

POPKIN & ASSOCIATES, P.C.

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TAX FACTS 2014

PLEASE COMPLETE THIS FORM PRIOR TO YOUR APPOINTMENT AT OUR OFFICES!

Your Name		Spouse's Name		Last Name	
Street Address				City	
County	State	Zip Code	Email address		
Home Phone		Work/Cell Phone		Spouse's Work/Cell Phone	

<i>Self:</i>	<i>Spouse:</i>
Birth Date: ____/____/____	Birth Date: ____/____/____
Social Security # _____	Social Security # _____
Employer: _____	Employer: _____
Occupation: _____	Occupation: _____

Children & Other Dependents

All dependents three (3) months of age or older must obtain a social security number!

Name	Relationship	Date of Birth	Social Security #	How long in home (# of months/years)	Support

If we did not prepare your 2013 income tax return, please bring your 2011 thru 2013 returns to your first interview!

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MARK J. POPKIN

Fax (678) 277-9118

To Our Clients:

Thank you for choosing Popkin & Associates to prepare your income tax returns for tax year 2014. This letter confirms the services we will be providing to you.

We will prepare your Federal and State returns for tax year 2014 based on the information you provide to us. Although our work will not include procedures to discover irregularities in the tax data you provide, we may ask for clarification of certain information, or additional information, so that we can properly prepare accurate and complete returns for you.

It is your responsibility to provide all necessary information within the attached forms related to income and deduction for tax year 2014, and to respond to our inquiries or requests in a timely manner so that we are able to accurately complete your return by the appropriate due dates.

You are responsible for maintaining appropriate records, such as official tax documents you receive, receipts and substantiation for your deductions, and purchase and sales information for capital assets.

It is also your responsibility to review your returns carefully before they are filed to determine that all income and deductions have been correctly reported and that you have substantiation for your deductions. Filing your returns by the due dates is your responsibility unless we file them for you electronically.

If your returns are later selected for review or audit by the taxing authorities, we will be glad to assist or represent you if you desire. However, our fees for preparing the returns do not include the time that might be necessary to assist you during the review.

Our fees are based on our standard billing rates, plus out-of-pocket expenses. Our invoices are due and payable upon completion of the work described above.

If this letter accurately reflects and summarizes your understanding of our agreement relating to the preparation of your tax returns, please sign below and in the space indicated. By signing below, you acknowledge that the information you have supplied herein is true and correct, to the best of your knowledge.

Popkin & Associates, P.C.

Accepted by:

_____ Date: _____
_____ Date: _____

*Once again, thank you for choosing Popkin & Associates, P.C. to prepare your 2014 tax returns.
We sincerely appreciate your continued business!*

PLEASE ANSWER THE FOLLOWING QUESTIONS BY CHECKING “YES” OR “NO”

YES NO

- Were you married as of December 31, 2014? If so, please supply spouse’s personal information, including social security number and date of birth.
- Were you in a registered domestic partnership, civil union or same-sex marriage during 2014?
- Do you have a dependent(s) (other than your spouse/children) that you are claiming as an exemption? If so, please explain!
- Did you provide over half of the support for any other person(s) during the year?
- Can you or any of your children be claimed as a dependent by another person? If so, please explain!
- Are you or any of your dependents NOT citizens or residents of the United States? If so, please explain!
- Are you or your spouse in the military or National Guard?
- Do you have any children under the age of 19 (24 if a full-time student) that received in excess of \$1000 in investment income (Int./Div./etc.) (Kiddie Tax)?
- Have you or your spouse been declared legally blind or disabled?
- Did you your spouse or any of your dependents incur college tuition and/or fees during 2014?
- Did you or your spouse receive a distribution from a Retirement Account or Fund (1099-R) in 2014? Ex. IRA / 401K / 403B / Pension.
- Did you your spouse or any of your dependents receive any Social Security benefits in 2014?
- Did you your spouse or any of your dependents receive Disability Income payments in 2014?
- Are you or your spouse a participant in a retirement plan provided by your employer in 2014? (ie. 401K, 403(b), Pension/profit sharing, Def. Comp.)
- Did you or your spouse receive or pay any Alimony in 2014?
- Did you or your spouse make a deposit into your own IRA, Roth IRA or SEP/Keogh plan for your self-employed business, in 2014? If not, do you intend to do so prior to filing your return on or before April 15, 2015?
- Did you or your spouse make a deposit into a Health Savings Account (HSA) in 2014? Is your plan employer sponsored? yes no
- Did you or your spouse have a Roth IRA conversion or re-conversion in 2014?

YES NO

- Did you or your spouse retire in 2014?
- Did you and/or your spouse become 70½ years old during 2014?
- Did you and/or your spouse and/or your dependents have health insurance coverage in 2014, as mandated by the Affordable Care Act (ACA)?
If yes, was your health insurance provided by your employer? yes no
- Did you obtain health insurance coverage via the internet (Market Place)?
- Are you exempt from the health insurance coverage requirements under ACA? If so, please explain reason for exemption: _____
- Were you divorced or legally separated from your spouse as of December 31, 2014? If so, please bring your court documents (Settlement Agreement).
Date: __/__/__ Ex. Spouse's Name: _____
Address: _____ SS# _____-____-_____
City: _____ St: _____ Zip: _____
- Do you have legal custody of children from a former marriage? Please provide written documentation.
- Did you or your spouse buy sell or refinance any Real Estate in 2014?
If you sold your principle residence, rental property or land in 2014, please bring all related closing documents for the purchase of the property in question, as well as the sales documents provided to you at the closing.
- Did you claim a first-time home buyers credit for a home purchased in 2008?
- Did you sell or change the use of your main home for which you claimed first-time home buyer credit?
- Did you purchase an Electric Vehicle in 2014? If so, please provide your dealer purchase info!
- Did you or your spouse sell any Stocks, Options, Bonds, US Saving Bonds or other financial securities during 2014? If so, please bring the year-end statements (1099-S forms) provided to you by your Brokerage Firm!
- Did you or your spouse pay any investment interest in 2014?
- Did you sell any personal assets at a gain?
- Did you or your spouse receive and/or exercise any stock options received from your employer, during 2014? If so, please bring ALL documentation provided by your Employer regarding the options received and/or exercised!

YES NO

- () () Do you have a Capital Loss carry-forward from prior years? (See last years' tax return, Sch. "D"/ page 2.)
- () () Do you have any securities (ex. stock, bonds) that became worthless in 2014?
- () () Do you have any debts that have become uncollectible in 2014?
- () () Did you make any Cash or Non-cash Charitable Contributions in 2014?
- () () Do you have a Charitable Contribution carry forward from prior years?
- () () Did you or your spouse receive any foreign income () or pay any foreign income taxes (), other than taxes withheld from dividends, in 2014? Please explain!
- () () Do you () or your spouse () have any interest in any funds held in a foreign bank account or foreign investment account with greater than a \$10,000 balance at any time during 2014? If so, please explain!
- () () Did you or your spouse own any asset(s), located outside the United States, with a value equal to or greater than \$50,000 at any time during 2014? If so, please explain!
- () () Did you have any gambling winnings in 2014? Please provide W2-G!
- () () Do you have or did you place into service any Rental Real Estate or Rental Equipment in 2014? If so, complete the Rental Property section.
- () () If you own rental properties, do you qualify as a Real Estate Professional? Please explain!
- () () Did you trade-in or exchange (sec. 1031 transaction) any assets/land used for business or any other purpose in 2014?
- () () Did you pay () or receive () any interest on a Seller-financed Mortgage(s) in 2014? If so, please provide Payor/Payee's SS# and address!
- () () Did you make a loan to someone in 2014 or prior at an interest rate below market rate?
- () () Did you pay any Educational (College) Loan Interest in 2014? (see page 14)
- () () Did you start a new business in 2014? If so, complete Business Schedule!
- () () Did you () or your spouse () operate a farm in 2014?
- () () Did you sell () or discontinue () any Business operations () or a Farm () in 2014? If so, please complete the Self-Employed Business Schedule!
- () () Did you sell any Business assets () or Rental Properties/assets () during 2014?

YES NO

- () () Did you () or your spouse () have an office in your home or use your home for any business purpose(s) in 2014? If so, please complete Office In Home section of the Business schedule!
- () () Did you () or your spouse () receive a distribution(s) from a Trust, Small Business Corp. (“Sub-S”), Partnership or Estate in 2014? If so, you must supply a K-1 form for each!
- () () Did you incur a Casualty Loss in 2014 greater than ten (10%) percent of your total income for the year, that was not covered by insurance reimbursement? If so, please explain!
- () () Did you () or your spouse () receive any “tips” at your job not reported as wages on your W2 form in 2014?
- () () Did you () or your spouse () work out of town for any part of 2014? If so, please explain!
- () () Did you use your personal auto for any business purposes in 2014? If so, please complete auto info section of the business schedule or employee expense schedule and provide mileage and expense records for each auto!
- () () Did you have any expenses exceeding employer reimbursements (paid out-of-pocket) in 2014?
- () () Did you have any employer reimbursements that exceeded your expenses in 2014?
- () () Did you participate in a Barter Transaction(s) in 2014? If so, please explain!
- () () Did you or your spouse sell anything on the internet (i.e. Ebay, etc.) in 2014?
- () () Did you incur any adoption expenses in 2014? If so, please explain!
- () () Did you and/or your spouse move to/from the State of Georgia during 2014?
If so, please show date moved and where to/from!
Date: ____/____/____ Move to/from:_____
- () () Have you obtained a Social Security Number for each of your children born prior to November 1, 2014?
- () () Did your minor child (dependent) attend a Drivers Education course in 2014? If so, please provide the certificate of attendance, as well as proof of payment for the cost of the course: \$_____
- () () Did you or your spouse make a gift to anyone (other than each other or a charitable org.) in excess of \$14,000.00 in 2014? If so, please explain!
- () () During this past year, did you receive any type of correspondence from either the IRS () or State Revenue Departments () regarding any prior year’s tax return(s)?
If so, please bring correspondence for review!

Yes No

- Have you ever been audited by the IRS or State? If so, when _____?
- Have your filed all prior years' tax returns? If not, please explain!
- Did you receive any income in 2014 which has NOT been reported in this organizer?
- Do you want your refund directly deposited into your checking or saving acct.?

Bank Routing # _____

Acct # _____ Checking Saving

- Did you file/pay any Quarterly Estimated Tax Deposits for 2014?
If so, please complete the section below!

	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Dates Paid				
Federal Payments				
State Payments				
Dates Due	4 / 15 / 14	6 / 15 / 14	9 / 15 / 14	1 / 15 / 15

\$ _____ applied from 2013 Federal Refund.

\$ _____ applied from 2013 State (____) Refund.

Notes & Comments:

WAGES / W-2'S / 1099'S IN 2014

Employer	H W	Fed W / H Box 2	Wages Box 1	FICA Box 4	Medicare Box 6	StateW / H Box 17	Local Box 19

1099-R PENSION & IRA DISTRIBUTIONS IN 2014

OTHER COMPENSATION

() IRA () ROTH IRA Deposits:	Self \$ _____	Spouse \$ _____
() Self-Employed Pension Deposit - 2014:	Self \$ _____	Spouse \$ _____
- SE HSA Medical Saving Account Deposit:	Self \$ _____	Spouse \$ _____
- IRA or Pension Rollover in 2014:	Self \$ _____	Spouse \$ _____
- Unemployment Comp. Received in 2014:	Self \$ _____	Spouse \$ _____
- Social Security Benef. received in 2014:	Self \$ _____	Spouse \$ _____
- Alimony Payments received in 2014: \$ _____	- Alimony Payments Paid in 2014: \$ _____	

STATE INCOME TAX REFUND

For the Tax Year 2013 and prior years, how much State Tax refund did you receive in 2014? \$ _____

UNUSUAL INCOME

Other than W-2/1099-R Income received during 2014, i.e. sale of residence, installment income, condemnation awards, gambling winnings, etc. Please explain full details within the comments/notes area!

INTEREST INCOME IN 2014

Source (Bank/Institution)

1. _____ Form 1099-INT enclosed: () Y () N
2. _____ Form 1099-INT enclosed: () Y () N
3. _____ Form 1099-INT enclosed: () Y () N
4. _____ Form 1099-INT enclosed: () Y () N

Note: Please provide a year-end 1099-INT for each of your and your spouse's bank and/or brokerage statement!

Seller Financed Loans/Personal Loans

1. Name: _____ Address: _____
Social Security/FEI # _____ Amount: \$ _____
2. Name: _____ Address: _____
Social Security/FEI # _____ Amount: \$ _____

DIVIDENDS INCOME IN 2014

Source (Bank/Institution)

1. _____ Form 1099-B enclosed: () Y () N
2. _____ Form 1099-B enclosed: () Y () N
3. _____ Form 1099-B enclosed: () Y () N
4. _____ Form 1099-B enclosed: () Y () N
5. _____ Form 1099-B enclosed: () Y () N
6. _____ Form 1099-B enclosed: () Y () N

Note: Please provide a year-end statement (1099-B) for each of your and your spouse's bank/brokerage accounts!

SALE OF CAPITAL ASSETS

SALE OF STOCKS AND OTHER SECURITIES IN 2014

Source (Brokerage Firm)

1. _____ Form 1099-B enclosed: () Y () N
2. _____ Form 1099-B enclosed: () Y () N
3. _____ Form 1099-B enclosed: () Y () N
4. _____ Form 1099-B enclosed: () Y () N
5. _____ Form 1099-B enclosed: () Y () N

Note: Please provide a year-end statement(1099-B) for each of your and your spouse's brokerage accounts!

SALE OF REAL ESTATE

Date of Sale of Real Estate _____ / _____ / 2014

- Was the Real Estate sold your Principal Residence? () Y () N
- If so, did you live there for 2 of the last 5 years? () Y () N
- Was the Real Estate sold part of a 1031 Exchange? () Y () N
- Was the Real Estate sold ever used as rental property? () Y () N
- Was the Real Estate sold ever used as an in-home office? () Y () N

***Selling Price of Real Estate in 2014** \$ _____

Expenses of Sale:

Commissions Paid..... \$ _____

Fix-up Expense (90 days prior to sale)..... \$ _____

Other Costs of Sale..... \$ _____

Total Expenses of Sale.....(_____)

Net Selling Price \$ _____

Basis of Real Estate Sold in 2014:

Date of Purchase of Real Estate Sold _____ / _____ / _____

Cost of Real Estate when Purchased..... \$ _____

Adjustments to Basis..... \$ _____

Improvements..... \$ _____

Depreciation (Rental Property) \$ _____

Total Adjusted Basis of Real Estate Sold..... \$ _____

**Note: You MUST supply Closing Statement(s) (HUD-1 Forms) and (1099-S) for each transaction!*

“KIDDIE TAX”

****PLEASE NOTE****

If you have children under the age of 24, and they received unearned income (INTEREST, DIVIDENDS, CAPITAL GAINS or TRUST INCOME) in 2014, you should review the following:

- Kiddie Tax Rules

- All children under age 18 may be subject to Kiddie tax.
- All children under age 24 and full-time student are now also subject to the Kiddie Tax rules in 2011 and beyond.
- Child’s unearned income exceeding \$2,000/yr. taxed at parent’s tax rate if higher than child’s.
- Child’s earned income taxed at child’s normal tax rate.
- Child must file own return if income other than Interest / Dividend.
- Children 18 and older may not be subject to Kiddie Tax if their earned income exceeds half (1/2) their support.
- Full-time student defined as “in school for 5 months of year.”
- Parent’s returns must be completed prior to preparing children’s returns.

* Note: Please bring all W/2’s, Broker’s 1099-S statements and interest income statements for each child’s income, for our review and use in preparing their returns.

Child’s Name	Date of Birth	W-2 or Other Earned Income	Unearned Income (Int./Div./etc.)
(1) _____	___/___/___	\$ _____	\$ _____
(2) _____	___/___/___	\$ _____	\$ _____
(3) _____	___/___/___	\$ _____	\$ _____
(4) _____	___/___/___	\$ _____	\$ _____

	CHILD 1	CHILD 2	CHILD 3	CHILD 4
Investment Expenses:	\$ _____	_____	_____	_____
State Income Taxes:	\$ _____	_____	_____	_____
Other Deductions:	\$ _____	_____	_____	_____

NOTES:

RENTAL PROPERTY INFORMATION

Property Description	Purchased	Cost/Basis	Prior Depreciation	Method	Life
Property A:					
Property B:					
Property C:					

	------(A)-----	------(B)-----	------(C)-----
Rents Received in 2014.....			
2014 Expenses:			
Advertising			
Auto & Travel			
Cleaning & Maintenance			
Commissions			
Insurance			
Legal/Professional			
Mortgage Interest			
Repairs			
Supplies			
Real Estate Taxes Paid in 2014			
Utilities			
_____			
_____			
_____			

- Was property listed above used by you or a member of your family? Yes _____ No _____
- If yes, how many days? _____ If property owned with other people, percent you own? _____
- Do you manage your own property? Yes _____ No _____ If so, how many hours per month: _____
- Is your rental considered a vacation rental property (short term rentals)? Yes _____ No _____

MEDICAL DEDUCTION INFORMATION

Health Insurance*..... \$ _____	Prescription Drugs\$ _____
Long Term Care Insurance	Braces/Orthodontic..... _____
Emergency Room..... _____	Anesthesia..... _____
Lab Tests..... _____	Hearing Aids..... _____
Physical Exams..... _____	“PAP” Tests..... _____
Handicap Equipment..... _____	Parking..... _____
Transportation..... _____	Private Nursing..... _____
Doctors..... _____	Lodging/Food/Travel..... _____
Chiropractors..... _____	Caps/Dentures..... _____
Physical Therapy..... _____	Glasses/Contacts..... _____
Dentists..... _____	Medical Mileage..... _____
Other Expenses..... _____	Weight-loss Program..... _____
Other Expenses..... _____	<i>(must be physician directed)</i>
_____	_____
_____	_____
_____	_____

Enter the amount of reimbursement from Insurance paid to you in 2014, for any and all item(s) listed above.....\$ _____

* Self-Employed Only...Health Insurance Paid in 2014.....\$ _____

TAXES PAID DEDUCTION INFORMATION

STATE/LOCAL INCOME TAX DEDUCTION:

If you owed additional tax on your 2013 State Tax return, how much of the balance did you actually pay in 2014?

- Tax paid to Georgia for prior years.....\$ _____
- Tax paid to another state (_____).....\$ _____

PROPERTY TAX DEDUCTION: (Paid in 2014!)

- Personal Residence, County & City Taxes.....\$ _____
- Other Real Estate Taxes.....\$ _____
- Ad Valorem Taxes (Auto Tags).....\$ _____
- Intangible Taxes.....\$ _____
- Other Taxes (*describe*) _____.....\$ _____

SALES TAX (PAID IN 2014)

- List all sales tax paid in 2014 on the purchase of any large items (i.e. automobiles, furniture, household items, etc.) \$ _____

MORTGAGE INTEREST DEDUCTION INFORMATION

PRINCIPLE RESIDENCE MORTGAGE INTEREST DEDUCTION (Paid in 2014)

1st Mortgage \$ _____ 2nd Mortgage \$ _____ *

*Aquisition indebtedness (Y / N)

SECOND RESIDENCE MORTGAGE INTEREST DEDUCTION (Paid in 2014)

1st Mortgage \$ _____ 2nd Mortgage \$ _____ *

*Aquisition indebtedness (Y / N)

Note: Have you re-financed an aquisition mortgage on either your 1st or 2nd Home? (Y / N)

Note: If either of the mortgages above are held by an individual, you must complete the following:

Name: _____

Address: _____

Social Security # _____ - _____ - _____

INVESTMENT INTEREST DEDUCTION

Investment Interest: (*i.e. stocks, bonds, etc.*)

_____ \$ _____

_____ \$ _____

EDUCATIONAL (School) LOAN INTEREST

Student Loan Interest:

_____ \$ _____

_____ \$ _____

LOAN ORIGINATION FEES / DISCOUNT POINTS

- If you purchased or re-financed your principle residence, second home or rental property in 2014, please bring a copy of your closing statement for review during your interview!

OTHER INTEREST DEDUCTIONS

- Interest paid on a loan for the purchase of business assets or the construction of your principle residence may be deductible under certain circumstances. Please discuss!

CHARITABLE CONTRIBUTIONS

CASH CONTRIBUTIONS / DONATIONS: *(Paid in 2014)*

\$ _____	\$ _____
\$ _____	\$ _____
\$ _____	\$ _____
\$ _____	\$ _____

You must have verifiable receipts for ALL contributions claimed over \$250.

NON-CASH CONTRIBUTIONS / DONATIONS: *(Made in 2014)*

Note: If listing more than \$500.00 for non-cash contributions, you must provide the following information: a signed receipt, date the property was acquired, the original cost information, and the fair market value at the date of the contribution!

Note: If you donated appreciated assets (real estate, stocks or other valuables), please bring records of valuation on the date of the gift from the Donee Organization. Asset must be held for one (1) year prior to donation.

\$ _____	\$ _____
\$ _____	\$ _____

AUTOMOBILE DONATION: *(Made in 2014)*

- Value of auto at time of donation.....\$ _____
- Year, make and model of the vehicle..... _____
- Charitable organization..... _____
- Source of valuation? _____
- Date of donation..... _____ / _____ / 2014

CHARITABLE TRAVEL & MILEAGE *(Incurred in 2014)*

Note: Travel expenses incurred on behalf of a charitable organization in the performance of services, away from home, are deductible.

- Charitable travel expenses.....\$ _____
- Auto mileage _____ deductible at \$0.14 / m....\$ _____

MISCELLANEOUS DEDUCTIONS

(Subject to 2% AGI Limitation)

Professional Dues \$ _____	Non-reimbursed Business
Employment/Education Exp.....\$ _____	Meals & Entertainment.....\$ _____
Job Search.....\$ _____	Other Unreimbursed
Professional Journals.....\$ _____	Business Expenses.....\$ _____
Union Dues.....\$ _____	Safety Deposit Box.....\$ _____
IRA Custodial Fees.....\$ _____	Tax Preparation.....\$ _____
Uniforms / Job Tools.....\$ _____	Investment Counsel.....\$ _____
Other.....\$ _____	Investment Expense.....\$ _____

INSTALLMENT SALE

If you received income from an installment sale in 2014 or prior years, attach all relevant documentation. Interest received from installment payments in 2014 should be shown on INTEREST INCOME area of TAX FACTS (see page 9), and not below.

Description of Property:	Was Buyer a Related Party?	Principal Amount Received in 2014
_____	(Yes) - (No)	\$ _____
_____	(Yes) - (No)	\$ _____

Notes:

MOVING EXPENSE

Date of move: ____/____/____ From: _____ To: _____

Distance from old residence to new work place _____ miles.

Distance from old residence to old work place _____ miles.

**Continue only if the distance between above is 50 miles or more!*

DESCRIPTION OF EXPENSE:	Amount
Moving Household Goods & Personal Items.....	\$ _____
Transportation of Family:	
- Miles driven from old location to new.....	_____
- Lodging expense.....	\$ _____
<i>(Note: No deduction for meals)</i>	
- Have you or your spouse claimed moving expenses on your income tax return in the past year?(Yes) / (No)	
-Did your employer pay for or reimburse you for any of the moving expenses incurred in the above move?(Yes) / (No)	

**Note* If your employer paid for or reimbursed you for your moving expenses,
please provide all of the documentation you received from your employer.*

Other expenses not reimbursed:

_____ \$ _____

_____ \$ _____

_____ \$ _____

CASUALTY, THEFT, & FLOOD LOSS

Attach police reports, insurance statements, etc. and indicate whether the property was used for personal or business purposes. Did you file an insurance claim? (Yes) (No) Explain: _____
 Did you receive FEMA or Government Assistance? (Yes) (No) Explain: _____

**Note* Deduction limited by 10% of Adjusted Gross Income! Loss must have occurred in 2014!*

Description of item.... (1) _____ (2) _____
 Type of loss..... (1) _____ (2) _____
 Personal use..... (1) _____ % (2) _____ %
 Business use..... (1) _____ % (2) _____ %

	Date acquired	Date of loss	Cost	Insurance paid	Value before loss	Value after loss loss
1)	/ /	/ /14	\$	\$	\$	\$
2)	/ /	/ /14	\$	\$	\$	\$

Notes:

REIMBURSED BUSINESS EXPENSES (2106)

List only those business expenses for which your employer has reimbursed you, and were included as income in your W-2, in 2014.

Business Meals & Entertainment.....\$ _____
 Travel related expenses.....\$ _____
 All other expenses.....\$ _____

CHILD CARE AND DEPENDENT EXPENSES

Name / Child Care Center	Address	Social Security # Federal EIN #	Dates from/to	Amount Paid
			/ 14 - / 14	\$
			/ 14 - / 14	\$
			/ 14 - / 14	\$

***Note** You must supply Social Security # or Employer FEI # or no credit will be allowed!*

COLLEGE / HIGHER EDUCATION EXPENSES

If you paid College tuition and related expenses for either you and/or your dependent(s), you may be eligible to claim a tax CREDIT against your income taxes. Please take a moment to review this information and answer the questions below in order for us to determine if you are eligible for tax relief from the government for these expenses.

**Note: To determine if you qualify for the Educational Credits (American Opportunity Credit or Lifetime Learning Credit) review the following information:*

- The taxpayer and spouse must both be U.S. Citizens.
- Must file a Single or Married Filing Joint Return
- Credits effected by Scholarship/Grant money used for tuition
- Qualified Tuition (Tuition/Fees) from College/University/Vocational School
- Covers tuition, including supplies, books, materials, and equipment.
- Student must be your dependent in most cases (AOC)
- AGI limits...Single (\$80,000 - \$90,000) / MFJ (\$160,000 - \$180,000) phase out
- No credit for year when using Educational IRA Distribution or EE Bonds
- No credit if Student has a prior felony drug conviction
- Credits for AOC & LLC for all 4 (four) years of college / LLC okay anytime
- Student must be enrolled in minimum course requirements (AOC) / LLC no minimum requirement
- AOC Credit...100% of first \$2,000 / 25% of second \$2,000. Maximum \$2,500.
- Up to \$1,000 is a refundable credit, subject to “Kiddie Tax” rules.
- Lifetime LC...20% of Qualified Expenses - Maximum \$2,000 credit per family

Questions / Information:

(Yes) (No)

- () () Are you and your spouse U.S. Citizens?
 () () Is your filing status other than Single or MFJ?
 () () Did you take Distribution from an Educational IRA or EE Bonds?
 () () Does your Student receive any form of Financial Aid?
 () () Has your Student been convicted of a drug charge?
 () () Has your Student completed more than two (2) years of college?
 () () Has your Student been enrolled less than full time?

Name of Student	Enrollment Status	Dates Attended	Tuition Expense
(T)	(FT) (PT)	/ / 14 - / / 14	\$
(S)	(FT) (PT)	/ / 14 - / / 14	\$
(D)	(FT) (PT)	/ / 14 - / / 14	\$

* Must supply form 1098-T for each child/taxpayer!

BUSINESS EXPENSES

Schedule "C"

Business Name: _____ Address: _____

Type Business: _____ FEI # _____ State Tax # _____

In Operation: ____/____/2014 to ____/____/2014

INCOME:

Sales.....\$ _____
Commissions.....
Begin Inventory.....
Material Cost.....
Ending Inventory.....

EXPENSES:

Ad Valorem Tax.....\$ _____
Advertising.....
Bank Charges.....
Bad Debts.....
Cards/Printing.....
Casual Labor.....
Contract Labor.....
Conventions.....
Commissions.....
Dues.....
Entertainment.....
Gifts.....
Gross Wages.....
(Bring 941 & ESA Forms)
Insurance.....
Janitorial.....
Legal/Accounting.....
Miscellaneous Expense.....
Office Supplies.....
Postage.....
Rental Equipment.....
Rent/Lease.....
Sales Promotionals.....
Stationary.....
Telephone, Mobile.....
Telephone, Business.....
Long Distance Services.....
Answering Service / Beeper.....
Utilities.....
Taxes:
Payroll.....
Real Estate.....
Sales & Use.....

Other Expenses:

S-E Health Insurance.....\$ _____
.....
.....

AUTOMOBILE INFORMATION:

Purchase Price.....\$ _____
Date of Purchase...../____/____
Total Miles.....
Business Miles.....

AUTOMOBILE EXPENSES:

Lease Payments.....\$ _____
Auto Interest.....
Wash & Polish.....
License Plates.....
Tires & Batteries.....
Repairs/Upkeep.....
Gasoline/Fuel.....
Insurance Expenses.....

TRAVEL EXPENSES:

Hotel/Motel.....\$ _____
Meals & Entertainment.....
Air & Rail Fares.....
Laundry/Cleaning.....
Bus/Taxi Fares.....
Baggage & Tips.....
Auto Rental.....

PURCHASES FOR IN-HOME OFFICE:

<i>Description</i>	<i>Date</i>	<i>Cost</i>
Desk, Chair.....	____/____/14	\$ _____
Files.....	____/____/14	_____
Carpet.....	____/____/14	_____
Copier/Printer.....	____/____/14	_____
Phone System.....	____/____/14	_____
Computer.....	____/____/14	_____
.....	____/____/14	_____

IN-HOME OFFICE EXPENSES:

Office Square Feet.....
Total Square Feet.....
Monthly Rental Payment.....\$ _____
Utilities.....
Insurance.....
Maintenance.....
.....
.....

**LIST ALL REAL PROPERTY, EQUIPMENT, OR FURNITURE/FIXTURES
PURCHASED OR SOLD IN 2014 USED IN YOUR TRADE OR BUSINESS**

Description	Date Aquired	Cost	Date sold	Sales Price
_____	___/___/___	\$ _____	___/___/14	\$ _____
_____	___/___/___	\$ _____	___/___/14	\$ _____
_____	___/___/___	\$ _____	___/___/14	\$ _____

ESTATE TAXATION

If executed prior to 2010, your Will may not be current with present law?

- Do you have a Last Will & Testament? (Yes) (No)
- Do you want to discuss preparation of a Will? (Yes) (No)

(Note Death Tax Exclusion has been adjusted to \$5.35 million as of January 1, 2014 for estates in 2014.*