



Dear GBL Tax Client:

Thank you for allowing GBL Tax Services, LLC the opportunity to prepare your 2014 income tax returns. The IRS has announced that E-Filing of 2014 Individual Income Tax Returns will begin January 20, 2015. In preparation for the upcoming filing season, we would like to inform you that your 2014 Tax Organizer is now available either at our website –

**[http://www.gblltax.com/2014\\_Client\\_Organizer\\_Complete.pdf](http://www.gblltax.com/2014_Client_Organizer_Complete.pdf)**

or by mail upon request. Please follow the outline below to complete your organizer.

Methods to complete your Tax Organizer:

- Print out the organizer and enter your data by hand. OR,
- If you choose to complete the organizer electronically, please save the PDF to your desktop, enter your data, and save it again.
- If you are unable to download a copy of the organizer, please call our office and we will gladly mail a copy of it to you for completion.

Methods to submit your completed Tax Organizer

- Attach PDF to an email and send it to [gblltax@gmail.com](mailto:gblltax@gmail.com) with all your scanned source documents. OR,
- Drop off the tax organizer and your source documents at our office. OR,
- Mail the organizer and source documents to our office.
- A secure portal is also available for transmission of documents. Please contact us for login information.

Please send all your source documents (*copies* of w-2's, 1099's, etc.) as well as the organizer at least one week prior to your appointment. As the result of the Affordable Care Act of 2010 (ACA/"Obamacare"), 2014 marks the year when most Americans will begin reporting health insurance details on their tax returns. The additional reporting requirements of the ACA will require additional preparation time. Therefore, we will not be able to both receive documents and complete returns at the appointment – a prior drop off of all documents is mandatory.

A healthcare questionnaire ***MUST BE COMPLETED*** before we will be able to complete your 2014 tax return. The Healthcare questionnaire is part of the online Tax Organizer. Please let us know if you cannot download this questionnaire, and we will mail a copy of it to you.

Please feel free to call us with any questions you may have about the ACA or the 2014 Tax Organizer.

We wish you the very best and a prosperous 2015!

Warm regards,

*Becky J. Leggett, EA*

GBL Tax Services, LLC

25 Arbor Glade  
Newnan GA 30265

[www.gblltax.com](http://www.gblltax.com)  
[gblltax@gmail.com](mailto:gblltax@gmail.com)

(678) 378-8740  
(678) 228-8704 FAX



## 2014 CLIENT ENGAGEMENT LETTER

Dear \_\_\_\_\_:

January 5, 2015

This letter confirms the terms of our tax engagement and clarifies the nature and extent of the professional services that we will provide.

**Preparation:** We will prepare your 2014 federal and state (Georgia) Individual tax returns with the specific information you provide us. We will not audit or otherwise verify the data you submit, although we may ask you to clarify some of it for us. We will render such bookkeeping assistance as we find necessary for the preparation of the income tax returns at an additional charge when necessary to properly prepare the return. Our work does not include any procedures designed to discover defalcations or other irregularities, such as fraud or embezzlement, should any exist.

The client agrees to furnish all information that is necessary for the preparation of the above tax returns and is responsible for the proper recording of transactions in the books of accounts, for the safeguarding of assets, and for the substantial accuracy of the financial records. To the extent we render any accounting and/or bookkeeping assistance, it will be limited to those tasks we deem necessary for preparation of the returns. The client is also responsible for maintaining sufficient documentation to substantiate all items of income and deduction claimed, including travel and entertainment expenses. It is recommended that the client provide photocopies of all tax documents to prevent any loss of data. GBL Tax Services, LLC will not be responsible for lost or stolen originals.

The law provides various penalties and interest that may be imposed when taxpayers underestimate their tax liability. You acknowledge that any such understated tax, and any imposed interest and penalties, are your responsibility, and that we have no responsibility in that regard. If you would like information on the amount or circumstances of these penalties, please contact me.

We may encounter instances where the tax law is unclear, or where there may be conflicts between the taxing authorities' interpretations of the law and other supportable positions. In those instances, we will outline for you each of the reasonable alternative courses of action, including the risks and consequences of each such alternative. In the end, we will adopt, on your behalf, the alternative which you select after having considered the information provided by us.

Without disclosure in the return itself of the specific position taken on a given issue, we must have a reasonable belief that it is more likely than not that the position will be held to be the correct position upon examination by taxing authorities. If we do not have that reasonable belief, we must be satisfied that there is at least a reasonable basis for the position, and in such a case the position must be formally disclosed on Form 8275 or 8275-R, which form would be filed as part of the return. If we do not believe there is a reasonable basis for the position, either the position cannot be taken or we cannot sign the return. In order for us to make these determinations, we must rely on the accuracy and completeness of the relevant information you provide to us, and, in the event we and/or you are assessed penalties due to our reliance on inaccurate, incomplete, or misleading information you supplied to us (with or without your knowledge or intent), you will indemnify us, defend us and hold us harmless as to those penalties.

We will also provide you with interim and year-end tax planning services on issues that you specifically bring to our attention in writing. Our ability to provide you with appropriate guidance on such issues will be entirely dependent on the timeliness, accuracy, and completeness of the relevant information bearing on the issue which we will rely on you to provide to us. Although we may orally discuss tax planning issues with you from time to time, such discussions will not constitute advice upon which we intend for you to rely for any purpose. Rather, any advice upon which we intend for



you to rely, and upon which you will rely, will be embodied in a written report or correspondence from us to you, and any such writing will supersede any prior oral representations between the parties on the issue.

As a general rule, we require that all information be provided to us no less than 7 days prior to the date when you expect us to deliver your tax return(s). Be aware that if you submit your data after the date requested, we may not be able to keep our commitment in term of delivery. Although we will endeavor to extend the due date of your tax return(s) if they are not done by the tax filing deadline, ultimately you may be subject to late filing penalties because of the delay. Our engagement will be complete upon the delivery of the completed returns to you. Thereafter, you will be solely responsible to file the returns with the appropriate taxing authorities.

**Fees & Payment:** Our fees for this work are not contingent on the results of our services but will be based upon the fee schedule posted in our offices, as well as out-of-pocket costs and processing and handling fees, all of which are stated on the GBL Tax Services, LLC price list, which is available upon request. Tax preparation charges are based on standard time to prepare each form. If any forms require additional preparation time above the norm, you will be billed at our standard hourly rate of \$65/hour. If you request an estimate, we will give you a non-binding estimate based upon your representations about the complexity of your tax return(s). Because unforeseen or changed circumstances might affect this original fee estimate, your actual fees may exceed the original fee estimate without notification to you in advance.

GBL Tax Services, LLC reserves the right to ask for a retainer, based on the estimated price of the tax return. If a retainer is not requested, invoices for services are *due* when rendered and interim billings may be submitted as work progresses. We respectfully request payment in full upon completion of the return and prior to your receipt of the return or e-filing of the return. Our office accepts cash, check or money orders. If you have a balance on your account after 30 days, there will be a late fee of 1.5% added to the second billing and on each monthly statement thereafter. At any time after the second billing, your account may be sent to collections. You will be responsible for any court costs, attorneys' fees and any costs associated with collections.

If we elect to terminate our services for nonpayment, or for any other reason provided for in this letter, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed your return. You will be obligated to compensate us for all time expended, and to reimburse us for all of our out-of-pocket costs, through the date of termination.

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 review them carefully before you sign them.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.



**Liability:** You agree that GBL Tax Services, LLC's liability hereunder for damages, unless caused by our gross negligence or willful misconduct, shall not exceed the total amount paid for the services described herein. This shall be your exclusive remedy. If you should receive a notice from a taxing authority, you must send a copy within 30 days of the date on the first notice (phone calls are not acceptable). In the event of an examination or other government contact, we are available to represent you upon request at an additional charge. GBL Tax Services, LLC is also available year-round to answer questions and provide tax planning. Such additional services will be billed to you as our efforts are incurred, including direct expenses for computer services, fax transmissions, report production and out of pocket costs, including travel expenses.

**Document Retention:** It is our policy to retain work papers related to this engagement for three years. Upon the expiration of the three-year period, you agree that we shall be free to destroy our work papers. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by any government or regulatory agencies. You should retain the tax records related to the current year's tax returns, including any receipts, statements or other supporting documentation, for at least seven years after it was filed, since any additional assessments are usually made during this period. Once your return(s) are completed, you will be given a copy for your records. There is a minimum charge of \$25.00 for the time and efforts involved in providing you with additional copies of your tax returns, so please retain the copies you receive from us.

**Privacy Notice:** As your service provider, we collect information provided by you from your worksheets, documents, computer data files, discussions, information provided to us at your request by brokerage houses and banks, and information that we develop as part of the engagement. We are committed to the safekeeping of your confidential information and we maintain physical and electronic safeguards to protect your information. We are required to keep all information about our engagement confidential. We will not disclose any information about you unless we have your approval as required by law (Rev. Proc. 2008-35), even if you are no longer a client. If you would like your records released to a third party, such as a mortgage lender, in accordance with Rev. Proc. 2008-35 you must sign a disclosure statement, which is available upon request. There is a minimum charge of \$25.00 for the time and efforts involved in providing your information to a third party.

**Other:** In the event we are required to respond to a subpoena, court order or other legal process for the production of documents and/or testimony relative to information we obtained and/or prepared during the course of this engagement, you agree to compensate us at our hourly rates, as set forth above, for the time we expend in connection with such response, and to reimburse us for all of our out-of-pocket costs incurred in that regard.

In the event that we are or may be obligated to pay any cost, settlement, judgment, fine, penalty, or similar award or sanction as a result of a claim, investigation, or other proceeding instituted by any third party, and if such obligation is or may be a direct or indirect result of any inaccurate, incomplete, or misleading information that you provide to us during the course of this engagement (with or without your knowledge or intent), you agree to indemnify us, defend us, and hold us harmless as against such obligation.

You agree that any dispute (other than our efforts to collect an outstanding invoice) that may arise regarding the meaning, performance or enforcement of this engagement or any prior engagement that we have performed for you, will, prior to resorting to litigation, be submitted to mediation, and that the parties will engage in the mediation process in good faith once a written request to mediate has been given by any party to the engagement. Any mediation initiated as a result of this engagement shall be administered within the county of Coweta, by, and any ensuing litigation shall be conducted within said county, according to Georgia law. The results of any such mediation shall be binding only upon agreement of each party to be bound. The costs of any mediation proceeding shall be shared equally by the participating parties.



Any litigation arising out of this engagement, except actions by us to enforce payment of our professional invoices, must be filed within one year from the completion of the engagement, notwithstanding any statutory provision to the contrary. In the event of litigation brought against us, any judgment you obtain shall be limited in amount, and shall not exceed the amount of the fee charged by us, and paid by you, for the services set forth in this engagement letter

This engagement letter is contractual in nature, and includes all of the relevant terms that will govern the engagement for which it has been prepared. The terms of this letter supersede any prior oral or written representations or commitments by or between the parties. Any material changes or additions to the terms set forth in this letter will only become effective if evidenced by a written amendment to this letter, signed by all of the parties.

If, after full consideration and consultation with counsel if so desired, you agree to authorize us to prepare your personal income tax returns pursuant to the terms set forth above, please execute this letter on the line below designated for your signature, and return the original of this executed letter to this office along with a the supporting documentation requested therein. You should keep a copy of this fully executed letter for your records. If this firm does not receive from you the original of this letter, in fully executed form, but instead receives from you supporting documentation mentioned therein, then such receipt by this office shall be deemed to evidence your acceptance of all of the terms set forth above. If, however, this office receives from you no response to this letter, then this office will not proceed to provide you with any professional services, and will not prepare your income tax returns.

If the foregoing correctly sets forth your understanding of our tax engagement, please sign this letter in the space below, and return it to our office. We want to express our appreciation for this opportunity to work with you, and hope that you'll bring any questions or concerns to our attention.

Sincerely,

Becky J. Leggett, EA; GBL Tax Services, LLC; 25 Arbor Glade, Newnan GA 30265

Accepted By: \_\_\_\_\_

Date: \_\_\_\_\_

Accepted By: \_\_\_\_\_

Date: \_\_\_\_\_

For Tax Year(s): 2014

**2014 HEALTH INSURANCE QUESTIONNAIRE - REQUIRED**

As of January, 1, 2014, under the individual shared responsibility provision of the 2010 Affordable Care Act, all individuals are required to have qualifying health care coverage (called minimum essential coverage), qualify for an exemption, or make an individual shared responsibility payment, or SRP, with their Federal Income tax returns. This questionnaire is required to be completed in order for us to prepare your 2014 Income tax return. Please answer the following questions:

1) Did you have qualifying health care coverage for all member so your tax household (yourself, your spouse, and everyone else on your tax return) for all of 2014?

- a. Taxpayer       YES\*       NO
- b. Spouse         YES\*       NO
- c. Everyone Else    YES\*       NO      Please list by name
  - i. \_\_\_\_\_       YES\*    NO
  - ii. \_\_\_\_\_       YES\*    NO
  - iii. \_\_\_\_\_       YES\*    NO
  - iv. \_\_\_\_\_       YES\*    NO

2) If you or any member of your tax household **DID NOT** have qualifying coverage for the entire year, did they have coverage for any part of the year? Specify months of coverage.

- a. Taxpayer       YES\*       NO
- b. Spouse         YES\*       NO
- c. Everyone Else    YES\*       NO      Please list by name
  - i. \_\_\_\_\_       YES\*    NO
  - ii. \_\_\_\_\_       YES\*    NO
  - iii. \_\_\_\_\_       YES\*    NO
  - iv. \_\_\_\_\_       YES\*    NO

**\*PLEASE PROVIDE ONE OF THE FOLLOWING AS PROOF OF HEALTH CARE COVERAGE FOR 2014:**

- o Any Form 1095 and/or
- o Form W-2 and/or
- o Other documentation that may substantiate coverage such as,
  - Medical bills showing that during the tax year an amount due was paid by a health insurance company (indicates coverage)
  - Documentation/statement from an employer indicating health insurance coverage
  - Medicare card
  - Record of advance payments of the premium tax credit

**IF YOU ANSWERED "NO" TO ANY OF THE ABOVE STATEMENTS, PLEASE CONTINUE.**

For any month that you or a member of your tax household did not have qualifying coverage, did you apply for a health coverage exemption from the Marketplace (also known as an Exchange)?    YES    NO

1. If "YES", was an Exemption Certificate Number (ECN) received from the Marketplace for each individual in the tax household?

- If "YES", provide a copy of the Exemption Certificate Number \_\_\_\_\_.
- If "NO", continue to next section. *Note that certain health coverage exemptions are available only from the Marketplace – see <https://www.healthcare.gov/taxes/no-health-coverage> for more details.*

Do you or any member of your tax household qualify for an exemption that may be claimed on your tax return filed with the IRS? Please indicate which exemption applies (see below): \_\_\_\_\_

Exemptions that eligible individuals may claim on their tax returns without visiting the Marketplace include:

- Member of an Indian Tribe – Supporting proof may include statement from a Federally-recognized Indian tribe or other indication of membership (e.g., an ID card), or documentation showing services received from an Indian health care facility.
- Member of a Health Care Sharing Ministry (HCSM) – Supporting proof may include a statement from the HCSM providing the name and location of the HCSM and indicating your client’s membership.

- Incarcerated Individuals – Supporting proof may include a statement indicating the individual’s prisoner ID number and the name and location of the jail or prison, or court records detailing the individual’s incarceration.
  - Short Coverage Gap – this exemption may apply if the individual lacked qualifying coverage only for less than 3 consecutive calendar months. If the gap in coverage was more than 3 months, the individual does not qualify for this exemption. Only one short coverage gap exemption may be claimed in a year.
  - Not Lawfully Present – this category includes individuals who are not lawfully present in the U.S. and individuals who are not present in the U.S. long enough to be treated as resident aliens for tax purposes.
  - Below the Filing Threshold – this exemption applies if the individual cannot be claimed as a dependent by someone else and the individual’s gross income is low enough that they are not required to file a tax return. Eligible individuals are not required to file a return solely to claim this exemption.
  - Citizens Living Abroad or in a United States Territory – all bona fide residents of a foreign country or a United States territory are treated as having minimum essential coverage and, thus, are effectively exempt from the individual shared responsibility provision.
1. If one of the above exceptions applies, your exemption will be noted on the proper form.
  2. If no exception applies, you will likely be subject to the Share Responsibility Payment.

I certify that I am signing this application under penalty of perjury, which means I’ve given true answers to all the questions on this form to the best of my knowledge.

\_\_\_\_\_  
Taxpayer

\_\_\_\_\_  
Spouse

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date

**GBL Tax Services, LLC**  
 25 Arbor Glade  
 Newnan GA 30265  
 PHONE: (678) 378-8740      FAX (678) 228-8704

**2014 CLIENT QUESTIONNAIRE**

NAME: \_\_\_\_\_

DATE: \_\_\_\_\_

Dear Client:

Please take a few minutes to answer the following questions:

YES	NO	
		Did your address change from last year? <i>Please update data sheet</i>
		Did you marital status change in 2014? How? _____ <i>Please update data sheet</i>
		Is there a change in the number of dependents you can claim? <i>Please update data sheet</i>
		Did your banking information change from last year? <i>If so, please provide voided check from new account</i>
		Did you contribute to a Traditional or ROTH IRA for 2014? If so, how much? _____
		Did you make gifts of more than \$14,000 to any individual? Description: _____
		Did you incur moving costs due to a job change? Was the move over 50 miles? Date: _____
		Did you incur a casualty or theft loss? Description: _____
		Did you have an allowance or expense account at work? Any non-reimbursed business expenses?
		Did you use your car on the job, other than for commuting?
		Did you or your dependents incur any higher-education expenses? Student loan interest? <i>Include 1098's</i>
		Did you sell, exchange, purchase, abandon, or foreclose on any real estate? <i>Include 1099's and closing statements</i>
		Did you purchase a home in 2008 and claim the First-Time Homebuyer Credit? <i>Include copy of return</i>
		Did you refinance or take out a home equity loan during 2014? <i>Include all 1098's and closing statements</i>
		Did you sell or dispose of any stock? <i>Include all 1099's, brokerage statements, and cost basis information</i>
		Did you own any stock that became worthless in 2014? <i>Include brokerage statements</i>
		Did you sell an existing business or rental property? <i>Include closing statements</i>
		Did you start a new business or purchase rental property? <i>Include closing statements</i>
		Did you have ownership interest in a partnership or S-Corporation? <i>Include K-1's</i>
		Did you have any foreign income or pay foreign taxes? <i>Include documentation</i>
		Did you have any affiliation with a foreign bank or brokerage account in 2014? <i>Include documentation</i>
		Did you own any foreign assets? Do you have signature authority on a foreign account?
		Did you receive any payments from property sold prior to 2014?
		Did you receive any correspondence from the IRS or state tax authorities? <i>Please Include copies</i>
		Did you receive a payment and/or make a withdrawal from a retirement account? <i>Include 1099-R's</i>
		Did you make a withdrawal from an education savings/529 Plan? <i>Include 1099-Q's</i>
		Did you make a withdrawal or contribution to an HSA or MSA? <i>Include 1099-SA's</i>
		Did you receive any gambling winnings? <i>Include W2-G's and Losses</i>
		Did you cash any Series EE or I Series U.S. Savings Bonds issued after 1989? <i>Include documentation</i>
		Did you have any debt cancelled or forgiven this year? <i>Include 1099-A's or 1099-C's</i>
		Did you make any energy saving home improvements to your home this year?
		Do you expect to receive Earned Income Credit this year? <i>If so, provide copies of driver's license(s), Social Security cards, birth certificates, and copy of school or medical record proving residency address for all children on return.</i>
		Did you receive any source of income that is not reported on tax documents? <i>Describe.</i>



# CHECKLIST - Tax Year 2014

**TAXPAYER'S NAME:** \_\_\_\_\_

**Please gather your tax information and mail/fax/email all items at least one week prior to your appointment.**

**Please send all documents at one time.**

Signed **2014 Client Engagement Letter**. **(REQUIRED)** We will not begin working on your return until we receive this signed letter.

Completed **Health Insurance Questionnaire**. **(REQUIRED)** We cannot complete your return until we receive the completed questionnaire.

**W-2 Forms** for wages, salaries, and tips.

**1099 Forms** for interest, dividends, stock sales, miscellaneous income, etc.

If you sold stocks, bonds, or transferred mutual funds, we need Brokerage Statements showing the investment transactions. We also need the Cost Basis for all investments sold in 2014. Cost basis includes the date purchased and price paid for each investment. You may need to review statements prior to 2014 or contact your broker to obtain this information. We are unable to complete your return until we receive this information. Please use the following format:

<i>Quantity</i>	<i>Description</i>	<i>Date Purchased</i>	<i>Date Sold</i>	<i>Total Proceeds</i>	<i>Total Cost</i>
100 shares	Microsoft	10/20/2014	6/02/2014	\$2,150	\$2,859

**K-1 Forms** showing income from partnerships, S-corporations, estates, and trusts.

**1098 Forms** for mortgage interest.

**HUD Closing Statement** if you **PURCHASED** or **REFINANCED** real estate in 2014.

**Property Tax Statements for 2014** if you *own* your home.

**List of Any** and all foreign bank accounts you may own or have signature authority over.

**A Copy of Your 2013 Tax Return**, if *not* prepared by our office.

**A List of All Estimated Tax Payments**. See data sheet.

**A Categorized List of Income and Expenses** for rental and business (sole proprietor/single member LLC) income. If you use QuickBooks, please send us a backup copy of your data.

**A Categorized List of Unreimbursed Employee Business Expenses**.

**Any Tax Notices Sent to You** by the IRS, GA Revenue or other taxing authority.

This completed **Checklist, Questionnaire, and Data Sheet**.

## DATA SHEET – Tax Year 2014

### Personal Information

If you are a new client or if information has changed, please complete all the pertinent personal information.  
All information is the same as it appears on my 2013 return.

New Contact Information:

**Taxpayer:**

Full Name: \_\_\_\_\_

SSN: \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

Date of Birth: \_\_\_\_/\_\_\_\_/\_\_\_\_

Taxpayer

Home Phone: \_\_\_\_\_

Work Phone: \_\_\_\_\_

Cell Phone: \_\_\_\_\_

E-mail: \_\_\_\_\_

**Spouse:**

Full Name: \_\_\_\_\_

SSN: \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

Date of Birth: \_\_\_\_/\_\_\_\_/\_\_\_\_

Spouse

New Address:

Street Address: \_\_\_\_\_

City, State, Zip: \_\_\_\_\_

\_\_\_\_\_

\*provide a copy of new spouse's 2014 tax return

Add or Drop this dependent:

Full Name: \_\_\_\_\_

SSN: \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

Date of Birth: \_\_\_\_/\_\_\_\_/\_\_\_\_

Relationship: \_\_\_\_\_

Add or Drop this dependent:

Full Name: \_\_\_\_\_

SSN: \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

Date of Birth: \_\_\_\_/\_\_\_\_/\_\_\_\_

Relationship: \_\_\_\_\_

### Refund Direct Deposit Information

I request that my refund be direct deposited.

Bank Name: \_\_\_\_\_

Routing #: \_\_\_\_\_

Type of Account:  Checking  Savings

Account #: \_\_\_\_\_

### Estimated Tax Payments

Federal

1<sup>st</sup> Quarter: \_\_\_\_/\_\_\_\_/14 \$ \_\_\_\_\_

2<sup>nd</sup> Quarter: \_\_\_\_/\_\_\_\_/14 \$ \_\_\_\_\_

3<sup>rd</sup> Quarter: \_\_\_\_/\_\_\_\_/14 \$ \_\_\_\_\_

4<sup>th</sup> Quarter: \_\_\_\_/\_\_\_\_/\_\_\_\_ \$ \_\_\_\_\_

State

1<sup>st</sup> Quarter: \_\_\_\_/\_\_\_\_/14 \$ \_\_\_\_\_

2<sup>nd</sup> Quarter: \_\_\_\_/\_\_\_\_/14 \$ \_\_\_\_\_

3<sup>rd</sup> Quarter: \_\_\_\_/\_\_\_\_/14 \$ \_\_\_\_\_

4<sup>th</sup> Quarter: \_\_\_\_/\_\_\_\_/\_\_\_\_ \$ \_\_\_\_\_

### Medical Expenses

Health Insurance: \$ \_\_\_\_\_

Dental Insurance: \$ \_\_\_\_\_

Cobra Premiums: \$ \_\_\_\_\_

Doctor: \$ \_\_\_\_\_

Clinics, Hospitals, etc. \$ \_\_\_\_\_

Medical Supplies: \$ \_\_\_\_\_

Dentist: \$ \_\_\_\_\_

Glasses/Contacts: \$ \_\_\_\_\_

Hearing Aids: \$ \_\_\_\_\_

Prescriptions: \$ \_\_\_\_\_

Medical Miles Driven: \_\_\_\_\_

\* Only list health or dental insurance if it is NOT withheld pre-tax from your paycheck.

\* Only list expenses that are NOT reimbursed by an FSA, HSA or MSA or Health insurance.

DATA SHEET - Tax Year 2014

Long-Term Care Insurance

Amount: \$ Taxpayer Spouse
Policy Number (required):
Ins. Company:

2014 HSA or MSA Contributions & Withdrawals

Annual Deductible: \$ Taxpayer Spouse
Contributions: \$
Withdrawals: \$
Account Type: HSA MSA FSA
Coverage Type: Single Family

All withdrawals used for medical expenses: YES NO

Real Estate Taxes

Primary Residence: \$ Cabin: \$
Secondary Residence: \$ Other: (\$ ) \$

Miscellaneous Deductions (not entered elsewhere)

Unreimbursed Employee Exp: \$ Tax Preparation Fee: \$
please send detailed list of expenses totaled above
Union Dues: \$
Safety Deposit Box: \$

Mortgage Interest

Primary Res. - 1st Mortgage: \$ Cabin: \$
Primary Res. - 2nd Mortgage: \$ Home Equity Loan/Line: \$
Secondary Residence: \$ Mortgage Insurance Premiums\*:\$
\*only list insurance for loans taken out in 2007 or later\*

Investment Expenses (not entered elsewhere)

Management Fees: \$ Internet Expenses: \$
Margin Interest Paid: \$ Subscriptions: \$

## DATA SHEET - Tax Year 2014

### Alimony

Paid to: \_\_\_\_\_ SSN: \_\_\_\_ - \_\_\_\_ - \_\_\_\_  
 Received from: \_\_\_\_\_ SSN: \_\_\_\_ - \_\_\_\_ - \_\_\_\_  
 Amount: \$ \_\_\_\_\_

### Job-Seeking Expenses (not entered elsewhere)

	Taxpayer	Spouse		Taxpayer	Spouse
Subscriptions:	\$ _____	\$ _____	Phone:	\$ _____	\$ _____
Internet:	\$ _____	\$ _____	Meals & Ent.:	\$ _____	\$ _____
Office Supplies:	\$ _____	\$ _____	Travel:	\$ _____	\$ _____
Miles Driven:	_____	_____	<b><u>If you have more, please attach list...</u></b>		

### Charitable Contributions

Per IRS: All donations must be substantiated by receipt/letter from recipient with the exception of donations less than \$250, which can be documented with a cancelled check instead. Receipt/ letter must be received by date of tax-return filing. Non-cash contributions should be valued using garage-sale prices, and donations totaling over \$5,000 require an appraisal.

Total donations by cash or check: \$ \_\_\_\_\_ (cash or check)  
 Total value of property donated: \$ \_\_\_\_\_ (clothing, household goods, toys, furniture, etc.)  
 \*Description of what was donated: \_\_\_\_\_  
 \*Name of Organization: \_\_\_\_\_  
 \*Organization Address: \_\_\_\_\_  
 \*Date of Donation(s): \_\_\_\_ / \_\_\_\_ /14, \_\_\_\_ / \_\_\_\_ /14, \_\_\_\_ / \_\_\_\_ /14, \_\_\_\_ / \_\_\_\_ /14  
 \*(Applies to property donations only) (Attach a list for additional property donations)  
 \*\*Volunteer Expenses: \$ \_\_\_\_\_ Miles Driven: \_\_\_\_\_  
 \*\*Only include actual out of pocket expenses (your time does not count)

### Higher Education (College/Post Secondary) Expenses

Student #1: Name: _____	Student #2: Name: _____
<input type="checkbox"/> Freshman <input type="checkbox"/> Sophomore <input type="checkbox"/> Junior <input type="checkbox"/> Senior <input type="checkbox"/> Grad	<input type="checkbox"/> Freshman <input type="checkbox"/> Sophomore <input type="checkbox"/> Junior <input type="checkbox"/> Senior <input type="checkbox"/> Grad
Tuition Paid: \$ _____	Tuition Paid: \$ _____
Books: \$ _____	Books: \$ _____
Supplies, etc: \$ _____	Supplies, etc: \$ _____

### Student Loan Interest

Taxpayer: \$ \_\_\_\_\_ Spouse: \$ \_\_\_\_\_ Dependent: \$ \_\_\_\_\_

DATA SHEET - Tax Year 2014

**Tax Year 2014 IRA Contributions**

Taxpayer: \$ \_\_\_\_\_

Spouse: \$ \_\_\_\_\_

Traditional  Roth

Traditional  Roth

Already Made Contribution OR

Already Made Contribution OR

Planning to Make by 4/15

Planning to Make by 4/15

**Daycare Expenses**

Child #1 Name: \_\_\_\_\_

**Provider Tax ID# (required)** \_\_\_\_\_

Provider Name: \_\_\_\_\_

Provider Address: \_\_\_\_\_

Amount Paid: \$ \_\_\_\_\_

\_\_\_\_\_

Child #2 Name: \_\_\_\_\_

**Provider Tax ID# (required)** \_\_\_\_\_

Provider Name: \_\_\_\_\_

Provider Address: \_\_\_\_\_

Amount Paid: \$ \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

# DATA SHEET – Tax Year 2014

## Business Vehicle Expenses

	<i>Vehicle #1:</i>	<i>Vehicle #2:</i>	<i>Vehicle #3:</i>
Type:	<input type="checkbox"/> Sch. C/self-employed <input type="checkbox"/> W-2 employee	<input type="checkbox"/> Sch. C/self-employed <input type="checkbox"/> W-2 employee	<input type="checkbox"/> Sch. C/self-employed <input type="checkbox"/> W-2 employee
Description:	_____	_____	_____
Driven by:	_____	_____	_____
Date placed in service:	_____	_____	_____
-Total Miles Driven:	_____	_____	_____
-Business Miles Driven:	_____	_____	_____
Insurance:	\$ _____	\$ _____	\$ _____
Oil Changes:	\$ _____	\$ _____	\$ _____
Repairs:	\$ _____	\$ _____	\$ _____
Car Washes:	\$ _____	\$ _____	\$ _____
Fuel:	\$ _____	\$ _____	\$ _____
MPG:	_____	_____	\$ _____
Parking:	\$ _____	\$ _____	\$ _____
Lease Payments:	\$ _____	\$ _____	\$ _____
Loan Interest:	\$ _____	\$ _____	\$ _____
Auto Tags:	\$ _____	\$ _____	\$ _____
Odometer Readings:			
-1/01/2014	_____	_____	_____
-12/31/2014	_____	_____	_____

**DATA SHEET – Tax Year 2014**

**Unreimbursed Employee Business Expenses  
(Form 2106) (not entered elsewhere)**

	Taxpayer	Spouse
Office Supplies:	\$ _____	\$ _____
Taxes/Licenses:	\$ _____	\$ _____
Travel:	\$ _____	\$ _____
Meals & Entertainment:	\$ _____	\$ _____
Internet:	\$ _____	\$ _____
Subscriptions:	\$ _____	\$ _____
Phone:	\$ _____	\$ _____
Referral Fees:	\$ _____	\$ _____
Business Gifts:	\$ _____	\$ _____
Union Dues:	\$ _____	\$ _____
Other _____:	\$ _____	\$ _____
Other _____:	\$ _____	\$ _____
Other _____:	\$ _____	\$ _____
Other _____:	\$ _____	\$ _____
Teachers (K-12) Educator Exp.:	\$ _____	\$ _____

If you purchased any fixed assets, please provide the following information:

Description:	Date Acquired:	Cost:
_____	___/___/___	\$ _____
_____	___/___/___	\$ _____
_____	___/___/___	\$ _____
_____	___/___/___	\$ _____
_____	___/___/___	\$ _____

(Attach list if necessary)

**Does your employer have a business expense reimbursement policy?** Taxpayer:  Yes  No  
 Spouse:  Yes  No

**If you get reimbursed from your employer for any of the expenses listed above, please list the amounts below:**

Auto/ Mileage: \$ \_\_\_\_\_ Cell Phone: \$ \_\_\_\_\_  
 Meals & Entertainment: \$ \_\_\_\_\_ Other: \_\_\_\_\_: \$ \_\_\_\_\_

DATA SHEET - Tax Year 2014

Schedule C/Self-Employed Business Income & Expenses

	Taxpayer	Spouse
<b>Sales/Revenue:</b>	\$ _____	\$ _____
<b>Cost of Goods Sold:</b>		
Purchases:	\$ _____	\$ _____
Materials:	\$ _____	\$ _____
Labor:	\$ _____	\$ _____
Other:	\$ _____	\$ _____
Inventory at cost 12/31/14:	\$ _____	\$ _____
<b>Expenses:</b>		
Advertising:	\$ _____	\$ _____
Commissions/Fees:	\$ _____	\$ _____
Contract Labor:	\$ _____	\$ _____
Employee Benefits:	\$ _____	\$ _____
Business Insurance:	\$ _____	\$ _____
Interest:	\$ _____	\$ _____
Legal/Professional Fees:	\$ _____	\$ _____
Office Supplies:	\$ _____	\$ _____
Pension/Profit-Sharing:	\$ _____	\$ _____
Rent:	\$ _____	\$ _____
Repairs/Maintenance:	\$ _____	\$ _____
Taxes/Licenses:	\$ _____	\$ _____
Supplies:	\$ _____	\$ _____
Travel:	\$ _____	\$ _____
Meals & Entertainment:	\$ _____	\$ _____
Utilities:	\$ _____	\$ _____
Wages:	\$ _____	\$ _____
Dues:	\$ _____	\$ _____
Phone:	\$ _____	\$ _____



**DATA SHEET – Tax Year 2014**

**Self-Employed Business Expenses (cont.):**

Internet:	\$ _____	\$ _____
Business Gifts:	\$ _____	\$ _____
Subscriptions:	\$ _____	\$ _____
Other _____:	\$ _____	\$ _____
Other _____:	\$ _____	\$ _____
Other _____:	\$ _____	\$ _____
Other _____:	\$ _____	\$ _____
Other _____:	\$ _____	\$ _____
Other _____:	\$ _____	\$ _____

**Fixed Assets:**

If you purchased any fixed assets, please provide the following information:

Description:	Date Acquired:	Cost:
_____	___/___/___	\$ _____
_____	___/___/___	\$ _____
_____	___/___/___	\$ _____
_____	___/___/___	\$ _____
_____	___/___/___	\$ _____

(Attach list if necessary)

***If you received any 1099's from your customers/clients, please provide all to your preparer.***

Did you make payments to any LLC or individual for services rendered or rent for your business?	YES	NO
If yes, did you issue 2014 IRS Form 1099 to each company or person that you paid more than \$600?	YES	NO

Do you have a solo/individual 401(k) plan? If so, what was the 12/31/2014 balance in that account? \$ \_\_\_\_\_

**Home Office Expenses**

Taxpayer **OR**  Spouse

\*You can only deduct a home office if you do not have an office available to you somewhere else.

Total Square Feet of Home: _____	Association Fee: \$ _____
Total Square of Office: _____	Rent: \$ _____
Improvements: \$ _____	Repairs: \$ _____
Insurance: \$ _____	Repairs (to home office): \$ _____
Utilities: \$ _____ (water, gas, electric, garbage)	

## DATA SHEET - Tax Year 2014

### Rental Property

	<i>Property #1</i>	<i>Property #2</i>	<i>Property #3</i>
Address:	_____	_____	_____
	_____	_____	_____
<u>Rental Income:</u>	\$ _____	\$ _____	\$ _____
 <u>Rental Expenses:</u>			
Advertising:	\$ _____	\$ _____	\$ _____
Travel:	\$ _____	\$ _____	\$ _____
# of Miles Driven:	\$ _____	\$ _____	\$ _____
Cleaning/ Maintenance:	\$ _____	\$ _____	\$ _____
Commissions Paid:	\$ _____	\$ _____	\$ _____
Insurance:	\$ _____	\$ _____	\$ _____
Legal/Professional Fees	\$ _____	\$ _____	\$ _____
Management Fees:	\$ _____	\$ _____	\$ _____
Mortgage Interest:	\$ _____	\$ _____	\$ _____
Other Interest:	\$ _____	\$ _____	\$ _____
Repairs:	\$ _____	\$ _____	\$ _____
Supplies:	\$ _____	\$ _____	\$ _____
Property Taxes:	\$ _____	\$ _____	\$ _____
Utilities:	\$ _____	\$ _____	\$ _____
Asset Bought (send list)	\$ _____	\$ _____	\$ _____
Improvements:	\$ _____	\$ _____	\$ _____
Association Dues:	\$ _____	\$ _____	\$ _____
Other _____:	\$ _____	\$ _____	\$ _____
Other _____:	\$ _____	\$ _____	\$ _____
Other _____:	\$ _____	\$ _____	\$ _____
Other _____:	\$ _____	\$ _____	\$ _____

Did you make payments to any LLC or individual for services rendered for your rental property?      YES    NO  
 If yes, did you issue 2014 IRS Form 1099 to each company or person that you paid \$600 or more?      YES    NO