

## READ THIS FIRST

This booklet is designed to help you maximize your deductions and minimize problems in preparing and filing your tax return.

Please keep in mind that taxes can be very complicated and even though this booklet will accommodate most taxpayers' needs, if you have a special situation not covered, please list it under "Questions You May Have."

The **"ALERT ARROWS"** designate certain special conditions as follows:



Indicates areas that need to be completed by new clients.



Indicates areas that **MUST** be completed by new clients and only needs to be filled in by existing clients when the information has changed.



The most important arrow of all, denotes areas where the IRS has concentrated their computer matching programs. If the information provided is incorrect, it may trigger a service center audit. Pay particular attention to any special instructions in areas with this arrow.



## TAXPAYER INFORMATION

Your Name			
Social Security #		Birth Date	
Home Phone		Work Phone	
Occupation			
Spouse Name			
Social Security #		Birth Date	
Home Phone		Work Phone	
Occupation			



## ADDRESS & STATUS

Street			
City		State	ZIP
Email			
<input type="checkbox"/> Married	<input type="checkbox"/> Dependent Deceased		
<input type="checkbox"/> Separated	<input type="checkbox"/> Sold Home		
<input type="checkbox"/> Divorced		Filer <input type="checkbox"/>	Spouse <input type="checkbox"/>
<input type="checkbox"/> Moved	<input type="checkbox"/> Filer		
<input type="checkbox"/> Spouse Deceased	<input type="checkbox"/> Spouse		



## ESTIMATED TAXES PAID

Please provide cancelled checks if available.

Applied From Prior Year's Refund			
First Quarter	APRIL		
Second Quarter	JUNE		
Third Quarter	SEPT		
Fourth Quarter	THIS JAN		



## SPECIAL INFORMATION

Employer Pension Plan?	<input type="checkbox"/>	<input type="checkbox"/>
Contributions		
Withdrawals		
Rollovers** <sup>(1)</sup>		
Contributions		
Withdrawals		
Rollovers** <sup>(1)</sup>		
State Tax Refund		
Social Security or Railroad Retirement		
Alimony Received - Matched with Payer		
Tips Received		
Unemployment Received		
Gambling Winnings		
Foreign Bank Account (✓ if yes)	<input type="checkbox"/>	<input type="checkbox"/>
Do you wish to contribute a portion of your taxes to the Presidential Campaign Fund? (✓ if yes)	<input type="checkbox"/>	<input type="checkbox"/>
Other:		
Other:		
<input type="checkbox"/>		
<input type="checkbox"/>		
Student Loan Interest Paid		
Coverdell Educ. Savings Account Contribution		
<input type="checkbox"/>		
<input type="checkbox"/>		

## REFUND DIRECT DEPOSIT

Complete for refund direct deposit.

Banking Routing Number:	<input type="text"/>
Account Number:	<input type="text"/>
Type:	<input type="checkbox"/> Checking <input type="checkbox"/> Savings

CHANGE ONLY

# DEPENDENTS

Social Security #s are MANDATORY.

▼ \*\* C-Child, R-Relative, O-Other

IRS MATCH


IRS MATCH

# INTEREST INCOME

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

1								
2								
3								
4								
5								
6								
7								
8								
9	Name:	SS#:				Payer Address:		
10	Name:	SS#:				Payer Address:		
11	FORFEITED INTEREST (Early Withdrawals)				FEDERAL WITHHOLDING ON INT & DIV			

IRS MATCH

# DIVIDEND INCOME

IRS computer 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.

1								
2								
3								
4								
5								

IRS MATCH

# STOCK & OTHER ASSET SALES

IRS matches gross proceeds from sale using the 1099B. Many brokerage houses use substitute forms. All transactions must be reported even if there is no profit. The IRS computer has the sales price but not cost.

1								
2								
3								
4								
5								

# MEDICAL EXPENSES

To be deducted, medical expenses must exceed 7 1/2% of your adjusted gross income, and then, only the amount that exceeds a 7 1/2% floor is deductible. Example: Your income is \$40,000 for the year, your medical must exceed \$3,000.

Hospital, Medical & Dental Insurance Premiums		Ambulance, Paramedics	
Long-Term Care Insurance for the Filer		Taxi, Bus, Train, Air & Other Travel for Medical Purposes	
Long-Term Care Insurance for the Spouse		Lodging for Away-From-Home Medical Purposes	
Medicare Insurance Premiums (not payroll tax)		Auto Travel for Medical Purposes	
Doctors, Dentists (discretionary cosmetic surgery is not deductible)		Parking Fees for Medical Purposes	
Prescription Drugs Only		Telephone - Medical Tolls	
Psychotherapy, Psychological Counseling		Handicapped Placard	
Acupuncture, Chiropractic, Christian Science Practitioners		Handicapped Modification to Home	
Hospital		Special Schooling for Physically or Mentally Handicapped	
Nursing Homes, Nursing Care <input type="checkbox"/> <input checked="" type="checkbox"/> if inhome care for elderly		Physical Therapy	
Lab Fees & X-Rays		Medical Equipment, Supplies, Rentals	
Eye Examination, Glasses		Other:	
Hearing Aids, Batteries		Insurance Reimbursement (only for expenses listed if applicable)	

# IRB MATCH HOME MORTGAGE INTEREST

		Primary Residence	Second Home
1st TD	Paid to a Bank, S & L, etc.*		
	Paid to an Individual Must List PAYEE Info. Below		
2nd TD	Paid to a Bank, S & L, etc.*		
	Paid to an Individual Must List PAYEE Info. Below		
Home Equity Loan			
Payee Name			SS#
Address			
* Amounts must agree with Form 1098 issued by the financial institution. If not, check here. <input type="checkbox"/> If Form 1098 was issued in another's SS#, enter that person's name and social security number here:			
Name			SS#
If the second home is a qualified motor home, boat, etc., list the name of the payee here:			
<b>PLEASE ANSWER THE FOLLOWING QUESTIONS:</b>			
<input type="checkbox"/> Yes	<input type="checkbox"/> No	Did you refinance during the year? If yes, please provide loan escrow statement.	
<input type="checkbox"/> Yes	<input type="checkbox"/> No	Does your home equity loan exceed \$100,000?	
<input type="checkbox"/> Yes	<input type="checkbox"/> No	Does the sum of all of your home mortgages exceed \$1,100,000?	

# INVESTMENT INTEREST

Vacant land	
Brokerage margin account	
Other:	

# TAXES

Property taxes on primary home	
Property taxes on second home	
Property taxes on investment property	
Car license fees (personal property tax portion)	
Personal property tax - boat or airplane	
Personal property tax - other	
Balance due on last year's state return	Do Not Include Interest & Penalties
State income tax adjustments	Do Not Include Interest & Penalties
Extension payment on last year's state return	
Taxes paid to another state	State:
City, county, local taxes	
Other:	

# IRB MATCH CHILD OR DEPENDENT CARE EXPENSES

Care must enable you to work (or look for work) or attend school FULL TIME. Care must be for a child under 13 or individual who is physically or mentally incapable of self care.

Check here if you have employer provided dependent care benefits.				Payments Made to Employer		
Paid To	Address	Phone	SSN or Employer ID NUMBER (not optional company number)	Child	Child	Child
			<input type="checkbox"/> <input checked="" type="checkbox"/> Check if exempt			
			<input type="checkbox"/> <input checked="" type="checkbox"/> Check if exempt			

# CHARITABLE CONTRIBUTIONS

Church		
Church		
Temple		
Payroll Deduction (filer & spouse)		
United Way		
Cancer Society		
Red Cross		
Heart Fund		
Scouts		
Other:		
Other:		
Salvation Army		
Goodwill Industries		
Veteran Organizations		
Church		
Travel for Charitable Purposes		miles
Out-of-pocket expenses in connection with a charitable organization. Explain: _____		

# EDUCATION EXPENSES

Caution: These expenses qualify for tax credits, deductions, and are used to justify certain exclusions and tax or penalty-free distributions. They must be segregated by student.

Taxpayer	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Spouse	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Dependent: _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Dependent: _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Check if at least half-time student			
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Post-Secondary - First 2 yrs.			
After First 2 yrs.			
Fees - Enrollment/Attendance Only			
Books/Supplies			
Room/Board			
Tuition and Fees			
Seminar Fees, etc.			
Books/Supplies, etc.			
Travel		(list in appropriate area opposite page)	

# MISCELLANEOUS DEDUCTIONS

Filer Spouse

	To			
	SS#			
Attorney Fees (to Protect Taxable Income)				
Union Dues				
Professional Dues				
Entertainment & Business Meals (100% of actual cost)				
Gambling Losses (limited to winnings)				
Business Insurance (E & O, malpractice, etc.)				
Investment Publications				
Investment Expenses		Type:		
IRA, KEOGH, SEP Fees Paid (not withheld from account)				
Jobseeking Expenses (in same field)	Employment & Resumé Fees			
	Photocopy & Postage Expense			
	Other:			
Licenses, Fees, Credentials, etc.				
Publications, Books, etc., Used in Business				
Tax Preparation Fees				
Safe Deposit Box (to Store Deeds, Bonds, etc.)				
Telephone (Business Calls Only)				
Tools, Supplies, Equipment				
Uniforms - Purchase				
Uniforms - Cleaning				
Other:				
Other:				
Other:				

# CASUALTY LOSSES (or theft or embezzlement)

To be deducted, the losses must exceed 10% of your adjusted gross income and then only the amount that exceeds the 10% floor is deductible.

<input type="checkbox"/>				
Description of Casualty				
Date of Casualty		/ /		
Insurance Reimbursement				

# AUTO MILEAGE

Do not complete any part of this section if your automobile is used only for commuting to and from work and for pleasure.



Make or Model			
Date Originally Purchased	/	/	/ /
TOTAL MILES DRIVEN THIS YEAR (include both business & personal)			
BUSINESS MILES DRIVEN	For Employer	mi	mi
	To Professional Meetings	mi	mi
	Between 1st and 2nd Job	mi	mi
	From Job to School	mi	mi
	Jobseeking	mi	mi
	Investment/Tax Preparation	mi	mi
	Rental	mi	mi
	Self-Employed Business	mi	mi
	Temporary Job Sites	mi	mi
	Other:	mi	mi
Average Round-Trip Distance to Work (REQUIRED)	mi	mi	
Total Commuting for the Year (REQUIRED)	mi	mi	

# AUTO EXPENSES

Do not complete this section if you are using the government's "standard mileage rate".

Gasoline & Oil		
Repairs, Service, Tires, etc.		
Insurance		
License & Taxes		
Wash, Wax, Auto Club, etc.		
Interest (Applies only to self-employed individuals)		
Lease Payment		
Other:		
Employer Reimbursement		

# AWAY-FROM-HOME EXPENSES

IRS MATCH	<input type="checkbox"/> Check if employer reimbursed any amount.	You	Spouse
Airfare, Train, etc.			
Auto Rental, Taxi, Bus, etc.			
Meals (enter 100% of expense)			
Lodging (DO NOT INCLUDE MEALS)			
Porter, Skycap, Tips, etc.			
Laundry			
Other:			



# MOVING EXPENSES

Miles from Old Residence to New Job (A)	
Miles from Old Residence to Old Job (B)	
Difference in (A) and (B) (must be 50 miles or more)	
Cost of Commercial Movers	
Truck, Trailer Rental	
Road tolls	
Lodging en route (do not include meals)	
Automobile Travel	
Other:	
Other:	



# HOME SALE

Address:	
Date Purchased	/ /
Purchase Price (including costs & fees)**	
Gain Deferred from Prior Home (sold before 5/7/97)**	
<small>**If you sold a home prior to this one, the information required on these two lines will be on Form 2121 in the year of sale.</small>	
Improvements (not maintenance) on Home Sold	
Date of Sale	/ /
IRS MATCH Sales Price (provide closing escrow statement)	
Sales Expenses (provide closing escrow statement)	
<input type="checkbox"/> <input checked="" type="checkbox"/> If you owned and used the property as your primary residence less than 5 years. <input type="checkbox"/> <input checked="" type="checkbox"/> If your spouse owned and used the property as their primary residence part of the prior 5 years. <input type="checkbox"/> <input checked="" type="checkbox"/> If the residence is any part of the home sold prior to 5/7/97. <input type="checkbox"/> <input checked="" type="checkbox"/> If this home was acquired in exchange for a business or investment property.	

# "OFFICE-IN-HOME" EXPENSES

Total Square Feet of Home	
Total Square Feet Used for Office	
Total Square Feet Used for Storage	
Rent	Utilities
Insurance	Condo/Assoc. Dues
Home Repairs	Office Repairs

# RENTAL INCOME

Note: If the property was purchased or converted to rental use this year, please provide the purchase settlement statement and a current property tax bill.



1					
2					

Association / Homeowners' Dues			Taxes - Property		
Cleaning & Maintenance Fees*			Taxes - Other		
Commissions / Management Fees*			Telephone (Tolls Only)		
Insurance			Utilities		
Legal & Professional Fees*			Gardener*		
Mortgage Interest Paid to Banks Other Interest			Pool Service*		
			Painting*		
Repairs: Carpentry, Hardware*			Other:		
Electrical* (No Improvements)			Other:		
Plumbing*			Other:		
Supplies			Other:		

## CAPITAL ASSET PURCHASES & IMPROVEMENTS (Business or Rental)


# BUSINESS INCOME

\*Indicates payments that may require issuance of a 1099 if the annual amount to an individual is \$600 or more.



1					
2					

Merchandise Purchased for Resale			Office expense		
Items Withdrawn for Personal Use			Rent*		
Advertising			Repairs*		
Bank Charges			Taxes		
Commissions*			Entertainment		
Dues & Publications			Telephone		
Freight/Delivery/Postage			Utilities		
Gifts			Wages (W-2)		
Insurance			Seminars		
Mortgage Interest Paid to Banks Other Interest			Other:		
			Other:		
Legal/Professional*			Other:		

