

What's New for '16



This tax season marks my 46th year of preparing taxes for my clients and friends, yet it seems like yesterday that I started. Over those 46 years we have built a tax practice that is made up of some of the finest people—from nearly every state in our union.

Thanks to the implementation of the most advanced technology, we are able to service clients from anywhere in the world without that client having to come to our office.

That same technology allows us to service those clients who are homebound and unable to visit an accountant, but their return is too complex to prepare themselves.

We have many clients who have been with us for every one of those 46 years, and you may be one of them. I want you to know that I will never take you for granted and my staff works hard to continue to earn your trust and confidence.

The advantage for this long term relationship is we know everything about you and your business. Because of the diversity of our practice, we are familiar with some of the most complex tax situations and are able to put those solutions to work for you too.

So what's new for 2016? The real answer is—not very much! We have a congress and executive branch that is in checkmate and they can't seem to agree on anything. Add to that the fact that we will have a presidential election and it becomes very

doubtful that any serious change will take place in 2016. But get ready for 2017!

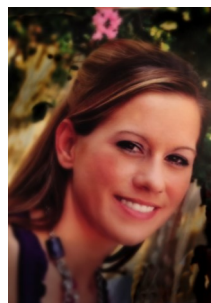
I share this knowing that many of you plan 2-3 years out and timing is everything. For example, if congress is expected to raise the capital gain tax rate in November, you may want to plan taking any qualified long term capital gain before the tax increase takes affect.

As a result of congress inactivity, the good news is virtually everything is the same as it was for 2014 with only very minor differences. No new tax angles or deductions. Yes, congress passed a December tax bill, but that only renewed or extended existing law.

Our staff remains virtually in tact. We have two new hires—Ms Roxie Gagne as our lead receptionist and Ms Chloe Touchet who will handle our data processing.

Roxie filled in for Melisa James last tax season, so many of you had a chance to meet her. Chloe has previous tax experience having worked with a couple of local CPA firms. We are pleased to welcome her to our team.

I want to thank you for being a loyal client of **FACTS-5**! Pam and I appreciate you and we hope to continue to earn your trust. We work year-round to make our service affordable to all.



Chloe Touchet is the newest member of the **FACTS-5** team.

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ROXIE GAGNE



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Welcome 2016 and hello again my dear friends

By: Pam Chauvin-Trahan



I am often asked: “What do you do the rest of the year, after tax season is over?” The answer is normally the same. After I

survive tax season, I spend a week in Destin, Florida doing little else but working on my tan, burying my toes in the sand and drinking my weight in salty margaritas.

Once I have done that, then I am reenergized and ready to return to my office to complete the remaining task most accountants deal with: financial advising and consulting, completing extensions, workshops and seminars, and helping clients with a full range of tax and business accounting. But 2015 added something new to my “to do list” - I became a 911 operator to many of our panicked clients.

Imagine getting this shocking message on your phone: “Hi. This message is intended to contact you. My name is Malcolm Smith with the Internal Revenue Service, badge #556148. I’m calling regarding an enforcement action



executed by the U.S. Treasury requiring your serious immediate attention. Ignoring this will be an intentional second attempt to avoid initial appearance before a magistrate judge or a grand jury for a federal criminal offense. My number is 904-638-9127; I’ll repeat 904-638-9127. I’d like you to cooperate with us and help us to help you. Thank you.”

That message has been left on many of our clients’ home and cell phones from scammers pretending to be from the Internal Revenue Service (IRS), the folks that collect federal taxes, making it a scary call indeed! If someone calls you claiming to be an IRS agent and insists that you send money immediately, hang up, **it’s a SCAM!**

Here’s how the scam works: A caller claims to be from the IRS. They may appear to have an IRS phone number because they can fake the IRS toll-free number on your caller ID to make it appear legitimate. They use fake names and bogus IRS identification badge numbers. They may know the last four digits of your Social Security number. If the scammer gets you on the line, they normally threaten you with a lawsuit, or jail, or Driver’s License suspension, or worse unless you pay up –NOW! Once the scammers have made their threats, they are known to call you back from a different number, claiming to be an officer with the police department. I



The Child Credit
Generally, the child credit—which is worth **\$1,000 for each child younger than age 17 that you claim as a dependent** on your return—is nonrefundable. That means if the credit more than wipes out your tax bill for the year, the excess simply disappears. However, based on their income, some lower-income taxpayers can qualify for the “additional child credit” that makes the credit refundable. That means you’d get a check from the IRS for amounts not needed to offset your tax bill. Recent enhancements to the refundable part of the credit were due to expire at the end of 2017. But now Congress has made those improvements permanent. (The child credit phases out at higher income levels.)

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want to stress again, this is **a scam**. The IRS and local law enforcement are well aware of these phone calls. The increasing rate of tax-related fraud, not to mention the well-publicized 2015 IRS data breach, has spurred government agencies and private sector businesses to act. So don't be surprised this year if you receive a letter from the IRS or LA Department of Revenue asking for information to verify your identity. If your return is flagged you can expect your refund to be delayed for up to 4 to 6 weeks. Oh boy oh joy!

It is important to keep in mind, **the IRS will never:**

- Call to demand immediate payment, nor will the agency call about taxes owed without

first having mailed you a bill.

- Demand that you pay taxes without providing you with the opportunity to question or appeal the amount they claim you owe.
- Request your credit or debit card numbers over the phone.
- Threaten to issue a warrant for your arrest due to non-payment.
- Remember, the IRS does not use email, text messages or any social media to discuss your personal tax issue involving bills or refunds. If you believe you owe current or back taxes, contact the IRS directly by calling 1-800-829-1040. The IRS workers can assist you with payment concerns.

Help your friends and family by sharing this valuable information



with them. Let's stop these scammers from cheating people out of their hard-earned cash.

Friends like you are the foundation of our success and we want you to know how much we appreciate your loyalty. Our goal is to provide you an unparalleled level of client service and your continued patronage are a vital part of our growth. And for that, I

am most grateful. Thanks again! We look forward to seeing you soon.

2016 Tax News

New Standard Mileage Rates Now Available Business Rate to be reduced in 2016

Beginning on Jan. 1, 2016, the standard mileage rates for the use of a car, van, pickup or panel truck will be:

- 54¢ per mile for business miles driven (down from 57.5¢ for 2015), and 19¢ per mile driven for medical or moving purposes (down 4¢ from 2015).
- 14 cents per mile driven in service of charitable organizations (no change from 2015)

Taxpayers always have the option of claiming deductions based on the actual costs of using a vehicle rather than the standard mileage rates.

A taxpayer may not use the business standard mileage rate for a vehicle after claiming accelerated depreciation, including the Section 179 expense deduction, on that vehicle. Likewise, the standard rate is not available to fleet owners (more than four vehicles used simultaneously) and for hire vehicles.



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Using Itemized Deductions to Save Money

By: Jaimmie Adams



It's time to pull out your calculators, gather documents, and start looking for deductions!

What are itemized deductions and how will it benefit your tax return? Itemized deductions are eligible expenses that can reduce your taxable income. Things like medical expenses, sales tax on big ticket items, property taxes, mortgage interest, and charitable contributions are just some items that can qualify for itemized deductions.

The IRS is generous enough to give everyone a standard deduction in lieu of itemizing your deductions. But if you are able to itemize, also known as "long form", you are adding to the standard deduction which then reduces your tax hit saving you tax dollars.

I guess, since, they are "giving" a standard deduction to you they don't want to make it too easy for you to be able to itemize; especially, when it comes to medical expenses. It's one of those "I like you but not that much" kind of thing. Taxpayers 64 years of age and younger must have more than 10% of their income to deduct any medical expenses. The percentage is reduced to 7.5% for taxpayers 65 years of age and older. This means if you earned \$100,000 then you must have **PAID** more than \$10,000 (\$7,500 for taxpayers over 65) in medical expenses. It is important to remember medical expenses must be **paid** on or before December 31st to be eligible

for a deduction.

Please, inform me if you purchased a new car, new boat, new motorcycle, or motor home. The sales tax on these items may qualify as a deduction. Don't forget to include your property tax on your home and/or any other additional lands you have. Did you know that having a motor home qualifies as a mortgage interest deduction? It's considered your second home.

Let's talk a little about charitable donations. I am so happy that you have a generous heart to make monetary donations and/or donations to your local Goodwill. If you are not eligible to itemize, then making these donations will not be beneficial to your tax return. The IRS does have a list of federally recognized charitable organizations. Go to IRS.gov and enter the phrase "search for charities" in the search bar. This will give you a link to follow to see the list of qualified organizations. Helping out your cousins, aunts, or sister is not a qualified organization.

If you have any questions about any tax deductions, do not hesitate to ask! I know totaling up your expenses can be time consuming and make you feel crazy but who likes giving their money to the IRS? I know I sure don't.

There are a slew of other possible deductions, like your employee business expenses, etc., but that discussion can get pretty deep pretty quick so we'll save that for when you come see me.

Tax Deduction for Teachers

The opportunity for elementary and high school teachers to **deduct up to \$250 a year for money they spend for classroom supplies** was revived retroactively for 2015 and made permanent. Even better, the law now says that professional-development expenses count toward the deduction. You can claim this write-off even if you don't itemize deductions.



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Are You Subject to “Use Tax”?

By: Karmen Bodin



You may be collecting and paying your state and parish sales tax but are you paying the appropriate “Use” Tax as well? The “use” tax was established in 1934 in the Louisiana Revised Statute 47:(302) K as a complimentary tax to the sales tax that we all know and love to hate. If you happen to purchase any goods or merchandise from an out-of-state company including but not limited to computers, office supplies, clothing, appliances, furniture, etc. and that company does not charge any sales tax, you are required to pay an 8% use tax on these purchases. Even purchases made via the internet through such websites as Amazon.com, eBay.com and

Sears.com can trigger a “use” tax issue because most times these websites do not charge sales tax. Please pay careful attention to your internet purchases for proper sales tax charges.

At this point, you may be wondering “why another tax?” In simple terms, it is basically taxing the “use” of these products in our state. Not only does this tax raise revenue for our state but it also creates a more competitive environment and a more level playing field between our local businesses and these out-of-state businesses that do not have to charge sales tax. Although this may create a receipt-tracking nightmare and an additional cash burden, I assure you that in the event of a sales tax audit, these out-of-state purchases will be found and will be taxed and billed at 8% along with any penalties and interest accrued.

For more information on this tax, please visit www.revenue.louisiana.gov/ConsumerUseTax.

On another note, specifically, to my monthly and quarterly accounting clients, please make sure that these particular purchases are reported to me so that I can calculate the additional “use” tax owed on your Sales Tax returns. I have several clients already reporting these purchases to me and I commend them for doing so as this is not something I can determine from bank statements and check registers alone. Please know that your friends at Facts-5 are willing and able to help sort out any “use” tax issues and/or assist in preparing your sales & use tax returns.

2016 Tax News

Tax-Free Discharge of Home Mortgage Debt

Generally, the tax law treats the forgiveness of debt as taxable income to the debtor. But as a wave of foreclosures followed the housing bust that began in 2006, Congress decided to cut some slack for homeowners

who lost their homes. A new rule allowed up to \$2 million of debt discharged by lenders in foreclosures or short sales, for

example, to be excluded from income. That provision expired at the end of 2014, but it has now been revived retroactively to cover 2015 and extended for 2016, too. This break does not apply to the discharge of debt on second homes or rental property.



Businesses that hire the long-term unemployed will get a tax credit.

The work opportunity tax credit is expanded to cover employers that hire people who’ve been out of work for 27 weeks or more and received unemployment benefits.

The 40% credit on the first \$6,000 in wages applies for those beginning work after 2015.



No FAFSA, no diploma for Louisiana students

Half of Louisiana’s college-bound seniors aren’t filing the Free Application for Federal Student Aid — a trend the Board of Elementary and Secondary Education is trying to reverse.

Starting in the 2017-2018 school year, Louisiana seniors are required to file a FAFSA or sign a waiver approved by the state department or school district, or they will not graduate from high school.

The new policy was adopted in December.

The policy is designed, according to District 4 BESE representative Tony Davis, to ensure the FAFSA opportunity isn’t overlooked.



“There are a number of students who simply don’t take time to fill out those forms, either because they’re not aware of the forms or they don’t have any guidance to fill the forms out,” Davis said. “There’s simply too many dollars being left on the table.”

Filling out a FAFSA is the only way to guarantee financial aid from all sources, including Pell grants, work-study programs, federal students’ loans and possibly scholarships from institutions and outside organizations, according to the Louisiana Department of Education. Seniors in 2012-13 accounted for 50 percent of FAFSA completions. The percentage is 44 after non-public schools are removed from the data pool.

Though the rate’s historically been below 50 percent, Ken Pastorick said, “Most Louisiana high school graduates

are eligible for some form of merit- or need-based state or federal financial aid.”

Ben Miller, higher education expert and senior director for the Center for American Progress, said there are several reasons why parents or students simply opt out of the federal aid.

“There’s a lot of perceived burden and people think it takes a long time to fill out,” Miller said. “And for some students it might be hard to do because they need to get information from their parents, which they may not want to

give out. In other cases students may just be assuming that college is not affordable, that it’s not for them and so they don’t even try.”

“By not completing the FAFSA and/or the LOSFA application for state financial aid, Louisiana students forego tens of millions each year in federal grants, state opportunities, and other funding for post-secondary education, not to mention TOPS eligibility,” Pastorick said.

In September 2015, President Barack Obama made significant changes to the FAFSA for the 2017-18 school year, including earlier application submission and earlier tax income information reporting.

We made a clarification to this article reflecting the new requirement changes going into effect the Fall 2017-18 school year, not next school year.

2017-18 Louisiana high school graduation requirements

1. Complete and submit to the Office of Student Financial Assistance an

application for a Taylor Opportunity Program for Students (TOPS) award;

2. Complete and submit to the U.S. Department of Education a Free Application for Federal Student Aid; or

3. A parent or emancipated student may certify a waiver in writing to the school district if they refuse to complete the application

4. If a graduating senior is unable to fulfill the requirements due to extenuating circumstances, the school district may apply for a waiver to be approved by the state superintendent of education to waive the student of this requirement for graduation.



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American Opportunity College Credit

This is the key tax credit that helps families pay for college, providing **up to \$2,500 a year for each qualifying student for up to four years**. In 2018, however, the credit was scheduled to revert to the old Hope Credit, at about \$2,000 a year for just the first two years of college. The new law makes permanent the American Opportunity credit's higher value and longer term, so families sending children off to college can rest assured that they can get the break for four years. (This credit phases out at higher income levels.)



Want to know whether fringe benefits offered to employees are taxable?

IRS has a guide for employers that covers all kinds of workplace perks: Adoption assistance, on-premises gyms, meals and lodging, life insurance coverage, employee discounts and more. There's even a table summarizing the withholding rules for the various types of fringes. IRS Publication 15-B has all of the important details.

Tax-Free Donations From Your IRA

The past several years have brought nail-biting anxiety to taxpayers older than age 70½ who wanted to make charitable contributions using part or all of the required minimum distributions from their IRAs.

Congress has allowed **up to \$100,000 of a traditional IRA to be donated directly to charity tax-free**. But the break has often been allowed to expire, only to be brought back to life retroactively at the last minute.

Congress did that again this year, eventually allowing tax-free donations for 2015. And now, finally, the lawmakers have made this tax break permanent.

Is your corporation still active?

The Secretary of State requires all LLCs and Corporations to file an Annual Report either by mail or online at <https://coraweb.sos.la.gov/AnnualReport/PostcardLookup.aspx>. This report is due every year in the month of your incorporation or formation.

If these reports are not filed each year, the Secretary of State will place your account as "Not in Good Standing" and after a time of no filings may revoke your LLC or Corporate Charter entirely. If your Charter is revoked for more than 3 years, you will have to start from

scratch with creating Articles of Incorporation or Organization and obtaining new Federal and State ID numbers as if it were a new company. Your company name will not be reserved and you will run the risk of losing your company name to some other party.

Please be proactive with regards to this annual filing process and keep your records with the Secretary of State up to date. The Secretary of State sends red and blue postcards each year as a reminder to file your Annual Report. Be cautious when reviewing your mail and take action as soon as you receive the

postcard. If you do not receive the postcard, you can search the Secretary of State website for your status and obtain your Charter number and Renewal ID number by calling 225-922-2880. Upon request, Karmen, our lead accountant, will certainly assist anyone needing help with filing their Annual Report.



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SOLUTIONS PROVIDER**

**WE APPRECIATE
YOUR BUSINESS
AND WOULD
WELCOME YOUR
REFERRALS!**



We're on the web
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We've Done It Again!

For years now, **FACTS-5** has been the home of FREE ELECTRONIC TAX FILING. Most firms are charging \$35 or more for this service—we charge nothing. Well, as you might expect, Don and Pam have come up with another savings tool for their clients. This year we will no longer charge an additional fee for those clients who wish to have our tax preparation fee withheld from their tax refund!

If you have a refund due on your federal tax return, we can arrange to have our tax preparation fees taken from your refund check and we will not have any charge for the preparation of that application. We spent last summer searching for a bank that would handle that refund process at the most reasonable cost to our clients and we found one. We have negotiated a flat fee of \$35 with Santa Barbara Bank.

Why would you use this option? Well, for starters, you will not have to pay our fee up front before we ship your tax return to the IRS. Our fee will be paid by Santa Barbara Bank once the IRS releases your refund. They will withhold the flat fee of \$35 and IMMEDIATELY refund the

balance of your tax refund to you. As a result, we don't get paid until you do - and we're happy with that. In addition this does not slow down your refund.

In the past, this was an expensive option, but now it may be less than your bank's credit card charges or potential NSF fee. We are really excited to be able to offer this payment option to you and at the conclusion of your tax interview, either Kalie or I will explain this program to you. Once you avail yourself of this opportunity, you will want to do it each year—I promise.

No other tax preparation service is offering this to their customers! NONE! As you might expect, this is another innovative way we at **FACTS-5** make it easy for you to do business with us. Proof that we are always working to keep your costs down. Oh, did I mention that this is the third year in a row we have NOT had a price increase?



TERRY
STOUTE

THANK YOU for being a GREAT client!

2015

1040 - INDIVIDUAL TAX RETURN ENGAGEMENT LETTER

Subject: Preparation of Your Individual Tax Returns

Dear Valued Client

Thank you for selecting **FACTS-5** to assist you with your tax affairs. This letter confirms the terms of our engagement with you and the nature and extent of services we will provide.

We will prepare your 2015 federal and all state income tax returns you request using information you provide to us. We may ask for clarification of some items, but we will not audit or otherwise verify the data you submit. Upon your request, we will provide an "Organizer" which may help you gather the information required for a complete return. If you use the Organizer, it will help you avoid overlooking important information and contribute to efficient preparation of your returns. This helps keep the cost of our services as low as possible.

It is your responsibility to provide information required for preparation of complete and accurate returns. You should keep all documents, canceled checks and other data that support your reported income and deductions for a period of 5 years. They may be necessary to prove accuracy and completeness of the returns to a taxing authority. You are responsible for the accuracy of your returns, so you should review them carefully before signing.

Our work will not audit or otherwise verify the data you submit, although we may ask you to clarify some of the information. We may furnish you with questionnaires to help you gather and organize the necessary information for us, in order to keep our fee to a minimum. This engagement letter may also apply to tax planning engagements if you choose to engage us for this service, which will be billed separately.

Our work in connection with the preparation of your income tax returns does not include any procedures designed to detect fraud, theft, or illegal acts and you agree that we have no responsibility to do so. If you suspect such acts have occurred, you agree to notify us promptly. We will render such accounting and bookkeeping assistance as determined to be necessary for preparation of the income tax returns. You have the final responsibility for the income tax returns and, therefore, you must review them carefully before you sign them. Your agreement to this engagement letter acknowledges that you fully approve of the tax return that we will file.

We must use our judgment in resolving questions where the tax law is unclear, or where there may be conflicts between the taxing authorities' interpretations of the law and other supportable positions. In order to avoid penalties, we will apply the "more likely than not" reliance standard to resolve such issues. You agree to honor our decisions regarding the need to make protective disclosures in your returns.

Penalties of as much as \$100,000 can be imposed on you for failing to disclose participation in "reportable transactions," that is, certain arrangements the IRS has identified as potentially abusive. We will insist that all such transactions be properly disclosed to us for further disclosure to the IRS.

The law also imposes penalties when taxpayers understate their tax liability. If you have concerns about such penalties, please call us.

Your returns may be selected for audit by a taxing authority. Any proposed adjustments are subject to appeal. In the event of a tax examination, we can arrange to be available to represent you. Such representation will be a separate engagement for which an engagement letter will be provided to you. Fees and expenses for defending the returns will be invoiced in accordance with terms we agree on for that engagement.

It is your responsibility to maintain, in your records, the documentation necessary to support the data used in preparing your tax returns, including, but not limited to, the auto, travel, entertainment, and related expenses and the required documents to support charitable contributions over \$250. You must also report foreign assets or income. If you have any questions as to the type of records required, please ask us for advice in that regard. We are not responsible for the disallowance of doubtful deductions or inadequately supported documentation, nor for resulting taxes, penalties and interest.

Our fee for preparation of your tax returns will be based on the amount of time required at standard billing rates plus out-of-pocket expenses. All invoices are due and payable prior to electronic filing of your return or presentation to you for mailing. To the extent permitted by state law, a \$35 fee will be charged for any NSF check return to us by your bank.

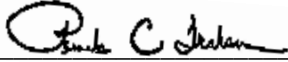
We will retain electronic copies of records you supplied to us along with our work papers for your engagement for a period of five years. After five years our electronic records will be destroyed. All of your original records will be returned to you with your copy of your returns. You should keep the original records in secure storage.

To affirm that this letter correctly summarizes your understanding of the arrangements for this work, please sign the enclosed copy of this letter in the space indicated and return it to us in the envelope provided.

We appreciate your confidence in us. Please call if you have questions.

Sincerely,

FACTS-5



PAMELA C. TRAHAN, PRESIDENT
AZCO, INC. (d/b/a **FACTS-5**)

(Both husband and wife must sign for preparation of joint returns)

Accepted By: (Taxpayer) _____
(Taxpayer's Signature)

_____|_____|_____
(Taxpayer's Social Security #)

(Taxpayer) _____
(Taxpayer's PRINTED name)

(Spouse) _____
(Spouse's Signature)

_____|_____|_____
(Spouse's Social Security #)

(Spouse) _____
(Spouse's PRINTED name)

Date: _____



If you accept the terms of this engagement letter, please sign & date above and provide social security numbers in the space provided. Bring this signed document with you for your tax appointment.

TAX YEAR 2015

Name: _____

S/S # _____

MEDICAL EXPENSE:

Drug Store _____
Drug Store _____
Drug Store _____
Drug Store _____

HOSPITAL INSURANCE:

Self Financed Health Insurance _____
Group Hospital Insurance Premiums _____
Group Hospital Insurance Premiums _____
Medicare Part B Premium _____

DOCTORS:

Dr: _____
Dr: _____
Dr: _____
Dr: _____
Dr: _____
Dr: _____
Dr: _____
Dr: _____
Dr: _____
Dr: _____
Dr: _____
Dr: _____
Dr: _____
Dr: _____
Dr: _____

HOSPITALS:

NURSE CARE:

OTHER MEDICAL:

Hearing Aids _____
Dentures _____
Eyeglasses _____
Ambulance Service _____
Lodging Expense for Medical Care _____
Medical Miles: _____
Jan 1 thru Dec 30 _____ @ 23½¢ P/Mile
Other Medical Expenses: _____
Crutches & Wheel Chair Rental/Expense _____

Total Medical Expenses

TAXES:

State Income Taxes W/H (Current Year) _____
State Income Tax Paid on Prior Yr. Tax Return _____
Sales Tax _____
Property Taxes _____
Personal Property Tax _____

Total Taxes

INTEREST EXPENSE:

Home Mortgage _____
Second Mortgage _____
Second Home _____
Investment Interest Expense _____

Total Interest Expense

CASH CONTRIBUTIONS:

Church _____
Church _____
Muscular Dystrophy _____
Cancer Fund _____
St. Jude _____
United Way _____
Various Missions _____
Misc. Contributions _____
Charity Miles _____ @ 14¢ P/Mile

Total Cash Contributions

CONTRIBUTIONS OTHER:

To: _____
What? _____
To: _____
What? _____

Total Non-Cash Contributions

CASUALTY LOSSES

OTHER DEDUCTIONS:

Continuing Education Expense (F/Taxpayers) _____
Depreciation on Tools (From Form 4562) _____
Employee Business Exp (From Form 2106) _____
Employment Agency Expense _____
Invest. Expenses (Include Safe Deposit Box) _____
IRA Custodian Fees _____
Job Seeking Expense _____
Office in Home Expenses _____
Professional Books, Magazines & Journals _____
Professional Society Dues _____
Safety Equipment (Steel-toes, Slickers, etc) _____
School Teacher Supplies _____
Small Tool Expense _____
Tax Assistance Fees _____
Telephone Expense (Business related only) _____
Uniforms (Include Cost of Cleaning) _____
Union Dues _____
Vocational Supplies _____
Other _____

Total Other Deductions

OTHER DEDUCTIONS:

(Not Subject to 2% Floor)
Gambling Losses (Limited to winnings only) _____
Impairment-related Work Exp F/Handicapped _____
Adjustments under a Claim of Right _____
Other _____

Total Deductions Not Subject 2% Floor



For Office Use Only

- Client Folder Pulled
 - Prepare as dropoff
 - Verified prior year fees PAID
 - Check if client has an appointment
- Appointment Date & Time _____



Today's date: ____/____/2016

Tax Preparer _____

Last 4 of SSN

My Name: _____

Home Phone: _____ Wrk Phone: _____

Spouse Name: _____

Your Cell Phone: _____ Spouse Cell: _____

My Physical Address: _____
(No post office box here)

Your Email Address: _____

City: _____ State: _____ Zip: _____

Spouse Email Address: _____

My Mailing Address: _____

City: _____ State: _____ Zip: _____

Tell us about your monthly health insurance coverage throughout 2015 (INSERT CHECK MARKS IF COVERED):

Check ALL that apply as of 12/31/2015:

- I am SINGLE
 - Never Married
 - Legally Divorced
 - I have a common law/same sex marriage (If so, which state _____)
 - I am a United States citizen
 - I have cared for a dependent for over half the year and paid more than half the cost of maintaining a home for that dependent.
- I am LEGALLY Married as of 12/31/2015
 - If separated: Date Separated ____/____/____
 - I have NOT lived with my spouse for the last 6 months of 2015 (July 1, 2015 thru 12/31/15)

Month	All 12 Months	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEPT	OCT	NOV	DEC
Taxpayer:													
Spouse:													

I certify that all information on this sheet was completed by me and is correct

Taxpayer's Signature

Tell us about your Dependents

Check the box for each month that dependent was covered by a health insurance policy. If covered all 12 months, check first box only. YOU MAY BE SUBJECT TO A PENALTY FOR NOT PROVIDING HEALTH INSURANCE COVERAGE FOR YOUR DEPENDENTS.

	First Name	Middle Initial	Last Name	Suffix (JR, SR, III)	Social Security #	Date of Birth	# of Months Lived WITH YOU	Relationship	All 12 Months	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEPT	OCT	NOV	DEC	
1																						
2																						
3																						
4																						
5																						
6																						