Howland Tax Services *International*

2014 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… 2014: ______ 2013: ______ 2012: ______

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 2014? ☐ Yes ☐ No

Were you or your spouse permanently and totally disabled at any time during 2014?
☐ Yes ☐ No

Were you or your spouse legally blind at any time during 2014? ☐ 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

New for 2014

Health Care Individual Responsibility

Under the Affordable Care Act, you must now:

- Indicate on your 2014 federal income tax return that you, your spouse (if filing jointly), and your dependents had health care coverage throughout 2014;
- Claim an exemption from the health care coverage requirement for some or all of 2014 and attach Form 8965 to your return; or
- Make a shared responsibility payment if, for any month in 2014, you, your spouse (if filing jointly), or your dependents did not have coverage and do not qualify for a coverage exemption.

Premium Tax Credit

Taxpayers who need help paying for medical insurance premiums may be eligible for this credit if they buy health insurance through the Marketplace, are within certain income limits, and meet various other criteria. The credit can be claimed on your income tax return, or you can have it paid up front to your insurer to lower your monthly premiums.

For more information about the above provisions, visit the IRS website at:

<http://www.irs.gov/Affordable-Care-Act/Individuals-and-Families>

We Need to Know...

Did you have qualifying health coverage for each month of 2014? ☐ Yes ☐ No

If not, for which months did you have coverage?

___Jan___Feb___Mar___Apr___May___Jun___Jul___Aug___Sep___Oct___Nov___Dec

Were you eligible for an exemption from coverage during 2014? ☐ Yes ☐ No

For which months were you eligible for an exemption?

___Jan___Feb___Mar___Apr___May___Jun___Jul___Aug___Sep___Oct___Nov___Dec

Did you have an advance Premium Tax Credit paid upfront to your insurer to lower monthly premiums?

☐ Yes ☐ No

If yes, you should receive Form 1095-A, *Health Insurance Marketplace Statement* by early February. We will need this form to prepare your income tax return(s).

Refunds

If you receive a refund on your 2014 income tax return, do you want to apply that refund to your 2015 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 Accounts and Investments

Did you have more than $10,000 in foreign (non-U.S.) bank or financial accounts at any time during 2014 (including Canadian RRSPs, RRIFs, RESPs, or TFSAs)?

☐ Yes ☐ No

If yes, FinCEN Report 114 *Report of Foreign Bank and Financial Accounts* should be E-Filed by June 30, 2015 with the BSA E-Filing system to report the accounts. 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 2014.

If you had foreign (non-U.S.) financial assets in 2014, you may be required to file Form 8938 *Statement of Specified Foreign Financial Assets* with your return. If you are required to file the form, please provide statements for your financial assets so we can prepare and attach it to your return. We recommend that you visit the IRS website to determine if you are required to file Form 8938: <http://www.irs.gov/instructions/i8938/index.html>

U.S. citizens and resident aliens who hold funds in “Passive Foreign Investment Companies” (PFICs) are generally required to file Form 8621 *Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund* with their income tax returns. Canadian mutual funds, income trusts, real estate investment trusts (REITs), and exchange traded funds (ETFs) are considered PFICs and Form 8621 is likely required to be filed to report them. PFICs that are held in a registered pension plan (i.e. RRSP, RRIF, or RPP) are exempt from reporting on Form 8621.

We should see copies of your investment statements if you hold these kinds of investments. Also, if your mutual fund company sent you any “PFIC Annual Information Statements,” we need to see copies of them.

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 2014
- ☐ 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 a complete list. Please provide details regarding any other income or expenses not listed above.

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