

Tax Deduction Locator & IRS Trouble Minimizer

Provided By:

SAVE TIME – READ THIS FIRST

This organizer is designed to assist and remind you of information that is needed to prepare your tax return. The goal is not to overlook anything so you can maximize your legal deductions, comply with government reporting requirements, and avoid problems with the IRS after the return is filed.

Taxes are complicated and the rules change constantly. This organizer was designed specifically for the 2016 tax year and certain items may not apply to other years. Although care has been taken to accommodate most taxpayers' needs, please note questions that are related to issues not included here under "Questions You May Have" in Section D6.

Section Categories – To help you collect your information quickly, this organizer is organized into four general areas. Information required from:

- everyone – Sections A1 – A13 (Pages 2 & 3)
- those who itemize their deductions – Sections B1 – B11 (Pages 4 & 5)
- those with business or rental income – Sections C1 – C7 (Pages 6 & 7)
- everyone – Health Care reporting – Section D1 (page 8)
- those who have relocated, sold their home, made home energy improvements or have debt relief income – Sections D2 – D5 (Page 8)

The instructions provided in the header of each section will help you determine if you are required to complete the information in that section.

Before proceeding, please take a moment to review the purpose of the SPECIAL MARKERS used throughout this organizer.



Your tax information from the prior year is automatically transferred to this year's tax return. Therefore, not all taxpayer data and contact info needs to be recorded. The marker signifies that returning clients need only enter data in that section if it has changed since the prior year or if there is new information.



This marker notes areas where the IRS can match the entry on their computer and incomplete or incorrect information can trigger government correspondence or, worse yet, an office audit. Pay particular attention to sections or individual entries with this symbol.



This flag symbol denotes areas where a deduction or item of income is to be treated differently when computing the alternative minimum tax (AMT). The AMT is another way of computing your tax liability, which applies more restrictive limits on certain deductions and preference income. If higher than the regular tax, the AMT applies.



This marker indicates payments that may require the issuance of a 1099 if the annual amount paid to an individual is \$600 or more. Failure to file 1099s can lead to a loss of the tax deduction for that expense and failure to timely file the forms with the IRS and furnish copies to payees can result in substantial penalties.

YOUR TAX APPOINTMENT

Please complete and sign this organizer prior to your appointment.

- ☐ Please call to schedule your appointment. Try to call early before the calendar is booked up.
- ☐ Please mail the completed organizer to this office prior to your appointment.
- ☐ Please return the completed organizer along with required documentation, W2s, 1095s, 1099s, 1098s, K-1s, etc., to this office so your return can be prepared by correspondence.

- ☐ Your tax appointment is scheduled for:

Day: _____

Date: _____

Time: _____

Please notify this office promptly if you are unable to keep this appointment.

If you are a new client, be sure to provide a copy of last year's tax return.

Referrals are Always Appreciated.

If you know someone who would like a tax appointment, please have them call this office.

Do not be concerned that your business, personal or financial matters will be discussed with clients whom you refer.

All client information is treated in the utmost confidence.

TAXPAYER INFORMATION

The information on this page is required for every taxpayer. Please review each section on this page and report items that are applicable to you, your spouse or dependents.

A1 - TAXPAYER INFORMATION

Returning clients can skip this section except for changes.

Filer Name (Must Match SS Admin)	
Social Security No.	Birth Date / /
Occupation	<input type="radio"/> If Legally Blind
Contact Phone	<input type="radio"/> Day <input type="radio"/> Evening
E-Mail Address	
Spouse Name (Must Match SS Admin)	
Social Security No.	Birth Date / /
Occupation	<input type="radio"/> If Legally Blind
Contact Phone	<input type="radio"/> Day <input type="radio"/> Evening
E-Mail Address	

A2 - ADDRESS

Returning clients can skip this section except for changes.

Street	Apt/Unit No
City	State Zip
Home Phone Number	

A3 - STATUS CHANGES FOR 2016

Check any that apply and enter the effective date.

<input type="radio"/> Married /	<input type="radio"/> Moved /
<input type="radio"/> Separated /	<input type="radio"/> Home Sold /
<input type="radio"/> Divorced /	<input type="radio"/> Spouse Deceased /
<input type="radio"/> Retired /	<input type="radio"/> Dependent Deceased /

A4 - ESTIMATED TAXES PAID

This office cannot assume that all estimated taxes were paid as originally scheduled or on time. Therefore, please enter the amounts and dates of payment or provide proof of payments. Incorrect amounts will result in IRS correspondence after the return is filed.

Payment & Due Date	Date Paid	Federal	State
Applied from Last Year's Refund			
First Quarter April 18, 2016			
Second Quarter June 15, 2016			
Third Quarter Sept. 15, 2016			
Fourth Quarter Jan. 16, 2017			

A5 - REFUND DIRECT DEPOSIT

Complete this section to have your refund automatically deposited into your bank account. Doing so will speed up the refund and eliminate the danger of a check being lost or stolen. Direct deposit can be allocated to up to 3 separate accounts. Entries for only one account are provided below. If you wish to make multiple deposits, please provide the additional account information and how you wish to allocate the refund.

Bank Name
Bank Routing Number (Exactly 9 Digits)
Account Number (include hyphens - omit spaces & special characters - 17 digits max)
<input type="checkbox"/> Checking <input type="checkbox"/> Savings Allocation:

A6 - INCOME & ADJUSTMENTS

You	Spouse
W-2 Wages - Please provide W-2 forms (retain copy "C" for your records)	
Partnership, Trust or S-Corporation K-1s (provide complete K-1 copies)	
Were you the beneficiary of an inheritance? If so, please verify with executor or trustee if you will be receiving a K-1.	<input type="radio"/> Yes <input type="radio"/> Yes
State Tax Refund (provide 1099-G)	
Social Security or RR (provide SSA-1099 or RRB-1099)	
Pension Income (provide all 1099-Rs)	
Alimony Received (IRS matches with alimony paid)	
Alimony Paid (provide name and SSN below) Paid to:	SS#:
Tips (not included in W-2)	
Unemployment Compensation (provide 1099-G)	
Gambling Winnings (provide W-2Gs)	

A7 - IRA & SE PLANS

You	Spouse
Retirement Plan with your Employer?	<input type="radio"/> Yes <input type="radio"/> Yes
Did you or your spouse convert a traditional IRA into a Roth IRA during 2016?	<input type="radio"/> Yes <input type="radio"/> Yes
Traditional IRA, Keogh & SEP Plans	
Contributions	
Withdrawals (1099-R) ⁽¹⁾	
Rollovers ^{(2) (3)}	
Basis (Total of prior year non-deductible contributions)	
Roth IRA	
Contributions	
Withdrawals (1099-R) ⁽¹⁾	
Rollovers ^{(2) (3)}	
<small>(1) Show reason if under age 59½ (2) Must be reported even if not taxable unless directly "transferred" (3) Rollovers from Traditional to a Roth IRA may be taxable.</small>	

A8 - SPECIAL QUESTIONS & INFORMATION

Coverdell Education Account Contribution	
Coverdell Education Account Distribution (provide 1099-Q)	
Qualified Tuition Plan (Sec. 529) Distribution (provide 1099-Q)	
Student Loan Interest paid (provide 1098-E)	
HSA Distributions (provide 1099-SA)	
Adoption Expenses <input type="radio"/> If "special needs child"	
CAUTION - Review the following questions carefully. There are severe penalties associated with failing to report an interest in or signature authority over a foreign bank account. Please call our attention to any dealings related to foreign accounts and inheritances.	
<input type="checkbox"/> If you or your spouse have signature authority or are named as a co-owner on a bank account in a foreign country even if the funds are not yours.	<input type="radio"/>
<input type="checkbox"/> If you received an inheritance from someone in a foreign country.	<input type="radio"/>
<input type="checkbox"/> If you or your spouse have a foreign bank account (over \$10,000)	<input type="radio"/>
<input type="checkbox"/> If you or your spouse received a distribution from, or were the grantor, or transferor to, a foreign trust	<input type="radio"/>
<input type="checkbox"/> If at any time during the year you or your spouse held an interest in a foreign financial asset	<input type="radio"/>
<input type="checkbox"/> If you have been denied Earned Income Credit by the IRS	<input type="radio"/>
<input type="checkbox"/> If you have been re-certified for the Earned Income Credit	<input type="radio"/>
<input type="checkbox"/> If you bought, sold, or gifted real estate in 2016. If you have, please call in advance to discuss what documents are needed.	<input type="radio"/>
<input type="checkbox"/> If you made a gift of money or property to any individual in excess of \$14,000 (\$28,000 for joint gifts by a married couple)	<input type="radio"/>
<input type="checkbox"/> If you employ household workers	<input type="radio"/>
<input type="checkbox"/> If you sold jewelry, gold, coins, or other precious metals during the year	<input type="radio"/>
<input type="checkbox"/> If you wish to contribute to the Presidential campaign fund:	<input type="radio"/> You <input type="radio"/> Spouse

ADDITIONAL INFORMATION

The information on this page is required for every taxpayer. Please review each section on this page and report items that are applicable to you, your spouse or dependents.

A9 - DEPENDENTS

Returning clients need only enter first names and any changes. Enter all the information for new dependents.

First Name	Last Name (If Different)	Social Security # (Mandatory)	Enter S-Son, D-Daughter, F-Father, M-Mother, G-Grandchild, or enter other relationship	Months in Home (Your Home)	Birth Date	If over the age of 18 Income	✓ if Student
					/ /		<input type="radio"/>
					/ /		<input type="radio"/>
					/ /		<input type="radio"/>

A10 - INTEREST INCOME

IRS matches payer and amount. Always use the payer name listed on 1099 even if not the original source.

Caution: All interest must be reported even if tax-free!

Name of Payer Please provide all forms 1099INT and 1099OID (Entries are not needed when 1099s are provided)	Banks, Credit Union, Corp Bonds, etc.	Seller Financed Mortgages	Direct U.S. Obligations Savings Bonds, T-Bills, etc. (State Tax-Free)	Home State Municipal Bonds (Generally Tax-Free)	Other State (Federal Tax-Free)
		Note: Seller financed mortgages require the name, SS# and address of the payer. See the special line below.			
Payer Name:	SS#:		Address:		
Forfeited Interest			Federal Tax Withholding on Interest & Dividends		

A11 - DIVIDEND INCOME

IRS matches payer and amount. Always use payer name listed on 1099 even if not the original source. Some institutions use substitute 1099s and caution must be used in separating the various types of dividends. Please bring broker statements.

Name of Payer - Please provide all forms 1099DIV (Entries are not needed when 1099s are provided)	Foreign Taxes Paid	Ordinary Dividends	Qualified Dividends ⁽¹⁾	Capital Gains	Source U.S. Obligations ⁽²⁾	Taxable to State Only	Non-Taxable State & Federal

(1) Qualified dividends receive special tax treatment and are included in the "Ordinary Dividends" total. (2) Includes income from savings bonds, T-Bills, etc., which are state tax-free.

A12 - INVESTMENT SALES

IRS matches gross proceeds from sales using the 1099-B. All transactions must be reported even if there is no profit. If broker provides a summary of transactions, bring it and skip this section. For home sales, see Section D2.

Description (Please provide all forms 1099B and any gain/loss statements provided by broker)	✓ If Inherited	Date Acquired	Date Sold	Selling Price	Cost or Other Basis ⁽¹⁾	Profit (Memo Only)
	<input type="radio"/>	/ /	/ /			
	<input type="radio"/>	/ /	/ /			
	<input type="radio"/>	/ /	/ /			
	<input type="radio"/>	/ /	/ /			
	<input type="radio"/>	/ /	/ /			

(1) The basis from which gain is determined may not be the original cost and must account for stock splits, reverse splits, mergers, reinvested dividends, wash sales, etc.

A13 - CHILD OR DEPENDENT CARE EXPENSES

Care must enable you to work (or search for work) or attend school FULL-TIME. Care must be for a child under age 13 or an individual who is physically or mentally incapable of self care. If you are a student, also see section C4. IRS matches employer provided care benefits and income reporting of care provider.

<input type="radio"/> ✓ If you have employer provided dependent care benefits		Provider's SSN or Employer ID#	Payments MUST Be Allocated By Child/Dependent		
Paid To	Address & Phone Number	MANDATORY unless it is an exempt organization. Check circle if exempt.	Child/Depnd.'s Name	Child/Depnd.'s Name	Child/Depnd.'s Name
		<input type="radio"/>			
		<input type="radio"/>			
		<input type="radio"/>			

ITEMIZED DEDUCTIONS

4 Taxpayers may choose between itemized or standard deductions. This page and the adjoining page are for recording your expenses, which are needed when itemizing your deductions. If you are certain that you cannot itemize your deductions, you can skip this page and the next one **except for B10. CAUTION: If you are married and filing separately and either you or your spouse itemize your deductions, then the other spouse must also itemize their deductions. The law does not allow one to itemize and the other to take the standard deduction.** ☐ ☒ **If filing married separate and your spouse is itemizing deductions.**

B1 - MEDICAL EXPENSES

Although for Federal purposes medical expenses are only deductible to the extent they exceed 10% (7½% if age 65 and older) of your adjusted gross income (AGI) for the year (10% of AGI if taxed by the alternative minimum tax) some states, such as Arizona, do not have that limitation. If your state has a lower or no limitation be sure to list your medical expenses. Do not list expenses reimbursed by insurance or expenses and premiums paid with pre-tax funds.

INSURANCE PREMIUMS for Medical, Dental, Vision & Hospital ⁽¹⁾	
Medicare Insurance Premiums (Not payroll tax)	
Long-Term Care Insurance	Filer Spouse
Doctors, Dentists ⁽²⁾ (No discretionary cosmetic surgery)	
Acupuncture & Chiropractic Care	
Hospital ⁽³⁾	
Prescription Drugs (Not over-the-counter drugs)	
Nursing Care <input type="radio"/> <input checked="" type="radio"/> If in-home care	
Eye Exam, Glasses, Contact Lenses, Contact Lens Solution	
Hearing Aids & Batteries	
Ambulance & Paramedics	
Auto Travel (To and from medical treatment)	miles
Parking & tolls (For medical treatment)	
Taxi, Shuttle, Air Fare, Etc. (To reach medical treatment)	
Lodging (For medical treatment)	No. of days
Telephone (Medical-related toll charges only)	
Therapy & Special Schooling ⁽⁴⁾	
Supplies & Equipment	
Handicapped Placard	
Handicapped Home Modifications	
Rentals (crutches, wheelchair, walker, oxygen equipment, etc.)	
Other:	
Other:	

(1) Include only amounts you paid.
 (2) Includes Christian Science practitioner and psychological counseling.
 (3) Includes nursing homes for individuals medically incapable of self care. Also includes hospital or nursing home meals.
 (4) Includes physical therapy and psychotherapy; special schooling for physically or mentally handicapped.

B2 - INVESTMENT INTEREST

Interest paid on loans to acquire investments. This interest is only allowable to the extent of net investment income.

Brokerage Margin Accounts	
Vacant Land	
Other:	
Other:	

B3 - TAXES PAID

Do not list any taxes associated with a business or rental activity. Taxes are not deductible for AMT purposes.

Real Estate – Primary Residence	Do not include interest & penalties.
Real Estate – 2nd Home	
Real Estate – Investment Property (Land, etc.)	
CAUTION – Some tax bills include non-deductible special services. Please provide copies of the tax bills.	
Vehicle License Fees (Tax portion only):	(1) (2) (3)
Personal Property Tax (Boat, plane, etc.)	
Sales Tax – Receipted (Leave blank for standard amount)	
Sales Tax – Cars, Boats, Home, Etc. (Do not include above)	
Income Taxes Paid to Another State	State:
City, County, Local Taxes (not listed in another category)	
Other:	
State Income Tax Paid During 2016 (please provide proof of payment) Do not include taxes withheld; they are automatic from the source documents.	
Balance Due 2015 Return	Other Year's Tax Or Adjustment
Extension Payment 2015 Return	2015 4th Qtr. Estimate Paid Jan. 2016

B4 - HOME MORTGAGE INTEREST

Enter only interest on loans **secured** by your primary residence and designated second residence. This deduction is limited to interest paid on \$1 million of home acquisition debt and \$100,000 of home equity debt on your primary or designated second residence. The debt limits apply separately to each co-owner who is not your spouse. Equity debt interest is not deductible for AMT purposes. IRS matches the interest paid on home mortgages.

CAUTION – if paid to an individual, check box and enter the PAYEE's address and Social Security number in Box A below to avoid IRS correspondence.			<input checked="" type="checkbox"/> If 2nd Home	<input checked="" type="checkbox"/> If Equity Loan	Amount Please provide Form 1098
Paid to:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Paid to:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Paid to:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Paid to:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		

CAUTION – If Form 1098 was issued using a co-owner's SSN, enter that individual's name & SSN to avoid IRS correspondence.

Box A	Name:
	SSN:

If your home or 2nd home is a qualified motor home, boat, etc., list the name of the payee here:

PLEASE ☒ ANY OF THE FOLLOWING THAT APPLY:

- ☐ Has the original home loan ever been refinanced?
- ☐ Did you refinance any of these loans this year? (If so, provide escrow closing statements)
- ☐ Have you exceeded the \$100,000 equity debt limit?
- ☐ Does the total of all your home loan balances exceed \$1 million?

ITEMIZED DEDUCTIONS

B5 - CASH CHARITABLE CONTRIBUTIONS

All cash contributions **MUST** be documented with either a bank record or written verification from the charity. Personal benefits must be excluded from the donation.

House of Worship	
Payroll Deduction (Filer)	
Payroll Deduction (Spouse)	
Other:	
Other:	
Other:	

B6 - NON-CASH CONTRIBUTIONS

Household and clothing items must be in good or better condition. Items of minimal value such as underclothing are not counted. A written receipt is required for donations of \$250 or more. An itemized list should be included with your return if the total exceeds \$500. Deductions are limited to the lesser of your cost or the fair market value (FMV) for each item contributed.

Clothing & Household Items	
Automobile Travel	miles
Volunteer Expenses - Explain:	
Vehicle Donation (Provide Form 1098-C)	
Other:	
Other:	

B7 - OTHER DEDUCTIONS

The expenses listed in this section are part of the "miscellaneous" itemized deductions but are listed separately because they are not subject to the 2% of AGI limit.

Gambling Losses (Only to the extent of gambling winnings)	
Impairment (Handicapped) Related Work Expenses	
Unrecovered Pension Basis (Deceased taxpayer)	

B8 - CASUALTY LOSSES

Generally, to be deducted, casualty losses, after insurance reimbursement must exceed 10% of your adjusted gross income (AGI) and then only the amount that exceeds the 10% is deductible. There are exceptions for certain theft, embezzlement and designated disaster area losses.

- ☐ ☒ If the loss was in a presidentially declared disaster area
- ☐ ☒ If the loss was from theft or embezzlement
- ☐ ☒ If the loss was the result of a Ponzi scheme

Casualty Description				
Date of Casualty			/ /	
Insurance Reimbursement				
Property Damaged – or provide a list in the same format				
Description of Property	Date Acquired	Original Cost or Other Basis	Fair Market Value Before Casualty After Casualty	
	/ /			
	/ /			
	/ /			

B9 - MISCELLANEOUS

The expenses listed in this section are only deductible to the extent they exceed 2% of your AGI, and are generally not deductible at all when computing the alternative minimum tax.

DO NOT enter Self-employed business expenses here. Instead list them in Section C7

Employee Business Expenses

Don't include amounts that **COULD** BE or were reimbursed by your employer. List all travel expenses including out-of-town meals, hotel, air fare, etc., in section C2.

You
Name:

Spouse
Name:

Auto Travel	See Section C1	
Business Gifts – Limited to \$25 per recipient per year. Must be ordinary & necessary.		
Continuing Education	See Section C4	
Employment Seeking & Resume Fees		
Entertainment & Meals (Enter 100% of expense)		
Equipment – Include individual items with a useful life of one year or more in Section B11.		
Insurance – Malpractice, E&O, Etc.		
Occupational Licenses, Fees, Credentials, Etc.		
Publications & Journals (Not general interest publications)		
Telephone (Business calls only)		
Tools – Include individual items with a useful life of one year or more in Section B11.		
Supplies		
Uniform Purchases (Not including street wear)		
Uniform Cleaning		
Union & Professional Dues		
Other:		
Other Miscellaneous Deductions		
Attorney Fees (To protect or produce taxable income only)		
IRA or SE Plan Fees Paid By You (Not deducted from the plan)		
Tax Preparation & Consulting Fees		
Credit/Debit Card Fees to Make Tax Payments		
Other:		

B10 - INVESTMENT EXPENSES

The investment expenses listed in this section are used to:

- Determine how much investment interest is deductible.
- Add to miscellaneous deductions subject to the 2% of AGI limitation.
- Reduce the net investment income tax.

Complete this section whether itemizing deductions or not.

Investment Expenses – DIRECTLY connected with the production of TAXABLE INCOME ONLY! Do not include purchase or sales costs. Include interest in Section B2.

Investment Advisory Fees	
Safe Deposit Box Fees	
Legal & Accounting (Related to investments)	
Other:	

B11 - ITEMS WITH A USEFUL LIFE OF ONE YEAR OR MORE

Equipment, tools, computers, etc., purchased this year and used in business having a useful life of more than one year must be treated differently for tax purposes.

Description of Property	Date Acquired	Cost
	/ /	
	/ /	
	/ /	

EMPLOYEE BUSINESS EXPENSES

The expenses included in these sections are auto, travel, home office and education expenses that must be allocated between itemized deductions and business schedules.

C1 - BUSINESS VEHICLE EXPENSES

DO NOT complete this section or the Business Vehicle Expense section if your vehicle is used only for commuting to work and for personal travel.

This section MUST be completed for every vehicle that is used for business whether or not you use the actual expense or "standard mileage rate." IF THIS IS THE FIRST YEAR OF BUSINESS USE FOR THE VEHICLE, PROVIDE A COPY OF THE PURCHASE OR LEASE CONTRACT.		Vehicle#1 <input type="radio"/> You <input type="radio"/> Spouse	Vehicle#2 <input type="radio"/> You <input type="radio"/> Spouse
Enter vehicle make, model and year			
<input checked="" type="checkbox"/> If the vehicle is provided (owned) by your employer		<input type="radio"/>	<input type="radio"/>
Amount of reimbursement provided by the employer			
<input checked="" type="checkbox"/> If reimbursement is included in W-2 (Box 1) wages		<input type="radio"/>	<input type="radio"/>
<input checked="" type="checkbox"/> If this vehicle is available for personal use		<input type="radio"/>	<input type="radio"/>
<input checked="" type="checkbox"/> If you had another vehicle for personal use		<input type="radio"/>	<input type="radio"/>
<input checked="" type="checkbox"/> If you have written evidence to support your deduction		<input type="radio"/>	<input type="radio"/>
Parking (do not include at place of employment) & Tolls			
TOTAL MILES DRIVEN THIS YEAR Include all mileage – personal, commuting and business		miles	miles
Business Miles	For Employer	miles	miles
	Between First & Second Job	miles	miles
	From Job to School (for job-related education)	miles	miles
	Rental	miles	miles
	Self-Employed Business	miles	miles
	Temporary Job Sites	miles	miles
	Other (i.e. investment, tax prep, union or professional meetings - Provide detail)	miles	miles
Average Round-Trip Distance to Work – Required		miles	miles
Total Commuting Miles for the Year – Required		miles	miles
VEHICLE OPERATING EXPENSES – This information is only required if you are using the actual expense method, or if you used the actual method the first year the vehicle was placed in service.			
Fuel			
Maintenance, Tires, Batteries and Repairs			
Insurance (Do Not Duplicate Elsewhere)			
Vehicle Licenses (Do Not Duplicate Elsewhere)			
Lease Payments			
Loan Interest (Not Deductible if Employee)			
Taxes (Do Not Duplicate Elsewhere)			
Wash & Wax			

C2 - AWAY FROM HOME EXPENSES

	You	Spouse
Check if expenses incurred as an employee (Section B9)	<input type="radio"/>	<input type="radio"/>
Check if expenses incurred for a self-employed business (Section C7)	<input type="radio"/>	<input type="radio"/>
Airfare		
Auto Rental, Bus, Shuttle, Taxi, Train, Etc.		
Meals (Including tips)		
Lodging (Meals must be separated and included in the line above)		
Laundry		
Bellman, Skycap, Etc.		
Other:		

Business Expense Documentation

Business expense deductions must be based on a log and/or other receipts and records. Actual receipts are required for expenditures of \$75 or more and for all lodging expenses. The combination of records should document: the business purpose, date and time, place and amount. For business meals and entertainment, you must also document that **(1)** you discussed business during the meal, or **(2)** you had a substantial bona fide business discussion or activity before or after the meal/entertainment, or **(3)** you ate alone while out-of-town. You must also record the name and business relationship of each person entertained. **You may not deduct these expenses unless documented.**

C3 - HOME OFFICE EXPENSES

To qualify, an "office in the home" must be used exclusively and on a regular basis (a) as your principal place of business, or (b) by patients, clients, or customers in meeting and dealing with you in a normal course of business. A home office will qualify as your principal place of business if: 1) You use it exclusively and regularly for the administrative or management activities of your trade or business, and 2) You have no other fixed location where you conduct substantial administrative or management activities of your trade or business. If you are an employee, the home office use must also be for the convenience of the employer. Enter 100% of home taxes and mortgage interest in Sections B3 & B4.

☒ if office is for ☐ Filer or ☐ spouse. If both, provide separate set of data for both.

Enter date the use began: / / ☐ Check if self-employed business (Section C7)

AREA (Sq Feet) of: Entire Home	FE	Office Area	FE	Business Storage	FE
If Day Care Center, Days per Week Used:		Hours Per Day:			
EXPENSES: (Entire Home)	Rent ⁽¹⁾	Utilities		Insurance	
	Repairs ⁽²⁾	Maintenance		Management Condo Fees	
EXPENSES: (Office Portion Only)	Repairs	Maintenance		Other	

(1) If you own your home leave this entry blank. **If this is the first time to claim this office**, provide the home purchase settlement closing statement, property tax statement and list of improvements to the office.
(2) Roof, outside painting included, not lawn care, pool maintenance.

C4 - EDUCATION EXPENSES

CAUTION: These expenses may qualify for tax credits and deductions and are used to justify certain exclusions and tax or penalty-free distributions. Expenses must be segregated by student. Use a different column for each student in the family. Please provide forms 1098-T and/or 1099-Q if applicable. Form 1098-T is mandatory to claim credit.

STUDENT #1 Name: ☐ Taxpayer ☐ Spouse ☐ Dependent

STUDENT #2 Name: ☐ Taxpayer ☐ Spouse ☐ Dependent

STUDENT #3 Name: ☐ Taxpayer ☐ Spouse ☐ Dependent

FOR TUITION CREDIT	STUDENT #1	STUDENT #2	STUDENT #3
<input checked="" type="checkbox"/> If a Full-Time Student	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Post-Secondary Tuition – First Four Years			
Post-Secondary Tuition – After Four Years			
Enrollment Fees & Course Materials			

FOR JOB RELATED CONTINUING EDUCATION

Tuition & Fees			
Seminar Fees, Etc.			
Books & Supplies			
Travel Expenses	List in Sections C1 and/or C2		

FOR EDUCATION PLANS – Certain expenses, although not deductible, must be reported to justify tax-free distributions from Coverdell Accounts, Qualified Tuition (Sec. 529) Plans and Savings Bond Exclusions. If you did not have distributions from one of those, you can skip the entries below.

Tuition K – 12th Grade (Coverdell Only)			
Tuition – Post Secondary			
Books & Supplies			
Room & Board			

RENTAL & BUSINESS INCOME



This marker indicates payments that may require the issuance of a 1099 if the annual amount you paid to an individual is \$600 or more. Failure to issue 1099s could lead to the loss of the deduction for that expense and/or monetary penalties.

C5 – REAL ESTATE RENTAL INCOME & EXPENSES

For property purchased or converted to rental use this year, provide purchase documents and property tax statement. List business vehicle expenses and travel expenses under "Rental Mileage", Section C1. Enter equipment rental business activities in Section C7 below. Copy this page if you have more than two rental activities or purchased more than four business assets or property improvements.

Property Number	Enter R for Residential C for Commercial	Address or Description	Rental Income (Provide any 1099-Ks)	Percent Ownership if not 100%	IF A VACATION HOME Days Used Personally	IF A VACATION HOME Number of Rental Days
#1						
#2						

Expenses	Property #1	Property #2	Expenses	Property #1	Property #2
Advertising			Supplies, Hardware, Etc.		
Cleaning & Maintenance			Taxes – Property		
Commissions			Taxes – Payroll (Do not include amounts withheld from employees)		
Insurance			Utilities (electric, gas, water, garbage collection, etc.)		
Legal & Professional Fees			Wages (W-2) (Generally the amount from line 1 of the 2016 form W-3)		
Management Fees			Condo or Management Fees		
Mortgage Interest Paid to Banks			Telephone (toll calls only)		
Other Interest			Improvements & Replacements	These include cost of furnishings, appliances, drapes and major repairs. Enter these expenses in Section C6.	
Repairs			Other:		

C6 – BUSINESS ASSET PURCHASES & IMPROVEMENTS

Date Purchased	Description	Used for Rental#	Business#	Cost	Date Purchased	Description	Used for Rental#	Business#	Cost
/ /					/ /				
/ /					/ /				

C7 – SELF-EMPLOYED BUSINESS

List business vehicle expenses and travel expenses in Sections C1 and C2. Enter home office expenses in Section C3. Copy this page if you have more than two business activities.

Enter the total gross income here including cash and credit card payments. Please provide all Forms 1099-K received from all merchant card and third party payers.

Business Number	Enter F for Filer, S for Spouse	Self-Employed Health Insurance Cost	Business Name	Employer ID Number (if applicable)	Gross Income	Returns & Allowances	Beginning Inventory	Additions to Inventory (If other than purchases provide additional detail)	Ending Inventory
#1									
#2									

Expenses	Business #1	Business #2	Expenses	Business #1	Business #2
Advertising			Licenses (list multi-year licenses & permits under "other")		
Commissions and Fees			Office Expense		
Contract Labor			Pension Plan Fees		
Dues & Publications			Rent – Equipment		
Entertainment & Business Meals (100%)			Rent – Other		
Employee Benefit Programs			Repairs		
Employee Health Benefit Plans			Supplies		
Equipment – with useful life of less than one year			Taxes – Payroll (Do not include amounts withheld from employees)		
Equipment – Other	Enter these expenses in Section C6.		Taxes – Sales		
Freight			Taxes – Property		
Gifts (Limited to \$25 per person)			Telephone		
Insurance (Not Health)			Utilities		
Interest – Mortgage (other than home)			Wages (W-2) (Generally the amount from line 1 of the 2016 form W-3)		
Interest – Other			Other Expenses		
Internet Service			Home Office (Enter information at C3 and box indicating which business the home office is associated with)	<input type="checkbox"/>	<input type="checkbox"/>
Lease Improvements	Enter these expenses in Section C6.		Other:		
Legal & Professional			Other:		

HEALTH CARE, RELOCATION, HOME SALE, DEBT RELIEF, ENERGY CREDITS

D1 – HEALTH INSURANCE COVERAGE

IRS requires that you report, on your tax return, certain information related to your health care coverage

- ☐ ☒ If you had health care coverage with a government Marketplace (Exchange) during 2016. If so provide the Form 1095-A issued by the Marketplace. In some family situations you may have more than one 1095-A.
- ☐ ☒ If you are claiming someone on your return who was included on another taxpayer's policy with a Marketplace. If so, you will also need a copy of that taxpayer's 1095-A.
- ☐ ☒ If a dependent filed a return for 2016. Provide a copy of the return.
- ☐ ☒ If you had compliant health insurance through an employer plan, private policy or with a government plan and provide Form 1095-B, 1095-C or other proof of insurance document.
- ☐ ☒ And complete the information below if you or any individual included in your "tax family" did NOT have insurance coverage for any month of 2016.

Check boxes for months NOT insured.

Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

- ☐ ☒ If you were issued a hardship exemption by the Marketplace (Exchange). Provide all applicable exemption certificate numbers issued for each member of your family.

D2 – HOME SALE

If you sold your home, abandoned it, or lost it to foreclosure, the disposition may need to be reported. If you received a 1099-S, it is very important that you provide it. If you abandoned the home or lost it to foreclosure, see Section D5.

Address of Home Sold _____

Date Purchased _____ / _____ / _____

Purchase Price (including purchase escrow costs) _____

- ☒ If you deferred gain from a home sale made prior to 5/7/1997. If so, please provide the Form 2119 for the year of sale. ☐

Improvements to Home Sold (not maintenance) _____

Date of Sale _____

(Please bring FINAL closing escrow statement. This document will have the information needed for these entries.)

Sales Price _____

Sales Expenses _____

- ☒ If you owned and used the home as your primary residence for two of the prior five years (counting back from the sale date) ☐

- ☒ If your spouse (if married) owned and used the home as his/her primary residence for two of the prior five years ☐

If owned and used less than two years, give reason for sale: _____

- ☒ If the home was ever used for business (such as a rental, home office or day care center) ☐

- ☒ If any of the business use in the prior question was before 5/7/97 ☐

- ☒ If the home was acquired by tax-deferred (Sec 1031) exchange after 10/22/04 ☐

- ☒ If you (and spouse if married) have excluded gain from the sale of a prior residence within two years of the date of sale of this residence ☐

- ☒ If the home was inherited (including from a deceased spouse) ☐

- ☒ If the home was not used as your primary residence for any period after 2008 ☐

- ☒ If you previously claimed the new or long time resident homeowner credit ☐

D3 – HOME ENERGY CREDITS

Enter only items certified by the manufacturer to meet Government energy standards.

- ☐ ☒ If you installed any of the following that meet Government energy standards: solar electric generation, solar water heating, fuel cell, wind energy or geothermal heat systems for any residence of yours located within the U.S.
- ☐ ☒ If primary residence. Provide description of energy property and cost. _____

D4 – MOVING DEDUCTIONS

To qualify for a moving expenses deduction, the distance to the new job from the old home must be at least 50 miles farther than to the old job from the old home.

- ☐ ☒ If employer reimbursed any amount of moving expense or home sale assistance and provide the reimbursement statement from the employer (Form 3903 or a substitute statement)

A - Miles from Old Residence to New Job		miles
B - Miles from Old Residence to Old Job		miles
A minus B – if less than 50 miles, stop: no deduction allowed		miles
Commercial Mover		Temporary Storage (up to 30 days)
Truck Rental		Lodging en route (no meals)
Trailer Rental		Highway Tolls
Rental Fuel Costs		Airfare
# of owned vehicles driven to new home		Auto Travel
Boxes/Tape/Supplies		Other:

D5 – DEBT RELIEF & FORECLOSURE

If you had debt totally or partially forgiven, you may be required to report debt relief income. This includes real estate mortgages, credit card debt, vehicle loans, etc. Debts discharged in bankruptcy are not included. Please call the office in advance to discuss what additional documentation may be required.

- ☐ ☒ If you had any amount of credit card debt forgiven and provide a copy of the 1099-C you received from the financial institution

- ☐ ☒ If you abandoned your home and provide a copy of the 1099-A and/or the 1099-C you received from the financial institution (also complete Section D2 home sale information)

- ☐ ☒ If your home was foreclosed upon or you sold it under a "short sale" agreement with the lender and provide a copy of the 1099-A and/or the 1099-C you received from the financial institution (also complete Section D2 home sale information)

D6 – QUESTIONS YOU MAY HAVE

D7 - SIGNATURE

To the best of my knowledge, all the information contained within this document is true, correct and complete.

Filer's Signature _____

Date _____

Spouse's Signature _____

Date _____