

<b>2014</b>	<b>1040</b>	<b>US</b>	<b>Client Information</b>	<b>1</b>
-------------	-------------	-----------	---------------------------	----------

**Jana S. Arbow, CPA, LLP**  
 225 SW Scalehouse Loop #103  
 Bend, OR 97702  
 Telephone number: (541) 389-4975  
 Fax number:  
 E-mail address:

**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=married filing separate and lived with spouse ..... Year spouse died, if qualifying widow(er) (2012 or 2013).....		<p><b>Filing Status</b></p> 1 = Single 2 = Married filing joint 3 = Married filing separate 4 = Head of household 5 = Qualifying widow(er)
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.....		

2014

1040

US

Client Information (continued)

1 p2

Please add, change or delete information for 2014.

CLIENT INFORMATION

Taxpayer Contact Information	Home phone.....	
	Work phone.....	
	Work extension.....	
	Daytime phone (table).....	
	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.....	

Daytime Phone

- 1 = Work
- 2 = Home
- 3 = Mobile

1 p2

<b>2014</b>	<b>1040</b>	<b>US</b>	<b>Dependents</b>	<b>2</b>
-------------	-------------	-----------	-------------------	----------

**Please add, change or delete information for 2014.**

**DEPENDENTS**

	Dependent	Dependent	
First name .....			<p><b>Type of Dependent</b></p> <p>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</p>
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	This section is covered by the notes in the previous section
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	This section is covered by the notes in the previous section
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 .....			

<b>2014</b>	<b>1040</b>	<b>US</b>	<b>Miscellaneous Questions</b>
-------------	-------------	-----------	--------------------------------

**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.**

YES	NO	
<b>PERSONAL INFORMATION</b>		
<input type="checkbox"/>	<input type="checkbox"/>	Did your marital status change during the year?
<input type="checkbox"/>	<input type="checkbox"/>	Did your address change during the year?
<input type="checkbox"/>	<input type="checkbox"/>	Could you be claimed as a dependent on another person's tax return for 2014?
<b>DEPENDENTS</b>		
<input type="checkbox"/>	<input type="checkbox"/>	Were there any changes in dependents?
<input type="checkbox"/>	<input type="checkbox"/>	Were any of your unmarried children who might be claimed as dependents 19 years of age or older (or 24 years or older if student) at the end of 2014?
<input type="checkbox"/>	<input type="checkbox"/>	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 \$1,000, or total investment income in excess of \$2,000?
<b>HEALTH CARE COVERAGE</b>		
<input type="checkbox"/>	<input type="checkbox"/>	Did you and your dependents have health care coverage for the full-year?
<input type="checkbox"/>	<input type="checkbox"/>	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.
<input type="checkbox"/>	<input type="checkbox"/>	If you or your dependents did not have health care coverage during the year, do you fall into one of the following exemptions categories: Indian tribe membership, health sharing ministry membership, religious sect membership, incarceration, exemption non-citizen or economic hardship? If you received an exemption certificate, please attach.
<b>INCOME</b>		
<input type="checkbox"/>	<input type="checkbox"/>	Did you receive unreported tip income of \$20 or more in any month?
<input type="checkbox"/>	<input type="checkbox"/>	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?
<input type="checkbox"/>	<input type="checkbox"/>	Did you receive any disability income?
<input type="checkbox"/>	<input type="checkbox"/>	Did you have any foreign income or pay any foreign taxes?
<b>PURCHASES, SALES AND DEBT</b>		
<input type="checkbox"/>	<input type="checkbox"/>	Did you start a business or farm, purchase rental or royalty property, or acquire an interest in a partnership, S corporation, trust, or REMIC?
<input type="checkbox"/>	<input type="checkbox"/>	Did you purchase or dispose of any business assets (furniture, equipment, vehicles, real estate, etc.), or convert any personal assets to business use?
<input type="checkbox"/>	<input type="checkbox"/>	Did you buy or sell any stocks, bonds or other investment property in 2014?
<input type="checkbox"/>	<input type="checkbox"/>	Did you purchase, sell, or refinance your principal home or second home, or did you take a home equity loan?
<input type="checkbox"/>	<input type="checkbox"/>	Did you make any residential energy-efficient improvements or purchases involving solar, wind, geothermal or fuel cell energy sources?
<input type="checkbox"/>	<input type="checkbox"/>	Did you have any debts cancelled or forgiven?
<input type="checkbox"/>	<input type="checkbox"/>	Does anyone owe you money which has become uncollectible?

2014

1040

US

**Miscellaneous Questions (continued)**

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.

YES	NO	
<input type="checkbox"/>	<input type="checkbox"/>	<b>RETIREMENT PLANS</b>
<input type="checkbox"/>	<input type="checkbox"/>	Did you receive a distribution from a retirement plan (401(k), IRA, SEP, SIMPLE, Qualified Plan, etc.)?
<input type="checkbox"/>	<input type="checkbox"/>	Did you make a contribution to a retirement plan (401(k), IRA, SEP, SIMPLE, Qualified Plan, etc.)?
<input type="checkbox"/>	<input type="checkbox"/>	Did you transfer or rollover any amount from one retirement plan to another retirement plan?
<input type="checkbox"/>	<input type="checkbox"/>	<b>EDUCATION</b>
<input type="checkbox"/>	<input type="checkbox"/>	Did you receive a distribution from an Education Savings Account or a Qualified Tuition Program?
<input type="checkbox"/>	<input type="checkbox"/>	Did you, your spouse, or a dependent incur any tuition expenses that are required to attend a college, university, or vocational school?
<input type="checkbox"/>	<input type="checkbox"/>	<b>ITEMIZED DEDUCTIONS</b>
<input type="checkbox"/>	<input type="checkbox"/>	Did you incur a loss because of damaged or stolen property?
<input type="checkbox"/>	<input type="checkbox"/>	Did you work out of town for part of the year?
<input type="checkbox"/>	<input type="checkbox"/>	Did you use your car on the job (other than to and from work)?
<input type="checkbox"/>	<input type="checkbox"/>	<b>ESTIMATED TAXES</b>
<input type="checkbox"/>	<input type="checkbox"/>	Did you apply an overpayment of 2013 taxes to your 2014 estimated tax (instead of being refunded)?
<input type="checkbox"/>	<input type="checkbox"/>	If you have an overpayment of 2014 taxes, do you want the excess applied to your 2015 estimated tax (instead of being refunded)?
<input type="checkbox"/>	<input type="checkbox"/>	Do you expect your 2015 taxable income and withholdings to be different from 2014?
<input type="checkbox"/>	<input type="checkbox"/>	<b>MISCELLANEOUS</b>
<input type="checkbox"/>	<input type="checkbox"/>	Do you want to allocate \$3 to the Presidential Election Campaign Fund?
<input type="checkbox"/>	<input type="checkbox"/>	Does your spouse want to allocate \$3 to the Presidential Election Campaign Fund?
<input type="checkbox"/>	<input type="checkbox"/>	May the IRS discuss your tax return with your preparer?
<input type="checkbox"/>	<input type="checkbox"/>	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?

2014

1040

US

Miscellaneous Questions (continued)

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.

- | YES                      | NO                       | <b>MISCELLANEOUS (continued)</b>  |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | Did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust?   |
| <input type="checkbox"/> | <input type="checkbox"/> | Was your home rented out or used for business?  |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you have a medical savings account (MSA), a Medicare Advantage MSA, or acquire an interest in an MSA or a Medicare Advantage 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? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you incur moving expenses due to a change of employment?  |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you engage the services of any household employees?   |
| <input type="checkbox"/> | <input type="checkbox"/> | Were you notified or audited by either the Internal Revenue Service or the State taxing agency?   |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you or your spouse make any gifts to an individual that total more than \$14,000, or any gifts to a trust?  |
| <input type="checkbox"/> | <input type="checkbox"/> | Were you (or your spouse) the beneficiary of COBRA premium assistance for any month during 2014?  |
| <input type="checkbox"/> | <input type="checkbox"/> | Did your bank account information change within the last twelve months?   |

<b>2014</b>	<b>1040</b>	<b>US</b>	<b>Miscellaneous Questions</b>
-------------	-------------	-----------	--------------------------------

**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.**

YES	NO	
<input type="checkbox"/>	<input type="checkbox"/>	Did your marital status change during the year?
<input type="checkbox"/>	<input type="checkbox"/>	Did your address change during the year?
<input type="checkbox"/>	<input type="checkbox"/>	Could you be claimed as a dependent on another person's tax return?
<input type="checkbox"/>	<input type="checkbox"/>	Were there any changes in dependents?
<input type="checkbox"/>	<input type="checkbox"/>	Did you and your dependents have health care coverage for the full-year?
<input type="checkbox"/>	<input type="checkbox"/>	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.
<input type="checkbox"/>	<input type="checkbox"/>	If you or your dependents did not have health care coverage during the year, do you fall into one of the following exemptions categories: Indian tribe membership, health sharing ministry membership, religious sect membership, incarceration, exemption non-citizen or economic hardship? If you received an exemption certificate, please attach.
<input type="checkbox"/>	<input type="checkbox"/>	Did you receive unreported tip income of \$20 or more in any month?
<input type="checkbox"/>	<input type="checkbox"/>	Did you receive any disability income?
<input type="checkbox"/>	<input type="checkbox"/>	Did you buy or sell any stocks, bonds or other investment property?
<input type="checkbox"/>	<input type="checkbox"/>	Did you purchase, sell, or refinance your principal home or second home, or did you take a home equity loan?
<input type="checkbox"/>	<input type="checkbox"/>	Did you make any residential energy-efficient improvements or purchases involving solar, wind, geothermal or fuel cell energy sources?
<input type="checkbox"/>	<input type="checkbox"/>	Did you receive a distribution from or make a contribution to a retirement plan (401(k), IRA, etc.)?
<input type="checkbox"/>	<input type="checkbox"/>	Did you transfer or rollover any amount from one retirement plan to another?
<input type="checkbox"/>	<input type="checkbox"/>	Did you convert part or all of your traditional/SEP/SIMPLE IRA to a Roth IRA?
<input type="checkbox"/>	<input type="checkbox"/>	Did you, your spouse, or a dependent incur any tuition expenses that are required to attend a college, university, or vocational school?
<input type="checkbox"/>	<input type="checkbox"/>	Did you incur a loss because of damaged or stolen property?
<input type="checkbox"/>	<input type="checkbox"/>	Did you use your car on the job (other than to and from work)?
<input type="checkbox"/>	<input type="checkbox"/>	May the IRS discuss your tax return with your preparer?
<input type="checkbox"/>	<input type="checkbox"/>	Was your home rented out or used for business?
<input type="checkbox"/>	<input type="checkbox"/>	Were you notified or audited by either the IRS or the State taxing agency?

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



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: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

7.1

<b>2014</b>	<b>1040</b>	<b>US</b>	<b>Wages, Pensions, Gambling Winnings</b>	<b>10, 13.1, 13.2</b>
-------------	-------------	-----------	---	-----------------------

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)		Wages, Tips, Other Compensation (Box 1)	Tax Withheld					2013 Wages
		1=spouse			Federal (Box 2)	Social Security (Box 4)	Medicare (Box 6)	State (Box 17)	Local (Box 19)	

**PENSIONS, IRA DISTRIBUTIONS (13.1)**

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

**GAMBLING WINNINGS (W-2G) (13.2)**

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

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

	<b>2014 Amount</b>	<b>TS</b>	<b>2013 Amount</b>
Total gambling losses .....			
Winnings not reported on Form W-2G .....			

**10, 13.1, 13.2**



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)

Federal income tax withheld .....				
State income tax withheld .....				
Local income tax withheld .....				

14.1

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)**

2014 1099-G Amount

No. <input type="text"/>	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. <input type="text"/>	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).....			

14.2

<b>2014</b>	<b>1040</b>	<b>US</b>	<b>Education Distributions (ESA's and QTP's)</b>	<b>14.3</b>
-------------	-------------	-----------	--	-------------

Please enter all pertinent 2014 amounts and attach all 1099-Q forms.  
Enter qualified education expenses below that are not entered elsewhere.  
Last year's amounts are provided for your reference.

**ESA'S AND QTP'S (Form 1099-Q)**

		2014 Amount	2013 Amount
No. <input style="width: 40px; height: 15px;" type="text"/>	Name of payer.....		
	1=spouse.....		
	Qualified expenses:		
	Higher education (net of nontaxable benefits) .....		
	Elementary & secondary education (net of nontaxable benefits) .....		
	Form 1099-Q:		
	Gross distributions (Box 1).....		
	Earnings (Box 2).....		
	Basis (Box 3).....		
	Rollover: 1=nontaxable, 2=taxable (Box 4).....		
	Distribution type: 1=private 529, 2=state 529, 3=Coverdell ESA (Box 5) .....		
	ESA's only:		
2014 contributions to this ESA .....			
Value of this account at 12/31/14 (plus outstanding rollovers) .....			
Basis in this ESA as of 12/31/13 .....			
No. <input style="width: 40px; height: 15px;" type="text"/>	Name of payer.....		
	1=spouse.....		
	Qualified expenses:		
	Higher education (net of nontaxable benefits) .....		
	Elementary & secondary education (net of nontaxable benefits) .....		
	Form 1099-Q:		
	Gross distributions (Box 1).....		
	Earnings (Box 2).....		
	Basis (Box 3).....		
	Rollover: 1=nontaxable, 2=taxable (Box 4).....		
	Distribution type: 1=private 529, 2=state 529, 3=Coverdell ESA (Box 5) .....		
	ESA's only:		
2014 contributions to this ESA .....			
Value of this account at 12/31/14 (plus outstanding rollovers) .....			
Basis in this ESA as of 12/31/13 .....			
No. <input style="width: 40px; height: 15px;" type="text"/>	Name of payer.....		
	1=spouse.....		
	Qualified expenses:		
	Higher education (net of nontaxable benefits) .....		
	Elementary & secondary education (net of nontaxable benefits) .....		
	Form 1099-Q:		
	Gross distributions (Box 1).....		
	Earnings (Box 2).....		
	Basis (Box 3).....		
	Rollover: 1=nontaxable, 2=taxable (Box 4).....		
	Distribution type: 1=private 529, 2=state 529, 3=Coverdell ESA (Box 5) .....		
	ESA's only:		
2014 contributions to this ESA .....			
Value of this account at 12/31/14 (plus outstanding rollovers) .....			
Basis in this ESA as of 12/31/13 .....			

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

**GENERAL INFORMATION**

Principal business/profession .....	
Principal business code .....	
Business name, if different from Form 1040 .....	
Business address, if different from Form 1040 .....	
City, if different from Form 1040 .....	
State, if different from Form 1040 .....	
ZIP code, if different from Form 1040 .....	
Foreign region .....	
Foreign postal code .....	
Foreign country .....	
Employer identification number .....	
Other accounting method .....	

Accounting method: 1=cash, 2=accrual .....		
Inventory method: 1=cost, 2=lower cost/market, 3=other .....		
1=change of inventory method .....		
1=spouse, 2=joint .....		
1=first Schedule C filed for this business .....		
If required to file Form(s) 1099, did you or will you file all required Form(s) 1099: 1=yes, 2=no .....		
1=not subject to self-employment tax .....		
1=did not "materially participate" .....		
1=personal services is not a material income producing factor .....		
1=investment .....		
1=minister's Schedule C .....		
1=single member limited liability company .....		
1=trader in financial instruments or commodities .....		

**INCOME**

	2014 Amount	2013 Amount
Gross receipts or sales (Form 1099-MISC, box 7) .....		
Returns and allowances .....		
Other income:		
_____		
_____		
_____		

**COST OF GOODS SOLD**

Inventory at beginning of the year .....		
Purchases .....		
Cost of items for personal use .....		
Cost of labor .....		
Materials and supplies .....		
Other costs:		
_____		
_____		
_____		
Inventory at end of the year .....		

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.

16 p2





2014

1040

US

Installment Sales (Form 6252)

17 p2

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

**PRIOR YEAR INSTALLMENT SALE**

		2014 Amount	2013 Amount
No. <input type="text"/>	Description of property .....		
	Date acquired (m/d/y) .....		
	Date sold (m/d/y) .....		
	Gross profit ratio (.xxxx) .....		
	Current year principal payments (-1 if none) .....		

No. <input type="text"/>	Description of property .....		
	Date acquired (m/d/y) .....		
	Date sold (m/d/y) .....		
	Gross profit ratio (.xxxx) .....		
	Current year principal payments (-1 if none) .....		

No. <input type="text"/>	Description of property .....		
	Date acquired (m/d/y) .....		
	Date sold (m/d/y) .....		
	Gross profit ratio (.xxxx) .....		
	Current year principal payments (-1 if none) .....		

No. <input type="text"/>	Description of property .....		
	Date acquired (m/d/y) .....		
	Date sold (m/d/y) .....		
	Gross profit ratio (.xxxx) .....		
	Current year principal payments (-1 if none) .....		

No. <input type="text"/>	Description of property .....		
	Date acquired (m/d/y) .....		
	Date sold (m/d/y) .....		
	Gross profit ratio (.xxxx) .....		
	Current year principal payments (-1 if none) .....		

No. <input type="text"/>	Description of property .....		
	Date acquired (m/d/y) .....		
	Date sold (m/d/y) .....		
	Gross profit ratio (.xxxx) .....		
	Current year principal payments (-1 if none) .....		

No. <input type="text"/>	Description of property .....		
	Date acquired (m/d/y) .....		
	Date sold (m/d/y) .....		
	Gross profit ratio (.xxxx) .....		
	Current year principal payments (-1 if none) .....		

17 p2

2014

1040

US

Sale of Home & Moving Expenses

17, 27

If you sold your home or moved in 2014, please complete the information below. For the sale of home, please provide Form 1099-S and closing statements from the purchase and sale of your home.

SALE OF HOME (17)

Description of property (Box 3)
Date acquired (m/d/y)
Date sold (m/d/y) (Box 1)
Sales price (Box 2)
1=sale of home
1=owned and used property as main home for at least 2 of 5 years before sale
1=first-time homebuyer credit was previously taken on this home
1=business use in year of sale
Number of days after December 31, 2008 that home was not used as principal residence

Adjusted Basis

Original cost
Improvements:
Adjusted basis

Expenses of Sale (Commissions, advertising fees, legal fees, and loan charges paid by the seller)

Total expenses of sale

Reduced Exclusion

Please complete the following information if due to a change in health, place of employment, or unforeseen circumstances you either: a) Did not meet the ownership and use tests \*, or b) Excluded gain on the sale of another home after May 6, 1997.

If excl. gain from another home after May 6, 1997 & within 2 yrs. of current sale, enter date of sale (m/d/y)
1=sale due to change in health, employment or unforeseen circumstances
Days used as main home - taxpayer
Days used as main home - spouse
Days property owned - taxpayer
Days property owned - spouse

MOVING EXPENSES (27) (If you moved because of a change in the location of your job)

1=spouse, 2=joint
1=armed forces move due to permanent change of station
Miles from old home to new work place
Miles from old home to old work place
Expenses for transportation and storage of household goods and personal effects
Lodging and travel (excluding meals):
Lodging and travel (excluding automobile)
Parking fees and tolls
Gas and oil
Miles driven to new home

(\* owned and used property as main home for at least 2 of 5 years before sale)

17, 27

<b>2014</b>	<b>1040</b>	<b>US</b>	<b>Rental &amp; Royalty Income (Schedule E)</b>	No. <input style="width:30px;" type="text"/>	<b>18</b>
-------------	-------------	-----------	---	--	-----------

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

**GENERAL INFORMATION**

	2014 Amount	2013 Amount
Description of property.....		<b>Type of Property</b> 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.

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

Rental & Royalty Income (Sch. E) (cont.)

No.

18 p2

Please enter all pertinent 2014 amounts. Last year's amounts are provided for your reference. The indirect expense column should only be used for vacation homes or less than 100% tenant occupied rentals.

**GENERAL INFORMATION**

Foreign region .....	<input type="text"/>
Foreign postal code .....	<input type="text"/>
Foreign country .....	<input type="text"/>

**OIL AND GAS**

	2014 Amount	2013 Amount
Production type (preparer use only) .....	<input type="text"/>	<input type="text"/>
Cost depletion .....	<input type="text"/>	<input type="text"/>
Percentage depletion rate or amount .....	<input type="text"/>	<input type="text"/>
State cost depletion, if different (-1 if none) .....	<input type="text"/>	<input type="text"/>
State % depletion rate or amount, if different (-1 if none) .....	<input type="text"/>	<input type="text"/>

**VACATION HOME**

Number of days personal use .....	<input type="text"/>
Number of days owned (if optional method elected) .....	<input type="text"/>

**INDIRECT EXPENSES**

NOTE: Indirect expenses are related to operating or maintaining the dwelling unit. These include repairs, insurance, and utilities.

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

<b>2014</b>	<b>1040</b>	<b>US</b>	<b>Farm Income (Schedule F/Form 4835)</b>	No. <input style="width:40px;" type="text"/>	<b>19</b>
-------------	-------------	-----------	---	--	-----------

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

**GENERAL INFORMATION**

Principal product.....	<input style="width:100%;" type="text"/>
Employer ID number.....	<input style="width:100%;" type="text"/>

Agricultural activity code.....	<input style="width:100%;" type="text"/>	
Accounting method: 1=cash, 2=accrual .....	<input style="width:100%;" type="text"/>	
1=spouse, 2=joint .....	<input style="width:100%;" type="text"/>	
1=farm rental (Form 4835).....	<input style="width:100%;" type="text"/>	
Type of rental property (farm rental only): 1=land, 2=self-rental, 3=other .....	<input style="width:100%;" type="text"/>	
1=crop insurance proceeds election .....	<input style="width:100%;" type="text"/>	
Received applicable subsidy this year: 1=yes, 2=no .....	<input style="width:100%;" type="text"/>	
If required to file Form(s) 1099, did you or will you file all required Form(s) 1099: 1=yes, 2=no .....	<input style="width:100%;" type="text"/>	
1=did not "materially participate" (Schedule F only).....	<input style="width:100%;" type="text"/>	
1=did not actively participate (Farm rental only).....	<input style="width:100%;" type="text"/>	
<small>1=real estate professional, activity is trade or business,</small>	<input style="width:100%;" type="text"/>	
<small>2=real estate professional, not trade or business (farm rental only) .....</small>	<input style="width:100%;" type="text"/>	
1=single member limited liability company .....	<input style="width:100%;" type="text"/>	
% of ownership if not 100% (.xxxx) (Farm rental only).....	<input style="width:100%;" type="text"/>	

**FARM INCOME**

	2014 Amount	2013 Amount
<b>Cash method:</b>		
Sales of livestock and other resale items.....	<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>
Cost or basis of livestock or other resale items.....	<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>
Sales of products raised .....	<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>
<b>Accrual method:</b>		
Sales of livestock, produce, etc. ....	<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>
Beginning inventory of livestock, etc.....	<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>
Cost of livestock, etc. purchased .....	<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>
Ending inventory of livestock, etc.....	<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>
<b>Other farm income:</b>		
Total cooperative distributions .....	<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>
Taxable cooperative distributions .....	<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>
Total agricultural program payments (other than CRP).....	<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>
Taxable agricultural program payments (other than CRP).....	<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>
Total conservation reserve program payments .....	<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>
Taxable conservation reserve program payments .....	<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>
Commodity credit loans reported under election.....	<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>
Total commodity credit loans forfeited or repaid.....	<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>
Taxable commodity credit loans forfeited or repaid.....	<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>
Total crop insurance proceeds received in 2014.....	<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>
Taxable crop insurance proceeds received in 2014.....	<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>
Taxable crop insurance proceeds deferred from 2013.....	<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>
Custom hire (machine work) income not included above.....	<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>



<b>2014</b>	<b>1040</b>	<b>US</b>	<b>Partnership and S corporation Information</b>	<b>20.1,20.2</b>
-------------	-------------	-----------	--	------------------

Please add, change or delete 2014 information as appropriate. Be sure to attach all Schedule K-1s.

**PARTNERSHIP INFORMATION (20.1)**

No.	Name of Partnership	Employer Identification Number	Tax Shelter Registration Number	Additional Amounts Invested in Partnership

**S CORPORATION INFORMATION (20.2)**

No.	Name of S corporation	Employer Identification Number	Tax Shelter Registration Number	Additional Amounts Invested in S corporation



<b>2014</b>	<b>1040</b>	<b>US</b>	<b>Estate or Trust and REMIC Information</b>	<b>20.3,20.4</b>
-------------	-------------	-----------	--	------------------

Please add, change or delete 2014 information as appropriate.  
Be sure to attach all Schedule K-1s and Schedule Qs.

**ESTATE OR TRUST INFORMATION (20.3)**

No.	Name of Estate or Trust	Employer Identification Number	Tax Shelter Registration Number

**REMIC INFORMATION (20.4)**

No.	Name of REMIC	Employer Identification Number

**20.3,20.4**





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).....		

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

**TRADITIONAL IRA CONTRIBUTIONS**

	2014 Amount		2013 Amount	
	Taxpayer	Spouse	Taxpayer	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**

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)**

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.) .....				
<b>SIMPLE contributions:</b>				
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**

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

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.)

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**

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**

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:			
_____			
_____			
_____			

25

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 . . . . .	_____

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:

_____		
_____		
_____		
_____		

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:

_____		
_____		
_____		
_____		

Volunteer expenses (out-of-pocket) . . . . .

--	--

Number of charitable miles . . . . .

--	--

25 p2

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.

50% limitation (see above):

Four horizontal lines for entering 2014 amounts.

2014 Amount

TS

2013 Amount

Table with 3 columns: 2014 Amount, TS, 2013 Amount. 4 rows.

30% limitation (see above):

Four horizontal lines for entering 2014 amounts.

Table with 3 columns: 2014 Amount, TS, 2013 Amount. 4 rows.

30% capital gain property (gifts of capital gain property to 50% limit orgs.):

Four horizontal lines for entering 2014 amounts.

Table with 3 columns: 2014 Amount, TS, 2013 Amount. 4 rows.

20% capital gain property (gifts of capital gain property to non-50% limit orgs.):

Four horizontal lines for entering 2014 amounts.

Table with 3 columns: 2014 Amount, TS, 2013 Amount. 4 rows.

MISCELLANEOUS DEDUCTIONS (subject to 2% AGI limit)

Union and professional dues

Table with 3 columns: 2014 Amount, TS, 2013 Amount. 1 row.

Other unreimbursed employee expenses (uniforms and protective clothing, professional subscriptions, employment agency fees, and certain edu. expenses):

Five horizontal lines for entering 2014 amounts.

Table with 3 columns: 2014 Amount, TS, 2013 Amount. 5 rows.

Investment expense:

Five horizontal lines for entering 2014 amounts.

Table with 3 columns: 2014 Amount, TS, 2013 Amount. 5 rows.

Tax return preparation fee

Safe deposit box rental

Table with 3 columns: 2014 Amount, TS, 2013 Amount. 2 rows.

Miscellaneous deductions (2% AGI) (certain legal and accounting fees, and custodial fees):

Five horizontal lines for entering 2014 amounts.

Table with 3 columns: 2014 Amount, TS, 2013 Amount. 5 rows.

25 p3





2014

1040

US

Itemized Deductions (continued)

25 p5

If either of the following conditions below apply to you, your home mortgage interest deduction may need to be limited and the input section provided below should be completed. If neither condition applies, enter home mortgage interest amounts on organizer sheet 25 p2.

- Total home equity debt exceeded \$100,000 at any time during 2014 (\$50,000 if married filing separate). For this purpose, home equity debt is defined as any mortgages taken out after October 13, 1987 in which the proceeds were used for purposes other than to buy, build, or improve your home. An example of this type of mortgage is a home equity loan use to pay off credit card bills, buy a car, or pay tuition.
- Total home acquisition debt exceeded \$1,000,000 at any time during 2014 (\$500,000 if married filing separate). For this purpose, home acquisition debt is defined as any mortgages taken out after October 13, 1987 in which the proceeds were used to buy, build, or improve your home.

NOTE: When completing the input section below, grandfather debt represents loans taken out prior to October 14, 1987.

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

	2014 Amount	TS	2013 Amount
Fair market value of the property on the date that the last debt was secured			
Home acquisition and grandfather debt on the date that the last debt was secured. . . . .			

**LOAN INFORMATION**

Loan #1

Lender's name . . . . .			
Form (see table). . . . .			
Number of form. . . . .			
1=taxpayer, 2=spouse, blank=joint. . . . .			
Interest paid. . . . .			
Points paid. . . . .			
Total principal paid . . . . .			
Lump sum principal payment (if paid off). . . . .			
Months outstanding (if not 12) . . . . .			
Home acquisition debt balance - beginning of year. . . . .			
Home acquisition debt borrowed in 2014. . . . .			
Home equity debt balance - beginning of year . . . . .			
Home equity debt borrowed in 2014. . . . .			
Grandfather debt balance - beginning of year . . . . .			

Loan #2

Lender's name . . . . .			
Form (see table). . . . .			
Number of form. . . . .			
1=taxpayer, 2=spouse, blank=joint. . . . .			
Interest paid. . . . .			
Points paid. . . . .			
Total principal paid . . . . .			
Lump sum principal payment (if paid off). . . . .			
Months outstanding (if not 12) . . . . .			
Home acquisition debt balance - beginning of year. . . . .			
Home acquisition debt borrowed in 2014. . . . .			
Home equity debt balance - beginning of year . . . . .			
Home equity debt borrowed in 2014. . . . .			
Grandfather debt balance - beginning of year . . . . .			

**Form**  
1 = Schedule A (default)  
2 = Business use of home  
3 = Schedule E

25 p5



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

Table with 2 columns: 2014 Amount, 2013 Amount. Rows include Form, Number of form, Business use area, Total area of home, Total hours facility used, Total hours available, % of gross income, % of expenses.

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.

Table with 2 columns: 2014 Amount, 2013 Amount. Rows include 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.

Table with 2 columns: 2014 Amount, 2013 Amount. Rows include 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.

29

<b>2014</b>	<b>1040</b>	<b>US</b>	<b>Health Savings Accounts (8889)</b>	<b>32.1</b>
-------------	-------------	-----------	---------------------------------------	-------------

**Please enter all pertinent 2014 amounts & attach all 1099-SA forms.  
Last year's amounts are provided for your reference.**

**HSA CONTRIBUTIONS**

NOTE: Contributions to an HSA are only eligible to persons covered under a high deductible health plan. For tax year 2014, a high deductible health plan is one with an annual deductible that is not less than \$1,250 for self-only coverage or \$2,500 for family coverage, and the annual out-of-pocket expenses (deductibles, co-payments, and other amounts, but not premiums) do not exceed \$ 6,350 for self-only coverage or \$12,700 for family coverage.

	2014 Amount		2013 Amount	
	Taxpayer	Spouse	Taxpayer	Spouse
1= self-only coverage, 2= family coverage. ....				
HSA contributions you made or expect to make, except rollovers, employer contributions, and contributions made to an employee account through a cafeteria plan (1=maximum). ....				
Contributions included above that were made after you became eligible for Medicare. ....				
Contributions made to date .....				

**HSA DISTRIBUTIONS**

Total HSA distribution received (1099-SA, box 1)...				
Distributions included above that were rolled over to another HSA .....				
Total unreimbursed qualified medical expenses ....				

	<b>32.1</b>
--	-------------

<b>2014</b>	<b>1040</b>	<b>US</b>	<b>Child and Dependent Care Expenses (Form 2441)</b>	<b>33.1,33.2</b>
-------------	-------------	-----------	--	------------------

Please enter all pertinent 2014 information. Last year's amounts are provided for your reference. You must have paid for the care of one or more dependents enabling you to work or attend school to qualify for this credit.

<b>DEPENDENT CARE EXPENSES (33.1)</b>	2014 Amount		2013 Amount	
	Taxpayer	Spouse	Taxpayer	Spouse
Dependent care expenses incurred but not paid in 2014 . . . . .				
Employer-provided benefits forfeited in 2014 . . . . .				

**PERSONS AND EXPENSES QUALIFYING FOR DEPENDENT CARE CREDIT**

No. <input style="width:40px;" type="text"/>	First name . . . . .		
	Last name . . . . .		
	Title or suffix . . . . .		
	Date of birth (m/d/y) . . . . .		
	Social security number . . . . .		
	Qualified dependent care expenses incurred and paid in 2014 . . . . .		<b>2013 amt:</b>
	1=disabled . . . . . 1=spouse, 2=joint . . . . .		

No. <input style="width:40px;" type="text"/>	First name . . . . .		
	Last name . . . . .		
	Title or suffix . . . . .		
	Date of birth (m/d/y) . . . . .		
	Social security number . . . . .		
	Qualified dependent care expenses incurred and paid in 2014 . . . . .		<b>2013 amt:</b>
	1=disabled . . . . . 1=spouse, 2=joint . . . . .		

**PERSONS OR ORGANIZATIONS PROVIDING CARE (33.2)**

No. <input style="width:40px;" type="text"/>	Name of provider . . . . .		
	Street address . . . . .		
	City . . . . .		
	State . . . . .		
	ZIP code . . . . .		
	Foreign region . . . . .		
	Foreign postal code . . . . .		
	Foreign country . . . . .		
	Identification number (SSN or EIN) . . . . .		
	Amount paid to care provider in 2014 . . . . .		<b>2013 amt:</b>
1=spouse, 2=joint . . . . .			

2014

1040

US

Qualified Adoption Expenses (Form 8839)

37

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

**ELIGIBLE CHILDREN**

2014 Amount

2013 Amount

No. <input type="text"/>	First name .....			
	Last name .....			
	Identification number.....			
	Date of birth (m/d/y) .....			
	1=born before 1997 and was disabled .....			
	1=special needs child .....			
	1=foreign child.....			
	1=adoption was not final in 2014.....			
	Qualified Adoption Expenses Paid in	2013 for adoption not finalized by end of 2014 .....		
		Prior years for adoption of foreign child finalized in 2014.....		
2013 and 2014 for adoption finalized in 2014.....				
2014 for adoption finalized before 2014.....				
1=spouse, 2=joint.....				

No. <input type="text"/>	First name .....			
	Last name .....			
	Identification number.....			
	Date of birth (m/d/y) .....			
	1=born before 1997 and was disabled .....			
	1=special needs child .....			
	1=foreign child.....			
	1=adoption was not final in 2014.....			
	Qualified Adoption Expenses Paid in	2013 for adoption not finalized by end of 2014 .....		
		Prior years for adoption of foreign child finalized in 2014.....		
2013 and 2014 for adoption finalized in 2014.....				
2014 for adoption finalized before 2014.....				
1=spouse, 2=joint.....				

No. <input type="text"/>	First name .....			
	Last name .....			
	Identification number.....			
	Date of birth (m/d/y) .....			
	1=born before 1997 and was disabled .....			
	1=special needs child .....			
	1=foreign child.....			
	1=adoption was not final in 2014.....			
	Qualified Adoption Expenses Paid in	2013 for adoption not finalized by end of 2014 .....		
		Prior years for adoption of foreign child finalized in 2014.....		
2013 and 2014 for adoption finalized in 2014.....				
2014 for adoption finalized before 2014.....				
1=spouse, 2=joint.....				

37

**Please complete the information below if you paid qualified education expenses in 2014 for you, your spouse, or your dependents enrolled in an accredited postsecondary institution. Last year's amounts are provided for your reference.**

**STUDENT INFORMATION**

1=taxpayer, 2=spouse .....	
First name .....	
Last name .....	
Social security number .....	
Number of years hope credit claimed .....	
Number of years American opportunity credit claimed .....	
<small>1=student was NOT enrolled at least half-time for at least one academic period that began in 2014 at an eligible institution in a qualified program .....</small>	
<small>1=student completed first four years of post-secondary education before 2014 .....</small>	
<small>1=student was convicted, before the end of 2014, of a felony for possession or distribution of a controlled substance .....</small>	

**EDUCATIONAL INSTITUTION ATTENDED (#1)**

Name .....	
Street address .....	
City .....	
State .....	
ZIP code .....	
1=2014 Form 1098-T was NOT received .....	
1=2014 Form 1098-T received with Box 2 & 7 completed .....	
1=2013 Form 1098-T received with Box 2 & 7 completed .....	
Federal ID number from Form 1098-T .....	

**EDUCATIONAL INSTITUTION ATTENDED (#2)**

Name .....	
Street address .....	
City .....	
State .....	
ZIP code .....	
1=2014 Form 1098-T was NOT received .....	
1=2014 Form 1098-T received with Box 2 & 7 completed .....	
1=2013 Form 1098-T received with Box 2 & 7 completed .....	
Federal ID number from Form 1098-T .....	

**QUALIFIED EDUCATION EXPENSES**

	2014 Amount	2013 Amount
Qualified tuition & fees paid in 2014 (net of refund or assistance, & not entered elsewhere) ..		
Books & supplies required to be purchased from institution .....		
Books & supplies not entered above .....		
Amount of prior year refund or assistance * .....		

\* Refund of qualified expenses and tax-free educational assistance received after you file your return for the year in which the expenses were paid.



