

# READ THIS FIRST

This booklet is designed to help you maximize your deductions and minimize problems in preparing and filing your tax return.

Please keep in mind that taxes can be very complicated and even though this booklet will accommodate most taxpayers' needs, if you have a special situation not covered, please list it under "Questions You May Have."

The **"ALERT FLAGS"** designate certain special conditions as follows:



Indicates areas that need to be completed by new clients.



Indicates areas that **MUST** be completed by new clients and only needs to be filled in by existing clients when the information has changed.



The most important flag of all, denotes areas where the IRS has concentrated their computer matching programs. If the information provided is incorrect, it may trigger a service center audit. Pay particular attention to any special instructions in areas with this flag.

| NEW CLIENTS TAXPAYER INFORMATION |  |            |  |
|----------------------------------|--|------------|--|
| Your Name                        |  |            |  |
| Social Security #                |  | Birth Date |  |
| Home Phone                       |  | Work Phone |  |
| Occupation                       |  |            |  |
| Spouse Name                      |  |            |  |
| Social Security #                |  | Birth Date |  |
| Home Phone                       |  | Work Phone |  |
| Occupation                       |  |            |  |

| CHANGE ONLY ADDRESS & STATUS             |       |   |       |
|--|-------|---|-------|
| Street                                   |       |   |       |
| City                                     |       | State                                       | ZIP   |
| Status Changes This Year                 | Dates | Status Changes This Year                    | Dates |
| <input type="checkbox"/> Married         |       | <input type="checkbox"/> Dependent Deceased |       |
| <input type="checkbox"/> Separated       |       | <input type="checkbox"/> Sold Home          |       |
| <input type="checkbox"/> Divorced        |       | <b>Legally Blind</b>                        |       |
| <input type="checkbox"/> Moved           |       | <input type="checkbox"/> Filer              |       |
| <input type="checkbox"/> Spouse Deceased |       | <input type="checkbox"/> Spouse             |       |

| IRS WATCH ESTIMATED TAXES PAID   |                 | Please provide cancelled checks |       |
|----------------------------------|-----------------|---------------------------------|-------|
| Date Due                         | Date Paid       | Federal                         | State |
| Applied From Prior Year's Refund |                 |                                 |       |
| First Quarter                    | APRIL           |                                 |       |
| Second Quarter                   | JUNE            |                                 |       |
| Third Quarter                    | SEPT            |                                 |       |
| Fourth Quarter                   | <b>THIS JAN</b> |                                 |       |

| IRS WATCH SPECIAL INFORMATION   |                          |                          |
|---|--------------------------|--------------------------|
| ** Must be reported even if NOT taxable unless TRANSFERRED  | You                      | Spouse                   |
| Employer Pension Plan?  | <input type="checkbox"/> | <input type="checkbox"/> |
| <b>Conventional IRA, Keogh and SEP Plans:</b>   |                          |                          |
| Contributions   |                          |                          |
| Withdrawals   |                          |                          |
| Rollovers**(1)  |                          |                          |
| <b>Roth IRA: (1) If rolled from a conventional IRA to a Roth IRA the rollover can be taxable.</b>   |                          |                          |
| Contributions   |                          |                          |
| Withdrawals   |                          |                          |
| Rollovers**(1)  |                          |                          |
| State Tax Refund  |                          |                          |
| Social Security or Railroad Retirement  |                          |                          |
| Alimony Received - Matched with Payer   |                          |                          |
| Tips Received   |                          |                          |
| Unemployment Received   |                          |                          |
| Gambling Winnings   |                          |                          |
| Foreign Bank Account  | <input type="checkbox"/> | <input type="checkbox"/> |
| Do you wish to contribute a portion of your taxes to the Presidential Campaign Fund?  | <input type="checkbox"/> | <input type="checkbox"/> |
| Other: _____  |                          |                          |
| Other: _____  |                          |                          |
| <input type="checkbox"/> <input checked="" type="checkbox"/> If you incurred any adoption expenses this year?   |                          |                          |
| Salaries, Pensions, & Misc Income   | Provide W-2s and 1099s   |                          |
| Partnership & Trust Income  | Provide K-1s             |                          |
| Student Loan Interest Paid  |                          |                          |
| Education IRA Contribution  |                          |                          |
| <input type="checkbox"/> <input checked="" type="checkbox"/> If you have been denied earned income credit by the IRS. If so, have you been re-certified? <input type="checkbox"/> Yes <input type="checkbox"/> No |                          |                          |
| <input type="checkbox"/> <input checked="" type="checkbox"/> If you bought, sold, or gifted real estate last year. If so, please call in advance to discuss what documents are required.                          |                          |                          |

| REFUND DIRECT DEPOSIT   |  | Complete for refund direct deposit |
|-------------------------|--|------------------------------------|
| Banking Routing Number: | □□□□□□□□   |                                    |
| Account Number:         | □□□□□□□□□□□□□□   |                                    |
| Type:                   | <input type="checkbox"/> Checking <input type="checkbox"/> Savings |                                    |



# DEPENDENTS

Social Security #s are MANDATORY

t \*\* CñChild, RñRelative, OñOther



| First Name | Last Name<br>(If Different) | Social Security#<br>(Mandatory) | ** | Months In Home<br>(This Home) | Birth Date | If over the age of 18 |              |
|------------|-----------------------------|---------------------------------|----|-------------------------------|------------|-----------------------|--------------|
|            |                             |                                 |    |                               |            | Income                | ✓ If Student |
|            |                             |                                 |    |                               |            |                       |              |
|            |                             |                                 |    |                               |            |                       |              |
|            |                             |                                 |    |                               |            |                       |              |
|            |                             |                                 |    |                               |            |                       |              |



# INTEREST INCOME

IRS computer matches payer and amount. Always use payer name listed on 1099 even if not the original source.

| LINE # | Name of Payer<br>Please provide all forms 1099INT& 1099OID | Banks, Credit Union, Corporate, Bonds, etc. | Seller Financed Mortgages<br>Name, address & SS# required | Direct U.S. Obligations<br>Savings Bonds, T-Bills, etc.<br>(State tax free) | Home State Municipal Bonds<br>(Generally tax free) | Other State Municipal Bonds<br>(Federal tax free) | If over the age of 18 |              |
|--------|--|---|---|---|--|---|-----------------------|--------------|
|        |  |   |   |   |  |   | Income                | ✓ If Student |
| 1      |  |   |   |   |  |   |                       |              |
| 2      |  |   |   |   |  |   |                       |              |
| 3      |  |   |   |   |  |   |                       |              |
| 4      |  |   |   |   |  |   |                       |              |
| 5      |  |   |   |   |  |   |                       |              |
| 6      |  |   |   |   |  |   |                       |              |
| 7      |  |   |   |   |  |   |                       |              |
| 8      |  |   |   |   |  |   |                       |              |
| 9      | Name: SS#:   |   |   | Payor Address:  |  |   |                       |              |
| 10     | Name: SS#:   |   |   |   |  |   |                       |              |
| 11     | FORFEITED INTEREST(Early Withdrawals)                      |   | FEDERALWITHHOLDINGONINT & DIV                             |   |  |   |                       |              |



# DIVIDEND INCOME

IRS computer matches payer and amount. Always use payer name listed on 1099 even if not the original source. Some institutions use substitute 1099s, and caution must be used in separating the various types of dividends.

| LINE # | Name of Payer<br>Please provide all forms 1099 DIV | Foreign Taxes Paid | Ordinary | Capital Gains | Direct U.S. Obligations<br>Savings Bonds, T-Bills etc.<br>(State tax free) | Taxable to State only | Non-taxable State and Federal |
|--------|--|--------------------|----------|---------------|--|-----------------------|-------------------------------|
|        |  |                    |          |               |  |                       |                               |
| 2      |  |                    |          |               |  |                       |                               |
| 3      |  |                    |          |               |  |                       |                               |
| 4      |  |                    |          |               |  |                       |                               |
| 5      |  |                    |          |               |  |                       |                               |



# STOCK & OTHER ASSET SALES

IRS matches gross proceeds from sale using the 1099B. Many brokerage houses use substitute forms. All transactions must be reported even if there is no profit. The IRS computer has the sales price but not cost.

| LINE # | Description | Acquisition Date<br>MM/DD/YR | Sales Date<br>MM/DD/YR | Gross Proceeds From Sale<br>(For stocks use net after commission) | Cost or Other Basis | Net Profit or Loss<br>(Information only) |
|--------|-------------|------------------------------|------------------------|---|---------------------|--|
|        |             |                              |                        |   |                     |  |
| 2      |             |                              |                        |   |                     |  |
| 3      |             |                              |                        |   |                     |  |
| 4      |             |                              |                        |   |                     |  |
| 5      |             |                              |                        |   |                     |  |

# MEDICAL EXPENSES

To be deducted, medical expenses must exceed 7 1/2% of your adjusted gross income, and then, only the amount that exceeds a 7 1/2% floor is deductible. Example: Your income is \$40,000 for the year, your medical must exceed \$3,000.

|   |  |  |  |
|---|--|--|--|
| Hospital, Medical & Dental Insurance Premiums   |  | Taxi, Bus, Train, Air & Other Travel for Medical Purposes        |  |
| Long Term Care Insurance  |  | Lodging for Away-From-Home Medical Purposes                      |  |
| Medicare Insurance Premiums (not payroll tax)   |  | Auto Travel for Medical Purposes                                 |  |
| Doctors, Dentists (discretionary cosmetic surgery is not deductible)  |  | Parking Fees for Medical Purposes                                |  |
| Prescription Drugs Only   |  | Telephone - Medical Tolls  |  |
| Psychotherapy, Psychological Counseling   |  | Handicapped Placard  |  |
| Acupuncture, Chiropractic, Christian Science Practitioners  |  | Handicapped Modification to Home                                 |  |
| Hospital  |  | Special Schooling for Physically or Mentally Handicapped         |  |
| Nursing Homes, Nursing Care <input type="checkbox"/> <input checked="" type="checkbox"/> if inhome care for elderly |  | Physical Therapy   |  |
| Lab Fees & X-Rays   |  | Medical Equipment, Supplies, Rentals                             |  |
| Eye Examination, Glasses  |  | Other: _____   |  |
| Hearing Aids, Batteries   |  | Other: _____   |  |
| Ambulance, Paramedics   |  | Insurance Reimbursement (only for expenses listed if applicable) |  |

## HOME MORTGAGE INTEREST

|  |  | Primary Residence | Second Home |
|--|--|-------------------|-------------|
| <b>1st TD</b>  | Paid to a Bank, S & L, etc.*                         |                   |             |
|  | Paid to an Individual<br>Must List PAYEE Info. Below |                   |             |
| <b>2nd TD</b>  | Paid to a Bank, S & L, etc.*                         |                   |             |
|  | Paid to an Individual<br>Must List PAYEE Info. Below |                   |             |
| Home Equity Loan   |  |                   |             |
| Payee Name   |  | SS#               |             |
| Address  |  |                   |             |
| <p>* Amounts must agree with Form 1098 issued by the financial institution. If not, check here <input type="checkbox"/>. If Form 1098 was issued in another's SS#, enter that person's name and social security number here:</p>   |  |                   |             |
| Name   |  | SS#               |             |
| If the second home is a qualified motor home, boat, etc., list the name of the payee here  |  |                   |             |
| <p>PLEASE ANSWER THE FOLLOWING QUESTIONS:</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No Did you refinance during the year?<br/>If yes, please provide loan escrow statement.</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No Does your home equity loan exceed \$100,000?</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No Does the sum of all of your home mortgages exceed \$1,100,000?</p> |  |                   |             |

## INVESTMENT INTEREST

|                          |  |
|--------------------------|--|
| Vacant land              |  |
| Brokerage margin account |  |
| Other: _____             |  |

## TAXES

|  |                                     |
|--|-------------------------------------|
| Property taxes on primary home                   |                                     |
| Property taxes on second home                    |                                     |
| Property taxes on investment property            |                                     |
| Car license fees (personal property tax portion) |                                     |
| Personal property tax - boat or airplane         |                                     |
| Personal property tax - other                    |                                     |
| Balance due on last year's state return          | Do Not Include Interest & Penalties |
| State income tax adjustments                     | Do Not Include Interest & Penalties |
| Extension payment on last year's state return    |                                     |
| Taxes paid to another state                      | State: _____                        |
| City, county, local taxes                        |                                     |
| Other: _____                                     |                                     |

## CHILD OR DEPENDENT CARE EXPENSES

Care must enable you to work (or look for work) or attend school FULLTIME. Care must be for a child under 13 or individual who is physically or mentally incapable of self care.

Check here if you have employer provided dependent care benefits.

| Paid To | Address | SS# or Employer ID# MANDATORY unless exempt organization                     | Payments Must Be Allocated By Child |        |        |
|---------|---------|--|-------------------------------------|--------|--------|
|         |         |  | Child:                              | Child: | Child: |
|         |         | <input type="checkbox"/> <input checked="" type="checkbox"/> Check if exempt |                                     |        |        |
|         |         | <input type="checkbox"/> <input checked="" type="checkbox"/> Check if exempt |                                     |        |        |

## CHARITABLE CONTRIBUTIONS

**CASH** Written verification is required for contributions of \$250 or more to any one organization.

|  |       |       |
|--|-------|-------|
| Church   |       |       |
| Church   |       |       |
| Temple   |       |       |
| Payroll Deduction (filer & spouse)   |       |       |
| United Way   |       |       |
| Cancer Society   |       |       |
| Red Cross  |       |       |
| Heart Fund   |       |       |
| Scouts   |       |       |
| Other:   | _____ |       |
| Other:   | _____ |       |
| <b>NON-CASH</b> Provide detailed list of items contributed if total for the year exceeds \$500.          |       |       |
| Salvation Army   |       |       |
| Goodwill Industries  |       |       |
| Veteran Organizations  |       |       |
| Church   |       |       |
| Travel for Charitable Purposes   |       | miles |
| Out-of-pocket expenses in connection with a charitable organization.<br>Explain: _____<br>_____<br>_____ |       |       |

## EDUCATION EXPENSES

**Caution:** These expenses qualify for tax credits, deductions, and are used to justify certain exclusions and tax or penalty free distributions. They must be segregated by student.

| Student:         | Column Is For:           |                          |                          |
|------------------|--------------------------|--------------------------|--------------------------|
| Taxpayer         | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Spouse           | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Dependent: _____ | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Dependent: _____ | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

**FOR TUITION CREDIT ONLY** – Half to full Time Students Only - Qualified Educational Instruction

|                                   |  |  |  |
|-----------------------------------|--|--|--|
| Post Secondary - 1st 2yrs.        |  |  |  |
| After 1st 2yrs                    |  |  |  |
| Fees - Enrollment/Attendance Only |  |  |  |


**OTHER EXPENSES** – DO NOT COMPLETE unless qualifying for tax or penalty free IRA distributions, Savings Bond Interest Exclusion, or student loan interest deductions. Similar expenses for continuing education should be entered in different section below.

|                |  |  |  |
|----------------|--|--|--|
| Books/Supplies |  |  |  |
| Room/Board     |  |  |  |

**CONTINUING EDUCATION EXPENSES** – Education for the taxpayer & spouse only if job related

|                      |  |  |  |
|----------------------|--|--|--|
| Tuition and Fees     |  |  |  |
| Seminar Fees, etc.   |  |  |  |
| Books/Supplies, etc. |  |  |  |
| Travel               | (list in appropriate area opposite page) |  |  |

## MISCELLANEOUS DEDUCTIONS

|   |                             |     |  |
|---|-----------------------------|-----|--|
|  | Alimony                     | To  |  |
|   | Paid                        | SS# |  |
| Attorney Fees (to Protect Taxable Income)   |                             |     |  |
| Union Dues  |                             |     |  |
| Professional Dues   |                             |     |  |
| Continuing Education (job related)  | Tuition, Seminar Fees, etc  |     |  |
|   | Books, Supplies             |     |  |
| Entertainment & Business Meals (100% of actual cost)                              |                             |     |  |
| Gambling Losses (limited to winnings)   |                             |     |  |
| Business Insurance (E & O, malpractice, etc.)                                     |                             |     |  |
| Investment Publications   |                             |     |  |
| Investment Expenses   | Type:                       |     |  |
| IRA, KEOGH, SEP Fees Paid (not withheld from account)                             |                             |     |  |
| Jobseeking Expenses (in same field)   | Employment & Resumé Fees    |     |  |
|   | Photocopy & Postage Expense |     |  |
|   | Other                       |     |  |
| Licenses, Fees, Credentials, etc.   |                             |     |  |
| Publications, Books, etc., Used in Business                                       |                             |     |  |
| Safe Deposit Box (to Store Deeds, Bonds, etc.)                                    |                             |     |  |
| Telephone (Business Calls Only)   |                             |     |  |
| Tools, Supplies, Equipment  |                             |     |  |
| Uniforms - Purchase   |                             |     |  |
| Uniforms - Cleaning   |                             |     |  |
| Other   |                             |     |  |
| Other   |                             |     |  |

## CASUALTY LOSSES (or theft or embezzlement)


To be deducted, the losses must exceed 10% of your adjusted gross income and then only the amount that exceeds the 10% floor is deductible.

Check box if loss was in a Presidentially declared disaster area.

| Description of Casualty |               |                              |                   |                |
|-------------------------|---------------|------------------------------|-------------------|----------------|
| Date of Casualty        |               | / /                          |                   |                |
| Insurance Reimbursement |               |                              |                   |                |
| Description of Property | Date Acquired | Original Cost or Other Basis | Fair Market Value |                |
|                         |               |                              | Before Casualty   | After Casualty |
|                         |               |                              |                   |                |
|                         |               |                              |                   |                |
|                         |               |                              |                   |                |
|                         |               |                              |                   |                |
|                         |               |                              |                   |                |

## AUTO MILEAGE

Do not complete any part of this section if your automobile is used only for commuting to and from work and for pleasure.

Check if vehicle provided (owned) by employer  1  2  
 Check if any automobile expense reimbursement provided by employer  1  2  
 Check if reimbursement included in W-2   1  2

| Vehicle Description  |                            | Vehicle 1                    |                                 | Vehicle 2                    |                                 |
|--|----------------------------|------------------------------|---------------------------------|------------------------------|---------------------------------|
|  |                            | <input type="checkbox"/> You | <input type="checkbox"/> Spouse | <input type="checkbox"/> You | <input type="checkbox"/> Spouse |
| Make or Model  |                            |                              |                                 |                              |                                 |
| Date Originally Purchased  |                            | /                            | /                               | /                            | /                               |
| TOTAL MILES DRIVEN THIS YEAR<br>(include both business & personal) |                            |                              |                                 |                              |                                 |
| BUSINESS MILES DRIVEN  | For Employer               |                              | mi                              |                              | mi                              |
|  | To Professional Meetings   |                              | mi                              |                              | mi                              |
|  | Between 1st and 2nd Job    |                              | mi                              |                              | mi                              |
|  | From Job to School         |                              | mi                              |                              | mi                              |
|  | Jobseeking                 |                              | mi                              |                              | mi                              |
|  | Investment/Tax Preparation |                              | mi                              |                              | mi                              |
|  | Rental                     |                              | mi                              |                              | mi                              |
|  | Self-Employed Business     |                              | mi                              |                              | mi                              |
|  | Temporary Job Sites        |                              | mi                              |                              | mi                              |
|  | Other: _____               |                              | mi                              |                              | mi                              |
| Average Round-Trip Distance to Work (REQUIRED)                     |                            |                              | mi                              |                              | mi                              |
| Total Commuting for the Year (REQUIRED)                            |                            |                              | mi                              |                              | mi                              |

## AUTO EXPENSES

Do not complete this section if you are using the government's "standard mileage rate".

|   |  |  |
|---|--|--|
| Gasoline & Oil  |  |  |
| Repairs, Service, Tires, etc.                           |  |  |
| Insurance   |  |  |
| License & Taxes   |  |  |
| Wash, Wax, Auto Club, etc.                              |  |  |
| Interest<br>(Applies only to self-employed individuals) |  |  |
| Lease Payment   |  |  |
| Other: _____  |  |  |
| Employer Reimbursement                                  |  |  |

## AWAY-FROM-HOME EXPENSES

Check if employer reimbursed any amount   You  Spouse

|                               |  |  |
|-------------------------------|--|--|
| Airfare, Train, etc.          |  |  |
| Auto Rental, Taxi, Bus, etc.  |  |  |
| Meals (enter 100% of expense) |  |  |
| Lodging (DONOT INCLUDE MEALS) |  |  |
| Porter, Skycap, Tips, etc.    |  |  |
| Laundry                       |  |  |
| Other: _____                  |  |  |

## MOVING EXPENSES




Check if employer reimbursed any amount.

|  |  |
|--|--|
| Miles from Old Residence to New Job (A)              |  |
| Miles from Old Residence to Old Job (B)              |  |
| Difference in (A) and (B) (must be 50 miles or more) |  |
| Cost of Commercial Movers                            |  |
| Truck, Trailer Rental                                |  |
| Road tolls   |  |
| Lodging en route (do not include meals)              |  |
| Automobile Travel                                    |  |
| Other: _____   |  |
| Other: _____   |  |



## HOME SALE-PURCHASE

### HOME SOLD

|  |     |
|--|-----|
| Address:   |     |
| Date Purchased   | / / |
| Purchase Price (including costs & fees)**  |     |
| Gain Deferred from Prior Property or Residence(s)**  |     |
| <b>**If you sold a home prior to this one, the information required on these two lines will be on Form 2119 in the year of sale.</b>   |     |
| Improvements (not maintenance) on Home Sold  |     |
| Date of Sale   | / / |
| Sales Price (provide closing escrow statement)    |     |
| Sales Expenses (provide closing escrow statement)  |     |
| <input type="checkbox"/> <input checked="" type="checkbox"/> if you owned and used the property as your primary residence two of the prior 5 years<br><input type="checkbox"/> <input checked="" type="checkbox"/> if your spouse owned and used the property as his/her primary residence two of the prior 5 years<br><input type="checkbox"/> <input checked="" type="checkbox"/> if this residence or any part of this home was rented or used for business purposes.<br><input type="checkbox"/> <input checked="" type="checkbox"/> if this home was acquired in exchange for a business or investment property after 5/6/97. |     |


## "OFFICE-IN-HOME" EXPENSES

To qualify, an "office in the home" must be used exclusively and on a regular basis (a) as your principal place of business, or (b) by patients, clients, or customers in meeting and dealing with you in a normal course of business. Beginning in 1999, a home office will qualify as your principal place of business if: 1) You use it exclusively and regularly for the administrative or management activities of your trade or business, and 2) You have no other fixed location where you conduct substantial administrative or management activities of your trade or business.

|                                    |                   |
|------------------------------------|-------------------|
| Total Square Feet of Home          |                   |
| Total Square Feet Used for Office  |                   |
| Total Square Feet Used for Storage |                   |
| Rent                               | Utilities         |
| Insurance                          | Condo/Assoc. Dues |
| Home Repairs                       | Office Repairs    |


# RENTAL INCOME

Note: If the property was purchased or converted to rental use this year, please provide the purchase settlement statement and a current property tax bill.

| Property Number | Type - i.e., Commercial Residential, Equip., etc. | Description or Address |  Rental Income | Number of Days Used Personally | Percent Ownership |
|-----------------|---|------------------------|---|--------------------------------|-------------------|
| 1               |   |                        |   |                                |                   |
| 2               |   |                        |   |                                |                   |

## EXPENSES

Note: If you have more than 2 rentals, photocopy this page as required. \*Indicates payments that may require the issuance of a 1099 if the annual amount is \$600 or more.


| Property Number  | 1 | 2 | Property Number        | 1 | 2 |
|--|---|---|------------------------|---|---|
| Association / Homeowners'Dues  |   |   | Taxes - Property       |   |   |
| Cleaning & Maintenance Fees*   |   |   | Taxes - Other          |   |   |
| Commissions / Management Fees*   |   |   | Telephone (Tolls Only) |   |   |
| Insurance  |   |   | Utilities              |   |   |
| Legal & Professional Fees*   |   |   | Gardener*              |   |   |
|  Mortgage Interest Paid to Banks |   |   | Pool Service*          |   |   |
| Other Interest   |   |   | Painting*              |   |   |
| Repairs: Carpentry, Hardware*  |   |   | Other: _____           |   |   |
| Electrical* (No Improvements)  |   |   | Other: _____           |   |   |
| Plumbing*  |   |   | Other: _____           |   |   |
| Supplies   |   |   | Other: _____           |   |   |


## CAPITALASSET PURCHASES & IMPROVEMENTS (Business or Rental)

| Date | Description of asset or improvement | ▲ Used for ▼ |            | Amount (cost) |
|------|-------------------------------------|--------------|------------|---------------|
|      |                                     | Rental #     | Business # |               |
|      |                                     |              |            |               |
|      |                                     |              |            |               |
|      |                                     |              |            |               |
|      |                                     |              |            |               |

# BUSINESS INCOME

\*Indicates payments that may require issuance of a 1099 if the annual amount to an individual is \$600 or more.

| Business Number | Filer or Spouse | Business Name & EID (if applicable) |  Gross Income | Returns and Allowances | Beginning Inventory | Ending Inventory |
|-----------------|-----------------|-------------------------------------|--|------------------------|---------------------|------------------|
| 1               |                 |                                     |  |                        |                     |                  |
| 2               |                 |                                     |  |                        |                     |                  |

| Business   | 1 | 2 | Business       | 1 | 2 |
|--|---|---|----------------|---|---|
| Merchandise Purchased for Resale   |   |   | Office expense |   |   |
| Items Withdrawn for Personal Use   |   |   | Rent*          |   |   |
| Advertising  |   |   | Repairs*       |   |   |
| Bank Charges   |   |   | Taxes          |   |   |
| Commissions*   |   |   | Entertainment  |   |   |
| Dues & Publications  |   |   | Telephone      |   |   |
| Freight/Delivery/Postage   |   |   | Utilities      |   |   |
| Gifts  |   |   | Wages (W-2)    |   |   |
| Insurance  |   |   | Seminars       |   |   |
|  Interest - Mortgage |   |   | Other: _____   |   |   |
| Interest - Other   |   |   | Other: _____   |   |   |
| Legal/Professional*  |   |   | Other: _____   |   |   |

