Income Tax Organizer--Supplement (12/10/15)

Please check appropriate boxes or provide applicable information and include with our Basic Income Tax Organizer.

Dependent Information	**Yes**
Do you have any children under age 19 or a full-time student under age 24 with unearned income in excess of $2100?	☐
Did you pay any expenses related to the adoption of a child during the year?	☐
In order to work, did you pay for child care?	☐
Purchases, Sales and Debt Information	
Did you start a new business or purchase rental property during the year?	☐
Did you acquire a new or additional interest in a partnership or S corporation?	☐
Did you dispose or abandon any real estate during the year?	☐
Did you obtain or pay off a mortgage loan or mortgage line of credit this year? (For new debt, please indicate what it was used for.)	☐
Did you sell an existing business or other property this year for which you did not receive a 1099 form? (Report personal-use property only if sold at gain.)	☐
Did you make any personal loans that became worthless this year?	☐
Did you have any debt canceled or forgiven during the year?	☐
Did you pay any student loan interest this year?	☐
Income Information	
Did you receive foreign income or pay foreign taxes during the year?	☐
Did you receive payments this year on property sold in a prior year?	☐
Did you make any withdrawals, contributions, or rollovers to an IRA, Roth, Keogh, SIMPLE, SEP, 401k, or other qualified retirement plan?	☐
Did you withdraw funds from an education savings or 529 Plan account?	☐
Did you receive any distributions from a Health savings account (HSA), Archer MSA, or Medicare Advantage MSA this year?	☐
Did you receive any Social Security benefits during the year?	☐
Did you receive any unemployment benefits during the year?	☐
Did you receive any disability income during the year?	☐
Did you receive tip income not reported to your employer this year?	☐
Did any of your life insurance policies mature, or did you surrender any policies?	☐
Did you cash any Series EE or I U.S. Savings bonds issued after 1989?	☐
Did you receive income from litigation settlements? (Provide details.)	☐
If you were due a state tax refund, did you receive the amount expected?	☐
Did you receive interest by financing the home mortgage for an individual? (Provide buyer's name, address, and SSN)	☐

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Itemized Deduction Information

- You must have sufficent substantiation for charitable contributions. If you are not sure whether yours qualify, check the box. ☐
- Did you make any noncash charitable contributions? (If so, provide value of such donations. If total exceeds $500, provide receipt(s); if over $5,000 include any appraisals.) ☐
- Did you incur out-of-pocket expenses for services to qualified charitable organizations? ☐
- Did you donate a vehicle or boat during the year? If yes, attach Form 1098-C. ☐
- Did you use your car unreimbursed on the job, for other than commuting? (If so, written documentation should be maintained.) ☐
- Did you work out of town for part of the year, unreimbursed? ☐
- Did you pay expenses related to seeking a new job during the year? ☐
- Did you buy any costly assets during the year (cars, boats, etc.)? ☐
- Did you incur gambling losses (deduction limited to gambling winnings, per event)? ☐
- Did you pay mortgage interest to an individual? (Provide name, address and SSN) ☐

Miscellaneous Information

- Did you make gifts of more than $14,000 to any individual? ☐
- Did you incur job related educational expenses during the year? ☐
- Did you contribute to an education savings or 529 Plan account? ☐
- Did you contribute to a Health savings account (HSA) or Archer MSA? ☐
- Did you pay long-term health care premiums for yourself or your family? ☐
- Did you pay any COBRA health care coverage continuation premiums? ☐
- Are you a business owner who paid health insurance premiums for your employees this year? ☐
- Did you engage in any bartering transactions? ☐
- Did you retire or change jobs this year? ☐
- Did you incur moving costs because of a job change? ☐
- Did you, your spouse, or your dependents attend a post-secondary school during the year, or plan to attend one in the coming year? ☐
- Did you pay any individual as a household employee during the year? ☐
- If not made yet, are you interested in making an IRA contribution by April 15? ☐
- Do you receive retirement income from employment as a public safety officer (law enforcement, firefighter, rescue squad, chaplain)? ☐
- Did you receive any adjustment notices from the IRS or state income tax departments? ☐
- Do you have a financial interest in a foreign financial account? ☐
- Have you received foreign gifts of more than $15,601 from a foreign entity or $100,000 from a foreign individual? ☐
- Did you reach age 70 1/2 during the year?

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Estimated Taxes

If you are due a tax refund, do you want any applied to next year's taxes? (And if so, please indicate A for all, or S for some--we will contact you if S.) ☐

If a prior year refund was to be applied to your return, were you notified by any tax agency of a change in the amount to be credited? ☐

Do you intend to make estimated tax payments for next year's return? By default, we compute safe-harbor payments that are based on the prior year tax. If you prefer an actual projection, please note it next to the checkbox. ☐

Have you provided a complete list of all estimated payments credited toward the current year, including date paid? ☐

Electronic Filing

Returns prepared by professional preparers must be e-filed. You may still pay or receive balances by check. Instead, you may pay or receive balances electronically. Payments due may be scheduled for April 15 regardless of the date of electronic filing.

If you are due a refund, do you want it electronically deposited? ☐

If you owe additional tax, do you want to pay it electronically? ☐

For electronic settlement, if your account changed or we did not prepare last year's return, please provide a voided check, or the bank name, account number, routing number, and whether a checking or savings account.

West Virginia Residents

If you paid into or withdrew from a prepaid tuition or 529 plan, was it a WV plan? ☐

Have you earned interest from WV bonds? ☐

Do you receive a pension from the Military, Federal Government, or the state of WV? ☐

Did you pay for long-term care insurance (provide amount for each insured)? ☐

Have you made any targeted investments for which WV is offering tax credits? (Examples include adoption, historic rehab, military hiring incentives, NIPA--neighborhood investment program, alternative fuels credit, and certain economic development and special industry credits)? ☐

Business and Rental Activities

Income statement, profit and loss statement, or trial balances. **(Attach)**

Are you actively or materially involved in the business or rental? ☐

For rental activities, do you (including spouse) spend more than 750 hours per year on them? ☐

Sold assets: provide list including price, description, and date of sale. **(Attach)**

Bought assets: provide list including cost, description, date of purchase, and whether business use percentage if not 100 percent. **(Attach)**

If you are a partner, did you incur any necessary but unreimbursed business expenses, in accordance with your partnership agreement? If so, provide a list. **(Attach)**

Home office: if your home includes an exclusive area used as your place of business or place of administration, provide allocation (by squ. ft. or by rooms) and home exp. such as insurance, utilities, general repairs. Or choose $5 per squ. ft. up to $1500. **(Attach)**

Do you pay for a health insurance policy that in your name or your business' name, and not qualify for subsidized insurance from another employer? ☐

Do you offer health insurance to your employees and pay more than half of the premiums? ☐

Note on Documentation

Careful documentation must be kept for business expenses involving potentially personal items such as home offices, automobiles, gifts, and travel. We will assume you are maintaining such documentation. When you review your tax return, please pay close attention to such information If you have any questions about documentation requirements, please contact us.

Additional Information You Would Like Us to Consider

Please use this checklist or attachments to provide any additional information.