

UNIVERSAL Personal Income Tax Worksheet & Checklist

Please use these worksheets to assist you in getting organized in preparing your tax returns

Your Name _____ Soc. Sec. No. _____
 Spouse's Name _____ Soc. Sec. No. _____
 Your Occupation _____ Date of Birth _____ Home Phone _____
 Spouse's Occupation _____ Date of Birth _____ Work Phone _____
 Address _____ e-mail _____

THINGS TO BRING: ▶ Last year's return (if new client) ▶ W-2 Forms ▶ Purchase & sale info for all property sold
 ▶ 1099 Forms for: interest · dividends · soc. sec. · unemployment · self-employment · debt cancellation · retirement
 ▶ 1098 Forms for: mortgage interest · tuition · noncash contributions

	FEDERAL	STATE	DEPENDENTS				
Last year I received refunds of: _____			Name First, Initial & Last				
Last year I had to pay: _____			Social Security # (required)		Relationship	Birthdate	Grade

☐ I want my refunds directly deposited into my bank, IRA ... (bring a voided check / account info)

INCOME (other than income shown on W-2s)

SOURCE	T/S/J	AMOUNT
INTEREST (Bring in 1099s or Statements)		
If Individual, list Name, Address & Soc. Sec. #		
Include all tax exempt and Municipal Bonds		
Excludable Series EE Savings Bonds		

SOURCE	T/S/J	AMOUNT
DIVIDENDS (Bring in 1099s or Statements)		
Include all tax exempt		

OTHER INCOME NOT INCLUDED ABOVE OR ON W-2

UNEMPLOYMENT (Bring in 1099)		
ALIMONY		
TIPS		
COMMISSIONS/BONUSES		
PRIZES/AWARDS/GAMBLING/LOTTERY		
JURY/ELECTION DUTY		
BUSINESS/FARM/RENTAL (Bring details)		
STOCK & PROPERTY SALES (Bring 1099, Cost, Dates)		
PARTNER./CORP/ESTATE/TRUST (Bring K-1)		
SCHOLARSHIPS/FELLOWSHIPS, if not on W-2		
STRIKE PAY		
PENSIONS (Bring in 1099-R)		
FOREIGN INCOME/ASSETS		
HOBBY INCOME		

PERSONAL INJURY AWARDS		
DISABILITY/RETIREMENT		
IRA(Bring in 1099-R)		
SOCIAL SECURITY (Bring in SSA-1099)		
SOCIAL SECURITY (Bring in SSA-1099)		
RAILROAD RETIREMENT (Bring in RRB-1099)		
RAILROAD RETIREMENT (Bring in RRB-1099)		
DEBT CANCELLATION - BRING 1099-C or A		

NON-TAXABLE INCOME

VETERANS PENSION/DISABILITY		
CHILD SUPPORT/ASSISTANCE		
WORKER'S COMPENSATION		
OTHER (identify)		
OTHER (identify)		

ESTIMATE PAYMENTS PAID IN/FOR 2012 2012 42 FEDERAL				STATE		
	Date Paid	Check #	Amount	Date Paid	Check #	Amount
4th Qtr. Prior Year						
1st Qtr. This Year						
2nd Qtr. This Year						
3rd Qtr. This Year						
4th Qtr This Year						

RETIREMENT PLANS

If you or your spouse has an IRA, SEP, SIMPLE or Keogh Retirement Plan, list the amount you have contributed for 2013 and the date of contribution.

IRA: Regular ☐ Roth ☐ You \$ _____ Date _____ Spouse \$ _____ Date _____
 SEP You \$ _____ Date _____ Spouse \$ _____ Date _____
 Keogh You \$ _____ Date _____ Spouse \$ _____ Date _____
 SIMPLE You \$ _____ Date _____ Spouse \$ _____ Date _____

If amount listed is not the maximum, do you want to contribute the maximum deductible amount? Yes _____ No _____

Did you convert any funds from a regular IRA to a Roth IRA? You \$ _____ Spouse \$ _____

MEDICAL SAVINGS ACCOUNTS (MSAs) / HEALTH SAVINGS ACCOUNTS (HSAs)

Amount Contributed: You _____ Spouse _____ Amount withdrawn for Qualified Expense _____
 Amount of Insurance Deductible _____ Type of Plan: Single _____ Family _____

ITEMIZED DEDUCTIONS

MEDICAL EXPENSES

(Must exceed 10% of Adjusted Gross Income if under age 65 and 7.5% if 65 or older.)

Net amount paid by
you -- NOT PRETAX

Medical Insurance Premiums: Payroll Deduction		
Paid directly by you		
Medicare B/D deducted from Social Security		
Dental Insurance		
Long Term Care Insurance		
	Mileage	
Alcohol or Drug Addiction Therapy		
Ambulance		
Anesthesiology		
Child Birth Class		
Doctors, Dentists, Chiropractors, etc.		
Eye Glasses, Contact Lenses, Exams		
Hearing Aid, Batteries, Repairs		
Hospitals		
Insulin		
Laser eye surgery		
Lodging (limited to \$50/day per person)		
Parking		
Prescribed Medical Attire (support hose, shoes, etc.)		
Prescribed Medical Equip: Cost/Rental		
Prescribed weight loss program		
Prescriptions (not over-the-counter)		
Required nursing home care		
Special Schooling for Mentally or Physically Handicapped		
Other		

TAXES

Real Estate: Home	
2nd Home	
Other	
Personal Property	
Auto / Truck Tabs	
Sales Tax on New Vehicle	
Other Sales Tax Paid (from receipts)	

INTEREST

Home Mortgage (paid to financial institution) Bring in Form(s) 1098	
Home Mortgage (paid to individual) List Name, Social Security Number & Address	
2nd Home Mortgage (paid to financial institution)	
2nd Home Mortgage (paid to individual) List Name, Social Security Number & Address	
Home Equity Loan: Bring in Form(s) 1098	
Points (bring closing papers if purchased this yr.)	
Have you refinanced above properties this year? If yes, bring closing papers.	
Investment Interest (provide details)	

CONTRIBUTIONS

Receipts from the charity are required.

A. Cash Contributions for which you have receipts, canceled checks, payroll deductions, etc.	
TOTAL:	
B. Non-cash items: Fair market value or garage sale price on clothing, furniture, appliances, etc. Give organization, item and value (if over \$500, bring detailed information and receipts.) Autos, boats, airplanes bring 1098-C.	
C. Transportation / Travel for Volunteer Work	
Mileage	
Parking	
Out-of-pocket expenses (receipted)	

CASUALTY & THEFT LOSSES

(Must exceed 10% of Adjusted Gross Income)

Date of Casualty _____ Date Acquired _____
Kind of Property _____ How Destroyed _____
FMV Before _____ FMV After _____

Cost plus improvements	
Insurance reimbursements	
Federally declared disaster area? Yes___ No___	
Ponzi-style Scheme Loss	

MISCELLANEOUS DEDUCTIONS

JOB EXPENSES: Job Supplies		
Job Hunting: Mileage / Travel (see pg. 4)		XXXXXXXXXXXXXXXX
Employment Agency Fees		
Phone / Résumé / Postage / etc.		
Job-related Education: Tuition / Fees		
Books / Supplies		
Workshops / Seminars		
Mileage / Food / Lodging (see pg. 4)		XXXXXXXXXXXXXXXX
Malpractice Insurance		
Phone: Additional extension only, plus enhancements, long dist., fax, pager		
Professional Dues / Licenses		
Professional Journals / Trade Journals		
Safety Equipment		
Tools - Small		
Tools & Equipment - Depreciable		
Uniforms - Cost / Cleaning		
Union Dues / Initiation Fees		
INVESTMENT EXPENSE: Save Deposit Box		
Journals / Subscriptions		
Phone / Postage / Mileage		
Tax Preparation Fees / Tax Consultations		
IRA or Keogh Fees (paid separately)		
Credit / Debit Card Fees for Tax Payments		
OTHER:		
Gambling Losses		
Hobby Expenses		

CHILD and DEPENDENT CARE ▶ If you or your spouse paid for dependent care to be gainfully employed.

Were the Dependent Care services performed in your home? Yes ___ No ___

Were you reimbursed by your employer for child care: Yes ___ No ___ If so \$ _____ Amount forfeited, if any \$ _____

*Even though your reimbursement equaled your child care expenses, you are required to show the following information on your tax return:*Name(s) and Age(s) _____
of Dependents _____

Name(s) of Individual/Organization Who Provided Care	Address: Number, Street City, State & Zip	Social Security or Employer ID Number	Amount Paid In 2013

▶ If more space is needed, attach statement.

▶ You cannot take a credit for amounts paid to your dependent.

EDUCATION CREDITS, DEDUCTIONS

Tuition and required fees you paid for yourself, your spouse or dependent(s) for post-secondary education \$ _____ Date paid _____

Date education began _____ Student's Name _____ Degree Program? Yes ___ No ___

Was the student enrolled at least half time? _____ Year in School -- Fr / So / Jr / Sr / Graduate (please bring 1098-T)

YES

PLEASE CHECK ALL APPLICABLE QUESTIONS

- ____ Are you being claimed as a dependent on another Tax Return?
- ____ Do any of your dependents have income over \$1000.00?
- ____ Did you change your marital status during the year? If yes, date _____
- ____ Did you pay any alimony/separate maintenance? If yes, \$ _____ Soc.Sec.# or person paid _____ - _____ - _____
- ____ Are you paying towards the support of a relative other than dependents claimed above, and if so, do they have less than \$3,900.00 in *taxable* income?
- ____ Did you have moving expenses for a move of 50 miles or more to a new job location?
- ____ Did you or your spouse become disabled or legally blind during the tax year?
- ____ Are you paying interest on a student loan? Interest paid in ~~2010~~ \$ _____
- ____ Did you purchase a business vehicle or other business equipment during the year? If yes, bring details.
- ____ Are you making payments on a boat or recreational vehicle that has a toilet, sleeping and basic living facilities?
- ____ Have you received an income statement on your Social Security # which is reported on another tax return?
- ____ Do you have a non-collectible debt? If so, bring details.
- ____ Are you involved in bartering your services or property for other services or property?
- ____ Do you have income, expenses or deductions that are not listed? Bring details.
- ____ Did you pay someone who performed services at your home in ~~2009~~?
- ____ Were you notified by the IRS or State of any change in a prior year's tax return? Bring notice.
- ____ Do you (and/or spouse) wish to designate \$3.00 to the Presidential Election Fund?
- ____ Taxpayer _____ Spouse _____
- ____ In 2013, did you pay adoption fees, court costs, attorney fees and/or other expenses directly related to an adoption?
- ____ Amount _____ Was it finalized? _____ Was the adoption international? _____
- ____ Did you receive combat pay in ~~2009~~? Prior YR?
- ____ Was your home mortgage forgiven in foreclosure or restructure? Bring the 1099-C or 1099-A.
- ____ Were you a home buyer in ~~2009~~, or did you refinance? Bring the settlement statement.
- ____ Do you own stock in an insurance firm that demutualized?
- ____ Did you receive a \$7,500.00 First Time Homebuyer Credit for a purchase in 2008?
- ____ Do you have foreign assets?
- ____ QUESTIONS YOU WOULD LIKE TO ASK _____
- _____
- _____

EMPLOYEE BUSINESS EXPENSE

Do you have any expense for your job which is not fully reimbursed, or the reimbursement is shown on your W-2, such as:

- › Use of your auto on the job (other than driving to and from work)
- › Mileage / Lodging / Food for education or job hunting
- › Temporary job assignment
- › Meals / Lodging while away from home overnight
- › Entertainment of Clients
- › Use of your home as office or for sample storage
- › Mileage to second job on same day
- › Advertising / Office Supplies / Postage

PURCHASE OR TRADE OF VEHICLE					
	Make	Year	Date Purchased	Cost	Cash to Boot
Present Auto					
Previous Auto					

PURCHASE OR TRADE OF VEHICLE					
	Make	Year	Date Purchased	Cost	Cash to Boot
Present Auto					
Previous Auto					

1. AUTOMOBILE EXPENSES If you take auto expense using optional mileage rates, complete lines 1 – 6					
Check box if mfg. gross vehicle weight is 6000 lbs+ Vehicle 1 <input type="checkbox"/> Vehicle 2 <input type="checkbox"/> Vehicle 3 <input type="checkbox"/>					
1. Total Miles Driven					
2. Total Business Miles					
3. Commuting Miles: Average daily round trip to job or first and last regular stop					
4. Total Year Commuting Miles					
5. Ending Odometer Reading (Dec. 31)					
6. Parking & Tolls					
You may have a greater deduction using actual expenses. If so, fill in the following information:					
7. Gas/Oil/Repairs/Tires/Lube/Wash/Tow					
8. Licenses/Taxes/Ins/Auto Club/Garage					
9. Lease Payments					
10. Fair Market Value at time of Lease					
11. Other					

2. TRAVEL AWAY FROM HOME	TAXPAYER	SPOUSE
Number of Nights Away from Home		
a. Airplane/Train/Cabs/Buses/etc.		
Auto Rental		
Cruise Ship Convention/Seminar		
Convention/Seminar Fees		
Lodging (actual costs)		
Laundry and Cleaning		
Other		
b. Meals & Tips (actual costs)		
3. OTHER BUSINESS EXPENSE	TAXPAYER	SPOUSE
a. Client Lunches/Beverages		
Entertainment/Tickets		
(Keep above totals separate from other costs)		
b. Business Ext. Phone + enhancements		
Long distance, fax, paging, cellular		
Commissions Paid		
Christmas Cards/Gifts		
Postage/Stationery/Supplies/Freight		
Dues/Subscriptions		
Tickets to qualified Charitable Events		
Other		

4. OFFICE IN HOME (if qualified to take deduction)		
Date Acquired Home		
Total Cost		
Cost of Land		
Cost of Improvements		
Square Footage of Home		
Square Footage of Office Area		
Rent Paid if you are Renter		
Interest		
Taxes		
Utilities/Garbage		
Insurance		
Repairs/Maintenance		
Casualty Loss (Nondeductible Amounts)		
Other		
Reimbursement Not Shown Anywhere Else	Part 1 - Vehicle 1	
	Part 1 - Vehicle 2	
	Part 2-a	
	Part 2-b	
	Part 3-a	
	Part 3-b	
	Part 4	

CHECK LIST

Please check all information and amounts listed to be sure of completeness and accuracy to insure paying the least legal amount of tax.

Enclose all W-2s, Interest, Dividend and other 1099s. If you received any booklets, cards, labels, envelopes or correspondence from the IRS or state, please bring them.

Enclose Purchase/Sales/Contract Agreements or Closing Papers. **Dates are important!**

☐ I consent to have the IRS discuss my tax return with my preparer.

TIMELY RECORDS must be maintained to support the above deductions. Records must indicate who, what, why, where and when.

Check if you have receipts or log: ☐

I have reviewed this information and to the best of my knowledge it is true, correct and complete.

Please sign: _____

There are still some unlisted deductions for special situations and limitations to these deductions. During your appointment we will discuss them and answer your questions about income and deductions.

When complete, call for an appointment.