

**TAX SOLUTIONS**  
**INDIVIDUAL TAX ORGANIZER**  
**FORM 1040**

Enclosed is an organizer that we provide to tax clients to assist in gathering the information necessary to prepare individual income tax returns.

The Internal Revenue Service matches information returns with amounts reported on tax returns. A negligence penalty may be assessed when income is underreported or when deductions are overstated. Accordingly, all information returns reflecting amounts reported to the Internal Revenue Service should be submitted with this organizer. Generally, these documents are sent to the taxpayer in an envelope marked "IMPORTANT TAX DOCUMENTS" and include forms such as:

W-2 (Wages)	Schedules K-1
1099-R (Retirement)	(Forms 1065, 1120S, 1041)
1099-INT (Interest)	Annual Brokerage Statements
1099-DIV (Dividends)	1098 – Mortgage Interest
1099-B (Brokerage Sales)	Any other tax information statements
1099-MISC (Rents, etc.)	8886 (Reportable transactions)
1099 (any other)	Form HUD-1 for Real Estate Sales/Purchases
1098-T (Education)	

For your convenience, there is an engagement letter enclosed which explains the services we will provide to you. Please sign a copy of the engagement letter and return the signed copy with this organizer. Keep a copy for your records.

To continue providing quality services on a timely basis, we urge you to collect your information as soon as possible. If information from "pass-through" entities such as partnerships, trusts and S corporations is the only data you are missing, please send the data you have assembled and forward the missing information as soon as it is available.

**The filing deadline for your income tax return is April 15<sup>th</sup>. In order to meet this filing deadline, your completed tax organizer with relevant data should be received no later than the earlier of three days after signing our engagement letter or March 24<sup>th</sup>. Any information received after that date may require that an extension of time be filed for this return.**

**If an extension of time is required, you must sign an engagement letter giving us authority to file the extension on your behalf and any tax due must be paid with that extension. Any taxes not paid by the filing deadline may be subject to late payment penalties and interest.**

We look forward to providing services to you. Should you have questions regarding any items, please do not hesitate to contact us.

**TAX SOLUTIONS**  
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**ENGAGEMENT LETTER**

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 2018 federal and requested state income tax returns from information that you will furnish us. We will not audit or otherwise verify the data you submit, although it may be necessary to request clarification of some of the information. We will furnish you with questionnaires and/or worksheets to guide you in gathering the necessary information. Your use of such forms will assist in keeping pertinent information from being overlooked.

It is your responsibility to provide all the information required for the preparation of complete and accurate returns. You should retain all the documents, canceled 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 carefully review them before you sign and file them.**

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

We will use professional judgment in resolving questions where the tax law is unclear, or where there may be conflicts between the taxing authorities' interpretations of the law and other supportable positions. Unless otherwise instructed by you, we will resolve such questions in your favor whenever possible.

**The filing deadline for your income tax return is April 15, 2019. In order to meet this filing deadline, all information needed to complete the return should be received in this office no later than March 24, 2019.**

**If an extension of the time is required, any tax due with this return must be paid with that extension. Any amounts not paid by the filing deadline may be subject to interest and late payment penalties.**

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 governmental tax examination, we will be available, upon request, to represent you and will render additional invoices for the time and expenses incurred.

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**ENGAGEMENT LETTER**

Our fee for these services will be a minimum of \$395 and will be based upon the amount of time required at standard billing rates plus out of pocket expenses. Our fee further assumes that you will actively participate in an information exchange of your affairs to us, complete the tax organizer, and provide any missing information that we have requested within three business days of the request. If all pertinent information is not presented to us within the timeframe listed above, we reserve the right to assess file maintenance fees of \$195/hr. We are requesting an initial nonrefundable retainer of \$395, prior to the commencement of any work. That retainer is due within three business days of approval, with any balance due upon presentation of the invoice. Interest accruals are assessed monthly at 1-1/2% on the outstanding balance. Should your account become delinquent and placed out for collection, usual, reasonable, and customary collection agency fees, attorney fees, court costs, and other costs involved in the collection of your debt will be the responsibility of the client.

Subject to applicable professional or other guidelines, we may withdraw from the engagement by sending written notice thereof to you by e-mail, fax, or US mail.

If the foregoing fairly sets with your understanding, please sign the enclosed copy of this letter in the space indicated and return it to our office. However, if there are any additional returns you expect us to prepare or matters you feel that warrant disclosure to us, please inform us by noting so just below your signature at the end of the returned copy of this letter.

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

Sincerely,

Tax Solutions

**Client Acceptance**

Accepted By: X \_\_\_\_\_  
Signature

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Date

Comments or additional requests: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**TAX SOLUTIONS**  
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**ENGAGEMENT LETTER**

**Addendum**

It is our policy to invoice monthly, which can include progress billing on projects, such as tax returns. We will require payment upon delivery of the completed tax returns. Invoices are payable upon receipt, and will be charged to the credit card below, unless you have made other arrangements. It is the policy of Tax Solutions to suspend all services when invoices are not paid within 30 days. Any invoice not paid within 30 days will be subject to a minimum finance charge equal to 1.5 percent of the previous month's outstanding balance. All invoices not paid by the 61<sup>st</sup> day are deemed approved by you. By your completion of and your signature on this addendum, you give us express written approval to charge the services to your credit card on all invoices outstanding for more than 60 days. If you have any concerns with respect to an invoice, you will notify Tax Solutions prior to the 61<sup>st</sup> day, with any questions or concerns. The transaction will include one month's late fee that will be assessed after the 30<sup>th</sup> day and the credit card processing fee. Invoices not paid in full within 90 days will be subject to collection. **A 3% fee will apply for any credit card payment over \$1,000.**

**Credit Card:**                       Visa                       Master Card                       American Express

**Credit Card #:** \_\_\_\_\_

**Expiration date:** \_\_\_\_\_

**Visa/MC Security Code:** \_\_\_ \_\_\_ \_\_\_                      **American Express Security Code:** \_\_\_ \_\_\_ \_\_\_ \_\_\_

**Name (as it appears on card):** \_\_\_\_\_

**Billing address of credit card:**

\_\_\_\_\_   
Address

\_\_\_\_\_   
City

\_\_\_\_\_   
State

\_\_\_\_\_   
Zip Code

X

\_\_\_\_\_   
**Signature**

\_\_\_\_\_   
**Date**

My signature above represents my approval to charge the above referenced credit card for all services that remain unpaid for more than 60 (sixty) day

**INDIVIDUAL TAX ORGANIZER (1040)**

If we did not prepare your prior year tax returns, **provide a copy of your federal and state returns for the previous year.** Complete pages 5 through 8 and all applicable sections.

**TAXPAYER INFORMATION**

	First Name & Middle Initial	Last Name	Social Security No.	Date of Birth
Taxpayer				
Spouse				

**ADDRESS**

Street		Apt.		Daytime Phone	
City		State		ZIP	
County		Fax #		Cell Phone	

**OTHER**

Taxpayer Occupation		Email	
Spouse Occupation		Email	

**FILING STATUS**

1	<input type="checkbox"/>	Single	4	<input type="checkbox"/>	Head of Household
2	<input type="checkbox"/>	Married Filing Jointly* (even if only one had income)	5	<input type="checkbox"/>	Qualifying Widow(er)
3	<input type="checkbox"/>	Married Filing Separately* (Include spouse's SSN & name)			

**DEPENDENT(S):**

First Name	Last Name	SSN	Relationship	Months in Home	Date of Birth

**Please answer the following questions:**

- 1. Did you do anything with:**
- |  |                          |                          |
|--|--------------------------|--------------------------|
|  | <b>Y</b>                 | <b>N</b>                 |
| a. Real Estate, i.e. purchase, sell or refinance<br>Specify: _____                                     | <input type="checkbox"/> | <input type="checkbox"/> |
| b. Retirement Plans, i.e. distribution, contribution, or rollover<br>Specify: _____                    | <input type="checkbox"/> | <input type="checkbox"/> |
| c. Investments, i.e. sale of stock, ROTH conversion<br>Specify: _____                                  | <input type="checkbox"/> | <input type="checkbox"/> |
| d. Open/close a business<br>Specify: _____   | <input type="checkbox"/> | <input type="checkbox"/> |
| e. HSA Contributions or Distributions?<br>If yes, provide Forms 5498 and/or 1099-SA.<br>Specify: _____ | <input type="checkbox"/> | <input type="checkbox"/> |

- 2. How did you handle your medical insurance for 2018?**
- Employer     Marketplace     Directly through insurance company     No Coverage  
 Other: \_\_\_\_\_  
**(Please provide Form 1095 or evidence to support proof of coverage.)**

- 3. Are you expecting a tax refund from this year's tax information?**     Y     N  
 If so, how much? \$ \_\_\_\_\_

- 4. Are you expecting to owe any additional money from this year's tax information?**     Y     N  
 If so, how much? \$ \_\_\_\_\_

- 5. How did you find out about Tax Solutions?** \_\_\_\_\_

## INDIVIDUAL TAX ORGANIZER (1040)

Please answer the following questions and submit details for any question answered "Yes":

	<u>YES</u>	<u>NO</u>
1. Did any births, adoptions, marriages, divorces, or deaths occur in your family last year? If yes, provide details.	_____	_____
2. Will the address on your current returns be different from that shown on your prior year returns? If yes, provide the new address and date moved.	_____	_____
3. Were there any changes in dependents from the prior year? If yes, provide details.	_____	_____
4. Are you entitled to a dependency exemption due to a divorce decree?	_____	_____
5. Did any of your dependents have income of \$1,050 or more? (\$400 if self-employed)	_____	_____
6. Did any of your children under age 19, age 24 if they are a full time student, have investment income over \$2,100? If yes, do you want to include your child's income on your return?	_____	_____
7. Are any dependent children married and filing a joint return with their spouse?	_____	_____
8. Did any dependent child 19-23 years of age attend school less than 5 months during the year?	_____	_____
9. Did you receive income from any legal proceedings, cancellation of student loans or other indebtedness during the year? If yes, provide details.	_____	_____
10. Did you make any gifts during the year directly or in trust exceeding \$14,000 per person?	_____	_____
11. Did you have any interest in, or signature, or other authority over a bank, securities, or other financial account in a foreign country?	_____	_____
12. Were you the grantor, transferor or beneficiary of a foreign trust?	_____	_____
13. Were you a resident of, or did you have income in, more than one state during the year?	_____	_____
14. Did you, or do you plan to contribute before April 17, 2018, to a Plan 529 for last calendar year? If yes, provide details.	_____	_____
15. Do you wish to have \$3 (or \$6 on joint return) of your taxes applied to the Presidential Campaign Fund?	_____	_____
16. Do you want any overpayment of taxes applied to next year's estimated taxes?	_____	_____
17. Do you want any federal refund deposited directly into your bank account? If yes, enclose a voided check. 1) Do you want any balance due directly withdrawn from the same bank account on the due date?	_____	_____
18. Do either you or your spouse have any outstanding child or spousal support payments or federal debt?	_____	_____
19. If you owe federal tax upon completion of your return, are you able to pay the balance due?	_____	_____
20. Are you planning to, or have you, just changed employers?	_____	_____
21. Do you expect a large fluctuation in your income, deductions or withholding next year? If yes, provide details.	_____	_____
22. Do you have any 401ks at companies for which you no longer work? If so, how many? _____	_____	_____
23. Would you like to consolidate your IRAs/401ks	_____	_____
24. Do you have an investment plan?	_____	_____

**INDIVIDUAL TAX ORGANIZER (1040)**

	<u>YES</u>	<u>NO</u>
25. Did you receive any distribution from an IRA or other qualified plan that was partially or totally rolled over into another IRA or qualified plan within 60 days of the distribution? (Form 1099R)	_____	_____
26. If you received an IRA distribution, which you did not roll over, provide details. (Form 1099R)	_____	_____
27. Did you “convert” IRA funds into a Roth IRA? If yes, provide details. (Form 1099R)	_____	_____
28. Did you receive any disability payments this year?	_____	_____
29. Did you receive tip income not reported to your employer?	_____	_____
30. Did you sell and/or purchase a principal residence or other real estate? If yes, provide settlement sheet (HUD-1) and Form 1099-S.	_____	_____
31. Did you collect on any installment contract during the year? Provide details.	_____	_____
32. Did you receive tax-exempt interest or dividends not reported on Forms 1099-INT or 1099 -DIV?	_____	_____
33. During this year, do you have any securities that became worthless or loans that became uncollectible?	_____	_____
34. Did you receive unemployment compensation? If yes, provide Form 1099-G.	_____	_____
35. Did you receive, or pay, any Alimony during the year? If yes, provide details.	_____	_____
36. Did you have any casualty or theft losses during the year? If yes, provide details.	_____	_____
37. Did you have foreign bank accounts or other foreign assets including real estate, foreign income, pay any foreign taxes, or file any foreign information reporting or tax return forms? Provide details. (Note: The IRS requires disclosure of foreign bank balances in excess of \$10K on ANY given day. Penalties upward of 50% exist for nondisclosure of the highest balance).	_____	_____
38. If there were dues paid to an association, was any portion not deductible due to political lobbying by the association or benefits received?	_____	_____
39. Did you, or do you plan to contribute before April 17, 2019, to a traditional IRA, or Roth IRA for last calendar year? If yes, provide details.	_____	_____
40. Did you, or do you plan to contribute before April 17, 2019 to a health savings account (HSA) for last calendar year? If yes, provide details.	_____	_____
41. Did you receive any distributions from a health savings account (HSA)? If so, provide details.	_____	_____
42. Has the IRS, or any state or local taxing agency, notified you of changes to a prior year’s tax return? If yes, provide copies of all notices/correspondence received.	_____	_____
43. Are you aware of any changes to your income, deductions and credits reported on any prior years’ returns?	_____	_____
44. Did you purchase gasoline, oil, or special fuels for non-highway vehicles?	_____	_____
45. Did you purchase an energy-efficient or other new vehicle? If yes, provide purchase invoice.	_____	_____
46. If you or your spouse has self-employment income, did you pay any health insurance premiums or long-term care premiums?	_____	_____
47. Were either you or your spouse eligible to participate in an employer’s health insurance or long-term care plan?	_____	_____
48. If you or your spouse has self-employment income, do you want to make a retirement plan contribution?	_____	_____

**INDIVIDUAL TAX ORGANIZER (1040)**

	<u>YES</u>	<u>NO</u>
49. Did you acquire any "qualified small business stock"?	_____	_____
50. Were you granted or did you exercise any stock options? If yes, provide details.	_____	_____
51. Were you granted any restricted stock? If yes, provide details.	_____	_____
52. Did you engage in either a purchase or sale transaction involving cryptocurrency, such as bitcoin?	_____	_____
53. Did you pay any household employee over age 18 wages of \$2,000 or more? If yes, provide copy of Form W-2 issued to each household employee. If yes, did you pay total wages of \$1,000 or more in any calendar quarter to all household employees?	_____	_____
54. Did you surrender any U.S. savings bonds?	_____	_____
55. Did you use the proceeds from Series EE U.S. savings bonds purchased after 1989 to pay for higher education expenses?	_____	_____
56. Did you realize a gain on property, which was taken from you by destruction, theft, seizure or condemnation?	_____	_____
57. Did you start a business?	_____	_____
58. Did you purchase rental property? If yes, provide settlement sheet (HUD-1).	_____	_____
59. Did you acquire any interests in partnerships, LLCs, S corporations, estates or trusts this year? If yes, provide a copy of K-1 that the Organization has issued to you.	_____	_____
60. Do you have records to support travel, entertainment, or gift expenses? The law requires that adequate records be maintained for travel, entertainment, and gift expenses. The documentation should include amount, time and place, date, business purpose, description of gift(s) (if any), and business relationship of recipient(s).	_____	_____
61. Has your will or trust been updated within the last three years? If yes provide copies.	_____	_____
62. Did you incur expenses as an elementary or secondary educator? If so, how much?	_____	_____
63. Did you make any energy-efficient improvements (remodel or new construction) to your home?	_____	_____
64. Can the Internal Revenue Service and state tax authority discuss questions about this return with the preparer?	_____	_____
65. Have you been a victim of identity theft in prior years? If you have a Federal IP PIN, please provide letter from IRS.	_____	_____
66. Did you make any large purchases or home improvements?	_____	_____
67. Did you pay real estate taxes on your principal residence? If so, how much?	_____	_____
68. Do you have any concerns about you or your loved ones' financial future? Check any that apply.		
_____ Life insurance		_____ Current investment performance
_____ Having enough to retire comfortably		_____ Having enough income, if you become disabled
_____ Supporting a parent or loved one		_____ Long term care
_____ Beneficiary designations/wealth transfer		_____ Estate planning/tax minimization
_____ Other _____		
_____		
_____		



**INDIVIDUAL TAX ORGANIZER (1040)**

**ESTIMATED TAX PAYMENTS MADE**

	FEDERAL		STATE (NAME):	
	Date Paid	Amount Paid	Date Paid	Amount Paid
Prior year overpayment applied				
1st Quarter				
2nd Quarter				
3rd Quarter				
4th Quarter				

**WAGES, SALARIES, AND OTHER EMPLOYEE COMPENSATION**

Enclose all Forms W-2.

**PENSION, IRA, AND ANNUITY INCOME**

Enclose all Forms 1099-R.

- |   |          | <u>YES</u> | <u>NO</u> |
|---|----------|------------|-----------|
| 1. Did you receive a Lump Sum distribution from your employer?                        |          | _____      | _____     |
| 2. Did you “convert” a Lump Sum distribution into another plan or IRA account?        |          | _____      | _____     |
| 3. Did you transfer IRA funds to a Roth IRA this year?                                |          | _____      | _____     |
| 4. Have you elected a Lump Sum treatment for any retirement distributions after 1986? |          | _____      | _____     |
|   | Taxpayer | _____      | _____     |
|   | Spouse   | _____      | _____     |

**SOCIAL SECURITY BENEFITS RECEIVED**

Enclose all 1099 SSA Forms.

### INDIVIDUAL TAX ORGANIZER (1040)

**INTEREST INCOME** - Enclose all Forms 1099-INT and statements of tax-exempt interest earned. **If not available, complete the following:**

TSJ*	Name of Payer	Banks, S&L, Etc.	U.S. Bonds, T-Bills	Tax-Exempt	
				In-State	Out-of-State
	Early Withdrawal Penalties				

\*T = Taxpayer     S = Spouse     J = Joint

**INTEREST INCOME (Seller-Financed Mortgage)**

Name of payer	Social Security Number	Address	Interest Recorded

**INDIVIDUAL TAX ORGANIZER (1040)**

**DIVIDEND INCOME** - Enclose all Forms 1099-DIV and statements of tax-exempt dividends earned. **If not available, complete the following:**

TSJ*	Name of Payer	Ordinary Dividends	Qualified Dividend	Capital Gain	Non Taxable	Federal Tax Withheld	Foreign Tax Withheld

\*T = Taxpayer    S = Spouse    J = Joint

**MISCELLANEOUS INCOME** - List and enclose related Forms 1099 or other forms.

Description	Amount
State and local income tax refund(s)	
Alimony received	
Jury fees	
Finder's fees	
Director's fees	
Prizes	
Gambling winnings (W2-G)	
Other miscellaneous income	

## INDIVIDUAL TAX ORGANIZER (1040)

### INCOME FROM BUSINESS OR PROFESSION (Sole Proprietor)

Who owns this business?     Taxpayer     Spouse     Joint

Principal business or profession \_\_\_\_\_

Business name \_\_\_\_\_

Business taxpayer identification number \_\_\_\_\_

Business address \_\_\_\_\_  
\_\_\_\_\_

Method(s) used to value closing inventory:

Cost     Lower of cost or market     Other (describe) \_\_\_\_\_    N/A

Accounting method:

Cash     Accrual     Other (describe) \_\_\_\_\_

	<u>YES</u>	<u>NO</u>
1. Was there any change in determining quantities, costs or valuations between the opening and closing inventory? If yes, attach explanation.	_____	_____
2. Did you deduct expenses for the business use of your home? If yes, complete office in home schedule provided in this organizer.	_____	_____
3. Did you materially participate in the operation of the business during the year?	_____	_____
4. Was all of your investment in this activity at risk?	_____	_____
5. Were any assets sold, retired or converted to personal use during the year? If yes, list assets sold including date acquired, date sold, sales price, and original cost.	_____	_____
6. Were any assets purchased during the year? If yes, list assets acquired, including date placed in service and purchase price, including trade-in. Include copies of purchase invoices.	_____	_____
7. Was this business still in operation at the end of the year?	_____	_____
8. List the states in which business was conducted and provide income and expense by state.	_____	_____
9. Provide copies of certification for employees of target groups and associated wages qualifying for Work Opportunities Tax Credit.	_____	_____
10. Did you make any payments during the year that would require you to file Form(s) 1099?	_____	_____
11. If yes, did you file Form(s) 1099?	_____	_____

Attach a schedule of income and expenses of the business or complete the following worksheet. Complete a separate schedule for each business.

**INDIVIDUAL TAX ORGANIZER (1040)**

**INCOME AND EXPENSES (Sole Proprietor)**

Description	Amount
<b>Part I –Income</b>	
Gross receipts or sales	
Returns and allowances	
Other income (List type and amount.)	
<b>Part II - Cost of Goods Sold</b>	
Inventory at beginning of year	
Purchases less cost of items withdrawn for personal use	
Cost of labor (Do not include salary paid to yourself.)	
Materials and supplies	
Other costs (List type and amount.)	
Inventory at end of year	
<b>Part III – Expenses</b>	
Advertising	
Bad debts from sales or services	
Car and truck expenses (Complete Automobile expenses questions on Page 25)	
Commissions and fees	
Contract Labor	
Depreciation and Section 179 expense deduction (provide depreciation schedules)	
Employee health insurance and other benefit programs (excluding retirement plans)	
Employee retirement contribution (other than owner)	
Self-employed owner:	
a. Health insurance premiums	
b. Retirement contribution	
c. State income tax	
Insurance (other than health)	
Business Interest	

*CONTINUED*

**INDIVIDUAL TAX ORGANIZER (1040)**

**INCOME AND EXPENSES (Sole Proprietor) – CONTINUED**

Legal and professional services	
a. Accounting	
b. Other	
Office expense	
Rent or lease:	
a. Vehicles, machinery, and equipment	
b. Real Estate or Other business property	
Repairs and maintenance	
Supplies	
Taxes and licenses (Enclose copies of payroll tax returns.) Do not include state income tax.	
Travel	
Meals & entertainment	
Utilities	
Wages (Enclose copies of Forms W-3/W-2.)	
Other expenses (List type and amount.)	
a. Bank charges	
b. Business cell phone	
c. Business internet & web hosting	
d. Dues & subscriptions	
e. Postage & delivery	
f. Printing & reproduction	

**List assets acquired and/or disposed/sold during the year**

Description	Date acquired or sold	Cost or sales price

## INDIVIDUAL TAX ORGANIZER (1040)

### OFFICE IN HOME

To qualify for an office in home deduction, the area must be used exclusively for business purposes on a regular basis in connection with your employer's business and for your employer's convenience. If you are self-employed, it must be your principal place of business or you must be able to show that income is actually produced there. If business use of home relates to daycare, provide total hours of business operation for the year.

For 2018, you may have the option to elect a Safe Harbor method for claiming a home office deduction of \$5 per square foot, up to a maximum of \$1,500. <u>Do you prefer this method over looking for your actual expenses?</u> If so, please complete only the following table regarding the square footage of your home and the office space.	<b>Yes</b>	<b>No</b>
--	------------	-----------

Business or activity for which you have an office	Total area of the house (square feet)	Area of business portion (square feet)	Business percentage

#### I. DEPRECIATION

	Date Placed in Service	Cost/Basis	Method	Life	Prior Depreciation
House					
Land					
Total Purchase Price					
Improvements (Provide details)					

#### II. EXPENSES TO BE PRORATED:

Mortgage interest	_____
Real estate taxes	_____
Utilities (power, gas)	_____
Property insurance	_____
Other expenses - itemize	_____
	_____
	_____
	_____

#### III. EXPENSES THAT APPLY DIRECTLY TO HOME OFFICE:

Telephone	_____
Maintenance	_____
Other expenses - itemize	_____
	_____
	_____

**INDIVIDUAL TAX ORGANIZER (1040)**

**CAPITAL GAINS AND LOSSES** - Enclose all Forms 1099-B and 1099-S and HUD-1 closing statements. Complete the following schedule **OR** provide all brokerage account statements and transaction slips for sales and purchases.

Description	Date Acquired	Date Sold	Sales Proceeds	Cost or Basis	Gain (Loss)

Enter any sales **NOT** reported on Forms 1099-B and 1099-S:

Description	Date Acquired	Date Sold	Sales Proceeds	Cost or Basis	Gain (Loss)



## INDIVIDUAL TAX ORGANIZER (1040)

### SALE/PURCHASE OF PERSONAL RESIDENCE

Provide closing statements (HUD-1) on purchase and sale of old residence and purchase of new residence.

Description	Amount

### MOVING EXPENSES

Did you change your residence during this year incident to a change in employment, transfer, or self-employment?

Yes \_\_\_\_\_ No \_\_\_\_\_

If yes, furnish the following information:

Number of miles from your former residence to your new business location \_\_\_\_\_ miles

Number of miles from your former residence to your former business location \_\_\_\_\_ miles

Did your employer reimburse or pay directly any of your moving expenses?

Yes \_\_\_\_\_ No \_\_\_\_\_

If yes, enclose the employer provided itemization form and note the amount of reimbursement received.

\$ \_\_\_\_\_

Itemize below the total moving costs you paid without reduction for any reimbursement by your employer.

Expenses of moving from old to new home:

Transportation expenses in moving household goods and family \$ \_\_\_\_\_

Cost of storing and insuring household goods \$ \_\_\_\_\_

### RESIDENCE CHANGE

If you changed residences during the year, provide period of residence in each location.

Residence #1 \_\_\_\_\_ From \_\_\_\_ / \_\_\_\_ / \_\_\_\_ To \_\_\_\_ / \_\_\_\_ / \_\_\_\_  
 Own \_\_\_\_\_ Rent \_\_\_\_\_

Residence #2 \_\_\_\_\_ From \_\_\_\_ / \_\_\_\_ / \_\_\_\_ To \_\_\_\_ / \_\_\_\_ / \_\_\_\_  
 Own \_\_\_\_\_ Rent \_\_\_\_\_

## INDIVIDUAL TAX ORGANIZER (1040)

### RENTAL AND ROYALTY INCOME – Complete a separate schedule for each property.

1. Description and location of property: \_\_\_\_\_

2. Type of property (check one):  
 Residential rental  
 Commercial rental  
 Royalty  
 Self-rental  
 Other-Describe \_\_\_\_\_

Personal use? Yes \_\_\_\_\_ No \_\_\_\_\_

Number of days rented for income \_\_\_\_\_

If personal use yes:

Number of days the property was occupied by you, a member of your family, or any individual not paying rent at the fair market value. \_\_\_\_\_

Number of days the property was not occupied. \_\_\_\_\_

If not occupied, was it available for rent during this time? Yes \_\_\_\_\_ No \_\_\_\_\_

3. Did you actively participate in the operation of the rental property during the year? Yes \_\_\_\_\_ No \_\_\_\_\_

4. a) Were more than half of personal services that you or your spouse performed during the year performed in real property trades? Yes \_\_\_\_\_ No \_\_\_\_\_

b) Did you or your spouse perform more than 750 hours of services during the year in real property trades or businesses? Yes \_\_\_\_\_ No \_\_\_\_\_

Income:	Amount		Amount
Rents received		Royalties received	
<b>Expenses:</b>			
Mortgage interest		Legal and other professional fees	
Other interest		Cleaning and maintenance	
Insurance		Commissions	
Repairs (not improvements)		Utilities	
Auto and travel		Management fees	
Advertising		Supplies	
Taxes		Other (itemize)	

If this is the first year we are preparing your return, provide depreciation records. (Additional charges will apply to recreate prior depreciation records.)

If this is a new property or if you refinanced, provide the closing statement. (HUD-1)

List below any improvements or assets purchased during the year.

Description	Date placed in service	Cost

If the property was sold during the year, provide the closing statement. (HUD-1)



**INDIVIDUAL TAX ORGANIZER (1040)**

**ALIMONY PAID**

Name of Recipient(s) \_\_\_\_\_

Social Security Number(s) of Recipient(s) \_\_\_\_\_

Amount(s) Paid \$ \_\_\_\_\_

If a divorce occurred this year, enclose a copy of the divorce decree and property settlement.

**MEDICAL AND DENTAL EXPENSES (PLEASE NOTE THAT MEDICAL EXPENSES MUST EXCEED 10% OF ADJUSTED GROSS INCOME TO BE DEDUCTIBLE.) HEALTH INSURANCE PREMIUMS AND MEDICAL EXPENSES PAID WITH PRE-TAX DOLLARS (CAFETERIA PLANS, HEALTH SAVINGS ACCOUNTS, ETC.) ARE NOT DEDUCTIBLE.**

Description	Amount
Premiums for health and accident insurance including Medicare	
Long-term care premiums: Taxpayer \$ _____ Spouse \$ _____	
Medicine and drugs (prescription only)	
Doctors, dentists, nurses	
Hospitals, clinics, laboratories	
Eyeglasses / corrective surgery	
Ambulance	
Medical supplies / equipment	
Hearing aids	
Lodging and meals	
Travel	
Mileage (number of miles)	
Long-term care expenses	
Payments for in-home care (complete later section on home care expenses)	
Other	
Insurance reimbursements received	( _____ )

Were any of the above expenses related to cosmetic surgery? Yes \_\_\_\_\_ No \_\_\_\_\_

## INDIVIDUAL TAX ORGANIZER (1040)

### DEDUCTIBLE TAXES

Description	Amount
State and local income tax payments made this year for prior year(s).	
Real estate taxes: Primary residence	
Secondary residence	
Other	
Personal property or ad valorem taxes	
Sales tax on major items (auto, boat, home improvements, etc.)	
Other sales taxes paid (if applicable)	
Intangible tax	
Other taxes (itemize)	
Foreign tax withheld (may be used as a credit)	

### INTEREST EXPENSE

Mortgage interest (Enclose Forms 1098.)

Payee*	Property**	Amount

\*Include address and social security number if payee is an individual.

\*\*Describe the property securing the related obligation, i.e., principal residence, motor home, boat, etc.

If any mortgage or equity loan was not used to buy, build, or improve your principal or second residence, please describe how the proceeds were used. \_\_\_\_\_

Unamortized points on residence refinancing

Date of Refinance	Loan Term		Total Points

**INDIVIDUAL TAX ORGANIZER (1040)**

**INTEREST EXPENSE – Continued**

Student loan interest

Payee	Amount

Investment interest

Payee	Investment Purpose	Amount

Business interest

Payee	Business Purpose	Amount

## INDIVIDUAL TAX ORGANIZER (1040)

### CONTRIBUTIONS

Cash contributions, for which you have receipts, canceled checks, etc. NOTE: You need to have written acknowledgment from any charity to which you made individual donations of \$250 or more during the year.

Done	Amount	Done	Amount

Expenses incurred in performing volunteer work for charitable organizations:

Parking fees and tolls	\$ _____
Supplies	\$ _____
Meals & Entertainment	\$ _____
Automobile mileage _____	\$ _____
Other (itemize)	\$ _____

Other than cash contributions (**enclose receipt(s)**):

Organization name and address			
Tax ID			
Description of property			
Date acquired			
How acquired			
Cost or basis			
Date contributed			
Fair market value (FMV)			
How FMV determined			

For contributions over \$5,000, include copy of appraisal and confirmation from charity.

For automobile donations, please include the receipt from the non-profit organization stating **the sale price** of the vehicle.

## INDIVIDUAL TAX ORGANIZER (1040)

### CASUALTY OR THEFT LOSSES

Loss of property by theft or damage to property by fire, storm, car accident, shipwreck, flood or other "act of God"

	Property 1	Property 2	Property 3
Indicate type of property	<input type="checkbox"/> Business <input type="checkbox"/> Personal	<input type="checkbox"/> Business <input type="checkbox"/> Personal	<input type="checkbox"/> Business <input type="checkbox"/> Personal
Description of property			
Date acquired			
Cost			
Date of loss			
Description of loss			
Was property insured? (Y/N)			
Was insurance claim made? (Y/N)			
Insurance proceeds			
Fair market value before loss			
Fair market value after loss			

Is the property in a Presidentially declared disaster area? Yes \_\_\_\_\_ No \_\_\_\_\_

### MISCELLANEOUS DEDUCTIONS

Description	Amount
Union dues	
Income tax preparation fees	
Legal fees (provide details)	
Safe deposit box rental (if used for storage of documents or items related to income-producing property)	
Small tools	
Uniforms which are not suitable for wear outside work	
Safety equipment and clothing	
Professional dues	
Business publications	
Unreimbursed cost of business supplies	
Employment agency fees	
Investment expenses	
Trustee fees	
Other miscellaneous deductions – itemize	
Documented gambling losses	





## INDIVIDUAL TAX ORGANIZER (1040)

### CHILD CARE EXPENSES/HOME CARE EXPENSES

Did you pay an individual or an organization to perform services for the care of a dependent under 13 years old in order to enable you to work or attend school on a full-time basis? Yes \_\_\_\_\_ No \_\_\_\_\_

Did you pay an individual to perform in-home health care services for yourself, your spouse, or dependents? Yes \_\_\_\_\_ No \_\_\_\_\_

If the response to either of the questions above is yes, complete the following information:

Names(s) of dependent(s) for whom services were rendered.

\_\_\_\_\_

List individuals or organizations to whom expenses were paid during the year. (Services of a relative may be deductible only if that relative is not a dependent and if the relative's services are considered employment for social security purposes.)

Name and Address	Federal ID#	Amount	If Under 18

If payments of \$2,000 or more during the tax year were made to an individual, were the services performed in your home? Yes \_\_\_\_\_ No \_\_\_\_\_

### EDUCATIONAL EXPENSES

Did you or any other member of your family pay any educational expenses this year? Yes \_\_\_\_\_ No \_\_\_\_\_

If yes complete the following and provide Form 1098-T from school:

Student Name	Institution	Grade/Level	Amount Paid	Date Paid

Was any of the preceding tuition paid with funds withdrawn from an educational IRA or 529 Plan? If yes, how much? \$\_\_\_\_\_ Submit 1099-Q Yes \_\_\_\_\_ No \_\_\_\_\_

Did you contribute to the Georgia **Apogee Scholarship Fund** for the Qualified Education Expense Credit? Yes \_\_\_\_\_ No \_\_\_\_\_

If so, provide forms **IT-QEE-SSO1** and **IT-QEE-TP2**. Done \_\_\_\_\_ N/A \_\_\_\_\_