2014	1040	US	Client Information	1

THE TAX PROS
4187 Piedmont Ave.
Oakland, CA 94611
Telephone number: (510)836-6001
Fax number: (510)984-1397
E-mail address: mike@thetaxproservices.com

Tax Return Appointment

Date:
Time:
Location:

This tax organizer will assist you in gathering information necessary for the preparation of your 2014 tax return. Please add, change, or delete information as appropriate.

CLIENT INFORMATION

Filing Status	Filing status (table)	1
	1=married filing separate and lived with spouse	
	Year spouse died, if qualifying widow(er) (2012 or 2013)	
Taxpayer	First name and initial	
	Last name	
	Title/suffix	
	Social security number	
	Occupation	
	Date of birth (m/d/y)	
	Date of death (m/d/y)	
	1=blind	
Spouse	First name and initial	
	Last name	
	Title/suffix	
	Social security number	
	Occupation	
	Date of birth (m/d/y)	
	Date of death (m/d/y)	
	1=blind	
Address	In care of	
	Street address	
	Apartment number	
	City	
	State	
	ZIP code	
Foreign Address	Region	
	Postal code	
	Country	

Filing Status

1 = Single
2 = Married filing joint
3 = Married filing separate
4 = Head of household
5 = Qualifying widow(er)

2014	1040	US	Client Information (continued)	1 p2

Please add, change or delete information for 2014.

CLIENT INFORMATION

Taxpayer Contact Information	Home phone		**Daytime Phone**
	Work phone		1 = Work
	Work extension		2 = Home
	Daytime phone (table)	1	3 = Mobile
	Mobile phone		
	Pager number		
	Fax number		
	E-mail address		
Spouse Contact Information	Home phone		
	Work phone		
	Work extension		
	Daytime phone (table)		
	Mobile phone		
	Pager number		
	Fax number		
	E-mail address		

2014	1040	US	Dependents	2

Please add, change or delete information for 2014.

DEPENDENTS

	Dependent	Dependent
First name		
Last name		
Title/suffix		
Date of birth (m/d/y)		
Date of death		
Social security number		
Relationship		
Months lived at home		
Type of dependent (see table)		
Earned income credit (see table)		
Claimed by: 1=taxpayer, 2=spouse		

	Dependent	Dependent
First name		
Last name		
Title/suffix		
Date of birth (m/d/y)		
Date of death		
Social security number		
Relationship		
Months lived at home		
Type of dependent (see table)		
Earned income credit (see table)		
Claimed by: 1=taxpayer, 2=spouse		

	Dependent	Dependent
First name		
Last name		
Title/suffix		
Date of birth (m/d/y)		
Date of death		
Social security number		
Relationship		
Months lived at home		
Type of dependent (see table)		
Earned income credit (see table)		
Claimed by: 1=taxpayer, 2=spouse		

	Dependent	Dependent
First name		
Last name		
Title/suffix		
Date of birth (m/d/y)		
Date of death		
Social security number		
Relationship		
Months lived at home		
Type of dependent (see table)		
Earned income credit (see table)		
Claimed by: 1=taxpayer, 2=spouse		

Type of Dependent

1 = Child living w/taxpayer
2 = Child not living w/taxpayer
3 = Dependent other than child
4 = Head of household only, not a dependent
5 = Earned income credit only, not a dependent

Earned Income Credit

1 = When applicable (default)
2 = Student age 19 to 23
3 = Disabled
4 = Force
5 = Suppress

NOTE: If you claim the earned income credit, please provide proof that your child is a resident of the U.S. This proof is typically in the form of:

1. School records or statement
2. Landlord or property management statement
3. Health care provider statement
4. Medical records
5. Child care provider records
6. Placement agency statement
7. Social service records or statement
8. Place of worship statement
9. Indian tribe office statement
10. Employer statement

NOTE: If your child is disabled, please provide one of the following forms of proof of disability:

1. Doctor statement
2. Other health care provider statement
3. Social services agency or program statement

2014	1040	US	Miscellaneous Questions

If any of the following items pertain to you or your spouse for 2014,
please check the appropriate box and provide additional information if necessary.

PERSONAL INFORMATION

Yes	No	
☐	☐	Did your marital status change during the year?
☐	☐	Did your address change during the year?
☐	☐	Could you be claimed as a dependent on another person's tax return for 2014?

DEPENDENTS

Yes	No	
☐	☐	Were there any changes in dependents?
☐	☐	Were any of your unmarried children who might be claimed as dependents 19 years of age or older at the end of 2014?
☐	☐	Did you have any children under age 19 or full-time students under age 24 at the end of 2014, with interest and dividend income in excess of $950, or total investment income in excess of $1,900?

HEALTH CARE COVERAGE

Yes	No	
☐	☐	Did you and your dependents have healthcare coverage for the full-year?
☐	☐	Did you receive any of the following IRS Documents? Form 1095-A (Health Insurance Marketplace Statement), 1095-B (Health Coverage) or Form 1095-C (Employer Provided Health Insurance Offer and Coverage) If so, please attach.
☐	☐	If you or your dependents did not have health care coverage during the year, do you fall into one of the following exemption categories: Indian tribe membership, health sharing ministry membership, religious sect membership, incarceration, exempt non-citizen or economic hardship? If you received an exemption certificate, please attach.

INCOME

Yes	No	
☐	☐	Did you receive unreported tip income of $20 or more in any month?
☐	☐	Did you cash any Series EE U.S. savings bonds issued after 1989 and pay qualified higher education expenses for yourself, your spouse, or your dependents?
☐	☐	Did you receive any disability income?

2014	1040	US	Miscellaneous Questions

☐ ☐ Did you have any foreign income or pay any foreign taxes?

PURCHASES, SALES AND DEBT

☐ ☐ Did you start a business or farm, purchase rental or royalty property, or acquire an interest in a partnership, S corporation, trust, or REMIC?

☐ ☐ Did you purchase or dispose of any business assets (furniture, equipment, vehicles, real estate, etc.), or convert any personal assets to business use?

☐ ☐ Did you buy or sell any stocks, bonds or other investment property in 2014?

☐ ☐ Did you sell or do you plan to sell any dividend generating stocks or mutual funds during the first 60 days of 2015?

☐ ☐ Did you purchase, sell, or refinance your principal home or second home, or did you take a home equity loan?

☐ ☐ Did you purchase a home in 2014 and you were overseas on official extended duty?

☐ ☐ Did you make any residential energy-efficient improvements or purchases involving solar, wind, geothermal or fuel cell energy sources?

☐ ☐ Did you have any debts cancelled or forgiven?

☐ ☐ Does anyone owe you money which has become uncollectible?

RETIREMENT PLANS

☐ ☐ Did you receive a distribution from a retirement plan (401(k), IRA, SEP, SIMPLE, Qualified Plan, etc.)?

☐ ☐ Did you make a contribution to a retirement plan (401(k), IRA, SEP, SIMPLE, Qualified Plan, etc.)?

☐ ☐ Did you transfer or rollover any amount from one retirement plan to another retirement plan?

☐ ☐ Did you convert part or all of your traditional, SEP, or SIMPLE IRA to a Roth IRA in 2014?

EDUCATION

☐ ☐ Did you receive a distribution from an Education Savings Account or a Qualified Tuition Program?

2014	1040	US	Miscellaneous Questions

☐ ☐ Did you, your spouse, or a dependent incur any tuition expenses that are required to attend a college, university, or vocational school?

ITEMIZED DEDUCTIONS

☐ ☐ Did you incur a loss because of damaged or stolen property?

☐ ☐ Did you work out of town for part of the year?

☐ ☐ Did you use your car on the job (other than to and from work)?

ESTIMATED TAXES

☐ ☐ Did you apply an overpayment of 2013 taxes to your 2014 estimated tax (instead of being refunded)?

☐ ☐ If you have an overpayment of 2014 taxes, do you want the excess applied to your 2015 estimated tax (instead of being refunded)?

☐ ☐ Do you expect your 2015 taxable income and withholdings to be different from 2014?

MISCELLANEOUS

☐ ☐ Do you want to electronically file your tax return?

☐ ☐ Do you want to allocate $3 to the Presidential Election Campaign Fund?

☐ ☐ Does your spouse want to allocate $3 to the Presidential Election Campaign Fund?

☐ ☐ May the IRS discuss your tax return with your preparer?

☐ ☐ Did you have an interest in or signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account?

☐ ☐ Did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust or did you have an interest in any foreign assets or accounts?

☐ ☐ Was your home rented out or used for business?

2014	1040	US	Miscellaneous Questions

☐ ☐ Did you have a medical savings account (MSA), a Medicare + Choice MSA, or acquire an interest in an MSA or a Medicare + Choice MSA because of the death of the account holder? Or, were you a policyholder who received payments under a long-term care (LTC) insurance contract or received any accelerated death benefits from a life insurance policy?

☐ ☐ Did you incur moving expenses due to a change of employment?

☐ ☐ Did you engage the services of any household employees?

☐ ☐ Were you notified or audited by either the Internal Revenue Service or the State taxing agency?

☐ ☐ Did you or your spouse make any gifts to an individual that total more than $13,000, or any gifts to a trust?

☐ ☐ Were you (or your spouse) the beneficiary of COBRA premium assistance for any month during 2014?

☐ ☐ Did your bank account information change within the last twelve months?

2014	1040	US	Direct Deposit & Estimates (Form 1040 ES)	3, 6

Please enter all pertinent 2014 information.

DIRECT DEPOSIT / ELECTRONIC PAYMENT (3)

1=direct deposit of federal tax refund into bank account	
1=electronic payment of balance due	
1=electronic payment of estimated tax	

BANK INFORMATION

Name of Bank	Percent to Deposit (xx.xx)	Routing Number	Account Number	Type of Account (Table 1)	Type of Invest. (Table 2)

2014 ESTIMATED TAX / 1040-ES (6)

Federal

	Amount Paid	Date Paid	TS	2014 Voucher Amount
Overpayment applied from 2013				
1st quarter payment				
2nd quarter payment				
3rd quarter payment				
4th quarter payment				
Additional Estimated Tax Payments				
Paid with extension				
Former spouse SSN if joint estimates				

State

	Amount Paid	Date Paid	TS	2014 Voucher Amount
Overpayment applied from 2013				
1st quarter payment				
2nd quarter payment				
3rd quarter payment				
4th quarter payment				
Additional Estimated Tax Payments				
Paid with extension				

1 Type of Account

1 = Savings
2 = Checking

2 Type of Investment

1 = Checking or savings (default)
2 = Taxpayer's IRA (next year limits)
3 = Spouse's IRA (next year limits)
4 = Health savings account (HSA)
5 = Archer MSA
6 = Coverdell savings account (ESA)
7 = Other
8 = Taxpayer's IRA (current year limits)
9 = Spouse's IRA (current year limits)

2014	1040	US	Direct Deposit & Estimates (Form 1040 ES) (cont.)	7.1

Please enter all pertinent 2014 information.

APPLICATION OF 2014 OVERPAYMENT (7.1)

If you have an overpayment of 2014 taxes, do you want the excess refunded?. . ☐ or applied to 2015 estimate?. . . . ☐
Other (please explain): ______

2015 ESTIMATED TAX INFORMATION

Do you expect your 2015 taxable income to be different from 2014? . . . . Yes ☐ No ☐
If "yes" explain any differences in income, deductions, dependents, etc.: ______

Do you expect your 2015 withholding to be different from 2014? . . . . Yes ☐ No ☐
If "yes" explain any differences: ______

2014	1040	US	Wages, Pensions, Gambling Winnings	10, 13.1, 13.2

Please enter all pertinent 2014 amounts & attach all W-2, W-2G and 1099-R forms.
Last year's amounts are provided for your reference.

WAGES, SALARIES, TIPS (10)

No.	Name of Employer (Box c)	1=retirement plan (Box 13)	1=spouse	Wages, Tips, Other Compensation (Box 1)	Tax Withheld Federal (Box 2)	Tax Withheld Social Security (Box 4)	Tax Withheld Medicare (Box 6)	Tax Withheld State (Box 17)	Tax Withheld Local (Box 19)	2013 Wages

PENSIONS, IRA DISTRIBUTIONS (13.1)

No.	Name of Payer	1=spouse	1=IRA/SEP/SIMPLE	Distribution code #1	Distribution code #2	Gross Distribution (Box 1)	Taxable Amount (Box 2a)	Tax Withheld Federal (Box 4)	Tax Withheld State (Box 12)	Value of all IRAs at 12/31/14	2013 Distribution

GAMBLING WINNINGS (W-2G) (13.2)

No.	Name of Payer	1=spouse	Gross Winnings (Box 1)	Tax Withheld Federal (Box 4)	Tax Withheld State (Box 15)	Tax Withheld Local (Box 17)	2013 Winnings

GAMBLING LOSSES & WINNINGS (NON W-2G) (13.2)

	2014 Amount	TS	2013 Amount
Total gambling losses			
Winnings not reported on Form W-2G			

(T=taxpayer, S=spouse, Blank=joint)

2014	1040	US	Interest & Dividend Income	11, 12

Please enter all pertinent 2014 amounts & attach all 1099-INT, 1099-OID and 1099-DIV forms.
Last year's amounts are provided for your reference.

INTEREST INCOME (11)

No.	Name of Payer (also enter SSN & address for seller-financed mortgage)	1=taxpayer 2=spouse	Interest Income			Tax-Exempt Interest		Early Withdrawal Penalty (Box 2)	2013 Interest
			Banks, S&Ls, C/Us, etc. (Box 1)	Seller-Financed Mtg. (Box 1)	U.S. Bonds, T-Bills (Box 3)	Total Municipal Bonds	In-state Municipal Bonds		

DIVIDEND INCOME (12)

No.	Name of Payer	1=tp 2=sp	Dividend Income				Tax-Exempt Interest		Foreign Tax Paid (Box 6)	2013 Dividends
			Total Ordinary Dividends (Box 1a)	Qualified Dividends (Box 1b)	Total Capital Gain Distrib. (Box 2a)	U.S. Bonds (% or amt.)	Total Municipal Bonds	In-state Muni-bonds (% or amt.)		

2014	1040	US	Miscellaneous Income	14.1

Please enter all pertinent 2014 amounts and attach all 1099-MISC, SSA-1099, and RRB-1099 forms. Last year's amounts are provided for your reference.

MISCELLANEOUS INCOME

	2014 Amount		2013 Amount	
	Taxpayer	Spouse	Taxpayer	Spouse
Social security benefits (SSA-1099, box 5)				
Medicare premiums paid (SSA-1099)				
Tier 1 RR retirement benefits (RRB-1099, box 5)				
1=lump-sum election for SS benefits				
Alimony received				
Taxable scholarships and fellowships				
Jury duty pay				
Household employee income not on W-2				
Excess minister's allowance				
Alaska permanent fund dividends				
Income from rental of personal property				
Income subject to S/E tax:				
Other income (1099-MISC, box 3, 8)				

TAX WITHHELD (not entered elsewhere)

	2014 Taxpayer	2014 Spouse	2013 Taxpayer	2013 Spouse
Federal income tax withheld				
State income tax withheld				
Local income tax withheld				

2014	1040	US	State & Local Tax Refunds / Unemployment Compensation	14.2

Please add, change or delete 2014 information as appropriate.
Be sure to attach all 1099-G forms.

STATE AND LOCAL TAX REFUNDS / UNEMPLOYMENT COMPENSATION (Form 1099-G)

No.		2014 1099-G Amount
	Name of payer	
	1=spouse	
	Unemployment compensation:	
	Total received (Box 1)	
	2014 Overpayment repaid	
	State and local refunds:	
	State and local income tax refund, credit or offsets (Box 2)	
	1=city or local income tax refund	
	Tax year for box 2 if not 2013 (Box 3)	
	Federal income tax withheld (Box 4)	
	RTAA payments (Box 5)	
	Taxable grants:	
	Federal taxable amount (Box 6)	
	State taxable amount, if different	
	Farm amounts:	
	Agriculture payments (Box 7)	
	1=agriculture payments are from conservation reserve program	
	Market gain (Box 9)	
	Number of farm	
	1=box 2 is trade or business income (Box 8)	
	State income tax withheld (Box 11)	

No.		
	Name of payer	
	1=spouse	
	Unemployment compensation:	
	Total received (Box 1)	
	2014 Overpayment repaid	
	State and local refunds:	
	State and local income tax refund, credit or offsets (Box 2)	
	1=city or local income tax refund	
	Tax year for box 2 if not 2013 (Box 3)	
	Federal income tax withheld (Box 4)	
	RTAA payments (Box 5)	
	Taxable grants:	
	Federal taxable amount (Box 6)	
	State taxable amount, if different	
	Farm amounts:	
	Agriculture payments (Box 7)	
	1=agriculture payments are from conservation reserve program	
	Market gain (Box 9)	
	Number of farm	
	1=box 2 is trade or business income (Box 8)	
	State income tax withheld (Box 11)	

2014	1040	US	Business Income (Schedule C) (cont.)	No.	16 p2

Please enter all pertinent 2014 amounts. Last year's amounts are provided for your reference.

EXPENSES

	2014 Amount	2013 Amount
Accounting		
Advertising		
Answering service		
Bad debts from sales or service		
Bank charges		
Car and truck expenses (not entered elsewhere)		
Commissions		
Contract labor		
Delivery and freight		
Dues and subscriptions		
Employee benefit programs		
Insurance (other than health)		
Mortgage interest (paid to banks, etc.)		
Other interest (not entered elsewhere)		
Janitorial		
Laundry and cleaning		
Legal and professional		
Miscellaneous		
Office expense		
Outside services		
Parking and tolls		
Pension and profit sharing plans - contributions		
Pension and profit sharing plans - admin. and education costs		
Postage		
Printing		
Rent - vehicles, machinery, & equipment (not entered elsewhere)		
Rent - other		
Repairs		
Security		
Supplies		
Taxes - real estate		
Taxes - payroll		
Taxes - sales tax included in gross receipts		
Taxes - other (not entered elsewhere)		
Telephone		
Tools		
Travel		
Total meals and entertainment in full (50%)		
Department of Transportation meals in full (80%)		
Uniforms		
Utilities		
Wages		

Other expenses:

NOTE: If you purchased or disposed of any business assets, please complete Sheet 22.

2014	1040	US	Vehicle Expenses	No.	22 p3

Please enter all pertinent 2014 amounts. Last year's amounts are provided for your reference.

GENERAL INFORMATION

	2014 Amount	2013 Amount
Description of vehicle		
1=no evidence to support your deduction		
1=no written evidence to support your deduction		
1=vehicle is available for off-duty personal use		
1=no other vehicle is available for personal use		
1=vehicle used primarily by more than 5% owner		
Number of months of business use if changed from 100% personal use		

AUTOMOBILE MILEAGE

Total mileage (for the tax year)		
Business mileage		
Commuting mileage (for the tax year)		
Average daily round-trip commute		

ACTUAL EXPENSES

Parking fees and tolls (business portion only)		
Gasoline, lube, oil		
Repairs		
Tires		
Insurance		
Miscellaneous		
Auto license (other than personal property taxes)		
Personal property taxes (based on car's value)		
Interest (car loan) (for Schedule C, E & F)		
Vehicle rent or lease payments		
Inclusion amount (enter as positive)		
Value of employer-provided vehicle on Form W-2 (2106)		

2014	1040	US	Business Use of Home (Form 8829)	No.	29

Please enter 2014 indirect expenses in full. Nonbusiness portion will carry to Schedule A. Business percentage will be applied to indirect expenses only.

BUSINESS USE OF HOME

	2014 Amount	2013 Amount
Form		
Number of form (e.g., enter 2 for Schedule C number 2)		
Business use area (square footage)		
Total area of home (square footage)		
Total hours facility used (for daycare facilities only)		
Total hours available (if not 8,760)		
% (.xx) or amount of gross income from home if not 100% (-1 if none)		
% (.xx) or amount of expenses from home if not 100% (-1 if none)		

INDIRECT EXPENSES

NOTE: Indirect expenses are for keeping up and running your entire home. They benefit both the business and personal parts of your home.

	2014 Amount	2013 Amount
Mortgage interest		
Real estate taxes		
Qualified mortgage insurance premiums		
Casualty losses		
Insurance		
Miscellaneous		
Rent		
Repairs and maintenance		
Utilities		
Excess mortgage interest		
Other indirect expenses:		

DIRECT EXPENSES

NOTE: Direct expenses benefit only the business part of your home. They include painting or repairs made to specific areas or rooms used for business.

	2014 Amount	2013 Amount
Mortgage interest		
Real estate taxes		
Qualified mortgage insurance premiums		
Casualty losses		
Insurance		
Miscellaneous		
Rent		
Repairs and maintenance		
Utilities		
Excess mortgage interest		
Excess casualty losses		
Allowable casualty losses		
Other direct expenses:		

2014	1040	US	Adjustments to Income	24

Please enter all pertinent 2014 information. Last year's amounts are provided for your reference.

TRADITIONAL IRA CONTRIBUTIONS

	2014 Amount Taxpayer	2014 Amount Spouse	2013 Amount Taxpayer	2013 Amount Spouse
IRA contributions you made or expect to make (1=maximum) ($5,500/$6,500 if 50 or older)				
Contributions made to date				
1=covered by plan, 2=not covered				
2014 payments from 1/1/15 to 4/15/15				

ROTH IRA CONTRIBUTIONS

	2014 Amount Taxpayer	2014 Amount Spouse	2013 Amount Taxpayer	2013 Amount Spouse
Roth IRA contributions you made or expect to make (1=maximum) ($5,500/$6,500 if 50 or older)				
Contributions made to date				

SEP, SIMPLE AND QUALIFIED PLANS (KEOGH)

	2014 Amount Taxpayer	2014 Amount Spouse	2013 Amount Taxpayer	2013 Amount Spouse
Profit-sharing (25%/1.25) contributions you made or expect to make (1=maximum)				
Money purchase (25%/1.25) contributions you made or expect to make (1=maximum)				
Defined benefit contributions you expect to make				
Self-employed SEP (25%/1.25) contributions you made or expect to make (1=maximum)				
Plan contribution rate if not .25 (.xxxx)				
Individual 401k: SE elective deferrals (except Roth) (1=max.)				
Individual 401k: SE designated Roth contributions (1=max.)				
SIMPLE contributions:				
Self-employed SIMPLE contributions you made or expect to make (1=maximum)				
Employer matching rate if not .03 (.xxxx)				
1=nonelective contributions (2%)				
Contributions made to date				

ADJUSTMENTS TO INCOME

	2014 Amount Taxpayer	2014 Amount Spouse	2013 Amount Taxpayer	2013 Amount Spouse
Self-employed health insurance:				
Total premiums (excluding long-term care)				
Long-term care premiums				
Student loan interest paid (1098-E, box 1)				
Educator expenses (kindergarten thru grade 12)				
Jury duty pay given to employer				
Expenses from rental of personal property				
Other adjustments to income:				

Alimony paid:	Taxpayer	Spouse
Recipient's first name		
Recipient's last name		
Recipient's SSN		
Amount paid	2013 amt:	2013 amt:

2014	1040	US	Rental & Royalty Income (Schedule E)	No.	18

Please enter all pertinent 2014 amounts. Last year's amounts are provided for your reference.

GENERAL INFORMATION

	2014 Amount	2013 Amount
Description of property		**Type of Property** 1 = Single Family Residence 2 = Multi-Family Residence 3 = Vacation/Short-Term Rental 4 = Commercial 5 = Land 6 = Royalties 7 = Self-Rental
Street address		
City		
State		
ZIP code		
Type of property (see table)		
Other type of property		
Number of days rented		

Percentage of ownership if not 100% (.xxxx)		1=did not actively participate	
Percentage of tenant occupancy if not 100% (.xxxx)		1=RE prof., activity is trade or business, 2=RE prof., not trade or business	
1=spouse, 2=joint		1=rental other than real estate	
1=qualified joint venture		1=investment	
1=nonpassive activity, 2=passive royalty		1=single member limited liability company	
		If required to file Form(s) 1099, did you or will you file all required Form(s) 1099: 1=yes, 2=no	

INCOME

	2014 Amount	2013 Amount
Rents or royalties received		

DIRECT EXPENSES

NOTE: Direct expenses are related only to the rental activity. These include rental agency fees, advertising, and office supplies.

	2014 Amount	2013 Amount
Advertising		
Association dues		
Auto and travel (not entered elsewhere)		
Cleaning and maintenance		
Commissions		
Gardening		
Insurance		
Legal and professional fees		
Licenses and permits		
Management fees		
Miscellaneous		
Mortgage interest (paid to banks, etc.)		
Qualified mortgage insurance premiums		
Excess mortgage interest		
Other interest (not entered elsewhere)		
Painting and decorating		
Pest control		
Plumbing and electrical		
Repairs		
Supplies		
Taxes - real estate		
Taxes - other (not entered elsewhere)		
Telephone		
Utilities		
Wages and salaries		
Other:		

NOTE: If you purchased or disposed of any business assets, please complete Sheet 22.

2014	1040	US	Itemized Deductions	25

Please enter all pertinent 2014 amounts and attach all 1098 forms.
Last year's amounts are provided for your reference.

MEDICAL AND DENTAL EXPENSES

NOTE: Enter self-employed health insurance premiums on Sheet 24 and Medicare insurance premiums on Sheet 14.

	2014 Amount	TS	2013 Amount
Prescription medicines and drugs			
Doctors, dentists and nurses			
Hospitals and nursing homes			
Insurance premiums not entered elsewhere (excl. LT care & amts. paid w/pre-tax dollars)			
Long-term care premiums - taxpayer			
Long-term care premiums - spouse			
Insurance reimbursement (enter as a positive number)			
Lodging and transportation:			
Out-of-pocket expenses			
Medical miles driven			
Other medical and dental expenses:			

TAXES PAID (State and local withholding and 2014 estimates are automatic.)

	2014 Amount	TS	2013 Amount
State income taxes - 1/14 payment on 2013 state estimate			
State income taxes - paid with 2013 state return extension			
State income taxes - paid with 2013 state return			
State income taxes - paid for prior years and/or to other state			
City/local income taxes - 1/14 payment on 2013 city/local estimate			
City/local income taxes - paid with 2013 city/local extension			
City/local income taxes - paid with 2013 city/local return			

SALES AND USE TAXES PAID

	2014 Amount	TS	2013 Amount
State and local sales taxes (except autos and special items)			
Use taxes paid on 2014 purchases			
Use taxes paid with 2013 state return			
Sales tax on autos not included above			
Sales tax on boats, aircraft, other special items			

OTHER TAXES PAID

	2014 Amount	TS	2013 Amount
Real estate taxes - principal residence:			
Real estate taxes - property held for investment			
Personal property taxes (including auto fees in some states. Provide a copy of tax notice)			
Foreign income taxes			
Other taxes:			

2014	1040	US	Itemized Deductions (continued)	25 p2

Please enter all pertinent 2014 amounts. Last year's amounts are provided for your reference.

INTEREST PAID

Home mortgage int. (Box 1) and points (Box 2) reported on Form 1098:	2014 Amount	TS	2013 Amount

Home mortgage interest not reported on Form 1098:

Payee's name	
Payee's SSN or FEIN	
Payee's street address	
Payee's city	
Payee's state	
Payee's ZIP code	
Payee's region	
Payee's postal code	
Payee's country	

	2014 Amount	TS	2013 Amount
Amount paid			
Points not reported on Form 1098:			
Mortgage insurance premiums on post 12/31/06 contracts (Box 4)			
Investment interest (interest on margin accounts):			
Passive interest			
Certain home mortgage interest included above (6251)			

NOTE: Points paid on loans other than to buy, build, or improve your main home are deductible over the life of the mortgage. For these types of loans also provide the dates and lives of the loans.

CASH CONTRIBUTIONS

NOTE: No deduction is allowed for cash or check contributions unless the donor maintains a bank record, or a written communication from the donee, showing the name of the organization, contribution date(s), and contribution amount(s).

Churches, schools, hospitals, and other charitable organizations (50% limitation):

Contributions by cash or check:	2014 Amount	TS	2013 Amount
Volunteer expenses (out-of-pocket)			
Number of charitable miles			

Veterans' organizations, fraternal societies, nonprofit cemeteries, and certain private nonoperating foundations (30% limitation):

Contributions by cash or check:	2014 Amount	TS	2013 Amount
Volunteer expenses (out-of-pocket)			
Number of charitable miles			

2014	1040	US	Itemized Deductions (continued)	25 p3

Please enter all pertinent 2014 amounts. Last year's amounts are provided for your reference.

NONCASH CONTRIBUTIONS

NOTE: Use Sheet 26 if total noncash contributions are over $500. No deduction is allowed for contributions of clothing and household items that are not in *good* used condition or better. In addition, a deduction for any item with minimal monetary value may be denied.

	2014 Amount	TS	2013 Amount
50% limitation (see above):			
30% limitation (see above):			
30% capital gain property (gifts of capital gain property to 50% limit orgs.):			
20% capital gain property (gifts of capital gain property to non-50% limit orgs.):			

MISCELLANEOUS DEDUCTIONS (subject to 2% AGI limit)

	2014 Amount	TS	2013 Amount
Union and professional dues			
Other unreimbursed employee expenses (uniforms and protective clothing, professional subscriptions, employment agency fees, and certain edu. expenses):			
Investment expense:			
Tax return preparation fee			
Safe deposit box rental			
Miscellaneous deductions (2% AGI) (certain legal and accounting fees, and custodial fees):			

2014	1040	US	Itemized Deductions (continued)	25 p4

Please enter all pertinent 2014 amounts. Last year's amounts are provided for your reference.

OTHER MISCELLANEOUS DEDUCTIONS

	2014 Amount	TS	2013 Amount
Estate tax, section 691(c)			
Other miscellaneous deductions:			

(T=taxpayer, S=spouse, Blank=joint)

2014	1040	US	Health Coverage Form	39.1

Please do not complete this information if coverage is indicated on Form 1095-A, 1095-B or 1095-C.

GENERAL INFORMATION

1=entire household covered for all months, 2=no months . . . .

COVERED INDIVIDUAL (#1)

(a) First name . .
(a) Last name . . .
(b) ID number (SSN or TIN). . . .
(c) Date of birth (m/d/y). . . . . . .
(d) 1=covered all 12 months . . .
(e) Months of coverage:
1=January. . . . .
1=February. . . . .
1=March . . . .
1=April. . . . .
1=May. . . . .
1=June . . . .
1=July . . . .
1=August . . . .
1=September. . . . .
1=October. . . . .
1=November. . . . .
1=December. . . . .

COVERED INDIVIDUAL (#2)

(a) First name . .
(a) Last name . . .
(b) ID number (SSN or TIN). . . .
(c) Date of birth (m/d/y). . . . . . .
(d) 1=covered all 12 months . . .
(e) Months of coverage:
1=January. . . . .
1=February. . . . .
1=March . . . .
1=April. . . . .
1=May. . . . .
1=June . . . .
1=July . . . .
1=August . . . .
1=September. . . . .
1=October. . . . .
1=November . . . .
1=December . . . .

COVERED INDIVIDUAL (#3)

(a) First name . .
(a) Last name . . .
(b) ID number (SSN or TIN). . . .
(c) Date of birth (m/d/y). . . . . . .
(d) 1=covered all 12 months . . .
(e) Months of coverage:
1=January. . . . .
1=February. . . . .
1=March . . . .
1=April. . . . .
1=May. . . . .
1=June . . . .
1=July . . . .
1=August . . . .
1=September. . . . .
1=October. . . . .
1=November. . . . .
1=December. . . . .

COVERED INDIVIDUAL (#4)

(a) First name . .
(a) Last name . . .
(b) ID number (SSN or TIN). . . .
(c) Date of birth (m/d/y). . . . . . .
(d) 1=covered all 12 months . . .
(e) Months of coverage:
1=January. . . . .
1=February. . . . .
1=March . . . .
1=April. . . . .
1=May. . . . .
1=June . . . .
1=July . . . .
1=August . . . .
1=September. . . . .
1=October. . . . .
1=November . . . .
1=December . . . .