



Greetings and salutations from your friends at USA Income Tax Services!

Guess what time it is? We look forward to another year of serving you in this our 20th year of doing business! As you know, we are always looking at ways to serve our community and the world around us. This year our firm is "Going Green". As usual, this is a team effort. In order to include you in the movement, we want to give you a heads up on these bold and innovative changes so you are prepared for them.

- Bring back your 2015 tax return so we can use the other side for the 2016 return.
- The lights in the office are now powered by a stationary bicycle. As our energy must be conserved for pencil pushing, you will be the one pedaling. A candlelight meeting can serve as an alternative for those who are unable to talk and pedal at the same time.
- Questionable charitable deductions and bogus mileage logs will be burned for heat.
- Speaking of heat, it will be turned off at noon to conserve energy. There will be a corporate "Snuggle" available for those who choose a late afternoon appointment. A brisk walk around the building before your appointment is recommended.
- Pencil shavings will be recycled into next year's tax return folders. This should make for a new and interesting color to look forward to.
- To cut down on carbon dioxide emissions, Janet will shorten her telephone greeting. Besides, you may not be having a good morning or afternoon, so why have it thrust upon you if you are already in an emotionally fragile state.
- Our printer ink is now made from a biodegradable and nontoxic material. Unfortunately, it also disappears within four years, so let's keep our fingers crossed you will not need your return after year three.

We are hopeful that these simple measures will go far to making our firm's carbon footprint just a little smaller. When you have a majority of your information together, you can either call for an appointment, mail it in, fax it in, or drop it by. For those who like to push the limits, your magical date is April 5th before an extension will be necessary. For those who come in after the 5th, you will be forced to stir the compost pile behind the building.

Richard, Janet, Cooper, and our newest office mate Ruby are looking forward to seeing you again this year. Below is a checklist of tax information we need.

Richard Lake

PLEASE PROVIDE THE FOLLOWING (IF APPLICABLE):

- The enclosed organizer (filled out entirely or the questionnaire at least)
- A copy of your 2015 Federal and State returns if this is your first year with us
- DID YOU HAVE HEALTH INSURANCE COVERAGE ALL YEAR? IF NOT, PLEASE LET US KNOW SO WE CAN TALK.
- Information on Unemployment (received) or Alimony (received or paid)
- Bank information for direct deposit of your refund
- Receipts for property and school tax paid
- Closing statements pertaining to this year's real estate transactions you sold or purchased
- Any tax notices received from the IRS or other taxing authority
- Any education or day care expenses incurred
- Contributions to or withdrawals from a 529 plan, if any
- Documentation for any substantial charitable gifts over \$5,000
- Did you gift over \$14,000 to any one individual in 2016?
- Did you make any energy efficient improvements to your home? If so, please bring receipts (maximum amount is \$500 since 2005)
- Let us know if you are you an active volunteer firefighter or EMT?
- Did you have any debts cancelled or forgiven?
- Did you have an interest in or signature authority over a foreign bank account?
- Did you receive a distribution from an estate or trust?
- Did you or your spouse turn 70 ½ during 2015?



Subject: Preparation of Your Tax Returns

Thank you for selecting USA Income Tax Services LLC to assist you with preparation of your tax returns. The enclosed "Organizer" is provided for your convenience. Many of our clients find it useful to accumulate and summarize their tax information with the Organizer, and it helps us prepare your returns efficiently. When you submit your tax information to us you acknowledge and agree to the following terms and conditions for our services.

Your returns will be prepared from information you provide. We may ask for explanation or clarification of some items, but we will not audit or otherwise verify your data. You are responsible for the completeness and accuracy of information used to prepare the returns. Our responsibility is to prepare the returns in accordance with applicable tax laws.

Those laws impose penalties on you for substantial understatements of tax, items in the return for which there is not substantial authority, and failure to maintain records required by law. Federal regulations impose significant penalties on us if we are associated with a return that takes a position that has no realistic possibility of success if audited. Some items may require special disclosure to protect you and us from penalties. We will consult with you about any special disclosures we believe necessary.

We may observe opportunities for tax savings that require planning or changes in the way you handle some transactions. While an engagement for tax return preparation does not include significant tax planning services, we will share any ideas we have with you and discuss terms for any additional work that may be required to implement those ideas.

Our fees for preparing your returns will be based on the time required at our standard rates for such services. Invoices are due when submitted to you. Late charges may be added to past due amounts in accordance with state law.

Your return may be selected for examination by state or federal tax agencies. In that event, we will be available to assist you in defending and explaining the return. That service is not part of our engagement to prepare your returns, and would be the subject of a separate agreement for services.

We appreciate the opportunity to serve you in this important work. If you have questions about the contents of this letter or the enclosed Organizer, please call me.

Sincerely,

Richard Lake



1238 E Chandler Blvd # 103
Phoenix AZ 85048
480-409-0829

One Time Credit Card Payment Authorization Form

Sign and complete this form to authorize USA Income Tax Services LLC to make a one-time debit to your credit card listed below.

By signing this form, you give us permission to debit your account for your income tax preparation fees. We will not process this charge to your credit card until after we have completed your taxes and contacted you by telephone or email. This is permission for a single transaction only, and does not provide authorization for any additional unrelated debits or credits to your account.

Please complete the information below:

I _____ authorize USA Income Tax Services LLC to charge my credit card
(full name)
account indicated below on or after _____. This payment is for
(date)

Income Tax Preparation Services.

Billing Address _____ Phone# _____
City, State, Zip _____ Email _____

Account Type: Visa MasterCard AMEX Discover

Cardholder Name _____

Account Number _____

Expiration Date _____

CVV2 (3-digit number on back of Visa/MC, 4 digits on front of AMEX) _____

Billing Zip Code _____

SIGNATURE _____ DATE _____

I authorize the above named business to charge the credit card indicated in this authorization form according to the terms outlined above. This payment authorization is for the goods/services described above, and is valid for one time use only. I certify that I am an authorized user of this credit card and that I will not dispute the payment with my credit card company; so long as the transaction corresponds to the terms indicated in this form.



Covers-You-Like-A-Blanket

The ObamaCare IRS Protection Worry-Free Guarantee

ObamaCare still has many unknowns and the effects on the tax code are at best murky. New Healthcare Laws have many taxpayers worried, not only now – but after April 15th when Uncle Sam sends out his “love letters” asking for more money. Yes, the IRS is out of control! Thousands of new IRS agents have recently been hired to do one thing -- collect as much money for our cash-strapped government as possible. The problem is MOST of the “love letters” being mailed out by the Internal Revenue Service are a fishing expedition. They hope you pay the money. If you don’t, the IRS doesn’t mind charging you penalties and interest. The burden is on you ... guilty until proven innocent in their eyes. [Sad, I know.] So the odds of YOU getting audited or receiving one of these IRS letters are higher than ever! And since Healthcare Reporting has now been added into the tax code, these “love letters” from Uncle Sam are expected to increase!

MY SOLUTION FOR YOU: Responding to these simple written IRS notices can be expensive and time-consuming -- not to mention an actual audit can mean a real financial disruption. But I have created a solution -- my Worry Free ObamaCare IRS Protection Plan. This service **COVERS YOU LIKE A BLANKET** and helps shield you from these unexpected costs. The Fee works like an unofficial insurance policy. [**Only \$89.00**] If (When) you get contacted by the IRS, I will perform the following services:

- I’ll respond to written notices from federal, state, or local taxing authorities. (Regular fee: \$300.00)
- I’ll waive my fee audit representation.
- I’ll provide up to two hour(s) of additional service.
- I’ll provide additional copies of your tax returns upon your request
- I’ll prepare income verification (“comfort”) letters for lenders or other parties.

This protection becomes effective upon filing your 2016 Form (1040, etc.) and covers your 2016 Federal and State Tax Returns. Please check the box below and return this sheet with you tax paperwork if you would like to take advantage of this incredible offer.

(Opt-In) By checking here, I indicate my choice to participate in the Worry-Free ObamaCare IRS Protection Plan. I understand that the \$99.00 fee for this protection will be added to my 2016 income tax prep fee. I understand that I will not be subject to additional charges if my return is selected for audit, if I receive a notice from a taxing authority, or if I need additional services not included with my tax preparation.

Client Signature

Date



Refund Direct Deposit Authorization Form

Taxpayer's Name: _____

I/we wish to have USA Income Tax Services LLC, instruct the Internal Revenue Service and/or any State Revenue Departments to deposit my/our income tax refund(s) directly to the account(s) indicated above. I agree to notify USA Income Tax Services LLC of any changes to this account and/or the Financial Institution's name and routing number.

I understand that in the event that my financial institution is not able to make a deposit into my account due to incorrect information that I provide; that I am responsible for any resulting bank fees incurred, and that IRS and/or any State Departments cannot issue another refund (in check form) until the funds have been returned by the Financial Institution. This process will delay my/our refund(s) by several weeks.

Taxpayer's Signature _____ **Date** _____

Account Information

Financial Institution Name: _____

Checking _____ Savings _____

Bank Routing Number: _____

Account Number: _____

Please attach a voided check.

INDIVIDUAL TAX ORGANIZER (1040)

If we did not prepare your prior year returns, provide a copy of federal and state returns for the three previous years. Complete pages 1 through 4 and all applicable sections.

Taxpayer's Name _____ SSN _____ Occupation _____

Spouse's Name _____ SSN _____ Occupation _____

Home Address _____

City, Town, or Post Office _____ County _____ State _____ Zip Code _____ School District _____

Telephone Number _____ Telephone Number (T)* _____ Telephone Number (S)* _____
 Home () _____ Office () _____ Office () _____
 Email _____ Fax () _____ Fax () _____

Taxpayer: Date of Birth _____ Blind? - Yes _____ No _____

Spouse: Date of Birth _____ Blind? - Yes _____ No _____

Dependent Children Who Lived With You:

Full Name	Social Security Number	Relationship	Birth Date
1.)			
2.)			
3.)			
4.)			
5.)			
6.)			
7.)			
8.)			
9.)			

Other Dependents:

Full Name	Social Security Number	Relationship	Birth Date	Number Months Resided in Your Home	% Support Furnished By You
10.)					
11.)					
12.)					

*T= Taxpayer

*S=Spouse

INDIVIDUAL TAX ORGANIZER (1040)

Please answer the following questions and submit details for any question answered “Yes”:

	<u>YES</u>	<u>NO</u>
1. Has your marital status changed since your last return?	_____	_____
2. Will the address on your current returns be different from that shown on your prior year returns? If yes, provide the new address and date moved.	_____	_____
3. Were there any changes in dependents from the prior year? If yes, provide details.	_____	_____
4. Are you entitled to a dependency exemption due to a divorce decree?	_____	_____
5. Did any of your dependents have income of \$850 or more? (\$400 if self-employed)	_____	_____
6. Did any of your children under age 18 have investment income over \$1,700? If yes, do you want to include your child’s income on your return?	_____	_____
7. Are any dependent children married and filing a joint return with their spouse?	_____	_____
8. Did any dependent child over 19 years of age attend school less than 5 months during the year?	_____	_____
9. Did you receive income from any legal proceedings, cancellation of student loans or other indebtedness during the year? If yes, provide details.	_____	_____
10. Did you make any gifts during the year directly or in trust exceeding \$12,000 per person?	_____	_____
11. Did you have any interest in, or signature, or other authority over a bank, securities, or other financial account in a foreign country?	_____	_____
12. Were you a resident of, or did you have income in, more than one state during the year?	_____	_____
13. Do you wish to have \$3 (or \$6 on joint return) of your taxes applied to the Presidential Campaign Fund?	_____	_____
14. Do you wish to contribute to any state fund(s)? If yes, indicate amount(s) and which fund(s): _____	_____	_____
15. Do you want any overpayment of taxes applied to next year’s estimated taxes?	_____	_____
16. Do you want any remaining federal refund deposited directly to your bank account? If yes, enclose a voided check.	_____	_____
17. Do either you or your spouse have any outstanding child or spousal support payments or federal debt?	_____	_____
18. If you owe federal tax upon completion of your return, are you able to pay the balance due?	_____	_____

19. Do you expect a large fluctuation in your income, deductions or withholding next year? If yes, provide details. _____
20. Did you receive a total distribution from an IRA or other qualified plan that was partially or totally rolled over into another IRA or qualified plan within 60 days of the distribution? _____
21. If you received an IRA distribution, which you did not roll over, provide details. (Form 1099R) _____
22. Did you “convert” IRA funds into a Roth IRA? If yes, provide details. (Form 1099R) _____
23. Did you receive any disability payments this year? _____
24. Did you receive tip income not reported to your employer? _____
25. Did you sell and/or purchase a principal residence or other real estate? If yes, provide settlement sheet (HUD-1) and Form 1099-S. _____
26. Did you collect on any installment contract during the year? Provide details. _____
27. Did you receive tax-exempt interest or dividends? _____
28. Do you have any worthless securities or any loans that became uncollectible this year? _____
29. Did you receive unemployment compensation? If yes, provide Form 1099-G. _____
30. Did you have any casualty or theft losses during the year? If yes, provide details. _____
31. Did you have foreign income or pay any foreign taxes? Provide details. _____
32. If there were dues paid to an association, was any portion not deductible due to political lobbying by the association or benefits received? _____
33. Has the IRS, or any state or local taxing agency, notified you of changes to a prior year’s tax return? If yes, provide copies of all notices/correspondence received. _____
34. Are you aware of any changes to your income, deductions and credits reported on any prior years’ returns? _____
35. Did you purchase gasoline, oil, or special fuels for non-highway vehicles? _____
36. Did you purchase an energy efficient vehicle? _____
37. If you or your spouse have self-employment income, did you pay any health insurance premiums or long-term care premiums? If yes, were either you or your spouse eligible to participate in an employee’s health insurance or long-term care plan? _____
38. If you or your spouse have self-employment income, do you want to make a retirement plan contribution? _____

39. Did you acquire any “qualified small business stock”? _____
40. Were you granted or did you exercise any stock options? If yes, provide details. _____
41. Were you granted any restricted stock? If yes, provide details. _____
42. Did you pay any household employee over age 18 wages of \$1,500 or more? _____
- If yes, provide copy of Form W-2 issued to each household employee. _____
- If yes, did you pay total wages of \$1,000 or more in any calendar quarter to all household employees? _____
43. Did you surrender any U.S. savings bonds? _____
44. Did you use the proceeds from Series EE U.S. savings bonds purchased after 1989 to pay for higher education expenses? _____
45. Did you realize a gain on property, which was taken from you by destruction, theft, seizure or condemnation? _____
46. Did you start a business? _____
47. Did you purchase rental property? _____
48. Did you acquire any interests in partnerships, LLCs, S corporations, estates or trusts this year? _____
49. Do you have records to support travel and entertainment expenses? The law requires that adequate records be maintained for travel and entertainment expenses. The documentation should include amount, time and place, date, business purpose, description of gift(s) (if any), and business relationship of recipient(s). _____
50. Were you the grantor, transferor or beneficiary of a foreign trust? _____
51. Has your will or trust been updated within the last three years? _____
52. Did you incur expenses as an elementary or secondary educator? If so, how much? _____
53. Did you make any energy efficient improvement to your home? _____
54. Can the Internal Revenue Service discuss questions about this return with the preparer? _____
55. Did you make any large purchases or home improvements? _____

INDIVIDUAL TAX ORGANIZER (1040)

ESTIMATED TAX PAYMENTS MADE

	FEDERAL		STATE (NAME):	
	Date Paid	Amount Paid	Date Paid	Amount Paid
Prior year overpayment applied				
1st Quarter				
2nd Quarter				
3rd Quarter				
4th Quarter				

WAGES, SALARIES, AND OTHER EMPLOYEE COMPENSATION

Enclose all Forms W-2.

PENSION, IRA, AND ANNUITY INCOME

Enclose all Forms 1099R.

- | | | <u>YES</u> | <u>NO</u> |
|---|----------|------------|-----------|
| 1. Did you receive a lump sum distribution from your employer? | | _____ | _____ |
| 2. Did you "convert" a lump sum distribution into another plan or IRA account? | | _____ | _____ |
| 3. Did you transfer IRA funds to a Roth IRA this year? | | _____ | _____ |
| 4. Have you elected a lump sum treatment for any retirement distributions after 1986? | | _____ | _____ |
| | Taxpayer | _____ | _____ |
| | Spouse | _____ | _____ |

SOCIAL SECURITY BENEFITS RECEIVED

Enclose all 1099 SSA Forms.

INDIVIDUAL TAX ORGANIZER (1040)

INCOME FROM BUSINESS OR PROFESSION (Schedule C)

Who owns this business? Taxpayer Spouse Joint

Principal business or profession _____

Business name _____

Business taxpayer identification number _____

Business address _____

Method(s) used to value closing inventory:

___ Cost Lower of cost or market Other (describe) _____ N/A _____

Accounting method:

___ Cash Accrual Other (describe) _____

	<u>YES</u>	<u>NO</u>
1. Was there any change in determining quantities, costs or valuations between the opening and closing inventory? If yes, attach explanation.	_____	_____
2. Did you deduct expenses for the business use of your home? If yes, complete office in home schedule provided in this organizer.	_____	_____
3. Did you materially participate in the operation of the business during the year?	_____	_____
4. Was all of your investment in this activity at risk?	_____	_____
5. Were any assets sold, retired or converted to personal use during the year? If yes, list assets sold including date acquired, date sold, sales price, basis and gain or loss.	_____	_____
6. Were any assets purchased during the year? If yes, list assets acquired, including date placed in service and purchase price, including trade-in. Include copies of purchase invoices.	_____	_____
7. Was this business still in operation at the end of the year?	_____	_____
8. List the states in which business was conducted and provide income and expense by state.	_____	_____
9. Provide copies of certification for employees of target groups and associated wages qualifying for Work Opportunities Credit.	_____	_____
10. Provide information for welfare-to-work credit.	_____	_____

Attach a schedule of income and expenses of the business or complete the following worksheet. Complete a separate schedule for each business.

INDIVIDUAL TAX ORGANIZER (1040)

INCOME AND EXPENSES (Schedule C)

Description	Amount
Part I –Income	
Gross receipts or sales	
Returns and allowances	
Other income (List type and amount)	
Part II - Cost of Goods Sold	
Inventory at beginning of year	
Purchases less cost of items withdrawn for personal use	
Cost of labor (Do not include salary paid to yourself)	
Materials and supplies	
Other costs (List type and amount)	
Inventory at end of year	
Part III – Expenses	
Advertising	
Bad debts from sales or services	
Car and truck expenses (Complete Auto Expense Schedule on Page 20)	
Commissions and fees	
Depletion	
Depreciation and section 179 expense deduction (provide depreciation schedules)	
Employee benefit programs (other than Pension and Profit Sharing plans shown below)	
Insurance (other than health)	
Interest:	
a. Mortgage (paid to banks, etc.)	
b. Other	
Legal and professional services	
Office expense	
Pension and profit-sharing plans (employee’s portion only)	

CONTINUED

INDIVIDUAL TAX ORGANIZER (1040)

INCOME AND EXPENSES (Schedule C) – CONTINUED

Rent or lease:	
a. Vehicles, machinery, and equipment	
b. Other business property	
Repairs and maintenance	
Supplies	
Taxes and licenses (Enclose copies of payroll tax returns). No state income tax.	
Travel, meals, and entertainment:	
a. Travel	
b. Meals and entertainment	
Utilities	
Wages (enclose copies of W-3/W-2 forms).	
Lobbying expenses	
Club dues:	
a. Civic club dues	
b. Social or entertainment club dues	
Other expenses (list type and amount)	

COMMENTS: _____

INDIVIDUAL TAX ORGANIZER (1040)

OFFICE IN HOME

To qualify for an office in home deduction, the area must be used exclusively for business purposes on a regular basis in connection with your employer's business and for your employer's convenience. If you are self-employed, it must be your principal place of business or you must be able to show that income is actually produced there. If business use of home relates to daycare, provide total hours of business operation for the year.

Business or activity for which you have an office	Total area of the house (square feet)	Area of business portion (square feet)	Business percentage

I. DEPRECIATION

	Date Placed in Service	Cost/Basis	Method	Life	Prior Depreciation
House					
Land					
Total Purchase Price					
Improvements (Provide details)					

II. EXPENSES TO BE PRORATED:

Mortgage interest	_____
Real estate taxes	_____
Utilities	_____
Property insurance	_____
Other expenses - itemize	_____

III. EXPENSES THAT APPLY DIRECTLY TO HOME OFFICE:

Telephone	_____
Maintenance	_____
Other expenses - itemize	_____

INDIVIDUAL TAX ORGANIZER (1040)

RENTAL INCOME - Complete a separate schedule for each property.

1. Description and location of property: _____

2. Residential property? Yes No Personal use? Yes No

If personal use yes:

Number of days the property was occupied by you, a member of
 the family, or any individual not paying rent at the fair market value. _____

Number of days the property was not occupied. _____

3. Did you actively participate in the operation of the rental property during the year? Yes _____ No _____

4. a) Were more than half of personal services that you or your spouse performed during
 the year performed in real property trades? Yes _____ No _____

b) Did you or your spouse perform more than 750 hours of services during the year in
 real property trades or businesses? Yes _____ No _____

Income:			
Rents received		Other income	
Expenses:			
Mortgage interest		Legal	
Other interest		Cleaning	
Insurance		Assessments	
Repairs and maintenance		Utilities	
Travel		Other (itemize)	
Advertising			
Taxes			

If this is the first year we are preparing your return, provide depreciation records.

If this is a new property, provide the closing statement. (HUD-1)

List below any improvements or assets purchased during the year.

Description	Date placed in service	Cost

If the property was sold during the year, provide the closing statement. (HUD-1)

INDIVIDUAL TAX ORGANIZER (1040)

ALIMONY PAID

Name of Recipient(s) _____

Social Security Number(s) of Recipient(s) _____

Amount(s) Paid \$ _____

If a divorce occurred this year, enclose a copy of the divorce decree and property settlement.

MEDICAL AND DENTAL EXPENSES (PLEASE NOTE THAT MEDICAL EXPENSES MUST EXCEED 10% OF ADJUSTED GROSS INCOME TO BE DEDUCTIBLE.) HEALTH INSURANCE PREMIUMS AND MEDICAL EXPENSES PAID WITH PRE-TAX DOLLARS (CAFETERIA PLANS, HAS, ETC.) ARE NOT DEDUCTIBLE.

Description	Amount
Premiums for health and accident insurance not including Medicare	
Long-term care premiums: Taxpayer \$ _____ Spouse \$ _____	
Medicine and drugs (prescription only)	
Doctors, dentists, nurses	
Hospitals, clinics, laboratories	
Other:	
Eyeglasses / corrective surgery	
Ambulance	
Medical supplies / equipment	
Hearing aids	
Lodging and meals	
Travel	
Mileage (number of miles)	
Long-term care expenses	
Payments for in-home care (complete later section on home care expenses)	
Insurance reimbursements received	(_____)

Were any of the above expenses related to cosmetic surgery? Yes _____ No _____

INDIVIDUAL TAX ORGANIZER (1040)

Student Loan Interest

Payee	Purpose	Amount

Investment/Passive Interest

Payee	Investment Purpose	Amount

Business Interest

Payee	Business Purpose	Amount

INDIVIDUAL TAX ORGANIZER (1040)

CONTRIBUTIONS

Cash contributions, for which you have receipts, canceled checks, etc. NOTE: You need to have written acknowledgment from any charity to which you made individual donations of \$250 or more during the year.

Donee	Amount	Donee	Amount

Cash contributions for which no receipts are available (receipts required beginning 2007)

Donee	Amount	Donee	Amount

Expenses incurred in performing volunteer work for charitable organizations:

Parking fees and tolls	\$
Supplies	\$
Meals & Entertainment	\$
Other (itemize)	\$
Automobile Mileage _____	

Other than cash contributions (enclose receipt(s)):

Organization name and address			
Description of property			
Date acquired			
How acquired			
Cost or basis			
Date contributed			
Fair market value (FMV)			
How FMV determined			

INDIVIDUAL TAX ORGANIZER (1040)

CASUALTY OR THEFT LOSSES

Loss of property by theft or damage to property by fire, storm, car accident, shipwreck, flood, or other "act of God."

	Property 1	Property 2	Property 3
Indicate type of property	<input type="checkbox"/> Business <input type="checkbox"/> Personal	<input type="checkbox"/> Business <input type="checkbox"/> Personal	<input type="checkbox"/> Business <input type="checkbox"/> Personal
Description of property			
Date acquired			
Cost			
Date of loss			
Description of loss			
Was property insured? (Y/N)			
Was insurance claim made? (Y/N)			
Insurance proceeds			
Fair market value before loss			
Fair market value after loss			

Is the property in a Presidentially declared disaster area? Yes_____ No_____

MISCELLANEOUS DEDUCTIONS

Description	Amount
Union dues	
Income tax preparation fees	
Legal fees (provide details)	
Safe deposit box rental (if used for storage of documents or items related to income-producing property)	
Small tools	
Uniforms which are not suitable for wear outside work	
Safety equipment and clothing	
Professional dues	
Business publications	
Unreimbursed cost of business supplies	
Employment agency fees	
Necessary expenses connected with producing or collecting income or for managing or protecting property held for producing income not reported on Form 2106 - Employee unreimbursed business expense	
Business use of home - (use "office in home" schedule provided in this organizer)	
Other miscellaneous deductions – itemize	

INDIVIDUAL TAX ORGANIZER (1040)

CHILD CARE EXPENSES/HOME CARE EXPENSES

Did you pay an individual or an organization to perform services in the care of a dependent under 13 years old in order to enable you to work or attend school on a full time basis? Yes _____ No _____

Did you pay an individual to perform in-home health care services for yourself, your spouse, or dependents? Yes _____ No _____

If yes, complete the following information:

Dependent name, relationship and amount for whom services were rendered

List individuals or organizations to whom expenses were paid during the year. (Services of a relative may be deductible only if that relative is not a dependent and if the relative's services are considered employment for social security purposes.)

Name and Address	ID#	Amount	If Under 18

If payments of \$1,500 or more during the tax year were made to an individual, were the services performed in your home? Yes _____ No _____

EDUCATIONAL EXPENSES

Did you or any other member of your family pay any educational expenses this year? Yes _____ No _____

If yes, was any tuition paid for either of the first two years of post-secondary education? Yes _____ No _____

If yes complete the following and provide Form 1098T from school:

Student Name	Institution	Grade/Level	Amount Paid	Date Paid

Was any of the proceeding tuition paid with funds withdrawn from an educational IRA? Yes _____ No _____

If yes, how much? \$ _____