



friedman kannenberg
and company pc

Certified Public Accountants

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January 5, 2015

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 2014 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 questionnaire 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/questionnaire 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 financial 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 law provides various penalties and interest that may be imposed when taxpayers underestimate their tax liability. You acknowledge that any such understated tax, and any imposed interest and penalties, are your responsibility, and that we have no responsibility in that regard. If you would like information on the amount or circumstances of these penalties, please contact me.

Filing Deadlines and Extensions: The original due date for filing your income tax returns is April 15, 2015. 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 questionnaire with all of the required documentation by March 20, 2015 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 (April 15, 2015). 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. 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. If you are mailing your income tax return, check them carefully for accuracy before signing and mailing.

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 may encounter instances where the tax law is unclear, or where there may be conflicts between the taxing authorities' interpretations of the laws and other supportable positions. In those instances, we will outline for you each of the reasonable alternative courses of action, including the risks and consequences of each such alternative. In the end, we will adopt, on your behalf, the alternative which you select after having considered the information provided by us.

Without disclosure in the return itself of the specific position taken on a given issue, we must have a reasonable belief that it is more likely than not that the position will be held to be the correct position upon examination by taxing authorities. If we do not have that reasonable belief, we must be satisfied that there is at least a reasonable basis for the position, and in such a case the position must be formally disclosed on Form 8275 or 8275-R, which form would be filed as part of the return. If we do not believe there is a reasonable basis for the position, either the position cannot be taken or we cannot sign the return. In order for us to make these determinations, we must rely on the accuracy and completeness of the relevant information you provide to us, and, in the event we and/or you are assessed penalties due to our reliance on inaccurate, incomplete, or misleading information you supplied to us (with or without your knowledge or intent), you will indemnify us, defend us and hold us harmless as to those penalties.

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.

Examination of Returns: 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. If this occurs, we will contact you to discuss the matter and the anticipated delay in completing our engagement prior to rendering further services.

Revisions of Returns: Should a tax return require revision after completion through no fault of Friedman, Kannenberg & Company, P.C., revision fees will apply.

Privacy Policy: 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 for complete details of our privacy policy. A copy of our privacy policy will be sent to you upon request.

Termination and Other Terms: 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.

Record Retention: Our record retention policy requires us to return all original records and documents that you have given us 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.

Other Terms: 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 Hartford 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. 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

**F
R
O
M**

2014 TAX ORGANIZER

**T
O**

This tax organizer has been prepared for your use in gathering the information needed for your 2014 tax return.

To save you time, selected information from your 2013 tax return has been entered in this organizer. Please line through any information that does not apply to your 2014 tax return.

In some cases, 2013 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
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M**

2014 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.

Taxpayer Signature	Date
Spouse Signature	Date

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Questions (Page 1 of 4)**2**

The following questions pertain to the 2014 tax year. For any question answered Yes, include supporting detail or documents.

Personal Information:

	Yes	No
Did your marital status change?	<input type="checkbox"/>	<input type="checkbox"/>
Are you legally married?	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, do you and your spouse want to file separate returns?	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, will you file a joint federal return and be required to file single state returns?	<input type="checkbox"/>	<input type="checkbox"/>
If No, are you in a domestic partnership, civil union, or other state-defined relationship?	<input type="checkbox"/>	<input type="checkbox"/>
Can you or your spouse be claimed as a dependent by another taxpayer?	<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"/>
Have you or your spouse been a victim of identity theft and have you contacted the IRS?	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, furnish the 6-digit identity protection PIN issued to you by the IRS. _____ Taxpayer _____ Spouse		

Dependents:

Were there any changes in dependents from the prior year?	<input type="checkbox"/>	<input type="checkbox"/>
Note: Include non-child dependents for whom you provided more than half the support		
Did you or your spouse pay for child care while you or your spouse worked or looked for work?	<input type="checkbox"/>	<input type="checkbox"/>
Do you have any children under age 18 with unearned income more than \$1000?	<input type="checkbox"/>	<input type="checkbox"/>
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?	<input type="checkbox"/>	<input type="checkbox"/>
Did you adopt a child or begin adoption proceedings?	<input type="checkbox"/>	<input type="checkbox"/>
Are any of your dependents non-U.S. citizens or non-U.S. residents?	<input type="checkbox"/>	<input type="checkbox"/>

Healthcare:

Did you have healthcare coverage (health insurance) for you, your spouse, and any dependents?	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, include all Forms 1095-A, 1095-B, and 1095-C.		
Did you or your spouse have any transactions pertaining to a health savings account (HSA)?	<input type="checkbox"/>	<input type="checkbox"/>
If you received a distribution from an HSA, include all Forms 1099-SA.		
Did you or your spouse have any transactions pertaining to a medical savings account (MSA)?	<input type="checkbox"/>	<input type="checkbox"/>
If you received a distribution from an MSA, include all Forms 1099-SA.		
Did you or your spouse receive any distributions from long-term care insurance contracts?	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, include Form 1099-LTC.		
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?	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, how many months were you covered? _____		
If you or your spouse are self-employed, are you or your spouse eligible to be covered under an employer's long-term care plan at another job?	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, how many months were you covered? _____		
Did you or your spouse lose your job because of foreign competition and pay for your own health insurance?	<input type="checkbox"/>	<input type="checkbox"/>



2014

Questions (Page 2 of 4)**2B****Education:**

	Yes	No
Did you or your spouse pay any student loan interest?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse withdraw any amounts from your IRA to pay for higher education expenses incurred by you, your spouse, your children or grandchildren?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse withdraw any amounts from a Coverdell Education Savings Account or Qualified Education Program (Section 529 plan)? If Yes, include all Forms 1099-Q.	<input type="checkbox"/>	<input type="checkbox"/>
Did you, your spouse, or your dependents incur any post-secondary education expenses, such as tuition?	<input type="checkbox"/>	<input type="checkbox"/>

Deductions and Credits:

Did you or your spouse contribute property (other than cash) with a fair market value of more than \$5,000 to a charitable organization? If Yes, provide the appraisal of property contributed. An appraisal is not required for contributions of publicly traded securities or contributions of non-publicly traded stock of \$10,000 or less.	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse incur any casualty or theft losses?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse make any large purchases, such as motor vehicles and boats?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse incur any casualty or loss attributable to a federally declared disaster?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse purchase a new alternative technology vehicle, including a qualified plug-in electric drive motor vehicle?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse use gasoline or special fuels for business or farm purposes (other than for a highway vehicle)? If Yes, provide the number of gallons of gasoline or special fuels used for off-highway business purposes. _____ Gallons _____ Type	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse install any alternative energy equipment in your residence such as a solar water heaters, solar electricity equipment (photovoltaic) or fuel cells?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse 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"/>

Investments:

Did you or your spouse have any debts canceled, forgiven or refinanced?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse start or purchase a business, rental property, or farm, or acquire any new interest in any partnership or S corporation?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse sell an existing business, rental property, farm, or any existing interest in a partnership or S corporation?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse sell, exchange, or purchase any real estate? If Yes, include closing statements.	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse receive grants of stock options from your employer, exercise any stock options granted to you or your spouse or dispose of any stock acquired under a qualified employee stock purchase plan?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse engage in any put or call transactions? If Yes, provide the transaction details.	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse close any open short sales?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse sell any securities not reported on Form 1099-B?	<input type="checkbox"/>	<input type="checkbox"/>



2014

Questions (Page 3 of 4)**2C****Retirement or Severance:**

	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Did you or your spouse contribute to a Roth IRA or convert an existing IRA into a Roth IRA?	<input type="checkbox"/>	<input type="checkbox"/>
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?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse turn age 70 1/2 and have money in an IRA or other retirement account without taking any distribution?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse retire or change jobs?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse receive deferred, retirement or severance compensation?	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, enter the date received (Mo/Da/Yr). _____		

Personal Residence:

Did your address change?	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, provide the new address. _____		
If Yes, did you move to a different home because of a change in the location of your job?	<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"/>
Did you or your spouse withdraw any amounts from your Individual Retirement Account (IRA) or Roth IRA to acquire a principal residence?	<input type="checkbox"/>	<input type="checkbox"/>
Are your total mortgages on your first and/or second residence greater than \$1,000,000?	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, provide the principal balance and interest rate at the beginning and end of the year. _____		
Did you or your spouse take out a home equity loan?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse have an outstanding home equity loan at the end of the year?	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, provide the principal balance and interest rate at the beginning and end of the year. _____		
Are you claiming a deduction for mortgage interest paid to a financial institution and someone else received the Form 1098?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your mortgagee receive mortgage assistance payments?	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, include all Forms 1098-MA.		

Sale of Your Home:

Did you sell your home?	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive Form 1099?	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, include Form 1099.		
Did you or your spouse 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 or your spouse ever rent out the property?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse 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		

**Gifts:**

Did you or your spouse make any gifts, including birthday, holiday, anniversary, graduation, etc., with a total (aggregate) value in excess of \$14,000 to any individual?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse make any gifts of difficult-to-value assets (such as non-publicly traded stock) to any person regardless of value?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse make any gifts to a trust for any amount?	<input type="checkbox"/>	<input type="checkbox"/>
Do you or your spouse have a life insurance trust?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse assist with the purchase of any asset (auto, home) for any individual?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse forgive any indebtedness to any individual, trust or entity?	<input type="checkbox"/>	<input type="checkbox"/>

Foreign Matters:

Did you or your spouse perform any work outside of the U.S. or pay any foreign taxes?	<input type="checkbox"/>	<input type="checkbox"/>
Were you or your spouse a grantor or transferor for a foreign trust, have any interest in or a signature or other authority over a bank account, securities account or other financial account in a foreign country?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse create or transfer money or property to a foreign trust?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse own any foreign financial assets?	<input type="checkbox"/>	<input type="checkbox"/>

Miscellaneous:

Did you or your spouse pay in excess of \$1,000 in any quarter, or \$1,900 during the year for domestic services performed in or around your home to individuals who could be considered household employees?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse receive unreported tip income of \$20 or more in any month?	<input type="checkbox"/>	<input type="checkbox"/>
Have you or your spouse received a punitive damage award or an award for damages other than for physical injuries or illness?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse engage in any bartering transactions?	<input type="checkbox"/>	<input type="checkbox"/>
Were you or your spouse notified by the IRS or other taxing authority of any changes in prior year returns?	<input type="checkbox"/>	<input type="checkbox"/>
For any trust that you or your spouse created or are trustee, did any beneficiaries, grantors, or trustees die or move?	<input type="checkbox"/>	<input type="checkbox"/>

Additional state pages have been included at the back of the organizer and should be reviewed.



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 _____

Foreign 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?	<table><tr><td>Yes</td><td>No</td></tr><tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr></table>	Yes	No	<input type="checkbox"/>	<input type="checkbox"/>												
Yes	No																
<input type="checkbox"/>	<input type="checkbox"/>																
Is the taxpayer claimed as a dependent on someone else's tax return?	<table><tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr></table>	<input type="checkbox"/>	<input type="checkbox"/>														
<input type="checkbox"/>	<input type="checkbox"/>																
	<table><tr><th colspan="2">Taxpayer</th><th colspan="2">Spouse</th></tr><tr><td>Yes</td><td>No</td><td>Yes</td><td>No</td></tr><tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr><tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr></table>	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"/>
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"/>														
Are you considered legally blind per IRS regulations?																	
Do you want to contribute to the Presidential Election Campaign Fund?																	

Tax Organizer Legend:

Throughout the tax organizer, you will find columns with the heading "TSJ". Enter "T" for taxpayer, "S" for spouse or "J" for joint.



Dependents and Wages

Dependent Information:

Did dependent have income over \$3,950?



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

Provide the name of any person living with you who is claimed as a dependent on someone else's tax return _____

List the years that a release of claim to exemption is given for a dependent child not living with you _____

Wages and Salaries: **Include all copies of your current year Forms W-2**

Note: Use this section to report any wages and/or salaries for which no Form W-2 was received.

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



2014

Electronic Filing

4

Electronic Filing: **Include 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?

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

Taxpayer

Spouse

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

Taxpayer PIN _____

Spouse PIN _____



2014

Direct Deposit and Withdrawal

4A

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 2013, your account information has already been included below.

Account Information:

Account owner	<input type="checkbox"/>	Taxpayer	<input type="checkbox"/>	Spouse	<input type="checkbox"/>	Joint
Type of account	<input type="checkbox"/>	Checking	<input type="checkbox"/>	Trad. Savings	<input type="checkbox"/>	IRA Savings
	<input type="checkbox"/>	Archer MSA Savings	<input type="checkbox"/>	Coverdell Ed. Savings	<input type="checkbox"/>	HSA Savings
Account use (check all that apply)	<input type="checkbox"/>	Business	<input type="checkbox"/>	Federal return	<input type="checkbox"/>	Federal estimate
	<input type="checkbox"/>	Federal return	<input type="checkbox"/>	Direct deposit	<input type="checkbox"/>	Electronic withdrawal
	<input type="checkbox"/>	Direct deposit	<input type="checkbox"/>	Electronic withdrawal	<input type="checkbox"/>	State(s)
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	<input type="checkbox"/>	Taxpayer	<input type="checkbox"/>	Spouse	<input type="checkbox"/>	Joint
Type of account	<input type="checkbox"/>	Checking	<input type="checkbox"/>	Trad. Savings	<input type="checkbox"/>	IRA Savings
	<input type="checkbox"/>	Archer MSA Savings	<input type="checkbox"/>	Coverdell Ed. Savings	<input type="checkbox"/>	HSA Savings
Account use (check all that apply)	<input type="checkbox"/>	Business	<input type="checkbox"/>	Federal return	<input type="checkbox"/>	Federal estimate
	<input type="checkbox"/>	Federal return	<input type="checkbox"/>	Direct deposit	<input type="checkbox"/>	Electronic withdrawal
	<input type="checkbox"/>	Direct deposit	<input type="checkbox"/>	Electronic withdrawal	<input type="checkbox"/>	State(s)
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?	_____



5A

Include copies of all Forms 1099-INT or other documents for interest received

Tax-Exempt Interest Code: 1 - 1099-INT 2 - Private Activity Bond 3 - Both

Total

Name of Individual from Whom Mortgage Interest Was Received	Identification Number of Individual	2014 Interest Amount	2013 Interest Amount

Address of Individual from Whom Mortgage Interest Was Received

**Worksheet: Interest
Form IRS-1099INT**



2014

Dividend Income

5B

Dividend Information:

Include 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					
Total					

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

Code	Tax-Exempt Interest	2013 Gross Dividends Amount
A		
B		
C		
D		
E		
F		
G		
H		
I		
J		
K		
L		
M		
N		
Total		

Enter Any Additional Information:

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



2014

Business Income and Cost of Goods Sold

6

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 2014:

	Yes	No
Did you dispose of this business? _____		
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? _____		
Were you involved in the operations of this business on a regular, continuous and substantial basis? _____		
Have you prepared or will you prepare all required Forms 1099? _____		

	2014 Amount	2013 Amount
Health insurance premiums paid for yourself and your dependents _____		

Income:

Include all Forms 1099-K

Payment card and third party transactions:

Description	2014 Amount	2013 Amount

Miscellaneous income: Include all Forms 1099-MISC

Other Income:

Other gross receipts or sales _____		
Less returns and allowances _____		

Cost of Goods Sold:

	2014 Amount	2013 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 goods sold:		
Ending inventory _____		



2014

Business Expenses and Property & Equipment

6A

Name of Business: _____

Principal Business or Profession: _____

Expenses:

	2014 Amount	2013 Amount
Advertising		
Car and truck expenses		
Parking fees and tolls		
Commissions and fees		
Contract labor		
Employee benefit programs and health insurance (other than pension and profit-sharing plans)		
Insurance (other than health)		
Interest - mortgage (paid to banks, etc.)		
Interest - other		
Legal and professional fees		
Office expense		
Pension and profit-sharing plans		
Rent or lease - vehicles, machinery and equipment		
Rent or lease - other business property		
Repairs and maintenance		
Supplies (not included in Cost of Goods Sold)		
Taxes and licenses		
Travel		
Meals and entertainment		
Utilities		
Wages		
Dependent care benefits		

Other Expenses:

Description	2014 Amount	2013 Amount

Property and Equipment: Include a list if more space is needed

X if not new	Acquisitions - Description	Date Acquired (Mo/Da/Yr)	Cost

Dispositions - Description	Date Acquired (Mo/Da/Yr)	Cost	Date Sold (Mo/Da/Yr)	Selling Price



2014

Business Expenses - Vehicle and Other Listed Property

6B

Name of Business: _____

Principal Business or Profession: _____

Listed Property Questions for 2014:

	Yes	No
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:

	Yes	No
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?

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

Vehicle 1		Vehicle 2	
<p>Description of vehicle</p> <p>Date placed in service (Mo/Da/Yr)</p> <p>Do you (or your spouse) have another vehicle available for your personal use? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Was your vehicle available for use during off-duty hours?</p>		<p>Description of vehicle</p> <p>Date placed in service (Mo/Da/Yr)</p> <p>Do you (or your spouse) have another vehicle available for your personal use? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Was your vehicle available for use during off-duty hours?</p>	
2014 Miles	2013 Miles	2014 Miles	2013 Miles
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
2014 Amount	2013 Amount	2014 Amount	2013 Amount
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>



2014

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 %

	2014 Amount	2013 Amount
Parking fees and tolls		
Local transportation		
Travel expenses		
Meals and entertainment		

Description	2014 Amount	2013 Amount

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

	2014 Amount	2013 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

	2014	2013
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		

Description	2014 Amount	2013 Amount



2014

Sales of Stocks, Securities, Capital Assets & Installment Sales

7

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

Include 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?

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

Yes	No

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)	2014 Principal Received	2013 Principal Received



9

TS

Yes	No

If no, is your spouse covered by an employer's retirement plan?

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 have any transactions with any IRA during the year?

If Yes, explain.

Include copies of all Forms 1099-R

Total distributions converted to Roth IRAs

Total retirement plans converted to Roth IRAs

Include copies of all Forms 5498

Amount for 2014 you choose to be treated as nondeductible _____

Contributions made for the 2014 tax year

Include all Forms 1099-R and any nontaxable distribution details

[illegible]



2014

Rental and Royalty Income

10

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)?

2014	2013

Income:

Rents received

Royalties received

2014 Amount	2013 Amount

Payment card and third party transactions: Include all Forms 1099-K

Description	2014 Amount	2013 Amount

Miscellaneous income: Include all Forms 1099-MISC

Description	2014 Amount	2013 Amount

Other income:

Description	2014 Amount	2013 Amount



2014

Miscellaneous Income, Adjustments and Alimony

13

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

Miscellaneous Income and Adjustments:

	TSJ _____			TSJ _____	
	2014 Amount	2013 Amount		2014 Amount	2013 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 2014					
Social security benefits received					
Social security benefits repaid in 2014					
Medicare premiums withheld					
Tier 1 railroad retirement benefits received					
Tier 1 railroad retirement benefits repaid in 2014					
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	2014 Amount	2013 Amount

Alimony Paid or Received:

TSJ	Recipient's Name	Recipient's Social Security No.	Alimony Received?	2014 Amount	2013 Amount



2014

Miscellaneous Adjustments**13A****Educator Expenses:** **Deduction for amounts paid by educators of kindergarten through Grade 12**

TS	2014 Amount	2013 Amount

Health Savings Accounts (HSAs)

TS	Description	2014 Amount	2013 Amount
	Contributions made for 2014		
	Distributions received from all HSAs in 2014		

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?

Were all distributions from your HSA for unreimbursed medical expenses?

Did you or your spouse enroll in Medicare?

If Yes, what month did you enroll?

What month did your spouse enroll?

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

Other Adjustments to Income: **Include all Forms 1098-E for Student Loan Interest Paid**

TSJ	Nature and Source	2014 Amount	2013 Amount



2014

Itemized Deductions - Medical and Taxes

14

Medical and Dental Expenses:

Prescription medicines and drugs
Total medical insurance 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 2014

TSJ	2014 Amount	2013 Amount

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

2014 Amount	2013 Amount

* Do not include Medicare premiums or premiums deducted in computing taxable wages reported on a W-2.

Other Medical Expenses:

TSJ	Description	2014 Amount	2013 Amount

Taxes Paid: Include copies of your tax bills

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

TSJ	2014 Amount	2013 Amount

Itemize real estate taxes by state.

TSJ	Real Estate Taxes	2014 Amount	2013 Amount

Other Taxes Paid:

TSJ	Description	2014 Amount	2013 Amount

If you purchased or sold your home in 2014, did you include any taxes from your closing statement in the amounts above? ☐ Yes ☐ No



Itemized Deductions - Mortgage Interest and Points

14A

2014

Mortgage Questions for 2014:

	Yes	No
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, 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, 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?		2014 Amount	2013 Amount
		Yes	No		

Other Home Mortgage Interest Paid:

TSJ	Paid To		ID Number	2014 Amount	2013 Amount
	Name	Address			

Deductible Points:

TSJ	Paid To	Did You Receive Form 1098?		2014 Amount	2013 Amount
		Yes	No		

Mortgage Insurance Premiums:

Premiums paid or accrued for qualified mortgage insurance.

TSJ	2014 Amount	2013 Amount

Investment Interest Expense:

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

TSJ	Paid To	2014 Amount	2013 Amount



Cash Contributions: Include all Forms 1098-C.

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.

Table with 4 columns: TSJ, Organization or Description of Contribution, 2014 Amount, 2013 Amount. Includes sections for Conservation Real Property and Description of miles traveled.

Noncash Contributions Totaling \$500 or Less:

Table with 4 columns: TSJ, Description of Donated Property, 2014 Amount, 2013 Amount.

Noncash Contributions Totaling More Than \$500: Include all Forms 1098-C or other documentation.

Form fields for Noncash Contributions: TSJ, Description of the donated property, Donee organization name, Donee organization address, Date the property was acquired by the taxpayer, Date the property was donated, Cost or basis of the donated property, Fair market value of the donated property.

Form fields for valuation and acquisition: Which of the following methods was used to determine the fair market value? (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).



2014

Federal Tax Payments

20

Refund Application:

If you have an overpayment of 2014 taxes, do you want the excess:

Refunded ☐ Yes ☐ No
Applied to your 2015 estimated tax liability ☐ Yes ☐ No

Federal Estimated Tax Payments:

2014 1st Quarter Estimate (Due 04-15-2014)
2014 2nd Quarter Estimate (Due 06-16-2014)
2014 3rd Quarter Estimate (Due 09-15-2014)
2014 4th Quarter Estimate (Due 01-15-2015)

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

2013 overpayment applied to 2014 estimate

Tax Planning Information for Tax Year 2015:

Do you expect any of the following to occur in 2015?

	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, provide details.



2014

State and City Tax Payments

20A

State and City Estimated Tax Payments:

2014 1st Quarter Estimate
2014 2nd Quarter Estimate
2014 3rd Quarter Estimate
2014 4th Quarter Estimate

TSJ ____ State/City _____		
Amount Due	Date Paid if Not Date Due (Mo/Da/Yr)	Amount Paid

2013 overpayment applied to 2014 estimate

Balance of prior year(s)' tax paid in 2014 plus
amount paid with 2013 extensions

Estimated tax payments for 2013 paid in 2014

State and City Estimated Tax Payments:

2014 1st Quarter Estimate
2014 2nd Quarter Estimate
2014 3rd Quarter Estimate
2014 4th Quarter Estimate

TSJ ____ State/City _____		
Amount Due	Date Paid if Not Date Due (Mo/Da/Yr)	Amount Paid

2013 overpayment applied to 2014 estimate

Balance of prior year(s)' tax paid in 2014 plus
amount paid with 2013 extensions

Estimated tax payments for 2013 paid in 2014

State and City Estimated Tax Payments:

2014 1st Quarter Estimate
2014 2nd Quarter Estimate
2014 3rd Quarter Estimate
2014 4th Quarter Estimate

TSJ ____ State/City _____		
Amount Due	Date Paid if Not Date Due (Mo/Da/Yr)	Amount Paid

2013 overpayment applied to 2014 estimate

Balance of prior year(s)' tax paid in 2014 plus
amount paid with 2013 extensions

Estimated tax payments for 2013 paid in 2014



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and company pc

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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 _____