

Tax Deduction Organizer

Brentwood Tax Consulting



Don't make a MESS of your tax return!

“The hardest thing to understand in the world is the income tax.”
-Albert Einstein

We Want to Give You an Extra \$40 Bucks for Just Telling Your Friends About Brentwood Tax Consulting!

Dear Brentwood Tax Consulting Customer,

Since you are a part of our family of tax customers you're going to want to tell your friends, neighbors and co-workers about Brentwood Tax Consulting. Well, not only do I want to thank you in advance for spreading the word about our tax business, but I want to help the process along, too!

As a Brentwood Tax Consulting customer, you're eligible to participate in our "Refer-a-Friend" Program. Our referral program is simple and we even offer CASH DISCOUNTS as an incentive.

Brentwood Tax Consulting will give you \$40 for every new customer you send our way!

That's right! We'll take an extra \$40 bucks off of your tax prep fee for every NEW person you send us that becomes a Brentwood Tax Consulting client. Actually, you probably already have a few people in mind who you want to talk to. That's great!

Here's what you need to tell them.

If they are interested, and they were NOT a Brentwood Tax Consulting customer last year, all you have to do is write your name on the "Refer-a Friend" coupon located on the back page of this organizer, hand it to your friend, and have them call our tax office.

If your friend uses our tax service we'll credit your bill by \$40. (If three of your friends use Brentwood Tax Consulting, you'll get \$120 bucks!) IT'S THAT SIMPLE! Plus, to make this offer a good deal for everyone, we'll even give your friend an incentive to choose Brentwood Tax Consulting, too!

New Referrals Receive \$40 OFF (Any Tax Service) For Choosing Brentwood Tax Consulting!

Yes, you heard me right. Not only will we give YOU a \$40 DISCOUNT for getting your friend to use our tax service this year, but we'll give them \$40 OFF our fees as well.

Why are we giving your friend \$40 OFF our tax return fees? Well, the main reason is so they will show up at our office and use our tax services. Why is that important?

SO YOU'LL GET YOURS!! (That's why it's important to make sure your friend brings one of the business cards with them when they FIRST come into our office. **WE WILL BE UNABLE TO PAY YOU \$40 CASH OR GIVE THEM A \$40 DISCOUNT IF YOUR FRIEND COMES IN WITH THE REFERRAL SLIP AFTER THEIR INITIAL VISIT.**)

If you have any questions about our "Refer-a-Friend" Program, just ask about it when you are getting your taxes done. Or, if you want to call ahead and speak to someone over the phone about it, please call 615-373-6993.

Sincerely,

Chuck Gribosky

Brentwood Tax Consulting Instructions

This Tax Deduction Organizer will serve as a guide through our step-by-step process that is carefully designed to help you assemble your tax data and help you take advantage of all allowable deductions. It will ask you about most of your tax relevant financial transactions.

To complete your Tax Deduction Organizer, we suggest that you read this manual in the order in which it is written. If you complete this organizer out of order, you risk missing significant points and diminishing your allowable deductions. Even if a question does not seem to apply to you, read it completely, because the question may remind you of something that can help increase your refund. Be sure to include copies of the documents that are requested by the various questions in this organizer as well as in the "what to send" section. We welcome any additional information. All documents you provide to us will be retained in our files for as long as you remain our client.

Make sure you have reviewed the price list of Tax Preparation Fees, our Privacy Policy, and have signed the Engagement Letter. Once you have completed the organizer, deliver your package to us.

If you need help with this organizer, or have questions about our tax preparation or fees, contact Brentwood Tax Consulting at (615) 373-6993.

Deliver your tax preparation organizer and all information to:

**Brentwood Tax Consulting
116 Wilson Pike Cir, Suite 213
Brentwood, TN 37027**

Deadlines:

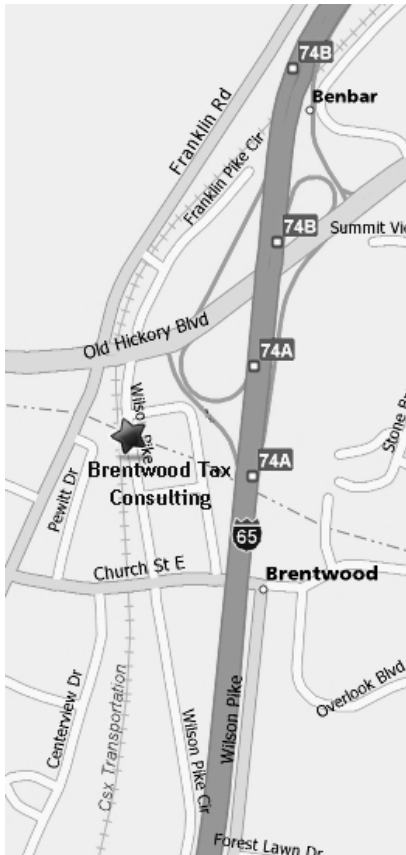
If you intend to file by:

**March 15th
April 15th
September 15th
October 15th**

Have your information to us by:

**March 1st
March 18th
September 1st
September 30th**

PAYMENT OF INVOICES: Brentwood Tax Consulting will deliver your tax return ready to be signed and filed only after full payment of your preparation fees has been received.



WE ARE OPEN: Business hours are from 9:00 a.m. until 5:00 p.m. central standard time, Monday through Friday.

WE ARE CLOSED: We take vacations on all federal holidays, 10 business days after April 15th, 10 business days after each of the August 15th and October 15th filing deadlines, Thanksgiving week, and the week from Christmas Eve through New Year's Day.

Directions from Nashville:

165 south to Old Hickory Blvd Exit 74B.
Turn left onto Franklin Road.
Turn left onto Church Street.
Turn left onto Wilson Pike Circle.



Brentwood Tax Consulting Engagement Letter

Dear Client:

This letter is to confirm and specify the terms of our engagement with you and to clarify the services we will provide. We ask all clients for whom returns are prepared to confirm the following arrangements. It is understood that by requesting Brentwood Tax Consulting Corp to Prepare your returns you agree to the following arrangements.

Brentwood Tax Consulting will prepare your federal and requested state income tax returns from information that you will furnish us. It is your responsibility to provide all the information required for the preparation of complete and accurate returns. We will not audit or otherwise verify the data you submit, although it may be necessary to ask you for clarification of some of the information. We will furnish you with questionnaires and/or worksheets to guide you in gathering the necessary information. We will render any accounting and bookkeeping assistance as determined to be necessary for preparation of the income tax returns at our hourly charge.

You have the final responsibility for the income tax returns and, therefore, you should review them carefully before you sign them. Your returns may be selected for review by the taxing authorities. In the event of such government tax examination, we will be available upon request to represent you and will render additional invoices for the time and expenses incurred.

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

If the foregoing fairly sets forth your understanding, please sign this letter in the space indicated and return it to our office.

Client Signature _____

Brentwood Tax Consulting Privacy Policy

Enrolled Agents, like all providers of personal financial services, are now required by law to inform their clients of their policies regarding privacy of client information. Enrolled Agents have been and continue to be bound by professional standards of confidentiality that are even more stringent than those required by law. Therefore, we have always protected your right to privacy.

Types of Nonpublic Personal Information We Collect

We collect nonpublic personal information about you that is either provided to us by you or obtained by us with your authorization.

Parties to Whom We Disclose Information

For current and former clients, we do not disclose any nonpublic personal information obtained in the course of our practice except as required or permitted by law. Permitted disclosures include, for instance, providing information to our employees and, in limited situations, to unrelated third parties who need to know that information to assist us in providing services to you. In all such situations, we stress the confidential nature of information being shared.

Protecting the Confidentiality and Security of Current and Former Clients' Information

We retain records relating to professional services that we provide so that we are better able to assist you with your professional needs and, in some cases, to comply with professional guidelines. In order to guard your nonpublic personal information, we maintain physical, electronic, and procedural safeguards that comply with our professional standards.

Brentwood Tax Consulting Tax Return Preparation Fees

Fees for all forms and schedules are included in the main return price unless stated separately. Our average preparation fee for a personal return is \$102. A Small Business return averages \$290 including the owner's personal return.

Prices are in effect until January 16, 2010.

Description	Includes	Price	Per
Personal Individual Income Tax Returns	1040 and Expense/Credit related forms	\$90	Return
	State Income Tax Returns	\$40	Return
Income forms and schedules	Rentals, Installment Sales, K-1s, 4797	\$40	Property
	Interest & Dividend Income (Schedule B)	\$5	Account
	Capital Gains (Schedule D)	\$8	Entry
Limitation Calculations	Passive Activity, NOL, Alt Min Tax	\$40	Form
	IRA Contributions, Withdrawals	\$15	Form
	Estimated tax payments/vouchers	\$16	Year
Self Employed Business Tax Returns	Schedule C or F, Home office, Autos, SE	\$180	Return
	Depreciation	\$9	Asset
Corporations or Partnerships	Entire 1065, 1120, 1120S, attachments,	\$360	Return
	Plus hourly rate of	\$80	Hour
Trust Returns	Entire 1041 with attachments and State	\$400	Return
	Plus hourly rate of	\$80	Hour
Amended Personal Income Tax Returns	Form 1040X	\$80	Return
	Plus hourly rate of	\$55	Hour
NOL Tentative Refund Application	Form 1045	\$160	Year
Extensions	Any first or second extension, any entity	\$15	Extension
Office Visits	First Office Visit is Free, after that	\$40	Visit
Late Return Rush Fee	Receipt of return after guarantee deadline	20%	Surcharge
Tax Consulting	Hourly rate of	\$80	Hour
Bookkeeping	\$200 One time set up fee, then	\$40	Hour
W-2 W-3, 1099 1096 Forms	\$35 Base fee plus	\$5	Employee
Audit Representation	IRS Examination with Power of Attorney	\$80	Hour
Collection Representation	Account and Assessment Issues with POA	\$125	Hour
Offers-in-Compromise/Installments	Negotiate offer or installment agreement	\$2,000	Flat Fee

PAYMENT OPTIONS: Brentwood Tax Consulting will e-file your tax return only after full payment of your preparation fees has been received. If you intend to pay by credit or debit card we will priority mail or overnight your returns by Fed-Ex for your convenience the day your returns are completed. If you intend to pay by check we will send an invoice, then priority mail or overnight the returns the day after your check is received.

Charge your preparation fees by completing the information below:

Credit Card # (Visa, Master Card, Discover, AMEX) _____ Expiration Date _____

Authorized Credit Card Signature _____

Charge this order to my Charge Account as I have indicated, to be paid according to the current terms of that Account.

Brentwood Tax Consulting Tax Preparation Organizer

Personal Information

Who should we contact if we have questions about your tax information? _____

	Taxpayer	Spouse
Last Name	_____	_____
First Name	_____	_____
Middle Initial	_____	_____
Social Security #	_____	_____
Occupation	_____	_____
Date of Birth	_____	_____
e-mail address	_____	_____
Work Phone	_____	_____
Work Fax	_____	_____
Cell Phone	_____	_____
Home Phone	_____	_____
Home Fax	_____	_____

Address _____
City _____ State _____ Zip _____

State Tax Information

What County do you live in? _____
School District? _____
School District # _____

Filing Status: (Check)

Single ☐ Married Filing Jointly ☐ Married Filing Separate ☐ Head of Household ☐

Dependents:

First Name	MI	Last Name	Social Security #	Date of Birth	Relationship

If you have others, attach an additional page.

Did each dependent live with you all year? Yes ☐ No ☐

If not, explain where each dependant lived:

Were any dependents full time college students for at least one semester? Yes ☐ No ☐

If yes, list their name(s) below:

Did you pay childcare expenses for any of your dependents? Yes ☐ No ☐

If yes, list their name(s) below:

Brentwood Tax Consulting What to Send

Sources of Income Documents to include

Wages - Include all W-2 forms. Send original Copy B and Copy 2. Keep a copy for yourself.

Self-employment - Include one original of all 1099 forms. Keep a copy for yourself.

Interest/Dividends - Include all 1099 INT/DIV forms.

Partnership/Corporation Income - Include all K-1 forms or other statements.

Pension/IRA/Retirement Distributions - Include original Copy B and Copy 2 of 1099-R or W-2P

Capital Gains -

For all sales of Stocks, Bonds, or Mutual Funds, include the following statements:

- (1) Form 1099-B from your financial institutions
- (2) Sale price and date of sale,
- (3) Purchase price and date of purchase, and
- (4) Dividends reinvested, if any.

Unemployment compensation - Include statement from state.

Social Security Benefits - Include statement from Social Security Administration.

State Income Tax Refund - Include Statement (1099G)

Real Estate Sales - Include Closing Statements from both the purchase and sale.

Enclose any other document you received that reports income

If you have any income for which you did not receive a statement list below

Source	Amount

Copies of your tax returns to include

If this is our first year preparing your taxes please send us a copy of each of your last 3 year's Federal and State returns.

Payments of Personal Estimated Taxes to include

If you made any quarterly estimated tax payments, please include copies of cancelled checks for all payments. List amounts paid in the space provided below.

FEDERAL QUARTERLY ESTIMATED TAX payments for this year: (Not Withholdings)

Normally, these payments are made with Form 1040-ES.

Amount you paid on:

April 15th	June 15th	Sept 15th	Jan 15th
\$	\$	\$	\$

Payment (if any) made with form 4868, Extension Request	\$
Overpayment (if any) applied from last year's refund to this year's taxes	\$

STATE QUARTERLY ESTIMATED TAX payments for this year: (Not Withholdings)

Amount you Paid on:

April 15th	June 15th	Sept 15th	Jan 15th
\$	\$	\$	\$

Payment (if any) made with State Extension Request	\$
Overpayment (if any) applied from last year's State refund to this year's taxes	\$

Brentwood Tax Consulting Self-Employed Business Income and Expense

If you are self-employed, a contractor, received a 1099-MISC, or operate home based business, even part-time, IRS considers you to be in business for yourself and subjects your earnings to self-employment tax. If your business is incorporated or a partnership, fill out the additional worksheet for corporations and partnerships.

If you have more than one business – make copies of these pages and complete sections 1 through 6 separately for each business.

1. Business Information

Name of business owner	
Principle Activity, Product or Service	
Business Name	
Business Address	

Employer ID #		Date Business Began	/	/
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Did the owner of this business work in this business at least 2 hours per week? YES ☐ NO ☐
Was this business in operation at the end of the year? YES ☐ NO ☐

Accounting Method Cash ☐ Accrual ☐

Additional Worksheet for Corporations & Partnerships

Instructions: Fill out the informational questions below and send us a printed copy of your end of year income statement and balance sheet reports from your corporate accounting software. We also need a list of assets purchased during the taxable year. If your software does not generate an asset report, please make a list in the space provided on this page.

Federal EIN		State EIN		State Sales Tax #	
-------------	--	-----------	--	-------------------	--

S-Corp ☐ C-Corp ☐ Partnership ☐

Date of Incorporation		Date of S-Corp election	
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If LLC, How is your LLC recognized for tax purposes?

S-Corp ☐ C-Corp ☐ Partnership ☐

How many shareholders own any part of this company? _____

List each shareholder and the number of shares owned along with address and SS# below:

--

What was the balance of your company bank account on December 31st? _____

Quarterly Estimated Income Tax Payments

Quarter	Date	Amount
1		\$
2		\$
3		\$
4		\$

Tax Deposited with Extension Form 7004 \$ _____

2. Business Income

Do not include income reported to you on a W-2 in this section.

Receipts	Amount
Gross Receipts & Sales not reported to you on a 1099	\$
Gross Receipts & Sales reported to you on a 1099	\$
Returns & Allowances (Refunds to customers)	\$

3. Business Inventory

Cost of Goods Sold	Amount
Beginning Inventory	\$
Purchases	\$
Items Removed from Inventory for Personal Use	\$
Amount you paid for Contract Labor (Not Employee Wages)	\$
Materials & Supplies that went into your finished product	\$
Freight & Shipping paid to receive inventory	\$
Ending Inventory (your cost of inventory on hand on 12/31)	\$

4. Business Expenses

Expense	Amount
Advertising	
Commissions <i>that you paid to others</i>	
Contract labor (total from form 1096)	
Medical Expenses reimbursed to	
Other Employee Benefit Programs	
Insurance (business liability)	
Interest (except home or auto)	
Legal/Professional	
Office expense	
Employee Pension Plans	
Rent of Vehicles or Equipment	
Rent of property (except home)	
Repairs/Maintenance (except home, car)	
Supplies	
Licenses (other than auto)	
Real Estate Tax (other than home)	
Sales Tax	
Payroll Tax (Employer's share only)	
Travel Expense	
Meals & Entertainment	
Utilities (other than home)	
Wages	
Wages paid to Spouse	
Wages paid to Children	

To be deductible, wages must be paid by your business and have W-2's and W-3 filed. Please, enclose copies of forms W-2 and W-3 that you filed for your employees.

Other Expenses	Amount
Accounting	
Appraisal Fees	
Bad debts from Sales (Accrual only)	
Business Cards	
Bank Charges	
Cell Phone	
Credit & Collection	
Courier Service	
Computer Service and Supplies	
Delivery & Freight	
Dues & Subscriptions	
Escrow/Loan Fees	
Film Processing	
Flowers/Cards	
Gifts (limited to \$25 per individual)	
Internet Access	
Janitorial	
Keys/Locksmiths	
Laundry & Cleaning	
Meeting Fees	
Outside Services	
Permits & Fees	
Postage	
Printing	
Referral Fees	
Seminars	
Telephone (Business Line)	
Uniforms	
Voicemail/Pager	
Web Hosting	

5. New Business Assets purchased or placed into service for business use during this tax year.

Description of Asset	Date Purchased	Cost	% Business Use
	/ /	\$	
	/ /	\$	
	/ /	\$	
	/ /	\$	
	/ /	\$	
	/ /	\$	
	/ /	\$	
	/ /	\$	
	/ /	\$	
	/ /	\$	

6. Business use of Your Home

Did you use an area in your home as an office for the business listed in Question 1 above?

YES ☐ NO ☐

Was this area used regularly and exclusively for business?

YES ☐ NO ☐

If you answered yes to the questions above, or if you stored inventory, tools or product samples in your house complete the following table.

Refer to the deduction finder at the end of this organizer for an explanation of deductible home office expenses.

Enter the total square footage of your home, include your basement, attic, and garage only if they are used for business.	
Enter the square footage of the room or area that you use regularly and exclusively as an office.	
Enter the square footage of any room other than your office in which you store inventory, tools or product samples. Note: This room can be used only occasionally for personal	
Enter the square footage of the floor area on which inventory or product samples physically sit in any other rooms not entered above.	

Was your home used for a daycare business?

YES ☐ NO ☐

If yes:

Number of Hours per day	Number of Days per week	Number of Weeks this tax year

Business use of Home Expenses for Homeowners	Amount
Cost of home (purchase price, including land, plus improvements)	\$
Value of the lot on day you purchased the house	\$
Mortgage Interest you paid	\$
Real estate tax	\$
Homeowner's insurance	\$
Repairs and Maintenance	\$
Annual cost of utilities: (Electricity, Gas, Water, etc. NOT TELEPHONE)	\$
Mortgage insurance	\$
Other expenses (security, HOA dues, etc.)	\$

Business use of Home Expenses for Renters	Amount
Repairs and Maintenance	\$
Annual cost of utilities: (Electricity, Gas, Water, etc. NOT TELEPHONE)	\$
Annual Rent	\$

7. Auto Expenses

If you used an auto for more than one business activity, enter total business miles for your main business first and then write down how many miles were driven for each business activity in the rows beneath. If you bought, traded in or sold a vehicle used for business this year send copies of the sale and purchase contracts. If leasing, give purchase price.

How many autos do you own? _____

Auto Information	Auto #1	Auto #2	Auto #3	Auto #4	Auto #5
Primary business or job in which auto is used					
Do you own the vehicle?	YES <input type="checkbox"/> NO <input type="checkbox"/>	YES <input type="checkbox"/> NO <input type="checkbox"/>	YES <input type="checkbox"/> NO <input type="checkbox"/>	YES <input type="checkbox"/> NO <input type="checkbox"/>	YES <input type="checkbox"/> NO <input type="checkbox"/>
Do you have a mileage log?	YES <input type="checkbox"/> NO <input type="checkbox"/>	YES <input type="checkbox"/> NO <input type="checkbox"/>	YES <input type="checkbox"/> NO <input type="checkbox"/>	YES <input type="checkbox"/> NO <input type="checkbox"/>	YES <input type="checkbox"/> NO <input type="checkbox"/>
Make, Model and Year					
Purchase price (Including leased vehicles)					
Date Purchased					
Date first used for business					
If leased, annual lease payment					
Period of lease (in months)					
Date lease began					
Total miles driven during the year for each car					
Self-Employed Business miles driven					
Employee miles driven for employer					
Total miles driven between two similar jobs					
Charitable miles driven during the year					
Real Estate rental miles driven					
Medical miles driven during the year					
Miles driven for another business if more than one					

Expenses of operation:

Gas					
Oil					
Repairs and Maintenance					
Insurance					
Property Tax					
License/Registration					
Parking/Tolls					
Interest paid on auto loan	\$	\$	\$	\$	\$

Brentwood Tax Consulting Real Estate Rental Income and Expense

1. If you own property that is rented to others (Rental Property) complete the following worksheet.

If you own more than one rental property make copies of this page, and complete a separate set of questions for each property owned. If Brentwood Tax Consulting did not prepare your tax return last year, please provide us with a copy of the depreciation schedule or, form 4562, and copy of Schedule E for all years that the property has been used as rental property.

Type of Property (Duplex, Condo, etc.)	Address
#1.	
#2.	
#3.	
#4	

	Property #1	Property #2	Property #3	Property #4
Date Purchased				
Date Placed into service as rental				
Purchase Price (including land)				
Land Value when purchased				
Number of days rented during the year				
Number of days you personally used the property				
Number of days property was used by relatives				
Number of days spent on maintenance and repairs				
Do you actively manage this rental?				
Current Year Revenues				
Rent Received				
Current Year Expenses				
Advertising				
Auto (Miles)				
Travel				
Cleaning & Maintenance				
Commissions				
Insurance				
Legal/Professional Fees				
Management Fees				
Mortgage Interest				
Other Interest				
Mortgage Insurance/PMI				
Repairs -If over \$500, list separately				
Supplies				
Property Taxes				
Utilities				
Wages				
Lot Rent				

2. If you collected interest on a loan during this tax year, provide the following information about the payer.

Name: _____

Address: _____

Social Security number: _____ Amount collected: Interest \$ _____ Principal \$ _____

Brentwood Tax Consulting Itemized Deduction Questions

1. Did you have medical or dental expenses? YES ☐ NO ☐

AMOUNT PAID \$ _____ (Not reimbursed by Insurer or Employer)

Refer to the deduction finder at the end of this organizer for a list of deductible medical expenses

2. Do you have medical/dental insurance? YES ☐ NO ☐

PREMIUMS PAID \$ _____ (Not including pre-tax deductions)

3. Taxes paid last year

Enter in the table below:

Type of Tax	Amount
Taxes paid when you filed your State income tax return	
Taxes paid when you filed your Local income tax return	
Taxes paid with any late filed State or Local tax returns	
State tax installment payments	
Additional State tax assessments paid	
Real estate taxes paid on your principal residence	
If you moved, Real estate taxes paid on your old home	
Real Estate taxes paid on any other Non-Rental Property or land you own	
Property tax on autos not used for business	
State or Local Personal Property Tax Other than Real Estate	
What is the sales tax rate in the city of your residence?	%
Sales Tax Paid on a New Auto Purchase	
Sales Tax Paid on Home Improvement/Building Supplies	

4. Are you buying your main residence? YES ☐ NO ☐

(Include copies of all Forms 1098 that you received from lenders)

Home Mortgage Interest Paid	Amount
1 st Mortgage	
2 nd Mortgage	
Home Equity Loan	
Vacation Home	

If you paid interest on a residential mortgage to an individual who did not issue you a Form 1098 provide the following information about the lender:

Name	
Address	
Social Security number	
Interest paid \$	

5. Did you refinance a home mortgage this year? YES ☐ NO ☐

(Include copy of closing statement)

POINTS PAID \$ _____ Term (in years) _____ Date of refinance _____

6. Did you make any charitable contributions? YES ☐ NO ☐

Amount Cash & Checks \$ _____

Other contributions (clothing or household goods) \$ _____

If total other contributions are \$500 or more, attach copies of receipts received from charities to which you made the donations, showing amount, date, and name & address of charity.

Charitable Mileage Driven _____ mi.

7. Did you suffer a theft or casualty (flood, fires, etc.) loss during the year? YES ☐ NO ☐

Describe Nature and Date of Loss: _____

Include copies of police report, insurance report, etc., and record of any insurance reimbursement received.

8. Did you have any unreimbursed employee expenses? YES ☐ NO ☐

Type of Expense	Amount	Type of Expense	Amount

Refer to the deduction finder at the end of this organizer for a list of deductible unreimbursed employee expenses

9. Did incur any job search expenses during the year? YES ☐ NO ☐

Job hunting expense	Amount
Meals	
Lodging	
Airfare	
Auto Rental	
Auto Miles Driven	
Postage	
Telephone	

10. Did you pay for tax return preparation during the year? YES ☐ NO ☐

AMOUNT PAID \$ _____

Please include copy of invoice showing expenses by form, or by business and personal costs.

11. Did you pay any investment expenses? YES ☐ NO ☐

Investment expense	Amount

Refer to the deduction finder at the end of this organizer for a list of deductible investment expenses.

Brentwood Tax Consulting Credit and Adjustment Questions

12. Do you or your spouse have a self-employed retirement plan? (SEP/SIMPLE/KEOGH) Self ☐ Spouse ☐

Amount contributed, for You \$ _____ your Spouse \$ _____

Do you want us to calculate the maximum contribution prior to completing your return? YES ☐ NO ☐

13. Did you or your spouse contribute to an IRA (not employer plan) during the year? YES ☐ NO ☐

	Traditional IRA	Roth IRA	Educational IRA
Self			
Spouse			

14. Did you pay any Student Loan Interest? YES ☐ NO ☐

AMOUNT PAID \$ _____

15. Did you move during the tax year? YES ☐ NO ☐

Date of Move: _____
Distance from old home to NEW Job _____
Distance from old home to OLD Job _____

Former
Address

City _____ State _____ Zip _____

16. Did you incur moving expenses because of a relocation of your place of employment? YES ☐ NO ☐

AMOUNT PAID: For moving and storing furniture and household goods \$ _____

AMOUNT PAID: For travel and lodging during move (NO meals) \$ _____

Total number of miles driven during move _____

*Qualifying expenses include **only** the cost of moving household goods and personal effects as well as yourself and your family. Cost of meals consumed while traveling, cost of pre-moving house hunting trips, cost of temporary living expenses and the costs of selling or buying a personal residence are not deductible.*

17. Did you incur child-care expenses during the year? YES ☐ NO ☐

Persons or Organizations providing the care (nursery & kindergarten school expenses may qualify for the credit):

Name of Provider	Address	EIN or SS#	Amount Paid

Note: IRS will not allow this credit without reporting the provider's EIN or SS#

18. Did you pay College tuition for yourself, a spouse or dependent?

YES ☐ NO ☐

Enclose all copies of form 1098-T

Education Expenses Hope Scholarship Credit, Lifetime Learning Credit or Job-Related Expenses

Name of Student				
Name of School				
Type of Education (College, Vocational, Job related)				
Was student enrolled at least halftime for at least one academic period in a program leading to a degree, certificate, or other recognized credential? (Hope Credit)	YES <input type="checkbox"/> NO <input type="checkbox"/>	YES <input type="checkbox"/> NO <input type="checkbox"/>	YES <input type="checkbox"/> NO <input type="checkbox"/>	YES <input type="checkbox"/> NO <input type="checkbox"/>
Was student in first or second year of postsecondary education? (Hope Credit)	YES <input type="checkbox"/> NO <input type="checkbox"/>	YES <input type="checkbox"/> NO <input type="checkbox"/>	YES <input type="checkbox"/> NO <input type="checkbox"/>	YES <input type="checkbox"/> NO <input type="checkbox"/>
Tuition and fees	\$	\$	\$	\$
Books	\$	\$	\$	\$
Supplies	\$	\$	\$	\$
Auto Travel (miles)				
Lodging / Room & board	\$	\$	\$	\$
Meals (away from home overnight)	\$	\$	\$	\$
Scholarship, Grants or Amount Reimbursed	\$	\$	\$	\$

If education expense is job related, answer the following questions:

Are you currently employed?	YES <input type="checkbox"/> NO <input type="checkbox"/>	YES <input type="checkbox"/> NO <input type="checkbox"/>	YES <input type="checkbox"/> NO <input type="checkbox"/>	YES <input type="checkbox"/> NO <input type="checkbox"/>
Did your employer require you take	YES <input type="checkbox"/> NO <input type="checkbox"/>	YES <input type="checkbox"/> NO <input type="checkbox"/>	YES <input type="checkbox"/> NO <input type="checkbox"/>	YES <input type="checkbox"/> NO <input type="checkbox"/>
Were courses directly related to your profession?	YES <input type="checkbox"/> NO <input type="checkbox"/>	YES <input type="checkbox"/> NO <input type="checkbox"/>	YES <input type="checkbox"/> NO <input type="checkbox"/>	YES <input type="checkbox"/> NO <input type="checkbox"/>
Have you already met minimum requirement of your profession?	YES <input type="checkbox"/> NO <input type="checkbox"/>	YES <input type="checkbox"/> NO <input type="checkbox"/>	YES <input type="checkbox"/> NO <input type="checkbox"/>	YES <input type="checkbox"/> NO <input type="checkbox"/>

19. Retirement Rollovers

Did you or your spouse take, not borrow, any money out of an IRA or another retirement plan?

YES ☐ NO ☐

If YES, show separately for each person:

Amount of distribution \$ _____

Amount transferred or rolled-over within the 60day, tax-free roll-over period \$ _____

Enclose all copies of Form 1099-R

20. Rental Information: (For computation of State Renter's Credit, if you rented your primary residence from someone else during any part of this tax year).

Landlord's Name	
Landlord's Address	
Landlord's Phone Number	
Address of property rented	
Dates rented	From: To:
Amount of rent paid	\$

Is the cost of heat included in your rent?

YES ☐ NO ☐

21. Use this space to ask questions or tell us anything else you think we need to know to prepare your return.

Brentwood Tax Consulting Deduction Finder

This section is designed to help you remember what you may have spent your money on last year. These lists are fairly complete. However, just because an item is not listed does not preclude it from being taken on your tax return one way or another. Call our office for advice.

Medical Expenses

Generally, medical expenses are deductible in the year paid regardless when the expenses were incurred. Medical expenses charged to a credit card are deductible in the year the charge is made, regardless of when you actually pay the amount charged.

Medical expenses are deductible for:

1. Any person for whom you paid more than half of that person's support in either the year the expenses were incurred or the year they were paid. If that person is not your relative, that person must also have lived with you the entire year for the expense to qualify.
2. Spouse or former spouse, if the marriage existed either when the bills were incurred or at the time of payment.
3. Dependant child or other person who would qualify as a dependent except for the earnings test in either the year the bills were incurred or the year the payment was made.
4. Child of divorced parents, if either parent can claim the child as a dependent. Each parent can claim the expenses he or she paid for the child, regardless of which parent takes the exemption.
5. Adopted child before adoption if child qualified as dependent when medical expenses were incurred or paid.

- Acupuncture
- Air conditioner necessary for relief from allergies or other respiratory problems (less any increase in the value of your home resulting from installation of air conditioning)
- Alcoholism treatment, including inpatient treatment, meals, and lodging at a therapeutic center for alcohol addiction. Transportation to AA meetings.
- Ambulance service
- Artificial limbs
- Artificial teeth
- Birth control pills prescribed by a doctor
- Braille books and magazines used by a visually-impaired person. Deduct cost that is more than regular print versions.
- Cars. Cost of hand controls or the extra cost of a car or van specially designed to hold a wheelchair.
- Capital expenses. Special equipment installed in the home, or improvements that provide a medical benefit.
- A clarinet and lessons to treat the improper alignment of a child's upper and lower teeth
- Contact lenses, including equipment and materials for using contacts, such as saline solution and enzyme cleaner.
- Cosmetic surgery, if it's necessary to improve a deformity related to a congenital abnormality, accident or disease
- Decedent's medical expenses paid within one year of death out of decedent's estate may be treated as paid in the year incurred.
- Detachable home installations such as air conditioners, heaters humidifiers and air cleaners used for the benefit of a sick person.
- Diet, special. When prescribed by a doctor, you can deduct the extra cost of purchasing special food to alleviate a specific medical condition
- Doctor or physician expenses
- Drug addiction treatment, including inpatient treatment, meals, and lodging at a therapeutic center for drug addiction
- Elastic hosiery to treat blood circulation problems
- Exercise program if a doctor has recommended it as treatment for a specific condition
- Extra rent or utilities for a larger apartment required in order to provide space for a nurse/attendant
- Eye surgery, when it is not for cosmetic purposes only
- Fertility enhancement. In vitro fertilization or surgery, including surgery that reversed prior surgery.
- Guide dog or other animal used by a visually-impaired, hearing-impaired, or otherwise physically disabled person
- Hearing aids and batteries.
- Hospital care
- Household help for nursing care services only
- Insurance premiums for medical care coverage
- Laboratory fees
- Lead-based paint removal, including the cost of removing lead-based paints from surfaces when a child has lead poisoning or was previously diagnosed with lead poisoning. (Does not include the cost of repainting)
- Legal fees paid to authorize treatment for mental illness
- Lifetime care advance payments
- Lodging expenses while away from home to receive medical care in a hospital or medical facility
- Long-term care insurance and long term care expenses. (There are limitations to what you can deduct)
- Mattresses and boards bought specifically to alleviate an arthritic condition
- Medical aids, including wheelchairs, hearing aids and batteries, eyeglasses, contact lenses, crutches, braces, and guide dogs (and their care)
- Medical conference admission costs and travel expenses for a chronically ill person or a parent of a chronically ill child to learn about new medical treatments
- Medicines and drugs
- Nursing care
- Nursing home expenses, including the entire cost of medical care, plus meals and lodging if the main reason for being in the home is to obtain medical care
- Oxygen and oxygen equipment
- Reclining chair bought on a doctor's advice by a person with a cardiac condition
- Special education. Tuition for sending a mentally impaired or physically disabled person to a special school that has resources to relieve the disability
- Smoking cessation programs (does not have to be recommended by a physician)

Medical Expenses continued

- Sterilization
- Swimming (the cost of therapeutic swimming prescribed by a physician)
- Telephone (the cost and repair of special telephone equipment for a hearing-impaired person)
- Television (the cost of equipment used to display the audio part of a TV program for hearing-impaired persons)
- Transplant of an organ (but not hair transplants)
- Transportation costs for obtaining medical care
- Travel expenses for parents visiting their child in a special school for children with drug problems, where the visits are part of the medical treatment
- Weight loss program, if it is recommended by a doctor to treat a specific medical condition or to cure any specific ailment or disease
- Whirlpool baths prescribed by a doctor
- Wig for the mental health of a patient who has lost his or her hair due to a disease
- X-ray services

Unreimbursed Employee Expenses

- Business bad debt of an employee
- Business liability insurance premiums
- Cleaning of uniforms
- Damages paid to a former employer for breach of an employment contract
- Depreciation on a computer or cellular telephone your employer requires you to use in your work
- Dues to a chamber of commerce if membership helps you do your job
- Dues to professional societies
- Education that is employment related
- Home office or part of your home used regularly and exclusively in your work
- Job search expenses in your present occupation
- Laboratory breakage fees
- Licenses and regulatory fees
- Malpractice insurance premiums
- Medical examinations required by an employer
- Occupational taxes
- Passport for a business trip
- Professional Fees
- Repayment of an income aid payment
- Research expenses of a college professor
- Safety Equipment
- Special shoes and nylons
- Subscriptions to professional journals and trade magazines related to your work
- Tools and supplies used in your work
- Travel, transportation, entertainment, and gift expenses related to your work
- Union dues and expenses
- Work clothes and uniforms if required and not suitable for everyday use

Tax Deductible Investment Expenses

- Accounting fees for record keeping
- Expenses of proxy fights when legitimate corporate policies are involved;
- Fees for collecting taxable interest and dividends
- Fees shown in Box 5 of IRS tax form 1099-DIV
- Guardian fees of a minor incurred in collecting or producing income
- Investment manager and planner fees to the extent that they relate to taxable income
- IRA setup and administration fees
- Legal fees
- Premiums for indemnity bonds for replacing missing securities
- Safe deposit box fees used exclusively to hold taxable income generating securities and investments
- Salaries of persons hired to keep records of your taxable investment income
- Subscriptions to investment services

Job-Hunting Expenses

- Fees paid to employment agencies and executive recruiters
- Cost of typing , printing and mailing resumes
- Cost of assembling portfolios of work
- Career counseling to improve position in trade
- Fees for legal and accounting services or tax advice relating to employment contracts
- Advertising for a new job in present field
- Transportation costs to job interviews
- Long distance phone calls to prospective employers
- Newspapers, business publications bought for employment ads
- 50% of meals and entertainment expenses directly related to job search
- Out of town travel expenses including meals, lodging and local transportation, if the trip is primarily to look for a new job.
- Out of pocket job hunting expenses while traveling for personal purposes

Business Use of Home

Whether you are self-employed or are an employee, you may be able to deduct certain expenses for a part of your home you use for business. To deduct business-use-of-the-home expenses, a part of your home must be used regularly and exclusively:

- As the principal place of business for trade or business,
- As the place where you meet and deal with your patients, clients, or customers in the normal course of your trade or business; or
- In connection with your trade or business, if you use a separate structure that is not attached to your home.

If you use both your home and other locations regularly in the same trade or business, you must determine which location is your principal place of business. Your home office will also qualify as your principal place of business for deducting expenses for its use if you meet the following requirements:

- You use it exclusively and regularly for administrative or management activities of your trade or business, and
- You have no other fixed location where you conduct substantial administrative or management activities of your trade or business.

In general, because of the exclusive-use rule, you cannot deduct business expenses for any part of your home that you use for both personal and business purposes. For example, if you are an attorney and use the den of your home to write legal briefs and also for personal purposes, you may not deduct any business-use-of-your-home expenses. The only exceptions to the exclusive-business-use rule are for qualified day-care providers, and for persons storing inventory or product samples used in their business.

If you are an employee, additional rules apply. Even if you meet the exclusive and regular use tests, you cannot take any deductions for the business use of your home unless:

- This use of your home is for the convenience of your employer, and
- You do not rent all or part of your home to your employer and use the rented part to perform services as an employee.

Deductible business-use-of-the-home expenses include the business portion of real estate taxes, deductible mortgage interest, rent, casualty losses, utilities, insurance, depreciation, painting and repairs. You may not deduct expenses for lawn care or for painting a room not used for business.

The amount you can deduct depends on the percentage of your home used for business. To figure this percentage, divide the number of square feet used for business by the total square feet in your home. Or, if the rooms are approximately the same size, divide the number of rooms used for business by the total number of rooms in your home. You figure the business portion of your expenses by applying this percentage to the total of each expense. Qualified day-care providers must reduce their percentage to account for personal use of any area not used exclusively for business.

If your gross income from the business use of your home is less than your total business expenses, your deduction for certain expenses for the business use of your home is limited. However, those business expenses that are not deducted because of the limit, can be carried forward as part of next year's business-use-of-the-home expenses.

Business or Hobby?

Be aware of the rules

Expenses conducted with your business activities may be tax deductible or limited to the rules for hobby expenses. The limit on hobby losses applies to individuals, partnerships, estates, trusts, and S corporations. It does not apply to corporations other than S corporations. In determining whether you are carrying on an activity for profit, all the facts should be taken into account. No one factor alone is decisive. Among the factors to consider are whether:

- You carry on the activity in a business-like manner.
- The time and effort you put into the activity indicates your intention to make it profitable.
- You depend on income from the activity for your livelihood.
- Your losses are due to circumstances beyond your control (or are normal in the start-up phase of your type of business).
- You change your methods of operation in an attempt to improve profitability.
- You, or your advisors, have the knowledge needed to carry on the activity as a successful business.
- You were successful in making a profit in similar activities in the past.
- The activity makes a profit in some years (and the amount of profit it makes).
- You expect to make a future profit from the appreciation of the assets used in the activity.

Business Meal and Entertainment Record Keeping Rules

Be prepared to strictly prove the following four points:

- The amount of the expenditure, receipts are required for expenses of \$75 or more
- The time, date and place of the expenditure
- The purpose of the business discussion and the business reason for the expense, or the nature of the business benefit to be derived as a result of the expense
- The identification of the people who participated

Refer-A-Friend Cash Bonus

Brentwood Tax Consulting

116 Wilson Pike Circle
Suite 213
Brentwood TN 37027

Phone: 615-373-6993
Fax: 866-298-5971

Email:
taxprep@brentwoodtax.com

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