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FOX PETERSON
ENTREPRENEURIAL ACCOUNTANTS

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January 10, 2014

Dear Client:

It is time for another tax season and we look forward to assisting you with your tax preparation. We hope that you have been able to survive the ups and downs of this past year.

We have expanded our tax organizer to help you in assembling your tax information. Use it as a guide, but please bring the original documents with you to your appointment, just as you have in the past. Please call if you have any questions.

Call our office (480-898-7640) and schedule your tax appointment early.

Visit our website (foxpeterson.com) for tax tips and helps in preparing your taxes, tracking your refund or learning about some tax topics.

This year's news: Anyone with an adjusted gross income starting at $200,000 (single) or $250,000 (married) will see substantial changes to your 2013 returns. There are many changes due to the new "Obamacare" taxes. This makes personal and business tax planning even more important than ever. Due to the increased complexity of the tax laws and tax preparation brought on by the new tax, there will be a modest increase in the cost of tax preparation this year

The IRS has vastly expanded its audit programs, as it has been directed by Congress, to "close" the tax gap. As a result, more audits and spot checks are to be expected. Protect yourself: keep good records, and keep them for at least 6 years. Never ignore correspondence from tax authorities, but always be skeptical. The IRS has an annoying tendency to arbitrarily bill for taxes and penalties without first checking the facts.

We cannot guarantee that we can schedule tax appointments after April 10th, so please don't wait until the last minute. Clark and Craig will be out of the country for 2 weeks at the end of September. Therefore, we are requesting that ALL tax returns should be completed by September 15th in order to be filed by the October 15th deadline. We will also be charging a small fee of $25 for filing extensions. If we do not have the necessary paperwork to complete the tax return by September 15th, there will be an additional charge of $100 in addition to the normal tax preparation fees. We cannot guarantee that any tax returns on extension that are received after October 1st will be able to be completed on time. We look forward to your call for an appointment and serving you again this year.

Clark Fox, EA
Craig W. Peterson, CPA
Jim S. Sweigart, CPA
Tyson Haws
Dason Hatch

Client Organizer - Welcome - 2013

Your Appointment

[ ] Your tax appointment is set for: _________ ,__________@ _______

Day *Date* *Time*

[ ] Please call to schedule your appointment *as soon as possible* : 480-898-7640

[ ] Please mail / fax / email your information to us as soon as possible *(Hint: keep a copy!)*

Indicate a time that we can call to have a phone interview:

Be sure to call at least 24 hours in advance if you are unable to keep your appointment

Preparing for your Tax Appointment

Here is how you can best prepare for your tax appointment:

- Please use the organizer as a guide and **BRING ORIGINAL DOCUMENTS** for any items that may apply to your individual circumstances.
- Get all of your paperwork in one place
- Review this organizer
- Review last years tax return. See what has happened
- Look over your checkbook and credit card statements for deductions
- Complete the organizer as best you can, because there are many tax saving opportunities

The Short List

Documents and items that we need to see from you to complete your tax return

1. All W-2 forms
2. All 1099 forms, (Banks, Credit Unions, Stock brokerages, Social Security, Misc Income)
3. K-1 forms from any partnerships or S-Corps
4. Any correspondence from any tax authority
5. Brokerage statements if there were any stocks sold
6. Escrow statements (HUD-1) for any real estate purchase, sale or refinance
7. All 1098 forms
8. Social Security card for any new dependents or clients
9. Form 8332 for any non-custodial dependent claimed (new law)

New Clients

1. Provide a copy of the tax return the prior year
2. Bring the Social Security card for each member of your family
3. Fill out the household information section of the organizer

An important note about the IRS

The IRS has vastly expanded its audit programs as it hs been directed by Congress to "close the gap". As a result, more audits and spot checks are to be expected. **Protect yourself: Keep good records and keep the record for at least 6 years.** Never ignore correspondence from tax authorities, but always be skeptical. The IRS has an annoying tendency to arbitrarily bill for taxes and penalties without first checking the facts.

Client Organizer - Household - 2013

Personal Information - *(note changes only)*

Name	Name	Soc. Sec. No.	Date of Birth	Occupation
Taxpayer				
Spouse				
Address				
Phone numbers	Cell			
E-mail address				

Filing Status - *choose one*

Single	If you were unmarried or divorced at the end of the year and don't qualify for head of household status
Married filing Jointly	If your spouse died during the year, you may still file a joint return with that spouse for the year of death
Married filing Separately	A married couple may elect to file their returns separately. The IRS disallows many deductions under this filing status and when one spouse itemizes, the other must itemize also.
Head of Household	If you were unmarried and you paid more than half the cost of maintaining a home for you and a qualifying person (relative) who lived with you more than half the year. You may qualify if you paid more than half the cost of keeping up a parent's home, even if the parent did not live with you, but you must be able to claim an exemption for your parent in order to qualify.
Qualifying Widow(er)	If your spouse died during 2012 or 2013, you have a dependent child living with you and have not remarried

Dependents (Children & Others) - *(note changes only)*

Name (First, Last)	Relationship	Birthdate	Soc. Sec. No.	Months in home	F/T Student	Income
					Y / N	
					Y / N	
					Y / N	
					Y / N	

- Are any of the dependents listed above permanently disabled? Y / N
  If yes, which dependent? _______________
- Are any of the dependents listed above 19 or older during 2013 and not a full-time student for at least 5 months during 2013? Y / N
  If yes, which dependent?__________ And what is that individual's gross income for 2013? ____________

Guidelines for Dependents - *Note: New Law - divorced parents claiming non-custodial dependents MUST have form 8332*

To qualify as a dependent, that person must be:

1. Unmarried, or if married, does not file a joint return
2. A US Citizen, resident alien or a resident of Canada or Mexico
3. Either a qualifying child or qualifying relative *(see below)*

Qualifying Relative

1. Must not be the taxpayer or anyone else's qualifying child
2. Either have lived with the taxpayer all year OR be related
3. Have gross income of less than $3,900
4. Provide less than half of own support

Qualifying Child

1. Taxpayer's child, stepchild, brother, sister, stepbrother
2. Under age 19 OR a full-time student under 24 or disabled
3. Lived with taxpayer more than half the year
4. Provide less than half their own support
5. Cannot be a claimed qualifying child of another taxpayer

Client Organizer - Questions - 2013

Questions

Review the following questions and **check if YES** *(they help to ensure that we don't miss something important)*

IRS - Legal	[ ] Letters received from IRS or state (please bring)
	[ ] Audit or Tax notice received (bring)
	[ ] Prior year's returns need to be amended
	[ ] Legal matters (lawsuit, etc.) during year
Income	[ ] Change in income or expenses
	[ ] Large casualty / disaster loss
	[ ] Foreign bank account or trust? Signing rights on a foreign account?
	[ ] Received proceeds from an installment sale
	[ ] Inherited assets last year
	[ ] Jury duty (you/spouse)
	[ ] Cashed in any US Savings bonds
	[ ] Any bartering transactions
	[ ] Scholarships
	[ ] Any existing/new K-1 for LLC, S Corp, Estate or Trust
	[ ] Do you have a calculation of "basis" in the entity? Y/N
	[ ]Are you at risk for your investment? Y/N
Business	[ ] Part time business or side venture
	[ ] Business returns need to be completed
	[ ] Did you start or dispose of a business this past year
	[ ] Do you have a student loan
	[ ] Did you receive any Form 1099-K
	[ ] Bankruptcy or insolvency
Household	[ ] Change in dependents
	[ ] You or spouse in military or Guard
	[ ] You or spouse reach 70 ½ this year or next
	[ ] You or spouse legally blind / disabled
	[ ] Dependent with investment income over $ 950
	[ ] Dependent with capital gains
	[ ] Can you be claimed as a dependent by someone else
	[ ] Dependent returns need to be completed
Residence	[ ] Debt forgiven, short sale or foreclosure
	[ ] Sold or refinanced home
	[ ] Moved your personal residence
Miscellaneous	[ ] Did you pay employees or household help last year
	[ ] Adoption expenses incurred
	[ ] Gifts of more than $14,000 to any one person
Recordkeeping	[ ] Can you substantiate travel/entertainment
	[ ] Can you substantiate charity donations
	[ ] Other matters that we should be aware of:

[ ] None of these applied this year

Client Organizer - General - 2013

Credit for Educational Expenses - *(degree seeking and non-degree seeking)*

Family member	College-University	Tuition	Books & supplies	Scholarships & Grants

Child & Other Dependent Care Expenses (*for dependents under age 14)*

Name of Care Provider	Address	Tax ID	Amount Paid

****Are you enrolled in your employer's Cafeteria Plan? Usually, it's the best way to handle child care costs.

List of Tax Credits. *Check ( ) if any apply and supply details:*

[ ] Installed solar energy system (skylights, water heater, photocell-system) – bring documentation - $500 lifetime limit
[ ] Installed energy efficient improvements.
[ ] Adoption credit
[ ] Arizona tuition scholarship credit
[ ] Arizona school ECA (Extra Curricular Activity) credit
[ ] Arizona Working Poor credit

Health Savings Account (HSA & MSA)

Contributions to HSA Savings Account ________ Health insurance premiums paid ________
Amount disbursed from HSA:
Qualified medical expenses ________ Other:(non-qualified) ________

IRA, SEP, SIMPLE, Keogh Plans and Other Retirement Plans deduction

		You	Spouse
Covered by a retirement plan?		Yes / No	Yes / No
Contribution for:	IRA - deductible		
	IRA - non-deductible		
	Roth IRA		
	SEP/SIMPLE/Keogh		

Did you have a Roth rollover this year?

Miscellaneous

Educators classroom supplies purchased (up to $250) ________

Student Loan Interest paid *(attach documentation)* ________

Foreign Income and Investments

Do you have **foreign source income** *(attach documentation)* Yes / No
Do you have **foreign bank accounts** *(attach documentation)* Yes / No Form TDF 90-22.1
Do you have **foreign source assets** *(attach documentation)* Yes / No

Estimated Tax Paid

	Date Paid	Federal amount	State amount
1			
2			
3			
4			
	Refund from 2012 return		

Client Organizer - Income - 2013

Wage, Salary Income

Attach W-2s and last paycheck stub:

Employer	Taxpayer	Spouse

Property Sold

Attach 1099s and closing statements for sale & purchase

Property	Date Acquired	Cost & Imp.
Personal Residence		
Vacation Home		
Land		
Other		

*Provide information on improvements, prior sales of home, cost of a new residence. Also see Moving Section.

Interest Income

Attach 1099-INT & broker statements

Payer	Amount
Tax Exempt	

I.R.A. (Taxable and Non-taxable)

Attach 1099-R & 5498

Contributions for tax year income and Rollovers

	Amount	Date
Taxpayer		
Spouse		

Amounts withdrawn.

Plan Trustee	Reason for Withdrawal	Reinvested?
		Yes / No
		Yes / No

Dividend Income

From Mutual Funds & Stocks ***Attach 1099-DIV***

Payer	Amount

Pension, Annuity Income

Attach 1099-R

Payer	Reason for Payment	Reinvested?
		Yes / No
		Yes / No
		Yes / No
		Yes / No

*Provide statements from employer or insurance company with information on cost of or contributions to plan.

Gambling & Lottery Income

Attach W-2G

	Amount
Winnings	
Losses (*be sure to have support for losses*)	Amount

Partnership, Trust, Estate Income

List partnership, LLC, S-corp, trust or estate

Attach K-1 (Do you have a BASIS caldulation?)

Social Security Benefits

Attach SSA 1099, RRB 1099

Taxpayer	Spouse

Investments Sold

Stocks, Bonds, Mutual Funds, Gold, Silver, Partnership interest. ***Attach 1099-B & confirmation slips.***

Investment	Dates Acquired	Dates Sold	Sale Price	Cost

Other Income **Attach 1099**

List All Other Income (Including Non-taxable). Such as ….. Cash income for which you did not receive a 1099; Alimony Received; Unemployment Compensation (repaid); Unreported tips; Commissions; State tax refunds; Jury Duty Worker's Compensation; Scholarship (grant); Payment from prior Installment sale; Disability income

Client Organizer - Expenses - 2013

Medical/Dental Expenses

Medical Insurance (paid by you) ________
Prescription Drugs, Insulin ________
Doctor/Dental/Orthodontist (Braces) ________
Hospital ________
Lab & X-rays ________
Nursing Care. Medical Therapy ________
Glasses, Contacts, Hearing Aids ________
Medical Equipment, Supplies ________
Long-term care insurance ________
Home improvements for health ________
Mileage (No. of Miles) ________

Taxes Paid - *attach receipts*

Auto/Boat registration (license renewal) ________
Property Tax - home(s) & land ________
State Taxes paid ________
Sales taxes pd on large purchases (car, RV) ________

Interest Expense

Attach 1098 and Closing papers

Mortgage interest paid ________
Second Home ________
Qualified Mortgage insurance premiums ________
Interest paid to individual for your home ________
Points paid on new or refinance mortgage ________
Paid to: Name, address, Soc Sec # ________

Investment Interest

Vacant Land ________
Brokerage margin account ________

Charitable Contributions

Cash - must attach receipts ________

Church ________
United Way ________
Scouts, Telethons ________
University, Public TV/Radio ________
Heart, Lung, Cancer, etc. ________
Arizona Tax Credits (school or needy) ________

Non-cash - must attach receipts ________

Salvation Army, Goodwill ________
(Itemize items donated in detail) ________
Volunteer (No. of miles) ________

Job-Related Moving Expenses

Date of move ***Attach receipts*** ________
Move Household Goods ________
Travel to New Home (No. of Miles) ________
Lodging During Move ________

Casualty/Theft Loss

For property damaged by storm, water, fire, accident or stolen

Attach Police report

Location of Property

Description of Property

Amount of Damage ________
Insurance Reimbursement ________
Repair Costs ________
Federal Grants Received ________

Employment-Related Expenses that you paid *(Not self-employed)* *Attach receipts*

Must be greater than 2% of adjusted gross income or do not complete

Business Mileage

Do you have written records? Yes / No
Did you sell or trade in a car used for business? Yes / No
If yes, attach copy of purchase agreement
Make/Year Vehicle ________
Date Purchased ________
Total miles (personal & business) ________
Business miles (not to and from work) ________
From first to second job ________
Education (One way work to school) ________
Round Trip commuting distance ________
Repairs, wash, insurance ________
Gas, Oil, Batteries, Tires, etc. ________
Interest, lease payments ________

Other Deductible Items

Safe Deposit Box Fees ________
Tax preparation fees ________
Job Search Costs ________

Other Business Expenses

Dues- Union, Professional ________
Books, Subscriptions, Supplies ________
Licenses ________
Tools, Equipment, Safety Equipment ________
Uniforms (include cleaning) ________
Sales Expense, Gifts ________
Seminars, Tuition, Books (work related) ________
Entertainment ________

Office in home:

In Square Feet a) Total Home ________
Rent, insurance, utilities b) Office ________
Maintenance, internet, other ________

Business Travel

If you are not reimbursed for exact amount, give total expenses
Airfare, Lodging, Car, Taxi, Other ________
Meals (No. of Days) ________
Reimbursement Received ________