

Client Organizer - Welcome - 2017

WARNING: There is a PHONE SCAM targeting taxpayers. Callers are claiming to be IRS officials and telling victims that they owe taxes. The IRS NEVER makes unsolicited calls to people to tell them they owe taxes.

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)
- 10 All 1095 forms

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 has 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 - 2017

Personal Information - *(note changes only)*

<u>Name</u>	<u>Name</u>	<u>Soc. Sec. No.</u>	<u>Date of Birth</u>	<u>Occupation</u>
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 2013 or 2014, you have a dependent child living with you and have not remarried

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

<u>Name (First, Last)</u>	<u>Relationship</u>	<u>Birthdate</u>	<u>Soc. Sec. No.</u>	<u>Months in home</u>	<u>F/T Student</u>	<u>Income</u>
_____	_____	_____	_____	_____	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 2015 and not a full-time student for at least 5 months during 2015? Y / N

If yes, which dependent? _____ And what is that individual's gross income for 2015? _____

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 \$4,000
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 - 2017

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 \$1,000
 - 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 - 2017

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

Family member	College-University	Tuition	Books & supplies	Scholarships & Grants
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Child & Other Dependent Care Expenses (for dependents under age 14)

Name of Care Provider	Address	Tax ID	Amount Paid
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****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:

- | | |
|--|--|
| <input type="checkbox"/> Foster care credit
<input type="checkbox"/> Installed energy efficient improvements.
<input type="checkbox"/> Adoption credit | <input type="checkbox"/> Arizona Qualified Charity Credit
<input type="checkbox"/> Arizona tuition scholarship credit
<input type="checkbox"/> Arizona school ECA (Extra Curricular Activity) 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 2014 return	_____	_____

Wage, Salary Income

Attach W-2s and last paycheck stub:

Employer	Taxpayer	Spouse
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Interest Income

Attach 1099-INT & broker statements

Payer	Amount
_____	_____
_____	_____
_____	_____
_____	_____
Tax Exempt	_____

Dividend Income

From Mutual Funds & Stocks *Attach 1099-DIV*

Payer	Amount
_____	_____
_____	_____
_____	_____

Gambling & Lottery Income

Attach W-2G

Winnings	Amount
_____	_____
_____	_____
Losses <i>(be sure to have support for losses)</i>	Amount
_____	_____

Partnership, Trust, Estate Income

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

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

_____	_____
_____	_____
_____	_____

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

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.

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	Reason for Withdrawal	Reinvested?
_____	_____	Yes / No
_____	_____	Yes / No

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.

Social Security Benefits

Attach SSA 1099, RRB 1099

	Taxpayer	Spouse
_____	_____	_____
_____	_____	_____
_____	_____	_____

Client Organizer - Expenses - 2015

Medical/Dental Expenses (over 10% of AGI)

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 _____

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

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 _____

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 _____

Client Organizer - Health Care Coverage Questionnaire

Yes [] No [] Did you and ALL of your dependents have health care coverage for the full year?

If YES, Stop here

If NO, Please complete this form

MUST List Each Person On Your Tax Return	Indicate for each person if they had health care & which applies		
	For Entire Year	Less Than 12 Months	None At All

- Yes [] No [] Did you receive any of the following IRS documents? Forms 1095-A (Health Insurance Marketplace Statement), Form 1095-B (Health Coverage), Form 1095-C (Employer Provided Health Insurance Offer and Coverage)? **Attach 1095 forms**
- Yes [] No [] If you or your dependents did not have health care coverage during the year, do you fall into one of the following exemption categories: Indian tribe membership, health sharing ministry membership, religious sect membership, incarceration, exempt non-citizen or economic hardship? **Attach exemption certificate**
- Yes [] No [] Did anyone besides taxpayer/spouse pay for health care coverage for anyone listed above?
- Yes [] No [] Did you pay for health care coverage for anyone not listed above?

If you had coverage for any part of the year:

Where was the policy obtained? Please select one below...
Employer / Medicare / Medicaid / Marketplace (Exchange) / Other

If you didn't have coverage for any part, or all of the year:

Answer **YES** if it applies to **ANY** member of the household. Please answer each question.

- Yes [] No [] Was your previous insurance policy cancelled in 2015?
- Yes [] No [] Do you have an Exemption from the Marketplace (also called the Exchange)?
- Yes [] No [] Was coverage offered by taxpayer's or spouse's employer?
- Yes [] No [] Are you a member of a federally-recognized Indian tribe?
- Yes [] No [] Are you eligible for services through an Indian health care provider?
- Yes [] No [] Are you a member of a health care sharing ministry?
- Yes [] No [] Did you live in the United States the entire year?
- Yes [] No [] Are you enrolled in TRICARE?
- Yes [] No [] Did you apply for CHIP coverage
- Yes [] No [] Do any of the following hardships apply to you? Do NOT indicate which one.
1. Became homeless
 2. Evicted in the past six months, or facing eviction or foreclosure
 3. Received a shut-off notice from a utility company
 4. Recently experienced domestic violence
 5. Recently experienced a fire, flood, or other natural or human-caused disaster that resulted in substantial damage to your property
 6. Filed for bankruptcy in the last six months
 7. Incurred unreimbursed medical expenses in the last 24 months that resulted in substantial debt
 8. Experienced unexpected increases in essential expenses due to caring for an ill, disabled, or aging family member

Client Organizer - Small Business - Sole Proprietor - 2015

Important Notice - INCREASED PENALTIES for non-filing of 1099s

1099s must be issued to any individual (not LLC or corp) paid over \$600 last year. Due by 1/31

The business belongs to _____ you or _____ spouse

Schedule C

Do not complete if you have computer printouts for these figures

Income - 1099 <i>(bring copies Of 1099s)</i>	_____	
Income - non-1099	_____	
Total Income	_____	
Cost of Sales - Labor <i>(see blue below)</i>	_____	
Cost of Sales - Purchases	_____	
Total Cost of Sales	_____	
Advertising	_____	Licenses
Auto/truck <i>(see below)</i>	_____	Office expense
Bank charges	_____	Outside services
Commissions	_____	Repairs
Delivery/Postage	_____	Rent
Dues - subscriptions	_____	Seminars, education (work related)
Entertainment/Meals	_____	Supplies/Small Tools
Equipment lease/rental	_____	Taxes
Gifts (\$25/person/year)	_____	Telephone
Health Insurance	_____	Travel for business
Insurance	_____	Uniforms (include cleaning)
Interest	_____	Utilities
Internet/Website	_____	Wages
Legal/professional	_____	Other
Other	_____	Other
Total Expenses	_____	
NET INCOME	_____	

Office in Home (restrictions apply)**

***Office in home must be used regularly and exclusively for business tasks not performed in another office*

In Square Feet a) Total Home _____
 b) Office _____

Expenses

Maintenance, other _____
 Home Insurance _____
 HOA fees _____
 Utilities _____

Auto/ Truck

Vehicle description _____
 Total miles (personal & business) _____
 Mileage Jan 1st _____
 Mileage Dec 31st _____
 Business miles _____
 Do you have written records to show the business purpose? Yes / No

Equipment/Improvements (Purchased or Sold this year)

Equipment Description	Date Bought	Purchase Price	Date Sold	Selling price
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

- ##** Attach copies of payroll tax returns (4 quarterly 941, SUTA, 940, W3) and 1099s
- ##** Meals & entertainment must have a clear business purpose. Document name of people and topic of discussion
- ##** QuickBooks -We make a limited, cursory review of file contents and cannot be held responsible for the contents.

Client Organizer - Real Estate Rentals - 2015

Rental Properties	#1	#2	#3
Property Description/Location	_____	_____	_____
<i>Rented all year</i>	yes/no	yes/no	yes/no
<i>Rented number of days</i>	_____	_____	_____
<i>Personal use days</i>	_____	_____	_____
<i>****see below</i>			
<i>**** Bought, sold or refinance?</i>	yes/no	yes/no	yes/no
<i>**** Improvements?</i>	yes/no	yes/no	yes/no

Rental Income & Expense	Attach 1098 and Closing papers (HUD-1)		
Schedule E	#1	#2	#3
INCOME			
Rental	_____	_____	_____
Royalties	_____	_____	_____
EXPENSES			
Advertising	_____	_____	_____
Auto/travel(# miles)	_____	_____	_____
Cleaning/Maintenance	_____	_____	_____
Commissions	_____	_____	_____
Homeowners fees	_____	_____	_____
Insurance	_____	_____	_____
Interest	_____	_____	_____
Legal/professional	_____	_____	_____
Management fees	_____	_____	_____
Mortgage interest	_____	_____	_____
Office Expense	_____	_____	_____
Repairs	_____	_____	_____
Supplies	_____	_____	_____
Tax, Property	_____	_____	_____
Tax, Sales	_____	_____	_____
Travel	_____	_____	_____
Utilities	_____	_____	_____
Other	_____	_____	_____

**** Purchase, Sale, Foreclosure, Equipment or Improvements					
Property Description	Property Number	Date Purchase	Cost	Date Sold	Selling price
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

IMPORTANT RENTAL CONSIDERATIONS: In general, rental losses are limited to \$25,000 per year. If your adjusted income is over \$125,000 (married filing joint), They are phased out entirely, except for real estate professionals. Note: losses can be limited if you are not "at risk" or if you spend less than 500 hours per year (9.6 hr./week) on rental activities. There are some exceptions: check with us

At Risk Test		
I meet the "at risk" & "active participation" tests		yes/no
I am a real estate professional		yes/no

Client Organizer - Farms - 2015

Location of Farm

Description of Farming Activity

Active / Passive Activity Yes / No

Did you personally manage the farm?

Hours per year _____

Yes / No

Active participation in this activity?

Passive participation in this activity

Rental Income & Expense

Schedule F

INCOME

Sale of Livestock / Crops _____

Patronage Dividends _____

Agricultural Program Payments _____

CCC Loans _____

Crop Insurance Proceeds _____

Farm Rental Income _____

Other Income _____

COST OF GOODS SOLD

Cost of Livestock sold _____

EXPENSES

Auto/travel (# miles) _____

Chemicals _____

Custom Hire _____

Feed _____

Fertilizer _____

Insurance _____

Interest _____

Labor _____

Repairs & Maintenance _____

Seeds & Plants _____

Supplies _____

Taxes _____

Utilities _____

Veterinary Expenses _____

Management Fees _____

Other _____

Purchase of new Farm Machinery or Equipment

Property Description	Cost of Item	Date Purchase	New / Used
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Sale - Disposal of Farm Machinery or Equipment

Property Description	Sale Price	Date Sold
_____	_____	_____
_____	_____	_____
_____	_____	_____