

Personal Information

Filing (Marital) status code (1 = Single, 2 = Married filing joint, 3 = Married filing separate, 4 = Head of household, 5 = Qualifying widow(er)) _____[1]
 Mark if you were married but living apart all year _____[2]
 Mark if your nonresident alien spouse does not have an Individual Taxpayer Identification Number (ITIN) _____[3]

| | Taxpayer | | Spouse |
|---|-----------------------|-------|-----------------------|
| Social security number | _____ [4] | _____ | _____ [5] |
| First name | _____ [6] | _____ | _____ [7] |
| Last name | _____ [8] | _____ | _____ [9] |
| Occupation | _____ [10] | _____ | _____ [11] |
| Designate \$3.00 to the presidential election campaign fund? (1 = Yes, 2 = No, 3 = Blank) | _____ [12] | _____ | _____ [14] |
| Mark if dependent of another taxpayer | _____ [15] | _____ | _____ [16] |
| Taxpayer with income less than 1/2 support age 18 or 19 - 23 full-time student? (Y, N) | _____ [17] | _____ | _____ [18] |
| Mark if legally blind | _____ [20] | _____ | _____ [21] |
| Date of birth | _____ [22] | _____ | _____ [24] |
| Date of death | _____ [26] | _____ | _____ [27] |
| Work/daytime telephone number/ext number | _____ [28] _____ [29] | _____ | _____ [30] _____ [31] |
| Home/evening telephone number | _____ [32] | _____ | _____ [33] |
| Do you authorize us to discuss your return with the IRS? (Y, N) | _____ [34] | _____ | _____ [35] |

Present Mailing Address

Address _____ [38]
 Apartment number _____ [39]
 City, state postal code, zip code _____ [40] _____ [41] _____ [42]
 Foreign country name _____ [44]
 In care of addressee _____ [47]

Dependent Information

(*Please refer to Dependent Codes located at the bottom)

| First Name ^{48]} | Last Name | Date of Birth | Social Security No. | Relationship | Months in home | **Dep Codes * ** | Care expenses paid for dependent |
|---------------------------|-----------|---------------|---------------------|--------------|----------------|------------------|----------------------------------|
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |

Name of child who lived with you but is not your dependent _____ [49]
 Social security number of qualifying person _____ [50]

| Dependent Codes | |
|---|--|
| <p>*Basic</p> <p>1 = Child who lived with you</p> <p>2 = Child who did not live with you</p> <p>3 = Other dependent</p> <p>5 = Qualifying child for Earned Income Credit only</p> <p>6 = Children who lived with you, but do not qualify for Earned Income Credit</p> <p>7 = Children who lived with you, but do not qualify for Child Tax Credit</p> <p>8 = Children who lived with you, but do not qualify for Child Tax Credit or Earned Income Credit</p> <p>***Month</p> <p>77 = Reported on odd year return</p> <p>88 = Reported on even year return</p> <p>99 = Not reported on return</p> | <p>**Other</p> <p>1 = Student (Age 19 - 23)</p> <p>2 = Disabled dependent</p> <p>3 = Dependent who is both a student and disabled</p> |

Preparer - Enter on Screen Contact

Tax matters person (Indicate which spouse handles tax return related questions) (Blank = Both, T = Taxpayer, S = Spouse) _____ [8]

Taxpayer email address _____ [9]

Spouse email address _____ [10]

| | Taxpayer | Spouse |
|---|-----------------|---------------|
| Fax telephone number | _____ [11] | _____ [19] |
| Mobile telephone number | _____ [12] | _____ [20] |
| Mobile telephone #2 number | _____ [13] | _____ [21] |
| Pager number | _____ [14] | _____ [22] |
| Other: | _____ [15] | _____ [23] |
| Telephone number | _____ [16] | _____ [24] |
| Extension | _____ [17] | _____ [25] |
| Preferred method of contact: | | |
| Email, Work phone, Home phone, Fax, Mobile phone, Mobile phone #2 | _____ [18] | _____ [26] |

NOTES/QUESTIONS:

Questions

Please check the appropriate box and include all necessary details and documentation.

| | Yes | No |
|---|--------------------------|--------------------------|
| Personal Information | | |
| Did your marital status change during the year? | <input type="checkbox"/> | <input type="checkbox"/> |
| If yes, explain: _____ | | |
| Did you get married to a same-sex spouse in a state that legally recognizes same-sex marriage? | <input type="checkbox"/> | <input type="checkbox"/> |
| If yes, explain: _____ | | |
| Did your address change from last year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Can you be claimed as a dependent by another taxpayer? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you change any bank accounts that have been used to direct deposit (or direct debit) funds from (or to) the IRS or other taxing authority during the tax year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Dependent Information | | |
| Were there any changes in dependents from the prior year? | <input type="checkbox"/> | <input type="checkbox"/> |
| If yes, explain: _____ | | |
| Do you have any children under age 19 or a full-time student under age 24 with unearned income in excess of \$2,000? | <input type="checkbox"/> | <input type="checkbox"/> |
| Do you have dependents who must file a tax return? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you provide over half the support for any other person(s) other than your dependent children during the year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you pay for child care while you worked or looked for work? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you pay any expenses related to the adoption of a child during the year? | <input type="checkbox"/> | <input type="checkbox"/> |
| If you are divorced or separated with child(ren), do you have a divorce decree or other form of separation agreement which establishes custodial responsibilities? | <input type="checkbox"/> | <input type="checkbox"/> |
| Purchases, Sales and Debt Information | | |
| Did you start a new business or purchase rental property during the year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you acquire a new or additional interest in a partnership or S corporation? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you sell, exchange, or purchase any real estate during the year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you purchase or sell a principal residence during the year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you foreclose or abandon a principal residence or real property during the year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you acquire or dispose of any stock during the year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you take out a home equity loan this year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you refinance a principal residence or second home this year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you sell an existing business, rental, or other property this year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you lend money with the understanding of repayment and this year and it became totally uncollectable? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you have any debts canceled or forgiven this year, such as home mortgage or student loans? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you purchase a qualified plug-in electric drive vehicle or qualified fuel cell vehicle this year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Income Information | | |
| Did you have any foreign income or pay any foreign taxes during the year, directly or indirectly, such as from investment accounts, partnerships or a foreign employer? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you receive any income from property sold prior to this year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you receive any unemployment benefits during the year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you receive any disability income during the year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you receive tip income not reported to your employer this year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did any of your life insurance policies mature, or did you surrender any policies? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you receive any awards, prizes, hobby income, gambling or lottery winnings? | <input type="checkbox"/> | <input type="checkbox"/> |
| Do you expect a large fluctuation in income, deductions, or withholding next year? | <input type="checkbox"/> | <input type="checkbox"/> |

Retirement Information

- Are you an active participant in a pension or retirement plan?
- Did you receive any Social Security benefits during the year?
- Did you make any withdrawals from an IRA, Roth, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan?
- Did you receive any lump-sum payments from a pension, profit sharing or 401(k) plan?
- Did you make any contributions to an IRA, Roth, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan?

Education Information

- 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 have any educational expenses during the year on behalf of yourself, your spouse, or a dependent?
- Did anyone in your family receive a scholarship of any kind during the year?
- Did you make any withdrawals from an education savings or 529 Plan account?
- Did you pay any student loan interest this year?
- Did you cash any Series EE or I U.S. Savings bonds issued after 1989?
- Did you make any contributions to an education savings or 529 Plan account?

Health Care Information

- Did you have qualifying health care coverage, such as employer-sponsored coverage or government-sponsored coverage (i.e. Medicare/Medicaid) for every month of 2014 for your family? "Your family" for health care coverage refers to you, your spouse if filing jointly, and anyone you can claim as a dependent.

If NO, please see page ACA Tax of the organizer.

- Did anyone in your family qualify for an exemption from the health care coverage mandate?
- Did you enroll for lower cost Marketplace Coverage through healthcare.gov under the Affordable Care Act? If yes, please provide any Form(s) 1095-A you received.
- Did you make any contributions to a Health savings account (HSA) or Archer MSA?
- Did you receive any distributions from a Health savings account (HSA), Archer MSA, or Medicare Advantage MSA this year?
- Did you pay long-term care premiums for yourself or your family?
- If you are a business owner, did you pay health insurance premiums for your employees this year?

Itemized Deduction Information

- Did you incur a casualty or theft loss or any condemnation awards during the year?
- Did you pay out-of-pocket medical expenses (Co-pays, prescription drugs, etc.)?
- Did you make any cash or noncash charitable contributions (clothes, furniture, etc.)?
- If yes, please provide evidence such as a receipt from the donee organization, a canceled check, or record of payment, to substantiate all contributions made.
- Did you donate a vehicle or boat during the year? If yes, attach Form 1098-C or other written acknowledgement from the donee organization.
- Did you have an expense account or allowance during the year?
- Did you use your car on the job, for other than commuting?
- Did you work out of town for part of the year?
- Did you have any expenses related to seeking a new job during the year?
- Did you make any major purchases during the year (cars, boats, etc.)?
- Did you make any out-of-state purchases (by telephone, internet, mail, or in person) for which the seller did not collect state sales or use tax?

Miscellaneous Information

- Did you make gifts of more than \$14,000 to any individual?
- Did you utilize an area of your home for business purposes?
- 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 pay any individual as a household employee during the year?
- Did you make energy efficient improvements to your main home this year?
- Did you receive a distribution from, or were you a grantor or transferor for a foreign trust?
- Did you have a financial interest in or signature authority over a financial account such as a bank account, securities account, or brokerage account, located in a foreign country?
- Do you have any foreign financial accounts, foreign financial assets, or hold interest in a foreign entity?
- Did you receive correspondence from the State or the Internal Revenue Service?
- If yes, explain: _____
- Did you receive an Identity Protection PIN from the Internal Revenue Service or have you been a victim of identity theft? If yes, attach the IRS letter.
- Do you want to designate \$3 to the Presidential Election Campaign Fund? If you check yes, it will not change your tax or reduce your refund.

If you would like to have a refund direct deposited into or a balance due debited from your bank account(s), please enter information in the fields below. Note that electronic funds will be withdrawn only from the primary account listed below.

Primary account:

Financial institution routing transit number _____ [1]
 Name of financial institution _____ [2]
 Your account number _____ [3]
 Type of account (1 = Savings, 2 = Checking, 3 = IRA*) _____ [4]
 Mark if married filing jointly and this is a joint account (Both taxpayer and spouse names are on the account) _____ [5]
 Mark if financial institution is foreign based (Not located in the territorial jurisdiction of the United States) _____ [6]
 Enter the maximum dollar amount, or percentage of total refund Dollar _____ [7] or Percent (xxx.xx) _____ [8]

Secondary account #1:

Financial institution routing transit number _____ [23]
 Name of financial institution _____ [24]
 Your account number _____ [25]
 Type of account (1 = Savings, 2 = Checking, 3 = IRA*) _____ [26]
 Mark if married filing jointly and this is a joint account (Both taxpayer and spouse names are on the account) _____ [27]
 Mark if financial institution is foreign based (Not located in the territorial jurisdiction of the United States) _____ [28]
 Enter the maximum dollar amount, or percentage of total refund Dollar _____ [9] or Percent (xxx.xx) _____ [10]

Secondary account #2:

Financial institution routing transit number _____ [29]
 Name of financial institution _____ [30]
 Your account number _____ [31]
 Type of account (1 = Savings, 2 = Checking, 3 = IRA*) _____ [32]
 Mark if married filing jointly and this is a joint account (Both taxpayer and spouse names are on the account) _____ [33]
 Mark if financial institution is foreign based (Not located in the territorial jurisdiction of the United States) _____ [34]
 Enter the maximum dollar amount, or percentage of total refund Dollar _____ [13] or Percent (xxx.xx) _____ [14]

*Refunds may only be direct deposited to established traditional, Roth or SEP-IRA accounts. Make sure direct deposits will be accepted by the bank or financial institution.

Refund - U.S. Series I Savings Bond Purchases

A tax refund may be used to buy up to \$5,000 of U.S. Series I Savings bonds and registered for up to three different persons. If you would like to purchase U.S. Series I Savings bonds (in increments of \$50) with your refund, if applicable, please complete the following information. Please note you may enter only one name per registration (with exception of married filing joint returns) and must enter the party's given name, do not use nicknames.

Indicate either a maximum dollar amount (up to \$5,000), or percentage of refund you would like used to purchase bonds

The bonds will be registered to the name(s) on the return. For married filing joint returns this means the bonds will be registered in both names listed on the return.

To register the bonds separately, leave these fields blank and use the fields provided below.

Enter either a dollar amount or percent, but not both Dollar _____ [11] or Percent (xxx.xx) _____ [12]

Bond information for someone other than taxpayer and spouse, if married filing jointly

Maximum dollar amount (up to \$5,000), or percentage of refund used to purchase bonds _____ [15] or Percent (xxx.xx) _____ [16]
 Owner's name (First Last) _____ [36] _____ [37]
 Co-owner or beneficiary (First Last) _____ [38] _____ [39]
 Mark if the name listed above is a beneficiary _____ [40]

Bond information for someone other than taxpayer and spouse, if married filing jointly

Maximum dollar amount (up to \$5,000), or percentage of refund used to purchase bonds _____ [19] or Percent (xxx.xx) _____ [20]
 Owner's name (First Last) _____ [41] _____ [42]
 Co-owner or beneficiary (First Last) _____ [43] _____ [44]
 Mark if the name listed above is a beneficiary _____ [45]

If you have an overpayment of 2014 taxes, do you want the excess:

Refunded _____ [47]

Applied to 2015 estimated tax liability _____ [48]

Do you expect a considerable change in your 2015 income? (Y, N) _____ [49]

If yes, please explain any differences:

_____ [50]

_____ [51]

_____ [52]

_____ [53]

Do you expect a considerable change in your deductions for 2015? (Y, N) _____ [54]

If yes, please explain any differences:

_____ [55]

_____ [56]

_____ [57]

_____ [58]

Do you expect a considerable change in the amount of your 2015 withholding? (Y, N) _____ [59]

If yes, please explain any differences:

_____ [60]

_____ [61]

_____ [62]

_____ [63]

Do you expect a change in the number of dependents claimed for 2015? (Y, N) _____ [64]

If yes, please explain any differences:

_____ [65]

_____ [66]

_____ [67]

_____ [68]

Mark if you use the Electronic Federal Tax Payment System (EFTPS) to pay your estimated taxes _____ [69]

2014 Federal Estimated Tax Payments

2013 overpayment applied to 2014 estimates + _____ [1]

Mark if you paid the calculated amounts on the dates due indicated below. Skip the remaining fields. _____ [4]

If your estimated payments were not made on the date due or were for an amount other than the calculated amount below, please enter the actual date and amount paid.

| | Date Due | Date Paid if After Date Due | Amount Paid | Calculated Amount |
|---------------------|-----------------|------------------------------------|--------------------|--------------------------|
| 1st quarter payment | 4/15/14 | _____ [5] | + _____ [6] | _____ |
| 2nd quarter payment | 6/16/14 | _____ [7] | + _____ [8] | _____ |
| 3rd quarter payment | 9/15/14 | _____ [9] | + _____ [10] | _____ |
| 4th quarter payment | 1/15/15 | _____ [11] | + _____ [12] | _____ |
| Additional payment | | _____ [13] | + _____ [14] | _____ |

NOTES/QUESTIONS:

Taxpayer/Spouse/Joint (T, S, J) _____ [1]

State postal code _____ [2]

Amount paid with 2013 return + _____ [3]

2013 overpayment applied to '14 estimates + _____ [4]

Treat calculated amounts as paid _____ [8]

| Date Paid | Amount Paid | Calculated Amount |
|--------------------------------|--------------|-------------------|
| 1st quarter payment _____ [9] | + _____ [10] | |
| 2nd quarter payment _____ [11] | + _____ [12] | |
| 3rd quarter payment _____ [13] | + _____ [14] | |
| 4th quarter payment _____ [15] | + _____ [16] | |
| Additional payment _____ [17] | + _____ [18] | |

2014 City Estimated Tax Payments

| City #1 | | City #2 | |
|--|--|--|--|
| City name _____ [28] | | City name _____ [50] | |
| Amount paid with 2013 return + _____ [31] | | Amount paid with 2013 return + _____ [53] | |
| 2013 overpayment applied to '14 estimates\$ _____ [32] | | 2013 overpayment applied to '14 estimates\$ _____ [54] | |
| Treat calculated amounts as paid _____ [36] | | Treat calculated amounts as paid _____ [58] | |

| Date Paid | Amount Paid | Date Paid | Amount Paid |
|--------------------------------|--------------|--------------------------------|--------------|
| 1st quarter payment _____ [37] | + _____ [38] | 1st quarter payment _____ [59] | + _____ [60] |
| 2nd quarter payment _____ [39] | + _____ [40] | 2nd quarter payment _____ [61] | + _____ [62] |
| 3rd quarter payment _____ [41] | + _____ [42] | 3rd quarter payment _____ [63] | + _____ [64] |
| 4th quarter payment _____ [43] | + _____ [44] | 4th quarter payment _____ [65] | + _____ [66] |

Calculated Amount

| | |
|---------------------|-------|
| 1st quarter payment | _____ |
| 2nd quarter payment | _____ |
| 3rd quarter payment | _____ |
| 4th quarter payment | _____ |

Calculated Amount

| | |
|---------------------|-------|
| 1st quarter payment | _____ |
| 2nd quarter payment | _____ |
| 3rd quarter payment | _____ |
| 4th quarter payment | _____ |

| City #3 | | City #4 | |
|--|--|--|--|
| City name _____ [72] | | City name _____ [94] | |
| Amount paid with 2013 return + _____ [75] | | Amount paid with 2013 return + _____ [97] | |
| 2013 overpayment applied to '14 estimates\$ _____ [76] | | 2013 overpayment applied to '14 estimates\$ _____ [98] | |
| Treat calculated amounts as paid _____ [80] | | Treat calculated amounts as paid _____ [102] | |

| Date Paid | Amount Paid | Date Paid | Amount Paid |
|--------------------------------|--------------|---------------------------------|---------------|
| 1st quarter payment _____ [81] | + _____ [82] | 1st quarter payment _____ [103] | + _____ [104] |
| 2nd quarter payment _____ [83] | + _____ [84] | 2nd quarter payment _____ [105] | + _____ [106] |
| 3rd quarter payment _____ [85] | + _____ [86] | 3rd quarter payment _____ [107] | + _____ [108] |
| 4th quarter payment _____ [87] | + _____ [88] | 4th quarter payment _____ [109] | + _____ [110] |

Calculated Amount

| | |
|---------------------|-------|
| 1st quarter payment | _____ |
| 2nd quarter payment | _____ |
| 3rd quarter payment | _____ |
| 4th quarter payment | _____ |

Calculated Amount

| | |
|---------------------|-------|
| 1st quarter payment | _____ |
| 2nd quarter payment | _____ |
| 3rd quarter payment | _____ |
| 4th quarter payment | _____ |

Preparer use only

| | 2014 Information | Prior Year Information |
|--|-------------------------|------------------------|
| Description _____ | [2] | |
| Taxpayer/Spouse/Joint (T, S, J) ___[3] | State postal code _____ | |
| Physical address: Street _____ | [5] | |
| City, state, zip code _____ [6] ___ [7] _____ | [8] | |
| Foreign country _____ | [10] | |
| Foreign province/county _____ | [11] | |
| Foreign postal code _____ | [12] | |
| Type (1 = Single-family, 2 = Multi-family, 3 = Vacation/short-term, 4 = Commercial, 5 = Land, 6 = Royalties, 7 = Self-rental, 8 = Other) ___ | [13] | |
| Description of other type (Type code #8) _____ | [14] | |
| Did you make any payments in 2014 that require you to file Form(s) 1099? (Y,N) _____ | [16] | _____ |
| If "Yes", did you or will you file all required Forms 1099? (Y, N) _____ | [18] | _____ |
| Fair rental days (If not full year) (For types 1, 2, 4, 5, 7 and 8 only) (Use Rent-2 for type 3) _____ | [20] | |
| Percentage of ownership if not 100% _____ | [22] | |
| Business use percentage, if not 100% (Not vacation home percentage) _____ | [24] | |

Rent and Royalty Income

| Rents and royalties : | 2014 Information | Prior Year Information |
|-----------------------|------------------|------------------------|
| _____ + _____ | [33] | _____ |
| _____ | | _____ |

Rent and Royalty Expenses

| | 2014 Information | Percent if not 100% | Prior Year Information |
|--|------------------|---------------------|------------------------|
| Advertising + _____ | [35] | [36] | _____ |
| Auto + _____ | [38] | [39] | _____ |
| Travel + _____ | [41] | [42] | _____ |
| Cleaning and maintenance + _____ | [44] | [45] | _____ |
| Commissions: _____ + _____ | [47] | [49] | _____ |
| _____ + _____ | | | _____ |
| Insurance: _____ + _____ | [50] | [52] | _____ |
| _____ + _____ | | | _____ |
| Legal and professional fees + _____ | [54] | [55] | _____ |
| Management fees: _____ + _____ | [57] | [59] | _____ |
| _____ + _____ | | | _____ |
| Mortgage interest paid to banks, etc (Form 1098) _____ + _____ | [60] | [62] | _____ |
| _____ + _____ | | | _____ |
| Other mortgage interest + _____ | [63] | [65] | _____ |
| Qualified mortgage insurance premiums + _____ | [66] | [67] | _____ |
| Other interest: _____ + _____ | [69] | [71] | _____ |
| _____ + _____ | | | _____ |
| Repairs + _____ | [72] | [73] | _____ |
| Supplies + _____ | [75] | [76] | _____ |
| Taxes: _____ + _____ | [78] | [80] | _____ |
| _____ + _____ | | | _____ |
| Utilities + _____ | [81] | [82] | _____ |
| Depreciation + _____ | [84] | [85] | _____ |
| Depletion + _____ | [87] | [88] | _____ |
| Other expenses: _____ + _____ | [90] | | _____ |
| _____ + _____ | | | _____ |
| _____ + _____ | | | _____ |
| _____ + _____ | | | _____ |
| _____ + _____ | | | _____ |

Control Totals+

Preparer use only
Description _____

Refinancing Points

Preparer - Enter on Screen Rent

| | 2014 Information | Prior Year Information | |
|--|------------------|------------------------|--|
| Refinancing points paid - | | | |
| Recipient's/Lender's name | _____ [92] | | |
| Date of refinance | _____ | | |
| Total # Payments | _____ | | |
| Reported on 1098 in 2014 | _____ | | |
| Total points paid | _____ | | |
| Points deemed as paid in current year (Preparer use only) | _____ | | |
| Refinancing points paid - | | | |
| Recipient's/Lender's name | _____ | | |
| Date of refinance | _____ | | |
| Total # Payments | _____ | | |
| Reported on 1098 in 2014 | _____ | | |
| Total points paid | _____ | | |
| Points deemed as paid in current year (Preparer use only) | _____ | | |
| Refinancing points paid - | | | |
| Recipient's/Lender's name | _____ | | |
| Date of refinance | _____ | | |
| Total # Payments | _____ | | |
| Reported on 1098 in 2014 | _____ | | |
| Total points paid | _____ | | |
| Points deemed as paid in current year (Preparer use only) | _____ | | |

Vacation Home Information

| | 2014 Information | Prior Year Information |
|---|------------------|------------------------|
| Number of days home was used personally | _____ [6] | |
| Number of days home was rented | _____ [8] | |
| Number of day home owned, if not 365 | _____ [10] | |
| Carryover of disallowed operating expenses into 2014 | + _____ [20] | |
| Carryover of disallowed depreciation expenses into 2014 | + _____ [21] | |

Passive and Other Information

| Preparer use only Carryovers | Regular | AMT |
|---------------------------------|---------|--------|
| Operating | + [29] | + [30] |
| Short-term capital | + [31] | + [32] |
| Long-term capital | + [33] | + [34] |
| 28% rate capital | + [35] | + [36] |
| Section 1231 loss | + [37] | + [38] |
| Ordinary business gain/loss | + [39] | + [40] |
| Comm revitalization | + [41] | + [42] |
| Section 179 | + [43] | + [44] |

Employer's name _____
 Taxpayer/Spouse (T, S) _____
 State postal code _____

Foreign Earned Income

***Please use the Foreign Earned Income Allocation Codes located below**

| | Allocation Code* | Amount |
|---|---------------------|--|
| Noncash income: | | |
| Home (lodging) _____ | [10] ___ [11] | + _____ [12] |
| Meals _____ | [13] ___ [14] | + _____ [15] |
| Car _____ | [16] ___ [17] | + _____ [18] |
| Other properties or facilities (Please enter code here and description and amount below): _____ _____ _____ _____ | ___ [19] | + _____ [20] + _____ + _____ + _____ + _____ |
| Allowances, reimbursements or expenses paid on behalf: | | |
| Cost of living and overseas differential _____ | ___ [21] | + _____ [22] |
| Family _____ | ___ [23] | + _____ [24] |
| Education _____ | ___ [25] | + _____ [26] |
| Home leave _____ | ___ [27] | + _____ [28] |
| Quarters _____ | ___ [29] | + _____ [30] |
| Other purposes (Please enter code here and description and amount below): _____ _____ _____ _____ | ___ [31] | + _____ [32] + _____ + _____ + _____ + _____ |
| Other foreign earned income (Please enter code here and description and amount below): _____ _____ _____ _____ | ___ [33] | + _____ [34] + _____ + _____ + _____ + _____ |
| Excludable meals and lodging under section 119 _____ | | + _____ [35] |

***Foreign Earned Income Allocation Codes**

1 = 100% foreign during assignment
2 = 100% U.S. during assignment
3 = U.S. and foreign days worked during assignment
4 = U.S. and foreign days before/after assignment
5 = Days worked before, during, and after assignment

Deductions Allocable to Foreign Earned Income

| | Allocation Code* | Amount |
|----------------------------------|---------------------|--------------|
| Other allocable deductions _____ | ___ [36] | + _____ [37] |

Housing Exclusion/Deduction

| | |
|---------------------------------|--------------|
| Qualified housing expense _____ | + _____ [47] |
|---------------------------------|--------------|

NOTES/QUESTIONS:

Please provide all Forms 5498-SA.

| | 2014 Information | Prior Year Information |
|--|-------------------------|---|
| Taxpayer/Spouse (T, S) | _____ [1] | <div style="border: 1px solid black; height: 100%; width: 100%;"></div> |
| Name of Trustee _____ | _____ [4] | |
| State postal code _____ | _____ [2] | |
| Indicate type of health or medical savings account: | | |
| HSA | _____ [6] | |
| Archer MSA | _____ [7] | |
| MA (Medicare Advantage) MSA | _____ [9] | |
| Total HSA/MSA contributions made | | |
| for 2014 (Enter all amounts contributed, including through employer cafeteria plans) | + _____ [10] | |
| Indicate type of coverage under qualifying high deductible health plan (1 = Self-Only, 2 = Family) | _____ [12] | |
| Number of months in qualified high deductible health plan in 2014 | _____ [13] | |
| Mark if you want to contribute the maximum allowable health or medical savings account contribution amount | _____ [14] | |
| Total HSA/MSA contribution to be made for 2014 | + _____ [15] | |
| Fair market value of HSA, Archer MSA, or MA MSA (Form 5498-SA, Box 5) | + _____ [16] | |
| Excess contributions for 2013 taken as constructive contributions for 2014 | + _____ [19] | |
| Rollover contribution (Form 5498-SA, Box 4) | + _____ [21] | |

Complete this section if your account is an Archer MSA or MA MSA

| | | |
|--|--------------|---|
| Amount of annual deductible | + _____ [24] | <div style="border: 1px solid black; height: 100%; width: 100%;"></div> |
| Enter compensation from employer maintaining high deductible health plan | + _____ [27] | |
| If self-employed, enter earned income from business under which plan was established | + _____ [31] | |

Complete this section if your account is an HSA

Was the high deductible health plan in effect for December 2014? (Y, N) _____ [33]

NOTES/QUESTIONS:

Health, Medical Savings Account Distributions

Please provide all Forms 1099-SA.

2014 Information

Prior Year Information

| | | | |
|---|----|------|------|
| Taxpayer/Spouse (T, S) | __ | [1] | |
| Name of Trustee _____ | | [4] | |
| State postal code _____ | | [2] | |
| Gross distributions received (Box 1) | + | ____ | [7] |
| Earnings on excess contributions (Box 2) | + | ____ | [9] |
| Distribution code (Box 3) | | __ | [11] |
| Fair Market Value on date of death (Box 4) | + | ____ | [12] |
| Box 5 - | | | |
| HSA | | __ | [13] |
| Archer MSA | | __ | [14] |
| MA MSA | | __ | [15] |
| All distributions were used to pay unreimbursed qualified medical expenses | | __ | [17] |
| If some distributions were used to pay for other than qualified medical expenses, enter the unreimbursed qualified medical expenses for 2014 | + | ____ | [19] |
| Withdrawal of excess contributions by the due date of the return | + | ____ | [21] |
| Amount of distribution rolled over for 2014 | + | ____ | [23] |
| If the distribution is due to the death of the account holder, enter the qualified decedent medical expenses paid by the taxpayer | + | ____ | [26] |
| If MA (Medicare Advantage) MSA, enter value of account on 12/31/13 | + | ____ | [27] |
| For HSA accounts: | | | |
| Was the high deductible health plan coverage started in 2013 and in effect for the month of December 2013? (Y, N) | | __ | [29] |
| Was the high deductible health plan coverage ended before 12/31/14? (Y, N) | | __ | [30] |

Long Term Care (LTC) Service and Contracts

Please provide all Forms 1099-LTC.

2014 Information

Prior Year Information

| | | | |
|---|------|------|------|
| Name of the insured chronically ill individual _____ | ____ | [39] | |
| Social security number of insured _____ | | [40] | |
| Gross long-term care (LTC) benefits paid (Box 1) | + | ____ | [42] |
| Accelerated death benefits paid (Box 2) | + | ____ | [44] |
| Check one (Box 3) | | | |
| Per diem | | __ | [46] |
| Reimbursed amount | | __ | [47] |
| Qualified contract (Box 4) | | __ | [48] |
| Check, if applicable (Box 5) | | | |
| Chronically ill | | __ | [49] |
| Terminally ill | | __ | [50] |
| Are there other individuals who received LTC payments during 2014? (Y, N) | | __ | [52] |
| If the insured is terminally ill, were payments received on account of terminal illness? (Y, N) | | __ | [53] |
| Number of days during the long-term care period _____ | | [54] | |
| Cost incurred for qualified long-term care services during the long-term care period | + | ____ | [55] |

NOTES/QUESTIONS:

Preparer use only

| | | |
|--|---------|------|
| Description of move | _____ | [2] |
| Taxpayer/Spouse/Joint (T, S, J) | _____ | [3] |
| Mark if the move was due to service in the armed forces | _____ | [7] |
| Number of miles from old home to new workplace | _____ | [8] |
| Number of miles from old home to old workplace | _____ | [9] |
| Mark if move is outside United States or its possessions | _____ | [10] |
| Transportation and storage expenses | + _____ | [11] |
| Travel and lodging (not including meals) | + _____ | [12] |
| Miles driven to new home | _____ | [13] |
| Total amount reimbursed for moving expenses | + _____ | [15] |

NOTES/QUESTIONS:

Complete this section if you paid interest on a qualified student loan in 2014 for qualified higher education expenses for you, your spouse, or a person who was your dependent when you took out the loan. Please provide all copies of Form 1098-E. Form 1098-E from the lender reports interest received in 2014. The amounts reported by the lender may differ from the amounts you actually paid.

| TS | Qualified loan interest recipient/lender | 2014 Interest Paid | Prior Year Information |
|----|--|-----------------------|--|
| — | _____ | + _____ [1] | <div style="border: 1px solid black; background-color: #cccccc; padding: 5px;"> _____ _____ _____ </div> |
| — | _____ | + _____ | |
| — | _____ | + _____ | |
| — | _____ | + _____ | |

NOTES/QUESTIONS:

Education Credits and Tuition and Fees Deduction

Please provide all copies of Form 1098-T.

Educational institutions use Form 1098-T to report qualified education expenses. An eligible educational institution is any college, university, or vocational school eligible to participate in a student aid program administered by the U.S. Department of Education.

Preparer - Enter on Screen Educate2

Taxpayer/Spouse (T, S) _____ [8]
 Education Code (1=American Opportunity Credit, 2=Lifetime Learning Credit, 3 = Tuition and Fees Deduction) _____
 Student's social security number _____
 Student's first name _____
 Student's last name _____

Institution Information

Enter information from each institution on a separate page, including the complete address and federal identification number of the institution.

Institution's federal identification number _____ [8]
 Institution's name _____
 Institution's street address _____
 Institution's city, state, zip code _____

Tuition Paid and Related Information

**Amounts reported in Box 1 or Box 2 may not reflect the actual amount paid for the student during 2014.
 Enter the amount actually paid during 2014.**

| | 2014 Information | Prior Year Information |
|--|------------------|------------------------|
| Tuition paid (Enter only the amount actually paid) (Box 1) | + _____ [8] | [] |
| Tuition billed (Enter only the amount actually paid) (Box 2) | _____ | |
| Educational institution changed its reporting method for 2014 (Box 3) | _____ | |
| Adjustments made for a prior year (Box 4) | _____ | |
| Scholarships or grants (Box 5) | _____ | |
| Adjustments to scholarships or grants for a prior year (Box 6) | _____ | |
| Box 1 or 2 includes amounts for an academic period beginning January - March 2015 (Box 7) | _____ | |
| At least half-time student (Box 8) | _____ | |
| Graduate student (Box 9) | _____ | |
| Insurance contract reimbursement/refund (Box 10) | _____ | |
| Non-Institution expenses (Books and fees not paid directly to the educational institution) | _____ | |
| American Opportunity Tax Credit (AOTC) disqualifier | _____ | |

1 = Not pursuing degree, 2 = Not enrolled at least half-time, 3 = Felony drug conviction, 4 = 4 yrs post-secondary education before 2013

NOTES/QUESTIONS:

Qualified Education Programs
Please provide all copies of Form 1099Q

Taxpayer/Spouse (T, S) _____ [1]
 Payer name _____ [3]
 State postal code _____ [4]
 Type of account (1= Private QTP, 2 = State QTP, 3 = ESA) _____ [6]
 Relationship to account (1 = Beneficiary, 2 = Account owner, 3 = Both, 4 = Neither) _____ [7]
 Final distribution _____ [8]

Contributions and Basis

Beneficiary's Information (if not taxpayer or spouse)

Social security number _____ [11]
 First name _____ [12]
 Last name _____ [13]

| | 2014 Information | Prior Year Information | | | | |
|---|-------------------------|---|--|--|--|--|
| Amount contributed in current year | + _____ [14] | <table border="1" style="width: 100%; height: 100%; border-collapse: collapse;"> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> </table> | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| Basis of this account at 12/31/13 | + _____ [17] | | | | | |
| Value of this account at 12/31/14 | + _____ [19] | | | | | |
| Distribution by beneficiary of previously taxed contributions (if not taxpayer or spouse) | + _____ [24] | | | | | |

Payments from Qualified Education Programs

| | 2014 Information | Prior Year Information | | | | | | | | | | |
|---|-------------------------|---|--|--|--|--|--|--|--|--|--|--|
| Gross distribution (Box 1) | + _____ [30] | <table border="1" style="width: 100%; height: 100%; border-collapse: collapse;"> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> </table> | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| Earnings (Box 2) | + _____ [32] | | | | | | | | | | | |
| Basis (Box 3) | + _____ [34] | | | | | | | | | | | |
| Trustee-to-trustee rollover (Box 4) | _____ [36] | | | | | | | | | | | |
| Trustee-to-trustee rollover amount if different than Box 1 | + _____ [37] | | | | | | | | | | | |
| Box 5 - | | | | | | | | | | | | |
| Private QTP | _____ [39] | | | | | | | | | | | |
| State QTP | _____ [40] | | | | | | | | | | | |
| Coverdell ESA | _____ [41] | | | | | | | | | | | |
| Check if the recipient is not the designated beneficiary (Box 6) | _____ [42] | | | | | | | | | | | |
| Qualified education expenses | + _____ [43] | | | | | | | | | | | |
| Elementary and secondary education expenses | + _____ [45] | | | | | | | | | | | |

NOTES/QUESTIONS:

Interest Expenses

| T/S/J | 2014 Interest Paid ^[2] | 2014 Points Paid | Type* | 2014 Mortgage Ins. Premiums Paid | Prior Year Information |
|--|--------------------------------------|---------------------|-------|--|------------------------|
| Home mortgage interest: From Form 1098 | | | | | |
| [1] _____ | + | + | + | + | |
| _____ | + | + | + | + | |
| _____ | + | + | + | + | |
| _____ | + | + | + | + | |
| _____ | + | + | + | + | |
| _____ | + | + | + | + | |
| _____ | + | + | + | + | |
| _____ | + | + | + | + | |

***Mortgage Types**

Blank = Used to buy, build or improve main/qualified second home
 1 = Not used to buy, build, improve home or investment
 2 = Used to pay off previous mortgage
 3 = Used to pay off previous mortgage, excess proceeds invested
 4 = Taken out before 7/1/82 and secured by home used by taxpayer

| T/S/J | Payee's Name | SSN or EIN | 2014 Information | Prior Year Information |
|--|--------------|------------|------------------|------------------------|
| Other, such as: Home mortgage interest paid to individuals | | | | |
| [4] _____ | _____ | _____ | + | [5] _____ |
| Address | | _____ | | |
| City, state and zip code | | _____ | | |
| _____ | _____ | _____ | + | _____ |
| Address | | _____ | | |
| City, state and zip code | | _____ | | |

T/S/J Name and address of other person who received Form 1098 for jointly liable mortgage interest you paid -

Payer's/Borrower's name _____ [7]
 Street Address _____
 City/State/Zip code _____

Refinancing Points paid in 2014 -

Taxpayer/Spouse/Joint (T, S, J) _____ [11]
 Recipient/Lender name _____
 Total points paid at time of refinance _____
 Percentage of principal exceeding original mortgage (For AMT adjustment) _____
 Points deemed as paid in 2014 (**Preparer use only**) + _____ [12]
 Date of refinance _____
 Term of new loan (in months) _____
 Reported on Form 1098 in 2014 _____
 Taxpayer/Spouse/Joint (T, S, J) _____
 Recipient/Lender name _____
 Total points paid at time of refinance _____
 Percentage of principal exceeding original mortgage (For AMT adjustment) _____
 Points deemed as paid in 2014 (**Preparer use only**) + _____
 Date of refinance _____
 Term of new loan (in months) _____
 Reported on Form 1098 in 2014 _____

| T/S/J | 2014 Information |
|---|------------------|
| Investment interest expense, other than on Schedule(s) K-1: | |
| [15] _____ | + _____ [16] |
| _____ | + |
| _____ | + |
| _____ | + |
| _____ | + |
| _____ | + |
| _____ | + |
| _____ | + |
| _____ | + |

Preparer use only

Taxpayer/Spouse (T, S) _____ [2]
 Occupation in which expenses were incurred _____ [3]
 State postal code _____ [4]

Vehicle Questions

If you used your automobile for work purposes, please answer the following questions:

Was the vehicle available for off-duty personal use? (Y, N, Blank = Not applicable) _____ [5]
 Was another vehicle available for personal use? (Y, N) _____ [7]
 Do you have evidence to support your deduction? (1 = Yes - written, 2 = Yes - not written, 3 = No) _____ [9]

2014 Information

Prior Year Information

| | |
|--|---|
| | — |
| | — |

Vehicle Information

| | | | |
|-------------|------------------------|-------|-------|
| Vehicle 1 - | Date placed in service | _____ | [11] |
| | Description | _____ | [12] |
| | Comments | _____ | |
| Vehicle 2 - | Date placed in service | _____ | [62] |
| | Description | _____ | [63] |
| | Comments | _____ | |
| Vehicle 3 - | Date placed in service | _____ | [109] |
| | Description | _____ | [110] |
| | Comments | _____ | |
| Vehicle 4 - | Date placed in service | _____ | [156] |
| | Description | _____ | [157] |
| | Comments | _____ | |

Vehicles Actual Expenses

| | Vehicle 1 | Prior Year Information | Vehicle 2 | Prior Year Information | Vehicle 3 | Prior Year Information | Vehicle 4 | Prior Year Information |
|--|--------------|------------------------|---------------|------------------------|---------------|------------------------|---------------|------------------------|
| Total mileage for the year | _____ [20] | | _____ [69] | | _____ [116] | | _____ [163] | |
| Business mileage | _____ [24] | | _____ [71] | | _____ [118] | | _____ [165] | |
| Average daily round trip commuting mileage | _____ [26] | | _____ [73] | | _____ [120] | | _____ [167] | |
| Total commuting mileage | _____ [28] | | _____ [75] | | _____ [122] | | _____ [169] | |
| Gasoline | + _____ [30] | | + _____ [77] | | + _____ [124] | | + _____ [171] | |
| Oil | + _____ [32] | | + _____ [79] | | + _____ [126] | | + _____ [173] | |
| Repairs | + _____ [34] | | + _____ [81] | | + _____ [128] | | + _____ [175] | |
| Maintenance | + _____ [36] | | + _____ [83] | | + _____ [130] | | + _____ [177] | |
| Tires | + _____ [38] | | + _____ [85] | | + _____ [132] | | + _____ [179] | |
| Car washes | + _____ [40] | | + _____ [87] | | + _____ [134] | | + _____ [181] | |
| Insurance | + _____ [42] | | + _____ [89] | | + _____ [136] | | + _____ [183] | |
| Interest | + _____ [44] | | + _____ [91] | | + _____ [138] | | + _____ [185] | |
| Registration | + _____ [46] | | + _____ [93] | | + _____ [140] | | + _____ [187] | |
| Licenses | + _____ [48] | | + _____ [95] | | + _____ [142] | | + _____ [189] | |
| Property taxes (Plates, tags, etc) | _____ [50] | | + _____ [97] | | + _____ [144] | | + _____ [191] | |
| Vehicle rentals | + _____ [52] | | + _____ [99] | | + _____ [146] | | + _____ [193] | |
| Inclusion amt (Preparer only) | _____ [54] | | + _____ [101] | | + _____ [148] | | + _____ [195] | |
| Other vehicle expenses | + _____ [56] | | + _____ [103] | | + _____ [150] | | + _____ [197] | |
| Value of employer provided vehicle | + _____ [58] | | + _____ [105] | | + _____ [152] | | + _____ [199] | |
| Depreciation | + _____ [60] | | + _____ [107] | | + _____ [154] | | + _____ [201] | |

Noncash Contributions Exceeding \$500

For donated securities, include the company name and number of shares in the donated property description, below

Taxpayer/Spouse/Joint (T, S, J) _____ [1]
 Donated property description _____ [4]
 Name of donee organization _____ [5]
 Address of donee organization _____ [6]
 City _____ [7]
 State postal code _____ [8]
 Zip code _____ [9]
 Date contributed _____ [10]
 Date acquired by donor _____ [11]
 How was donated property acquired: (P = Purchase, I = Inheritance, G = Gift, E = Exchange) _____ [12]
 Donor's cost or basis _____ + _____ [13]
 Fair market value _____ + _____ [14]
 Method used to determine fair market value (A = Appraisal, C = Catalog, T = Thrift shop value, S = Sales/comparative, O = Other) _____ [15]
 If other: _____ [16]

Control Totals+

Noncash Contributions Exceeding \$500

For donated securities, include the company name and number of shares in the donated property description, below

Taxpayer/Spouse/Joint (T, S, J) _____ [1]
 Donated property description _____ [4]
 Name of donee organization _____ [5]
 Address of donee organization _____ [6]
 City _____ [7]
 State postal code _____ [8]
 Zip code _____ [9]
 Date contributed _____ [10]
 Date acquired by donor _____ [11]
 How was donated property acquired: (P = Purchase, I = Inheritance, G = Gift, E = Exchange) _____ [12]
 Donor's cost or basis _____ + _____ [13]
 Fair market value _____ + _____ [14]
 Method used to determine fair market value (A = Appraisal, C = Catalog, T = Thrift shop value, S = Sales/comparative, O = Other) _____ [15]
 If other: _____ [16]

Control Totals+

Noncash Contributions Exceeding \$500

For donated securities, include the company name and number of shares in the donated property description, below

Taxpayer/Spouse/Joint (T, S, J) _____ [1]
 Donated property description _____ [4]
 Name of donee organization _____ [5]
 Address of donee organization _____ [6]
 City _____ [7]
 State postal code _____ [8]
 Zip code _____ [9]
 Date contributed _____ [10]
 Date acquired by donor _____ [11]
 How was donated property acquired: (P = Purchase, I = Inheritance, G = Gift, E = Exchange) _____ [12]
 Donor's cost or basis _____ + _____ [13]
 Fair market value _____ + _____ [14]
 Method used to determine fair market value (A = Appraisal, C = Catalog, T = Thrift shop value, S = Sales/comparative, O = Other) _____ [15]
 If other: _____ [16]

Control Totals+

Please provide all Forms 1098-C. If you received a different acknowledgement from the donee organization in lieu of Form 1098-C, enter the equivalent donation information in the fields provided below.

Taxpayer/Spouse (T, S) _____ [1]

Donee's name _____ [4]

State postal code _____ [3]

Date of contribution **(Box 1)** _____ [9]

Odometer mileage **(Box 2a)** _____ [10]

Year of vehicle **(Box 2b)** _____ [11]

Make of vehicle **(Box 2c)** _____ [12]

Model of vehicle **(Box 2d)** _____ [13]

Vehicle or other identification number **(Box 3)** _____ [14]

Donee certifies that vehicle was sold in arm's length transaction to unrelated party **(Box 4a)** _____ [15]

Date of sale **(Box 4b)** _____ [16]

Gross proceeds from sale **(Box 4c)** + _____ [17]

Donee certifies that vehicle will not be transferred for money, other property, or services before completion of material improvement or significant intervening use **(Box 5a)** _____ [18]

Donee certifies that vehicle is to be transferred to a needy individual for significantly below fair market value in furtherance of donee's charitable purpose **(Box 5b)** _____ [19]

Detailed description of material improvements or significant intervening use and duration of use **(Box 5c)** _____ [20]

_____ [20]

_____ [20]

_____ [20]

Did you provide goods or services in exchange for the vehicle? **(Box 6a)** Yes ___ [21] No ___ [22]

Value of goods and services provided in exchange for the vehicle **(Box 6b)** + _____ [23]

Donee certifies that the goods and services consisted solely of intangible religious benefits **(Box 6c)** _____ [24]

Description of goods and services **(Box 6c)** _____ [25]

_____ [25]

_____ [25]

_____ [25]

Under the law, the donor may not claim a deduction of more than \$500 for this vehicle if this box is checked **(Box 7)** _____ [26]

Other Information for Donated Property

Overall physical condition of property _____ [31]

Date property was acquired by donor _____ [32]

How property was acquired by donor (P = Purchase, I = Inheritance, G = Gift, E = Exchange) _____ [33]

Donor's cost or basis + _____ [34]

Fair market value on date of contribution + _____ [35]

Method used to determine FMV (A = Appraisal, C = Catalog, T = Thrift shop value, S = Sales/comparative, O = Other) _____ [36]

If other: _____ [37]

Bargain sale amount received _____ [38]

Donee's address, and ZIP code _____ [42]

_____ [43] _____ [44] _____ [45]

Donee's telephone number _____ [46]

NOTES/QUESTIONS:

Preparer use only

Principal business or profession _____ [3]
 Taxpayer/Spouse/Joint (T, S, J) _____ [4]
 State postal code _____ [5]

Business Use of Home

| | 2014 Information | Prior Year Information |
|---|------------------|------------------------|
| Total area of home | _____ [14] | _____ |
| Area used exclusively for business | _____ [16] | _____ |
| Information for day-care facilities only: | | |
| Total hours used for day-care during this year | _____ [18] | _____ |
| Total hours used this year, if less than 8760 | _____ [20] | _____ |
| Special computation for certain day-care facilities: | | |
| Area used regularly and exclusively for day-care business | _____ [22] | _____ |
| Area used partly for day-care business | _____ [24] | _____ |

List as direct expenses any expenses which are attributable only to the business part of your home.
List as indirect expenses any expenses which are attributable to the overall upkeep and running of your home.

| | 2014 Information | | Prior Year Information |
|---|------------------|-------------------|------------------------|
| | Direct Expenses | Indirect Expenses | |
| Mortgage interest: | + _____ [29] | + _____ [31] | _____ |
| Mortgage insurance premiums | + _____ [34] | + _____ [35] | _____ |
| Real estate taxes: | + _____ [37] | + _____ [39] | _____ |
| Excess mortgage interest and insurance premiums | + _____ [42] | + _____ [43] | _____ |
| Insurance | + _____ [45] | + _____ [47] | _____ |
| Rent | + _____ [51] | + _____ [52] | _____ |
| Repairs & maintenance | + _____ [54] | + _____ [55] | _____ |
| Utilities | + _____ [57] | + _____ [58] | _____ |
| Other expenses, such as: Supplies & Security system | + _____ [60] | + _____ [61] | _____ |
| _____ | + _____ | + _____ | _____ |
| _____ | + _____ | + _____ | _____ |
| _____ | + _____ | + _____ | _____ |
| _____ | + _____ | + _____ | _____ |
| _____ | + _____ | + _____ | _____ |
| _____ | + _____ | + _____ | _____ |
| _____ | + _____ | + _____ | _____ |
| _____ | + _____ | + _____ | _____ |
| _____ | + _____ | + _____ | _____ |
| Excess casualty losses | | + _____ [63] | _____ |
| Carryovers: | | | |
| Operating expenses | | + _____ [64] | _____ |
| Casualty losses | | + _____ [65] | _____ |
| Depreciation | | + _____ [67] | _____ |
| Business expenses not from business use of home, such as: | | | |
| Travel, Supplies, Business telephone expenses | | + _____ [68] | _____ |
| Depreciation | | + _____ [72] | _____ |

NOTES/QUESTIONS:

If you used your automobile for business purposes, please complete the following information.

Preparer use only

Description of business or profession _____ [3]

Vehicles

| | | | |
|-------------|------------------------|-------|------|
| Vehicle 1 - | Date placed in service | _____ | [4] |
| | Description | _____ | [5] |
| | Comments | _____ | |
| Vehicle 2 - | Date placed in service | _____ | [9] |
| | Description | _____ | [10] |
| | Comments | _____ | |
| Vehicle 3 - | Date placed in service | _____ | [14] |
| | Description | _____ | [15] |
| | Comments | _____ | |
| Vehicle 4 - | Date placed in service | _____ | [19] |
| | Description | _____ | [20] |
| | Comments | _____ | |

Vehicle Questions

| | Vehicle 1 | Prior Year | Vehicle 2 | Prior Year | Vehicle 3 | Prior Year | Vehicle 4 | Prior Year |
|--|-----------|------------|-----------|------------|-----------|------------|-----------|------------|
| If you used your automobile for work purposes, answer the following questions: | | | | | | | | |
| Was the vehicle available for off-duty personal use? (Y, N) | ___ [60] | ___ | ___ [62] | ___ | ___ [64] | ___ | ___ [66] | ___ |
| Was another vehicle available for personal use? (Y, N) | ___ [68] | ___ | ___ [70] | ___ | ___ [72] | ___ | ___ [74] | ___ |
| Do you have evidence to support your deduction? (Y, N) | ___ [76] | ___ | ___ [78] | ___ | ___ [80] | ___ | ___ [82] | ___ |
| Is this evidence written? (Y, N) | ___ [84] | ___ | ___ [86] | ___ | ___ [88] | ___ | ___ [90] | ___ |

Vehicle Expenses

| | Vehicle 1 | Prior Year Information | Vehicle 2 | Prior Year Information | Vehicle 3 | Prior Year Information | Vehicle 4 | Prior Year Information |
|-------------------------------|---------------|------------------------|---------------|------------------------|---------------|------------------------|---------------|------------------------|
| Total miles for year | _____ [32] | | _____ [34] | | _____ [36] | | _____ [38] | |
| Commuting miles | _____ [42] | | _____ [44] | | _____ [46] | | _____ [48] | |
| Business miles | _____ [52] | | _____ [54] | | _____ [56] | | _____ [58] | |
| Parking fees | + _____ [92] | | + _____ [94] | | + _____ [96] | | + _____ [98] | |
| Tolls | + _____ [100] | | + _____ [102] | | + _____ [104] | | + _____ [106] | |
| Gasoline | + _____ [108] | | + _____ [110] | | + _____ [112] | | + _____ [114] | |
| Oil | + _____ [116] | | + _____ [118] | | + _____ [120] | | + _____ [122] | |
| Repairs | + _____ [124] | | + _____ [126] | | + _____ [128] | | + _____ [130] | |
| Maintenance | + _____ [132] | | + _____ [134] | | + _____ [136] | | + _____ [138] | |
| Tires | + _____ [140] | | + _____ [142] | | + _____ [144] | | + _____ [146] | |
| Car washes | + _____ [148] | | + _____ [150] | | + _____ [152] | | + _____ [154] | |
| Insurance | + _____ [156] | | + _____ [158] | | + _____ [160] | | + _____ [162] | |
| Interest | + _____ [164] | | + _____ [166] | | + _____ [168] | | + _____ [170] | |
| Registration | + _____ [172] | | + _____ [174] | | + _____ [176] | | + _____ [178] | |
| Licenses | + _____ [180] | | + _____ [182] | | + _____ [184] | | + _____ [186] | |
| Property taxes | + _____ [188] | | + _____ [190] | | + _____ [192] | | + _____ [194] | |
| Other vehicle expenses | + _____ [196] | | + _____ [198] | | + _____ [200] | | + _____ [202] | |
| Vehicle rentals | + _____ [204] | | + _____ [206] | | + _____ [208] | | + _____ [210] | |
| Inclusion amt (Preparer only) | _____ [212] | | + _____ [214] | | + _____ [216] | | + _____ [218] | |
| Depreciation | + _____ [220] | | + _____ [222] | | + _____ [224] | | + _____ [226] | |

Social Security Tax on Unreported Tips

Complete if you received cash/charge tips of \$20 or less in a month in 2014.

| | 2014 Information | | Prior Year Information |
|--|------------------|-------------|------------------------|
| | Taxpayer | Spouse | |
| Total cash and charge tips under \$20 per month and not reported to employer | + _____ [3] | + _____ [4] | |

Complete if you received cash/charge tips of \$20 or more in a month and did not report all of those tips to your employer.

| | Employer name | Employer identification number | Total tips received in 2014 | Total tips reported in 2014 |
|--------------------------|---------------|--------------------------------|-----------------------------|-----------------------------|
| Taxpayer information [1] | _____ | _____ | _____ | _____ |
| | _____ | _____ | _____ | _____ |
| | _____ | _____ | _____ | _____ |
| | _____ | _____ | _____ | _____ |
| Spouse information [2] | _____ | _____ | _____ | _____ |
| | _____ | _____ | _____ | _____ |
| | _____ | _____ | _____ | _____ |
| | _____ | _____ | _____ | _____ |

Social Security Tax on Unreported Wages

Complete if you received pay from a firm for services performed not as an independent contractor and social security and Medicare taxes were not withheld from the pay.

(**Please refer to Reason Codes located at the bottom)

| | Firm name | Firm's federal identification number | Reason Code ** | Date of IRS determination or correspondence received | Mark if 1099-MISC received | Total wages received with no social security or Medicare tax withheld |
|--------------------------|-----------|--------------------------------------|----------------|--|----------------------------|---|
| Taxpayer information [6] | _____ | _____ | — | _____ | — | _____ |
| | _____ | _____ | — | _____ | — | _____ |
| | _____ | _____ | — | _____ | — | _____ |
| | _____ | _____ | — | _____ | — | _____ |
| Spouse information [7] | _____ | _____ | — | _____ | — | _____ |
| | _____ | _____ | — | _____ | — | _____ |
| | _____ | _____ | — | _____ | — | _____ |
| | _____ | _____ | — | _____ | — | _____ |

**** Reason Codes**

A = I filed Form SS-8 and received a determination letter stating that I am an employee of this firm.
 C = I received other correspondence from the IRS that states I am an employee.
 G = I filed Form SS-8 with the IRS and have not received a reply.
 H = I received a Form W-2 and a Form 1099-MISC from this firm for 2014. The amount on Form 1099-MISC should have been included as wages on Form W-2.

The American Tax Relief Act of 2012 provides credits for energy efficient improvements made to personal residences. There are certain restrictions and limits but some of the home improvements that may qualify include exterior windows and doors, metal roofs, solar electric, or solar heating property. Please provide copies of any 2006, 2007, 2009, 2010, 2011 or 2012 Forms 5695 not prepared by this office.

| | | | |
|--|---|-------|------|
| Taxpayer/Spouse/Joint (T, S, J) | | __ | [1] |
| Were the costs incurred made to your main home located in the United States? (Y, N) | | __ | [2] |
| Were the costs incurred related to the construction of your main home located in the United States? (Y, N) | | __ | [3] |
| Enter the total amount of costs for insulation material or system to reduce heat loss or gain | + | _____ | [5] |
| Enter the total amount of costs for exterior windows | + | _____ | [7] |
| Enter the total amount of costs for exterior doors | + | _____ | [9] |
| Enter the total amount of costs for qualified metal roofs | + | _____ | [11] |
| Enter the total amount of costs for energy-efficient building property | + | _____ | [6] |
| Enter the total amount of costs for qualified natural gas, propane, or oil furnace or hot water boilers | + | _____ | [8] |
| Enter the total amount of costs for advanced main circulating fan used in a natural gas, propane, or oil furnace | + | _____ | [10] |
| Enter the total amount of costs for qualified solar electric property | + | _____ | [12] |
| Enter the total amount of costs for qualified solar water heating property | + | _____ | [14] |
| Enter the total amount of costs for qualified small wind energy property | + | _____ | [16] |
| Enter the total amount of costs for qualified geothermal heat pump property | + | _____ | [13] |
| Enter the total amount of costs for qualified fuel cell property | + | _____ | [15] |
| Enter the total amount of kilowatt capacity of the qualified fuel cell property | | _____ | [17] |

NOTES/QUESTIONS:

Michigan General Information

School district name _____ [1]
 School district code _____ [2]
 Mark if 2/3 income from seafaring _____ [3]

| | Taxpayer | Spouse |
|--|-----------|-----------|
| Do you want \$3.00 to go to the state campaign fund? (Y, N) | ____ [4] | ____ [5] |
| Mark the applicable boxes if the following conditions apply to you and/or your spouse: | | |
| Paraplegic, quadriplegic or hemiplegic | ____ [6] | ____ [7] |
| Totally and permanently disabled | ____ [8] | ____ [9] |
| Deaf | ____ [10] | ____ [11] |
| Qualified disabled veteran | ____ [12] | ____ [13] |

Use Tax

Purchases subject to use tax:
 Total all purchases less than \$1000 per purchase _____ [14]
 Total all purchases exceeding \$1000 per purchase _____ [15]

Contributions

Amount of charitable contribution you wish to make to:
Contributions must be a minimum of \$5, \$10 or any amount greater than \$10

| | |
|---|---|
| ALS of Michigan Fund _____ [16] | Children's Trust Fund _____ [21] |
| Alzheimer's Association of Michigan _____ [17] | Girl Scouts and Boy Scouts of Michigan _____ [22] |
| AMBER Alert Fund of Michigan _____ [18] | Military Family Relief Fund _____ [23] |
| Animal Welfare Fund _____ [19] | Special Olympics Michigan _____ [24] |
| Children of Veterans Tuition Grant Program _____ [20] | United Way Fund _____ [25] |

Part-year Resident Information

If you were a part-year resident during the tax year, enter the dates you lived in Michigan

| | Taxpayer | Spouse |
|--|------------|------------|
| From _____ [26] | _____ [26] | _____ [28] |
| To _____ [27] | _____ [27] | _____ [29] |
| Residency status of spouse (if different from taxpayer)(1 = Resident, 2 = Nonresident, 3 = Part-year resident) | | _____ [30] |

NOTES/QUESTIONS:

Michigan Credits - Homestead Property Tax Credit Information

Homeowner

Homestead occupied entire tax year: Taxable value _____ [1] Special Assessments _____ [3]

Homestead property taxes levied, if different from that entered on Organizer Form ID: A1 (or Lite-5)

| TSJ | Description | Amount |
|-------|-------------|-----------|
| _____ | _____ | _____ [4] |
| _____ | _____ | _____ |

Address at end of tax year, if different from that entered on Organizer Form ID: 1040 (or Lite-1):

| | |
|------------------------------------|---|
| Street address _____ [5] | Taxable value _____ [9] |
| City _____ [6] | Number of days occupied _____ [10] |
| State _____ [7] Zip code _____ [8] | Property taxes levied for the year _____ [11] |

Address of homestead sold during tax year:

| | |
|--------------------------------------|---|
| Street address _____ [12] | Taxable value _____ [16] |
| City _____ [13] | Number of days occupied _____ [17] |
| State _____ [14] Zip code _____ [15] | Property taxes levied for the year _____ [18] |

Rental Information

[19]

| | | | |
|--|------------|--------------|-------------|
| Rental #1 Address _____ City _____ Zip code _____ | No. months | Monthly rent | Mobile home |
| Landlord #1 Name _____ Address _____ City _____ State _____ Zip Code _____ | | | |
| Rental #2 Address _____ City _____ Zip code _____ | No. months | Monthly rent | Mobile home |
| Landlord #2 Name _____ Address _____ City _____ State _____ Zip Code _____ | | | |

Household Income

Enter amounts of nontaxable income received during the tax year by any member of your household

| | |
|---|------------|
| Child support and foster parent payments | _____ [20] |
| Worker's compensation and Veteran's benefits | _____ [21] |
| Family Independence Agency and other public assistance payments | _____ [22] |
| Gifts or expenses paid on your behalf | _____ [23] |
| Other nontaxable income (inheritances, etc): | _____ [24] |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |

NOTES/QUESTIONS: