

Critical Tax Questions - (Feel free to add your own summaries.)

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(610)446-0440 (610)446-0441(fax)

	YES	NO	not appl.	\$\$\$	Date(s)
<i>----- SIGN and DATE here</i>					
(1) I (we) give Steve Clott, CPA permission to file an extension if there are open/missing items, or it's too close to the deadline.					
(2) Companies must have written consent before any representatives can text a customer for business purposes, according to Federal Communications Commission's Telephone Consumer Protection Act rules. Please sign above.					
(3) SIGN AND DATE THE TOP LINE ABOVE, AND RETURN THESE PAGES WITH THE REST OF YOUR TAX ORGANIZER.					
REMINDERS	www.SteveClott.com				
WAIT TILL FEBRUARY TO DROP OFF, OR MAIL US YOUR "STUFF".					
If you are over 65, (or disabled), and file for PA real estate tax rebate or rent rebate, provide the RUBBER STAMPED - RECEIPTED copies of your payments to County, Township, and School District. (Checks are not good enough for PA)					
Provide a subject matter in any emails you write. Otherwise it ends up in our spam folder to be deleted. If not correct in the Tax Organizer enclosed, what is your latest e-mail address?					
FAFSA for College Loans - Parents: See how to hand in your tax info, described under the section "EDUCATION", below.					
OBAMACARE - WHEN YOU RETURN YOUR TAX ORGANIZER, ENCLOSE ALL HEALTH-RELATED INSURANCE DOCUMENTS TO AVOID UNNECESSARY DELAYS.					
Call and ask your pharmacy, (or pharmacies), for your year-end tax report. Please don't give us your prescription receipts.					
Call and ask your health insurance company for your year-end tax report					
Call and ask your doctor(s) for your year-end tax report					
Call and ask your church, synagogue, or house of worship for your year-end tax report					
Call and ask your child care providers for your year-end tax report, AND THEIR EMPLOYER ID #'S					
Write the date & value of your donations on your receipts for Purple Heart, American Family, Goodwill, Salvation Army, etc.					
Check this IRS website for charitable organizations that qualify for a tax deduction - http://apps.irs.gov/app/eos/					
Non-cash donations (furniture, paintings, etc.) valued over \$5,000 need an IRS-qualified appraisal before donating.					
If you bought, sold, or refinanced real estate, please provide your HUD-1 statement AND your mortgage papers, (which may be a lot of paper).					
Don't throw away duplicate copies or second pages of your W2, even if they seem blank.					
Do you have any amounts in block 12, code W on your W2?					
If yes, how much did you contribute to your HSA?					
If yes, how much did your employer contribute to your HSA?					
If yes, how much did your spouse contribute to their HSA?					
If yes, how much did your spouse's employer contribute to their HSA?					
Don't throw away superseded copies of your broker's 1099-B.					
If you sold or exchanged mutual funds, stocks or bonds, please e-mail us with your e-mail address; subject matter "need link for broker statement". We will provide a link for you to download and send this info to us.					
Go online to get your 1098 mortgage interest statement, or look in this past January's statement.					
Go online to get your student tuition statement 1098-T. (sometimes 2-sided) [NO STATEMENT / NO DEDUCTION]					
Go online to get your student loan interest expense statement 1098-E. [NO STATEMENT / NO DEDUCTION]					
Go online to get your 1099-G state refund amount from last year.					
Go online to get your energy efficient property - manufacturer's certification certificate, which is required by IRS.					

I'D LOVE THE OPPORTUNITY TO HELP THE PEOPLE YOU CARE ABOUT, WITH
 - TAXES - PORTFOLIO MANAGEMENT* - ROLLOVERS* -
 LONG-TERM-CARE INSURANCE** - LIFE INSURANCE** - ANNUITIES**
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PA Use tax - answer the questions in the PA "Sales Tax" section below, for PA Use tax, which is similar to the sales tax.					
If you cashed in all or a portion of your 401K, 403B, etc., and some of it was already taxed to PA because PA didn't allow you the contribution deduction up front, during the year of contribution, you must provide us with documentation to support that contribution amount, so that your distribution won't be taxed again. (That means we need all historical W2's from that employer.)					
On page 2 of the Tax Organizer, review the list of your documents from the year before, and cross out those not applicable. NOTE - If you receive government notices and you do not forward them to us immediately, or you decide to answer them yourself, you are responsible for the outcome, and it's too late for us to help.					
If you have any foreign bank accounts INCLUDING in Canada, you must tell us since this will affect the questions and answers on your interest/dividend income schedules. YOU must also file the foreign Form 8938 with your 1040 and file form FinCEN 114 ON YOUR OWN by June 30; otherwise there are serious penalties. If you need the form, contact us for the link.					
BUSINESS OWNERS / LANDLORDS who paid subcontractors or repair men: 1099's and W2's are due to the recipient / employee by January 31st.					
If claiming auto expenses, provide an annual diary & odometer readings as of 1/1 and 12/31, at the beginning and end of year. A summary is required on either Org 17 (as employee) or Org 18 (as business owner). DO THIS NOW, because if you don't have these organizer forms, you need to get them from us AN AUTO DIARY IS AVAILABLE ON OUR WEBSITE.					
IDENTITY THEFT					www.SteveClott.com
Did you request a IP PIN opt-in, from the IRS? (letter CP01F)					
If a taxpayer chooses to receive an IP PIN, the taxpayer must include it on his/her return.					
IRS Warns of Pervasive Telephone Scam: www.irs.gov/uac/Newsroom/IRS-Warns-of-Pervasive-Telephone-					
IRS Warns of E-mail Scams: www.irs.gov/uac/IRS-Warns-Taxpayers-of-New-E-mail-Scams					
DIRECT DEPOSIT					www.SteveClott.com
If you elected direct deposit of refund before, the same bank info will be used again.					
IF YOU ARE UNSURE OF WHAT WAS USED, PLEASE ENCLOSE A VOIDED CHECK.					
NEW CLIENTS					www.SteveClott.com
Have you prepared your own individual or business returns using TurboTax last year and now seek professional help?					
If so, bring your TurboTax data disk, (CD, DVD, or Flash Drive), from your last year's return, in addition to printouts of the last 3 years. See our website for instructions.					
SALES TAX					www.SteveClott.com

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	YES	NO	not appl.	\$\$\$	Date(s)
Your state may apply an automatic % USE tax for items you bought online or out of state, based on your income. Use tax is like sales tax, but not paid at the time of purchase, for example, like PA residents purchasing in the state of Delaware. If you can document other than your state's table amount, please enter here, (if "NONE", enter "NONE").:					
Did you make UNTAXED purchases from out-of-state retailers (e.g., in Delaware or on the Internet)?					
If so, did you have individual, (UNTAXED BY YOUR STATE), purchases less than \$1,000?					
For purchases less than \$1,000, do you have all the receipts to enter below?					
If you answer "No," the optional use tax table will be compared to the use tax on entered purchases less than \$1,000, and the greater tax will be used.					
If you answer "Yes," the use tax will be calculated based on your entries.					
Did you have UNTAXED individual purchases of \$1,000 and greater?					
If no, we will use the optional use tax table.					
If yes, you must enter your individual purchases below.					
Description of untaxed Purchase Property 1					
Purchase Date of untaxed Purchase 1					
Purchase Price of untaxed Purchase 1					
Description of untaxed Purchase Property 2					
Purchase Date of untaxed Purchase 2					
Purchase Price of untaxed Purchase 2					
Please continue entering additional untaxed Purchase 3, etc. on blank sheets.					
Did you purchase a motor vehicle or boat? Enclose invoice and sales tax proof.					
Did you purchase a plug-in vehicle? Enclose invoice.					
Did you purchase a hydrogen vehicle? Enclose invoice.					
Did you purchase a fuel cell vehicle? Enclose invoice.					
Did you buy any large appliances this past year? If so, please provide description and sales tax paid. What was the sales tax paid on all your OTHER items? (We will use IRS tables if you don't know.)					
Did you use an online auction service, like E-Bay, for (1) purchasing or (2) selling items, or (3) both?					
If you sold items, what was your revenue and profit for the year?					
PARTICULARS	www.SteveClott.com				
Business owners - Health Care Tax Credit - SEE THE SECTION FOR BUSINESS OWNERS					
Review the Table of Contents & Topic Index in the back of the Tax Organizer for any new forms we should have sent you.					
Did you receive any income not included in this Tax Organizer? PLEASE EXPLAIN.					
Do you have records to support all deductions and income, whether personal or business?					
Did you gift over \$14,000 to an individual or prepaid tuition plan, or 529 plan in a single year?					
Were you notified by the IRS, or state, of changes to a prior year's return? If yes, enclose report or notice.					
Were there changes to a prior year which would require filing an amended return?					
Do you have a financial interest in, or signature or other authority over, bank accounts, securities, or other financial accounts having a value exceeding \$10,000 at any time, in a foreign country, such as Canada or elsewhere?					

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Did you install energy efficient property to your home? If Yes, enclose manufacturer's certificate required by IRS.					
Did you buy or sell your home this past year, or are you planning to purchase or sell a home soon? If you sold a home, was it your first home you ever bought?					
For Homebuyers AND Homesellers, please enclose: A copy of the settlement statement showing all parties' names and signatures, property address, sales price, and date of purchase. Normally, this is the properly executed Form HUD-1, Settlement Statement, AND if you are a Homebuyer, please provide your mortgage loan documents.					
<i>SUBSTANTIATION RULES FOR CHARITABLE CONTRIBUTIONS - see the 2 pages before the final page</i>					
YOUR HOME	www.SteveClott.com				
Is your principal residence address, the same as last year? If not, when did you move? List the date arrived at the new residence.					
If you sold your home, did you provide us with a list of improvements and the following 3 settlement sheets : (1) buy of old, (2) sell of old, (3) buy of new If so, did you also complete ORG 16 (Moving Expense) and ORG 22 (Sale of Home)? Did you previously use some of your home for business, or as a home office? Was the home you sold your principal residence? Was the home you sold your secondary residence? Was either your principal or secondary residence ever rented out to tenants at any time during ownership? Did you transfer a home from parent to child?					
If you moved, what is the name of your NEW: County: Township: School district: Municipality					
Did you pay for PMI? (Private Mortgage Insurance, for borrowing more than 80% of the purchase price) How much was the PMI premium paid last year? Please provide both sides of HUD-1 settlement sheet for any home purchases or home sales.					
Did you buy a home? If yes, when? If yes, was this your first-ever home? If yes, for both of you?					
Did you sell a 2nd home? If so, was it also used as a rental property or vacation-rental property? How many days personal use?					
Did you have a boat or camper that can be considered a 2nd home? If so, have you listed any mortgage interest on it? Do you plan on moving within the next 2 years?					
Did you realize a gain or loss on property which was taken from you by destruction, theft, weather, seizure, or condemnation?					
HOME FINANCING	www.SteveClott.com				

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Did you buy, sell, refinance, or abandon a principal residence or other real property?					
Did you make any home improvements through the financing of either a home improvement loan or a home equity loan?					
Are there any home additions that may qualify for the home office deduction for your self-employed business?					
If you pay your real estate taxes on your own, did you list them on ORG13? Please provide the tax receipts.					
If you pay your real estate taxes thru your mortgage company's escrow account, did you provide us with their statement?					
Is your home mortgage or home equity loan at a fixed or variable interest rate?					
What is your current mortgage interest rate on your 1st mortgage?					
And the rate on any 2nd mortgage or home equity loan?					
What date was the first mortgage loan issued?					
And the date on any 2nd mortgage or home equity loan?					
Who is the lender on the first mortgage?					
And the lender on any 2nd mortgage or home equity loan?					
What was the original loan amount of the first mortgage?					
And what was the original loan amount of the 2nd mortgage?					
How many years of amortization on the first mortgage? (30) _____ (15) _____					
And any 2nd mort or H.E.loan?					
What is the monthly payment on the first mortgage? Do you share this payment with a NON-SPOUSE?					
And the payment on any other 2nd mortgage or home equity loan?					
What was the balance (of each, if more then one) of the first loan at the beginning of last year?					
And the second?					
What was the balance (of each, if more then one) of the first loan at the end of last year?					
And the second?					
If you paid off your mortgage, was it by final cash payment?					
Or, by refinancing? _____					
When?					
If you had more than one mortgage, which one was paid off?					
Did you refinance this past year?					
When did you refinance?					
How many times have you refinanced your current residence?					
When you refinanced, did you borrow more than the existing mortgage loan (i.e., took cash out)?					
Please provide the refinancing statements from this past year.					
Did you ever pay your current home off completely in the past so that you were "free and clear", and then later refinance it afterwards?					
This past year, did you pay interest on a home equity line of credit that was NOT used to buy, build or improve your home?					
Have you ever refinanced your current home to pay off credit cards, rather than for improvements?					
STATE AND PA LOCAL INCOME TAX & REAL ESTATE TAXES					
We need an account # for PA LOCAL "Earned Income Tax" returns.					
Most PERSONAL earned income tax returns use your SSN.					
_____ City of Philadelphia					
_____ Township of Haverford					

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Township of Lower Merion					
Township of Upper Merion					
Township of Marple					
Township of Radnor					
Township of Upper Darby					
Township of Springfield					
Township of Media					
Other Twp's / Counties e.g.: Delaware, Bucks, Montgomery, Chester, Berks, Lancaster\, Carbon					
Outside Pennsylvania (YOU NEED TO TELL US.)					
Your state and PA local tax return will be prepared at the same time as the federal return. IF YOU DO NOT ANSWER THE ABOVE, OR PROVIDE US WITH THE FORMS, AND THESE PA LOCAL EARNED INCOME TAXES APPLY TO YOU, then YOU are responsible for their completion.					
Did you prepare a local return? If yes, please give us a copy.					
Did you work in more than one city last year? If so, which ones AND when? We can prepare returns for all states that have income taxes.					
Retirees/Disabled - PA REAL ESTATE TAX / RENT REBATE FORM - please give us your RUBBER-STAMPED tax receipts, or rent expense info with your landlord's signature.					
PHILADELPHIA	www.SteveClott.com				
Did you live in Philadelphia AND were you self-employed outside Philadelphia? (not W-2 income)					
Did you live outside Philly AND were you self-employed inside Philly? If yes, how much of the total was Philly income?					
Did you live AND work inside Philly AND were you self-employed?					
Were you self-employed, OR a contractor, OR a subcontractor, OR a landlord, AND doing business in Philly?					
Did you, (no matter where you worked, OR what your employer relationship), receive a 1099-MISC form, (NOT a W2 form), whose payer's address is located anywhere in the City limits of Philadelphia?					
If so, was your self-employed work inside, or partly inside Philadelphia?					
How much was in Philly? (This question does not apply to Philly residents.)					
PENNSYLVANIA	www.SteveClott.com				
Did you receive a 1099-R with an amount in box 14? If so, find out from your employer if there is any cost basis applicable to reduce the amount of tax you must pay.					
Did you live and work in different states. Please explain where and when.					
Pennsylvania gives you the opportunity to redirect all or part of your refund to the following charitable organizations.					

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Let us know how much, if any, you want applied to the following:					
A) Breast and Cervical Cancer Research Fund Coalition					
B) Wild Resource Conservation Fund					
C) Military Family Relief Assistance Program					
D) Gov Robert P Casey Memorial Organ and Tissue Donation Awareness Trust Fund					
E) Juvenile (Type 1) Diabetes Cure Research Fund					
F) PA Children's Trust Fund					
G) American Red Cross					
JOB INFO	www.SteveClott.com				
Did you live and work in different states. Please list how much income was earned in each. If you drive between jobs, clients, or on the job, (commuting to and from home is NOT deductible), then: List your MILEAGE on form ORG 17 for unreimbursed employee expenses, or form ORG 18 if self-employed. DO NOT INCLUDE MILEAGE FROM HOME TO JOB, OR FROM JOB TO HOME. (This is non-deductible commuting.) In addition to keeping track of your mileage, you must also have records documenting the business purpose of the trips if the IRS questions your deduction, such as a diary or auto log, available for purchase at office supply stores.					
Do you drive a company car that also can be used for non-work related purposes?					
Were employer reimbursements that were not on your W2 listed on ORG 17? If yes, what were the expenses?					
This past year, did you, (and NOT your employer), buy a computer for your job?					
If yes, when?					
How much?					
Is it a required condition by employment contract? If yes, provide employer letter of the requirement.					
If you incurred employee business expenses, which may or may not have been reimbursed, did any of those expenses exceed \$600 to an individual or non-incorporated business? If so, did you complete a 1099 form for such expenses and furnish it to the recipient of your payments, along with another copy to the IRS?					
ARMED SERVICES	www.SteveClott.com				
Were you or your spouse a member of the U.S. Armed Forces this past year?					
Were you an active duty soldier or a reservist activated for more than 30 days?					
Was this active duty classified as "emergency duty"?					
If a reservist or public safety officer, did you withdraw from a retirement plan after 9/11/01?					
If a member of the military, do you wish to make an IRA contribution based on tax-free combat pay?					
Were you an eligible trade adjustment assistance (TAA) recipient, alternative TAA (ATAA) recipient, or Pension Benefit Guaranty Corporation (PBGC) pension recipient. [Form 8885]					
Currently, Pennsylvania provides a real estate tax exemption for veterans who have a 100 percent permanent war-time service-connected disability rating by the Department of Veteran's Affairs, and who meet the individual financial needs threshold maximum of \$87,212. DOES THIS APPLY TO YOU?					
INHERITANCE DEDUCTION ON YOUR PERSONAL INCOME TAX RETURN	www.SteveClott.com				
(1) Have you inherited anything from anyone this past year?					
(2) If yes, was the person you received the inheritance from, a deceased spouse? Please provide the death certificate.					
(3) Did the decedent have to pay estate taxes? (if YES, go to (4); if NO, go to (6); otherwise go to (5))					
(4) Bring in a copy of the decedent's estate tax return (IRS Form 706), and/or the PA inheritance tax return PA-1500?					

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(5) What is the decedent's name, and who handled his or her estate?					
(6) What type of property did you receive through your inheritance?					
(7) Were you the administrator or executor of the estate?					
Did you receive a fee? Describe.					
(8) MAKE SURE YOUR ESTATE TAX LAWYER HAS ADDRESSED THE CONCEPT OF PORTABILITY and DSUEA.					
FAMILY INFO	www.SteveClott.com				
If married, does the spouse with the lower income have significant medical expenses, NOT COVERED BY INSURANCE?					
Do you buy prescriptions from Canada? If so, do NOT put them in your totals for tax deduction purposes.					
KEEP AT HOME all your doctors' slips, canceled checks, and Explanation of Benefit statements for at least 4 years, but enter this past year's totals on ORG 13, or here, in this block --->					
Are you, or your spouse, behind in government collections of back taxes?					
If married, do you think you want to file as an "Innocent Spouse", so you are not liable for your spouse's delinquencies?					
If married, are both last names the same as each other's for Social Security purposes? (We must have your tax return match the SSA's records.)					
PLEASE NOTE: Same-sex married couples are required to file as Married Filing Jointly or Married Filing Separately for federal returns, (NOT SINGLE), regardless of where the married couple lives.					
Is there a change in your dependents or marital status, etc.? (got married, getting divorced, now divorced, getting separated, now separated, no longer a full-time student, moved out, death in the family - need death certificates) EXPLAIN					
If the taxpayer or spouse died, was there any US Bonds remaining that were not redeemed prior to death?					
Are you a married person who files a separate return, and you lived with your spouse for any time during the year? Dates?					
*Do you live with someone other than your parents or your spouse?					
*If so, is that person related by blood to your children?					
*Is that person married to someone else?					
Do you or your spouse have children from a previous marriage, who live with you?					
If so, is there child support involved? Please explain					
Do you or your spouse claim children as dependent exemptions from a previous marriage?					
If so, did your spouse sign Form 8332, or do you have a written divorce decree declaring who claims the children?					
Do you have any children "on the way" who will become members of your family household?					
Did you have any children who moved back into your household? Who: How much is their income?					
Do you have any foreign-exchange students in your family household? Who:					
Do you have any pregnant members in your household? Who:					
Do you have any special-needs children or mentally or physically disabled children in your household under the age of 22? Who:					
Do you have siblings that you or your parents support, who are not listed on either return? Who:					
Do you have anyone else in your family household who may possibly be listed on your tax return? Who: Who is it, and how much is their income?					
Are you a single parent AND being supported by a non-spouse, or your parents?					
Are you a divorced or separated parent and claiming your children as dependents, even though you are the non-custodial parent?					
[See the tie-breaker rules at the end of this questionnaire.]					
Do you have dependents at home or in college, who must file? Who:					

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If yes, do you want us to prepare their return? ALSO, BRING IN YOUR DEPENDENT CHILDREN'S INCOME, AND WE CAN TRIAGE IT INTO YOUR CALCULATIONS OF THE HEALTHCARE PREMIUM TAX CREDIT. ONE OF THE CALCULATIONS ON YOUR TAX RETURN INCLUDES THEIR INCOME.					
Did any dependent children in your home file their tax return already?					
If yes, PLEASE PROVIDE A COPY OF THEIR RETURN					
If under 24 or a college student, did s/he claim her/his own exemption?					
(If so, then you can't claim the dependent exemption, even though you could have.)					
If a college student, did your child claim any educational expenses on his/her return?					
What is your dependent child's earned income from wages, etc.?					
What is your dependent child's TOTAL INCOME?					
Do you have children with investment income greater than \$2,100?					
Did you incur any adoption expenses this past year? Explain:					
Are you or your dependents NOT U.S. citizens? [explain]					
Did you live abroad during this past year?					
Are you being claimed as a dependent on someone else's tax return (parents, or otherwise)					
Do you support a dependent parent in YOUR household?					
Do you support a dependent parent in THEIR household?					
Do you support a dependent parent in a Continuing Care Facility?					
If so, what is your parent's annual income, before including social security benefits?					
What is your parent's annual income, after including social security benefits?					
Is your support more than half of the above amounts? Please call us for a support worksheet.					
Did you pay any individual for domestic or cleaning services?					
If so, do they only work for you, or for other people, too?					
Did a family relative pay you interest on a loan? How much last year? What was the interest rate?					
Did a family relative charge you interest on a loan? How much last year? What was the interest rate?					
Parents: please initial here, () for the following notice:] that the CHILD TAX CREDIT disappears for each dependent child that reached age 17 this past year.					
Did you list the address AND ID #'s of all child care providers on page ORG 35?					
Parents: please initial here, () for the following notice:] that the DEPENDENT CARE CREDIT, (child care, babysitters, nurseries, camp), disappears for each month after the child reached ages 13 during the calendar year. ALSO, please note here if your employer has made available a Flex Plan, or Section 125 Cafeteria plan, through which you can pay your childcare providers. This may or may not save you taxes depending on what tax bracket you are in, by using the "built-in" deduction instead of the credit on your tax return. Be aware, however, that these plans are "use it, or lose it" plans, so you must plan accordingly. The window of opportunity to take advantage of these and other benefits is only open for a short time at the end of each calendar year.					
Employees: please initial here, () for the following notice: Medical deductions through work - see previous paragraph regarding Flex Plans, and review your options with your plan administrator. Starting in 2011, plans will no longer be able to reimburse over-the-counter medications on a tax-free basis.					

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INVESTMENTS	www.SteveClott.com				
Do you receive tax-free income from municipal bonds or mutual funds? How much? (The year-end tax statement does not necessarily show this amount, but it is needed for some calculations.)					
Do you report E-bond and I-bond interest from Savings Bonds, each year? OR.....					
..... Or do you wait until such time when you cash them in? How much applies to last year?					
US Savings Bond interest is required to be included in income in the year of maturity or the year redeemed, whichever is earlier [IRC 454(c)] DOES EITHER OF THESE SITUATIONS APPLY TO YOU?					
Did you gift over \$14,000 in bonds, or have the proceeds of bonds cashed in?					
Did you receive a gift from a foreign individual? (Form 3520)					
Do you invest in REMIC's?					
Did you sell property or equipment on installment?					
Do you own or use any virtual currency?					
Did you have any bitcoin or other digital currency transactions?					
If you sold, traded or exchanged mutual funds, stocks, or bonds, did you give us the COST basis?					
Investors: please initial here, () for the following notice: AN EXCHANGE OF ASSETS FROM ONE MUTUAL FUND TO ANOTHER, IS TREATED AS A SALE OF THAT FIRST FUND, FOR TAX PURPOSES. (Call your broker if the cost info is not with your 1099B form. Sometimes this info is on your monthly statements instead of your year-end tax info statements, but your broker will be able to provide you with these year-end statements if you call him. Ask him to fax the schedule directly to us at 610-446-0441.)					
Did you include the purchase date and cost of acquisition, regarding the previous paragraph? DO NOT DISCARD SUPERSEDED 1099 BROKER FORMS THAT HAVE LATER BEEN CORRECTED. ENCLOSE THEM, ALSO.					
NEW CLIENTS: Do you have any capital loss carryovers from the previous year? Please provide previous 5 years' tax returns.					
Did you sell a stock or mutual fund at a loss, and then buy it back again within 30 days in the same brokerage account?					
Did you buy it back in another brokerage account, even if the other account was not the same type (Retirement vs. Non-Retirement account)?					
This past year, have you received or sold employer stock that was "rolled" to a non-retirement investment account when you left the company? If so, gather the cost basis info to report against proceeds of any sales.					
Did you sell any Auction Rate Securities? (ARS)					
WORK INFO	www.SteveClott.com				
Does your employer offer any of these "Tax-Advantaged Accounts"					
<input type="checkbox"/> Flexible Spending Accounts (FSA)					
<input type="checkbox"/> Health Reimbursement Accounts (HRA)					
<input type="checkbox"/> Health Savings Accounts (HSA)					
<input type="checkbox"/> Medical Savings Accounts (MSA)					

Critical Tax Questions - (Feel free to add your own summaries.)

	YES	NO	not appl.	\$\$\$	Date(s)
<input type="checkbox"/> Employer Payment Plans (EPP)					
Did you contribute OR receive distributions from a: (Employee Contribution: \$ _____ Distribution \$ _____)					
FSA? \$					
HRA? \$					
HSA? \$					
<small>Please provide your year-end statement from the company that services your HSA.</small>					
MSA? \$					
TSA? \$					
403B? \$					
401K? \$					
401K/Roth? \$ (more commonly known as a Roth/401K (see regular ROTH, below)					
457? \$					
529? \$					
<small>Who is the Owner: _____ Who is the Beneficiary: _____ Enclose your year-end statement !!!</small>					
TAP? \$					
SIMPLE? \$					
SEP? \$					
SARSEP? \$					
ROTH? \$					
IRA? \$					
Did you contribute to any of the above plans? If so, please describe.					
Did you withdraw from any of the above plans? If so, please describe, and provide your Form 1099-Q or 1099-R.					
How many exemptions do (each of) you claim on your W4 form: (0) (1) (2) (3) (4) (5) (more)?					
If you are not retired, how often do (each of) you get paid by your employer? (weekly) (biweekly) (bimonthly) (monthly)					
Other than withholding in block 2 of your W2 form, did you make quarterly estimated tax payments? Please list the dates and amounts on page ORG 40.					
If you are a new client, did you pay Alternative Minimum Tax before 2004 because of exercising incentive stock options?					
If you are a new client, list your contributions to both your IRA's, (and Roth's since 1998), and specify how much contributions were to non-deductible IRA's since 1974					
Do you have a non-qualified deferred compensation plan?					
Do you drive a company car provided by your employer?					
Did you (or your spouse) change jobs during last year? Who? When?					
Are you (or your spouse) <i>considering</i> a job change in the near future?					
If you are still working, do you (or your spouse) anticipate retiring from the workforce in the next year?					
If you have an HSA, is it for (1) you or (2) your family?					
Do you contribute to your HSA? If yes, how much?					
Does your employer contribute to your HSA? If yes, how much?					
Did you receive or sell stock options from your employer? (Please indicate which) If sold, please furnish the cost basis.					
Did you receive stock from a stock bonus plan with your employer? (Do not include stock sales included on your W-2.)					
RETIREMENT					
				www.SteveClott.com	

Critical Tax Questions - (Feel free to add your own summaries.)

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	YES	NO	not appl.	\$\$\$	Date(s)
If you were OVER age 70.5, did you take your REQUIRED MINIMUM DISTRIBUTION(S) [RMD's], from any retirement accounts last year? ("SUBSTANTIAL PENALTY for failure to do so)!					
If you're OVER age 70.5 , and have IRA balances, provide us with form 1099R and form 5498					
If you're OVER age 70.5, did you make a direct-transfer from your IRA to a charitable organization?					
If you're UNDER 70.5, and took distributions from your plans, contact your employer/custodian for cost basis. [for PA]					
If you're UNDER 70.5, are you taking "substantially equal" distributions from your IRA each year?					
Did you have any annuities, outside of your employer plan?					
What company? What kind?					
Did you take any distributions from them last year?					
Do you or your spouse plan to retire this year?					
OTHER INCOME			www.SteveClott.com		
FOR OTHER FORMS, LOOK AT THE TOPIC INDEX AND CONTENTS AT THE BACK OF YOUR TAX ORGANIZER.					
Please understand that all income needs to be included on your tax return, regardless of whether it was received in cash, check, direct deposit or barter. Have you included all income in the information you provided us?					
Do you receive a pension from a foreign government? PLEASE EXPLAIN.					
Do you receive interest, dividends, capital gains, rents or royalties from outside the U.S.?					
Did a lender or credit card company forgive any of your debt last year?					
If so, were you insolvent or bankrupt at the time of the cancellation?					
Gambling, casino, lottery & track winnings - Did you have losses to offset some or all of the winnings?					
Bring in your Daily Gambling Log located here: http://steveclott.com/wp-content/uploads/2015/12/Daily-Gambling-web-newsletter.pdf					
What is the total loss? PLEASE ASK THE PAYER FOR A LETTER OF "GAMING ACTIVITY" ESTIMATE.					
Do you gamble on the internet? If so, do you have an online gambling (poker, etc.) account with prepaid credit funds?					
Did you collect rent from the leasing of real property (real estate)? How much gross rent?					
How much of the security deposit did you keep if any tenants left during the past year?					
If the rental is to a family member, how much is the "going rate" for gross rent for similar space in the neighborhood?					
Did you collect rent from the leasing of personal property? (e.g., equipment, vehicles, instruments, tools, etc.)					
Do you rent out property, such as through an online exchange, (such as Airbnb)?					
Are you a member of a partnership?					
Are you a member of a tax shelter? [.....that is not a TSA tax-sheltered annuity 403B or 401K plan]					
Did you receive any personal, (not property), insurance settlements? We need a written statement or note from your lawyer as to whether the proceeds were taxable. We will NOT read your case or make this determination for you PLEASE REQUIRE YOUR LAWYER TO CALCULATE HOW MUCH OF THE SETTLEMENT IS TO BE REPORTED AS INCOME.					
Did you have tips to declare?					
If so, how much were your tips?					

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Critical Tax Questions - (Feel free to add your own summaries.)

	YES	NO	not appl.	\$\$\$	Date(s)
Avoid This Tax Trap Mr. Huzella (T.C. Memo 2017-210) sold coins on E-bay and failed to report this business income on his tax return. The IRS's AUR (automated under-reporter) program matches income reported by third parties to the IRS against taxpayer's tax returns. When there is a mismatch, the IRS sends the taxpayer a notice requesting an explanation. When the IRS matched the 1099-K it received from E-bay against Huzella's Form 1040, it assessed him a tax deficiency for his					
MISCELLANEOUS	www.SteveClott.com				
Did you incur any casualty or theft losses? Please describe the loss with amounts.					
Did you incur any non-business bad debts? Please describe the nature and amounts.					
If you are a member of a union:					
Taxpayer's name of Union, and total amount of dues paid					
Spouse's name of Union, and total amount of dues paid					
How much was your uniform, work boots expenses, for the taxpayer?					
How much was your uniform, work boots expenses, for the spouse?					
Are you a qualified active ambulance volunteer, fire or rescue personnel?					
Did you make a donation of art, stocks or bonds, to a charitable organization, which then disposed of it within 3 years?					
If you TEACH one of the following grades, which one is it? K, 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12					
Please complete ORG 36 (SECTION "EDUCATOR Expenses") for your "out of pocket" teacher's supplies					
EDUCATION	www.SteveClott.com				
What year did you, your spouse, or dependent start at the college they are currently attending?					
Who was it, and which semester did they start this past September? (Freshman, Sophomore, Junior, Senior)					
Did you pay interest on a student loan for yourself, your spouse, or your dependents? Enclose form 1098-E.					
Are you or your dependents in any 4 years of postsecondary education as of the beginning of the tax year? Enclose form 1098-T.					
Were you enrolled in a program that leads to a degree, certificate, or credential?					
Or, were you taking courses as part of a postsecondary degree program or to acquire or improve job skills?					
Did you take at least one-half the normal full-time workload for one academic period?					
Have you been convicted of a felony for possessing or distributing a controlled substance?					
Are you an eligible dependent of another taxpayer?					
How many years have you claimed the American Opportunity Credit (AOTC)?					
How many prior years have you claimed the Hope Credit?					
Did your employer provide any tax-free assistance for college? How much?					
If so, was this amount on your W2?					
Did you use the proceeds from Series EE or Series I U.S. savings bonds purchased after 1989 to pay for higher education expenses? If so, were the bonds in the student's name or the parent's?					
Did you receive any distributions from a college savings plan or Coverdell ESA? (Enclose forms) Complete ORG 36					
Did you make any contributions to a 529 college savings plan or Coverdell ESA? (Enclose your Jan-Dec and year-end statements.)					

Critical Tax Questions - (Feel free to add your own summaries.)

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	YES	NO	not appl.	\$\$\$	Date(s)
Complete ORG 36, enclose all tuition Form 1098-Ts, and list all of your qualified education expenses per student. (including books, computers, etc)					
Did you categorize the following for the line above this: <small>required</small> Fees, Books, Supplies, Equipment					
Remember to also categorize tuition payments by Scholarships, Stafford Loans, Plus Loans, 529 distributions, home equity loans, checks and credit cards.					
FEDERAL APPLICATION FOR STUDENT AID (FAFSA) - Did you boldly write "FAFSA" on both sides of your envelope that you are giving us with the rest of your tax information?					
We will prepare a separate report referencing INCOME TAX AMOUNTS for you to enter on the FAFSA form, which will be available when you pick up your completed returns.					
After that, YOU must finish completing your FAFSA application, as there are many more questions than just your income tax items. We are NOT the preparer of your FAFSA form, (just the portion regarding income).					
TAX & FINANCIAL PLANNING, PORTFOLIO MANAGEMENT, INSURANCE and FINANCIAL SERVICES					
www.SteveClott.com					
<i>This section has been removed, as this is a separate engagement. Sign the "Consent to Disclosure" and "Consent to Use" forms if you are interested in these services and/or the other services listed on those forms.</i>					
<small>* This tax organizer and enclosed engagement letter, disclosure consent, and use consent, do not constitute an offer to sell, or solicitation of an offer to buy, any security and shall not constitute an offer, solicitation or sale of any securities in any jurisdiction in which such offering, solicitation or sale would be unlawful. Prospectuses contain more complete information, including Risks, Charges, Expenses & Investment Objectives. Read them carefully before investing. Past performance is not an indication of future performance, nor a guarantee of future results. Asset Allocation cannot assure a profit, or protect against a loss. Foreign investing involves additional risks including currency fluctuations and political uncertainty. This is not an offer or solicitation in any jurisdiction where we are not authorized to do business. Securities and Advisory Services offered through Dedicated Investment Advisers, LLC. *DIAL's' current disclosure brochure as set forth on Part II of Form ADV explains more fully the firm's personnel backgrounds, fees, and general information. Every Investment Strategy Has The Potential For Profit Or Loss.</small>					
<small>** Insurance products are: not a deposit; not FDIC insured; not insured by any federal governmental agency; and, not guaranteed by Dedicated Insurance Advisers, LLC [dial] or Dedicated Investment Advisers, LLC [DIAL]. Fixed Life & Fixed Annuity products are offered through Dedicated Insurance Advisers LLC [dial]. Variable Life & Annuity products are offered through Dedicated Investment Advisers, LLC [DIAL]. Securities and Investment Advice are/is offered through Dedicated Investment Advisers, LLC [DIAL].</small>					
<small>ADDITIONAL INFORMATION ABOUT DEDICATED INVESTMENT ADVISERS, LLC IS AVAILABLE ON THE SEC'S WEBSITE AT WWW.ADVISERINFO.SEC.GOV and www.DedicatedInvestmentAdvisers.com ("Advisor" can be spelled 2 ways - Congress chose "Advisor" in 1940.)</small>					
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BUSINESS OWNERS					
www.SteveClott.com					
Use Organizer forms 18, 19, and 20 to list your expenses.					
The IRS will be asking for your contemporaneous vehicle logs. Without the log, there is no auto deduction.					
Do you provide a company car that also can be used for non-work related purposes?					
If you had non-spouse employees, ENCLOSE ALL YOUR HEALTH CARE PREMIUM INVOICES FOR THIS PAST YEAR					
Do you operate an LLC?					
Is it un-incorporated for federal purposes? (i.e., reporting on Form 1040, Schedule C)?					
Is it a single-member LLC (SMLLC)?					
What was your bank balance on December 31?					
Did you start a business, purchase a rental property or farm, or acquire interests in partnerships or S corporations??					
Do you plan to purchase a business?					
Do you plan to sell your business?					
Do you plan to close or terminate your business?					
Have you started a qualified or non-qualified retirement plan for your business?					
(If yes, you may have to hire an administrator to update your documents and prepare your plan's tax returns.)					

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	YES	NO	not appl.	\$\$\$	Date(s)
What other benefits do you offer your employees?					
Do you have buy-sell insurance?					
Do you have key-man insurance?					
Did you or your employees work in more than one city last year? If so, which ones AND when?					
Did you conduct any business outside your "home" state? Which states?					
Do you collect state sales taxes? Enclose those tax returns with your Tax Organizer.					
THE FOLLOWING SERVICES ARE SUBJECT TO COLLECTION OF PENNSYLVANIA SALES TAX: A. LOBBYING SERVICES B. ADJUSTMENT, COLLECTION OR CREDIT REPORTING SERVICES C. SECRETARIAL OR EDITING SERVICES D. EMPLOYMENT AGENCY SERVICES E. HELP SUPPLY SERVICES F. DISINFECTING OR PEST CONTROL SERVICES G. BUILDING MAINTENANCE OR CLEANING SERVICES H. LAWN CARE SERVICES I. SELF-STORAGE SERVICES J. PREMIUM CABLE SERVICES					
Do you pay these sales taxes online, using E-Tides? If so, please print a year-to-date copy & enclose with Tax Organizer.					
If any part of your business is performed or directly delivered in Philadelphia, enter those revenues here:					
Did you buy and use a computer for your business as a condition of your employment?					
Did you buy a computer this past year?					
Did you dispose of any computers or vehicles before 3 full years of ownership?					
If you use QuickBooks® what year (20___), AND what version (Online / Pro / Premiere / SimpleStart) do you run? If you are supplying us with a disk or email backup, what is your PASSWORD?					
If you carry merchandise, did you list your ending inventory on ORG 19, line 26?					
Did you list any business use of your home on ORG 20?					
If you have employees, do you carry workmen's comp. ins. coverage? If you answered "NO" to the above question, (not "NA"), why not?					
Did you hire any employees who are certified long-term family assistance recipients?					
Did you have any business related educational expenses?					
If you are in the business of construction, (new & used), such as contractors, renovators, plumbers, electricians, landscapers, architects, cleaners, etc., how much of your total revenue \$\$ was derived from the manufacture of immovable components that are considered part of the real property, (that is, the owner/customer cannot take these improvements when moving to a new location)?					
AS A BUSINESS OWNER, CAN YOU PROVE YOUR CONTRACTORS OR SUBCONTRACTORS ARE NOT YOUR EMPLOYEES?					

Critical Tax Questions - (Feel free to add your own summaries.)

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	YES	NO	not appl.	\$\$\$	Date(s)
BUSINESS OWNERS or LANDLORDS: Did you pay independent contractors or casual labor more than \$600, who were NOT incorporated? If so, you must prepare 1099 forms by January 31.					
BUSINESS OWNERS or LANDLORDS: Did you make any payments that would require you to file Form(s) 1099? If Yes, did you or will you file all required Forms 1099?					
If you bought a car or truck last year, what is the weight listed on the registration card?					
Are you a member of a partnership?					
Are you a member of a tax shelter? [.....that is not a TSA tax-sheltered annuity 403B or 401K plan]					
Are you a participant of a reportable transaction? < http://www.irs.gov/Businesses/Disclosure-of-Loss-Reportable-Transactions >					
Did you or your spouse have self-employed health insurance?					
If you or your spouse are self-employed, are either eligible to participate in an employer's health plan at another job, or your spouse's job? Whose plan is it?					
Did your employer pay premiums on life insurance in excess of \$50,000, where the proceeds are payable to beneficiaries named by you?					
Does your employer have a Health Reimbursement Account (HRA)? This is NOT an FSA (Flexible Spending Arrangement.) Health reform prohibits most reimbursement plans [see < http://www.journalofaccountancy.com/issues/2015/sep/health-reform-prohibits-most-reimbursement-plans.html >]					
Do you have a business where you receive cash up-front for services delivered later on?					
Self-employed business owner/individuals: please initial here, () for the following notice:					
RED FLAG ALERT - If the year just ended shows a loss, or accumulated losses, you should be aware of the following relating to the "allowed" deductibility of those losses: You are presumed to be engaged in an activity for profit if you can show a profit in at least 3 of the last 5 years, including the current year, (except for horse activities, which allows 2 of 7 consecutive years). The presumption does not necessarily mean that losses will automatically be allowed; the IRS may try to rebut the presumption. You would then have the burden to prove a profit motive by facts that pertain to your particular situation.					
Self-employed business owner/individuals: please initial here, () for the following notice:					
HOME OFFICE DEDUCTION - be aware that if your home is used for business, and you later sell your home, the business portion may be subject to depreciation recapture or other adjustments depending on whether your business office is part of your home. See IRS Publication No. 523, Part of Home Used for Business or Rental					
SUBSTANTIATION RULES FOR CHARITABLE CONTRIBUTIONS					www.SteveClott.com
Cash contributions					

Critical Tax Questions - (Feel free to add your own summaries.)

	YES	NO	not appl.	\$\$\$	Date(s)
TC Memo 2015-71 (Kunkel) • Background. Charitable contribution deductions are allowable only if the taxpayer satisfies substantiation requirements. (Code Sec. 170(a)(1)) • The nature of the required substantiation depends on the size of the contribution and on whether it is a gift of cash or property.					
The law requires that donations of cash, check, or other monetary gifts of any amount must have a written receipt from the charity or a bank recording showing the donation (the name of the charity, the date of the contribution, and the amount of the contribution). If the bank statement alone does not include the charity's name, then it must be accompanied by a photocopy of the front and back of the check to show the charity's name.					
Donations by payroll deduction are substantiated by a pay stub, Form W-2, or other employer-furnished document and a pledge card or other document showing the name of the charity.					
There is no exception for nominal cash contributions; all require substantiation. However, the proposed regulations recognize two instances where contributions are exempt from these substantiation requirements:					
Where the charity has not yet been identified (e.g., certain transfers to a charitable remainder trust).					
Where the charity has no firsthand knowledge of the payment (e.g., unreimbursed expenses of less than \$250 while providing services to the charity). FOR EXAMPLE, if you provide your own payments for pet supplies or pet medical expenses for SPCA animals, you must get a contemporaneous receipt from the charity. That means you must tell them what services you did and provide your receipts to them, so that they can provide you with a receipt.					
For CASH donations, your church, synagogue, or house of worship already knows what to print for the IRS.					
Since tax year 2007, to deduct any charitable donation of money, you must have a bank record, credit card statement or a written communication from the recipient showing the name of the organization and the date and amount of the contribution. [IRS fact sheet FS-2008-26, Dec, 2008]					
The type of substantiation required for donations of property, depends on the value of that property:					
Under \$250: A receipt or reliance on personal records.					
\$250 to \$500: A contemporaneous written acknowledgment from the charity. (Do you have receipts for charitable contributions of \$250 or more?)					
More than \$500 to \$5,000: A contemporaneous written acknowledgment and Form 8283, "Noncash Charitable Contributions."					
More than \$5,000 but not more than \$500,000: Form 8283 and a pre-qualified appraisal. The appraisal is not filed with the return.					
More than \$500,000: Form 8283 and the appraisal must be filed with the return.					
If an appraisal is required, the appraiser' education, experience, and tax identification number must be included. The appraisal's valuation effective date can be no later than the contribution and no more than 60 days before the contribution. Having an appraisal, however, does not prevent an audit; the IRS can challenge the claimed deduction.					
Source: REG-140029-07, 8/6/08					
SUMMARY OF ABOVE					
Receipts for everything are needed, and enter their summary amounts on ORG 14 and ORG 14A.					
Property contributions - ("noncash contributions")					
Did you donate a vehicle? Enclose Form 1098C, AND TELL US (1) ORIGINAL COST, (2) CONDITION, AND (3) THE MILEAGE.					
At audit, you may be asked for documentation of clothing, furniture and personal items you gave away.					
This includes the original receipts of purchase, in addition to a receipt from the charity.					

Critical Tax Questions - (Feel free to add your own summaries.)

	YES	NO	not appl.	\$\$\$	Date(s)
This may also include a picture at the time of purchase and at the time of the donation. (Use your cell phone or camera.)					
Use a program like "It's Deductible" to help you keep track of your donations.					
Blank receipts from Purple Heart, American Family Services, Thrift Shops, & Salvation Army, etc. , without your summaries, are NOT complete. If you want the deduction, use ORG 14A to list donated clothing, furniture, household goods, etc. WRITE THE VALUE OF THE DONATION ON THE RECEIPT, (and the dates of donation AND acquisition).					
10 Donations that You Can't Deduct:					
Contributions to foreign charities or foreign governments.					
Donations of blood to the Red Cross or other blood banks.					
Gifts directly to needy individuals.					
Gifts to chambers of commerce, unions, or business leagues (though the payment may be a deductible business exp).					
Gifts to fraternal organizations or sororities (other than those set up for educational, or charitable purposes).					
Payments to lobbying organizations.					
Political campaign contributions.					
Rent-free use of your home or vacation property given to a charity auction.					
Supporting children serving as missionaries.					
Value of your services to a charity.					
EARNED INCOME TAX CREDIT (EIC) TIE-BREAKER RULES	www.SteveClott.com				
Only one taxpayer can claim the same qualifying child. If a child is the qualifying child of more than one person, only one person can claim the child as a qualifying child for all of the following tax benefits:					
•EITC					
•Dependency Exemption for the Child,					
•Child tax credit,					
•Head of household filing status,					
•Credit for child and dependent care expenses, and					
•Exclusion for dependent care benefits.					
The other person(s) cannot take any of the six tax benefits listed above unless he or she has a different qualifying child.* If they cannot agree on who claims the child as a qualifying child, and more than one person claims tax benefits using the same child, the tiebreaker rule explained below applies. If the other person is a spouse and they file a joint return, this rule does not apply.					
Under the Tiebreaker Rule, the Child is Treated as a Qualifying Child Only By:					
•The parents, if they file a joint return;.					
•The parent, if only one of the persons is the child's parent;					
•The parent with whom the child lived the longest during the tax year, if two of the persons are the child's parent and they do not file a joint return together;					
•The parent with the highest adjusted gross income (AGI) if the child lived with each parent for the same amount of time during the tax years, and they do not file a joint return together;					
•The person with the highest AGI, if no parent can claim the child as a qualifying child; or					
•A person with the higher AGI than any parent who can claim the child as a qualifying child but does not.					
*Special rules apply for children of divorced or separate parents. See Publication 596, Earned Income Credit, on irs.gov for more information or Publication 596 SP, Crédito por Ingreso del Trabajo.					
Source: http://www.eitc.irs.gov/central/abouteitc/basicqualifications/tiebreaker/					