

**Prepared By:**

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Williamsburg, VA 23188

**Prepared For:**

**2015 Client Organizer**





**3200 Ironbound Road, Suite D**  
**Williamsburg, VA 23188**  
**757-869-3337**

Dear :

This letter is to confirm and specify the terms of our engagement with you and to clarify the nature and extent of the services we will provide. In order to ensure an understanding of our mutual responsibilities, we ask all clients for whom returns are prepared to confirm the following arrangements.

We will prepare your 2015 federal and state income tax returns from information which you will furnish to us. We will not audit or otherwise verify the data you submit, although it may be necessary to ask you for clarification of some of the information. We will furnish you with questionnaires and worksheets to guide you in gathering the necessary information. Your use of such forms will assist in keeping the fee to a minimum.

It is your responsibility to provide all the information required for the preparation of complete and accurate returns. You should retain all the documents, cancelled checks and other data that form the basis of income and deductions. These may be necessary to prove the accuracy and completeness of the returns to a taxing authority. You have the final responsibility for the income tax returns and, therefore, you should review them carefully before you sign them.

Our work in connection with the preparation of your income tax returns does not include any procedures designed to discover defalcations and/or irregularities, should any exist. We will render such accounting and bookkeeping assistance as determined to be necessary for preparation of the income tax returns.

The law provides various penalties that may be imposed when taxpayers understate their tax liability. If you would like information on the amount or the circumstances of these penalties, please contact us.

Your returns may be selected for review by the taxing authorities. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of such government tax examination, we will be available upon request to represent you and will render additional invoices for the time and expenses incurred.

Our fee for these services will be based upon the amount of time required at standard billing rates plus out-of-pocket expenses. All invoices are due and payable upon presentation.

If the foregoing fairly sets forth your understanding, please sign the enclosed copy of this letter in the space indicated and return it to our office. However, if there are other tax returns you expect us to prepare, please inform us by noting so at the end of the return copy of this letter.

We want to express our appreciation for this opportunity to work with you.

Very truly yours,

Valerie A. Horner

Accepted By: \_\_\_\_\_

Date: \_\_\_\_\_



**3200 Ironbound Road, Suite D**  
**Williamsburg, VA 23188**  
**757-869-3337**

Dear :

This Tax Organizer is designed to help you gather the tax information needed to prepare your 2015 personal income tax return. To help you complete the Organizer with minimal time and effort, when available, you will find certain information from your 2014 personal income tax return.

In your Tax Organizer, all social security numbers have been replaced with asterisks (\*\*\_\*\_\*\_\*\_\*\*\*\*) to protect your privacy and personal information. If you need to change or update a social security number, please contact this office. Do not indicate the social security number change on your Tax Organizer. When you receive your completed tax return(s), please review all social security numbers for accuracy. Report any discrepancies to this office immediately.

Enter 2015 information on the Tax Organizer pages provided. If any information does not apply to you or is incorrect, please draw a line through it or make the necessary corrections.

The Client Questionnaire asks about pertinent tax items necessary for preparing the most accurate tax return possible. Please answer all questions and attach a statement when necessary for additional information not provided in the Client Organizer.

You will also need to provide the following information:

- Forms W-2 for wages, salaries and tips.
- All Forms 1099 for interest, dividends, retirement, miscellaneous income, Social Security, state or local refunds, gambling winnings, etc.
- Brokerage statements showing investment transactions for stocks, bonds, etc.
- Schedule K-1 from partnerships, S corporations, estates and trusts.
- Statements supporting educational expenses, deductions or distributions, including any Forms 1098-T, 1098-E, or 1099-Q.
- All Forms 1095-A, 1095-B, and/or 1095-C related to health care coverage or the Premium Tax Credit.
- Statements supporting deductions for mortgage interest, taxes, and charitable contributions (including any Form 1098-C).
- Copies of closing statements regarding the sale or purchase of real property.
- Legal papers for adoption, divorce, or separation involving custody of your dependent children.
- Any tax notices sent to you by the IRS or other taxing authority.
- A copy of your income tax return from last year, if not prepared by this office.

IRS regulations require paid tax preparers who expect to prepare and file 11 or more federal individual or trust tax returns to file them electronically. To comply with this requirement your return will be electronically filed this year. The benefits of e-filing include a secure way to file tax returns and it provides proof of acceptance that the IRS has accepted your return for

processing. Contact this office if you prefer your return be filed on paper.

Thank you for the opportunity to serve you.

Sincerely,

Valerie A. Horner

## Questions

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

	Yes	No
<b>Personal Information</b>		
Did your marital status change during the year?	<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, or did routing transit numbers (RTN) and/or bank account number change for existing 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"/>
Did you receive an Identity Protection PIN (IP PIN) from the IRS or have you been a victim of identity theft? If yes, attach the IRS letter.	<input type="checkbox"/>	<input type="checkbox"/>
<b>Dependent Information</b>		
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 \$2,100?	<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"/>
Did any dependents receive an Identity Protection PIN (IP PIN) from the IRS or have they been a victim of identity theft? If yes, attach the IRS letter.	<input type="checkbox"/>	<input type="checkbox"/>
<b>Purchases, Sales and Debt Information</b>		
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 it became totally uncollectable?	<input type="checkbox"/>	<input type="checkbox"/>
Did you have any debts canceled or forgiven this year, such as a home mortgage or student loan(s)?	<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"/>
<b>Income Information</b>		
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?
- Do you expect a large fluctuation in income, deductions, or withholding next year?

### 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, myRA, 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 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 yes, attach any Form(s) 1095-B and/or 1095-C you received.
- If you had qualifying health care coverage, such as employer-sponsored coverage or government-sponsored coverage (i.e. Medicare/Medicaid) for your family, was everyone covered for every month of 2015? "Your family" for health care coverage refers to you, your spouse if filing jointly, and anyone you can claim as a dependent.
- Did anyone in your family qualify for an exemption from the health care coverage mandate? Examples of exemptions include (but are not limited to) certain non-citizens, members of a health care sharing ministry, members of Federally-recognized Indian tribes, and exemptions requested from the Marketplace. If yes, attach the Exemption Certificate Number (ECN) or type of exemption.
- Did you enroll for lower cost Marketplace Coverage through healthcare.gov under the Affordable Care Act? If yes, attach any Form(s) 1095-A you received.
- Did you enroll for lower cost Marketplace Coverage through healthcare.gov under the Affordable Care Act and share a policy with anyone who is not included in your family?
- 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?
- Did you make any contributions to an ABLE (Achieving a Better Life Experience) account? If yes, attach any Form(s) 1099-QA you received.
- Did you receive any withdrawals from an ABLE (Achieving a Better Life Experience) account? If yes, attach any Form(s) 1099-QA you received.
- 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



anceled 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 IRS?

If yes, explain: \_\_\_\_\_

Do you have previous years of tax returns that are either unfiled or filed with unpaid balances due?

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.

## Client Organizer Topical Index

**This client organizer topical index is designed to help you quickly locate the items listed. To use the index just locate the topic and refer to the page number listed. The page number corresponds to the number printed in the top right corner of your organizer sheets. Please note this organizer is customized specifically for you, and may not contain all of the pages listed here.**

Topic	Page	Topic	Page
ABLE account distributions	71	Gambling winnings	8, 16, 18
Adoption expenses	82	Gambling losses	55
Affordable Care Act Health Coverage	67, 68	Health savings account (HSA)	69, 70
Alaska Permanent Fund dividends	16, 75	Household employee taxes	76
Alimony paid	47	Identity authentication	5
Alimony received	16	Installment sales	39, 40
Annuity payments received	8, 22	Interest income, including foreign	9, 11
Automobile information -		Interest paid	54
Business or profession	66	Investment expenses	55
Employee business expense	58	Investment interest expenses	54
Farm, Farm Rental	66	IRA contributions	24
Rent and royalty	66	IRA distributions	8, 22
Bank account information	3	Like-kind exchange of property	41
Business income and expenses	26, 27, 28	Long-term care services and contracts (LTC)	70
Business use of home	65	Medical and dental expenses	53
Cancellation of debt	17	Medical savings account (MSA)	69, 70
Casualty and theft losses, business	61, 63	Minister earnings and expenses	10, 26, 57, 73
Casualty and theft losses, personal	62, 64	Miscellaneous income	16, 16a, 16b
Child and dependent care expenses	78	Miscellaneous adjustments	47
Children's interest and dividend	74, 75	Miscellaneous itemized deductions	55
Charitable contributions	55, 59, 60	Mortgage interest expense	54, 56
Contracts and straddles	20	Moving expenses	46
Dependent care benefits received	10	Partnership income	8, 36
Dependent information	1, 5	Payments from Qualified Education Programs (1099-Q)	8, 51
Depreciable asset acquisitions and dispositions -		Pension distributions	8, 22
Business or profession	91, 92	Personal property taxes paid	53
Employee business expense	91, 92	Railroad retirement benefits	23
Farm, Farm Rental	91, 92	Real estate taxes	53
Rent and royalty	91, 92	REMIC's	14
Direct deposit information	3	Rent and royalty, vacation home, income and expenses	29, 30
Disability income	22, 79	Residential energy credit	80
Dividend income, including foreign	9, 12	Roth IRA contributions	24
Early withdrawal penalty	11	S corporation income	8, 19, 36
Education Credits and tuition and fees deduction	50	Sale of business property	39, 40
Education Savings Account & Qualified Tuition Programs	51	Sale of personal residence	38
Electronic filing	4	Sale of stock, securities, and other capital assets	15, 15a
Email address	2	Self-employed health insurance premiums	26, 31, 67
Employee business expenses	57	Self-employed Keogh, SEP and SIMPLE plan contributions	25
Estate income	8, 37	Seller-financed mortgage interest received	13
Excess farm losses	88	Social security benefits received	23
Farm income and expenses	31, 32, 33	State and local income tax refunds	16
Farm rental income and expenses	34, 35	State & local estimate payments	7
Federal estimate payments	6	State & local withholding	10, 18, 22
Federal student aid application information (FAFSA)	52	Statutory employee	10, 26
Federal withholding	10, 18, 22, 23	Student loan interest paid	49
First-time homebuyer credit repayment	77	Taxes paid	53
Foreign bank accounts & financial assets	42, 43	Trust income	37
Foreign earned income & housing deduction	44, 45	Unemployment compensation	16
Foreign employer compensation	21	Unreported tip or unreported wage income	72
Foreign taxes paid	81	U.S. savings bonds educational exclusion	48
Fuel tax credit	83, 84, 85	Wages and salaries	8, 10

**Please note the following conventions used throughout your client organizer: T/S/J and T/S headings should be used to indicate if an item belongs to the (T)axpayer, (S)pouse, or (J)oint. Also, if an item did not occur in your resident state, please indicate the state's postal code abbreviation in which the item occurred. Control totals and [ ] numbers are for preparer use only.**



**IRS regulations require paid tax preparers who expect to prepare a certain amount of federal individual tax returns to file them electronically. To comply with this requirement your return will be electronically filed this year if it qualifies for electronic filing under IRS rules. Taxpayers may choose to file a paper return instead of filing electronically.**

Mark if you want to file a paper return even if you qualify for electronic filing \_\_\_\_\_[1]

Receive email notification(s) when your electronic file is accepted by the taxing agency (Blank = None, 1 = Return, 2 = Return & Extension) \_\_\_\_\_[2]

If 1 or 2, please provide email address on Organizer Form ID: Info

Mark if you are filing a balance due return electronically and you want to pay the amount due by debiting your financial institution account \_\_\_\_\_[9]

The IRS requires a Personal Identification Number (PIN) be used in signing returns that are electronically filed.

Each taxpayer and spouse, if applicable, must provide a 5 digit self-selected PIN of your choice other than all zeroes.

Taxpayer self-selected Personal Identification Number (PIN) \_\_\_\_\_[7]

Spouse self-selected Personal Identification Number (PIN) \_\_\_\_\_[8]

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**NOTES/QUESTIONS:**

**1 Preparer use only**

	2015 Information	Prior Year Information
Taxpayer/Spouse/Joint (T, S, J)	S [2]	
Employer identification number	_____ [3]	
Business name	_____ [5]	
Principal business/profession	_____ [6]	
Business code	_____ [11]	
Business address, if different from home address on Organizer Form ID: 1040		
Address	_____ [14]	
City/State/Zip	_____ [15]    _____ [16]    _____ [17]	
Accounting method (1 = Cash, 2 = Accrual, 3 = Other)	_____ [18]	
If other:	_____ [20]	
Inventory method (1 = Cost, 2 = LCM, 3 = Other)	_____ [21]	
If other enter explanation:	_____ [23]	
_____ [23]		
_____ [23]		
Enter an explanation if there was a change in determining your inventory:	_____ [24]	
_____ [24]		
_____ [24]		
Did you "materially participate" in this business? (Y, N)	_____ [25]	
If not, number of hours you did significantly participate	_____ [27]	
Mark if you began or acquired this business in 2015	_____ [29]	
Did you make any payments in 2015 that require you to file Form(s) 1099? (Y, N)	_____ [30]	
If "Yes", did you or will you file all required Forms 1099? (Y, N)	_____ [32]	
Mark if this business is considered related to qualified services as a minister or religious worker	_____ [34]	
Did you receive wages as a statutory employee or as a minister? (1 = Statutory employee, 2 = Minister)	_____ [36]	
Medical insurance premiums paid by this activity	+ _____ [40]	
Long-term care premiums paid by this activity	+ _____ [44]	
Amount of wages received as a statutory employee	+ _____ [47]	

**Business Income**

	2015 Information	Prior Year Information
Gross receipts and sales		
_____	+ _____ [52]	
_____	+ _____	
_____	+ _____	
_____	+ _____	
Returns and allowances	+ _____ [55]	
Other income:		
_____	+ _____ [57]	
_____	+ _____	
_____	+ _____	
_____	+ _____	

**Cost of Goods Sold**

	2015 Information	Prior Year Information
Beginning inventory	+ _____ [59]	
Purchases	+ _____ [61]	
Labor:		
_____	+ _____ [63]	
_____	+ _____	
Materials	+ _____ [65]	
Other costs:		
_____	+ _____ [67]	
_____	+ _____	
_____	+ _____	
_____	+ _____	
Ending inventory	+ _____ [69]	



**1** Preparer use only

	2015 Information	Prior Year Information	
Description _____	[2]	<div style="border: 1px solid black; height: 100%; width: 100%;"></div>	
Taxpayer/Spouse/Joint (T, S, J) <b>J</b> [3]	State postal code _____		[4]
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=Royalty, 7=Self-rental, 8=Other, 9=Personal ppty) [13]	[13]		
Description of other type (Type code #8) _____	[14]		
Did you make any payments in 2015 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**

	2015 Information	Prior Year Information
<b>Rents and royalties</b>	+	
_____	[33]	<div style="border: 1px solid black; height: 100%; width: 100%;"></div>
_____		

**Rent and Royalty Expenses**

	2015 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]	
_____	+ _____		
_____	+ _____		
_____	+ _____		

### Student Loan Interest Paid

Complete this section if you paid interest on a qualified student loan in 2015 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 2015. The amounts reported by the lender may differ from the amounts you actually paid.

TS S	Qualified loan interest recipient/lender	2015 Interest Paid	Prior Year Information
	_____	+ _____ [1]	_____ _____ _____
—	_____	+ _____	
—	_____	+ _____	
—	_____	+ _____	

#### NOTES/QUESTIONS:



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) T [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 2015.  
 Enter the amount actually paid during 2015.

	2015 Information	Prior Year Information
Tuition paid (Enter only the amount actually paid) <b>(Box 1)</b>	+ _____ [8]	_____
Tuition billed (Enter only the amount actually paid) <b>(Box 2)</b>	_____	
Educational institution changed its reporting method for 2015 <b>(Box 3)</b>	—	
Adjustments made for a prior year <b>(Box 4)</b>	_____	
Scholarships or grants <b>(Box 5)</b>	_____	
Adjustments to scholarships or grants for a prior year <b>(Box 6)</b>	_____	
Box 1 or 2 includes amounts for an academic period beginning January - March 2016 <b>(Box 7)</b>	—	
At least half-time student <b>(Box 8)</b>	—	
Graduate student <b>(Box 9)</b> (1=Yes, 2=No)	—	
Insurance contract reimbursement/refund <b>(Box 10)</b>	_____	
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 2015		

**NOTES/QUESTIONS:**

<b>T/S/J</b>	<b>2015 Information</b>	<b>Prior Year Information</b>
Medical and dental expenses, such as: Doctors, Dentists, Hospital/nursing home fees, Lab/x-ray fees, Medical supplies, Hearing aids, Eyeglasses/contact lenses, and Insurance reimbursements received		
[1] _____	+ _____ [2]	<div style="border: 1px solid black; height: 100%; width: 100%;"></div>
_____	+ _____	
_____	+ _____	
_____	+ _____	
_____	+ _____	
_____	+ _____	
Medical insurance premiums you paid: (Do not include pre-tax amounts paid by an employer-sponsored plan or amounts entered elsewhere, such as amounts paid for your self-employed business (Sch C, Sch F, Sch K-1, etc.) or Medicare premiums entered on Form SSA-1099.)		
[4] _____	+ _____ [5]	
_____	+ _____	
_____	+ _____	
_____	+ _____	
Long-term care premiums you paid: (Do not include pre-tax amounts paid by an employer-sponsored plan or amounts entered elsewhere, such as amounts paid for your self-employed business (Sch C, Sch F, Sch K-1, etc.))		
[7] _____	+ _____ [8]	
_____	+ _____	
Prescription medicines and drugs:		
[10] _____	+ _____ [11]	
_____	+ _____	
_____	+ _____	
[13] Miles driven for medical items	_____ [14]	

**Schedule A - Tax Expenses**

<b>T/S/J</b>	<b>2015 Information</b>	<b>Prior Year Information</b>
State/local income taxes paid:		
[18] _____	+ _____ [19]	<div style="border: 1px solid black; height: 100%; width: 100%;"></div>
_____	+ _____	
_____	+ _____	
_____	+ _____	
_____	+ _____	
2014 state and local income taxes paid in 2015:		
[21] _____	+ _____ [22]	
_____	+ _____	
_____	+ _____	
Real estate taxes paid:		
<b>J</b> [24] _____	+ _____ [25]	
_____	+ _____	
_____	+ _____	
Personal property taxes:		
[27] _____	+ _____ [28]	
_____	+ _____	
Other taxes, such as: foreign taxes and State disability taxes		
[30] _____	+ _____ [31]	
_____	+ _____	
_____	+ _____	
Sales tax paid on major purchases:		
[36] _____	+ _____ [37]	
_____	+ _____	
Sales tax paid on actual expenses:		
[39] _____	+ _____ [40]	
_____	+ _____	
_____	+ _____	

T/S/J	2015 Interest Paid <sup>2]</sup>	2015 Points Paid	Type*	2015 Mortgage Ins. Premiums Paid	Prior Year Information
Home mortgage interest: From Form 1098					
J <sup>[1]</sup>	+	+	+		
—	+	+	+		
—	+	+	+		
—	+	+	+		
—	+	+	+		
—	+	+	+		
—	+	+	+		
—	+	+	+		
—	+	+	+		
—	+	+	+		

**\*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	2015 Information	Prior Year Information
Other, such as: Home mortgage interest paid to individuals				
[4]			+	[5]
<b>Address</b>				
<b>City, state and zip code</b>				
			+	
<b>Address</b>				
<b>City, state and zip code</b>				

**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 \_\_\_\_\_<sup>[7]</sup>  
 Street Address \_\_\_\_\_  
 City/State/Zip code \_\_\_\_\_

**Refinancing Points paid in 2015 -**

Taxpayer/Spouse/Joint (T, S, J) \_\_\_\_\_<sup>[11]</sup>  
 Recipient/Lender name \_\_\_\_\_  
 Total points paid at time of refinance \_\_\_\_\_  
 Percentage of principal exceeding original mortgage (For AMT adjustment) \_\_\_\_\_  
 Points deemed as paid in 2015 (**Preparer use only**) + \_\_\_\_\_<sup>[12]</sup>  
 Date of refinance \_\_\_\_\_  
 Term of new loan (in months) \_\_\_\_\_  
 Reported on Form 1098 in 2015 \_\_\_\_\_  
 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 2015 (**Preparer use only**) + \_\_\_\_\_  
 Date of refinance \_\_\_\_\_  
 Term of new loan (in months) \_\_\_\_\_  
 Reported on Form 1098 in 2015 \_\_\_\_\_

T/S/J	2015 Information	Prior Year Information
Investment interest expense, other than on Schedule(s) K-1:		
[15]	+	[16]
—	+	
—	+	
—	+	
—	+	
—	+	
—	+	
—	+	
—	+	

T/S/J	2015 Information	Prior Year Information
Contributions made by cash or check (including out-of-pocket expenses)		
J <sup>[2]</sup> _____	+ _____ <sup>[3]</sup>	
— _____	+ _____	
— _____	+ _____	
— _____	+ _____	
— _____	+ _____	
— _____	+ _____	
— _____	+ _____	
— _____	+ _____	
— _____	+ _____	
— _____	+ _____	
— _____	+ _____	
— _____	+ _____	
— _____	+ _____	
— _____	+ _____	
[5] Volunteer miles driven _____	_____ <sup>[6]</sup>	
Noncash items, such as: Goodwill/Salvation Army/clothing/household goods		
[8] _____	+ _____ <sup>[9]</sup>	
— _____	+ _____	
— _____	+ _____	
— _____	+ _____	
— _____	+ _____	
— _____	+ _____	
— _____	+ _____	

**Miscellaneous Deductions**

T/S/J	2015 Information	Prior Year Information	
Unreimbursed expenses, such as: Uniforms, Professional dues, Business publications, Job seeking expenses, Educational expenses			
[11] _____	+ _____ <sup>[12]</sup>		
— _____	+ _____		
— _____	+ _____		
— _____	+ _____		
— _____	+ _____		
— _____	+ _____		
Union dues:			
[14] _____	+ _____ <sup>[15]</sup>		
— _____	+ _____		
[17] Tax preparation fees _____	+ _____ <sup>[18]</sup>		
Other expenses, subject to 2% AGI limit, such as: Legal/accounting/custodial fees			
[20] _____	+ _____ <sup>[21]</sup>		
— _____	+ _____		
— _____	+ _____		
— _____	+ _____		
[23] Safe deposit box rental _____	+ _____ <sup>[24]</sup>		
Investment expenses, other than on Schedule(s) K-1 or Form(s) 1099-DIV/INT:			
[26] _____	+ _____ <sup>[27]</sup>		
— _____	+ _____		
— _____	+ _____		
Other expenses, not subject to the 2% AGI limit:			
[30] _____	+ _____ <sup>[31]</sup>		
— _____	+ _____		
— _____	+ _____		
— _____	+ _____		
Gambling losses: (Enter only if you have gambling income)			
[33] _____	+ _____ <sup>[34]</sup>		
— _____	+ _____		

**C** **1** Preparer use only

Principal business or profession **Schedule C, Part 2** [3]  
 Taxpayer/Spouse/Joint (T, S, J) **S**[4]  
 State postal code \_\_\_\_\_[5]

**Business Use of Home**

	2015 Information	Prior Year Information
Total area of home	<u>10</u> [14]	_____
Area used exclusively for business	<u>1</u> [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.**

	2015 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			
<b>HOA</b>	+ _____ [60]	+ _____ [61]	
<b>Electric</b>	+ _____	+ _____	
<b>Water/sewer</b>	+ _____	+ _____	
<b>Trash</b>	+ _____	+ _____	
_____	+ _____	+ _____	
_____	+ _____	+ _____	
_____	+ _____	+ _____	
_____	+ _____	+ _____	
_____	+ _____	+ _____	
_____	+ _____	+ _____	
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.**

**C** 1 **Preparer use only**

Description of business or profession Schedule C, Part 2 [3]

**Vehicles**

Vehicle 1 -	Date placed in service	<u>01/01/15</u> [4]
	Description	<u>Auto</u> [5]
	Comments	_____ [6]
Vehicle 2 -	Date placed in service	_____ [9]
	Description	_____ [10]
	Comments	_____ [11]
Vehicle 3 -	Date placed in service	_____ [14]
	Description	_____ [15]
	Comments	_____ [16]
Vehicle 4 -	Date placed in service	_____ [19]
	Description	_____ [20]
	Comments	_____ [21]

**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	<u>10</u> [32]	_____	_____ [34]	_____	_____ [36]	_____	_____ [38]	_____
Commuting miles	_____ [42]	_____	_____ [44]	_____	_____ [46]	_____	_____ [48]	_____
Business miles	<u>1</u> [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]	_____

**Control Totals +**

**Business**



**C** **1** Preparer use only

Activity name Schedule C, Part 2

Use the comments section to provide additional information about the asset. Enter information such as vehicle mileage (total, commuting and business), the total and business square footage of home, home expenses (total and business portion). See the EXAMPLE asset below.

		Description of Asset Acquired	Date Acquired	Cost or Basis
<b>EXAMPLE</b>		2015 Model T - (EXAMPLE ASSET)	03/09/15	25,750
	Comments:	22,500 job-related miles, 25,000 total miles		
1	Comments:			
2	Comments:			
3	Comments:			
4	Comments:			
5	Comments:			
6	Comments:			
7	Comments:			
8	Comments:			
9	Comments:			
10	Comments:			
11	Comments:			
12	Comments:			
13	Comments:			
14	Comments:			
15	Comments:			
16	Comments:			
17	Comments:			
18	Comments:			
19	Comments:			
20	Comments:			
21	Comments:			
22	Comments:			
23	Comments:			
24	Comments:			
25	Comments:			