K-1

TSJ	Entity Name	Employer ID Number

Real Estate Mortgage Investment Conduit (REMIC) Income: Please enclose all Schedules Q

TSJ	Entity Name	Employer ID Number



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

Miscellaneous Income and Adjustments:

	TSJ ____		TSJ ____	
	2012 Amount	2011 Amount	2012 Amount	2011 Amount
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 2012				
Social security benefits received				
Social security benefits repaid in 2012				
Medicare premiums withheld				
Tier 1 railroad retirement benefits received				
Tier 1 railroad retirement benefits repaid in 2012				
Taxable IRA distributions				
Nontaxable IRA distributions				
Total lump sum social security received				
Lump sum taxable social security				
Other federal withholding				
Other state withholding				

State and Local Income Tax Refunds:

TSJ	State	City	Tax Year	Income Tax Refund	
				State	Local

Other Income:

TSJ	Nature and Source	2012 Amount	2011 Amount

Alimony Paid or Received:

TSJ	Recipient's Name	Recipient's Social Security No.	Alimony Received?	2012 Amount	2011 Amount



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

Table with 3 columns: TS, 2012 Amount, 2011 Amount

Health Savings Accounts (HSAs)

Table with 4 columns: TS, Description, 2012 Amount, 2011 Amount

Form with checkboxes for Self only/Family and Yes/No columns for HSA questions.

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

Table with 4 columns: TSJ, Nature and Source, 2012 Amount, 2011 Amount



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 2012 .....

TSJ	2012 Amount	2011 Amount

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

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

2012 Amount	2011 Amount

Other Medical Expenses:

TSJ	Description	2012 Amount	2011 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	2012 Amount	2011 Amount

Itemize real estate taxes by state.

TSJ	Real Estate Taxes	2012 Amount	2011 Amount

Other Taxes Paid:

TSJ	Description	2012 Amount	2011 Amount

If you purchased or sold your home in 2012, did you include any taxes from your closing statement in the amounts above?  Yes  No



Mortgage Questions for 2012:

	<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?		2012 Amount	2011 Amount
		Yes	No		

Other Home Mortgage Interest Paid:

TSJ	Paid To		ID Number	2012 Amount	2011 Amount
	Name	Address			

Deductible Points:

TSJ	Paid To	Did You Receive Form 1098?		2012 Amount	2011 Amount
		Yes	No		

Mortgage Insurance Premiums:

Premiums paid or accrued for qualified mortgage insurance.

TSJ	2012 Amount	2011 Amount

Investment Interest Expense:

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

TSJ	Paid To	2012 Amount	2011 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, 2012 Amount, 2011 Amount

Table with 4 columns: TSJ, Conservation Real Property, 2012 Amount, 2011 Amount. Includes rows for 100% limit and 50% limit.

Table with 4 columns: TSJ, Description, 2012 Miles, 2011 Miles. Includes row for Number of miles traveled performing volunteer work for qualified charitable organizations.

Noncash Contributions Totaling Less Than or Equal to \$500:

Table with 4 columns: TSJ, Description of Donated Property, 2012 Amount, 2011 Amount

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



# Child/Dependent Care Expenses & Education Expenses

## Child/Dependent Care Expenses:

### General Information:

TSJ .....

Were you or your spouse a full time student or disabled?  Yes  No  
Did you pay an individual for services performed in your home?  Yes  No

Expenses incurred in 2011 but paid in 2012 .....  
Employer-provided dependent care benefits that were forfeited in 2012 .....  
2011 carryover used in grace period .....

### Child/Dependent Care Providers:

**Provider 1:**

Name .....  
Street address .....  
City, state and ZIP code .....  
Social security number OR .....  
Employer identification number .....  
Telephone number (California only) .....

	2012 Amount	2011 Amount
Expenses incurred and paid in 2012 .....		
Expenses incurred and not paid in 2012 .....		

**Provider 2:**

Name .....  
Street address .....  
City, state and ZIP code .....  
Social security number OR .....  
Employer identification number .....  
Telephone number (California only) .....

	2012 Amount	2011 Amount
Expenses incurred and paid in 2012 .....		
Expenses incurred and not paid in 2012 .....		

### Qualifying Persons for Child/Dependent Care Expenses:

First Name and Initial	Last Name	Social Security Number	2012 Expenses Incurred	2011 Expenses Incurred

### Higher Education Expenses for Education Credits and/or Tuition Fees Deduction:

Qualified expenses are for post-secondary education tuition and related expenses. They do not include room, board or books.

**Please enclose copies of all Forms 1098-T**

First Name and Initial	Last Name	Social Security Number	Grade	2012 Qualified Expenses





Refund Application:

If you have an overpayment of 2012 taxes, do you want the excess:

Refunded  Yes  No  
 Applied to your 2013 estimated tax liability  Yes  No

Federal Estimated Tax Payments:

2012 1st Quarter Estimate (Due 04-17-2012)  
 2012 2nd Quarter Estimate (Due 06-15-2012)  
 2012 3rd Quarter Estimate (Due 09-17-2012)  
 2012 4th Quarter Estimate (Due 01-15-2013)

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

2011 overpayment applied to 2012 estimate

Tax Planning Information for Tax Year 2013:

Do you expect any of the following to occur in 2013?

	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.




State and City Estimated Tax Payments:

TSJ ____ State/City _____		
Amount Due	Date Paid if Not Date Due (Mo/Da/Yr)	Amount Paid
2012 1st Quarter Estimate .....		
2012 2nd Quarter Estimate .....		
2012 3rd Quarter Estimate .....		
2012 4th Quarter Estimate .....		

2011 overpayment applied to 2012 estimate .....

Balance of prior year(s)' tax paid in 2012 plus  
amount paid with 2011 extensions .....

Estimated tax payments for 2011 paid in 2012 .....

State and City Estimated Tax Payments:

TSJ ____ State/City _____		
Amount Due	Date Paid if Not Date Due (Mo/Da/Yr)	Amount Paid
2012 1st Quarter Estimate .....		
2012 2nd Quarter Estimate .....		
2012 3rd Quarter Estimate .....		
2012 4th Quarter Estimate .....		

2011 overpayment applied to 2012 estimate .....

Balance of prior year(s)' tax paid in 2012 plus  
amount paid with 2011 extensions .....

Estimated tax payments for 2011 paid in 2012 .....

State and City Estimated Tax Payments:

TSJ ____ State/City _____		
Amount Due	Date Paid if Not Date Due (Mo/Da/Yr)	Amount Paid
2012 1st Quarter Estimate .....		
2012 2nd Quarter Estimate .....		
2012 3rd Quarter Estimate .....		
2012 4th Quarter Estimate .....		

2011 overpayment applied to 2012 estimate .....

Balance of prior year(s)' tax paid in 2012 plus  
amount paid with 2011 extensions .....

Estimated tax payments for 2011 paid in 2012 .....