Howland Tax Services <u>*International*</u>

2013 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 Dependent 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… 2013: ______ 2012: ______ 2011: ______

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 2013? ☐ Yes ☐ No

Were you or your spouse permanently and totally disabled at any time during 2013?
☐ Yes ☐ No

Were you or your spouse legally blind at any time during 2013? ☐ Yes ☐ No

Did you pay childcare expenses? ☐ Yes ☐ No

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

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

Refunds

If you receive a refund on your 2013 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 2013?

☐ 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. This form must now be E-Filed with the BSA E-Filing system. If you want us to complete and E-File the form for you, please provide name and addresses of financial institutions, account numbers and types, and maximum values of each account during 2013.

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, 2013 (in CDN dollars) for preparation of IRS Form 8891.

If you had foreign (non-US) financial assets in 2013, 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.

New Items for 2013

Same-sex Marriages

If you have a same-sex spouse whom you legally married in a state (or foreign country) that recognizes same-sex marriage, you and your spouse must now generally use the married filing jointly or married filing separately filing status on your 2013 return, even if you and your spouse now live in a state (or foreign country) that does not recognize same-sex marriage. See Chapter 2 of Publication 17 for more information: <http://www.irs.gov/publications/p17/ch02.html>

IRS Launches Get Transcript

The IRS is trying out a new portal that taxpayers can use to obtain tax information. Get Transcript allows taxpayers to access return transcripts, account records and transcripts, wage and income amounts, and verification of non-filing. Taxpayers are the only ones who can set up and access their accounts through Get Transcript (tax preparers are not allowed to do it for them). It looks like a great service, although some may be concerned about privacy issues. Visit the IRS at the following link to try out Get Transcript: <http://www.irs.gov/Individuals/Get-Transcript>:

Tax Credits

You May Be Eligible For...

- ☐ Credit for Child and Dependent Care
- ☐ Education Credits
- ☐ Retirement Savings Contributions Credit
- ☐ Child Tax Credit
- ☐ 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 $14,000?

☐ 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 2013
- ☐ 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.

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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.

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