Howland Tax Services *International*

2012 Personal Tax Organizer (United States)

Personal Information

You	Your Spouse
Name (with middle initial)	Name (with middle initial)
Social Security Number	Social Security Number
Address	Address (if different)
Zip Code	Zip Code
Phone/Fax	Phone/Fax
Email	Email
Occupation	Occupation

New Clients

You		Your Spouse
Birth Date		Birth Date
Preferred Filing Status		
☐ Single	☐ Married Filing Jointly	☐ Head of Household (with qualifying person)
	☐ Married Filing Separately	☐ Qualifying Widow(er) with dependant child

New clients: please provide copies of the last income tax returns you filed.

Categories

You	Your Spouse
☐ United States Citizen	☐ United States Citizen
☐ Green Card Holder	☐ Green Card Holder
☐ Resident Alien	☐ Resident Alien
☐ Non-Resident Alien	☐ Non-Resident Alien
☐ Live in Canada, Work in U.S. (Commuter)	☐ Live in Canada, Work in U.S. (Commuter)
☐ I'm Not Sure	☐ I'm Not Sure

United States Visa type and date issued (if applicable) ________________________________

Canadian Visa type and date issued (if applicable) ________________________________

Non-Resident Aliens - days present in U.S. during… 2012: _______ 2011: _______ 2010: _______

Dependant Information			
Name			
Birth Date			
Relationship			
Social Security Num. or ITIN			
Income			
Months Lived With You			
U.S. Citizen or Resident Alien?	☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No

Did your marital status change during the year? ☐ Yes ☐ No

If yes, indicate date of change. ____________________

Did you live apart from your spouse for the entire year? ☐ Yes ☐ No

Does your spouse itemize deductions on a separate return? ☐ Yes ☐ No

Do you want $3 to go into the Presidential Election Campaign Fund? ☐ Yes ☐ No
(Will not change refund)

Were you or your spouse enrolled as a full-time student during 2012? ☐ Yes ☐ No

Were you or your spouse legally blind or permanently and totally disabled at any time during 2012?
☐ Yes ☐ No

Did you pay childcare expenses? ☐ Yes ☐ No

If yes, indicate childcare provider’s name, address and tax ID number (SSN or EIN).

____

____

____

Did you pay any educational tuition or fees for you or your dependant? ☐ Yes ☐ No

Refunds

If you receive a refund on your 2012 income tax return, do you want to apply that refund to your 2013 tax?

☐ Yes ☐ No

Do you want your refund to be direct deposited into your bank accounts? ☐ Yes ☐ No

If yes, you can provide bank routing and account numbers for up to three accounts (banks must be located in the United States).

Do you want to use a portion of your refund to buy Series I U.S. Savings Bonds?

☐ Yes ☐ No

If yes, please indicate preferred amount invested in bonds (must be divisible by 50), and indicate bank routing and account number for deposit of remaining refund.

Foreign Financial Accounts

Did you have more than $10,000 in foreign (non-U.S.) bank or financial accounts at any time during 2012?

☐ Yes ☐ No

If yes, Form TD F 90-22.1 should be filed with the U.S. Department of the Treasury by June 30, 2013. If you want us to complete this form for you, please provide name and addresses of financial institutions, account numbers and types, and maximum values of each account during 2012.

Do you have a Canadian RRSP or RRIF? ☐ Yes ☐ No

If yes, provide name and addresses of financial institutions, account numbers, and closing value of each account on Dec. 31, 2012 (in CDN dollars) for preparation of IRS Form 8891.

Financial Assets Reporting Form

If you had foreign (non-US) financial assets in 2012, you may have to file Form 8938 with your return. There are different rules and amounts for married or unmarried taxpayers, and for taxpayers living inside or outside the United States.

We recommend that you visit the IRS website to determine if you are required to file Form 8938:
<http://www.irs.gov/instructions/i8938/ch01.html#d0e217>

Are you required to file Form 8938? ☐ Yes ☐ No

If yes, please provide statements for your financial assets so we can complete the form and attach it to your return.

Roth IRAs and Designated Roth Accounts

If you converted or rolled over an amount to a Roth IRA in 2010 and did not elect to report the taxable amount on your 2010 return, you generally must report half of it on your 2011 return and the rest on your 2012 return.

If you rolled over an amount from a 401(k) or 403(b) plan to a designated Roth account in 2010 and did not elect to report the taxable amount on your 2010 return, you generally must report half of it on your 2011 return and the rest on your 2012 return.

Repayment of First-Time Homebuyer Credit

Did you claim the first-time homebuyer credit on your 2008 or later tax return, then dispose of the home in 2012, or stop using it as your main home?

☐ Yes ☐ No

This includes situations where:

• You sold the home (including through foreclosure),
• You converted the entire home to business or rental property,
• You abandoned the home (except in connection with a sale or foreclosure),
• The home was destroyed, condemned, or disposed of under threat of condemnation, or
• The taxpayer who claimed the credit died in 2012.

Tax Credits You May Be Eligible For

☐ Credit for Child and Dependent Care

☐ Education Credits

☐ Retirement Savings Contributions Credit

☐ Child Tax Credit

☐ Residential Energy Credits

☐ Earned Income Credit

☐ Credit for Federal Tax on Fuels

☐ Health Coverage Tax Credit

☐ Credit for Excess Withholding of Social Security and Railroad Retirement Tax

Income & Expense Items

Employment & Other Income

- ☐ W-2 forms
- ☐ Pensions and annuities
- ☐ Retirement plan distribution - Form 1099-R
- ☐ Partnership, trust, S-Corp income - Sched. K-1
- ☐ Miscellaneous income - Form 1099-MISC
- ☐ Alimony received
- ☐ Pay for jury duty
- ☐ Gambling/lottery winnings
- ☐ Prizes or awards
- ☐ Scholarships and fellowships
- ☐ State and local income tax refunds
- ☐ Unemployment compensation - Form 1099-G

Investment Income

- ☐ Interest income - Form 1099-INT or 1099-OID
- ☐ Dividend income - Form 1099-DIV
- ☐ Capital gains/brokerage transactions - Form 1099-B and confirmation slips

Homeowners and Renters

- ☐ Mortgage interest - Form 1098 and qualified mortgage insurance payments
- ☐ Sale of home or other property - Form 1099-S
- ☐ Real estate taxes paid
- ☐ Rent paid
- ☐ Moving expenses

Cash Gifts

Did you make cash gifts to any one person worth more than $13,000?

☐ Yes ☐ No

Expenses & Deductions

- ☐ Student loan interest paid
- ☐ Education expenses
- ☐ Auto - personal property tax paid
- ☐ Charitable donations - provide bank record, cancelled check or receipt for all amounts
- ☐ Unreimbursed job expenses (travel, uniforms, union dues, subscriptions, etc.)
- ☐ Job hunting expenses
- ☐ Investment expenses
- ☐ Childcare expenses
- ☐ Alimony paid
- ☐ Tax return preparation fees
- ☐ Receipts for medical/dental expenses, including premiums to Medicare D
- ☐ Casualty/theft losses

Also Provide…

- ☐ Estimated tax payments made for 2012
- ☐ IRS or State correspondence and assessment notices
- ☐ Receipts for IRA, Keogh, and other retirement plan contributions
- ☐ Business income and expense documents
- ☐ Rental income and expense documents

Foreign Tax Credit

Did you pay tax to a foreign country for income earned outside the United States? Provide details and a copy of the foreign tax return.

____

____

Additional Items

This Personal Tax Organizer is not intended to be a complete list. Please provide details regarding any other income or expenses not listed above.

____

____

____