

J J Miller & Assoc
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Vista, CA 92084-6163
760-994-4205

Dear :

This Tax Organizer is designed to help you gather the tax information needed to prepare your 2014 personal income tax return. To help you complete the organizer with minimal time and effort, when available, you will find certain information from your 2013 personal income tax return.

In your Tax Organizer, all social security numbers and bank account numbers have been replaced with asterisks (**_*_*_****) and (****1234) to protect your privacy and personal information. If you need to change or update a social security number or bank account information, please contact this office. Do not indicate the social security number or bank account change on your Tax Organizer. When you receive your completed tax return(s), please review all social security numbers and bank account information for accuracy. Report any discrepancies to this office immediately.

Enter 2014 information on the Tax Organizer pages provided. If any information does not apply to you or is incorrect, please draw a line through it or make the necessary corrections.

The Client Questionnaire asks about pertinent tax items necessary for preparing the most accurate tax return possible. Please answer all applicable questions and attach a statement when necessary for additional information not provided in the Client Organizer.

We will also need the following information:

- Forms W-2 for wages, salaries and tips.
- All Forms 1099 for interest, dividends, retirement, miscellaneous income, Social Security, state or local refunds, gambling winnings, etc.
- Brokerage statements showing investment transactions for stocks, bonds, etc.
- Schedule K-1 from partnerships, S corporations, estates and trusts.
- Statements supporting educational expenses, deductions or distributions, including any Forms 1098-T, 1098-E, or 1099-Q.
- All Forms 1095-A for the advance payment of the Premium Tax Credit for lower cost health care coverage under healthcare.gov.
- Statements supporting deductions for mortgage interest, taxes, and charitable contributions (including any Form 1098-C).
- Copies of closing statements regarding the sale or purchase of real property.
- Legal papers for adoption, divorce, or separation involving custody of your dependent children.
- Any tax notices sent to you by the IRS or other taxing authority.
- A copy of your income tax return from last year, if not prepared by this office.

IRS regulations require paid tax preparers who expect to prepare and file 11 or more federal individual or trust tax returns to file them electronically. To comply with this requirement your return will be electronically filed this year. The benefits of e-filing include a secure way to file tax returns and it provides proof of acceptance that the IRS has accepted your return for processing. Contact this office if you prefer your return be filed on paper.

The IRS does not send out unsolicited emails requesting detailed personal information. Such authentic-looking emails are called "phishing" emails and responding may expose you to identity theft. If you receive such an email from the IRS, send a copy of the email to phishing@irs.gov. Please do not respond to the email unless the email request you send to the IRS has been verified as legitimate. You may also contact our office regarding any correspondence, written or electronic, that you receive from the IRS.

Thank you for the opportunity to serve you.

Sincerely,

J J Miller & Assoc

Questions

Please check the appropriate box and include all necessary details and documentation.

	Yes	No
Personal Information		
Did your marital status change during the year? If yes, explain: _____	p	p
Did you get married to a same-sex spouse in a state that legally recognizes same-sex marriage? If yes, explain: _____	p	p
Did your address change from last year?	p	p
Can you be claimed as a dependent by another taxpayer?	p	p
Did you change any bank accounts that have been used to direct deposit (or direct debit) funds from (or to) the IRS or other taxing authority during the tax year?	p	p
Dependent Information		
Were there any changes in dependents from the prior year? If yes, explain: _____	p	p
Do you have any children under age 19 or a full-time student under age 24 with unearned income in excess of \$2,000?	p	p
Do you have dependents who must file a tax return?	p	p
Did you provide over half the support for any other person(s) other than your dependent children during the year?	p	p
Did you pay for child care while you worked or looked for work?	p	p
Did you pay any expenses related to the adoption of a child during the year?	p	p
If you are divorced or separated with child(ren), do you have a divorce decree or other form of separation agreement which establishes custodial responsibilities?	p	p
Purchases, Sales and Debt Information		
Did you start a new business or purchase rental property during the year?	p	p
Did you acquire a new or additional interest in a partnership or S corporation?	p	p
Did you sell, exchange, or purchase any real estate during the year?	p	p
Did you purchase or sell a principal residence during the year?	p	p
Did you foreclose or abandon a principal residence or real property during the year?	p	p
Did you acquire or dispose of any stock during the year?	p	p
Did you take out a home equity loan this year?	p	p
Did you refinance a principal residence or second home this year?	p	p
Did you sell an existing business, rental, or other property this year?	p	p
Did you lend money with the understanding of repayment and this year and it became totally uncollectable?	p	p
Did you have any debts canceled or forgiven this year, such as home mortgage or student loans?	p	p
Did you purchase a qualified plug-in electric drive vehicle or qualified fuel cell vehicle this year?	p	p
Income Information		
Did you have any foreign income or pay any foreign taxes during the year, directly or indirectly, such as from investment accounts, partnerships or a foreign employer?	p	p
Did you receive any income from property sold prior to this year?	p	p
Did you receive any unemployment benefits during the year?	p	p
Did you receive any disability income during the year?	p	p
Did you receive tip income not reported to your employer this year?	p	p

Did any of your life insurance policies mature, or did you surrender any policies?	p	p
Did you receive any awards, prizes, hobby income, gambling or lottery winnings?	p	p
Do you expect a large fluctuation in income, deductions, or withholding next year?	p	p

Retirement Information

Are you an active participant in a pension or retirement plan?	p	p
Did you receive any Social Security benefits during the year?	p	p
Did you make any withdrawals from an IRA, Roth, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan?	p	p
Did you receive any lump-sum payments from a pension, profit sharing or 401(k) plan?	p	p
Did you make any contributions to an IRA, Roth, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan?	p	p

Education Information

Did you, your spouse, or your dependents attend a post-secondary school during the year, or plan to attend one in the coming year?	p	p
Did you have any educational expenses during the year on behalf of yourself, your spouse, or a dependent?	p	p
Did anyone in your family receive a scholarship of any kind during the year?	p	p
Did you make any withdrawals from an education savings or 529 Plan account?	p	p
Did you pay any student loan interest this year?	p	p
Did you cash any Series EE or I U.S. Savings bonds issued after 1989?	p	p
Did you make any contributions to an education savings or 529 Plan account?	p	p

Health Care Information

Did you have qualifying health care coverage, such as employer-sponsored coverage or government-sponsored coverage (i.e. Medicare/Medicaid) for every month of 2014 for your family? "Your family" for health care coverage refers to you, your spouse if filing jointly, and anyone you can claim as a dependent.	p	p
Did anyone in your family qualify for an exemption from the health care coverage mandate?	p	p
Did you enroll for lower cost Marketplace Coverage through healthcare.gov under the Affordable Care Act? If yes, please provide any Form(s) 1095-A you received.	p	p
Did you make any contributions to a Health savings account (HSA) or Archer MSA?	p	p
Did you receive any distributions from a Health savings account (HSA), Archer MSA, or Medicare Advantage MSA this year?	p	p
Did you pay long-term care premiums for yourself or your family?	p	p
If you are a business owner, did you pay health insurance premiums for your employees this year?	p	p

Itemized Deduction Information

Did you incur a casualty or theft loss or any condemnation awards during the year?	p	p
Did you pay out-of-pocket medical expenses (Co-pays, prescription drugs, etc.)?	p	p
Did you make any cash or noncash charitable contributions (clothes, furniture, etc.)? If yes, please provide evidence such as a receipt from the donee organization, a canceled check, or record of payment, to substantiate all contributions made.	p	p
Did you donate a vehicle or boat during the year? If yes, attach Form 1098-C or other written acknowledgement from the donee organization.	p	p
Did you have an expense account or allowance during the year?	p	p
Did you use your car on the job, for other than commuting?	p	p
Did you work out of town for part of the year?	p	p
Did you have any expenses related to seeking a new job during the year?	p	p
Did you make any major purchases during the year (cars, boats, etc.)?	p	p
Did you make any out-of-state purchases (by telephone, internet, mail, or in person) for which the seller did not collect state sales or use tax?	p	p

Miscellaneous Information

Did you make gifts of more than \$14,000 to any individual?	p	p
Did you utilize an area of your home for business purposes?	p	p
Did you engage in any bartering transactions?	p	p
Did you retire or change jobs this year?	p	p
Did you incur moving costs because of a job change?	p	p
Did you pay any individual as a household employee during the year?	p	p
Did you make energy efficient improvements to your main home this year?	p	p
Did you receive a distribution from, or were you a grantor or transferor for a foreign trust?	p	p
Did you have a financial interest in or signature authority over a financial account such as a bank account, securities account, or brokerage account, located in a foreign country?	p	p
Do you have any foreign financial accounts, foreign financial assets, or hold interest in a foreign entity?	p	p
Did you receive correspondence from the State or the Internal Revenue Service? If yes, explain: _____	p	p
Did you receive an Identity Protection PIN from the Internal Revenue Service or have you been a victim of identity theft? If yes, attach the IRS letter.	p	p
Do you want to designate \$3 to the Presidential Election Campaign Fund? If you check yes, it will not change your tax or reduce your refund.	p	p

Client Organizer Topical Index

This client organizer topical index is designed to help you quickly locate the items listed. To use the index just locate the topic and refer to the page number listed. The page number corresponds to the number printed in the top right corner of your organizer sheets.

<u>Topic</u>	<u>Page</u>	<u>Topic</u>	<u>Page</u>
Dependent information	1	Interest paid	53
Electronic filing	4	Investment interest expenses	53
Federal withholding	22	Mortgage interest expense	53
		Railroad retirement benefits	22
		Social security benefits received	22

Please note the following conventions used throughout your client organizer: T/S/J and T/S headings should be used to indicate if an item belongs to the (T)axpayer, (S)pouse, or (J)oint. Also, if an item did not occur in your resident state, please indicate the state's postal code abbreviation in which the item occurred. Control totals and [] numbers are for preparer use only.

IRS regulations require paid tax preparers who expect to prepare a certain amount of federal individual tax returns to file them electronically. To comply with this requirement your return will be electronically filed this year if it qualifies for electronic filing under IRS rules. Taxpayers may choose to file a paper return instead of filing electronically.

Mark if you want to file a paper return even if you qualify for electronic filing _____[1]

Receive email notification(s) when your electronic file is accepted by the taxing agency (Blank = None, 1 = Return, 2 = Return & Extension) _____[2]

If 1 or 2, please provide email address on Organizer Form ID: Info

Mark if you are filing a balance due return electronically and you want to pay the amount due by debiting your financial institution account _____[9]

The IRS requires a Personal Identification Number (PIN) be used in signing returns that are electronically filed.

Each taxpayer and spouse, if applicable, must provide a 5 digit self-selected PIN of your choice other than all zeroes.

Taxpayer self-selected Personal Identification Number (PIN) _____[7]

Spouse self-selected Personal Identification Number (PIN) _____[8]

NOTES/QUESTIONS:

Please provide a copy of Form(s) SSA-1099 or RRB-1099

Taxpayer/Spouse (T, S)

T [1]

State postal code

[2]

Social Security Benefits

If you received a Form SSA - 1099, please complete the following information:

Net Benefits for 2014 (Box 3 minus Box 4) (Box 5)

2014 Information
+ [8]
+ [10]
+ [12]
+ [14]

Prior Year Information

Form area for Prior Year Information

Voluntary Federal Income Tax Withheld (Box 6)

From the DESCRIPTION OF AMOUNT IN BOX 3 area of Form SSA-1099:

Medicare premiums

Prescription drug (Part D) premiums

Tier 1 Railroad Benefits

If you received a Form RRB - 1099, please complete the following information:

Net Social Security Equivalent Benefit:

Portion of Tier 1 Paid in 2014 (Box 5)

Federal Income Tax Withheld (Box 10)

Medicare Premium Total (Box 11)

2014 Information
+ [22]
+ [25]
+ [27]

Prior Year Information

Form area for Prior Year Information

Additional Information About Benefits Received

Additional information about the benefits received not reported above. For example did you repay any benefits in 2014 or receive any prior year benefits in 2014. This information will be reported in the SSA-1099 DESCRIPTION OF AMOUNT IN BOX 3 area or in the RRB-1099 Boxes 7 through 9.

Form area for Additional Information About Benefits Received with lines [38] through [42]

NOTES/QUESTIONS:

Please provide a copy of Form(s) SSA-1099 or RRB-1099

Taxpayer/Spouse (T, S)

 [1]

State postal code

 [2]

Social Security Benefits

	2014 Information	Prior Year Information
If you received a Form SSA - 1099, please complete the following information:		
Net Benefits for 2014 (Box 3 minus Box 4) (Box 5)	+ _____ [8]	<div style="border: 1px solid black; height: 100px; width: 100%;"></div>
Voluntary Federal Income Tax Withheld (Box 6)	+ _____ [10]	
From the DESCRIPTION OF AMOUNT IN BOX 3 area of Form SSA-1099:		
Medicare premiums	+ _____ [12]	
Prescription drug (Part D) premiums	+ _____ [14]	

Tier 1 Railroad Benefits

	2014 Information	Prior Year Information
If you received a Form RRB - 1099, please complete the following information:		
Net Social Security Equivalent Benefit:		
Portion of Tier 1 Paid in 2014 (Box 5)	+ _____ [22]	<div style="border: 1px solid black; height: 100px; width: 100%;"></div>
Federal Income Tax Withheld (Box 10)	+ _____ [25]	
Medicare Premium Total (Box 11)	+ _____ [27]	

Additional Information About Benefits Received

Additional information about the benefits received not reported above. For example did you repay any benefits in 2014 or receive any prior year benefits in 2014. This information will be reported in the SSA-1099 DESCRIPTION OF AMOUNT IN BOX 3 area or in the RRB-1099 Boxes 7 through 9.

	[38]
	[39]
	[40]
	[41]
	[42]

NOTES/QUESTIONS:

Notes to Preparer

Submit questions and provide additional information to your tax return preparer here.

Taxpayer name(s) _____

Social security number _____