

Engagement Letter: 2014 Individual Income Tax Return and other related filings

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 2014 federal and requested state income tax returns, including applicable 2015 estimated taxes, 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. The attached 2014 Tax Organizer will guide you in gathering the necessary information. The utilization of this tool will also aid in keeping the fees to a minimum.

It is your responsibility to provide and verify for accuracy and completeness, all the information required for the preparation of complete and accurate returns. We will use the submitted information for the sole purpose of preparing your returns. You should retain all the documents that form the basis of income and deductions and any receipts, cancelled checks and other documents that substantiate the information you provided. 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 or other irregularities, should any exist. We will render such accounting and bookkeeping assistance as determined to be necessary for the preparation of the income tax returns.

Questions involving application of tax rules will be resolved in your favor where there is reasonable justification for it. When appropriate, we will undertake the necessary research to make these determinations and counsel with you as to the various alternatives.

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.

Tax deductions and positions on a return are always subject to IRS challenge and may result in IRS assessment which carries a presumption of correctness that must be rebutted by the taxpayer. Notices or inquiries which you receive from such agencies require immediate attention. In the event of such inquiries or examinations, we will be available to represent you, if desired. Should any items be unresolved, you have certain rights to appeal.

We are also available to consult with you on other income or estate tax matters, financial planning, investment decision making, and accounting needs.

Fees for all our services will be at our standard hourly rates for the type of work involved. For tax return preparation and other services of relatively short duration, we will normally bill for the time spent, plus out-of-pocket costs, upon completion of the work. For IRS examinations and lengthier services we may request a retainer or submit interim billings. All invoices are due and payable on presentation. A service charge of 1-1/2% per month is applied to past due accounts. Further detail on our fee policy is available upon request. Your privacy is very important to us please refer to our website; www.houghcpa.com for our privacy statement.

If any dispute arises among the parties, they agree to try first in good faith to settle the dispute by mediation administered by the American Arbitration Association (AAA) under the Rules for Professional Accounting and Related Services Disputes. All unresolved disputes shall then be decided by final and binding arbitration in accordance with the Rules for Professional Accounting and Related Services Disputes of the AAA. Fees charged by any mediators, arbitrators, or the AAA shall be shared equally by all parties. IN AGREEING TO ARBITRATION, WE BOTH ACKNOWLEDGE THAT IN THE EVENT OF A DISPUTE EACH OF US IS GIVING UP THE RIGHT TO HAVE THE DISPUTE DECIDED IN A COURT OF LAW BEFORE A JUDGE OR JURY AND INSTEAD WE ARE ACCEPTING THE USE OF ARBITRATION FOR RESOLUTION.

*The driving force behind your business
and personal success*

Also, please indicate, by circling the appropriate response in the following sentence: I hereby grant / do not grant (**circle one**) limited authorization for your firm to contact the IRS on our/my behalf as discussed in the above letter. If you fail to indicate a response, it is our firm's policy to mark the box that does grant authorization.

We will need Form 8879 (Declaration of Electronic Filing) signed, and if a joint return is filed, it must be signed by both spouses. We have engaged a new service called "Right Signature" which will allow all taxpayers to electronically sign the form (8879) and return to us. Of course, we will still employ the standard paper signature method as needed.

The 2014 Tax Organizer will assist you in collecting and reporting information necessary for us to properly prepare your 2014 income tax return. Please complete the organizer sections as appropriate and provide supporting documentation where necessary. Prior year data is included on the organizer sections for your reference.

Please provide us with the following additional information:

- A copy of your 2013 tax return, if not prepared by this office
- Form(s) W-2 (wages, etc.)
- Form(s) 1099 (interest, dividends, etc.)
- Schedule(s) K-1 (income/loss from partnerships, S corporations, etc.)
- Form(s) 1098 (mortgage interest) and property tax statements
- Brokerage statements from stock, bond or other investment transactions
- Closing statements pertaining to real estate transactions
- Form(s) 1099-K (Merchant Card and Third Party Network Payments)
- All other supporting documents (schedules, checkbooks, etc.)
- Any tax notices received from the IRS or other taxing authorities
- Form 1095-A, Form 1095-B, Form 1095-C, Health Insurance Coverage
- **Copy of Health Insurance Card with effective dates (Form 39.1)**

- Please provide & verify your cellphone number and email address

Thank you for your help in the completion of the Tax Organizer. Please contact us if you need further assistance. If you have any questions regarding the above, or desire further information on the variety of additional services which we offer, please contact us. We are pleased to have you as a client and look forward to a long and mutually prosperous relationship.

If the foregoing fairly sets forth your understanding, please sign in the space indicated below.

Sincerely yours,

HOUGH & COMPANY, P.A.
CERTIFIED PUBLIC ACCOUNTANTS

Taxpayer's Signature Date

Spouse's Signature Date

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Hough & Company, PA, CPAs
 248 S Nokomis Ave PO Box 1806
 Venice, FL 34285

Telephone number: **941-488-7768**
 Fax number: **941-484-3975**
 E-mail address: **cpa@houghcpa.com**

Tax Return Appointment

Date:
 Time:
 Location:

This tax organizer will assist you in gathering information necessary for the preparation of your 2014 tax return. Please enter all pertinent 2014 information.

NOTE: If you claim the earned income credit, please provide proof that your child is a resident of the United States. This proof is typically in the form of: school records or statement, landlord or property management statement, health care provider statement, medical records, child care provider records, placement agency statement, social service records or statement, place of worship, Indian tribal office statement, or employer statement.

NOTE: If your child is disabled, please provide one of the following forms of proof of disability: doctor statement, other health care provider statement, or social services agency or program statement.

CLIENT INFORMATION

Taxpayer

Spouse

First name and initial		
Last name		
Title/suffix		
Social security number		
Occupation		
Date of birth (m/d/y)		
Date of death (m/d/y)		
1=blind		
Home phone		
Work phone		
Work extension		
Cell phone		
E-mail address		

Address

In care of
 Street address
 Apartment number
 City
 State
 ZIP code

DEPENDENTS

Dependent No.

Dependent No.

First name		
Last name		
Title/suffix		
Date of birth (m/d/y)		
Date of death (m/d/y)		
Social security number		
Relationship		
Months lived at home		

Dependent No.

Dependent No.

First name		
Last name		
Title/suffix		
Date of birth (m/d/y)		
Date of death (m/d/y)		
Social security number		
Relationship		
Months lived at home		

2014 1040 US Tax Organizer

Please enter all pertinent 2014 information. If you have attached a government form for an item, check the box and do not enter a 2014 amount.

WAGES, SALARIES AND TIPS

Employer name:

<input type="checkbox"/>	_____
<input type="checkbox"/>	_____
<input type="checkbox"/>	_____
<input type="checkbox"/>	_____

2014 Amount	2013 Amount
Attach Forms W-2	_____

INTEREST INCOME

Payer name:

<input type="checkbox"/>	_____
<input type="checkbox"/>	_____
<input type="checkbox"/>	_____
<input type="checkbox"/>	_____

Attach Forms 1099-INT	_____

DIVIDEND INCOME

Payer name:

<input type="checkbox"/>	_____
<input type="checkbox"/>	_____
<input type="checkbox"/>	_____
<input type="checkbox"/>	_____

Attach Forms 1099-DIV	_____

PENSIONS, IRA AND GAMBLING INCOME

Payer name:

<input type="checkbox"/>	_____
<input type="checkbox"/>	_____
<input type="checkbox"/>	_____
<input type="checkbox"/>	_____

Attach Forms 1099-R & W-2G	_____

Winnings not reported on W-2G.....	_____
Total gambling losses.....	_____

OTHER GOVERNMENT FORMS - INCOME

- Form 1099-B - Sales of stock (also include transaction history).....
- Form 1099-MISC - Miscellaneous income.....
- Form 1099-K - Merchant card and third party network payments.....
- Form 1099-S - Sales of real estate (also include closing statements)

Attach Forms 1099

- Form 1099-G - State tax refunds.....

Attach Forms 1099

Taxpayer:

- Form SSA-1099 - Social security benefits.....
- Form 1099-G - Unemployment compensation.....

Attach Forms 1099

Spouse:

- Form SSA-1099 - Social security benefits.....
- Form 1099-G - Unemployment compensation.....

Attach Forms 1099

MISCELLANEOUS INCOME

- Taxpayer: Alimony received.....
- Spouse: Alimony received.....
- Other: _____

_____	_____
_____	_____
_____	_____

2014 1040 US Tax Organizer

RETIREMENT PLAN CONTRIBUTIONS

Taxpayer: Traditional IRA contributions (1=maximum).....
 Roth IRA contributions (1=maximum).....
 Self-employed, SEP, SIMPLE, & qualified plan contributions (1=maximum).....
 Spouse: Traditional IRA contributions (1=maximum).....
 Roth IRA contributions (1=maximum).....
 Self-employed, SEP, SIMPLE, & qualified plan contributions (1=maximum).....

2014 Amount	2013 Amount

OTHER GOVERNMENT FORMS - DEDUCTIONS

Form 1098-E - Student loan interest.....
 Form 1098-T - Tuition and related expenses.....

Attach Forms 1098	

ADJUSTMENTS TO INCOME

Taxpayer:
 Self-employed health insurance premiums.....
 Educator expenses.....
 Other adjustments to income:

Alimony paid - Recipient name & SSN.....

Spouse:
 Self-employed health insurance premiums.....
 Educator expenses.....
 Other adjustments to income:

Alimony paid - Recipient name & SSN.....

MEDICAL AND DENTAL EXPENSES

Prescription medicines and drugs.....
 Doctors, dentists and nurses.....
 Hospitals and nursing homes.....
 Insurance premiums.....
 Long-term care premiums - taxpayer.....
 Long-term care premiums - spouse.....
 Insurance reimbursement.....
 Out-of-pocket lodging and transportation expenses.....
 Number of medical miles.....
 Other: _____

TAXES PAID

State income taxes - 1/14 payment on 2013 state estimate.....
 State income taxes - paid with 2013 state extension.....
 State income taxes - paid with 2013 state return.....
 State income taxes - paid for prior years and/or to other states.....

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TAXES PAID (continued)

City/local income taxes - 1/14 payment on 2013 city/local estimate.....

City/local income taxes - paid with 2013 city/local extension.....

City/local income taxes - paid with 2013 city/local return.....

State and local sales taxes (except autos and special items).....

Use taxes paid on 2014 purchases.....

Use taxes paid on 2013 state return.....

Sales tax on autos not included above.....

Sales taxes paid on boats, aircraft, and other special items.....

Real estate taxes - principal residence.....

Real estate taxes - property held for investment.....

Foreign income taxes.....

2014 Amount	2013 Amount
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2014 Amount	2013 Amount

Personal property taxes (including automobile fees in some states) ...

Attach Tax Notice

INTEREST PAID

Home mortgage interest and points paid:

Attach Forms 1098

Home mortgage interest not on Form 1098 (include name, SSN, & address of payee):

Points not reported on Form 1098:

Mortgage insurance premiums on post 12/31/06 contracts.....

Investment interest (interest on margin accounts):

Passive interest.....

CASH CONTRIBUTIONS

NOTE: No deduction is allowed for cash or check contributions unless the donor maintains a bank record, or a written communication from the donee, showing the name of the organization, contribution date(s), and contribution amount(s).

Volunteer expenses (out-of-pocket).....

Number of charitable miles.....

NONCASH CONTRIBUTIONS

NOTE: No deduction is allowed for contributions of clothing and household items that are not in good used condition or better, in addition, a deduction for any item with minimal monetary value may be denied.

MISCELLANEOUS DEDUCTIONS

Union and professional dues.....

Tax return preparation fee.....

Safe deposit box rental.....

Investment expenses.....

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

Unreimbursed employee expenses:

Other: _____

2014	1040	US	Client Information	1
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Hough & Company, PA, CPAs
 248 S Nokomis Ave PO Box 1806
 Venice, FL 34285

Telephone number: **941-488-7768**
 Fax number: **941-484-3975**
 E-mail address: **cpa@houghcpa.com**

Tax Return Appointment

Date:
 Time:
 Location:

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

CLIENT INFORMATION

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

2014	1040	US	Client Information (continued)	1 p2
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Please add, change or delete information for 2014.

CLIENT INFORMATION

Taxpayer Contact Information	Home phone		<p>Daytime Phone</p> <p>1 = Work 2 = Home 3 = Mobile</p>
	Work phone		
	Work extension		
	Daytime phone (table)		
	Mobile phone		
	Pager number		
	Fax number		
	E-mail address		
Spouse Contact Information	Home phone		
	Work phone		
	Work extension		
	Daytime phone (table)		
	Mobile phone		
	Pager number		
	Fax number		
	E-mail address		

2014	1040	US	Dependents	2
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Please add, change or delete information for 2014.

DEPENDENTS

	Dependent	Dependent	
First name.....			<p style="text-align:center;">Type of Dependent</p> <p>1 = Child living w/taxpayer 2 = Child not living w/taxpayer 3 = Dependent other than child 4 = Head of household only, not a dependent 5 = Earned income credit only, not a dependent</p> <p style="text-align:center;">Earned Income Credit</p> <p>1 = When applicable (default) 2 = Student age 19 to 23 3 = Disabled 4 = Force 5 = Suppress</p> <p>NOTE: If you claim the earned income credit, please provide proof that your child is a resident of the U.S. This proof is typically in the form of:</p> <ol style="list-style-type: none"> 1. School records or statement 2. Landlord or property management statement 3. Health care provider statement 4. Medical records 5. Child care provider records 6. Placement agency statement 7. Social service records or statement 8. Place of worship statement 9. Indian tribe office statement 10. Employer statement <p>NOTE: If your child is disabled, please provide one of the following forms of proof of disability:</p> <ol style="list-style-type: none"> 1. Doctor statement 2. Other health care provider statement 3. Social services agency or program statement
Last name.....			
Title/suffix.....			
Date of birth (m/d/y).....			
Date of death.....			
Social security number.....			
Relationship.....			
Months lived at home.....			
Type of dependent (see table).....			
Earned income credit (see table).....			
Claimed by: 1=taxpayer, 2=spouse.....			
	Dependent	Dependent	
First name.....			
Last name.....			
Title/suffix.....			
Date of birth (m/d/y).....			
Date of death.....			
Social security number.....			
Relationship.....			
Months lived at home.....			
Type of dependent (see table).....			
Earned income credit (see table).....			
Claimed by: 1=taxpayer, 2=spouse.....			
	Dependent	Dependent	
First name.....			
Last name.....			
Title/suffix.....			
Date of birth (m/d/y).....			
Date of death.....			
Social security number.....			
Relationship.....			
Months lived at home.....			
Type of dependent (see table).....			
Earned income credit (see table).....			
Claimed by: 1=taxpayer, 2=spouse.....			
	Dependent	Dependent	
First name.....			
Last name.....			
Title/suffix.....			
Date of birth (m/d/y).....			
Date of death.....			
Social security number.....			
Relationship.....			
Months lived at home.....			
Type of dependent (see table).....			
Earned income credit (see table).....			
Claimed by: 1=taxpayer, 2=spouse.....			

2014	1040	US	Miscellaneous Questions
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If any of the following items pertain to you or your spouse for 2014, please check the appropriate box and provide additional information if necessary.

YES	NO	
<input type="checkbox"/>	<input type="checkbox"/>	PERSONAL INFORMATION
<input type="checkbox"/>	<input type="checkbox"/>	Did your marital status change during the year?
<input type="checkbox"/>	<input type="checkbox"/>	Did your address change during the year?
<input type="checkbox"/>	<input type="checkbox"/>	Could you be claimed as a dependent on another person's tax return for 2014?
<input type="checkbox"/>	<input type="checkbox"/>	DEPENDENTS
<input type="checkbox"/>	<input type="checkbox"/>	Were there any changes in dependents?
<input type="checkbox"/>	<input type="checkbox"/>	Were any of your unmarried children who might be claimed as dependents 19 years of age or older (or 24 years or older if student) at the end of 2014?
<input type="checkbox"/>	<input type="checkbox"/>	Did you have any children under age 19 or full-time students under age 24 at the end of 2014, with interest and dividend income in excess of \$1,000, or total investment income in excess of \$2,000?
<input type="checkbox"/>	<input type="checkbox"/>	HEALTH CARE COVERAGE
<input type="checkbox"/>	<input type="checkbox"/>	Did you and your dependents have health care coverage for the full-year?
<input type="checkbox"/>	<input type="checkbox"/>	Did you receive any of the following IRS documents? Form 1095-A (Health Insurance Marketplace Statement), 1095-B (Health Coverage) or Form 1095-C (Employer Provided Health Insurance Offer and Coverage) If so, please attach.
<input type="checkbox"/>	<input type="checkbox"/>	If you or your dependents did not have health care coverage during the year, do you fall into one of the following exemptions categories: Indian tribe membership, health sharing ministry membership, religious sect membership, incarceration, exemption non-citizen or economic hardship? If you received an exemption certificate, please attach.
<input type="checkbox"/>	<input type="checkbox"/>	INCOME
<input type="checkbox"/>	<input type="checkbox"/>	Did you receive unreported tip income of \$20 or more in any month?
<input type="checkbox"/>	<input type="checkbox"/>	Did you cash any Series EE U.S. savings bonds issued after 1989 and pay qualified higher education expenses for yourself, your spouse, or your dependents?
<input type="checkbox"/>	<input type="checkbox"/>	Did you receive any disability income?
<input type="checkbox"/>	<input type="checkbox"/>	Did you have any foreign income or pay any foreign taxes?
<input type="checkbox"/>	<input type="checkbox"/>	PURCHASES, SALES AND DEBT
<input type="checkbox"/>	<input type="checkbox"/>	Did you start a business or farm, purchase rental or royalty property, or acquire an interest in a partnership, S corporation, trust, or REMIC?
<input type="checkbox"/>	<input type="checkbox"/>	Did you purchase or dispose of any business assets (furniture, equipment, vehicles, real estate, etc.), or convert any personal assets to business use?
<input type="checkbox"/>	<input type="checkbox"/>	Did you buy or sell any stocks, bonds or other investment property in 2014?
<input type="checkbox"/>	<input type="checkbox"/>	Did you purchase, sell, or refinance your principal home or second home, or did you take a home equity loan?
<input type="checkbox"/>	<input type="checkbox"/>	Did you make any residential energy-efficient improvements or purchases involving solar, wind, geothermal or fuel cell energy sources?
<input type="checkbox"/>	<input type="checkbox"/>	Did you have any debts cancelled or forgiven?
<input type="checkbox"/>	<input type="checkbox"/>	Does anyone owe you money which has become uncollectible?

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US

Miscellaneous Questions (continued)

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

YES	NO	
<input type="checkbox"/>	<input type="checkbox"/>	RETIREMENT PLANS
<input type="checkbox"/>	<input type="checkbox"/>	Did you receive a distribution from a retirement plan (401(k), IRA, SEP, SIMPLE, Qualified Plan, etc.)?
<input type="checkbox"/>	<input type="checkbox"/>	Did you make a contribution to a retirement plan (401(k), IRA, SEP, SIMPLE, Qualified Plan, etc.)?
<input type="checkbox"/>	<input type="checkbox"/>	Did you transfer or rollover any amount from one retirement plan to another retirement plan?
		EDUCATION
<input type="checkbox"/>	<input type="checkbox"/>	Did you receive a distribution from an Education Savings Account or a Qualified Tuition Program?
<input type="checkbox"/>	<input type="checkbox"/>	Did you, your spouse, or a dependent incur any tuition expenses that are required to attend a college, university, or vocational school?
		ITEMIZED DEDUCTIONS
<input type="checkbox"/>	<input type="checkbox"/>	Did you incur a loss because of damaged or stolen property?
<input type="checkbox"/>	<input type="checkbox"/>	Did you work out of town for part of the year?
<input type="checkbox"/>	<input type="checkbox"/>	Did you use your car on the job (other than to and from work)?
		ESTIMATED TAXES
<input type="checkbox"/>	<input type="checkbox"/>	Did you apply an overpayment of 2013 taxes to your 2014 estimated tax (instead of being refunded)?
<input type="checkbox"/>	<input type="checkbox"/>	If you have an overpayment of 2014 taxes, do you want the excess applied to your 2015 estimated tax (instead of being refunded)?
<input type="checkbox"/>	<input type="checkbox"/>	Do you expect your 2015 taxable income and withholdings to be different from 2014?
		MISCELLANEOUS
<input type="checkbox"/>	<input type="checkbox"/>	Do you want to allocate \$3 to the Presidential Election Campaign Fund?
<input type="checkbox"/>	<input type="checkbox"/>	Does your spouse want to allocate \$3 to the Presidential Election Campaign Fund?
<input type="checkbox"/>	<input type="checkbox"/>	May the IRS discuss your tax return with your preparer?
<input type="checkbox"/>	<input type="checkbox"/>	Did you have an interest in or signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account?

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US

Miscellaneous Questions (continued)

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

YES	NO	MISCELLANEOUS (continued)
<input type="checkbox"/>	<input type="checkbox"/>	Did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust?
<input type="checkbox"/>	<input type="checkbox"/>	Was your home rented out or used for business?
<input type="checkbox"/>	<input type="checkbox"/>	Did you have a medical savings account (MSA), a Medicare Advantage MSA, or acquire an interest in an MSA or a Medicare Advantage MSA because of the death of the account holder? Or, were you a policyholder who received payments under a long-term care (LTC) insurance contract or received any accelerated death benefits from a life insurance policy?
<input type="checkbox"/>	<input type="checkbox"/>	Did you incur moving expenses due to a change of employment?
<input type="checkbox"/>	<input type="checkbox"/>	Did you engage the services of any household employees?
<input type="checkbox"/>	<input type="checkbox"/>	Were you notified or audited by either the Internal Revenue Service or the State taxing agency?
<input type="checkbox"/>	<input type="checkbox"/>	Did you or your spouse make any gifts to an individual that total more than \$14,000, or any gifts to a trust?
<input type="checkbox"/>	<input type="checkbox"/>	Were you (or your spouse) the beneficiary of COBRA premium assistance for any month during 2014?
<input type="checkbox"/>	<input type="checkbox"/>	Did your bank account information change within the last twelve months?

2014

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US

Miscellaneous Questions

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

YES	NO	
<input type="checkbox"/>	<input type="checkbox"/>	Did your marital status change during the year?
<input type="checkbox"/>	<input type="checkbox"/>	Did your address change during the year?
<input type="checkbox"/>	<input type="checkbox"/>	Could you be claimed as a dependent on another person's tax return?
<input type="checkbox"/>	<input type="checkbox"/>	Were there any changes in dependents?
<input type="checkbox"/>	<input type="checkbox"/>	Did you and your dependents have health care coverage for the full-year?
<input type="checkbox"/>	<input type="checkbox"/>	Did you receive any of the following IRS documents? Form 1095-A (Health Insurance Marketplace Statement), 1095-B (Health Coverage) or Form 1095-C (Employer Provided Health Insurance Offer and Coverage) If so, please attach.
<input type="checkbox"/>	<input type="checkbox"/>	If you or your dependents did not have health care coverage during the year, do you fall into one of the following exemptions categories: Indian tribe membership, health sharing ministry membership, religious sect membership, incarceration, exemption non-citizen or economic hardship? If you received an exemption certificate, please attach.
<input type="checkbox"/>	<input type="checkbox"/>	Did you receive unreported tip income of \$20 or more in any month?
<input type="checkbox"/>	<input type="checkbox"/>	Did you receive any disability income?
<input type="checkbox"/>	<input type="checkbox"/>	Did you buy or sell any stocks, bonds or other investment property?
<input type="checkbox"/>	<input type="checkbox"/>	Did you purchase, sell, or refinance your principal home or second home, or did you take a home equity loan?
<input type="checkbox"/>	<input type="checkbox"/>	Did you make any residential energy-efficient improvements or purchases involving solar, wind, geothermal or fuel cell energy sources?
<input type="checkbox"/>	<input type="checkbox"/>	Did you receive a distribution from or make a contribution to a retirement plan (401(k), IRA, etc.)?
<input type="checkbox"/>	<input type="checkbox"/>	Did you transfer or rollover any amount from one retirement plan to another?
<input type="checkbox"/>	<input type="checkbox"/>	Did you convert part or all of your traditional/SEP/SIMPLE IRA to a Roth IRA?
<input type="checkbox"/>	<input type="checkbox"/>	Did you, your spouse, or a dependent incur any tuition expenses that are required to attend a college, university, or vocational school?
<input type="checkbox"/>	<input type="checkbox"/>	Did you incur a loss because of damaged or stolen property?
<input type="checkbox"/>	<input type="checkbox"/>	Did you use your car on the job (other than to and from work)?
<input type="checkbox"/>	<input type="checkbox"/>	May the IRS discuss your tax return with your preparer?
<input type="checkbox"/>	<input type="checkbox"/>	Was your home rented out or used for business?
<input type="checkbox"/>	<input type="checkbox"/>	Were you notified or audited by either the IRS or the State taxing agency?

Please enter all pertinent 2014 information.

DIRECT DEPOSIT / ELECTRONIC PAYMENT (3)

1=direct deposit of federal tax refund into bank account		
1=electronic payment of balance due		
1=electronic payment of estimated tax		

BANK INFORMATION

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

2014 ESTIMATED TAX / 1040-ES (6)

Federal

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

State

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

1 **Type of Account**

1 = Savings
2 = Checking

2 **Type of Investment**

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

2014

1040

US

Direct Deposit & Estimates (Form 1040 ES) (cont.)

7.1

Please enter all pertinent 2014 information.

APPLICATION OF 2014 OVERPAYMENT (7.1)

If you have an overpayment of 2014 taxes, do you want the excess refunded? or applied to 2015 estimate? ...

Other (please explain): _____

2015 ESTIMATED TAX INFORMATION

Do you expect your 2015 taxable income to be different from 2014? Yes No
If "yes" explain any differences in income, deductions, dependents, etc.: _____

Do you expect your 2015 withholding to be different from 2014? Yes No
If "yes" explain any differences: _____

7.1

2014	1040	US	Wages, Pensions, Gambling Winnings	10, 13.1, 13.2
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Please enter all pertinent 2014 amounts & attach all W-2, W-2G and 1099-R forms.
Last year's amounts are provided for your reference.

WAGES, SALARIES, TIPS (10)

No.	Name of Employer (Box c)	1=retirement plan (Box 13)		Wages, Tips, Other Compensation (Box 1)	Tax Withheld					2013 Wages
		1=spouse			Federal (Box 2)	Social Security (Box 4)	Medicare (Box 6)	State (Box 17)	Local (Box 19)	

PENSIONS, IRA DISTRIBUTIONS (13.1)

No.	Name of Payer	Distribution code #2		Gross Distribution (Box 1)	Taxable Amount (Box 2a)	Tax Withheld		Value of all IRAs at 12/31/14	2013 Distribution
		Distribution code #1				Federal (Box 4)	State (Box 12)		
		1=IRA/SEP/SIMPLE							
		1=spouse							

GAMBLING WINNINGS (W-2G) (13.2)

No.	Name of Payer	1=spouse	Gross Winnings (Box 1)	Tax Withheld			2013 Winnings
				Federal (Box 4)	State (Box 15)	Local (Box 17)	

GAMBLING LOSSES & WINNINGS (NON W-2G) (13.2)

	2014 Amount	T	S	2013 Amount
Total gambling losses				
Winnings not reported on Form W-2G				

10, 13.1, 13.2

2014	1040	US	Interest & Dividend Income	11, 12
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**Please enter all pertinent 2014 amounts & attach all 1099-INT, 1099-OID and 1099-DIV forms.
Last year's amounts are provided for your reference.**

INTEREST INCOME (11)

No.	Name of Payer (also enter SSN & address for seller-financed mortgage)	1=taxpayer 2=spouse	Interest Income			Tax-Exempt Interest		Early Withdrawal Penalty (Box 2)	2013 Interest
			Banks, S&Ls, C/Us, etc. (Box 1)	Seller- Financed Mtg. (Box 1)	U.S. Bonds, T-Bills (Box 3)	Total Municipal Bonds	In-state Municipal Bonds		

DIVIDEND INCOME (12)

No.	Name of Payer	1=tp 2=sp	Dividend Income				Tax-Exempt Interest		Foreign Tax Paid (Box 6)	2013 Dividends
			Total Ordinary Dividends (Box 1a)	Qualified Dividends (Box 1b)	Total Capital Gain Distrib. (Box 2a)	U.S. Bonds (% or amt.)	Total Municipal Bonds	In-state Muni-bonds (% or amt.)		

2014

1040

US

Miscellaneous Income

14.1

Please enter all pertinent 2014 amounts and attach all 1099-MISC, SSA-1099, and RRB-1099 forms. Last year's amounts are provided for your reference.

MISCELLANEOUS INCOME

	2014 Amount		2013 Amount	
	Taxpayer	Spouse	Taxpayer	Spouse
Social security benefits (SSA-1099, box 5)				
Medicare premiums paid (SSA-1099)				
Tier 1 RR retirement benefits (RRB-1099, box 5) ..				
1=lump-sum election for SS benefits				
Alimony received				
Taxable scholarships and fellowships				
Jury duty pay				
Household employee income not on W-2				
Excess minister's allowance				
Alaska permanent fund dividends				
Income from rental of personal property				
Income subject to S/E tax:				

Other income (1099-MISC, box 3, 8)				

TAX WITHHELD (not entered elsewhere)

Federal income tax withheld				
State income tax withheld				
Local income tax withheld				

14.1

2014

1040

US

State & Local Tax Refunds / Unemployment Compensation

14.2

Please add, change or delete 2014 information as appropriate.
Be sure to attach all 1099-G forms.

**STATE AND LOCAL TAX REFUNDS /
UNEMPLOYMENT COMPENSATION (Form 1099-G)**

2014 1099-G Amount

No. <input type="text"/>	Name of payer		
	1=spouse.....		
	Unemployment compensation:		
	Total received (Box 1)		
	2014 Overpayment repaid.....		
	State and local refunds:		
	State and local income tax refund, credit or offsets (Box 2)		
	1=city or local income tax refund		
	Tax year for box 2 if not 2013 (Box 3).....		
	Federal income tax withheld (Box 4).....		
	RTAA payments (Box 5).....		
	Taxable grants:		
	Federal taxable amount (Box 6)		
	State taxable amount, if different.....		
	Farm amounts:		
Agriculture payments (Box 7).....			
1=agriculture payments are from conservation reserve program			
Market gain (Box 9).....			
Number of farm			
1=box 2 is trade or business income (Box 8).....			
State income tax withheld (Box 11).....			

No. <input type="text"/>	Name of payer		
	1=spouse.....		
	Unemployment compensation:		
	Total received (Box 1)		
	2014 Overpayment repaid.....		
	State and local refunds:		
	State and local income tax refund, credit or offsets (Box 2)		
	1=city or local income tax refund		
	Tax year for box 2 if not 2013 (Box 3).....		
	Federal income tax withheld (Box 4).....		
	RTAA payments (Box 5).....		
	Taxable grants:		
	Federal taxable amount (Box 6)		
	State taxable amount, if different.....		
	Farm amounts:		
Agriculture payments (Box 7).....			
1=agriculture payments are from conservation reserve program			
Market gain (Box 9).....			
Number of farm			
1=box 2 is trade or business income (Box 8).....			
State income tax withheld (Box 11).....			

14.2

2014	1040	US	Education Distributions (ESA's and QTP's)	14.3
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**Please enter all pertinent 2014 amounts and attach all 1099-Q forms.
Enter qualified education expenses below that are not entered elsewhere.
Last year's amounts are provided for your reference.**

ESA'S AND QTP'S (Form 1099-Q)

		2014 Amount	2013 Amount
No. <input style="width: 40px;" type="text"/>	Name of payer.....		
	1=spouse.....		
	Qualified expenses:		
	Higher education (net of nontaxable benefits).....		
	Elementary & secondary education (net of nontaxable benefits).....		
	Form 1099-Q:		
	Gross distributions (Box 1).....		
	Earnings (Box 2).....		
	Basis (Box 3).....		
	Rollover: 1=nontaxable, 2=taxable (Box 4).....		
	Distribution type: 1=private 529, 2=state 529, 3=Coverdell ESA (Box 5) ..		
	ESA's only:		
2014 contributions to this ESA.....			
Value of this account at 12/31/14 (plus outstanding rollovers)...			
Basis in this ESA as of 12/31/13.....			
No. <input style="width: 40px;" type="text"/>	Name of payer.....		
	1=spouse.....		
	Qualified expenses:		
	Higher education (net of nontaxable benefits).....		
	Elementary & secondary education (net of nontaxable benefits).....		
	Form 1099-Q:		
	Gross distributions (Box 1).....		
	Earnings (Box 2).....		
	Basis (Box 3).....		
	Rollover: 1=nontaxable, 2=taxable (Box 4).....		
	Distribution type: 1=private 529, 2=state 529, 3=Coverdell ESA (Box 5) ..		
	ESA's only:		
2014 contributions to this ESA.....			
Value of this account at 12/31/14 (plus outstanding rollovers)...			
Basis in this ESA as of 12/31/13.....			
No. <input style="width: 40px;" type="text"/>	Name of payer.....		
	1=spouse.....		
	Qualified expenses:		
	Higher education (net of nontaxable benefits).....		
	Elementary & secondary education (net of nontaxable benefits).....		
	Form 1099-Q:		
	Gross distributions (Box 1).....		
	Earnings (Box 2).....		
	Basis (Box 3).....		
	Rollover: 1=nontaxable, 2=taxable (Box 4).....		
	Distribution type: 1=private 529, 2=state 529, 3=Coverdell ESA (Box 5) ..		
	ESA's only:		
2014 contributions to this ESA.....			
Value of this account at 12/31/14 (plus outstanding rollovers)...			
Basis in this ESA as of 12/31/13.....			

2014

1040

US

Business Income (Schedule C)

No.

16

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

GENERAL INFORMATION

Principal business/profession.....	
Principal business code.....	
Business name, if different from Form 1040.....	
Business address, if different from Form 1040...	
City, if different from Form 1040.....	
State, if different from Form 1040.....	
ZIP code, if different from Form 1040.....	
Foreign region.....	
Foreign postal code.....	
Foreign country.....	
Employer identification number.....	
Other accounting method.....	

Accounting method: 1=cash, 2=accrual.....		
Inventory method: 1=cost, 2=lower cost/market, 3=other.....		
1=change of inventory method.....		
1=spouse, 2=joint.....		
1=first Schedule C filed for this business.....		
If required to file Form(s) 1099, did you or will you file all required Form(s) 1099: 1=yes, 2=no.		
1=not subject to self-employment tax.....		
1=did not "materially participate".....		
1=personal services is not a material income producing factor.....		
1=investment.....		
1=minister's Schedule C.....		
1=single member limited liability company.....		
1=trader in financial instruments or commodities.....		

INCOME

	2014 Amount	2013 Amount
Gross receipts or sales (Form 1099-MISC, box 7).....		
Returns and allowances.....		
Other income:		

COST OF GOODS SOLD

Inventory at beginning of the year.....		
Purchases.....		
Cost of items for personal use.....		
Cost of labor.....		
Materials and supplies.....		
Other costs:		

Inventory at end of the year.....		

2014

1040

US

Business Income (Schedule C) (cont.)

No.

16 p2

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

EXPENSES

	2014 Amount	2013 Amount
Accounting.....		
Advertising.....		
Answering service.....		
Bad debts from sales or service.....		
Bank charges.....		
Car and truck expenses (not entered elsewhere).....		
Commissions.....		
Contract labor.....		
Delivery and freight.....		
Dues and subscriptions.....		
Employee benefit programs.....		
Insurance (other than health).....		
Mortgage interest (paid to banks, etc.).....		
Other interest (not entered elsewhere).....		
Janitorial.....		
Laundry and cleaning.....		
Legal and professional.....		
Miscellaneous.....		
Office expense.....		
Outside services.....		
Parking and tolls.....		
Pension and profit sharing plans - contributions.....		
Pension and profit sharing plans - admin. and education costs.....		
Postage.....		
Printing.....		
Rent - vehicles, machinery, & equipment (not entered elsewhere).....		
Rent - other.....		
Repairs.....		
Security.....		
Supplies.....		
Taxes - real estate.....		
Taxes - payroll.....		
Taxes - sales tax included in gross receipts.....		
Taxes - other (not entered elsewhere).....		
Telephone.....		
Tools.....		
Travel.....		
Total meals and entertainment in full (50%).....		
Department of Transportation meals in full (80%).....		
Uniforms.....		
Utilities.....		
Wages.....		

Other expenses:

NOTE: If you purchased or disposed of any business assets, please complete Sheet 22.

16 p2

2014	1040	US	Capital Gains & Losses (Schedule D)	17
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If you sold any stocks, bonds, or other investment property in 2014, please list the pertinent information for each sale below or provide a spreadsheet file with this information.
Be sure to attach all 1099-B forms and brokerage statements.

No.	Quantity	Description of Property (Box 1a)	Date Acquired (Box 1b)	Date Sold (Box 1c)	Sales Price (gross or net) (Box 1d)	Cost or Basis (Box 1e)	Blank=basis rep. to IRS, 1=nonrec. security (Box 3, 5)	Expenses of Sale (if gross sales price entered)	Federal Income Tax Withheld (Box 4)

2014

1040

US

Installment Sales (Form 6252)

17 p2

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

PRIOR YEAR INSTALLMENT SALE

		2014 Amount	2013 Amount
No. <input type="text"/>	Description of property.....		
	Date acquired (m/d/y).....		
	Date sold (m/d/y).....		
	Gross profit ratio (.xxxx).....		
	Current year principal payments (-1 if none).....		

No. <input type="text"/>	Description of property.....		
	Date acquired (m/d/y).....		
	Date sold (m/d/y).....		
	Gross profit ratio (.xxxx).....		
	Current year principal payments (-1 if none).....		

No. <input type="text"/>	Description of property.....		
	Date acquired (m/d/y).....		
	Date sold (m/d/y).....		
	Gross profit ratio (.xxxx).....		
	Current year principal payments (-1 if none).....		

No. <input type="text"/>	Description of property.....		
	Date acquired (m/d/y).....		
	Date sold (m/d/y).....		
	Gross profit ratio (.xxxx).....		
	Current year principal payments (-1 if none).....		

No. <input type="text"/>	Description of property.....		
	Date acquired (m/d/y).....		
	Date sold (m/d/y).....		
	Gross profit ratio (.xxxx).....		
	Current year principal payments (-1 if none).....		

No. <input type="text"/>	Description of property.....		
	Date acquired (m/d/y).....		
	Date sold (m/d/y).....		
	Gross profit ratio (.xxxx).....		
	Current year principal payments (-1 if none).....		

No. <input type="text"/>	Description of property.....		
	Date acquired (m/d/y).....		
	Date sold (m/d/y).....		
	Gross profit ratio (.xxxx).....		
	Current year principal payments (-1 if none).....		

2014

1040

US

Sale of Home & Moving Expenses

17, 27

If you sold your home or moved in 2014, please complete the information below. For the sale of home, please provide Form 1099-S and closing statements from the purchase and sale of your home.

SALE OF HOME (17)

Description of property (Box 3)
Date acquired (m/d/y)
Date sold (m/d/y) (Box 1)
Sales price (Box 2)
1=sale of home
1=owned and used property as main home for at least 2 of 5 years before sale
1=first-time homebuyer credit was previously taken on this home
1=business use in year of sale
Number of days after December 31, 2008 that home was not used as principal residence

Adjusted Basis

Original cost
Improvements:
Adjusted basis

Expenses of Sale (Commissions, advertising fees, legal fees, and loan charges paid by the seller)

Total expenses of sale

Reduced Exclusion

Please complete the following information if due to a change in health, place of employment, or unforeseen circumstances you either: a) Did not meet the ownership and use tests *, or b) Excluded gain on the sale of another home after May 6, 1997.

If excl. gain from another home after May 6, 1997 & within 2 yrs. of current sale, enter date of sale (m/d/y)
1=sale due to change in health, employment or unforeseen circumstances
Days used as main home - taxpayer
Days used as main home - spouse
Days property owned - taxpayer
Days property owned - spouse

MOVING EXPENSES (27) (If you moved because of a change in the location of your job)

1=spouse, 2=joint
1=armed forces move due to permanent change of station
Miles from old home to new work place
Miles from old home to old work place
Expenses for transportation and storage of household goods and personal effects
Lodging and travel (excluding meals):
Lodging and travel (excluding automobile)
Parking fees and tolls
Gas and oil
Miles driven to new home

(* owned and used property as main home for at least 2 of 5 years before sale)

17, 27

2014	1040	US	Rental & Royalty Income (Schedule E)	No. <input style="width:40px;" type="text"/>	18
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Please enter all pertinent 2014 amounts. Last year's amounts are provided for your reference.

GENERAL INFORMATION

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

Percentage of ownership if not 100% (.xxxx).....		1=did not actively participate... 1=RE prof., activity is trade or business, 2=RE prof., not trade or business.....	
Percentage of tenant occupancy if not 100% (.xxxx).....		1=rental other than real estate.	
1=spouse, 2=joint.....		1=investment.....	
1=qualified joint venture.....		1=single member limited liability company.....	
1=nonpassive activity, 2=passive royalty.....			
If required to file Form(s) 1099, did you or will you file all required Form(s) 1099: 1=yes, 2=no.....			

INCOME

	2014 Amount	2013 Amount
Rents or royalties received.....		

DIRECT EXPENSES

NOTE: Direct expenses are related only to the rental activity. These include rental agency fees, advertising, and office supplies.

Advertising.....		
Association dues.....		
Auto and travel (not entered elsewhere).....		
Cleaning and maintenance.....		
Commissions.....		
Gardening.....		
Insurance.....		
Legal and professional fees.....		
Licenses and permits.....		
Management fees.....		
Miscellaneous.....		
Mortgage interest (paid to banks, etc.).....		
Qualified mortgage insurance premiums.....		
Excess mortgage interest.....		
Other interest (not entered elsewhere).....		
Painting and decorating.....		
Pest control.....		
Plumbing and electrical.....		
Repairs.....		
Supplies.....		
Taxes - real estate.....		
Taxes - other (not entered elsewhere).....		
Telephone.....		
Utilities.....		
Wages and salaries.....		
Other:		

NOTE: If you purchased or disposed of any business assets, please complete Sheet 22.

2014

1040

US

Rental & Royalty Income (Sch. E) (cont.)

No.

18 p2

Please enter all pertinent 2014 amounts. Last year's amounts are provided for your reference. The indirect expense column should only be used for vacation homes or less than 100% tenant occupied rentals.

GENERAL INFORMATION

Foreign region	
Foreign postal code	
Foreign country	

OIL AND GAS

	2014 Amount	2013 Amount
Production type (preparer use only)		
Cost depletion		
Percentage depletion rate or amount		
State cost depletion, if different (-1 if none)		
State % depletion rate or amount, if different (-1 if none)		

VACATION HOME

Number of days personal use	
Number of days owned (if optional method elected)	

INDIRECT EXPENSES

NOTE: Indirect expenses are related to operating or maintaining the dwelling unit. These include repairs, insurance, and utilities.

Advertising		
Association dues		
Auto and travel (not entered elsewhere)		
Cleaning and maintenance		
Commissions		
Gardening		
Insurance		
Legal and professional fees		
Licenses and permits		
Management fees		
Miscellaneous		
Mortgage interest (paid to banks, etc.)		
Qualified mortgage insurance premiums		
Excess mortgage interest		
Other interest (not entered elsewhere)		
Painting and decorating		
Pest control		
Plumbing and electrical		
Repairs		
Supplies		
Taxes - real estate		
Taxes - other (not entered elsewhere)		
Telephone		
Utilities		
Wages and salaries		
Other:		

2014	1040	US	Farm Income (Schedule F/Form 4835)	No. <input style="width:40px;" type="text"/>	19
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Please enter all pertinent 2014 amounts. Last year's amounts are provided for your reference.

GENERAL INFORMATION

Principal product	<input style="width:90%;" type="text"/>
Employer ID number	<input style="width:90%;" type="text"/>

Agricultural activity code		
Accounting method: 1=cash, 2=accrual		
1=spouse, 2=joint		
1=farm rental (Form 4835)		
Type of rental property (farm rental only): 1=land, 2=self-rental, 3=other		
1=crop insurance proceeds election		
Received applicable subsidy this year: 1=yes, 2=no		
If required to file Form(s) 1099, did you or will you file all required Form(s) 1099: 1=yes, 2=no		
1=did not "materially participate" (Schedule F only)		
1=did not actively participate (Farm rental only)		
<small>1=real estate professional, activity is trade or business, 2=real estate professional, not trade or business (farm rental only)</small>		
1=single member limited liability company		
% of ownership if not 100% (.xxxx) (Farm rental only)		

FARM INCOME

	2014 Amount	2013 Amount
Cash method:		
Sales of livestock and other resale items	<input style="width:90%;" type="text"/>	<input style="width:90%;" type="text"/>
Cost or basis of livestock or other resale items	<input style="width:90%;" type="text"/>	<input style="width:90%;" type="text"/>
Sales of products raised	<input style="width:90%;" type="text"/>	<input style="width:90%;" type="text"/>
Accrual method:		
Sales of livestock, produce, etc.	<input style="width:90%;" type="text"/>	<input style="width:90%;" type="text"/>
Beginning inventory of livestock, etc.	<input style="width:90%;" type="text"/>	<input style="width:90%;" type="text"/>
Cost of livestock, etc. purchased	<input style="width:90%;" type="text"/>	<input style="width:90%;" type="text"/>
Ending inventory of livestock, etc.	<input style="width:90%;" type="text"/>	<input style="width:90%;" type="text"/>
Other farm income:		
Total cooperative distributions	<input style="width:90%;" type="text"/>	<input style="width:90%;" type="text"/>
Taxable cooperative distributions	<input style="width:90%;" type="text"/>	<input style="width:90%;" type="text"/>
Total agricultural program payments (other than CRP)	<input style="width:90%;" type="text"/>	<input style="width:90%;" type="text"/>
Taxable agricultural program payments (other than CRP)	<input style="width:90%;" type="text"/>	<input style="width:90%;" type="text"/>
Total conservation reserve program payments	<input style="width:90%;" type="text"/>	<input style="width:90%;" type="text"/>
Taxable conservation reserve program payments	<input style="width:90%;" type="text"/>	<input style="width:90%;" type="text"/>
Commodity credit loans reported under election	<input style="width:90%;" type="text"/>	<input style="width:90%;" type="text"/>
Total commodity credit loans forfeited or repaid	<input style="width:90%;" type="text"/>	<input style="width:90%;" type="text"/>
Taxable commodity credit loans forfeited or repaid	<input style="width:90%;" type="text"/>	<input style="width:90%;" type="text"/>
Total crop insurance proceeds received in 2014	<input style="width:90%;" type="text"/>	<input style="width:90%;" type="text"/>
Taxable crop insurance proceeds received in 2014	<input style="width:90%;" type="text"/>	<input style="width:90%;" type="text"/>
Taxable crop insurance proceeds deferred from 2013	<input style="width:90%;" type="text"/>	<input style="width:90%;" type="text"/>
Custom hire (machine work) income not included above	<input style="width:90%;" type="text"/>	<input style="width:90%;" type="text"/>

2014

1040

US

Farm Income (Sch. F/Form 4835) (cont.)

No.

19 p2

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

FARM INCOME (continued)

Other income:

	2014 Amount	2013 Amount

FARM EXPENSES

Car and truck expenses (not entered elsewhere).....		
Chemicals.....		
Conservation expenses.....		
Custom hire (machine work).....		
Employee benefit programs.....		
Feed purchased.....		
Fertilizers and lime.....		
Freight and trucking.....		
Gasoline, fuel, and oil.....		
Insurance (other than health).....		
Mortgage interest (paid to banks, etc.).....		
Other interest (not entered elsewhere).....		
Labor hired.....		
Pension and profit sharing - contributions.....		
Pension and profit sharing plans - admin. and education costs.....		
Rent - vehicles, machinery, and equipment (not entered elsewhere).....		
Rent - other (land, animals, etc.).....		
Repairs and maintenance.....		
Seeds and plants purchased.....		
Storage and warehousing.....		
Supplies purchased.....		
Taxes (not entered elsewhere).....		
Utilities.....		
Veterinary, breeding, and medicine.....		
Capitalized preproductive period expenses (also enter below).....		

Other expenses:

NOTE: If you purchased or disposed of any business assets, please complete Sheet 22.

2014	1040	US	Partnership and S corporation Information	20.1,20.2
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Please add, change or delete 2014 information as appropriate. Be sure to attach all Schedule K-1s.

PARTNERSHIP INFORMATION (20.1)

No.	Name of Partnership	Employer Identification Number	Tax Shelter Registration Number	Additional Amounts Invested in Partnership

S CORPORATION INFORMATION (20.2)

No.	Name of S corporation	Employer Identification Number	Tax Shelter Registration Number	Additional Amounts Invested in S corporation

20.1,20.2

2014	1040	US	Estate or Trust and REMIC Information	20.3,20.4
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Please add, change or delete 2014 information as appropriate.
 Be sure to attach all Schedule K-1s and Schedule Qs.

ESTATE OR TRUST INFORMATION (20.3)

No.	Name of Estate or Trust	Employer Identification Number	Tax Shelter Registration Number

REMIC INFORMATION (20.4)

No.	Name of REMIC	Employer Identification Number

20.3,20.4

2014

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US

Vehicle Expenses

No.

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

GENERAL INFORMATION

	2014 Amount	2013 Amount
Description of vehicle.....		
1=no evidence to support your deduction.....		
1=no written evidence to support your deduction.....		
1=vehicle is available for off-duty personal use.....		
1=no other vehicle is available for personal use.....		
1=vehicle used primarily by more than 5% owner.....		
Number of months of business use if changed from 100% personal use.....		

AUTOMOBILE MILEAGE

Total mileage (for the tax year).....		
Business mileage.....		
Commuting mileage (for the tax year).....		
Average daily round-trip commute.....		

ACTUAL EXPENSES

Parking fees and tolls (business portion only).....		
Gasoline, lube, oil.....		
Repairs.....		
Tires.....		
Insurance.....		
Miscellaneous.....		
Auto license (other than personal property taxes).....		
Personal property taxes (based on car's value).....		
Interest (car loan) (for Schedule C, E & F).....		
Vehicle rent or lease payments.....		
Inclusion amount (enter as positive).....		
Value of employer-provided vehicle on Form W-2 (2106).....		

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

TRADITIONAL IRA CONTRIBUTIONS

	2014 Amount		2013 Amount	
	Taxpayer	Spouse	Taxpayer	Spouse
IRA contributions you made or expect to make (1=maximum) (\$5,500/\$6,500 if 50 or older).....				
Contributions made to date				
1=covered by plan, 2=not covered.....				
2014 payments from 1/1/15 to 4/15/15.....				

ROTH IRA CONTRIBUTIONS

	2014 Amount	2013 Amount
	Taxpayer	Spouse
Roth IRA contributions you made or expect to make (1=maximum) (\$5,500/\$6,500 if 50 or older).....		
Contributions made to date		

SEP, SIMPLE AND QUALIFIED PLANS (KEOGH)

	2014 Amount	2013 Amount
	Taxpayer	Spouse
Profit-sharing (25%/1.25) contributions you made or expect to make (1=maximum).....		
Money purchase (25%/1.25) contributions you made or expect to make (1=maximum).....		
Defined benefit contributions you expect to make.....		
Self-employed SEP (25%/1.25) contributions you made or expect to make (1=maximum).....		
Plan contribution rate if not .25 (.xxxx).....		
Individual 401k: SE elective deferrals (except Roth) (1=max.)...		
Individual 401k: SE designated Roth contributions (1=max.)...		
SIMPLE contributions:		
Self-employed SIMPLE contributions you made or expect to make (1=maximum).....		
Employer matching rate if not .03 (.xxxx).....		
1=nonelective contributions (2%).....		
Contributions made to date		

ADJUSTMENTS TO INCOME

	2014 Amount	2013 Amount
	Taxpayer	Spouse
Self-employed health insurance:		
Total premiums (excluding long-term care)....		
Long-term care premiums.....		
Student loan interest paid (1098-E, box 1).....		
Educator expenses (kindergarten thru grade 12)...		
Jury duty pay given to employer.....		
Expenses from rental of personal property.....		
Other adjustments to income:		

Alimony paid:	Taxpayer	Spouse
Recipient's first name....		
Recipient's last name....		
Recipient's SSN.....		
Amount paid	2013 amt:	2013 amt:

2014

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US

Itemized Deductions

25

Please enter all pertinent 2014 amounts and attach all 1098 forms. Last year's amounts are provided for your reference.

MEDICAL AND DENTAL EXPENSES

NOTE: Enter self-employed health insurance premiums on Sheet 24 and Medicare insurance premiums on Sheet 14.

Table with 3 columns: 2014 Amount, TS, 2013 Amount. Rows include Prescription medicines and drugs, Doctors, dentists and nurses, Hospitals and nursing homes, Insurance premiums not entered elsewhere, Long-term care premiums, Insurance reimbursement, Lodging and transportation, Out-of-pocket expenses, Medical miles driven, and Other medical and dental expenses.

TAXES PAID (State and local withholding and 2014 estimates are automatic.)

Table with 3 columns: 2014 Amount, TS, 2013 Amount. Rows include State income taxes (1/14 payment, 2013 return extension, 2013 state return, prior years), and City/local income taxes (1/14 payment, 2013 city/local extension, 2013 city/local return).

SALES AND USE TAXES PAID

Table with 3 columns: 2014 Amount, TS, 2013 Amount. Rows include State and local sales taxes (except autos and special items), Use taxes paid on 2014 purchases, Use taxes paid with 2013 state return, Sales tax on autos not included above, and Sales tax on boats, aircraft, other special items.

OTHER TAXES PAID

Table with 3 columns: 2014 Amount, TS, 2013 Amount. Rows include Real estate taxes (principal residence, property held for investment), Personal property taxes, Foreign income taxes, and Other taxes.

25

2014

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US

Itemized Deductions (continued)

25 p2

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

INTEREST PAID

Home mortgage int. (Box 1) and points (Box 2) reported on Form 1098:

2014 Amount

TS

2013 Amount

Home mortgage interest not reported on Form 1098:

Payee's name	_____
Payee's SSN or FEIN ..	_____
Payee's street address .	_____
Payee's city	_____
Payee's state	_____
Payee's ZIP code	_____
Payee's region	_____
Payee's postal code	_____
Payee's country	_____

Amount paid		
-------------------	--	--

Points not reported on Form 1098:

Mortgage insurance premiums on post 12/31/06 contracts (Box 4)

--	--	--

Investment interest (interest on margin accounts):

Passive interest

--	--	--

Certain home mortgage interest included above (6251)

--	--	--

NOTE: Points paid on loans other than to buy, build, or improve your main home are deductible over the life of the mortgage. For these types of loans also provide the dates and lives of the loans.

CASH CONTRIBUTIONS

NOTE: No deduction is allowed for cash or check contributions unless the donor maintains a bank record, or a written communication from the donee, showing the name of the organization, contribution date(s), and contribution amount(s).

Churches, schools, hospitals, and other charitable organizations (50% limitation):

Contributions by cash or check:

Volunteer expenses (out-of-pocket)

--	--	--

Number of charitable miles

--	--	--

Veterans' organizations, fraternal societies, nonprofit cemeteries, and certain private nonoperating foundations (30% limitation):

Contributions by cash or check:

Volunteer expenses (out-of-pocket)

--	--	--

Number of charitable miles

--	--	--

25 p2

2014

1040

US

Itemized Deductions (continued)

25 p3

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

NONCASH CONTRIBUTIONS

NOTE: Use Sheet 26 if total noncash contributions are over \$500. No deduction is allowed for contributions of clothing and household items that are not in good used condition or better. In addition, a deduction for any item with minimal monetary value may be denied.

50% limitation (see above):

2014 Amount

TS

2013 Amount

Three horizontal lines for entering 2014 amounts.

Table with 3 columns: 2014 Amount, TS, 2013 Amount. Three rows for data entry.

30% limitation (see above):

Three horizontal lines for entering 2014 amounts.

Table with 3 columns: 2014 Amount, TS, 2013 Amount. Three rows for data entry.

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

Three horizontal lines for entering 2014 amounts.

Table with 3 columns: 2014 Amount, TS, 2013 Amount. Three rows for data entry.

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

Three horizontal lines for entering 2014 amounts.

Table with 3 columns: 2014 Amount, TS, 2013 Amount. Three rows for data entry.

MISCELLANEOUS DEDUCTIONS (subject to 2% AGI limit)

Union and professional dues

Table with 3 columns: 2014 Amount, TS, 2013 Amount. One row for data entry.

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

Five horizontal lines for entering 2014 amounts.

Table with 3 columns: 2014 Amount, TS, 2013 Amount. Five rows for data entry.

Investment expense:

Five horizontal lines for entering 2014 amounts.

Table with 3 columns: 2014 Amount, TS, 2013 Amount. Five rows for data entry.

Tax return preparation fee

Safe deposit box rental

Table with 3 columns: 2014 Amount, TS, 2013 Amount. Two rows for data entry.

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

Five horizontal lines for entering 2014 amounts.

Table with 3 columns: 2014 Amount, TS, 2013 Amount. Five rows for data entry.

25 p3

2014

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US

Itemized Deductions (continued)

25 p5

If either of the following conditions below apply to you, your home mortgage interest deduction may need to be limited and the input section provided below should be completed. If neither condition applies, enter home mortgage interest amounts on organizer sheet 25 p2.

1. Total home equity debt exceeded \$100,000 at any time during 2014 (\$50,000 if married filing separate). For this purpose, home equity debt is defined as any mortgages taken out after October 13, 1987 in which the proceeds were used for purposes other than to buy, build, or improve your home. An example of this type of mortgage is a home equity loan use to pay off credit card bills, buy a car, or pay tuition.
2. Total home acquisition debt exceeded \$1,000,000 at any time during 2014 (\$500,000 if married filing separate). For this purpose, home acquisition debt is defined as any mortgages taken out after October 13, 1987 in which the proceeds were used to buy, build, or improve your home.

NOTE: When completing the input section below, grandfather debt represents loans taken out prior to October 14, 1987.

Please enter all pertinent 2014 amounts and attach all 1098 forms.
Last year's amounts are provided for your reference.

	2014 Amount	TS	2013 Amount
Fair market value of the property on the date that the last debt was secured			
Home acquisition and grandfather debt on the date that the last debt was secured			

LOAN INFORMATION

Loan #1

Lender's name			
Form (see table)			
Number of form			
1=taxpayer, 2=spouse, blank=joint			
Interest paid			
Points paid			
Total principal paid			
Lump sum principal payment (if paid off)			
Months outstanding (if not 12)			
Home acquisition debt balance - beginning of year			
Home acquisition debt borrowed in 2014			
Home equity debt balance - beginning of year			
Home equity debt borrowed in 2014			
Grandfather debt balance - beginning of year			

Loan #2

Lender's name			
Form (see table)			
Number of form			
1=taxpayer, 2=spouse, blank=joint			
Interest paid			
Points paid			
Total principal paid			
Lump sum principal payment (if paid off)			
Months outstanding (if not 12)			
Home acquisition debt balance - beginning of year			
Home acquisition debt borrowed in 2014			
Home equity debt balance - beginning of year			
Home equity debt borrowed in 2014			
Grandfather debt balance - beginning of year			

Form
1 = Schedule A (default)
2 = Business use of home
3 = Schedule E

25 p5

2014

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US

Noncash Contributions (Form 8283)

26

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

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

DONATED PROPERTY INFORMATION

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

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

<p>1</p> <p style="text-align: center;">How Property was Acquired</p> <p>1 = Purchase 3 = Inheritance 2 = Gift 4 = Exchange</p>	<p>2</p> <p style="text-align: center;">Method Used to Determine FMV</p> <p>1 = Appraisal 3 = Catalog 2 = Thrift shop value 4 = Comparable sales</p> <p style="text-align: center;">For other methods, see IRS Pub. 561.</p>
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**Please enter 2014 indirect expenses in full. Nonbusiness portion will carry to Schedule A.
Business percentage will be applied to indirect expenses only.**

BUSINESS USE OF HOME

	2014 Amount	2013 Amount
Form		
Number of form (e.g., enter 2 for Schedule C number 2)		
Business use area (square footage)		
Total area of home (square footage)		
Total hours facility used (for daycare facilities only)		
Total hours available (if not 8,760)		
% (.xx) or amount of gross income from home if not 100% (-1 if none)		
% (.xx) or amount of expenses from home if not 100% (-1 if none)		

INDIRECT EXPENSES

NOTE: Indirect expenses are for keeping up and running your entire home. They benefit both the business and personal parts of your home.

Mortgage interest		
Real estate taxes		
Qualified mortgage insurance premiums		
Casualty losses		
Insurance		
Miscellaneous		
Rent		
Repairs and maintenance		
Utilities		
Excess mortgage interest		
Other indirect expenses:		

DIRECT EXPENSES

NOTE: Direct expenses benefit only the business part of your home. They include painting or repairs made to specific areas or rooms used for business.

Mortgage interest		
Real estate taxes		
Qualified mortgage insurance premiums		
Casualty losses		
Insurance		
Miscellaneous		
Rent		
Repairs and maintenance		
Utilities		
Excess mortgage interest		
Excess casualty losses		
Allowable casualty losses		
Other direct expenses:		

2014

1040

US

Employee/Vehicle Bus. Exp. (Form 2106)

No.

30

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

GENERAL INFORMATION

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

Form	<input type="text"/>	
Number of form (1=first Schedule C, 2=second, etc.)	<input type="text"/>	
1=spouse	<input type="text"/>	
1=performance artist, 2=handicapped, 3=fee-basis government official.....	<input type="text"/>	
1=minister's expenses	<input type="text"/>	

EMPLOYEE BUSINESS EXPENSES

	2014 Amount	2013 Amount
Meal and entertainment expenses	<input type="text"/>	<input type="text"/>
Reimbursements for meals and entertainment not on W-2, box 1	<input type="text"/>	<input type="text"/>
1=Department of Transportation (80% meal allowance)	<input type="text"/>	<input type="text"/>
Local transportation (bus, taxi, train, etc.).....	<input type="text"/>	<input type="text"/>
Travel expenses while away from home overnight	<input type="text"/>	<input type="text"/>
Reimbursements not included on Form W-2, box 1.....	<input type="text"/>	<input type="text"/>
Other business expenses:	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

30

2014

1040

US

Vehicle Expenses (Form 2106) (cont.)

No.

30 p2

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

VEHICLE INFORMATION

	2014 Amount	2013 Amount
1=vehicle used primarily by more than 5% owner.....		
1=vehicle is available for off-duty personal use.....		
1=no other vehicle is available for personal use.....		
1=no evidence to support your deduction.....		
1=no written evidence to support your deduction.....		

VEHICLE 1

Description of vehicle.....		
Date placed in service (m/d/y).....		
Total mileage (for the tax year).....		
Business mileage.....		
Commuting mileage (for the tax year).....		
Average daily round-trip commute.....		
Number of months of business use if changed from 100% personal use.....		
Parking fees and tolls (business portion only).....		
Actual expenses:		
Gasoline, lube, oil.....		
Repairs.....		
Tires.....		
Insurance.....		
Miscellaneous.....		
Auto license (other than personal property taxes).....		
Personal property taxes (based on car's value).....		
Interest (car loan) (for Schedule C, E & F).....		
Vehicle rent or lease payments.....		
Inclusion amount (enter as positive).....		
Value of employer-provided vehicle on Form W-2 (2106).....		

VEHICLE 2

Description of vehicle.....		
Date placed in service (m/d/y).....		
Total mileage (for the tax year).....		
Business mileage.....		
Commuting mileage (for the tax year).....		
Average daily round-trip commute.....		
Number of months of business use if changed from 100% personal use.....		
Parking fees and tolls (business portion only).....		
Actual expenses:		
Gasoline, lube, oil.....		
Repairs.....		
Tires.....		
Insurance.....		
Miscellaneous.....		
Auto license (other than personal property taxes).....		
Personal property taxes (based on car's value).....		
Interest (car loan) (for Schedule C, E and F).....		
Vehicle rent or lease payments.....		
Inclusion amount (enter as positive).....		
Value of employer-provided vehicle on Form W-2 (2106).....		

2014

1040

US

Foreign Income Exclusion (Form 2555)

No.

31.1

Please enter all pertinent 2014 information.

GENERAL INFORMATION

1=spouse	<input type="text"/>	<input type="text"/>
Foreign address of taxpayer, if different from Form 1040:		
Street address	<input type="text"/>	
City	<input type="text"/>	
Region	<input type="text"/>	
Postal code	<input type="text"/>	
Country	<input type="text"/>	
Employer:		
Name	<input type="text"/>	
U.S. street address	<input type="text"/>	
U.S. city	<input type="text"/>	
U.S. state	<input type="text"/>	
U.S. ZIP code	<input type="text"/>	
Foreign street address	<input type="text"/>	
Foreign city	<input type="text"/>	
Foreign region	<input type="text"/>	
Foreign postal code	<input type="text"/>	
Foreign country	<input type="text"/>	
Employer type: 1=foreign entity, 2=U.S. company, 3=self, 4=foreign affiliate of U.S. company, 5=other	<input type="text"/>	<input type="text"/>
Employer type, if other	<input type="text"/>	

Type of exclusion revoked if revoked in earlier year (if applicable):	Tax year revocation was effective	
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

Country of citizenship	<input type="text"/>
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City and country of separate foreign residence if maintained due to adverse living conditions (if applicable):	Number of days during tax year at separate foreign address (if applicable)	
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

Tax homes(s) during tax year:	Dates tax home(s) were established (m/d/y)	
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

31.1

Please enter all pertinent 2014 information.

TRAVEL INFORMATION

NOTE: Please enter all travel for 2014 as well as travel for 2015 known to date.

Travel Type (table)	Name of country (if not United States)	Date arrived	Date left	Days in U.S. on business

BONA FIDE RESIDENCE TEST AND PHYSICAL PRESENCE TEST

Beginning date for bona fide residence (m/d/y).....	<input style="width:90%;" type="text"/>	
Ending date for bona fide residence (m/d/y).....	<input style="width:90%;" type="text"/>	
Living quarters in foreign country: 1=purchased home, 2=rented house or apartment, 3=rented room, 4=quarters furnished by employer.....		

Names of family living abroad with taxpayer (if applicable):	Relationship	Period family lived abroad

1=submitted statement to country of bona fide residence.....	<input style="width:90%;" type="text"/>	
1=required to pay income tax to country of bona fide residence.....	<input style="width:90%;" type="text"/>	
Contractual terms relating to length of employment abroad.....	<input style="width:90%;" type="text"/>	
Type of visa you entered foreign country under.....	<input style="width:90%;" type="text"/>	
Explanation why visa limited stay or employment in country (if applicable).....	<input style="width:90%;" type="text"/>	

Address of home in U.S. maintained while living abroad (if applicable):	City	State	ZIP Code	1=U.S. home rented (if applicable)

Names of occupants in U.S. home (if applicable)	Relationship of occupants in U.S. home (if applicable)

Principal country of employment.....

FOREIGN HOUSING EXPENSES

	2014 Amount	2013 Amount
Qualified housing expenses.....	<input style="width:90%;" type="text"/>	<input style="width:90%;" type="text"/>
Location of housing expenses:	Qualifying days in location (multiple locations only)	

Travel Type

1 = Travel to U.S. (default)
 2 = Travel to foreign country
 3 = Travel to restricted country

2014	1040	US	Foreign Income Exclusion (Form 2555)	No. <input style="width:40px;" type="text"/>	31.2
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Please enter all pertinent 2014 amounts and attach all W-2 forms, or other wage statements.
Enter amounts in U.S. dollars only. Last year's amounts are provided for your reference.

FOREIGN WAGES, SALARIES, TIPS

	2014 Amount	2013 Amount
Name or number		
1=spouse		
1=retirement plan (Box 13)		
Name of employer (Box c)		
Wages, tips, other compensation (Box 1)		
Federal income tax withheld (Box 2)		
Social security tax withheld (Box 4)		
Medicare tax withheld (Box 6)		
State income tax withheld (Box 17)		
Local income tax withheld (Box 19)		

FOREIGN ALLOWANCES, REIMBURSEMENTS AND OTHER EARNED INCOME

Noncash Income

Home (lodging)		
Meals		
Car		
Other properties or facilities:		

Allowances and Reimbursements

Cost of living and overseas differential		
Family		
Education		
Home leave		
Quarters		
Other purposes:		

Meals and lodging provided for the convenience of the Employer (excludable under section 119)		
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Other Foreign Earned Income

2014 Days Worked Allocation Information

Total number of days worked (if not 240)		
Total days worked before and after foreign assignment		
Foreign days worked before and after foreign assignment		

2014	1040	US	Health Savings Accounts (8889)	32.1
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**Please enter all pertinent 2014 amounts & attach all 1099-SA forms.
Last year's amounts are provided for your reference.**

HSA CONTRIBUTIONS

NOTE: Contributions to an HSA are only eligible to persons covered under a high deductible health plan. For tax year 2014, a high deductible health plan is one with an annual deductible that is not less than \$1,250 for self-only coverage or \$2,500 for family coverage, and the annual out-of-pocket expenses (deductibles, co-payments, and other amounts, but not premiums) do not exceed \$6,350 for self-only coverage or \$12,700 for family coverage.

	2014 Amount		2013 Amount	
	Taxpayer	Spouse	Taxpayer	Spouse
1=self-only coverage, 2=family coverage.....				
HSA contributions you made or expect to make, except rollovers, employer contributions, and contributions made to an employee account through a cafeteria plan (1=maximum).....				
Contributions included above that were made after you became eligible for Medicare.....				
Contributions made to date				

HSA DISTRIBUTIONS

Total HSA distribution received (1099-SA, box 1)...				
Distributions included above that were rolled over to another HSA				
Total unreimbursed qualified medical expenses...				

	32.1
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2014	1040	US	Child and Dependent Care Expenses (Form 2441)	33.1,33.2
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Please enter all pertinent 2014 information. Last year's amounts are provided for your reference. You must have paid for the care of one or more dependents enabling you to work or attend school to qualify for this credit.

DEPENDENT CARE EXPENSES (33.1)

	2014 Amount		2013 Amount	
	Taxpayer	Spouse	Taxpayer	Spouse
Dependent care expenses incurred but not paid in 2014.				
Employer-provided benefits forfeited in 2014.				

PERSONS AND EXPENSES QUALIFYING FOR DEPENDENT CARE CREDIT

No. <input style="width:40px;" type="text"/>	First name.		
	Last name.		
	Title or suffix.		
	Date of birth (m/d/y).		
	Social security number.		
	Qualified dependent care expenses incurred and paid in 2014.		2013 amt:
	1=disabled.		
1=spouse, 2=joint.			

No. <input style="width:40px;" type="text"/>	First name.		
	Last name.		
	Title or suffix.		
	Date of birth (m/d/y).		
	Social security number.		
	Qualified dependent care expenses incurred and paid in 2014.		2013 amt:
	1=disabled.		
1=spouse, 2=joint.			

PERSONS OR ORGANIZATIONS PROVIDING CARE (33.2)

No. <input style="width:40px;" type="text"/>	Name of provider.		
	Street address.		
	City.		
	State.		
	ZIP code.		
	Foreign region.		
	Foreign postal code.		
	Foreign country.		
	Identification number (SSN or EIN).		
	Amount paid to care provider in 2014.		2013 amt:
	1=spouse, 2=joint.		

2014

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US

Qualified Adoption Expenses (Form 8839)

37

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

ELIGIBLE CHILDREN

2014 Amount

2013 Amount

No. <input type="text"/>	First name.....			
	Last name.....			
	Identification number.....			
	Date of birth (m/d/y).....			
	1=born before 1997 and was disabled.....			
	1=special needs child.....			
	1=foreign child.....			
	1=adoption was not final in 2014.....			
	Qualified Adoption Expenses Paid in	2013 for adoption not finalized by end of 2014.....		
		Prior years for adoption of foreign child finalized in 2014.....		
2013 and 2014 for adoption finalized in 2014.....				
2014 for adoption finalized before 2014.....				
1=spouse, 2=joint.....				

No. <input type="text"/>	First name.....			
	Last name.....			
	Identification number.....			
	Date of birth (m/d/y).....			
	1=born before 1997 and was disabled.....			
	1=special needs child.....			
	1=foreign child.....			
	1=adoption was not final in 2014.....			
	Qualified Adoption Expenses Paid in	2013 for adoption not finalized by end of 2014.....		
		Prior years for adoption of foreign child finalized in 2014.....		
2013 and 2014 for adoption finalized in 2014.....				
2014 for adoption finalized before 2014.....				
1=spouse, 2=joint.....				

No. <input type="text"/>	First name.....			
	Last name.....			
	Identification number.....			
	Date of birth (m/d/y).....			
	1=born before 1997 and was disabled.....			
	1=special needs child.....			
	1=foreign child.....			
	1=adoption was not final in 2014.....			
	Qualified Adoption Expenses Paid in	2013 for adoption not finalized by end of 2014.....		
		Prior years for adoption of foreign child finalized in 2014.....		
2013 and 2014 for adoption finalized in 2014.....				
2014 for adoption finalized before 2014.....				
1=spouse, 2=joint.....				

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US

Education Credits / Tuition Deduction

No.

38

Please complete the information below if you paid qualified education expenses in 2014 for you, your spouse, or your dependents enrolled in an accredited postsecondary institution. Last year's amounts are provided for your reference.

STUDENT INFORMATION

1=taxpayer, 2=spouse
 First name
 Last name
 Social security number.....
 Number of years hope credit claimed
 Number of years American opportunity credit claimed.....
1=student was NOT enrolled at least half-time for at least one academic period that began in 2014 at an eligible institution in a qualified program
1=student completed first four years of post-secondary education before 2014.
1=student was convicted, before the end of 2014, of a felony for possession or distribution of a controlled substance.

EDUCATIONAL INSTITUTION ATTENDED (#1)

Name
 Street address
 City
 State
 ZIP code
 1=2014 Form 1098-T was NOT received.....
 1=2014 Form 1098-T received with Box 2 & 7 completed.....
 1=2013 Form 1098-T received with Box 2 & 7 completed.....
 Federal ID number from Form 1098-T.....

EDUCATIONAL INSTITUTION ATTENDED (#2)

Name
 Street address
 City
 State
 ZIP code
 1=2014 Form 1098-T was NOT received.....
 1=2014 Form 1098-T received with Box 2 & 7 completed.....
 1=2013 Form 1098-T received with Box 2 & 7 completed.....
 Federal ID number from Form 1098-T.....

QUALIFIED EDUCATION EXPENSES

Qualified tuition & fees paid in 2014 (net of refund or assistance, & not entered elsewhere) .
 Books & supplies required to be purchased from institution.
 Books & supplies not entered above.....
 Amount of prior year refund or assistance *

2014 Amount	2013 Amount

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

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Health Coverage Form

39.1

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

GENERAL INFORMATION

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

COVERED INDIVIDUAL (#1)

Form for Covered Individual #1 with fields for name, ID number, date of birth, and months of coverage.

COVERED INDIVIDUAL (#2)

Form for Covered Individual #2 with fields for name, ID number, date of birth, and months of coverage.

COVERED INDIVIDUAL (#3)

Form for Covered Individual #3 with fields for name, ID number, date of birth, and months of coverage.

COVERED INDIVIDUAL (#4)

Form for Covered Individual #4 with fields for name, ID number, date of birth, and months of coverage.

39.1

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

HOUSEHOLD EMPLOYMENT TAXES

NOTE: If you paid any one household employee cash wages of \$1,900 or more in 2014; withheld federal income tax during 2014 for any household employee; or paid total cash wages of \$1,000 or more in any calendar quarter of 2013 or 2014 to household employees, please complete the following:

Employer identification number	
1=spouse, 2=joint	

	2014 Amount	2013 Amount
Social security, Medicare and income taxes:		
1=paid any one employee cash wages of \$1,900 or more		
1=withheld federal income tax for household employee		
Total cash wages subject to social security taxes		
Total cash wages subject to Medicare taxes		
Federal income tax withheld		
Taxes withheld from state disability payments		

Federal unemployment tax:		
1=paid total cash wages of \$1,000 or more in any calendar quarter of 2013 or 2014		
Total cash wages subject to FUTA tax		
1=paid unemployment contributions to only one state		
1=paid all state unemployment contributions by 4/15/15		
1=all wages taxable for FUTA were also taxable for state unemployment		
Name of state		
Contributions paid to state unemployment fund		

**Please enter all pertinent 2014 amounts & attach all 1099-INT and 1099-DIV forms.
Last year's amounts are provided for your reference.**

CHILD'S INFORMATION

First name	<input style="width:90%;" type="text"/>
Last name	<input style="width:90%;" type="text"/>
Social security number.....	<input style="width:90%;" type="text"/>
Date of birth (m/d/y).....	<input style="width:90%;" type="text"/>
1=nontaxable to federal.....	<input style="width:90%;" type="text"/>
1=nontaxable to state.....	<input style="width:90%;" type="text"/>

INTEREST INCOME (Form 1099-INT)

	2014 Amount	2013 Amount
Banks, credit unions, etc. (Box 1): _____	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
U.S. bonds, T-bills, etc. (nontaxable to state) (Box 3): _____	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Tax-exempt interest:		
Total municipal bonds.....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
In-state municipal bonds	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Adjustments:		
Nominee distribution	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Accrued interest	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Tax-exempt interest (1099-INT in error)	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
OID adjustment.....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
ABP adjustment	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Foreign:		
1=interest in or authority over foreign account	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Name of foreign country.....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
1=grantor/transferor or received distribution from foreign trust	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Post 8/7/86 private activity bond interest (included above) (6251).....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>

DIVIDEND INCOME (Form 1099-DIV)

Total ordinary dividends (Box 1a): _____	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Qualified dividends (Box 1b)	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Total capital gain distributions (Box 2a): _____	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Unrecaptured section 1250 gain (Box 2b)	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Section 1202 gain (Box 2c)	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Collectibles (28%) gain (Box 2d).....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Nontaxable distributions (Box 3).....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Tax-exempt interest:		
Total municipal bonds.....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
In-state municipal bonds	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Nominee distributions:		
Ordinary dividends.....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Qualified dividends.....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Capital gain distributions	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Alaska permanent fund dividends included above.....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>

