

Prepared By:

Carson & McKinney, CPAs, PLLC
1451 Elm Hill Pike Suite 254
Nashville, TN 37210-5504

Prepared For:

2014 Client Organizer

From:

To:

Carson & McKinney, CPAs, PLLC
1451 Elm Hill Pike Suite 254
Nashville, TN 37210-5504



2014 Client Organizer

This information is complete and correct to the best of my (our) knowledge.

Taxpayer signature _____ Date _____

Spouse signature _____ Date _____

Carson & McKinney, CPAs, PLLC
1451 Elm Hill Pike Suite 254
Nashville, TN 37210-5504
615-367-2476

Dear Client:

This letter is to confirm and specify the terms of our engagement with you and to clarify the nature and extent of the services we will provide. In order to ensure an understanding of our mutual responsibilities, we ask all clients for whom returns are prepared to confirm the following arrangements.

We will prepare your 2014 federal and state income tax returns from information which you will furnish to us. We will not audit or otherwise verify the data you submit, although it may be necessary to ask you for clarification of some of the information. We will furnish you with questionnaires and worksheets to guide you in gathering the necessary information. Your use of such forms will assist in keeping the fee to a minimum.

It is your responsibility to provide all the information required for the preparation of complete and accurate returns. You should retain all the documents, cancelled checks and other data that form the basis of income and deductions. These may be necessary to prove the accuracy and completeness of the returns to a taxing authority. You have the final responsibility for the income tax returns and, therefore, you should review them carefully before you sign them.

Our work in connection with the preparation of your income tax returns does not include any procedures designed to discover defalcations and/or irregularities, should any exist. We will render such accounting and bookkeeping assistance as determined to be necessary for preparation of the income tax returns.

The law provides various penalties that may be imposed when taxpayers understate their tax liability. If you would like information on the amount or the circumstances of these penalties, please contact us.

Your returns may be selected for review by the taxing authorities. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of such government tax examination, we will be available upon request to represent you and will render additional invoices for the time and expenses incurred.

Our fee for these services will be based upon the amount of time required at standard billing rates plus out-of-pocket expenses. All invoices are due and payable upon presentation.

If the foregoing fairly sets forth your understanding, please sign the enclosed copy of this letter in the space indicated and return it to our office. However, if there are other tax returns you expect us to prepare, please inform us by noting so at the end of the return copy of this letter.

We want to express our appreciation for this opportunity to work with you.

Very truly yours,

Carson & McKinney, CPAs, PLLC

Accepted By: _____

Date: _____

Carson & McKinney, CPAs, PLLC
1451 Elm Hill Pike Suite 254
Nashville, TN 37210-5504
615-367-2476

Dear Client:

This Tax Organizer is designed to help you gather the tax information needed to prepare your 2014 personal income tax return. To help you complete the organizer with minimal time and effort, when available, you will find certain information from your 2013 personal income tax return.

In your Tax Organizer, all social security numbers and bank account numbers have been replaced with asterisks (**_*_*_***) and (****1234) to protect your privacy and personal information. If you need to change or update a social security number or bank account information, please contact this office. Do not indicate the social security number or bank account change on your Tax Organizer. When you receive your completed tax return(s), please review all social security numbers and bank account information for accuracy. Report any discrepancies to this office immediately.

Enter 2014 information on the Tax Organizer pages provided. If any information does not apply to you or is incorrect, please draw a line through it or make the necessary corrections.

The Client Questionnaire asks about pertinent tax items necessary for preparing the most accurate tax return possible. Please answer all applicable questions and attach a statement when necessary for additional information not provided in the Client Organizer.

We will also need the following information:

- Forms W-2 for wages, salaries and tips.
- All Forms 1099 for interest, dividends, retirement, miscellaneous income, Social Security, state or local refunds, gambling winnings, etc.
- Brokerage statements showing investment transactions for stocks, bonds, etc.
- Schedule K-1 from partnerships, S corporations, estates and trusts.
- Statements supporting educational expenses, deductions or distributions, including any Forms 1098-T, 1098-E, or 1099-Q.
- All Forms 1095-A for the advance payment of the Premium Tax Credit for lower cost health care coverage under healthcare.gov.
- Statements supporting deductions for mortgage interest, taxes, and charitable contributions (including any Form 1098-C).
- Copies of closing statements regarding the sale or purchase of real property.
- Legal papers for adoption, divorce, or separation involving custody of your dependent children.
- Any tax notices sent to you by the IRS or other taxing authority.
- A copy of your income tax return from last year, if not prepared by this office.

IRS regulations require paid tax preparers who expect to prepare and file 11 or more federal individual or trust tax returns to file them electronically. To comply with this requirement you

return will be electronically filed this year. The benefits of e-filing include a secure way to file tax returns and it provides proof of acceptance that the IRS has accepted your return for processing. Contact this office if you prefer your return be filed on paper.

Thank you for the opportunity to serve you.

Sincerely,

Carson & McKinney, CPAs, PLLC

Questions

Please check the appropriate box and include all necessary details and documentation.

	Yes	No
Personal Information		
Did your marital status change during the year? If yes, explain: _____	p	p
Did you get married to a same-sex spouse in a state that legally recognizes same-sex marriage? If yes, explain: _____	p	p
Did your address change from last year?	p	p
Can you be claimed as a dependent by another taxpayer?	p	p
Did you change any bank accounts that have been used to direct deposit (or direct debit) funds from (or to) the IRS or other taxing authority during the tax year?	p	p
Dependent Information		
Were there any changes in dependents from the prior year? If yes, explain: _____	p	p
Do you have any children under age 19 or a full-time student under age 24 with unearned income in excess of \$2,000?	p	p
Do you have dependents who must file a tax return?	p	p
Did you provide over half the support for any other person(s) other than your dependent children during the year?	p	p
Did you pay for child care while you worked or looked for work?	p	p
Did you pay any expenses related to the adoption of a child during the year?	p	p
If you are divorced or separated with child(ren), do you have a divorce decree or other form of separation agreement which establishes custodial responsibilities?	p	p
Purchases, Sales and Debt Information		
Did you start a new business or purchase rental property during the year?	p	p
Did you acquire a new or additional interest in a partnership or S corporation?	p	p
Did you sell, exchange, or purchase any real estate during the year?	p	p
Did you purchase or sell a principal residence during the year?	p	p
Did you foreclose or abandon a principal residence or real property during the year?	p	p
Did you acquire or dispose of any stock during the year?	p	p
Did you take out a home equity loan this year?	p	p
Did you refinance a principal residence or second home this year?	p	p
Did you sell an existing business, rental, or other property this year?	p	p
Did you lend money with the understanding of repayment and this year and it became totally uncollectable?	p	p
Did you have any debts canceled or forgiven this year, such as home mortgage or student loans?	p	p
Did you purchase a qualified plug-in electric drive vehicle or qualified fuel cell vehicle this year?	p	p
Income Information		
Did you have any foreign income or pay any foreign taxes during the year, directly or indirectly, such as from investment accounts, partnerships or a foreign employer?	p	p
Did you receive any income from property sold prior to this year?	p	p
Did you receive any unemployment benefits during the year?	p	p
Did you receive any disability income during the year?	p	p
Did you receive tip income not reported to your employer this year?	p	p

Did any of your life insurance policies mature, or did you surrender any policies?	p	p
Did you receive any awards, prizes, hobby income, gambling or lottery winnings?	p	p
Do you expect a large fluctuation in income, deductions, or withholding next year?	p	p

Retirement Information

Are you an active participant in a pension or retirement plan?	p	p
Did you receive any Social Security benefits during the year?	p	p
Did you make any withdrawals from an IRA, Roth, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan?	p	p
Did you receive any lump-sum payments from a pension, profit sharing or 401(k) plan?	p	p
Did you make any contributions to an IRA, Roth, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan?	p	p

Education Information

Did you, your spouse, or your dependents attend a post-secondary school during the year, or plan to attend one in the coming year?	p	p
Did you have any educational expenses during the year on behalf of yourself, your spouse, or a dependent?	p	p
Did anyone in your family receive a scholarship of any kind during the year?	p	p
Did you make any withdrawals from an education savings or 529 Plan account?	p	p
Did you pay any student loan interest this year?	p	p
Did you cash any Series EE or I U.S. Savings bonds issued after 1989?	p	p
Did you make any contributions to an education savings or 529 Plan account?	p	p

Health Care Information

Did you have qualifying health care coverage, such as employer-sponsored coverage or government-sponsored coverage (i.e. Medicare/Medicaid) for every month of 2014 for your family? "Your family" for health care coverage refers to you, your spouse if filing jointly, and anyone you can claim as a dependent.	p	p
Did anyone in your family qualify for an exemption from the health care coverage mandate?	p	p
Did you enroll for lower cost Marketplace Coverage through healthcare.gov under the Affordable Care Act? If yes, please provide any Form(s) 1095-A you received.	p	p
Did you make any contributions to a Health savings account (HSA) or Archer MSA?	p	p
Did you receive any distributions from a Health savings account (HSA), Archer MSA, or Medicare Advantage MSA this year?	p	p
Did you pay long-term care premiums for yourself or your family?	p	p
If you are a business owner, did you pay health insurance premiums for your employees this year?	p	p

Itemized Deduction Information

Did you incur a casualty or theft loss or any condemnation awards during the year?	p	p
Did you pay out-of-pocket medical expenses (Co-pays, prescription drugs, etc.)?	p	p
Did you make any cash or noncash charitable contributions (clothes, furniture, etc.)? If yes, please provide evidence such as a receipt from the donee organization, a canceled check, or record of payment, to substantiate all contributions made.	p	p
Did you donate a vehicle or boat during the year? If yes, attach Form 1098-C or other written acknowledgement from the donee organization.	p	p
Did you have an expense account or allowance during the year?	p	p
Did you use your car on the job, for other than commuting?	p	p
Did you work out of town for part of the year?	p	p
Did you have any expenses related to seeking a new job during the year?	p	p
Did you make any major purchases during the year (cars, boats, etc.)?	p	p
Did you make any out-of-state purchases (by telephone, internet, mail, or in person) for which the seller did not collect state sales or use tax?	p	p

Miscellaneous Information

Did you make gifts of more than \$14,000 to any individual?	p	p
Did you utilize an area of your home for business purposes?	p	p
Did you engage in any bartering transactions?	p	p
Did you retire or change jobs this year?	p	p
Did you incur moving costs because of a job change?	p	p
Did you pay any individual as a household employee during the year?	p	p
Did you make energy efficient improvements to your main home this year?	p	p
Did you receive a distribution from, or were you a grantor or transferor for a foreign trust?	p	p
Did you have a financial interest in or signature authority over a financial account such as a bank account, securities account, or brokerage account, located in a foreign country?	p	p
Do you have any foreign financial accounts, foreign financial assets, or hold interest in a foreign entity?	p	p
Did you receive correspondence from the State or the Internal Revenue Service? If yes, explain: _____	p	p
Did you receive an Identity Protection PIN from the Internal Revenue Service or have you been a victim of identity theft? If yes, attach the IRS letter.	p	p
Do you want to designate \$3 to the Presidential Election Campaign Fund? If you check yes, it will not change your tax or reduce your refund.	p	p

Client Organizer Topical Index

This client organizer topical index is designed to help you quickly locate the items listed. To use the index just locate the topic and refer to the page number listed. The page number corresponds to the number printed in the top right corner of your organizer sheets. Please note this organizer is customized specifically for you, and may not contain all of the pages listed here.

Topic	Page	Topic	Page
Adoption expenses	77	Fuel tax credit	79, 80, 81
Affordable Care Act Health Coverage	67, 78	Gambling winnings	7, 15, 17
Alaska Permanent Fund dividends	15, 70	Gambling losses	54
Alimony paid	46	Health savings account (HSA)	43, 44
Alimony received	15	Household employee taxes	71
Annuity payments received	7, 21	Installment sales	38, 39
Automobile information -		Interest income	8, 10
Business or profession	65	Interest paid	53
Employee business expense	57	Investment expenses	54
Farm, Farm Rental	65	Investment interest expenses	53
Rent and royalty	65	IRA contributions	23
Bank account information	3	IRA distributions	7, 21
Business income and expenses	25, 26, 27	Like-kind exchange of property	40
Business use of home	64	Long-term care services and contracts (LTC)	44
Cancellation of debt	16	Medical and dental expenses	52
Casualty and theft losses, business	60, 62	Medical savings account (MSA)	43, 44
Casualty and theft losses, personal	61, 63	Minister earnings and expenses	9, 25, 56, 68
Child and dependent care expenses	73	Miscellaneous income	15, 15a, 15b
Children's interest and dividend	69, 70	Miscellaneous adjustments	46
Charitable contributions	54, 58, 59	Miscellaneous itemized deductions	54
Contracts and straddles	19	Mortgage interest expense	53, 55
Dependent care benefits received	9	Moving expenses	45
Dependent information	1, 5	Partnership income	7, 35
Depreciable asset acquisitions and dispositions -		Payments from Qualified Education Programs (1099-Q)	7, 50
Business or profession	89, 90	Pension distributions	7, 21
Employee business expense	89, 90	Personal property taxes paid	52
Farm, Farm Rental	89, 90	Railroad retirement benefits	22
Rent and royalty	89, 90	Real estate taxes	52
Direct deposit information	3	REMIC's	13
Disability income	21, 74	Rent and royalty, vacation home, income and expenses	28, 29
Dividend income	8, 11	Residential energy credit	75
Early withdrawal penalty	10	Roth IRA contributions	23
Education Credits and tuition and fees deduction	49	S corporation income	7, 18, 35
Education Savings Account & Qualified Tuition Program	50	Sale of business property	38, 39
Electronic filing	4	Sale of personal residence	37
Email address	2	Sale of stock, securities, and other capital assets	14, 14a
Employee business expenses	56	Self-employed health insurance premiums	26, 30, 46
Estate income	7, 36	Self-employed Keogh, SEP and SIMPLE plan contributions	24
Excess farm losses	84	Seller-financed mortgage interest received	12
Farm income and expenses	30, 31, 32	Social security benefits received	22
Farm rental income and expenses	33, 34	State and local income tax refunds	15
Federal estimate payments	5	State & local estimate payments	6
Federal student aid application information (FAFSA)	51	State & local withholding	9, 17, 21
Federal withholding	9, 17, 21, 22	Statutory employee	9, 25
First-time homebuyer credit repayment	72	Student loan interest paid	48
Foreign bank accounts & financial assets	86, 87	Taxes paid	52
Foreign dividend income	11	Trust income	36
Foreign earned income & housing deduction	41, 42	Unemployment compensation	15
Foreign employer compensation	20	Unreported tip or unreported wage income	66
Foreign interest income	10	U.S. savings bonds educational exclusion	47
Foreign taxes paid	76	Wages and salaries	7, 9

Please note the following conventions used throughout your client organizer: T/S/J and T/S headings should be used to indicate if an item belongs to the (T)axpayer, (S)pouse, or (J)oint. Also, if an item did not occur in your resident state, please indicate the state's postal code abbreviation in which the item occurred. Control totals and [] numbers are for preparer use only.

Form ID: 1040 Personal Information 1

Filing (Marital) status code (1 = Single, 2 = Married filing joint, 3 = Married filing separate, 4 = Head of household, 5 = Qualifying widow(er)) 2[1]
 Mark if you were married but living apart all year ___[2]
 Mark if your nonresident alien spouse does not have an Individual Taxpayer Identification Number (ITIN) ___[3]

	Taxpayer	Spouse
Social security number	_____ [4]	_____ [5]
First name	_____ [6]	_____ [7]
Last name	_____ [8]	_____ [9]
Occupation	_____ [10]	_____ [11]
Designate \$3.00 to the presidential election campaign fund? (1 = Yes, 2 = No, 3 = Blank)	<u>2</u> [12]	___ [14]
Mark if dependent of another taxpayer	___ [15]	___ [16]
Taxpayer with income less than 1/2 support age 18 or 19 - 23 full-time student? (Y, N)	___ [17]	
Mark if legally blind	___ [20]	___ [21]
Date of birth	_____ [22]	_____ [24]
Date of death	_____ [26]	_____ [27]
Work/daytime telephone number/ext number	_____ [28] _____ [29]	_____ [30] _____ [31]
Home/evening telephone number	_____ [32]	_____ [33]
Do you authorize us to discuss your return with the IRS? (Y, N)	<u>Y</u> [34]	

Present Mailing Address

Address _____ [38]
 Apartment number _____ [39]
 City, state postal code, zip code _____ [40] _____ [41] _____ [42]
 Foreign country name _____ [44]
 In care of addressee _____ [47]

Dependent Information

(*Please refer to Dependent Codes located at the bottom)

First Name ^[48]	Last Name	Date of Birth	Social Security No.	Relationship	Months in home	***Dep Codes * **	Care expenses paid for dependent
_____	_____	_____	_____	_____	___	___	___
_____	_____	_____	_____	_____	___	___	___
_____	_____	_____	_____	_____	___	___	___
_____	_____	_____	_____	_____	___	___	___
_____	_____	_____	_____	_____	___	___	___
_____	_____	_____	_____	_____	___	___	___
_____	_____	_____	_____	_____	___	___	___
_____	_____	_____	_____	_____	___	___	___
_____	_____	_____	_____	_____	___	___	___
_____	_____	_____	_____	_____	___	___	___
_____	_____	_____	_____	_____	___	___	___
_____	_____	_____	_____	_____	___	___	___
_____	_____	_____	_____	_____	___	___	___
_____	_____	_____	_____	_____	___	___	___
_____	_____	_____	_____	_____	___	___	___
_____	_____	_____	_____	_____	___	___	___
_____	_____	_____	_____	_____	___	___	___
_____	_____	_____	_____	_____	___	___	___
_____	_____	_____	_____	_____	___	___	___
_____	_____	_____	_____	_____	___	___	___
_____	_____	_____	_____	_____	___	___	___
_____	_____	_____	_____	_____	___	___	___

Name of child who lived with you but is not your dependent _____ [49]
 Social security number of qualifying person _____ [50]

Dependent Codes

*Basic 1 = Child who lived with you 2 = Child who did not live with you 3 = Other dependent 5 = Qualifying child for Earned Income Credit only 6 = Children who lived with you, but do not qualify for Earned Income Credit 7 = Children who lived with you, but do not qualify for Child Tax Credit 8 = Children who lived with you, but do not qualify for Child Tax Credit or Earned Income Credit	**Other 1 = Student (Age 19 - 23) 2 = Disabled dependent 3 = Dependent who is both a student and disabled
--	--

***Months
 77 = Reported on odd year return
 88 = Reported on even year return
 99 = Not reported on return

Preparer - Enter on Screen Contact

Tax matters person (Indicate which spouse handles tax return related questions) (Blank = Both, T = Taxpayer, S = Spouse) _____ [8]

Taxpayer email address _____ [9]

Spouse email address _____ [10]

Taxpayer

Spouse

Fax telephone number _____ [11] _____ [19]

Mobile telephone number _____ [12] _____ [20]

Mobile telephone #2 number _____ [13] _____ [21]

Pager number _____ [14] _____ [22]

Other: _____ [15] _____ [23]

 Telephone number _____ [16] _____ [24]

 Extension _____ [17] _____ [25]

Preferred method of contact:

 Email, Work phone, Home phone, Fax, Mobile phone, Mobile phone #2 _____ [18] _____ [26]

NOTES/QUESTIONS:

If you would like to have a refund direct deposited into or a balance due debited from your bank account(s), please enter information in the fields below. Note that electronic funds will be withdrawn only from the primary account listed below.

Primary account:

Financial institution routing transit number _____ [1]
 Name of financial institution _____ [2]
 Your account number _____ [3]
 Type of account (1 = Savings, 2 = Checking, 3 = IRA*) _____ [4]
 Mark if married filing jointly and this is a joint account (Both taxpayer and spouse names are on the account) _____ [5]
 Mark if financial institution is foreign based (Not located in the territorial jurisdiction of the United States) _____ [6]
 Enter the maximum dollar amount, or percentage of total refund Dollar _____ [7] or Percent (xxx.xx) _____ [8]

Secondary account #1:

Financial institution routing transit number _____ [23]
 Name of financial institution _____ [24]
 Your account number _____ [25]
 Type of account (1 = Savings, 2 = Checking, 3 = IRA*) _____ [26]
 Mark if married filing jointly and this is a joint account (Both taxpayer and spouse names are on the account) _____ [27]
 Mark if financial institution is foreign based (Not located in the territorial jurisdiction of the United States) _____ [28]
 Enter the maximum dollar amount, or percentage of total refund Dollar _____ [9] or Percent (xxx.xx) _____ [10]

Secondary account #2:

Financial institution routing transit number _____ [29]
 Name of financial institution _____ [30]
 Your account number _____ [31]
 Type of account (1 = Savings, 2 = Checking, 3 = IRA*) _____ [32]
 Mark if married filing jointly and this is a joint account (Both taxpayer and spouse names are on the account) _____ [33]
 Mark if financial institution is foreign based (Not located in the territorial jurisdiction of the United States) _____ [34]
 Enter the maximum dollar amount, or percentage of total refund Dollar _____ [13] or Percent (xxx.xx) _____ [14]

*Refunds may only be direct deposited to established traditional, Roth or SEP-IRA accounts. Make sure direct deposits will be accepted by the bank or financial institution.

Refund - U.S. Series I Savings Bond Purchases
--

A tax refund may be used to buy up to \$5,000 of U.S. Series I Savings bonds and registered for up to three different persons. If you would like to purchase U.S. Series I Savings bonds (in increments of \$50) with your refund, if applicable, please complete the following information. Please note you may enter only one name per registration (with exception of married filing joint returns) and must enter the party's given name, do not use nicknames.

Indicate either a maximum dollar amount (up to \$5,000), or percentage of refund you would like used to purchase bonds

The bonds will be registered to the name(s) on the return. For married filing joint returns this means the bonds will be registered in both names listed on the return.

To register the bonds separately, leave these fields blank and use the fields provided below.

Enter either a dollar amount or percent, but not both Dollar _____ [11] or Percent (xxx.xx) _____ [12]

Bond information for someone other than taxpayer and spouse, if married filing jointly

Maximum dollar amount (up to \$5,000), or percentage of refund used to purchase bonds Dollar _____ [15] or Percent (xxx.xx) _____ [16]
 Owner's name (First Last) _____ [36] _____ [37]
 Co-owner or beneficiary (First Last) _____ [38] _____ [39]
 Mark if the name listed above is a beneficiary _____ [40]

Bond information for someone other than taxpayer and spouse, if married filing jointly

Maximum dollar amount (up to \$5,000), or percentage of refund used to purchase bonds Dollar _____ [19] or Percent (xxx.xx) _____ [20]
 Owner's name (First Last) _____ [41] _____ [42]
 Co-owner or beneficiary (First Last) _____ [43] _____ [44]
 Mark if the name listed above is a beneficiary _____ [45]

If you have an overpayment of 2014 taxes, do you want the excess:

Refunded _____ [47]

Applied to 2015 estimated tax liability _____ [48]

Do you expect a considerable change in your 2015 income? (Y, N) _____ [49]

If yes, please explain any differences:

_____ [50]

_____ [51]

_____ [52]

_____ [53]

Do you expect a considerable change in your deductions for 2015? (Y, N) _____ [54]

If yes, please explain any differences:

_____ [55]

_____ [56]

_____ [57]

_____ [58]

Do you expect a considerable change in the amount of your 2015 withholding? (Y, N) _____ [59]

If yes, please explain any differences:

_____ [60]

_____ [61]

_____ [62]

_____ [63]

Do you expect a change in the number of dependents claimed for 2015? (Y, N) _____ [64]

If yes, please explain any differences:

_____ [65]

_____ [66]

_____ [67]

_____ [68]

Mark if you use the Electronic Federal Tax Payment System (EFTPS) to pay your estimated taxes _____ [69]

2014 Federal Estimated Tax Payments

2013 overpayment applied to 2014 estimates + _____ [1]

Mark if you paid the calculated amounts on the dates due indicated below. Skip the remaining fields. _____ [4]

If your estimated payments were not made on the date due or were for an amount other than the calculated amount below, please enter the actual date and amount paid.

	Date Due	Date Paid if After Date Due	Amount Paid	Calculated Amount
1st quarter payment	4/15/14	_____ [5]	+ _____ [6]	_____
2nd quarter payment	6/16/14	_____ [7]	+ _____ [8]	_____
3rd quarter payment	9/15/14	_____ [9]	+ _____ [10]	_____
4th quarter payment	1/15/15	_____ [11]	+ _____ [12]	_____
Additional payment		_____ [13]	+ _____ [14]	_____

NOTES/QUESTIONS:

Form ID: St Pmt 2014 State Estimated Tax Payments 6

Taxpayer/Spouse/Joint (T, S, J) _____ [1]
 State postal code _____ [2]

Amount paid with 2013 return + _____ [3]
 2013 overpayment applied to '14 estimates + _____ [4]
 Treat calculated amounts as paid _____ [8]

	Date Paid		Amount Paid	Calculated Amount
1st quarter payment	_____ [9]	+	_____ [10]	_____ _____ _____ _____
2nd quarter payment	_____ [11]	+	_____ [12]	
3rd quarter payment	_____ [13]	+	_____ [14]	
4th quarter payment	_____ [15]	+	_____ [16]	
Additional payment	_____ [17]	+	_____ [18]	

2014 City Estimated Tax Payments

City #1	City #2
City name _____ [28]	City name _____ [50]
Amount paid with 2013 return + _____ [31]	Amount paid with 2013 return + _____ [53]
2013 overpayment applied to '14 estimates + _____ [32]	2013 overpayment applied to '14 estimates + _____ [54]
Treat calculated amounts as paid _____ [36]	Treat calculated amounts as paid _____ [58]

	Date Paid		Amount Paid		Date Paid		Amount Paid
1st quarter payment	_____ [37]	+	_____ [38]	1st quarter payment	_____ [59]	+	_____ [60]
2nd quarter payment	_____ [39]	+	_____ [40]	2nd quarter payment	_____ [61]	+	_____ [62]
3rd quarter payment	_____ [41]	+	_____ [42]	3rd quarter payment	_____ [63]	+	_____ [64]
4th quarter payment	_____ [43]	+	_____ [44]	4th quarter payment	_____ [65]	+	_____ [66]

Calculated Amount

1st quarter payment	_____
2nd quarter payment	_____
3rd quarter payment	_____
4th quarter payment	_____

Calculated Amount

1st quarter payment	_____
2nd quarter payment	_____
3rd quarter payment	_____
4th quarter payment	_____

City #3	City #4
City name _____ [72]	City name _____ [94]
Amount paid with 2013 return + _____ [75]	Amount paid with 2013 return + _____ [97]
2013 overpayment applied to '14 estimates + _____ [76]	2013 overpayment applied to '14 estimates + _____ [98]
Treat calculated amounts as paid _____ [80]	Treat calculated amounts as paid _____ [102]

	Date Paid		Amount Paid		Date Paid		Amount Paid
1st quarter payment	_____ [81]	+	_____ [82]	1st quarter payment	_____ [103]	+	_____ [104]
2nd quarter payment	_____ [83]	+	_____ [84]	2nd quarter payment	_____ [105]	+	_____ [106]
3rd quarter payment	_____ [85]	+	_____ [86]	3rd quarter payment	_____ [107]	+	_____ [108]
4th quarter payment	_____ [87]	+	_____ [88]	4th quarter payment	_____ [109]	+	_____ [110]

Calculated Amount

1st quarter payment	_____
2nd quarter payment	_____
3rd quarter payment	_____
4th quarter payment	_____

Calculated Amount

1st quarter payment	_____
2nd quarter payment	_____
3rd quarter payment	_____
4th quarter payment	_____

Wages and Salaries #1

Please provide all copies of Form W-2.

2014 Information

Prior Year Information

Taxpayer/Spouse (T, S) _____ [1]

Employer name _____ [3]

Were these wages earned for service as: (1 = Minister, 2 = Military, 3 = Farming / Fishing, 4 = National Guard) _____ [5]

Mark if this is your current employer _____ [6]

Federal wages and salaries (Box 1) + _____ [10]

Federal tax withheld (Box 2) + _____ [12]

Social security wages (Box 3) (If different than federal wages) + _____ [14]

Social security tax withheld (Box 4) + _____ [16]

Medicare wages (Box 5) (If different than federal wages) + _____ [18]

Medicare tax withheld (Box 6) + _____ [21]

SS tips (Box 7) + _____ [23]

Allocated tips (Box 8) + _____ [25]

Dependent care benefits (Box 10) + _____ [27]

Box 13 -

 Statutory employee _____ [29]

 Retirement plan _____ [30]

 Third-party sick pay _____ [31]

State postal code (Box 15) _____ [32]

State wages (Box 16) (If different than federal wages) + _____ [34]

State tax withheld (Box 17) + _____ [36]

Local wages (Box 18) + _____ [38]

Local tax withheld (Box 19) + _____ [40]

Name of locality (Box 20) _____ [43]

Control Totals +

Wages and Salaries #2

Please provide all copies of Form W-2.

2014 Information

Prior Year Information

Taxpayer/Spouse (T, S) _____ [1]

Employer name _____ [3]

Were these wages earned for service as: (1 = Minister, 2 = Military, 3 = Farming / Fishing, 4 = National Guard) _____ [5]

Mark if this your current employer _____ [6]

Federal wages and salaries (Box 1) + _____ [10]

Federal tax withheld (Box 2) + _____ [12]

Social security wages (Box 3) (If different than federal wages) + _____ [14]

Social security tax withheld (Box 4) + _____ [16]

Medicare wages (Box 5) (If different than federal wages) + _____ [18]

Medicare tax withheld (Box 6) + _____ [21]

SS tips (Box 7) + _____ [23]

Allocated tips (Box 8) + _____ [25]

Dependent care benefits (Box 10) + _____ [27]

Box 13 -

 Statutory employee _____ [29]

 Retirement plan _____ [30]

 Third-party sick pay _____ [31]

State postal code (Box 15) _____ [32]

State wages (Box 16) (If different than federal wages) + _____ [34]

State tax withheld (Box 17) + _____ [36]

Local wages (Box 18) + _____ [38]

Local tax withheld (Box 19) + _____ [40]

Name of locality (Box 20) _____ [43]

Control Totals +

Income Form ID: W2

Please provide copies of all Form 1099-INT or other statements reporting interest income.
 *Whole numbers will be treated as \$ amounts. Enter percentages in the XXX.XX format. For example, enter 100% as 100.00 or 75.5% as 75.50.

T/S/J	Type Code (**See codes below)	Interest Income [1]	Tax Exempt Income	Penalty on Early Withdrawal	U.S. Obligations* \$ or %	Tax Exempt* \$ or %	Foreign Taxes Paid	Prior Year Information
	1	Payer						
		Amounts	+					
	2	Payer						
		Amounts	+					
	3	Payer						
		Amounts	+					
	4	Payer						
		Amounts	+					
	5	Payer						
		Amounts	+					
	6	Payer						
		Amounts	+					
	7	Payer						
		Amounts	+					
	8	Payer						
		Amounts	+					
	9	Payer						
		Amounts	+					
	10	Payer						
		Amounts	+					

**Interest Codes		
Blank = Regular Interest	4 = Accrued Interest	6 = ABP Adjustment
3 = Nominee Distribution	5 = OID Adjustment	7 = Series EE & I Bond

Please provide copies of all Form 1099-DIV or other statements reporting dividend income.

*Whole numbers will be treated as \$ amounts. Enter percentages in the XXX.XX format. For example, enter 100% as 100.00 or 75.5% as 75.50.

T S J	Type Code (**See codes below)	Ordinary Dividends	Qualified Dividends [2]	Total Cap Gain Distributions	Section 1250	Sec. 1202	28% Capital Gain	Tax Exempt Dividends	U.S. Obligations* \$ or %	Tax Exempt* \$ or %	Foreign Taxes Paid	Prior Year Information
	1	Payer										
		Amounts +										
	2	Payer										
		Amounts +										
	3	Payer										
		Amounts +										
	4	Payer										
		Amounts +										
	5	Payer										
		Amounts +										
	6	Payer										
		Amounts +										
	7	Payer										
		Amounts +										
	8	Payer										
		Amounts +										
	9	Payer										
		Amounts +										
	10	Payer										
		Amounts +										

**Dividend Codes	
Blank = Other	3 = Nominee

	2014 Information		Prior Year Information
	Taxpayer	Spouse	
State and local income tax refunds		+ _____ [1]	_____
Alimony received	+ _____ [3]	+ _____ [4]	_____
Unemployment compensation	+ _____ [8]	+ _____ [9]	_____
Unemployment compensation federal withholding	+ _____ [8]	+ _____ [9]	_____
Unemployment compensation state withholding	+ _____ [8]	+ _____ [9]	_____
Unemployment compensation repaid	+ _____ [11]	+ _____ [12]	_____
Alaska Permanent Fund dividends	+ _____ [17]	+ _____ [18]	_____

T/S/J	Self-Employment Income? (Y, N)		2014 Information	Prior Year Information
		Other income, such as: Commissions, Jury pay, Director fees, Taxable scholarships		
—	—	_____	+ _____ [14]	_____
—	—	_____	+ _____	_____
—	—	_____	+ _____	_____
—	—	_____	+ _____	_____
—	—	_____	+ _____	_____
—	—	_____	+ _____	_____
—	—	_____	+ _____	_____
—	—	_____	+ _____	_____
—	—	_____	+ _____	_____
—	—	_____	+ _____	_____
—	—	_____	+ _____	_____
—	—	_____	+ _____	_____
—	—	_____	+ _____	_____
—	—	_____	+ _____	_____
—	—	_____	+ _____	_____
—	—	_____	+ _____	_____
—	—	_____	+ _____	_____
—	—	_____	+ _____	_____
—	—	_____	+ _____	_____
—	—	_____	+ _____	_____
—	—	_____	+ _____	_____
—	—	_____	+ _____	_____
—	—	_____	+ _____	_____
—	—	_____	+ _____	_____
—	—	_____	+ _____	_____
—	—	_____	+ _____	_____
—	—	_____	+ _____	_____
—	—	_____	+ _____	_____

NOTES/QUESTIONS:

Social Security, Tier 1 Railroad Benefits

Please provide a copy of Form(s) SSA-1099 or RRB-1099

Taxpayer/Spouse (T, S)

__ [1]

State postal code

__ [2]

Social Security Benefits

If you received a Form SSA - 1099, please complete the following information:

Net Benefits for 2014 (Box 3 minus Box 4) (Box 5)

2014 Information
+ _____ [8]

Prior Year Information

Voluntary Federal Income Tax Withheld (Box 6)

+ _____ [10]

From the DESCRIPTION OF AMOUNT IN BOX 3 area of Form SSA-1099:

Medicare premiums

+ _____ [12]

Prescription drug (Part D) premiums

+ _____ [14]

Tier 1 Railroad Benefits

If you received a Form RRB - 1099, please complete the following information:

Net Social Security Equivalent Benefit:

Portion of Tier 1 Paid in 2014 (Box 5)

2014 Information
+ _____ [22]

Prior Year Information

Federal Income Tax Withheld (Box 10)

+ _____ [25]

Medicare Premium Total (Box 11)

+ _____ [27]

Additional Information About Benefits Received

Additional information about the benefits received not reported above. For example did you repay any benefits in 2014 or receive any prior year benefits in 2014. This information will be reported in the SSA-1099 DESCRIPTION OF AMOUNT IN BOX 3 area or in the RRB-1099 Boxes 7 through 9.

NOTES/QUESTIONS:

Form ID: IRA	Traditional IRA	23
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	Taxpayer	Spouse
Are you or your spouse (if MFJ or MFS) covered by an employer's retirement plan? (Y, N)	__ [1]	__ [2]
Do you want to contribute the maximum allowable traditional IRA contribution amount? If yes, enter the applicable code: (1 = Deductible only, 2 = Both deductible and nondeductible)	__ [3]	__ [4]
Enter the total traditional IRA contributions made for use in 2014	+ _____ [5]	+ _____ [6]
	Taxpayer	Spouse
Enter the nondeductible contribution amount made for use in 2014	+ _____ [11]	+ _____ [12]
Enter the nondeductible contribution amount made in 2015 for use in 2014	+ _____ [13]	+ _____ [14]
Traditional IRA basis	+ _____ [15]	+ _____ [16]
Value of all your traditional IRA's on December 31, 2014:		
_____	+ _____ [17]	+ _____ [18]
_____	+	_____
_____	+	_____
_____	+	_____
_____	+	_____

Roth IRA

Please provide copies of any 1998 through 2013 Form 8606 not prepared by this office

	Taxpayer	Spouse
Mark if you want to contribute the maximum Roth IRA contribution	__ [27]	__ [28]
Enter the total Roth IRA contributions made for use in 2014	+ _____ [29]	+ _____ [30]
Enter the total amount of Roth IRA conversion recharacterizations for 2014	+ _____ [37]	+ _____ [38]
Enter the total contribution Roth IRA basis on December 31, 2013	+ _____ [41]	+ _____ [42]
Enter the total Roth IRA contribution recharacterizations for 2014	+ _____ [43]	+ _____ [44]
Enter the Roth conversion IRA basis on December 31, 2013	+ _____ [45]	+ _____ [46]
Value of all your Roth IRA's on December 31, 2014:		
_____	+ _____ [47]	+ _____ [48]
_____	+	_____
_____	+	_____
_____	+	_____
_____	+	_____

NOTES/QUESTIONS:

Alimony Paid:

T/S/J	Recipient name	Recipient SSN	2014 Information	Prior Year Information
			+	
Address				
			+	
Address				
			+	
Address				

	2014 Information		Prior Year Information
	Taxpayer	Spouse	
Educator expenses:			
	+	+	
	[3]	[4]	
	+	+	
Self-employed health insurance premiums: (Not entered elsewhere)			
	+	+	
	[6]	[7]	
	+	+	
Self-employed long-term care premiums: (Not entered elsewhere)			
	+	+	
	[9]	[10]	
	+	+	
Other adjustments:			
	+	+	
	[14]	[15]	
	+	+	
	+	+	
	+	+	
	+	+	
	+	+	
	+	+	
	+	+	
	+	+	
	+	+	
	+	+	
	+	+	
	+	+	
	+	+	

NOTES/QUESTIONS:

T/S/J	2014 Information	Prior Year Information
Medical and dental expenses, such as: Doctors, Dentists, Hospital/nursing home fees, Lab/x-ray fees, Medical supplies, Hearing aids, Eyeglasses/contact lenses, and Insurance reimbursements received		
__ [1] _____	+ _____ [2]	_____ _____ _____ _____ _____ _____ _____ _____ _____ _____
____	+ _____	
____	+ _____	
____	+ _____	
____	+ _____	
____	+ _____	
Medical insurance premiums you paid: (Do not include pre-tax amounts paid by an employer-sponsored plan or amounts entered elsewhere, such as amounts paid for your self-employed business (Sch C, Sch F, Sch K-1, etc.) or Medicare premiums entered on Form SSA-1099.)		
__ [4] _____	+ _____ [5]	
____	+ _____	
____	+ _____	
Long-term care premiums you paid: (Do not include pre-tax amounts paid by an employer-sponsored plan or amounts entered elsewhere, such as amounts paid for your self-employed business (Sch C, Sch F, Sch K-1, etc.))		
__ [7] _____	+ _____ [8]	
____	+ _____	
Prescription medicines and drugs:		
__ [10] _____	+ _____ [11]	
____	+ _____	
____	+ _____	
__ [13] Miles driven for medical items	_____ [14]	

Schedule A - Tax Expenses

T/S/J	2014 Information	Prior Year Information
State/local income taxes paid:		
__ [18] _____	+ _____ [19]	_____ _____ _____ _____ _____ _____ _____ _____ _____
____	+ _____	
____	+ _____	
____	+ _____	
____	+ _____	
2013 state and local income taxes paid in 2014:		
__ [21] _____	+ _____ [22]	
____	+ _____	
____	+ _____	
Real estate taxes paid:		
__ [24] _____	+ _____ [25]	
____	+ _____	
____	+ _____	
Personal property taxes:		
__ [27] _____	+ _____ [28]	
____	+ _____	
Other taxes, such as: foreign taxes and State disability taxes		
__ [30] _____	+ _____ [31]	
____	+ _____	
____	+ _____	
Sales tax paid on major purchases:		
__ [36] _____	+ _____ [37]	
____	+ _____	
Sales tax paid on actual expenses:		
__ [39] _____	+ _____ [40]	
____	+ _____	
____	+ _____	

T/S/J	Home mortgage interest: From Form 1098	2014 Interest Paid ^{2]}	2014 Points Paid	Type*	2014 Mortgage Ins. Premiums Paid	Prior Year Information
[1]	_____	+	_____	+	_____	
—	_____	+	_____	+	_____	
—	_____	+	_____	+	_____	
—	_____	+	_____	+	_____	
—	_____	+	_____	+	_____	
—	_____	+	_____	+	_____	
—	_____	+	_____	+	_____	
—	_____	+	_____	+	_____	

***Mortgage Types**

Blank = Used to buy, build or improve main/qualified second home
 1 = Not used to buy, build, improve home or investment
 2 = Used to pay off previous mortgage
 3 = Used to pay off previous mortgage, excess proceeds invested
 4 = Taken out before 7/1/82 and secured by home used by taxpayer

T/S/J	Payee's Name Other, such as: Home mortgage interest paid to individuals	SSN or EIN	2014 Information	Prior Year Information
[4]	_____	_____	+	[5]
Address _____				
City, state and zip code _____				
_____		+		
Address _____				
City, state and zip code _____				
_____		+		
Address _____				
City, state and zip code _____				

T/S/J Name and address of other person who received Form 1098 for jointly liable mortgage interest you paid -

— Payer's/Borrower's name _____ [7]
 Street Address _____
 City/State/Zip code _____

Refinancing Points paid in 2014 -
 Taxpayer/Spouse/Joint (T, S, J) _____ [11]
 Recipient/Lender name _____
 Total points paid at time of refinance _____
 Percentage of principal exceeding original mortgage (For AMT adjustment) _____
 Points deemed as paid in 2014 (Preparer use only) + _____ [12]
 Date of refinance _____
 Term of new loan (in months) _____
 Reported on Form 1098 in 2014 _____
 Taxpayer/Spouse/Joint (T, S, J) _____
 Recipient/Lender name _____
 Total points paid at time of refinance _____
 Percentage of principal exceeding original mortgage (For AMT adjustment) _____
 Points deemed as paid in 2014 (Preparer use only) + _____
 Date of refinance _____
 Term of new loan (in months) _____
 Reported on Form 1098 in 2014 _____

T/S/J	Investment interest expense, other than on Schedule(s) K-1:	2014 Information	Prior Year Information
[15]	_____	+	[16]
—	_____	+	
—	_____	+	
—	_____	+	
—	_____	+	
—	_____	+	
—	_____	+	
—	_____	+	

T/S/J	2014 Information	Prior Year Information
Contributions made by cash or check (including out-of-pocket expenses)		
__ [2] _____	+ _____ [3]	
— _____	+ _____	
— _____	+ _____	
— _____	+ _____	
— _____	+ _____	
— _____	+ _____	
— _____	+ _____	
— _____	+ _____	
— _____	+ _____	
— _____	+ _____	
— _____	+ _____	
— _____	+ _____	
— _____	+ _____	
— _____	+ _____	
__ [5] Volunteer miles driven _____	_____ [6]	
Noncash items, such as: Goodwill/Salvation Army/clothing/household goods		
__ [8] _____	+ _____ [9]	
— _____	+ _____	
— _____	+ _____	
— _____	+ _____	
— _____	+ _____	
— _____	+ _____	
— _____	+ _____	

Miscellaneous Deductions

T/S/J	2014 Information	Prior Year Information	
Unreimbursed expenses, such as: Uniforms, Professional dues, Business publications, Job seeking expenses, Educational expenses			
__ [11] _____	+ _____ [12]		
— _____	+ _____		
— _____	+ _____		
— _____	+ _____		
— _____	+ _____		
Union dues:			
__ [14] _____	+ _____ [15]		
— _____	+ _____		
__ [17] Tax preparation fees _____	+ _____ [18]		
Other expenses, subject to 2% AGI limit, such as: Legal/accounting/custodial fees			
__ [20] _____	+ _____ [21]		
— _____	+ _____		
— _____	+ _____		
— _____	+ _____		
__ [23] Safe deposit box rental _____	+ _____ [24]		
Investment expenses, other than on Schedule(s) K-1 or Form(s) 1099-DIV/INT:			
__ [26] _____	+ _____ [27]		
— _____	+ _____		
— _____	+ _____		
Other expenses, not subject to the 2% AGI limit:			
__ [30] _____	+ _____ [31]		
— _____	+ _____		
— _____	+ _____		
— _____	+ _____		
Gambling losses: (Enter only if you have gambling income)			
__ [33] _____	+ _____ [34]		
— _____	+ _____		

"Your family" for health care coverage refers to you, your spouse if filing jointly, and anyone you can claim as a dependent.

Mark if your entire family was covered for the full year with minimum essential health care coverage __[2]

If your entire family was not covered for the full year with minimum essential health care coverage, enter information for all family members who are covered, or are exempt from the requirement to maintain minimum essential health coverage. Enter either the Exemption Certificate Number issued by the Marketplace, or the Other Exemption Type you are claiming. Mark Full Year if the coverage or exemption is for the entire year, otherwise indicate the Start Month and End Month.

Social Security No.	First Name	Last Name	Exemption Certificate Number	Other Exemption Type *	Full Year	Start Month	End Month
				-	-	-	-
				-	-	-	-
				-	-	-	-
				-	-	-	-
				-	-	-	-
				-	-	-	-
				-	-	-	-
				-	-	-	-
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				-	-	-	-
				-	-	-	-
				-	-	-	-

*Other Exemption Type Codes	
A = Unaffordable coverage	F = Incarcerated individual
B = Short coverage gap	G = Hardship (combined coverage unaffordable, initial open enrollment, CHIP)
C = Exempt noncitizen	H = Medicaid/TRICARE/Fiscal year employer plan
D = Health care sharing ministry	X = Insured with minimum essential coverage
E = Indian tribe member	

NOTES/QUESTIONS: