

# INDIVIDUAL TAX ORGANIZER

## (FORM 1040)

This organizer is designed to assist you in gathering the information required for preparation of your individual income tax returns. Please complete it and provide details and documentation as requested.

The Internal Revenue Service (IRS) matches information returns/forms 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 IRS are also mailed or delivered to taxpayers in an envelope clearly marked "IMPORTANT TAX DOCUMENTS ENCLOSED" and should be submitted with this organizer. Include the following, if applicable:

- W-2 (wages)
- 1099-R (retirement)
- 1099-INT (interest)
- 1099-DIV (dividends)
- 1099-B (brokerage sales)
- 1099-MISC (rents, etc.)
- 1099 (any other)
- 1098-T (education)
- 1095-A, 1095-B, or 1095-C (health insurance)
- Schedules K-1 (Forms 1065, 1120S, 1041)
- Annual brokerage statements
- 1098 (mortgage interest)
- 8886 (reportable transactions)
- Closing Disclosure (formerly HUD-1 for real estate sales/purchases)
- Other information statements

Also enclosed is an engagement letter which explains the services that will be provided to you. Please sign the engagement letter and return it to us. We will not commence any work before this signed document is received by our office.

**If an extension of time is required, 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. If you don't pay a reasonable estimate of your tax liability, your extension may be deemed invalid, subjecting you to late-filing penalties.**

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

## 2016 TAX DOCUMENTS CHECKLIST

Signed Engagement Letter

Personal Information: full name, including initials, present address, date of birth and SSN (new clients only)

A copy of your prior year US income tax return (2015 Form 1040), including State return(s) and FBAR (if not prepared by this office)

A copy of your 2016 Dutch income tax return (if not prepared by this office)

If you have the 30% ruling, please provide a copy of the confirmation letter from the Belastingdienst.

Jaaropgaaf: year-end statement and December statement for wages, pensions or uitkeringen

Forms W-2 for wages and salaries

Financieel Jaaroverzicht(en) from all your Dutch bank and financial accounts (including for Pensioenen and Hypotheken)

*Please note that if your jaaroverzichten do not show interest, dividends and stock sales you will have to request this information with your bank.*

Vermogensrapportages and Coupon- en Dividendoverzichten from Dutch brokerage accounts

WOZ document issued by your municipality

All Forms 1099 for interest, dividends, retirement, miscellaneous income, Social Security and state or local refunds, etc.

2016 Jaarrekening (for business owners of eenmanszaak, BV or VOF.): Income statement and Balance Sheet

If you sold stocks: brokerage statements showing investment transactions for stocks, bonds, etc.

For Rental Property: filled out rental schedule plus statements from management company, for US properties: Form 1098 Mortgage Interest

Schedule K-1 from U.S. partnerships, S corporations, estates and trusts

Copies of closing statements regarding the 2016 sale or purchase of real property

Filled out FBAR worksheet (if this office is engaged to prepare it for you). If you file your own FBAR, please provide a copy.

A listing showing your exact 2016 US entry and exit dates with indication of number of US workdays per trip

Amounts of 2016 estimated tax payments made to IRS (Form 1040-ES)

Any tax notices sent to you by the IRS or other taxing authority

If you have children who have earned or unearned income for 2016, please supply any applicable documentation for them as well

## 2016 INDIVIDUAL TAX RETURN ENGAGEMENT LETTER

Date: \_\_\_\_\_  
Client Name: \_\_\_\_\_  
Client Address: \_\_\_\_\_  
Client Address: \_\_\_\_\_

Dear Client:

Expatax B.V. is pleased to provide you with the professional services described below. This letter (“Agreement”), confirms our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide. The engagement between you and our firm will be governed by the terms of this Agreement.

### *Engagement Objective and Scope*

We will prepare the following tax returns for the year ended December 31, 2016:

Form 1040

U.S. Individual Income Tax Return

We will not prepare any tax returns except those identified above, without your written request, and our written consent to do so. We will prepare your tax returns based upon information and representations that you provide to us. We will not audit or otherwise verify the data you submit to us, although we may ask you to clarify certain information.

You agree to indemnify and hold our firm and its partners, principals, shareholders, officers, directors, members, employees, agents or assigns (collectively, “firm,” “we,” “us,” or “our”) harmless with respect to any and all claims arising from the use of the tax returns for any purpose other than filing with the IRS and state and local tax authorities regardless of the nature of the claim, including the negligence of any party.

Our engagement does not include any procedures designed to detect errors, fraud, or theft. Therefore, our engagement cannot be relied upon to disclose such matters.

This engagement is limited to the professional services outlined above.

### *CPA Firm Responsibilities*

Unless otherwise noted, we will perform our services in accordance with the Statements on Standards for Tax Services (“SSTS”) issued by the American Institute of Certified Public Accountants (“AICPA”) and U.S. Treasury Department Circular 230 (“Circular 230”).

We will prepare your tax returns based upon your filing status (single, married filing jointly, married filing separately, head of household or qualifying widow with dependent child) as reflected in your income tax returns for last year. If your filing status has changed, you wish to change your filing status, or you have questions about your filing status, please contact us immediately.

### Tax planning services

Our engagement does not include tax planning services. During the course of preparing the tax returns identified above, we may bring to your attention potential tax savings strategies for you to consider as a possible means of reducing your taxes in subsequent tax years. However, we have no responsibility to do so, and will take no action with respect to such recommendations, as the responsibility for implementation remains with

you, the taxpayer. If you ask us to provide tax planning services, we will confirm this representation in a separate engagement letter.

#### Government inquiries

This engagement does not include responding to inquiries by any governmental agency or tax authority. If your tax return is selected for examination or audit, you may request our assistance in responding to such an inquiry. If you ask us to represent you, we will confirm this representation in a separate engagement letter.

#### Third-party verification requests

We will not respond to any request from banks, mortgage brokers or others for verification of any information reported on these tax returns.

#### ***Client Responsibilities***

We will provide you with a questionnaire/income tax organizer to help you compile and document the information we will need to prepare your income tax returns. You must complete the income tax organizer with accurate and complete information. Income from all sources, including those outside the U.S., is required.

We rely upon the accuracy and completeness of both the information you provide in the income tax organizer and other supporting data you provide in rendering professional services to you.

#### Documentation

You are responsible for maintaining adequate documentation to substantiate the accuracy and completeness of your tax returns. You should retain all documents that provide evidence and support for reported income, credits, and deductions on your returns, as required under applicable tax laws and regulations. You are responsible for the adequacy of all information provided in such documents. You represent that you have such documentation and can produce it, if needed, to respond to any audit or inquiry by tax authorities. You agree to hold harmless our firm and its partners, principals, shareholders, officers, directors, members, employees, agents or assigns with respect to any additional tax, penalties, or interest imposed on you by tax authorities resulting from the disallowance of tax deductions due to inadequate documentation.

#### Personal expenses

You are responsible for ensuring that personal expenses, if any, are segregated from business expenses and that expenses such as meals, travel, entertainment, vehicle use, gifts, and related expenses are supported by necessary records required by the IRS and other tax authorities. At your written request, we are available to provide you with written answers to your questions on the types of supporting records required.

#### State and local filing obligations

You are responsible for determining your tax filing obligations with any state or local tax authorities. You agree that we have no responsibility to research these obligations or to inform you of them. If upon review of the information you have provided to us, along with information that comes to our attention, we believe you may have additional filing obligations, we will notify you of this responsibility in writing and ask you to contact us. The terms in this Agreement will apply to any State or local return you may subsequently ask us to prepare.

#### U.S. filing obligations related to foreign financial assets

As part of your filing obligations, you are required to report the maximum value of specified foreign financial assets, which include financial accounts with foreign institutions and certain other foreign non-account investment assets that exceed certain thresholds. You are responsible for informing us of all foreign assets, so we may properly advise you regarding your filing obligations. If filing FinCEN Form 114 (Report of Foreign Bank and Financial Accounts or "FBAR") is determined to be necessary we will notify you of this responsibility in writing. The terms in this Agreement will apply to the FBAR you subsequently may ask us to prepare.

### Foreign filing obligations

You are responsible for complying with the tax filing requirements of any other country. You acknowledge and agree that we have no responsibility to raise these issues with you and that foreign filing obligations are not within the scope of this engagement.

### Ultimate responsibility

You have final responsibility for your income tax returns. We will provide you with a copy of your electronic income tax returns and accompanying schedules and statements for review prior to filing with the IRS and state and local tax authorities (as applicable). You agree to review and examine them carefully for accuracy and completeness.

You will be required to verify and sign a completed Form 8879, *IRS e-file Signature Authorization*, and any similar state and local equivalent authorization form before your returns can be filed electronically.

In the event that you do not wish to have your income tax returns filed electronically, please contact our firm. Additional procedures will apply. You will be responsible for reviewing the paper returns for accuracy, signing them, and filing them timely with the tax authorities.

### ***Extensions of Time to File Tax Returns***

The filing due date for your federal tax return is June 15, 2017 if you are outside of the U.S. on the original filing due date of April 18, 2017. It may become necessary to apply for an extension of the filing deadline if there are unresolved tax issues or delays in processing, or if we do not receive all of the necessary information from you on a timely basis. All taxes owed are due by the original filing due date. Additionally, extensions may affect your liability for penalties and interest or compliance with governmental or other deadlines.

### ***Penalties and Interest Charges***

Federal, state, and local tax authorities impose various penalties and interest charges for non-compliance with tax laws and regulations, including, failure to file or late filing of returns, and underpayment of taxes. You, as the taxpayer, remain responsible for the payment of all tax, penalties, and interest charges imposed by tax authorities.

We rely on the accuracy and completeness of the information you provide to us in connection with the preparation of your tax returns. Failure to disclose or inadequate disclosure of income or tax positions may result in the imposition of penalties and interest charges.

### ***Professional Fees***

Our professional fee for the services outlined above is based on our fee schedule that can be found at: <https://www.expatax.nl/fees-us-tax-return>. This fee is based upon the complexity of the work to be performed and our professional time. You agree that you will deliver all records requested and respond to all inquiries made by our staff to complete this engagement on a timely basis. You agree to pay all fees incurred whether or not we prepare the income tax returns.

We appreciate the opportunity to be of service to you. Please date and execute the enclosed copy of this Agreement and return it to us to acknowledge your acceptance. We will not initiate services until we receive the executed Agreement.

Very truly yours,  
Noa Rawlinson, CPA  
Expatax B.V.

ACCEPTED (please print this page and write  
name and signature):

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Client Name

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Client Spouse Name

---

Client Signature

---

Client Spouse Signature

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Date

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Date

# INDIVIDUAL TAX ORGANIZER (FORM 1040)

**If we did not prepare your prior year returns, provide a copy of federal and state returns for the previous year. Complete pages 1 – 4 and all applicable sections. Indicate the currency you are using.**

Taxpayer's Name \_\_\_\_\_ SSN \_\_\_\_\_ Occupation \_\_\_\_\_

Spouse's Name \_\_\_\_\_ SSN \_\_\_\_\_ Occupation \_\_\_\_\_

Home address \_\_\_\_\_

City, Town or Post Office \_\_\_\_\_ County \_\_\_\_\_ State \_\_\_\_\_ ZIP Code \_\_\_\_\_ School District \_\_\_\_\_

Telephone Number \_\_\_\_\_ Telephone Number (Taxpayer) \_\_\_\_\_ Telephone number (Spouse) \_\_\_\_\_  
 Home \_\_\_\_\_ Office \_\_\_\_\_ Office \_\_\_\_\_

Email (T) \_\_\_\_\_ Fax \_\_\_\_\_ Fax \_\_\_\_\_

Email (S) \_\_\_\_\_ Mobile \_\_\_\_\_ Mobile \_\_\_\_\_

Taxpayer Date of Birth \_\_\_\_\_ Blind? Yes \_\_\_ No \_\_\_

Spouse Date of Birth \_\_\_\_\_ Blind? Yes \_\_\_ No \_\_\_

► **Dependent Children Who Lived With You:**

Full Name	SSN	Relationship	Birth Date

► **Other Dependents:**

Full Name	SSN	Relationship	Birth Date	# Months Resided in Your Home	% Support Furnished By You



# INDIVIDUAL TAX ORGANIZER (FORM 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/Jaaropgave & December payslip.

**PENSION, IRA AND ANNUITY INCOME**

YES    NO

▶ Enclose all Forms 1099-R.

▶ 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 \_\_\_\_\_

▶ 5) If over age 70 ½, did you or your spouse make a contribution from your IRA directly to a charitable organization?

**SOCIAL SECURITY BENEFITS RECEIVED**

▶ 1) Enclose all 1099 SSA Forms.

# INDIVIDUAL TAX ORGANIZER (FORM 1040)

**US TRAVEL DAYS**

**YES    NO**

▶ Did you travel to the U.S. this year?

▶ If yes, please provide all entry and exit dates:

Date arrived in U.S.	Date left U.S.	Number of workdays

**FOREIGN EARNED INCOME INFORMATION**

▶ Of what country/countries are you a citizen?

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▶ List your tax home(s) during the year and date(s) established:

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▶ Date your residency in NL began:

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▶ Kind of living quarters: Purchased house/rented house/rented room/quarters furnished by employer

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▶ Did your family live with you abroad during any part of the tax year? Who and for what period?

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▶ List any contractual terms or other conditions relating to the length of your employment abroad:

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# INDIVIDUAL TAX ORGANIZER (FORM 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 Payor	Social Security Number	Address	Interest Received

## INDIVIDUAL TAX ORGANIZER (FORM 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 Dividends	Capital Gain Distributions	Non-Taxable	Federal Tax Withheld	Foreign Tax Withheld

\*T = Taxpayer S = Spouse J = Joint

# INDIVIDUAL TAX ORGANIZER (FORM 1040)

**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)	
Trustee fees	
Executor fees	
Other miscellaneous income	

**INCOME FROM BUSINESS OR PROFESSION — SCHEDULE C**

► Who owns this business?      Taxpayer      Spouse      Joint

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

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

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

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

\_\_\_\_\_

# INDIVIDUAL TAX ORGANIZER (FORM 1040)

YES    NO

▶ Method(s) used to value closing inventory:

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

Accounting method:

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

▶ 1) Was there any change in determining quantities, costs, or valuations between the opening and closing inventory? If yes, attach an explanation.

▶ 2) Did you deduct expenses for the business use of your home?  
If yes, complete the office in home schedule provided in this organizer.

▶ 3) Did you materially participate in the operation of the business during the year?

▶ 4) Did you pay any health insurance premiums or long-term care premiums?

▶ 5) Was all of your investment in this activity at risk?

▶ 6) 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.

▶ 7) Were any assets purchased during the year? If yes, list assets acquired, including date placed in service and purchase price, including trade-in. Attach copies of purchase invoices.

▶ 8) Was this business still in operation at the end of the year?

▶ 9) List the states in which the business was conducted, and provide income and expense by state. \_\_\_\_\_

## INDIVIDUAL TAX ORGANIZER (FORM 1040)

YES      NO

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▶ 10) Provide copies of certification for employees of target groups and associated wages qualifying for the Work Opportunity Tax Credit.

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▶ 11) Did you make any payments during the year that would require you to file Form(s) 1099?

If yes, did you file Form(s) 1099?

.....

▶ 12. Did you have employees? If yes:

1. Provide copies of all federal and state payroll reports including Forms W-2/W-3, 940 and 941.
  2. Do you have a Health Reimbursement Arrangement or otherwise reimburse your employees for medical expenses or health insurance premiums?
  3. Do you have less than 50 full-time equivalent employees?
  4. Do you pay an average wage of less than \$50,000?
  5. Do you pay at least half of the employees' health insurance premiums?
  6. Provide a copy of Form 1094-C, if applicable.
- .....

# INDIVIDUAL TAX ORGANIZER (FORM 1040)

**INCOME AND EXPENSES (Schedule C)** — Attach a schedule of income and expenses of the business or complete the following worksheet. Complete a separate schedule for each business.

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 the auto expense schedule on Page 31.)	
Commissions and fees	
Depletion	
Depreciation and Section 179 expense deduction (provide depreciation schedules)	
Employee health insurance and other benefit programs (excluding retirement plans and amounts for owner)	
Employee retirement contribution (other than owner)	
Self-employed owner:	
a. Health insurance premiums	
b. Retirement contributions	
c. State income tax	



## INDIVIDUAL TAX ORGANIZER (FORM 1040)

Description	Amount
Insurance (other than health)	
Interest:	
a. Mortgage (paid to banks, etc.)	
b. Other	
Legal and professional services	
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, and entertainment:	
a. Travel	
b. Meals and entertainment	
Utilities	
Wages (Enclose copies of forms W-3/W-2.)	
Lobbying expenses	
Club dues:	
a. Civic club dues	
b. Social or entertainment club dues	
Other expenses (List type and amount.)	

# INDIVIDUAL TAX ORGANIZER (FORM 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.

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	_____
Property insurance	_____
Other expenses — itemize	_____
	_____
	_____
	_____

▶ III. EXPENSES THAT APPLY DIRECTLY TO HOME OFFICE:

Telephone	_____
Maintenance	_____
Other expenses — itemize	_____
	_____
	_____

## INDIVIDUAL TAX ORGANIZER (FORM 1040)

**CAPITAL GAINS AND LOSSES** — Enclose all Forms 1099-B (with supplemental year-end brokerage statements) and 1099-S (with Closing Disclosure statements). Complete the following schedule if no statements are available, and provide all transaction slips for sales and purchases.

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

*\*If you have questions regarding the taxable status of any gain or loss, please contact our office.*

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

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

*\*If you have any questions regarding gain or loss, please contact our office.*

## INDIVIDUAL TAX ORGANIZER (FORM 1040)

**SALE/PURCHASE OF PERSONAL RESIDENCE**

YES    NO

- Provide closing statements (Closing Disclosure) on purchase and sale of old residence and purchase of new residence.

Description	Amount

- For sale of personal residence, did you own and live in it for two of the five years prior to sale?

**MOVING EXPENSES**

YES    NO

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

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?

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

# INDIVIDUAL TAX ORGANIZER (FORM 1040)

**RESIDENCE CHANGE**

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

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

Own \_\_\_ Rent \_\_\_

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

Own \_\_\_ Rent \_\_\_

**RENTAL AND ROYALTY INCOME** — Complete a separate schedule for each property.

YES NO

► 1) Description and location of property: \_\_\_\_\_  
\_\_\_\_\_

► 2) Type of property:

Personal use

Residential rental

Commercial rental

Royalty

Self-rental

Other — Describe

If personal use property, provide the following:

1. 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. \_\_\_\_\_

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

If not occupied, was it available for rent during this time?

3. How many days was the property rented during the year? \_\_\_\_\_

► 3) Did you actively participate in the operation of the rental property during the year?

1. Were more than half of the personal services that you or your spouse performed during the year, performed in real property trade or business?

2. Did you or your spouse perform more than 750 hours of services during the year in real property trade or business?

## INDIVIDUAL TAX ORGANIZER (FORM 1040)

YES    NO

▶ 4) Did you make any payments during the year that would require you to file Form(s) 1099?

If yes, did you file the Form(s) 1099?

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		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.

▶ If this is a new property, provide the closing statement (Closing Disclosure).

▶ 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 (Closing Disclosure).

## INDIVIDUAL TAX ORGANIZER (FORM 1040)

**INCOME FROM PARTNERSHIPS, ESTATES, LLCs, TRUSTS, AND S CORPORATIONS**

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▶ Enclose all Schedules K-1 received to date. Also list below all Schedules K-1 not yet received:

Name	Source Code*	Federal ID #

\*Source Code: P = Partnership/LLC   E = Estate/Trust   S = S Corporation

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# INDIVIDUAL TAX ORGANIZER (FORM 1040)

**CONTRIBUTIONS TO RETIREMENT PLANS**

	TAXPAYER	SPOUSE
Are you covered by a qualified retirement plan? (Y/N)		
Do you want to make the maximum deductible IRA contribution? (Y/N)		
IRA payments made for this return	\$	\$
IRA payments made for this return for nonworking spouse	\$	\$
Do you want to make an IRA contribution even if part or all of it may not be deducted? (Y/N) If yes, provide a copy of the latest Form 8606 filed.		
Have you made or do you want to make a Roth IRA contribution? (Y/N) If yes, provide Roth IRA payments made for this return.		
	\$	\$
Do you want to make the maximum allowable Keogh/SEP/SIMPLE IRA contribution? (Y/N)		
Keogh/SEP/SIMPLE IRA payments made for this return	\$	\$
Date Keogh/SIMPLE IRA plan established		

**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.



## INDIVIDUAL TAX ORGANIZER (FORM 1040)

**MEDICAL AND DENTAL EXPENSES (PLEASE NOTE THAT MEDICAL EXPENSES MUST EXCEED 10% (7.5% FOR TAXPAYERS AGE 65 OR OLDER) 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	

.....  
YES    NO  
 .....

▶ Were any of the above expenses related to cosmetic surgery?  
 .....

# INDIVIDUAL TAX ORGANIZER (FORM 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.

# INDIVIDUAL TAX ORGANIZER (FORM 1040)

► Unamortized points on residence refinancing

Date of Refinance	Loan Term	Total Points

► Student loan interest

Payee	Amount

► Investment interest not reported on Schedules A, C, or E

Payee	Investment Purpose (stocks, land, etc.)	Amount

► Business interest not reported on Schedules C or E

Payee	Business Purpose	Amount

# INDIVIDUAL TAX ORGANIZER (FORM 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.

Donee	Amount	Donee	Amount

► Expenses incurred in performing volunteer work for charitable organizations:

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

► Other than cash contributions (enclose receipts):

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

► Include signed and dated Form 8283 by the donee organization and/or qualified appraiser, if applicable.

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

# INDIVIDUAL TAX ORGANIZER (FORM 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	Business Personal	Business Personal	Business 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			

YES    NO

► Is the property in a presidentially declared disaster area?

# INDIVIDUAL TAX ORGANIZER (FORM 1040)

**MISCELLANEOUS DEDUCTIONS**

Description	Amount
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)	
Employment agency fees	
Investment expenses	
Trustee fees	
Other miscellaneous deductions — itemize	
Documented gambling losses	

# INDIVIDUAL TAX ORGANIZER (FORM 1040)

**EMPLOYEE/SELF EMPLOYED BUSINESS EXPENSES — FORM 2106**

► Expenses incurred by:      Taxpayer      Spouse      Occupation \_\_\_\_\_

► Complete a separate schedule for each business.

Description	Total Expense Incurred	Employer Reimbursement Reported on W-2	Employer Reimbursement Not on W-2
Travel expenses while away from home:			
Transportation costs			
Lodging			
Meals and entertainment			
Business use of home (see schedule)			
Other employee business expenses — itemize			
Union dues			
Small tools			
Uniforms which are not suitable for wear outside of work			
Safety equipment and clothing			
Professional dues			
Business publications			
Unreimbursed cost of business supplies			

# INDIVIDUAL TAX ORGANIZER (FORM 1040)

**EMPLOYEE/SELF EMPLOYED BUSINESS EXPENSES — FORM 2106**

▶ Automobile Expenses — Complete a separate schedule for each vehicle.

Vehicle description _____	Total business miles _____
Date placed in service _____	Total commuting miles _____
Cost/fair market value _____	Total other personal miles _____
Lease term, if applicable _____	Total miles this year _____
	Average daily round trip commuting distance _____

▶ Actual expenses (\*Omit if using mileage method)

Gas, oil* _____	Taxes and tags _____
Repairs* _____	Interest _____
Tires, supplies* _____	Parking _____
Insurance* _____	Tolls _____
Lease payments* _____	Other _____

YES    NO

▶ Did you acquire, lease, or dispose of a vehicle used for business during this year?  
If yes, enclose the purchase and sales contract or lease agreement.

▶ Did you use the above vehicle in this business less than 12 months?  
If yes, enter the number of months \_\_\_\_\_.

▶ Do you have another vehicle available for personal purposes?

▶ Do you have evidence to support your deduction?

▶ Is the evidence written?



# INDIVIDUAL TAX ORGANIZER (FORM 1040)

**CHILD CARE EXPENSES/HOME CARE EXPENSES**

YES    NO

▶ 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?

▶ Did you pay an individual to perform in-home health care services for yourself, your spouse, or dependents?

▶ 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	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?

# INDIVIDUAL TAX ORGANIZER (FORM 1040)

**EDUCATIONAL EXPENSES**

**YES    NO**

▶ Did you or any other member of your family pay any post-secondary educational expenses this year?

▶ If yes, complete the following and provide Form 1098-T from the 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 Form 1099-Q.

**COMMENTS/EXPLANATIONS**

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