



# 2014 TAXPAYER'S CHECKLIST

If mailing in or dropping off tax returns, complete the worksheet.

Please provide documents to substantiate all items of income, deductions and/or credits.

\*\*\* ATTN: NEW CLIENTS \*\*\*

PLEASE PROVIDE A COPY OF YOUR PRIOR YEAR'S FEDERAL, STATE & LOCAL INCOME TAX RETURNS

TP: \_\_\_\_\_  
 DOB: \_\_\_\_ / \_\_\_\_ / \_\_\_\_ DOD: \_\_\_\_ / \_\_\_\_ / \_\_\_\_  
 SSN: \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_  
 Occupation: \_\_\_\_\_  
 Street Address: \_\_\_\_\_  
 City: \_\_\_\_\_  
 Email: \_\_\_\_\_

SP: \_\_\_\_\_  
 DOB: \_\_\_\_ / \_\_\_\_ / \_\_\_\_ DOD: \_\_\_\_ / \_\_\_\_ / \_\_\_\_  
 SSN: \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_  
 Occupation: \_\_\_\_\_  
 Suite/Apt #: \_\_\_\_\_  
 State: \_\_\_\_\_ Zip: \_\_\_\_\_  
 Email: \_\_\_\_\_

- (Check all that apply)
- Blind
  - Deaf
  - Hemiplegic
  - Paraplegic
  - Quadraplegic
  - Total & Permanently Disabled

- (Check all that apply)
- Blind
  - Deaf
  - Hemiplegic
  - Paraplegic
  - Quadraplegic
  - Total & Permanently Disabled

Filing Status (check only one):  Single  Married Filing Joint  Surviving Widow(er) w/ Dependent Child  
 Head of Household  Married Filing Separate → Spouse's Name: \_\_\_\_\_  
 Spouse's SSN: \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

During 2014, were you:  Married Date: \_\_\_\_ / \_\_\_\_ / \_\_\_\_  Divorced/Legally Separated Date: \_\_\_\_ / \_\_\_\_ / \_\_\_\_  
 (Include copy of **ENTIRE** divorce decree or separation agreement)

Child(ren) living w/ you and 18 & under OR between ages 19-23 AND a FULL-TIME student at least FIVE months during the taxable year.

	NAME	DOB	SSN	RELATIONSHIP	# MO. IN HOME	YR of COLLEGE
1.	_____	____ / ____ / ____	____ - ____ - ____	_____	_____	_____
2.	_____	____ / ____ / ____	____ - ____ - ____	_____	_____	_____
3.	_____	____ / ____ / ____	____ - ____ - ____	_____	_____	_____
4.	_____	____ / ____ / ____	____ - ____ - ____	_____	_____	_____
5.	_____	____ / ____ / ____	____ - ____ - ____	_____	_____	_____

- a. Are any of the dependent(s) blind, deaf and/or disabled? If so, who? \_\_\_\_\_
- b. Could any dependent(s) listed above be the qualifying dependent/relative of another taxpayer? If so, who? \_\_\_\_\_
- c. Did any of the dependent(s) earn more than \$3,950 during 2014? If so, who? \_\_\_\_\_
- d. Do you have reason to believe your qualifying dependent has already filed a return & claimed an exemption for himself/herself?  Yes  No
- e. Are you claiming any of the dependent(s) above in accordance with a divorce decree or separation agreement?  Yes (include documents)  No

**2014 INCOME**

**WAGES (include W-2)**

**MISC INCOME (include I099-MISC)**

Name of Company	Tp / Sp
1. _____	_____
2. _____	_____
3. _____	_____
4. _____	_____
5. _____	_____

Name of Company	Tp / Sp
1. _____	_____
2. _____	_____
3. _____	_____
4. _____	_____
5. _____	_____

**INTEREST (include I099-INT)**

**DIVIDENDS (include I099-DIV)**

Payer	Amt
1. _____	\$ _____
2. _____	\$ _____
3. _____	\$ _____
4. _____	\$ _____
5. _____	\$ _____

Payer	Ord	Qual	CGD
1. _____	\$ _____	\$ _____	\$ _____
2. _____	\$ _____	\$ _____	\$ _____
3. _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____
5. _____	\$ _____	\$ _____	\$ _____

**PENSION/ANNUITY (include I099-R)**

**IRA (include I099-R)**

Payer	Amt	Tp / Sp
1. _____	\$ _____	_____
2. _____	\$ _____	_____
3. _____	\$ _____	_____
4. _____	\$ _____	_____
5. _____	\$ _____	_____

Payer	Amt	Tp / Sp
1. _____	\$ _____	_____
2. _____	\$ _____	_____
3. _____	\$ _____	_____
4. _____	\$ _____	_____
5. _____	\$ _____	_____

**SALE OF STOCK (include I099-B)**

**SHORT-TERM GAIN(S)/LOSS(ES)**

**LONG-TERM GAIN(S)/LOSS(ES)**

Security	Proceeds	Cost
1. _____	\$ _____	\$ _____
2. _____	\$ _____	\$ _____
3. _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____
5. _____	\$ _____	\$ _____

Security	Proceeds	Cost
1. _____	\$ _____	\$ _____
2. _____	\$ _____	\$ _____
3. _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____
5. _____	\$ _____	\$ _____

**SOCIAL SECURITY: TAXPAYER (include SSA-I099)**

**SOCIAL SECURITY: SPOUSE (include SSA-I099)**

Box 3 (Benefits Paid in 2014): \$ \_\_\_\_\_

Box 4 (Benefits Repaid in 2014): \$ \_\_\_\_\_

Box 6 (Voluntary Federal W/H): \$ \_\_\_\_\_

Medicare Premiums Paid: SEE P3, MEDICAL EXP TYPE: A B C D

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Box 3 (Benefits Paid in 2014): \$ \_\_\_\_\_

Box 4 (Benefits Repaid in 2014): \$ \_\_\_\_\_

Box 6 (Voluntary Federal W/H): \$ \_\_\_\_\_

Medicare Premiums Paid: SEE P3, MEDICAL EXP TYPE: A B C D

Medicare Premiums Paid: SEE P3, MEDICAL EXP TYPE: A B C D

**HSA DISTRIBUTION (include I099-SA)**

**OTHER INCOME (include supporting documents)**

Trustee: \_\_\_\_\_

Gross Distribution: \$ \_\_\_\_\_ Amt Used for Medical Exp: \$ \_\_\_\_\_

Trustee: \_\_\_\_\_

Gross Distribution: \$ \_\_\_\_\_ Amt Used for Medical Exp: \$ \_\_\_\_\_

	TP	SP
State Income Tax Refund	\$ _____	\$ _____
Unemployment Compensation	\$ _____	\$ _____
- Federal Withholding	\$ _____	\$ _____
- State Withholding	\$ _____	\$ _____

**INSTALLMENT SALE (attach addt'l sheet if needed)**

Name: \_\_\_\_\_ SSN: \_\_\_\_\_

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

City: \_\_\_\_\_ ST: \_\_\_\_\_ Zip: \_\_\_\_\_

Interest Paid: \$ \_\_\_\_\_ Principal Paid: \$ \_\_\_\_\_

Alimony		
- Received	\$ _____	\$ _____
- Paid (Need Recipient's SSN)	\$ _____	\$ _____
Jury Duty	\$ _____	\$ _____

**NONTAXABLE INCOME**

Veterans Pension/Disability: \$ _____	Cancelled Debt: \$ _____
Worker's Comp or SDI: \$ _____	Other: \$ _____
Child Support: \$ _____	Other: \$ _____
Gain on Sale of Residence: \$ _____	Other: \$ _____
Gifts over \$300: \$ _____	Other: \$ _____

Election Board Fees	\$ _____	\$ _____
Prizes/Lottery/Gambling		
- Winning(s)	\$ _____	\$ _____
- Loss(es)	\$ _____	\$ _____
Bartering	\$ _____	\$ _____
Farm Income	\$ _____	\$ _____

## 2014 DEDUCTIONS

### MEDICAL

*Do not include any amounts paid for/reimbursed by medical insurance or any other type of insurance or amounts paid using funds from a Health Savings or Flexible Spending Account.*  
*Do not include health insurance premiums paid w/ pre-tax income (i.e. payroll deductions)*

Medical & Dental Expenses, including:

Office Visits	Lab Tests/Therapy/X-Rays		
Co-pays	Dental/Orthodontics		
Doctors/Specialists	Hearing Aid		
Hospital/Ambulance	Eye Exam/Glasses/Contacts	\$	
Prescription Drugs		\$	
Medical Insurance	TP \$	SP \$	
Prescription Insurance	TP \$	SP \$	
Dental/Vision Insurance	TP \$	SP	
Long-Term Care Insurance	TP \$	SP \$	
Medicare Premiums	TP \$	SP \$	
Medical Miles Driven (\$0.235 per mil)	#		

### INTEREST

Qualified Mortgage Interest:	
- 1st Home	\$
- 2nd Home	\$
Qualified Home Equity Loan	\$
Land Contract Interest Paid	\$
To Whom Paid:	
Name _____ SSN _____	
Address _____	
City _____ ST _____ ZIP _____	
Boat/Motor Home Interest*	\$
Points Paid on New Home Purchase	\$
Points Paid on Refinance of Current Home	\$
Term of Refinanced Loan	Yrs
Qualified Mortgage Insurance Premiums (Form 1098, Box 4)	\$
Investment Interest Paid	\$

*\*Must have eating, sleeping & toilet facilities*

### MISCELLANEOUS

Unreimbursed Employee Expenses (Required for Work):			
Cell Phone	\$	Tax Preparation Fees	\$
Continuing Education	\$	Travel	\$
Hotels/Lodging	\$	Uniforms/Boots	\$
Job Search	\$	Union Dues	\$
License Renewal	\$	Mileage	
Meals & Entertainment	\$	Total	#
Safe Deposit Box	\$	Commuting	#
Small Tools	\$	Business	#
Supplies	\$		
IRA Fees (only if billed separately & paid - NOT paid w/ IRA funds)	\$		

### ADJUSTMENTS TO AGI

Health Savings Acct Contribution		\$
Moving Expenses		\$
Penalty on Early W/D of Savings		\$
Student Loan Interest Paid		\$
Traditional IRA Contribution	TP \$	SP \$
Roth IRA Contribution	TP \$	SP \$

### CHARITABLE CONTRIBUTIONS

**\*\*\*To be deductible, must have acknowledgement from qualified organization\*\*\***

Cash/Check		\$
Other than Cash/Check		\$

**If over \$500, please provide the following (attached add'l sheets if necessary)**

ITEM(S)	DATE DONATED	COST	FMV
1. _____	/ /	\$	\$
2. _____	/ /	\$	\$
3. _____	/ /	\$	\$
4. _____	/ /	\$	\$

Charitable Miles Driven (\$0.13 per mile)	#
Automobile	/ / \$ \$
Boat	/ / \$ \$
Aircraft	/ / \$ \$

### TAXES

State Income Tax PAID in 2014 for Prior Year's Tax	\$
Local Income Tax PAID in 2014 for Prior Year's Tax	\$
2014 Homestead <b>TAXABLE</b> Value (MI ONLY)	\$
Real Estate Taxes <b>PAID</b> in 2014:	
- Principal Residence	\$
- Second Home/Cottage	\$
- Vacant Land	\$
- Other	\$
Real Estate Taxes PAID @ Closing (Provide Docs)	\$
Real Estate Taxes REIMB @ Closing (Provide Docs)	(\$ )
<b>***AUTO LICENSE TABS***</b>	\$
Other Personal Property Taxes	\$

Sales Tax Paid	State
- Actual Sales Tax Paid in 2014	\$
- Major Purchase(s) (Vehicle, Aircraft or Boat ONLY)	\$

### 2014 ESTIMATED TAX PAYMENTS

	FEDERAL	STATE	CITY
1st Qtr (04/15/2014)	\$	\$	\$
2nd Qtr (06/16/2014)	\$	\$	\$
3rd Qtr (09/15/2014)	\$	\$	\$
4th Qtr (01/15/2015)	\$	\$	\$
2013 overpayment applied to 2014		\$	\$

## 2014 CREDITS

### HIGHER EDUCATION EXPENSES

### MI PROPERTY TAX CREDIT

Student 1 _____			
School	_____		
Qualified Tuition & Fees Paid in 2014	\$	_____	
Books & Required Supplies Paid in 2014:	\$	_____	
Student has completed first 4 years of college	Y	N	
Student has been convicted of felony?	Y	N	
Student 2 _____			
School	_____		
Qualified Tuition & Fees Paid in 2014	\$	_____	
Books & Required Supplies Paid in 2014:	\$	_____	
Student has completed first 4 years of college	Y	N	
Student has been convicted of felony?	Y	N	
Student 3 _____			
School	_____		
Qualified Tuition & Fees Paid in 2014	\$	_____	
Books & Required Supplies Paid in 2014:	\$	_____	
Student has completed first 4 years of college	Y	N	
Student has been convicted of felony?	Y	N	

No. of Months	_____	Rent per Month	\$	_____
Landlord	_____			
Address	_____			
City	_____	ST	_____	ZIP
City	_____	ST	_____	ZIP
No. of Months	_____	Rent per Month	\$	_____
Landlord	_____			
Address	_____			
City	_____	ST	_____	ZIP
City	_____	ST	_____	ZIP

### CHILD & DEPENDENT CARE EXPENSES

Child 1	\$	_____
Caretaker	_____	
Address	_____	
City	_____	ST
City	_____	ZIP
Child 2	\$	_____
Caretaker	_____	
Address	_____	
City	_____	ST
City	_____	ZIP

### ADOPTION CREDIT

Child 1 _____			
Was the child:	<input type="checkbox"/> Disabled	<input type="checkbox"/> Special Needs	<input type="checkbox"/> Foreign Child
Was the adoption final in 2014 or earlier?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
Qualified Adoption Expenses			
Adoption Fees	\$	_____	
Attorney(s) Fees	\$	_____	
Court Costs	\$	_____	
Travel Expenses (incl. Meals & Lodging)	\$	_____	
Re-adoption Expenses re: Foreign Child	\$	_____	
Did you receive employer-provided benefits?	\$	_____	

Child 2 _____			
Was the child:	<input type="checkbox"/> Disabled	<input type="checkbox"/> Special Needs	<input type="checkbox"/> Foreign Child
Was the adoption final in 2014 or earlier?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
Qualified Adoption Expenses			
Adoption Fees	\$	_____	
Attorney(s) Fees	\$	_____	
Court Costs	\$	_____	
Travel Expenses (incl. Meals & Lodging)	\$	_____	
Re-adoption Expenses re: Foreign Child	\$	_____	
Did you receive employer-provided benefits?	\$	_____	

### AFFORDABLE CARE ACT

**\*\*\*\*MUST PROVIDE FORM 1095-A IF YOU PURCHASED HEALTH INSURANCE THROUGH THE MARKETPLACE\*\*\*\***

Was your entire family (including dependents claimed on your 2014 tax return) covered by minimum essential health insurance for the entire year?  Yes  No

If no, how many months was your entire family covered by minimum essential health insurance? \_\_\_\_\_ months

Do you or any of your dependents meet one of the exemptions for the minimum essential health insurance coverage requirement?  Yes  No

If yes, please provide name of the exempt individual & exemption certificate number (attach additional sheet, if necessary)

\_\_\_\_\_

\_\_\_\_\_

Are you claiming an exemption because your household income is below the filing threshold?  Yes  No

Are you claiming a hardship exemption because your gross income is below the filing threshold?  Yes  No

Did you purchase health insurance through the insurance marketplace?  Yes  No

If yes, what is your state of residency (needed for the Premium Tax Credit)? \_\_\_\_\_

# 2014 SCHEDULE C INCOME & EXPENSES

BUSINESS 1

BUSINESS 2

Business Name		
Address		
City/State/Zip		
Business Activity		
Product or Service		

Were payments made in 2014 that would require Form(s) 1099?  Yes  No  Yes  No

Did you file all required Form(s) 1099?  Yes  No  Yes  No

Gross Receipts	\$	\$
Returns & Allowances	\$	\$
Other Income	\$	\$

Cost of Goods Sold		
Beginning Inventory as of 01/01/14 (At Cost)	\$	\$
Purchases	\$	\$
Cost of Labor	\$	\$
<b>*Materials &amp; Supplies UNDER \$200*</b>	\$	\$
<b>*Materials &amp; Supplies OVER \$200*</b>	\$	\$
} <i>New rules effective 01/01/14</i>		
Other Costs	\$	\$
Ending Inventory as of 12/31/14 (At Cost)	\$	\$

Advertising	\$	\$
Bank Charges	\$	\$
Commissions & Fees	\$	\$
Dues & Publications	\$	\$
Insurance - Health	\$	\$
Insurance - Other	\$	\$
Interest	\$	\$
Licenses	\$	\$
Legal & Professional	\$	\$
Meals & Entertainment	\$	\$
Office Expense	\$	\$
Postage & Freight	\$	\$
Rent	\$	\$
<b>*Repairs &amp; Maintenance UNDER \$500*</b>	\$	\$
<b>*Repairs &amp; Maintenance OVER \$500*</b>	\$	\$
} <i>New rules effective 01/01/14</i>		
Taxes	\$	\$
Telephone	\$	\$
Travel	\$	\$
Utilities	\$	\$
Wages	\$	\$

## AUTO

Auto (Mileage):		
- Total Miles	#	#
- Business Miles (\$0.56 per mile)	#	#

Auto (Actual Expenses):		
Base Price-Trade In+Sales Tax	\$	\$
Car Wash	\$	\$
Gasoline	\$	\$
Insurance	\$	\$
Interest	\$	\$
Lease Vehicle Payments	\$	\$
Oil Changes	\$	\$
Parking Fees/Tolls	\$	\$
Registration	\$	\$
Repairs & Maintenance	\$	\$
Tires	\$	\$

# 2014 RENTAL/ROYALTY INCOME & EXPENSES

										PROPERTY 1		PROPERTY 2		PROPERTY 3										
Property Type (Circle One)	1	2	3	4	5	6	7	8	1	2	3	4	5	6	7	8	1	2	3	4	5	6	7	8
	1=Single Family Residence		2=Multi Family Residence		3=Vacation/Short-Term		4=Commercial		5=Land		6=Royalties		7=Self-Rental		8=Other									
Address	_____								_____								_____							
City/State/Zip	_____								_____								_____							
Did you actively participate in rental?	<input type="checkbox"/> Yes <input type="checkbox"/> No								<input type="checkbox"/> Yes <input type="checkbox"/> No								<input type="checkbox"/> Yes <input type="checkbox"/> No							
Did more than 1/2 of the personal services performed in all trades/businesses involve real property trades/business which you materially participated?	<input type="checkbox"/> Yes <input type="checkbox"/> No								<input type="checkbox"/> Yes <input type="checkbox"/> No								<input type="checkbox"/> Yes <input type="checkbox"/> No							
Did you perform more than 750 hours of services in real property trades/business in which you materially participated?	<input type="checkbox"/> Yes <input type="checkbox"/> No								<input type="checkbox"/> Yes <input type="checkbox"/> No								<input type="checkbox"/> Yes <input type="checkbox"/> No							
# Days Rented @ Fair Rental Value	_____								_____								_____							
# Days Used Personally	_____								_____								_____							
Gross Rents	\$ _____								\$ _____								\$ _____							
Gross Royalties	\$ _____								\$ _____								\$ _____							
Advertising	\$ _____								\$ _____								\$ _____							
Association Fees	\$ _____								\$ _____								\$ _____							
Cleaning & Maintenance	\$ _____								\$ _____								\$ _____							
Commissions	\$ _____								\$ _____								\$ _____							
Insurance	\$ _____								\$ _____								\$ _____							
Legal & Professional	\$ _____								\$ _____								\$ _____							
Management Fees	\$ _____								\$ _____								\$ _____							
Mortgage Interest	\$ _____								\$ _____								\$ _____							
- Form 1098	\$ _____								\$ _____								\$ _____							
- Other	\$ _____								\$ _____								\$ _____							
Painting & Decorating	\$ _____								\$ _____								\$ _____							
*Repairs UNDER \$500*	} <i>New rules effective 01/01/14</i>								\$ _____								\$ _____							
*Supplies UNDER \$200*									\$ _____								\$ _____							
*Supplies OVER \$200*									\$ _____								\$ _____							
Taxes	\$ _____								\$ _____								\$ _____							
Utilities	\$ _____								\$ _____								\$ _____							
Other: _____	\$ _____								\$ _____								\$ _____							
Other: _____	\$ _____								\$ _____								\$ _____							
<b>*Major Repairs OVER \$500* (new rules effective 01/01/14):</b>																								
_____	\$ _____								\$ _____								\$ _____							
Date Placed in Service	_____ / ____ / ____								_____ / ____ / ____								_____ / ____ / ____							
_____	\$ _____								\$ _____								\$ _____							
Date Placed in Service	_____ / ____ / ____								_____ / ____ / ____								_____ / ____ / ____							

## AUTO

Auto (Mileage):			
- Total Miles	#	_____	#
- Business Miles (\$0.56 per mile)	#	_____	#
Auto (Actual Expenses):			
Base Price-Trade In+Sales Tax	\$	_____	\$
Car Wash	\$	_____	\$
Gasoline	\$	_____	\$
Insurance	\$	_____	\$
Interest	\$	_____	\$
Lease Payments	\$	_____	\$
Oil Changes	\$	_____	\$
Parking Fees/Tolls	\$	_____	\$
Registration	\$	_____	\$
Repairs & Maintenance	\$	_____	\$
Tires	\$	_____	\$

