

January 5, 2015

Dear Client:

It's that time again! We are pleased to once again be sending you a Client Organizer to assist you in gathering the information needed to prepare your 2014 income tax returns. The Client Organizer helps our staff to quickly and accurately prepare your income tax returns, and also identify tax deductions or credits which may be available to you. As you may have heard, 2014 tax returns will include the provisions of the Affordable Care Act (Obamacare). While many tax returns will not be affected, some may be impacted by tax credits, penalties, or possibly both. It is therefore important that you fill in the Client Organizer as completely as possible and return it to us with all of your income tax documents and information. If we prepared your tax return last year, prior year data is included in the organizer for your reference.

The following is a list of key documents that should be returned to us with your organizer, or brought in for your meeting with us:

- A copy of your 2012 and 2013 federal and state tax returns, if not prepared by this firm
- Form(s) W-2 (wages, etc.) or W2G (gambling)
- Form 1095-A, 1095-B or 1095-C regarding health care coverage
- Form(s) 1099 (interest, nontaxable municipal bond interest, dividends, pensions, etc.)
- Schedule(s) K-1 (income/loss from partnerships, S corporations or trusts)
- Forms 1098 (mortgage interest) and 1098-T (college tuition)
- Brokerage statements reflecting investment income and sales of securities (1099-B)
- Closing statements pertaining to real estate transactions (buy, sell, loan, refinancing, etc.)
- Form(s) 593-B for California tax withholding on sales of real estate
- Any tax notices received from the IRS, Franchise Tax Board or other taxing authorities
- If you bought or leased a car during the year, a copy of the purchase or lease contract.

If you have household employees or made payments in the course of a business or rental activity that require the filing of form 1099, remember the due date for these forms is January 31st. We would be happy to assist you with these or any other issues, please contact us as soon as possible. If you have any foreign matters as discussed in the organizer we will need that information now even if you plan to file for extension.

As a reminder, below is a brief review of some of the services that our firm offers to help make your tax filing as seamless and efficient as possible. We are pleased to provide these services to you at no additional cost:

Client Portal – The Nienow & Tierney, LLP Client Portal is available to you 24/7. If you have any questions about logging into your portal, please contact an administrative staff member at (714) 836-8300. Your client portal provides instant access to prior years' tax returns and secure downloading and uploading of sensitive documents to and from our office staff.

Electronic Client Organizer – In addition to the enclosed paper Client Organizer, we can also make available to you an electronic Client Organizer, which allows you to prepare and transmit your 2014 individual tax return data to us electronically. If you prefer to use the electronic Client Organizer instead of the paper version, please email Eunice Castle at eunice@ntcpas.com and your electronic organizer will be uploaded to your Client Portal. Please note that the electronic Client Organizer is only available for Windows-based computers.

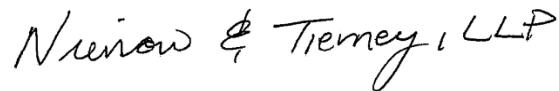
When you have completed and submitted your electronic Client Organizer, we encourage you to scan and upload your source documents to your client portal, or you may submit them to us in the enclosed envelope as usual.

Electronic Delivery of Tax Returns - Upon the completion of your 2014 tax returns, our office will send you an email, informing you that your final returns have been completed and saved in your Client Portal. Your returns will remain in your portal, and will be accessible at any time. We will also continue to mail hard copies of your returns to you as we always have, unless you choose to opt-out of receiving hard copies in the mail. There will be an option to opt-out of receiving hard copies of your tax returns on your 2014 Engagement Letter.

Electronic Signature Service – Our office will again be using an electronic signature service to simplify the process of collecting signed Engagement Letters. In addition to the Engagement Letter included herein with the Client Organizer, you will be receiving an email that will allow you to sign the Engagement Letter electronically.

As always, we count it a privilege to serve you. If you have questions about this material or any other matter, please do not hesitate to contact us at your convenience.

Very truly yours,

A handwritten signature in black ink that reads "Nienow & Tierney, LLP". The signature is written in a cursive, flowing style.

Nienow & Tierney, LLP

2014 Tax Organizer

2014

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US

Client Information

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NIENOW & TIERNEY, LLP
 17822 E. 17TH STREET, SUITE 305
 TUSTIN, CA 92780-2151

Telephone number: (714) 836-8300

Fax number: (714) 836-8394

E-mail address: info@nienowcpas.com

Tax Return Appointment

Date:

Time:

Location:

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

CLIENT INFORMATION

Filing Status	Filing status (table).....		Filing Status 1 = Single 2 = Married filing joint 3 = Married filing separate 4 = Head of household 5 = Qualifying widow(er)
	1=married filing separate and lived with spouse.....		
	Year spouse died, if qualifying widow(er) (2012 or 2013).....		
Taxpayer	First name and initial.....		
	Last name.....		
	Title/suffix.....		
	Social security number.....		
	Occupation.....		
	Date of birth (m/d/y).....		
	Date of death (m/d/y).....		
Spouse	1=blind.....		
	First name and initial.....		
	Last name.....		
	Title/suffix.....		
	Social security number.....		
	Occupation.....		
	Date of birth (m/d/y).....		
Address	Date of death (m/d/y).....		
	1=blind.....		
	In care of.....		
	Street address.....		
	Apartment number.....		
Foreign Address	City.....		
	State.....		
	ZIP code.....		
	Region.....		
	Postal code.....		
	Country.....		

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2014	1040	US	Client Information (continued)	1 p2
Please add, change or delete information for 2014.				
CLIENT INFORMATION				
Taxpayer Contact Information	Home phone.....		Daytime Phone 1 = Work 2 = Home 3 = Mobile	
	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.....			

2014	1040	US	Dependents	2																																																																																																																																																
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School records or statement 2. Landlord or property management statement 3. Health care provider statement 4. Medical records 5. Child care provider records 6. Placement agency statement 7. Social service records or statement 8. Place of worship statement 9. Indian tribe office statement 10. Employer statement <p>NOTE: If your child is disabled, please provide one of the following forms of proof of disability:</p> <ol style="list-style-type: none"> 1. Doctor statement 2. Other health care provider statement 3. Social services agency or program statement </div> </div>						Dependent	Dependent	First name			Last name			Title/suffix			Date of birth (m/d/y)			Date of death			Social security number			Relationship			Months lived at home			Type of dependent (see table)			Earned income credit (see table)			Claimed by: 1=taxpayer, 2=spouse				Dependent	Dependent	First name			Last name			Title/suffix			Date of birth (m/d/y)			Date of death			Social security number			Relationship			Months lived at home			Type of dependent (see table)			Earned income credit (see table)			Claimed by: 1=taxpayer, 2=spouse				Dependent	Dependent	First name			Last name			Title/suffix			Date of birth (m/d/y)			Date of death			Social security number			Relationship			Months lived at home			Type of dependent (see table)			Earned income credit (see table)			Claimed by: 1=taxpayer, 2=spouse				Dependent	Dependent	First name			Last name			Title/suffix			Date of birth (m/d/y)			Date of death			Social security number			Relationship			Months lived at home			Type of dependent (see table)			Earned income credit (see table)			Claimed by: 1=taxpayer, 2=spouse		
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Miscellaneous Questions

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

PERSONAL INFORMATION

Yes No

- ☐ ☐ Did your marital status change during the year?
- ☐ ☐ Did your address change during the year?
- ☐ ☐ Could you be claimed as a dependent on another person's tax return for 2014?

DEPENDENTS

- ☐ ☐ Were there any changes in dependents?
- ☐ ☐ Were any of your unmarried children who might be claimed as dependents 19 years of age or older at the end of 2014?
- ☐ ☐ Did you have any children under age 19 or full-time students under age 24 at the end of 2014, with interest and dividend income in excess of \$1,000, or total investment income in excess of \$2,000?

HEALTH CARE COVERAGE

- ☐ ☐ Did you and your dependents have healthcare coverage for the full-year?
- ☐ ☐ Did you receive any of the following IRS Documents? Form 1095-A (Health Insurance Marketplace Statement), 1095-B (Health Coverage) or Form 1095-C (Employer Provided Health Insurance Offer and Coverage) If so, please attach.
- ☐ ☐ If you or your dependents did not have health care coverage during the year, do you fall into one of the following exemption categories: Indian tribe membership, health sharing ministry membership, religious sect membership, incarceration, exempt non-citizen or economic hardship? If you received an exemption certificate, please attach.

INCOME

- ☐ ☐ Did you receive unreported tip income of \$20 or more in any month?
- ☐ ☐ Did you cash any Series EE U.S. savings bonds issued after 1989 and pay qualified higher education expenses for yourself, your spouse, or your dependents?
- ☐ ☐ Did you receive any disability income?

2014	1040	US	Miscellaneous Questions
<input type="checkbox"/>	<input type="checkbox"/>		Did you have any foreign income or pay any foreign taxes?
PURCHASES, SALES AND DEBT			
<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 sell or do you plan to sell any dividend generating stocks or mutual funds during the first 60 days of 2015?
<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? If yes, please provide closing statements.
<input type="checkbox"/>	<input type="checkbox"/>		Did you purchase a home in 2014 and you were overseas on official extended duty?
<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?
<input type="checkbox"/>	<input type="checkbox"/>		Did you sell any securities not reported on Form 1099-B?
RETIREMENT PLANS			
<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"/>		Did you convert part or all of your traditional, SEP, or SIMPLE IRA to a Roth IRA in 2014?

2014	1040	US	Miscellaneous Questions
EDUCATION			
<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?	
ITEMIZED DEDUCTIONS			
<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"/>	Are your total mortgages on your first and/or second residence greater than \$1,100,000? If yes, please provide the principal balance and interest rate at the beginning and the end of the year.	
<input type="checkbox"/>	<input type="checkbox"/>	Did you contribute property (other than cash) with a fair market value of more than \$5,000 to a charitable organization?	
<input type="checkbox"/>	<input type="checkbox"/>	Did you make any large purchases, such as motor vehicles and boats?	
ESTIMATED TAXES			
<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"/>	Did you make all 2014 estimated tax payments (if applicable) in accordance with the vouchers provided by our firm?	
MISCELLANEOUS			
<input type="checkbox"/>	<input type="checkbox"/>	Do you want to electronically file your tax return?	
<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?	

2014	1040	US	Miscellaneous Questions
<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?
<input type="checkbox"/>	<input type="checkbox"/>		Did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust or did you have an interest in any foreign assets or accounts?
<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 + Choice MSA, or acquire an interest in an MSA or a Medicare + Choice MSA because of the death of the account holder? Or, were you a policyholder who received payments under a long-term care (LTC) insurance contract or received any accelerated death benefits from a life insurance policy?
<input type="checkbox"/>	<input type="checkbox"/>		Did you or your spouse have any transactions pertaining to a health savings account (HSA) during 2014? If you received a distribution from an HSA, please include Form 1099-SA.
<input type="checkbox"/>	<input type="checkbox"/>		Were any distributions from your IRA and/or Roth IRA account(s) distributed to a charitable organization?
<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"/>		Did your bank account information change within the last twelve months?
<input type="checkbox"/>	<input type="checkbox"/>		If you own a business organized as a Sole Proprietorship, did you file Form(s) 1099 for 2014?
<p>As a way to better serve our clients and fulfill our mission of serving as a core advisor, partnering in our clients' vision of success, we have included with our 2014 tax organizer a list of optional questions to identify other avenues to proactively assist you.</p>			
<p>OTHER CLIENT SERVICE QUESTIONS (OPTIONAL)</p>			
<input type="checkbox"/>	<input type="checkbox"/>		Do you have a will and/or trust in place?
<input type="checkbox"/>	<input type="checkbox"/>		Have you updated your will or trust in the past 5 years?

2014	1040	US	Miscellaneous Questions
<input type="checkbox"/>	<input type="checkbox"/>		Has anyone reviewed the titling and beneficiary designations on your assets, investment accounts, qualified retirement accounts and insurance?
<input type="checkbox"/>	<input type="checkbox"/>		Have you prepared a financial plan for major life events, such as retirement and college?
<input type="checkbox"/>	<input type="checkbox"/>		Is someone helping you with your investments and are you satisfied with their services?
<input type="checkbox"/>	<input type="checkbox"/>		Do you feel you are properly insured to meet the needs of your family for the future?
<input type="checkbox"/>	<input type="checkbox"/>		Are you pleased with the services of your bank or mortgage lender?
<input type="checkbox"/>	<input type="checkbox"/>		Have you done any planning for estate and gift taxes?
<input type="checkbox"/>	<input type="checkbox"/>		Are you interested in engaging Nienow & Tierney, LLP to perform a "financial checkup" of your personal financial and tax situation?
<input type="checkbox"/>	<input type="checkbox"/>		If you own a business, do you have a buy-sell agreement or other succession plan in place? Is the plan funded?
<input type="checkbox"/>	<input type="checkbox"/>		Do you feel you are maximizing the benefits of all your employer sponsored and personal retirement accounts?
<input type="checkbox"/>	<input type="checkbox"/>		Do you feel that you may need to consider performing year-end tax planning each year to plan for cash flow and minimize taxes?
<input type="checkbox"/>	<input type="checkbox"/>		Have you considered increasing your charitable contributions as part of your personal tax and legacy planning? Are you aware of the various incentivized structures available for charitable planning?

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Direct Deposit & Estimates (Form 1040 ES)

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Please enter all pertinent 2014 information.

DIRECT DEPOSIT / ELECTRONIC PAYMENT (3)

1=direct deposit of federal tax refund into bank account

1=electronic payment of balance due

1=electronic payment of estimated tax

BANK INFORMATION

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

2014 ESTIMATED TAX / 1040-ES (6)**Federal**

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

State

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

1

Type of Account

- 1 = Savings
2 = Checking

2

Type of Investment

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

3, 6

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

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

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

WAGES, SALARIES, TIPS (10)

No.	Name of Employer (Box c)	1=retirement plan (Box 13)		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)

	2014 Amount	TS	2013 Amount
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.....				

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

2014

1040

US

Business Income (Schedule C)

No.

16

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	Rental & Royalty Income (Schedule E)	No. 	18
-------------	-------------	-----------	---	--	-----------

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

GENERAL INFORMATION

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

Percentage of ownership if not 100% (.xxx).....		1=did not actively participate..	
Percentage of tenant occupancy if not 100% (.xxx).....		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.

GENERAL INFORMATION

OIL AND GAS

VACATION HOME

INDIRECT EXPENSES

Other:

2014	1040	US	Partnership and S corporation Information	20.1,20.2
-------------	-------------	-----------	--	------------------

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

20.1,20.2

2014

1040

US

Adjustments to Income

24

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

TRADITIONAL IRA CONTRIBUTIONS

2014 Amount

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.)

SIMPLE contributions:

Self-employed SIMPLE contributions you made or expect to make (1=maximum)

Employer matching rate if not .03 (.xxxx)

1=nonelective contributions (2%)

Contributions made to date

ADJUSTMENTS TO INCOME

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:

24

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

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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):

2014 Amount	TS	2013 Amount

30% limitation (see above):

2014 Amount	TS	2013 Amount

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

2014 Amount	TS	2013 Amount

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

2014 Amount	TS	2013 Amount

MISCELLANEOUS DEDUCTIONS (subject to 2% AGI limit)

Union and professional dues.....

--

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

2014 Amount	TS	2013 Amount

Investment expense:

2014 Amount	TS	2013 Amount

Tax return preparation fee.....

Safe deposit box rental.....

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

2014 Amount	TS	2013 Amount

25 p3

OTHER MISCELLANEOUS DEDUCTIONS

Estate tax, section 691(c).....

Other miscellaneous deductions:

2014 Amount

TS

2013 Amount

[illegible]

2014

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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.

1. 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.
2. 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

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US

Noncash Contributions (Form 8283)

26

If your total noncash contributions are in excess of \$500 in 2014, please complete the information below for each donee using the following guidelines:

- * If you contributed a motor vehicle, boat, or airplane with a claimed value of more than \$500, attach Form 1098-C or other written acknowledgement received from the donee organization.
- * A deduction for contributions of clothing or other household items that are not in *good* used condition or better is not allowed. In addition, a deduction for any item with minimal monetary value may be denied. However, these rules do not apply to any contribution of a single item for which a deduction of more than \$500 is claimed, if a qualified appraisal for the donated property is provided.

DONATED PROPERTY INFORMATION

No. <input type="text"/>	Name of charitable organization (donee)		
	Street address		
	City		
	State		
	ZIP code		
	1=spouse, 2=joint		
	Property description (other than vehicle)		
	Vehicle	Identification number (VIN)	
		Year (yyyy)	
		Make and model	
		Condition and mileage	
	Date of contribution (m/d/y)		
	Date acquired by donor (m/y)		
	How acquired by donor (Table 1 or describe)		
Donor's cost or basis			
Fair market value			
Method used to determine FMV (Table 2 or describe)			

No. <input type="text"/>	Name of charitable organization (donee)		
	Street address		
	City		
	State		
	ZIP code		
	1=spouse, 2=joint		
	Property description (other than vehicle)		
	Vehicle	Identification number (VIN)	
		Year (yyyy)	
		Make and model	
		Condition and mileage	
	Date of contribution (m/d/y)		
	Date acquired by donor (m/y)		
	How acquired by donor (Table 1 or describe)		
Donor's cost or basis			
Fair market value			
Method used to determine FMV (Table 2 or describe)			

1

How Property was Acquired

- | | |
|--------------|-----------------|
| 1 = Purchase | 3 = Inheritance |
| 2 = Gift | 4 = Exchange |

2

Method Used to Determine FMV

- | | |
|-----------------------|----------------------|
| 1 = Appraisal | 3 = Catalog |
| 2 = Thrift shop value | 4 = Comparable sales |

For other methods, see IRS Pub. 561.

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2014

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US

Employee/Vehicle Bus. Exp. (Form 2106)

No.

30

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

GENERAL INFORMATION

Occupation, if different from Form 1040.....

--

Form.....

Number of form (1=first Schedule C, 2=second, etc.).....

1=spouse.....

1=performance artist, 2=handicapped, 3=fee-basis government official.....

1=minister's expenses.....

EMPLOYEE BUSINESS EXPENSES

Meal and entertainment expenses.....

Reimbursements for meals and entertainment not on W-2, box 1.....

1=Department of Transportation (80% meal allowance).....

Local transportation (bus, taxi, train, etc.).....

Travel expenses while away from home overnight.....

Reimbursements not included on Form W-2, box 1.....

Other business expenses:

2014 Amount

2013 Amount

30

2014

1040

US

Vehicle Expenses (Form 2106) (cont.)

No.

30 p2

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

VEHICLE INFORMATION

1=vehicle used primarily by more than 5% owner.....
 1=vehicle is available for off-duty personal use.....
 1=no other vehicle is available for personal use.....
 1=no evidence to support your deduction.....
 1=no written evidence to support your deduction.....

2014 Amount

2013 Amount

VEHICLE 1

Description of vehicle.....
 Date placed in service (m/d/y).....
 Total mileage (for the tax year).....
 Business mileage.....
 Commuting mileage (for the tax year).....
 Average daily round-trip commute.....
 Number of months of business use if changed from 100% personal use.....
 Parking fees and tolls (business portion only).....

Actual expenses:

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).....

VEHICLE 2

Description of vehicle.....
 Date placed in service (m/d/y).....
 Total mileage (for the tax year).....
 Business mileage.....
 Commuting mileage (for the tax year).....
 Average daily round-trip commute.....
 Number of months of business use if changed from 100% personal use.....
 Parking fees and tolls (business portion only).....

Actual expenses:

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 and F).....
 Vehicle rent or lease payments.....
 Inclusion amount (enter as positive).....
 Value of employer-provided vehicle on Form W-2 (2106).....

30 p2

2014

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US

Child and Dependent Care Expenses (Form 2441)

33.1,33.2

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.

DEPENDENT CARE EXPENSES (33.1)

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 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.....		2013 amt:
	1=disabled.....		
	1=spouse, 2=joint.....		

No. <input 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.....		2013 amt:
	1=disabled.....		
	1=spouse, 2=joint.....		

PERSONS OR ORGANIZATIONS PROVIDING CARE (33.2)

No. <input 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.....		2013 amt:
	1=spouse, 2=joint.....		

33.1,33.2

2014

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US

Education Credits / Tuition Deduction

No.

38

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.....
 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.....
 1=student completed first four years of post-secondary education before 2014.....
 1=student was convicted, before the end of 2014, of a felony for possession or distribution of a controlled substance.....

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

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 *.....

2014 Amount	2013 Amount

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

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2014

1040

US

Health Coverage Form

39.1

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

GENERAL INFORMATION

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

COVERED INDIVIDUAL (#1)

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

COVERED INDIVIDUAL (#2)

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

COVERED INDIVIDUAL (#3)

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

COVERED INDIVIDUAL (#4)

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

39.1