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## **2016 Tax Organizer**

Attached is the 2016 Tax Organizer. The format has changed a little but most of the form has remained unchanged.

**IT IS EXTREMELY IMPORTANT THAT YOU FILL IN AS MUCH AS YOU CAN BUT YOU MUST ANSWER THE QUESTIONS ON THE FIRST FEW PAGES!!!**

**Read .... Read.... Read .... Read.... Check which option applies**

### **ACA or Obamacare**

#### **How the Affordable Care Act Impacts Your Taxes**

Beginning this tax season, you may notice some changes on your tax return related to the Affordable Care Act, commonly referred to as just ACA or Obamacare.

We've created the following guide to help inform you of potential changes, and to ensure that you understand how the ACA might impact your tax situation this year. In this guide, you'll find specific information around (a) how the ACA might affect your taxes, (b) which new forms you'll need to look for, and (c) what documentation we'll need from you in order to complete your tax return.

To begin, find the description that best represents your current situation.

Continued .....

Yes No

I enrolled in a health plan through my employer, private insurance, Medicare or Medicaid.

**You're all set! All you will need to do is indicate that you have minimum essential coverage, a general term that includes individual market policies, job-based coverage, Medicare, Medicaid, CHIP, TRICARE and certain other coverage. For a full list of qualifying plan types, visit [www.healthcare.gov/fees-exemptions/plans-that-count-as-coverage/](http://www.healthcare.gov/fees-exemptions/plans-that-count-as-coverage/).**

## NEW TAX FORMS TO EXPECT – copies must be sent to me

Have you received any / all of the following forms?

Yes No

- **Form 1095-C:** Your employer **may** provide a separate Form 1095-C to you and to the IRS, which provides information about your plan and who was covered.

Yes No

- **Form 1095-B:** Private insurers and self-funded plans **may** provide each policyholder and the IRS with information summarizing the coverage provided on Form 1095-B.

**A PERSONAL DATA**



Last Name(S) \_\_\_\_\_

First Name & Initial (H) \_\_\_\_\_ (W) \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Phone (R) \_\_\_\_\_ (W) \_\_\_\_\_

Soc. Security # (H) \_\_\_\_\_ (W) \_\_\_\_\_

Date Of Birth (H) \_\_\_\_\_ (W) \_\_\_\_\_

Occupation (H) \_\_\_\_\_ (W) \_\_\_\_\_

Email: \_\_\_\_\_

**Please Have The Following Available For Our Appointment or Provide COPIES via email or mail:**

- Last Years Tax Returns (New Client)
- All W-2's
- 1099's For Interest & Dividends
- 1099's For Free-Lance Income, Commissions, Royalties, Pensions & Annuities, Unemploy. Benefits & Sub-S
- K-1's For Trusts, Partnerships & Sub-S
- Bring Your Own Diary/Appointment Book !!!!
- If This Box is Checked See Chart AA

**PLEASE CHECK & PROVIDE SUPPORTING INFORMATION (COPIES) REQUESTED**

Yes No

Any births, marriages, divorces, or deaths in your IMMEDIATE family during the past year?

Did you help support anyone (other than your children)? If so, list in section B.

Did you live apart from your spouse during the year?

Did you use your car for business purposes other than commuting to & from work? Did you travel between a first and second job? See Sections P & S.

Were you provided a company car for business and/or personal use? If so, please provide documentation to show how it was treated by your employer for tax purposes. If any use other than personal use of the company vehicle was included in your W-2, SEE SECTION P.

Were you reimbursed by your employer for car, travel, or entertainment expenses? If so:

	(H)	(W)	(H)	(W)
AMOUNT	_____	_____	Yes	No
			Yes	No
	INCLUDED IN W-2			

Did you move because of a job change? If you moved home & job location greater than 50, miles bring all moving expense information, including amount of employee reimbursement.

Have you contributed to an IRA/Self-Employed retirement plan for this tax year? If, yes:

	(H)	(W)
IRA	_____	_____
Keogh/SEP	_____	_____

Do you/your spouse participate ( or qualify to participant) in any kind of Pension, 401-K, Profit Sharing, Keogh, SEP, or Tax Sheltered Annuity?

**Yes No**

Did you purchase any items out of state that you did not pay a sales/use tax? \$ amount of purchases: \_\_\_\_\_

Did you forfeit interest from closing a time deposit account? If so, amount \$ \_\_\_\_\_

Do you have a business? If so, see section U.

Were you/your spouse at least 70 ½ on December 31?

Did you withdraw IRA/KEOGH/SEP funds from one financial institution & re-deposit the funds in another institution during the year? If so, indicate the amount of funds:

WITHDRAWN \_\_\_\_\_ RE-DEPOSITED \_\_\_\_\_

Did you have rental property? If so, see section O.

Did you sell stock, land, securities, partnership interest, or other property? If so, see section W.

Does anyone owe you money for which you have exhausted all reasonable efforts to collect? Bad debts with relatives usually are not deductible.

Did you have child/dependent care or household expenses enable you to work or attend school full time? If so, complete section V.

Did you participate in a dependent care flexible spending account program? If so, complete section V.

Did you have Income/Loss from Partnerships/Trusts? If so, bring form K-1 for each & all instructions provided by Partnership/Trust.

Did you pay alimony? Amount Paid \$ \_\_\_\_\_, Paid to \_\_\_\_\_ Soc. Sec. # \_\_\_\_\_

Did you make estimated tax payments? See section C.

Did you contribute to a Coverdell Education savings account?

Did you pay additional Fed/State tax last year as a result of an audit or filing of a late or amended tax return? If so, have all Gov't notices available.

Did you receive a distribution from a Pension or Profit Sharing, Tax Sheltered Annuity, Deferred Compensation Plan, IRA, SEP, or Keogh? Please have 1099R and all other information provided by your plan administrator, or your employer, available.

Did you buy/sell/gift real estate last year? If so, have the final closing statement available and see section W (if residence sold, have a list of improvements) If the sale of residence in a prior year, check here

Are you/your spouse under 65 & permanently and totally disabled/legally blind?

Did you have a casualty/theft loss? If so, bring itemized list, including original cost and values on date of loss, insurance information regarding coverage & reimbursement and police report.

Were you or your spouse living in a rented property last year? If so, give amount of rent paid & period of rental: AMOUNT: \$ \_\_\_\_\_ PERIOD OF RENTAL \_\_\_\_\_

Did you incur any adoption expenses this year?

Did you participate in an HSA and pay into or receive distributions from the HSA? If so, provide copies of Forms 5498-SA and / or 1099-SA

Do you anticipate any substantial change in your income, deductions or tax withholding for next year?

Did your address change from last year? Provide new address and date moved.

Were you a resident of or did you work in more than one state during the year?

Did you retire or change jobs this year?

Were there any changes in dependents from the prior year? If yes, provide details.

Are you divorced or separated and claiming a child dependency exemption for a child who does not primarily reside with you? If yes, provide Form 8332 or similar written document signed by custodial parent. If divorce or separation became effective prior to 2009, pages from your divorce or separation agreement may be used in lieu of Form 8332. This information must be submitted with your tax return.

Would you like us to check state filing options for Registered Domestic Partners? Name of registered domestic partner \_\_\_\_\_

Are any dependent children married and filing a joint return with their spouse?

**Yes No**

Did you pay any student loan interest? Provide 1099-E. (Note: Unless extended, student loan interest may no longer be deductible after 12/31/13)

Were either you or your spouse **eligible to participate** in any employer's plan for Health\Dental LTC-Taxpayer or Spouse  
Were you ineligible for any part of the year? Months not eligible: \_\_\_\_\_

Did you make contributions to or withdrawals from a 529 plan or education savings plan?

Did you make gifts directly or in trust totalling more than \$14,000 to any individual?

Do you want to designate \$3 (\$6 joint) to the Presidential Election Campaign Fund?

Did you refinance real estate? Provide settlement sheet. If loan balance increased, detail how you used funds relative to the increase.

Did you take money out of a home equity loan? If yes, provide printout of loan activity showing beginning and ending loan balance. Detail use of funds withdrawn.

Did you foreclose or abandon a principal residence or other real property during 2012?

Did you or your spouse have a financial interest in, or signature authority over, one or more foreign financial accounts (such as bank or securities accounts) at any time during the tax year? (A foreign financial account is one physically located outside the U.S., even if a branch of a U.S. bank or financial institution. Amount received was \$ \_\_\_\_\_

If the sum of the highest value during the tax year of each account considered in questions totals \$10,000? **you must file Form TDF 90-22.1 directly with the Dept. of the Treasury (not attached to your 1040 tax return) by June 30, 2014**; no extensions are available. Should you require our assistance please let me know.

If the amount exceeds \$50,000? **If yes, you may be required to file Form 8939 with your 1040 tax return.**

**READ INSTRUCTIONS GIVEN ON TOP OF THE NEXT PAGE BEFORE  
COMPLETING THE ORGANIZER**

**INSTRUCTIONS**

**ALL NUMBERS TO THE NEAREST \$ - NO PENNIES UNLESS REQUESTED**

**Sort** all canceled checks; individual charge receipts; cash receipts; & bank notices, dated December 31 of the tax year being prepared into categories that follow the organizer.

**Total** each category and enter on appropriate line on organizer.

**Label** each group of backup materials (each group may contain cancelled checks, charge receipts, cash receipts, and bank notices) with the corresponding category letter and number.

**Bring/ Email / Mail** backup material in alphabetical order.

- Note: 1. Additional categories may be used and entered in blank spaces.      **(?)**  
 2. If you have a question about a category put a circled question mark next to line number.  
 3. Wherever **H/W/J** is shown, list amounts as follows: H = Husband W = Wife J = Joint

**IF YOU NEED ADDITIONAL CHARTS, COPY THEM BEFORE MAKING ENTRIES**

<b>B CHILDREN AND OTHER DEPENDENTS</b>							
	NAME	SOCIAL SECUR. #	RELATIONSHIP	AGE (AS OF 12/31)	INCOME	# OF MONTHS LIVED IN HOME	
B1							
B2							
B3							
B4							
B5							
<b>C ESTIMATED TAX PAYMENTS – Amounts paid for prior year tax returns go on section H</b>							
	QUARTER:	FIRST	SECOND	THIRD	FOURTH		
C1	DUE DATE:	APRIL	JUNE	SEPT	CHK ONE	DEC	THIS JAN
C2	DATE PAID:						
C3	FEDERAL	\$	\$	\$		\$	
C4	STATE /CITY	\$	\$	\$		\$	
C5	U.B.T.	\$	\$	\$		\$	
C6	OTHER	\$	\$	\$		\$	
C7	APPLIED FROM PRIOR YEARS TAX RETURN:						
	FEDERAL: \$	STATE: \$	CITY: \$	U.B.T. \$			
<b>D INTEREST INCOME (NOT DIVIDEND INCOME)</b>							
<b>PLEASE HAVE ALL 1099-INT FORMS AVAILABLE &amp; BACKUP INFORMATION IN THE SAME ORDER AS LISTED IDENTIFY TAX EXEMPT INTEREST.</b>							
	H/W/J	SOURCE					AMOUNT
D1							
D2							
D3							
D4							
D5							
D6							
D7							
D8							
D9							
D10							
D11							
D12							
D13							
D14							
D15							
D16							
D17							

<b>E DIVIDEND INCOME</b>			
<b>Please have all 1099-DIV forms available &amp; backup information in the same order as listed. Identify Tax Exempt Items.</b>			
	H/W/J	SOURCE	AMOUNT
E1			
E2			
E3			
E4			
E5			
E6			
E7			
E8			
E9			
<b>F FREELANCE INCOME / OTHER INCOME</b>			
<b>List All Free-Lance Income By Source &amp; Amount Received &amp; Have All 1099's Available</b>			
	H/W/J	SOURCE	AMOUNT
F1			
F2			
F3			
F4			
F5			
F6			
<b>OTHER INCOME – LIST ALL SOURCES INCLUDING NON-TAXABLE ITEMS</b>			
F7		ALIMONY RECEIVED	
F8		GAMBLING/LOTTERY/PRIZE WINNINGS	
F9		IRA/KEOGH/WITHDRAWALS	
F10		MUNICIPAL BOND INTEREST INCOME	
F11		NONTAXABLE INHERITANCE /GIFTS/LOANS	
F12		PARTNERSHIP – PROVIDE K-1	
F13		PENSION / ANNUITY – BRING W-2P / 1099R	
F14		SALARIES – BRING ALL W-2'S	
F15		SCHOLARSHIPS/FELLOWSHIPS/GRANTS	
F16		SOCIAL SECURITY – BRING FORM	
F17		STATE INCOME TAX REFUNDS RECEIVED	
F18		TIPS RECEIVED	
F19		UNEMPLOYMENT COMPENSATION	
F20		WORKERS COMPENSATION/STATE DISABILITY INSURANCE	
F21			
<b>G MEDICAL EXPENSES</b>			
G1		HOSPITAL / MEDICAL/DENTAL / LONG TERM CARE INSURANCE PREMIUMS	
G2		MEDICARE INSURANCE PREMIUM W/H FROM SOCIAL SECURITY	
G3		PRESCRIPTION DRUGS	
G4		DOCTORS/DENTISTS	
G5		HOSPITAL/NURSING HOME /NURSING CARE	
G6		PSYCHOTHERAPY, PSYCHOLOGICAL COUNSELING	
G7		GLASSES, HEARING AIDS, BATTERIES ETC.	
G8		X-RAYS/LABS – NOT INCLUDED WITH DOCTOR OR HOSPITAL	
G9		EQUIPMENT, SUPPLIES, RENTALS	
G10		AUTO TRAVEL FOR MEDICAL PURPOSES – MILEAGE	
G11		PARKING FEES	
G12		TAXI, BUS TRAIN, AMBULANCE, SUBWAY	
G13		TELEPHONE CALLS TO DOCTORS/HOSPITALS – TOLL CALLS	
G14		OTHER	
G15		INSURANCE REIMBURSEMENTS FOR ABOVE ITEMS	

<b>H TAXES PAID</b>			
H1	REAL ESTATE – NOT RENTAL (SHOWN ON SECTION 0) – HOME/OTHER	PROPERTY 1	
H2		PROPERTY 2	
H3	CO-OP – # OF SHARES _____ X \$ _____ =		
H4	***** <b>HOMESTEAD OR OTHER TAX REBATES RECEIVED DURING YEAR</b>		
H5	I.R.S. : DUE TO AUDITS/NOTICES RECEIVED BY YOU		
H6	STATE INCOME TAX PAID AS FOLLOWS:		
H7	BALANCE DUE WITH LAST YEARS RETURN		
H8	EXTENSION PAYMENT FOR LAST YEARS TAX RETURN		
H9	PAYMENT FOR A PRIOR YEAR'S RETURN/ADJUSTMENT		
H10	PRIOR YEAR'S 4 <sup>TH</sup> QUARTER ESTIMATED TAX PAYMENT PAID JANUARY THIS TAX YEAR		
H11	OTHER TAX PAYMENTS :		
H12	OTHER TAX PAYMENTS :		
<b>I HOME MORTGAGE INTEREST</b>			
<b>NOT FOR RENTAL PROPERTY – ENTER RENTAL INTEREST IN SECTION O</b>			
	<b>Check this box and provide form if you were issued a qualified mortgage credit certificate by the State or Local government (for main home only)</b>	PRIMARY RESIDENCE	SECONDARY RESIDENCE
I1	TO AN INSTITUTION: FIRST (*)		
I2	SECOND (*)		
I3	REFINANCED/HOME EQUITY LOAN (*)		
I4	POINTS, CHECK HERE IF FOR REFINANCED/EQUITY LOAN		
I5	TO AN INDIVIDUAL: INDIVIDUALS NAME: _____ ADDRESS: _____		

(\*) Amounts should agree with form 1098. If the amounts shown Do Not agree with form 1098, issued by mortgage holder, check here. If form 1098 was issued in another person's name & social security number, give that person's name & social security number: \_\_\_\_\_

Address or description of second home \_\_\_\_\_

- (1) Was either home purchased this year? YES NO If yes, provide a copy of the purchase closing statement.
- (2) Were any of your home mortgage loans obtained this year? YES NO If YES: Term of Loan (years or months) \_\_\_\_\_
- (3) Did you refinance any home loan this year? YES NO If YES:  
 Term of NEW loan (years or months) \_\_\_\_\_  
 Term of OLD loan (years or months) \_\_\_\_\_  
 Balance of OLD loan when paid off: \$ \_\_\_\_\_
- (4) If you have a home equity line of credit: **DOES YOUR EQUITY LOAN(S) EXCEED \$100,000** YES NO  
 Balance at beginning of year \$ \_\_\_\_\_ Balance at end of year \$ \_\_\_\_\_
- (5) Does the sum of all home mortgages exceed \$1,100,000 YES NO

\*\*\*\* If you answered yes to ANY of the questions, provide (in addition to any other items requested) the loan papers for each loan affected.

<b>J INVESTMENT INTEREST EXPENSE</b>		
INTEREST PAID FOR INVESTMENTS SUCH AS LAND, STOCKS, ETC. RECEIVE SPECIAL TREATMENT. PLEASE LIST BELOW.		
		AMOUNT
J1		
J2		
J3		
J4		
J5		
J6		
J7		
J8		
J9		
J10		
J11		
J12		
J13		
J14		



**K OTHER INTEREST PAID**

**IMPORTANT!!! PERSONAL INTEREST IN NO LONGER DEDUCTIBLE UNLESS USED PARTIALLY OR FULLY FOR BUSINESS, if you have business interest list the appropriate amounts below & write "B" after each amount. Your December/January statements will usually indicate total interest paid for the year. If loan interest is not stated, please have original loan contract available.**

SHOW: PAID TO AND AMOUNTS

TOTALS

K1	DEPT. STORES	#1	#2	#3	
K2	CREDIT CARDS	#1	#2	#3	
K3	AUTO LOANS	#1	#2	#3	
K4	BANK LOANS	#1	#2	#3	
K5	EDUCATIONAL LOANS	#1	#2	#3	
K6	CREDIT UNIONS	#1	#2	#3	
K7	IRS/STATE/CITY/UBT	#1	#2	#3	

**L CHARITABLE CONTRIBUTIONS**

**IMPORTANT!!! No cash donations without a receipt can be deducted** Contributions of \$250 or more **MUST** be substantiated by a written receipt (a canceled check is NOT considered a written receipt) from the receiving organization and must be obtained by the due date of the tax return. If contributions to one organization is \$5,000 or more, list separately giving name & amount.

TOTALS

L1	CASH - BY RECEIPT OR CHECK	
L2	PAYROLL DEDUCTION	
L3	OTHER	
L4	TRAVEL FOR CHARITY PURPOSES: LIST MILEAGE: _____	
L5	NON-CASH - WITH RECEIPT - SEE NOTE BELOW	

**Note: If you make charitable contributions other than cash, and the receipts DO NOT show a dollar value, list item by item: original cost & date acquired. The amount that will be tax deductible will be 15% times the total original cost you show on your detailed list.**

**M MISCELLANEOUS EXPENSE**

**DO NOT LIST EXPENSES LISTED ELSEWHERE, UNLESS INDICATED**

Taxpayer

Spouse

M1	AMERICAN EXPRESS #1 *		
M2	AMERICAN EXPRESS #2 *		
M3	VISA #1 *		
M4	VISA #2 *		
M5	LIQUOR STORES *		
M6	GROCERIES *		
M7	DEPARTMENT STORES *		
* THE ABOVE CATEGORIES MAY CONTAIN DUPLICATIONS FROM CHARGE RECEIPTS.			
M8	ADVERTISING/SALES PROMO/DISPLAY		
M9	ATTORNEY FEES - TO PROTECT INCOME		
M10	BANK CHARGES		
M11	BUSINESS GIFTS, MAXIMUM \$25 EACH, SEE SECTION T		
M12	CABLE TV		
M13	CAR RENTAL - NON BUSINESS		
M14	CASH MACHINE WITHDRAWALS		
M15	CHECKS MADE OUT TO CASH		
M16	CLEANING HOME/OFFICE		
M17	CLOTHING		
M18	COACHING & LESSONS		
M19	COMMISIONS: AGENTS		
M20	COMMISIONS: SALES & OTHER		
M21	COMPUTER EXPENSE NON-EQUIPMENT		
M22	CONFERENCE/MEETING/SEMINAR FEES		
M23	COSTUME MAINTENANCE		
M24	CUSTOMER COMFORT SUPPLIES		
M25	DUES - PROFESSIONAL ORGANIZATIONS		

MISCELLANEOUS EXPENSES CONTINUED ON NEXT PAGE

<b>M MISCELLANEOUS EXPENSE (CONTINUED)</b>			
<b>DO NOT LIST EXPENSES LISTED ELSEWHERE, UNLESS INDICATED</b>		Taxpayer	Spouse
M26	Employment related education & seminars: check box to the right & go to page <input type="checkbox"/> 16		
M27	NON EMPLOYMENT RELATED EDUCATION EXP: CHECK <input type="checkbox"/> THEN GO TO PAGE <input type="checkbox"/> 16		
M28	TRAVEL - SEE SECTIONS P & S		
M29	EQUIPMENT - BUSINESS - PLEASE PROVIDE DESCRIPTION, COST AND PURCHASE DATE		
M30	ENTERTAINMENT & MEALS - SEE SECTION T		
M31	FREELANCE EMPLOYEES 1099		
M32	FREELANCE EMPLOYEES NON 1099		
M33	FREIGHT		
M34	FURNITURE/FIXTURES - BUSINESS - please provide description, cost and purchase date		
M35	GAMBLING LOSSES - NO GREATER THAN WINNINGS		
M36	GIFTS - BUSINESS - SEE SECTION T		
M37	INSURANCE: MALPRACTICE		
M38	HEALTH		
M39	LIFE		
M40	DISABILITY		
M41	OTHER _____		
M42	INTEREST - BUSINESS		
	INVESTMENT RELATED EXPENSES :		
M43	PUBLICATIONS/JOURNALS		
M44	TRAVEL - NOT SEMINARS OR CONVENTIONS		
M45	OTHER: _____		
M46	IRA FEES/KEOGH (HR-10) FEES PAID		
M47	JEWELRY		
	JOB SEEKING EXPENSES - MUST BE IN THE SAME FIELD:		
M48	EMPLOYMENT/RESUME FEES		
M49	OTHER: _____		
M50	TRAVEL - SEE SECTION P & S		
M51	LAUNDRY/CLEANING - BUSINESS		
M52	LEGAL/ ACCOUNTING		
M53	LICENSES/FEES		
M54	MAINTENANCE OR COMMON CHARGES		
M55	MAKE-UP AND HAIR		
M56	MESSENGER SERVICES		
M57	MORTGAGE PAYMENT - TOTAL AMOUNT		
M58	PETTY CASH		
M59	PIANO/INSTRUMENT UPKEEP		
M60	PORTFOLIO EXPENSES		
M61	POSTGAGE/SHIPPING/FREIGHT		
M62	PROFESSIONAL/CONSULTING FEES		
M63	PROFESSIONAL SUPERVISION 1099		
M64	# OF TAXI _____ TO SUPV X \$ _____		
M65	PROPS		
M66	PUBLICATIONS: BY CHECK/RECEIPT		
M67	BY CASH PER DIARY		
M68	RENT: HOUSE/APARTMENT		
M69	OFFICE		
M70	EQUIPMENT		
M71	REPAIRS/MAINTENCE: HOME		
M72	OFFICE		
M73	EQUIPMENT		
M74	RESEARCH BOOKS AND MATERIALS		

MISCELLANEOUS EXPENSES CONTINUED ON NEXT PAGE

<b>M MISCELLANEOUS EXPENSE</b>			
<b>DO NOT LIST EXPENSES LISTED ELSEWHERE, UNLESS INDICATED</b>		Taxpayer	Spouse
M75	SAFE DEPOSIT BOX		
M76	SAMPLES & PROTOTYPES		
M77	SECURITY		
M78	STATIONARY/PRINTING/OFFICE SUPPLIES		
M79	SUPPLIES: TAPE RECORDING		
M80	OTHER		
M81	TAX PREPARATION/CONSULTING FEES		
M82	TAXI - LOCAL - BY DIARY/RECEIPT		
M83	TELEPHONE : #1 BY CHECK		
M84	#2 BY CHECK		
M85	BY CASH ON STREET		
M86	CELL PHONE		
M87	ANSWERING SERVICE		
M88	TIPS: STANGEHANDS/DRESSR. ETC.		
M89	OTHER		
M90	UNIFORMS: PURCHASE		
M91	CLEANING		
M92	UTILITIES #1		
M93	#2		
M94	WORK TOOLS		
M95	WAGES PAID - W-2		
M96	XEROX: BY CHECK/RECEIPTS		
M97	BY CASH PER DIARY		
M98	OTHER		
M99	OTHER		
M100	OTHER		
M101	OTHER		
M102	OTHER		
M103	OTHER		
M104	OTHER		
M105	OTHER		
M106	OTHER		
M107	OTHER		
<b>N HOME OFFICE EXPENSE</b>			
<p>In general, to qualify as an "office", a portion of the home must be used exclusively and on a regular basis as (1) your principal place of business "or" (2) a place of business that is used by patients, clients or customers in meeting or dealing with you in the normal course of business. Also, the amount of the deduction is limited by your income from the business. Beginning in 1999, a home office will qualify as your principal place of business if: 1) You use it exclusively and regularly for the administrative management activities of your trade or business, and 2) You have no other fixed location where you conduct substantial administrative or management activities of you trade or business.</p>			
			TOTALS
N1	SQUARE FOOTAGE OF OFFICE OR NUMBER OF ROOMS		
N2	TOTAL SQUARE FOOTAGE/NUMBER OF ROOMS		
N3	UTILITIES		
N4	MAINTENANCE		
N5	INSURANCE		
N6	MANAGEMENT/CONDO FEES		
N7	RENT *		
N8	OTHER		
N9	OTHER		
N10	OTHER		
N11	* If you own your home, provide copy of closing statement & list of improvements		



<b>P</b>	<b>BUSINESS AUTO INSTRUCTIONS</b>		
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SECTIONS Q & R MUST BE COMPLETED FOR EVERY VEHICLE USED FOR BUSINESS PURPOSES. AMOUNTS MUST BE LISTED SEPARATELY FOR EACH VEHICLE. IF MORE SPACE IS NEEDED FOR ADDITIONAL VEHICLES, USE THE SPOUSE COLUMN OR PROVIDE THE INFORMATION ON A SEPARATE SHEET. IF THIS IS THE FIRST YEAR OF BUSINESS USE FOR VEHICLE, BRING A COPY OF THE PURCHASE ORDER OR LEASE CONTRACT.

AMOUNTS INCLUDED IN SECTIONS Q & R SHOULD NOT BE INCLUDED ELSEWHERE ON THIS FORM.

COMPANY AUTO - BRING INFORMATION FROM EMPLOYER, COMPLETE SECTION Q, ONLY LIST EXPENSES YOU ACTUALLY PAID FOR IN SECTION R.

<b>Q</b>	<b>BUSINESS MILEAGE</b>		
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<b>DO NOT</b> COMPLETE THIS SECTION OR SECTION R IF YOUR AUTOMOBILE IS USED ONLY FOR COMMUTING TO AND FROM WORK AND FOR PERSONAL TRAVEL - SEE SECTION T	FILER OR VEHICLE 1	SPOUSE OR VEHICLE 2
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Q1	DESCRIPTION OF VEHICLE: Check this box if vehicle is a SUV, Heavy pickup truck or Van with a gross weight of more than 6,000 pounds but no more 14,000 pounds.		
Q2	DATE ORIGINALLY PURCHASED		
Q3	TOTAL MILES DRIVEN, PERSONAL & BUSINESS		
Q4			
	BUSINESS MILES DRIVEN:		
Q5	FOR EMPLOYER		
Q6	TO PROFESSIONAL MEETINGS		
Q7	BETWEEN 1st & 2nd JOBS		
Q8	FROM JOB TO SCHOOL		
Q9	JOB HUNTING		
Q10	INVESTMENT/TAX PREPARATION		
Q11	RENTAL		
Q12	SELF EMPLOYED BUSINESS		
Q13	OTHER:		
Q14	AVERAGE DAILY ROUND-TRIP COMMUTE		
Q15	TOTAL COMMUTING FOR THE YEAR		

<b>R</b>	<b>AUTOMOBILE EXPENSE</b>		
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SEE SECTION T	FILER OR VEHICLE 1	SPOUSE OR VEHICLE 2
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R1	GASOLINE, OIL, LUBRICATION		
R2	REPAIRS & MAINTENANCE		
R3	TIRES, BATTERIES, ETC.		
R4	INSURANCE		
R5	LICENSES - DO NOT DUPLICATE IN SECTION M		
R6	INTEREST - DO NOT DUPLICATE IN SECTION K		
R7	WASH & WAX		
R8	LEASE PAYMENTS		
R9	PARKING & TOLLS		

<b>S</b>	<b>AWAY FROM HOME EXPENSE</b>		
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SEE SECTION T		
	<b>BUSINESS OVERNIGHT ONLY</b>	
	<b>FILER</b>	<b>SPOUSE</b>

S1	# OF DAYS - OVERNIGHT ONLY		
S2	AIRFARE/TRAIN		
S3	AUTO RENTAL, TAXI, ETC.		
S4	MEALS & TIPS		
S5	LODGING & TIPS		
S6	LAUNDRY		
S7	OTHER:		
S8	OTHER:		
S9	OTHER:		
S10	OTHER:		
S11	OTHER:		

<b>T</b>	<b>BUSINESS EXPENSE INSTRUCTIONS</b>
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Note 1: Based on diary, log, or other records.

Note 2: Deductions of this nature must be documented as follows: Name, Business Relationship, Date & Time, Place & Amount. Gifts are limited to \$25 per person per year. You may not deduct these expenses unless documented. For business meals & entertainment, you must document (1) you discussed business during this meal or (2) you had a substantial and bona fide business discussion or activity before or after the meal/entertainment or (3) you ate alone while out of town.

Note 3: If your employer reimbursed you for any business expense and included the reimbursement in your W-2 income, include the expense in section, M, R, or S and put a " \* " by the amount.

<b>U</b>	<b>SELF-EMPLOYED/BUSINESS INFORMATION</b>
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		FILER	SPOUSE
U1	GROSS INCOME [ ] CHECK HERE IF AMOUNT INCLUDED IN SECTION F		
U2	RETURNS AND REFUNDS		
U3	COST OF INVENTORY - BEGINNING OF YEAR		
U4	COST OF MERCHANDISE PURCHASED		
U5	COST OF ITEMS FOR PERSONAL USE		
U6	COST OF INVENTORY - END OF YEAR		
U7	OTHER:		
U8	OTHER:		
U9	OTHER:		

**DID YOU BUY OR SELL ANY EQUIPMENT FOR YOUR BUSINESS? IF SO, PLEASE PROVIDE A LIST INCLUDING DESCRIPTION, COST & DATE OF PURCHASE/SALE. "DO NOT DUPLICATE ITEMS LISTED IN SECTION M"**

<b>V</b>	<b>CHILD/DEPENDENT CARE INFORMATION</b>
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**INDIVIDUALS/ORGANIZATIONS RECEIVING CHILD OR DEPENDENT CARE PAYMENTS FROM YOU FOR YOUR DEPENDENTS - HANDICAPPED OR UNDER AGE 13**

	NAME	ADDRESS (INCLUDING ZIP CODE)	SOC. SECURITY/EIN #	AMOUNT
V1				
V2				
V3				
V4				
V5				

Did you obtain a completed form W-10 from each of the above? Yes No

Do you participate in a Employer-Paid dependent care benefits program? Yes No If yes, provide the following:

(1) Name and I.D. # of organization:

(2) Total amount of Employer-Paid dependent care benefits: \$

(3) Qualified expenses paid for tax year: \$







**CHART AA - DO NOT FILL IN UNLESS BOX IS CHECKED ON PAGE ONE OF ORGANIZER**

REMEMBER TO COPY THIS CHART TO USE AS ADDITIONAL BLANKS!

ON THIS CHART ONLY - USE PENNIES

FOR ACCOUNT NAME OR NUMBER: \_\_\_\_\_

PAGE \_\_\_\_\_ OF \_\_\_\_\_

List all deposits using a separate chart for each bank or money market account.  
Enter each deposit TWICE, once in column (1) and then again under the heading  
which best describes the source of the income. Total ALL columns.

NOTE that the total of column (1) MUST equal the totals of columns (2) thru (7)

	NAME OR SOURCE OF DEPOSIT	DATE	TOTAL DEPOSIT COL (1)	TRANSFERS IN COL (2)	FREELANCE INCOME COL (3)	W-2'S COL (4)	EXPENSE REIMBURSE COL (5)	LOANS COL (6)	OTHER EXPLANATION COL (7)
01									_____
02									_____
03									_____
04									_____
05									_____
06									_____
07									_____
08									_____
09									_____
10									_____
11									_____
12									_____
13									_____
14									_____
15									_____
16									_____
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24									_____
25									_____
26									_____
27									_____
28									_____
29									_____
30									_____
31									_____
<b>TOTAL THIS PAGE →</b>			COL (1)	COL (2)	COL (3)	COL (4)	COL (5)	COL (6)	COL (7)
<b>TOTAL FOR ALL PAGES FOR THIS ACCOUNT →</b>									

EDUCATIONAL EXPENSES

**Caution: These expenses qualify for tax credits, 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.**

**STUDENT:**

**THIS COLUMN DESIGNATED FOR:**

Taxpayer			
Spouse			
Dependent: _____			
Dependent: _____			
<b>FOR TUITION CREDIT – Half to Full Time Students ONLY – Qualified Education Institution</b>	XXXXXXXXXXXXX XXXXXXXXXXXXX XXXXXXXXXXXXX	XXXXXXXXXXXXX XXXXXXXXXXXXX XXXXXXXXXXXXX	XXXXXXXXXXXXX XXXXXXXXXXXXX XXXXXXXXXXXXX
Post Secondary - first 2 years			
- after first 2 years			
Fees – Enrollment/Attendance Only			
<b>ONLY COMPLETE IF..... for taxpayer(s) and dependents: if qualifying for tax or penalty free IRA distributions, savings bond interest exclusion, or student loan interest deduction. FOR TAXPAYER(S) ONLY; if deducting job related continuing education expenses</b>	XXXXXXXXXXXXX XXXXXXXXXXXXX XXXXXXXXXXXXX XXXXXXXXXXXXX XXXXXXXXXXXXX XXXXXXXXXXXXX XXXXXXXXXXXXX	XXXXXXXXXXXXX XXXXXXXXXXXXX XXXXXXXXXXXXX XXXXXXXXXXXXX XXXXXXXXXXXXX XXXXXXXXXXXXX XXXXXXXXXXXXX	XXXXXXXXXXXXX XXXXXXXXXXXXX XXXXXXXXXXXXX XXXXXXXXXXXXX XXXXXXXXXXXXX XXXXXXXXXXXXX XXXXXXXXXXXXX
Books / Supplies			
Room / Board			
<b>CONTINUING EDUCATION EXPENSES - education for the taxpayer &amp; spouse only and ONLY if job related.</b>	XXXXXXXXXXXXX XXXXXXXXXXXXX XXXXXXXXXXXXX	XXXXXXXXXXXXX XXXXXXXXXXXXX XXXXXXXXXXXXX	XXXXXXXXXXXXX XXXXXXXXXXXXX XXXXXXXXXXXXX
Tuition and fees			
Seminar fees, etc.			
Books / Supplies			
Travel			