

Pietrasiuk, Kelley & Kelley P.C.
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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. 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 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.
- Available information regarding health insurance coverage.
- 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.

Cash Contributions

By law all charitable contributions claimed as a deduction on your tax return must be substantiated by keeping a written record of the contribution. Acceptable written records used to substantiate each contribution include a cancelled check or bank record that supports the donation, or a written receipt or similar statement that includes (1) the name of the donee organization and (2) the date and amount of the contribution and (3) if any goods or services were received in exchange for the contribution. Contributions of \$250 or more require a statement from the charitable organization. If the resulting returns are examined by the IRS, requests may be made for the written record of the contribution. It is recommended that for any charitable contributions claimed, you retain the written records for at least seven years.

Non-Cash Contributions

The substantiation rules for noncash contributions require the donated property's fair market value (FMV) to be determined. FMV is the depreciated, or used, value of the donated property. It is not the purchase price of a similar "new" item. The following methods can be used to determine FMV:

- Valuation guides available from organizations such as the Salvation Army or Goodwill. Many guides include a value range that can be used to determine FMV based upon location and condition of the property. Keep any guides used to determine FMV with your tax records.
- Compare prices at area thrift stores for items in comparable condition. Visit a few stores to determine price and demand for the property.
- Search online auctions or classified ads for comparable items. Keep printouts of such listings used to determine FMV of the donated property.
- For donated items with a FMV of more than \$5,000, valuation by a qualified appraiser will be required in most cases. Keep the appraiser's report with your tax documents.

To further substantiate your noncash contribution, keep any acknowledgment letters, receipts, or similar statements from the organization. Consider keeping a picture of the donated item(s) with your tax documents. See IRS Publication 561, Determining the Value of Donated Property for further information.

E-File Mandate and IRS Phishing Policy

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.

Organizer Due Date

Each return prepared by Pietrasiuk, Kelley & Kelley undergoes an extensive review process which can take a considerable amount of time. It would be greatly appreciated if you are able to provide us with your tax information early in the year. Our goal is to provide accurate and timely service to all of our clients. The sooner you provide the information, the better we will be able to service your tax and accounting needs. We have some convenient options available to make ourselves easily accessible to you. You may set up an appointment, mail/e-mail your documents (if e-mailing, please password protect and call or send us the password in a separate communication), or use our secured drop box located outside our office building. Mailing the tax information to us or using our drop box is a great convenience for many of our clients. If you do elect to mail us your information or use our drop box and have any specific areas of concern, please note them on the organizer or call us and we will address these concerns with you.

As in prior years, returns received by our office will be completed in the order they are received. In order to ensure quality, we are unable to guarantee completion of any tax return received by our office after March 20, 2015. We will make every effort to complete your return prior to its due date. However, if we find that we are unable to finalize your return, we will provide you with an estimate of the amount due, if any, with the extension request.

We also request that if you will be traveling on or near the tax return due date that you inform our office as soon as possible. This information greatly assists us in prioritizing our workload to meet all of our clients' needs. We appreciate your understanding. Please call our office at (734) 971-8500 if you have any questions or concerns pertaining to this or any other matter.

Thank you for the opportunity to serve you.

Sincerely,

Pietrasiuk, Kelley & Kelley P.C.

Our Service to You

At the request of our clients, we are providing you the following comprehensive explanation of our tax preparation services.

You have retained Pietrasiuk, Kelley & Kelley, P.C. to prepare your individual federal and state tax returns for 2014. These returns will be based on the information you provide us. In preparing these returns we are not required to verify your deductions; however, it is our company policy to review the documents you provide. If during this review questions arise, we will discuss those items with you before finalizing your return.

You also will be provided a Client Organizer containing an extensive questionnaire and, if you are a returning client, prior-year information. Although many questions may not pertain to your situation, the questionnaire is our way of communicating tax law changes and alerting you to tax-related events that may apply to you. In preparing your return, we have assumed that you have reviewed this questionnaire and supplemental information. Although the questionnaire and supplemental information are extensive, they cannot conceivably cover every situation. Please address your individual concerns with your designated tax preparer.

We will provide you with a copy of your tax returns (including electronically filed tax returns) and will return to you all source documentation. Our office will maintain copies of your returns and selected information that you supplied us with for 6 years from the last day of the current tax year (i.e., until December 31, 2021). However, it is your responsibility to maintain your tax returns indefinitely and the supporting source documentation at least until December 31, 2021.

In retaining Pietrasiuk, Kelley & Kelley, P.C. for tax preparation, our services cover the preparation of your individual state and federal tax returns only. If requested, we will provide consultations during the tax preparation process for which we reserve the right to include a separate charge depending on the nature of the consultation. If you receive a notice that requires communication with the state or IRS or your return(s) are selected for audit, Pietrasiuk, Kelley & Kelley, P.C. will represent you; however, a separate charge at our standard hourly rates will apply for the amount of time needed to resolve the matter. You have not retained our office to render financial advice or perform estate planning; a separate arrangement may be made if these services are desired. Depending on your personal tax situation, this arrangement may include minimal tax planning that is done at the time your tax return is prepared. An appropriate charge will be included in your tax preparation fee depending on the nature of the planning. Pietrasiuk, Kelley & Kelley, P.C. is always available for additional tax planning during the year; a separate charge, as stated above, applies for additional tax planning.

Anything you tell our office during the preparation of your tax return is confidential; however, it is not protected by any accountant-client privilege. If we are subpoenaed to testify as to the content of our discussions, documents we have reviewed, or any other issues that may have arisen during our communications, we will be required to fully disclose our knowledge on those matters. We do not receive the same confidentiality privileges as those automatically granted to attorneys. The tax return preparers at Pietrasiuk, Kelley & Kelley, P.C. are not attorneys, and, accordingly, do not give legal advice. If you need specific legal advice, we will refer you to an attorney who can meet those needs.

Your fee is due and payable at the time you pick up your returns. If other arrangements are required, we ask that you make those arrangements with our office before we begin work on your tax returns. We sincerely appreciate your business and look forward to continuing our relationship for the years to come.

2014 Pietrasiuk, Kelley & Kelley, P.C. Information and Update

Administrative Information and Updates

- E-Newsletter** - Last year we launched our E-Newsletter. You should be receiving an e-mail about once a month with an occasional additional E-News blast to update you on important information. Each newsletter includes information that we think might be of interest to you and will contain anywhere from four to six articles. You can create an account and save the articles that interest you for future reference (generally available for about six months). If you are not on the distribution list and would like to be please contact our office. This E-News is fully internet compliant, and while we hope you will enjoy this service, please let us know if you would like to unsubscribe.
- IRS Scams** - Recent telephone scams have surfaced in the Detroit area over the last few months. Please be aware that the IRS will ONLY communicate with you via mail delivered by the United States Postal Service. Do not ever provide your personal or banking information to anyone over the phone.
- PKK Organizer** - The quality of our work and the benefit our clients receive is our top priority. A few years ago we redesigned our Organizer to make it easy to bypass entire sections which do not apply to you. While we work diligently to keep abreast of any tax law changes, we must work in partnership with you to ensure the accurate preparation of your tax return. The Organizer questions have been written to address all potential tax items. Please take the time to answer the questions and do not hesitate to call us if you have any concerns. Finally, last year clients did have some limited issues with the Organizer checkboxes not printing. If you experience any problems, please update your Adobe or call us and we will send you a paper Organizer.
- Come In Early And Come Prepared** - Some of you may have already experienced later receipt of your tax documents. Legally, due to the complexity of the information required under current law, certain tax documents are no longer due by the end of January. As a result of these law changes many of our clients are not receiving their documents until closer to March, and as a result, our company is finding that the time period in which we are able to complete returns is diminishing as well. It is very helpful to us when you come to your tax appointment prepared with complete information. If you drop off your return we would also appreciate it if you could bring in your tax information earlier rather than waiting until later. If you are only missing K-1's please bring your tax information in since those forms are often received shortly before the tax due date.
- Extensions** - Each return prepared by Pietrasiuk, Kelley & Kelley undergoes an extensive review process which can take a considerable amount of time. In order to ensure quality, we are unable to guarantee completion of any tax return received by our office after **March 20, 2015**. We will make every effort to enter the tax information provided prior to the extension due date and provide you a calculated amount due with the extension request, if necessary.

Once we have done the initial preparation of your tax return and have requested additional information, it is important that you provide us with this information as soon as possible. If we receive your information too close to the due date we may not have sufficient time to finalize your return prior to April 15th.
- Tax Return Delivery Method** - Last year many clients took advantage of our secure web portal to maintain an electronic copy of your tax return. You can receive a paper copy, electronic copy or both. Please check the appropriate box on the introduction page of the Organizer questionnaire. If you indicate you would like an electronic copy, once your return is finalized you will receive e-mail instructions to set up your account on the portal (if not done so in the prior year). In order to ensure security of your information, you must select a password with at least eight characters. At least one capital, one non-capital, one numeric and one non-alphanumeric. We have also enhanced security by disallowing the use of your name in the user login and disallowed certain common words such as "password" from the available list of options.
- Engagement Letters** - Due to increased regulations relating to tax return preparations, our company will provide each of our clients with an engagement letter. An engagement letter identifies each person's responsibilities with respect to the tax preparation and clarifies the understanding of the professional relationship. We request that you return the signed engagement letter with your tax information or no later than the completion of your tax return. We request signatures of both spouses, if applicable.

Important Federal Law Information and Updates

Affordable Care Act (Obamacare) - Health Insurance Requirement

General Overview

Beginning in 2014 every individual was required to have "minimum essential health insurance coverage". Individuals who purchased health insurance on the Exchange may qualify for a "Premium Tax Credit" or if an "Advance Premium Tax Credit" was provided, we will reconcile the amount received with the actual amount allowable. Additional information may be found on the IRS's website at www.irs.gov/aca. IRS Publication 5187 is also a good resource for those who would like a better understanding. Supplemental Client Organizer pages 67 and 78 may be helpful when gathering your tax information.

Forms You May Receive:

- Form 1095-A (if you purchased insurance from the Exchange)
- Form 1095-B (provided by health insurance providers)
- Form 1095-C (employer provided coverage)
- Form 8965 (if you wish to receive an exemption from minimum essential coverage and do not want a penalty calculated)

Form 1095-A and Form 8965 are the ONLY required forms for 2014. Forms 1095-B and 1095-C were optional but may be provided to you. Please provide us any tax related health insurance information you receive. Please note that if family members had different coverage periods which did NOT cover the entire year, you will need to provide a separate sheet with the requested information for each family member not fully covered.

Many insurance plans meet the minimum essential coverage requirement including Medicare, Medicaid, Children's Health Insurance Program, TriCare, Veterans health care plans, employer plans, retirement plans and many university plans who provide health insurance coverage for their students. If you are unsure if your health plan meets the coverage requirements you should contact your plan administrator. Having insurance for even one day during the month qualifies you as being covered for the entire month.

If you did not have minimum essential coverage for all or part of 2014, we will calculate a penalty on your return. However, you may be entitled to an exemption from this penalty under certain circumstances. If you would like to see if you qualify for an exemption please visit www.healthcare.gov/exemptions. You may also call 1-800-318-2596 to speak with a representative. If you qualify under an exemption provision, you will apply for, and receive an exemption certificate number. Depending on how long the approval process takes, please understand that we may need to prepare an extension request.

The penalty for not having health insurance for any month during the year is subject to the greater of 1% of your income, including nontaxable income, or \$95/adult (\$47.50/child). These penalty amounts are calculated on a monthly basis (i.e. - no insurance for 6 months is 1/2 of the annual penalty amount). For 2015 these penalties increase significantly to \$325/adult (\$162.50/child) or 2% of your income. Further penalty increases in 2016 are \$695/adult (\$347.50/child) or 2.5% of your income with inflation adjustments thereafter.

Health Insurance Purchased On The Exchange

If you purchased your insurance on the Exchange, either full or part year you may be entitled to a "Premium Tax Credit" to help pay for the monthly premiums. You will not qualify for insurance premium assistance if you are below the poverty level of income for your family size but you can earn up to 400% of the poverty level and still qualify for the credit. Below is the range of qualifying income levels eligible to receive assistance using the Federal Poverty Levels for 2014.

<u>Family Size</u>	<u>100%</u>	<u>400%</u>
1	\$ 11,670	\$ 46,680
2	\$ 15,730	\$ 62,920
3	\$ 19,790	\$ 79,160
4	\$ 23,850	\$ 95,400
5	\$ 27,910	\$ 111,640
6	\$ 31,970	\$ 127,880

Health Insurance Purchased On The Exchange (Continued)

Incomes below the 100% poverty level are not eligible for the assistance credit because they should be considered for the Medicaid coverage program. However, a family of four can make up to \$95,400 and still qualify for some type of assistance. Non taxable amounts need to be considered in the calculation.

For those clients who qualified for the "Advanced Premium Tax Credit" our tax preparation will reconcile the amount received to the amount for which you are eligible. If you did receive an advance in the premium credit and the calculation shows you should have received a different premium assistance amount, it will be included on your return as additional taxes due or refund, as appropriate. If you did not request an "Advance Premium Tax Credit", we will determine if you are eligible and calculate that amount which would increase your refund or reduce your taxes due.

United States Supreme Court To Hear Case Involving The Premium Tax Credit On March 4, 2015

Opponents of the health care law have argued that the premium assistance portion of the health care law should apply ONLY to states who established their own health care exchanges. Of the 50 states, only 18 set up state specific health care exchanges (Michigan is under the federal healthcare.gov). The Supreme Court will decide on the legality of the subsidies offered to help low and middle income individuals pay for their health insurance premiums. The case is set to be heard on March 4, 2015 with a decision to be made later this year. Depending on the decision handed down from the Supreme Court, it could change the course of the health insurance requirement. In the meantime we will prepare returns using the terms set forth in the ACA and current IRS Regulations. Please be advised that there is legal uncertainty with this credit and an amended tax return may be required.

☐ Provisions Applicable To Higher Income Taxpayers (also in effect during 2013)

These include the additional 3.8% tax known as the Net Investment Income Tax (NII). The higher maximum federal rate of 39.6% remains in effect for taxpayers with income above \$450,000 for married taxpayers and \$400,000 for single taxpayers. An additional Medicare tax of .9% is assessed on earned income above \$250,000 for married individuals and \$200,000 for single taxpayers. Phase outs of itemized deductions and personal exemptions also remained in effect for higher income taxpayers. In general those individuals with incomes below \$200,000 would generally not be subject to the aforementioned provisions.

☐ Prior Year Tax Laws Extended Through The End of 2014

The following are provisions that were set to expire at the end of 2013 but have been extended through the end of 2014. This extender package was a one year renewal signed into law on December 19, 2014 and included both business and individual items. Below is the list of the most common individual tax benefits that were included in the extender package.

- The "above-the-line" \$250 deduction for unreimbursed classroom teacher expenses.
- The ability to deduct premiums paid for mortgage insurance as qualified residence interest.
- The option to deduct state and local general sales tax in lieu of state income tax.
- The energy credit for the more typical types of energy efficiency improvements (heating, cooling, windows, etc).
- The tuition and fees deduction for higher education expenses.

☐ Tax Return Due Date- The tax return due date for the 2014 tax return is Wednesday, April 15, 2015.

- IRS Releases Comprehensive Repair/Capitalization Final Regulations** - For the past few years the IRS has tried to ease the burden on taxpayers by providing additional guidance regarding the treatment of capital assets, routine maintenance, materials and supplies and rotatable spare parts. Those final regulations were issued and are effective for tax years beginning on or after January 1, 2014. Generally speaking these rules are very favorable to taxpayers and permit immediate expensing of certain items previously required to be capitalized. For most taxpayers the threshold for expensing is \$500 per asset and \$200 for materials and supplies. Routine maintenance does not improve the property but keeps it in efficient operating condition. Given how the law is written we may need to view actual invoices or perform an in-depth review of expense items to apply the law correctly.

Additionally there are favorable regulations regarding real property and their maintenance (i.e. buildings and its components). If a maintenance expense can reasonably need to be performed more than once over a 10-year period we may expense rather than capital the cost of the upkeep. Taxpayers with small buildings (generally with unadjusted cost basis under \$1 million) may also be able to deduct up to \$10,000 for previously capitalized items.

This brief summary is only meant to provide you with very basic information surrounding these regulations. We have provided a valuable CCH Tax Briefing on our website at www.pkkcpa.com. Click the "Client Resources" icon and select the "Summary repair-capitalization regulations". Please note that to apply most of these new provision we must annually make an election and you cannot pick and choose which assets or supplies to which these rules apply.

- Are You Traveling Out Of The Country?** - Many of our clients travel so we would like to clarify what "out of the country" means. You are considered out of the country and have 2 additional months to file your return and pay your tax ONLY if:

- You reside and your main place of work is NOT in the U.S. and Puerto Rico
- You are in the military service outside of the U.S. and Puerto Rico.

If you plan to travel on or near the tax return due date, please let our office know.

- New ABLE Accounts To Help Care For Disabled Individuals**- On December 19, 2014 a new law was passed called "**Achieving a Better Life Experience Act of 2014**". This law was created to allow disabled individuals to benefit from tax free accounts. Contributions are made and grow tax free if used to pay qualified expenses. This account is very similar to the well known Section 529 college savings plans. Contributions are not tax deductible and the annual gift tax limits apply. Currently these accounts require State programs to be established which we hope will occur sometime during 2015. Please review additional information on our website at www.pkkcpa.com. Click the "Client Resources" icon and review the PDF under the individual category.

- Noncash Contributions Appraisal Requirements** - Most of you know that if noncash contributions exceed \$500 we must put certain details on the return. However, often overlooked is the appraisal requirement for contributions in excess of \$5,000. This appraisal requirement applies to "categories" of contributed items (i.e. - furniture, clothing, ect). If you believe your non-cash contributions will exceed \$5,000, please call our office so we can review the tax laws with you prior to the contribution.

No matter what your contribution amount, we highly recommend that you take a photo of the items donated. In addition you should maintain a list of the items donated. The list should include the item description, condition of the property, date donated, original purchase date and cost (estimates are often used), fair market value of the property (this is the tax deduction amount) and your method to value the property. For noncash contributions over \$500 you may be asked to produce this documentation.

Important State of Michigan Law Information and Updates

- ❑ **Michigan Now Accepts Electronic Payments** - As of 2014 Michigan now accepts electronic payments using e-checks, debit and credit cards (certain fees may apply). Unfortunately Michigan has not incorporated the "auto withdrawal" feature we utilize in federal tax amounts due but this is a fantastic step in the right direction. Say goodbye to those paper checks! For a list of FAQ's regarding the Michigan e-payment options, please visit our website at www.pkcpa.com. Click on the "Client Resources" icon and select "Michigan e-payment options FAQ". You may also visit www.Michigan.gov/iit. Available for individual account payments only (amount due with the 2014 tax return, quarterly estimated tax payments, individual extension payments).
- ❑ **Pension Subtraction** - The significant portion of this law change occurred in 2012, the information enclosed is a recap of those changes. For those of you already retired the ability to subtract your pension income on your Michigan return depends on your year of birth. Older individuals born before 1946 are grandfathered under the prior law subtraction rules. Individuals born between 1946 and 1952 will be permitted a limited subtraction. Individuals born after 1952 will need to reach age 67 before any type of Michigan subtraction benefit can be considered. The next page identifies the types of benefits individuals will receive for their age category.
- ❑ **Does Anyone Owe You Money? You Might Be Surprised. What Is "Unclaimed Property"?**

Every State has a department referred to as the "Unclaimed Property Division". Under the law, businesses who owe someone money must turn it over to the State after a period of dormancy. A good example of a typical unclaimed property would be an uncashed paycheck for a restaurant worker. Since majority of their income is from tips, often paychecks sit uncashed and ultimately lost. The amount of time that must elapse before money is turned over to the State does vary slightly depending on the property type but generally the money must be turned over with a dormancy period of three years.

While the restaurant worker example is very common, any type of wages, dividends, customer overpayments, utility refunds, overpayments for goods or services, pension or IRA checks, escrow accounts, insurance claims, UGMA, health savings accounts and even unclaimed loan collateral are all types of property that can fall under the "unclaimed property" reporting. If you are the executor of an estate, you should check in the various States in which the decedent lived for unclaimed property. Unclaimed property doesn't always have to be cash, it can also be physical tangible property such as jewelry, stock certificates and deeds. Generally speaking the reporting business should make every reasonable attempt to find the owner of this property. If all attempts are unsuccessful after the dormancy period, the property or money should be turned over to the Treasury Department.

If you believe you have unclaimed property, the best course of actions is to prepare and submit Form 3433 to the Michigan Unclaimed Property Division. A fillable PDF version of this form can be found on the Treasury website at www.michigan.gov/treasury. Click on the "Unclaimed Property" link to the left and then "Claiming Unclaimed Property". From this site, you can also be redirected to other States unclaimed property sites. There is no statute or required time period that you must claim the property. However, from time to time, the Treasury does initiate auctions and will sell the property. This is simply because they are not able to physically hold onto tangible property indefinitely. However, the money the auction brought for your piece of property will be set aside and available, if claimed, in future years. This is a free service provided by State of Michigan and there is no fee to the claimant should property be recovered. While the Unclaimed Property Division has been successful in reuniting property to their owners, many owners are never located.

If you think you or perhaps a family member might have a situation where unclaimed property exists, please take a few moments to review the simple procedure of preparing and submitting Form 3433. Specific questions may be directed to the Unclaimed Property Division at (517) 636-5320 and e-mail at TreasUPD@michigan.gov. As always, please contact our office if you have any questions concerning this matter.

INCOME TAX CHANGES FOR RETIREMENT BENEFITS EFFECTIVE FOR TAX YEAR 2012 AND BEYOND

For joint returns, the age of the oldest spouse determines the age category that will apply to the pension and retirement benefits of both spouses regardless of the age of the younger spouse.

Taxpayers born before 1946

No change in current law

- Social Security is exempt.
- Senior citizen subtraction for interest, dividends and capital gains is unchanged.
- Public pensions exempt.
- For 2014 private pensions subtract up to \$49,027 for single files and \$98,054 for joint filers.

Taxpayers born 1946 - 1952

Before the taxpayer reaches age 67

- Social Security is exempt.
- Railroad pension is exempt.
- Military pension is exempt.
- Not eligible for the senior citizen subtraction for interest, dividends and capital gains.
- Public and private pension limited subtraction of \$20,000 for single files or \$40,000 for joint filers.

After the taxpayer reaches age 67 (Will first occur in 2013)

- Social Security is exempt.
- Railroad pension is exempt (* see below).
- Military pension is exempt (* see below).
- Not eligible for senior citizen subtraction for interest, dividends and capital gains.
- Subtraction against all income of \$20,000 for single filers and \$40,000 for joint filers.

* Not eligible for this income subtraction if choosing to claim a military or tier 2 railroad pension exemption.

Taxpayers born after 1952

Before the taxpayer reaches age 67

- Social Security is exempt.
- Railroad pension is exempt (* see below).
- Military pension is exempt (* see below).
- Not eligible for senior citizen subtraction for interest, dividends and capital gains.
- Not eligible for public or private pension subtraction.

After the taxpayer reaches age 67 (Will first occur in 2020)

- Not eligible for senior citizen subtraction for interest, dividends and capital gains.
- Not eligible for public or private pension subtraction.
- Income exemption election:
 - ELECT exemption against all income of \$20,000 for single filers or \$40,000 for joint filers
 - No exemption for Social Security, military or railroad retirement.
 - No personal exemptions.

OR

- ELECT to exempt Social Security, military and railroad pension. May claim personal exemptions.

Updated: January 20, 2015

PAYMENT AND REFUND OPTIONS

Federal Tax Returns

REFUNDS will be issued either by check or through direct deposit into a financial institution account of the taxpayer's choice (up to 3 accounts). Refunds can be received in as little as 14 days. Generally refund information is available 4 to 6 weeks after you file your return (3 weeks if you file electronically). Call 1-800-829-4477 for automated information 24 hours a day [tax topic 152(refund) and 202(payment options)]. If you have not received your refund within 4 weeks after filing your return, go to www.irs.gov and click on "Where's My Refund" or call 1-800-829-1954. Be sure to have your social security number, your filing status, and the exact whole-dollar amount of your refund when you call.

PAYMENTS can be made by:

- Mailing a check with Form 1040-V to your designated service center on or before April 15, 2015.
- Automatic Direct Debit (available for electronically filed returns only)
 - ◆ This is a ONE-TIME authorization for the IRS to withdraw the amount you designate in a single transaction. *It is safe and secure; no other withdrawals can be made.* There is no charge to elect this option; it must be elected when the electronic return is filed.
 - ◆ You can file early and schedule the payment to be made on April 15th, keeping YOUR money in your interest-bearing account until the final due date.
 - ◆ Before selecting this option, you should call your financial institution to confirm that electronic debit withdrawals are permitted.
 - ◆ Proof of payment will appear on your monthly bank statement as a "United States Treasury Tax Payment".
 - ◆ Credit Card (Visa, MasterCard, American Express, or Discover)
 - ◆ Payments can be made via telephone or Internet. *(Please note that a **convenience fee** will be charged based on the amount of tax due. You will be told the amount of the fee before your transaction is authorized.)*
 - ◆ It is safe and secure-standard and commercial credit card networks are used. **The IRS does not receive or store** credit card numbers.
 - ◆ A confirmation number is provided at the end of the telephone or internet transaction.
 - ◆ Contact one of the credit card service providers to pay by credit card (visit www.irs.gov/e-pay). The rates given are approximate for credit card transactions. You are also able to make a payment via debit cards with these sites and a minimal processing fee will be assessed. Each site may also differ in the credit cards it accepts, such as American Express or Discover. Some sites will permit state and local tax payments.
 - ◆ To see available electronic payment options, visit www.irs.gov/e-pay. For information on paying by credit or debit card, click on the **Credit or Debit Card** link for the list of **IRS** e-pay service providers and associated convenience fees. You may be able to deduct convenience fees paid on next year's taxes, so be sure to store the amount with your 2014 tax information. Click on the **Electronic Federal Tax Payment System** link for information on using the EFTPS to pay online or by phone. There is no charge for using EFTPS, but there is an enrollment process so enroll early to ensure timely payment. Some sites will permit state and local tax payments.

PAYMENT AND REFUND OPTIONS (Continued)

Michigan Tax Returns

REFUNDS will be issued either by check or through direct deposit into a financial institution account of the taxpayer's choice. Refunds can be received in as little as 14 days if the return is filed electronically with direct deposit.

PAYMENTS can be made by:

- ◆ Mailing a check with Form MI-1040V (for electronically filed returns) to the Michigan Department of Treasury on or before April 15, 2015.
- ◆ For the 2014 tax-filing year Michigan does accept electronic payments. Do not confuse this with our ability at the federal level to automatically withdraw your payment in our electronic filing request. To make an electronic payment go to www.michigan.gov/it. Select the "Individual Income Tax e-Payments" icon and follow the prompts. This electronic payment option is currently only available to receive payments on individual accounts. E-Payment options are not currently available for accounts in collections. Certain fees apply to process debit or credit card payments. No fee applies to process your payment using e-check.

To check the status of your refund, estimated payment(s) you made, or for additional information please go to www.michigan.gov/treasury. Click on "*Where's My Income Tax Refund*" located in the middle of the page. You will need to provide information to access your account so please have a copy of your return in front of you. You may also call (517) 636-4486 and select option #1 for current year refund information.

OTHER INFORMATION

If you would like direct deposit (federal and state) or automatic direct debit (federal only), you must enclose a voided check or other document that provides the bank name, routing number, and account number. This information MUST be received before your tax return is finalized.

If you are unable to pay your tax bill by April 15, 2015, please discuss the payment options with your designated tax preparer.

Personal Information

- | | Yes | No |
|--|--------------------------|--------------------------|
| 1. Did your marital status change during the year?.....
If yes, explain: _____ | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Did you enter into marriage with a same-sex spouse in a State that legally recognizes same-sex marriage?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. Did your address change from last year?.....
Please update your information on page 1 of the organizer. | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. Do you want any overpayment of taxes applied to next year's estimated taxes?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. Do you want any remaining federal or state refund deposited directly to your bank account(s)?.....
If yes, attach a voided check(s) to the organizer. | <input type="checkbox"/> | <input type="checkbox"/> |
| 6. Do you want an automatic withdrawal on a designated date from your bank account to pay for taxes due with your federal return? (Not available for Michigan).....
If yes, attach a voided check to the organizer. | <input type="checkbox"/> | <input type="checkbox"/> |
| 7. Do you want an automatic withdrawal from your bank account to pay your federal estimated taxes? (Note: The withdrawal date would be the due date of 4/15, 6/15, 9/15 and 1/15.)
If yes, attach a voided check to the organizer. | <input type="checkbox"/> | <input type="checkbox"/> |
| 8. Would you like information on Michigan's new electronic payment options?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 9. Can you be claimed as a dependent by another taxpayer?..... | <input type="checkbox"/> | <input type="checkbox"/> |

Affordable Care Act - Health Insurance Requirement

Beginning in 2014 every individual was required to have "minimum essential health insurance coverage". We have written an in-depth summary in the front part of the organizer under "Federal Law Information and Updates". We highly recommend that you review that summary which will also assist you in preparing this portion of the Client Organizer.

(A) YOU HAD MINIMUM ESSENTIAL HEALTH INSURANCE COVERAGE FOR YOUR ENTIRE FAMILY DURING ALL OF 2014 (If your entire family had minimum essential health insurance coverage during all of 2014, check this box and skip to next topic. However, if you purchased your health insurance on the Exchange, check this box and proceed to Exchange Section C.)

- Check this box to confirm you had minimum essential health insurance coverage for your entire family during all of 2014. (Your entire family includes yourself, spouse and any dependents listed on your tax return.)

(B) YOU AND YOUR FAMILY DID NOT HAVE MINIMUM ESSENTIAL INSURANCE COVERAGE FOR ALL OR PART OF 2014

- Check this box if you did not have insurance coverage for all or part of 2014 and carefully read the information listed directly below. If any of your insurance was purchased on the Exchange. Please also review Section C below.

Please identify the months that you did and did not have minimum essential health insurance. (Having insurance for even one day of the month DOES meet the minimum essential health insurance coverage requirement for that month and you may mark that month "yes".)

	Yes	No		Yes	No		Yes	No		Yes	No
January	<input type="checkbox"/>	<input type="checkbox"/>	February	<input type="checkbox"/>	<input type="checkbox"/>	March	<input type="checkbox"/>	<input type="checkbox"/>	April	<input type="checkbox"/>	<input type="checkbox"/>
May	<input type="checkbox"/>	<input type="checkbox"/>	June	<input type="checkbox"/>	<input type="checkbox"/>	July	<input type="checkbox"/>	<input type="checkbox"/>	August	<input type="checkbox"/>	<input type="checkbox"/>
September	<input type="checkbox"/>	<input type="checkbox"/>	October	<input type="checkbox"/>	<input type="checkbox"/>	November	<input type="checkbox"/>	<input type="checkbox"/>	December	<input type="checkbox"/>	<input type="checkbox"/>

(C) HEALTH INSURANCE PURCHASED ON THE EXCHANGE (You must provide us with Form 1095-A)

- | | | |
|---|--------------------------|--------------------------|
| C1. Did you purchase health insurance on the exchange at any time during 2014?
If yes, in which State did you purchase insurance from? _____ | <input type="checkbox"/> | <input type="checkbox"/> |
| C2. Did you receive an "Advance Premium Tax Credit:
(If yes, what was the monthly premium credit received? _____) | <input type="checkbox"/> | <input type="checkbox"/> |

Income

The following information identifies types of income and the reporting forms associated with each type of income. Please mark the box if this applies to your 2014 tax situation and enclose the applicable tax form(s). Please note that you may also write additional details in the organizer pages, however, it is important that we are able to view the tax forms as they contain information which may be taxed and/or reported differently on the tax return.

- _____ Compensation (Wages/Salary - W-2)
- _____ Interest Income (1099-INT)
- _____ Dividend Income (1099-DIV)
- _____ Capital Gains/Losses (1099-B and Realized Gains/Loss Statements)
- _____ Sale of Real Estate (1099-S, HUD Settlement Statements and Cost Basis)
- _____ Self-Employment/Business Income (1099-MISC and/or 1099K)
- _____ Rental Real Estate Income (1099-MISC and/or 1099-K)
- _____ Partnership, S-Corporation, Trust/Estate Income (Schedule K-1)
- _____ State and Local Refunds (1099-G)
- _____ IRA and Pension Income (1099-R)
- _____ Social Security Benefits (1099-SSA)
- _____ Alimony and Unemployment Compensation (1099-G)
- _____ Long-Term Care (1099-LTC)
- _____ Cancellation of Debt Income (1099-C)
- _____ Gambling Income (1099-MISC or W-2G) **Yes** **No**

- 10. Did you receive a tax refund from any state during 2014?.....
- 11. Did you receive any bonuses, prizes, gambling or lottery winnings?.....
- 12. Did you receive unreported tip income of \$20 or more in any month in 2014?.....
- 13. Did you receive any tax-exempt earnings for 2014?.....
 If yes, provide 1099-INT or year-end information if 1099-INT not issued.
- 14. Did you receive Jury Duty pay?.....
 If yes, how much did you receive? \$ _____
- 15. Did you turn your Jury Duty pay over to your employer?.....
 If yes, how much? \$ _____
- 16. Did you or your spouse receive any other income not reported elsewhere?.....
 (e.g. unemployment compensation, alimony, or social security)
- 17. Did you receive any income from property sold prior to this year?.....
- 18. Did you receive any disability income during the year?.....
- 19. Are you receiving benefits from employment NOT covered by the Federal Social Security Act (SSA)?.....

(Note: The most common form of retirement benefits not covered by Social Security are police and firefighter retirees, some federal retirees covered under the Civil Service Retirement hired before 1984. Federal employees hired since 1984 are covered under SSA.)

- 20. Did you cash any Series EE U.S. Savings bonds issued after 1989 this year?.....

Dependent Information

IF YOU DO NOT HAVE ANY DEPENDENTS, PLEASE CHECK THIS BOX AND PROCEED TO THE NEXT SECTION

- 21. Were there any changes in dependents from the prior year?.....
 If yes, explain: _____
- 22. Did you incur any child care expenses for children under age 13 during 2014 while you worked, looked for work, or attended school?.....
 If yes, were any of the child care costs for overnight camps?.....

(Please do not list any amounts or information relating to overnight camps below or on page 73 in the organizer. These are non-eligible child care credit expenses.)

If yes, for whom and how much were the qualifying expenses for each qualifying child?

Child's Name _____ Amount \$ _____
 Child's Name _____ Amount \$ _____
 Child's Name _____ Amount \$ _____

Dependent Information Continued

- | | Yes | No |
|--|--------------------------|--------------------------|
| 23. Did any of your dependents have unearned income (e.g. interest, dividends, capital gains) in excess of \$1,000?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 24. Did any of your dependents have a combination of unearned income (e.g. interest, dividends, capital gains) less than \$350 and earned income (e.g. wages, salaries, tips) more than 5,850? (Total income would be more than \$6,200.)..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 25. Did any of your dependents have a combination of earned income (e.g. wages, salaries, tips) more than \$650 and unearned income (e.g. interest, dividends, capital gains) more than \$350? (Total income would be more than \$1,000.)..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 26. Do you have any children under age 18 with unearned income more than \$2,000?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 27. Do you have any children age 18 (or age 19 - 23 and full-time students) at the end of 2014 with unearned income more than \$2,000 and earned income which was not more than 1/2 of their overall support?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 28. Do you have social security numbers for all of your dependents?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 29. Do you have any dependents who are not citizens or residents of the United States?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 30. Did any dependent child over 19 years of age attend school less than 5 months during the year?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 31. Did you maintain a home for your parent(s) during 2014?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 32. Did you maintain your home for someone during 2014 who is NOT claimed as your dependent?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 33. Are you sharing financial support of a dependent you are claiming on your tax return?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 34. Are you a non-custodial parent entitled to a dependency exemption due to a divorce decree?..... | <input type="checkbox"/> | <input type="checkbox"/> |

(Note: If you are a non-custodial parent and claim a dependency exemption for your child you may need to obtain and attach Form 8332, Release of Claim to Exemption of Child by Custodial Parent, to your 2014 tax return. Under most circumstances, the IRS will no longer accept a copy of the divorce agreement as verification of your entitlement. There are exceptions to this provision which can be addressed for your particular situation.)

Investment Activities

The next few sections relate solely to investment activities. In order to enable our clients to bypass various sections, we have categorized different types of investments. Please carefully review each investment category listed below and check the bypass box if that type of investment activity does NOT apply to your tax return.

It is also important to note that investing and trading within retirement accounts such as 401k, 403b, IRA, SEP and Keogh accounts would not be reported on your tax return. For retirement accounts you are only taxed upon withdrawal/conversion from the retirement account. Those type of transactions are reported to you on Form 1099-R.

Furthermore, if you invest solely in bank products such as savings accounts and certificates or deposits, questions in this section would most likely not apply to you. Bank product type investments would issue a Form 1099-INT, however, if you do receive other types of reporting forms such as 1099-DIV or 1099-B, please do review this investment section since there may be information relevant to your tax return preparation.

Finally, many individuals invest in tax-exempt type investments. When an investment is classified as "tax-exempt" it is referring to the federal tax treatment. Tax-exempt investments are reported on the federal tax return but are not considered in the tax liability calculation. However, states apply a different definition of tax-exempt and look at the specific allocation of the investment. As such, please provide all available information for your tax-exempt investments even if the investment is not reported on a tax form. Often this information can be found on year-end supplemental statements.

Yes No

1099 Type Investment Activity (1099-INT, 1099-DIV, 1099-B, 1099-S) **IF YOU DID NOT ENGAGE IN INVESTMENT ACTIVITIES OUTSIDE OF YOUR RETIREMENT ACCOUNTS DURING THE YEAR, PLEASE CHECK THIS BOX AND PROCEED TO THE NEXT SECTION**

Please provide us with all available information pertaining to capital transactions, including but not limited to Forms 1099-B and cost basis statements. There may be information within these forms to assist us in properly preparing your 2014 tax return.

- | | | | |
|-----|---|--------------------------|--------------------------|
| 35. | Did you sell any stock, securities, bonds, or other investment property?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| | If yes, please provide a statement of cost basis, date of purchase, shares acquired, shares sold, date of sale, and sale price. | | |
| 36. | Have you reviewed and do you agree with the tax cost basis information provided by your broker for your investment sales?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 37. | If you broker at a loss, did you buy back the identical stock or security sold within 30 days before or after the sale?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| | If yes, please explain:_____ | | |
| 38. | Did you pay margin interest on your investments during the year?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 39. | Do you own any stock which became worthless during 2014?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 40. | Did you sell, exchange, or purchase any real estate during the year?..... | <input type="checkbox"/> | <input type="checkbox"/> |

Schedule K-1 Type Investments **IF YOU DO NOT INVEST IN K-1 TYPE ACTIVITIES, PLEASE CHECK THIS BOX AND PROCEED TO THE NEXT SECTION**

Please do not refrain from providing us your tax information if you are only missing Schedule K-1 forms. Often these forms are not received until mid-March or later. Please make a note on the front of your organizer identifying the omitted item(s).

- | | | | |
|-----|--|--------------------------|--------------------------|
| 41. | Do you invest in entities such as publically traded partnerships?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 42. | Did you acquire a new interest in a partnership or S corporation?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| | If yes, please supply copies of all closing documents. | | |
| 43. | Did you acquire an additional interest in an existing partnership or S corporation?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| | If yes, please supply copies of all closing documents. | | |

Employment Type Investments **IF YOUR EMPLOYER DOES NOT OFFER INVESTMENT OPTIONS AS PART OF YOUR COMPENSATION, PLEASE CHECK THIS BOX AND PROCEED TO THE NEXT SECTION**

- | | | | |
|-----|--|--------------------------|--------------------------|
| 44. | Did you receive grants of stock options from your employer, exercise any stock options granted to you, or dispose of any stock acquired under a qualified employee stock purchase plan?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| | If yes, please provide a statement or schedule from your employer. | | |
| 45. | Have you made an 83(b) election for your employer stock purchases?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| | If yes, please provide available information. | | |
| 46. | Do you participate in purchasing shares of your employer's stock?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| | If yes, were you able to purchase that stock at a reduced rate?..... | <input type="checkbox"/> | <input type="checkbox"/> |

Other Investment/Activities

- | | | | |
|-----|--|--------------------------|--------------------------|
| 47. | Did you purchase a new business/property this year?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 48. | Were any of your business or property sales installment sales (i.e. income received over time)?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 49. | Do you own or invest in a business that could be considered manufacturing?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 50. | Have you been involved in a reportable transaction?..... | <input type="checkbox"/> | <input type="checkbox"/> |

(These are transactions which produce questionable tax shelters, transactions which provide refunds of lost tax benefits, and/or require strict confidentiality of the transaction's tax benefits which results in significant amounts of losses with book to tax differences of provides tax credits with holding periods of less than 45 days. Tax avoidance transactions are included in this category.)

Personal Residences

- | | Yes | No |
|---|--------------------------|--------------------------|
| 51. Was your personal residence involved in any purchases or sales during the year?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| If yes, was your personal residence ever used for business purposes?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 52. Do you currently use any portion of your personal residence for business purposes (such as a home office)?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| If yes, was that space used regularly and exclusively for only that purpose during the year?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 53. Did you make any energy efficient property improvements to your main home in 2014?.... | <input type="checkbox"/> | <input type="checkbox"/> |
| If yes, please provide the purchase invoice and certificate of qualification. | | |
| 54. Did you make repairs to your personal residence or household appliances during 2014 because of corrosive drywall that was installed between 2001 and 2008?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| If yes, enter cost of repairs. \$ _____ | | |
| 55. Did you claim a first-time homebuyer credit on your 2008 tax return under the initial provisions of the law?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| <i>(Note: The initial law provided for a maximum \$7,500 or 10% credit on the purchase price of your first home. However, this credit was considered an interest-free loan and the 15 year repayment period of the loan would have begun with the 2010 tax return.)</i> | | |
| 56. Have you ever claimed a home-buyer tax credit under the post-2008 repayment provisions? | <input type="checkbox"/> | <input type="checkbox"/> |
| If yes, did you cease using the home as your principle residence during 2014, prior to meeting the 3-year residency requirement?..... | <input type="checkbox"/> | <input type="checkbox"/> |

Itemized Deduction Information (Mortgage Interest) **IF YOU DID NOT PAY MORTGAGE INTEREST, PLEASE CHECK THIS BOX AND PROCEED TO THE NEXT SECTION**

- | | | |
|--|--------------------------|--------------------------|
| 57. Did you pay mortgage interest or interest on debts secured by your principal or second home this year?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 58. Is any of the mortgage interest you paid for property other than your principal residence or a second home? (i.e. land, rental property, business building property)?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 59. Did you pay mortgage interest to an individual rather than a lending institution?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| If yes, please provide the recipient's name, address, social security number or taxpayer identification number, and amount of interest paid (include an amortization schedule if available). | | |
| 60. Are you claiming a deduction for mortgage interest paid to a financial institution for which someone else received the Form 1098?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| If yes, please explain: _____ | | |
| 61. Did you take out a home equity loan this year or withdraw funds from an existing loan?.... | <input type="checkbox"/> | <input type="checkbox"/> |
| If yes, was the money used to improve your home?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 62. Did you refinance any property this year?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| If yes, please provide the closing statement. | | |
| If yes, did you refinance for more than the existing mortgage amount?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| If yes, did you pay the closing costs or roll them into the new mortgage?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 63. Did you pay points to purchase a new home or to refinance your existing mortgage?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| If yes, please provide the closing statement. | | |
| 64. Did you prepay any required mortgage insurance premiums during 2014?..... | <input type="checkbox"/> | <input type="checkbox"/> |

Yes No

Itemized Deduction Information (Charitable Contributions)

IF YOU DID NOT MAKE ANY CHARITABLE CONTRIBUTIONS DURING THE TAX YEAR, PLEASE CHECK THIS BOX AND PROCEED TO THE NEXT SECTION

- 65. Did you make a charitable contribution (other than cash or securities) with a value in excess of \$5,000?.....
 If yes, did you get an appraisal?.....
- 66. Did you make contributions of appreciated property during the year?.....
- 67. Support for charitable contributions: Did you make any charitable contributions?.....

Cash: Only list the total amount for which you have receipts. Receipts are required for any dollar amount, even a \$1 contribution. Cash \$ _____

Check or credit card: Only list the total amount you can substantiate:
 (1) For separate contributions of \$250 or more, you must have written acknowledgement from the charity; your canceled check is not enough.
 (2) For separate contributions under \$250, either a bank record or a receipt is required.

Total Contribution Amount: \$ _____

Clothing and household goods: The IRS stipulates that items must be donated in good or better condition. Please provide details on page 54 or 58 in the organizer or enclose a detailed statement. For each donation worth \$250 or more, it must be supported with a receipt from the charity to which it was donated. If over \$500, please provide the name and address of each charity on a separate statement or on page 58 of the organizer.

Amount: \$ _____

- 68. Did you make a charitable contribution from you IRA directly to a qualified charity?.....

Unreimbursed Employee Business Expenses

IF YOU DID NOT HAVE ANY UNREIMBURSED EMPLOYEE EXPENSES OR ARE FULLY REIMBURSED FOR YOUR EXPENSES, PLEASE CHECK THIS BOX AND PROCEED TO THE NEXT SECTION

The expenses described in the following questions are subject to phase-out limitations or are non-deductible if they are fully reimbursed by your employer. In many instances, your tax deduction will be significantly limited for these types of expenses. If you are familiar with these types of expenses and typically qualify for a tax deduction, please provide us with the appropriate information. If you are not sure whether these deductions apply to your tax situation, please call our office before assembling the information and we will address your individual questions directly.

Note: If you are FULLY REIMBURSED for your business-related expenses, DO NOT provide amounts.

- 69. Did you have any unreimbursed business-related travel, entertainment, or gift expenditures?
 If yes, are they substantiated by sufficient records as to amount, time and place of travel or entertainment, business purpose, business relationship to person(s) being entertained, date and description of all gifts (limit \$25/recipient), and your relationship to the receivers of the gifts?.....
 If yes, provide a summary of total expenses. You may use a separate page, if necessary.
 If yes, would you consider the expenses provided to be considered an "ordinary and necessary" requirement for you to perform your function as an employee?.....

- 70. Does your employer have a written reimbursement policy?.....

(Note: Generally speaking an expense is considered ordinary if it is common and accepted in your trade, business, or profession. An expense is necessary if it is appropriate and helpful to your business. An expense does not have to be required to be considered necessary.)

- 71. Did you use your car on the job for other than commuting?.....
 If yes, did your employer reimburse you?.....
 At what rate? _____ /cents per mile

SPECIAL PROVISION FOR TEACHERS ONLY**Yes No****☐ CHECK THIS BOX IF YOU ARE AN ELIGIBLE EDUCATOR DEFINED AS A TEACHER, COUNSELOR, PRINCIPAL, OR AIDE FOR GRADES K - 12**

72. Did you work at least 900 hours in a school during a school year?.....
73. Was your spouse also a K - 12 educator and met the 900 hour requirement?.....
(If yes, you may each qualify separately for the \$250 teacher deduction.)
74. Did you (and/or your spouse) spend at least \$250 in unreimbursed classroom supplies?....
75. How much did you (and/or your spouse) spend in total on classroom supplies including the \$250/\$500?

Total amount spent on eligible expenses during the tax year: \$ _____

(Qualified teacher expenses include ordinary and necessary expenses paid in connection with books, supplies, equipment {including computer equipment, software, and services}, and other materials used in the classroom. An ordinary expense is one that is common and accepted in your educational field. A necessary expense is one that is helpful and appropriate for your profession as an educator. An expense does not have to be required to be considered necessary. Please provide a detailed list of qualified expenses.)

Itemized Deduction Information (Miscellaneous)

76. Did you pay real estate taxes on either a principal residence or second home during 2014?.
77. Did you pay real estate taxes on investment property during 2014?.....
78. Did you pay any interest on investment property during 2014?.....
79. Did you incur any casualty or theft loss during the year in excess of 10% of your income?
80. Did you incur out-of-pocket expenses to place your non-dependent child on your health insurance and your child was under age 27 at the end of 2014?.....
If yes, enter amount paid for health insurance that was NOT paid with pre-tax dollars \$ _____
81. Did you make any large purchases for which sales tax was charged this year?.....
If yes, please specify amount \$ _____

(Note: Taxpayers who itemize deductions on their federal tax return will have a choice of claiming a state and local tax deduction for either sales tax or for income taxes. This provision was extended through 2014.)

82. Did your employment travel require you to work out of town or state during the year or have you been advised that a filing requirement may exist in another town or state?....
If yes, please identify purpose. _____
83. Did you have any educational/training expenses during the year that were necessary to maintain your current employment and/or maintain your current professional career?..
84. Did you have any expenses related to seeking a new job during the year?.....
If yes, how much? \$ _____

(Note: In order to be deductible your job seeking expenses MUST be in the same line of work as your current employment.)

General Retirement: IRA's, SEP, SIMPLE, 401(k), and Keogh Plans

85. Did you retire this year?.....
86. Did you or your spouse turn age 70 1/2 during 2014 and have money in a traditional IRA?
87. Did you take a Required Minimum Distribution (applies to individuals 70 1/2 and older)?..
88. Will you or your spouse turn age 70 1/2 during 2015?.....
89. Do you have a Keogh or Solo 401(k) with a balance of \$250,000 or greater?.....
90. Did you convert a traditional IRA to a ROTH IRA in 2014?.....
If yes, enter amount converted \$ _____
91. Are you considering converting a traditional IRA to a ROTH IRA in 2015?.....

Yes No

Retirement Contributions: IRA's, SEP, SIMPLE, 401(k), and Keogh Plans

IF YOU DID NOT MAKE OR DO NOT WISH TO CONSIDER RETIREMENT CONTRIBUTIONS FOR THE TAX YEAR, PLEASE CHECK THIS BOX AND PROCEED TO THE NEXT SECTION

The IRA contribution limit is \$5,500 per individual for 2014 and \$6,500 per individual over 50 in 2014.

- | | | | |
|-----|--|---|---|
| 92. | Did you contribute to an IRA this year?.....
If yes, was it a ROTH or traditional IRA? (please circle type of IRA contributed)
Contribution amount: \$ _____ | ☐ | ☐ |
| 93. | Did your spouse contribute to an IRA this year?.....
If yes, was it a ROTH or traditional IRA? (please circle type of IRA contributed)
Contribution amount: \$ _____ | ☐ | ☐ |
| 94. | Are you a participant in an employee-sponsored retirement plan?..... | ☐ | ☐ |
| 95. | Is your spouse a participant in an employee-sponsored retirement plan?..... | ☐ | ☐ |
| 96. | If you or your spouse have self-employment income, do you want to make a retirement plan contribution?..... | ☐ | ☐ |

Retirement Distributions: IRA's, SEP, SIMPLE, 401(k), and Keogh Plans

IF YOU DID NOT HAVE ANY RETIREMENT DISTRIBUTIONS, PLEASE CHECK THIS BOX AND PROCEED TO THE NEXT SECTION

- | | | | |
|------|---|---|---|
| 97. | Were any of your retirement distributions from 457 plans?.....
<i>(These plans only apply to non-profit, federal, state or local government employees.)</i> | ☐ | ☐ |
| 98. | Were any of your retirement distributions from company deferred compensation plans?.... | ☐ | ☐ |
| 99. | Were any of your retirement distributions received as an early retirement incentive?.....
<i>(Note: Mark this question "no" if the incentive distribution was paid from a pension trust.)</i> | ☐ | ☐ |
| 100. | Were any of your retirement distributions from non-IRA or non-employer sponsored annuities?..... | ☐ | ☐ |
| 101. | Did you receive any lump sum payment from a pension, profit sharing, or 401(k) plan?.... | ☐ | ☐ |
| 102. | Did you make any withdrawals from an IRA, Keogh, SIMPLE, or SEP account?.....
If it was a withdrawal from an IRA ONLY, were any distributions to pay for a principal residence, pay for higher education or health insurance premiums during unemployment? | ☐ | ☐ |
| 103. | Have you ever made any non-deductible IRA contributions?..... | ☐ | ☐ |
| 104. | Did you roll over any retirement distributions received?..... | ☐ | ☐ |
| 105. | Did you make a charitable contribution from you IRA directly to a qualified charity?..... | ☐ | ☐ |
| 106. | Are you receiving retirement distributions from a deceased spouse?.....
If yes, what year was your spouse born? _____
If yes, what year did your spouse pass away? _____ | ☐ | ☐ |

Education

IF YOU OR YOUR DEPENDENTS DID NOT INCUR ANY COLLEGE/UNIVERSITY EDUCATIONAL EXPENSES, EDUCATIONAL ACCOUNT CONTRIBUTIONS OR WITHDRAWALS, PLEASE CHECK THIS BOX AND PROCEED TO THE NEXT SECTION

- | | | | |
|------|--|---|---|
| 107. | Did you pay any student loan interest in 2014?.....
If yes, are you the person legally obligated to make the student loan payments?.....
How much interest was paid in 2014? \$ _____
<i>(Note: You may have received Form 1098-E.)</i> | ☐ | ☐ |
| 108. | Was the original loan used solely for educational expenses?..... | ☐ | ☐ |

Education (Continued)**Yes No**

109. Did you pay any tuition in 2014 to an educational institution on behalf of yourself, your spouse, or a dependent that is eligible to be claimed on your tax return?.....
If yes, how much (see amount on Form 1098-T)? \$ _____

(Qualified expenses include amounts paid directly to an eligible educational institution, which include qualified tuition and related expenses for tuition and fees required for enrollment or attendance. It also includes course-related books, supplies and equipment, and student activity fees only if the fees must be paid to the institution as a condition of enrollment or attendance. Qualified expenses do not include the cost of insurance, medical expenses, room and board, transportation, or other personal living expenses even if paid directly to the eligible institution.)

110. Was this tuition for the first 4 years of post-secondary education?.....

The American Opportunity Tax Credit expands the list of qualifying educational expenses to include textbooks purchased for 4-year undergraduate students.

If applicable, please provide cost of course-related textbooks per student.

Student: _____ \$ _____

Student: _____ \$ _____

(Note: The American Taxpayer Relief Act of 2012 extended the American Opportunity Tax Credit through the end of 2017. The AOTC was a temporary replacement of the pre 2009 2-year HOPE credit. The AOTC is available for all undergraduate students in their first 4 years of college and allows for a larger dollar amount credit as well as providing for the junior and senior year in college.)

111. Were the textbook/course-related purchases made from an off-campus book store?.....

112. Did the student receive any scholarships, fellowships, stipend or grants which exceeded the cost of their tuition?.....

113. Did you contribute any money to a Coverdell Education Savings Account?.....
If yes, enter amount: \$ _____

114. Did you withdrawal any money from a Coverdell Education Savings Account?.....
If yes, enter amount: \$ _____ and provide us with Form 1099-Q.

115. Did you purchase a contract or make payments on a Michigan Educational Trust (MET)?.....

116. Did you have any educational expenses paid for under a Michigan Educational Trust (MET) contract?.....

117. Did you contribute to a Michigan Education Savings Program (MESP) or invest in a Michigan 529 Advisory Plan (MAP) by December 31, 2014?.....

If yes, enter:

Beneficiary Name: _____ Amount: \$ _____

Beneficiary Name: _____ Amount: \$ _____

Beneficiary Name: _____ Amount: \$ _____

118. Did you withdrawal any money from the Michigan Education Savings Program (MESP) or Michigan Advisory Plan (MAP) by December 31, 2014?.....

If yes, enter amount: \$ _____ and provide us with Form 1099-Q.

If yes, were all of the withdrawals for qualified education purposes?.....

(Note: The automatic expanded definition of eligible expenses relating to withdrawals from Qualified Tuition Programs (529 plans) has expired. However, you may include expenses to cover 529 withdrawals for computer technology, equipment or internet access ONLY IF REQUIRED BY THE INSTITUTION AS AN ENROLLMENT REQUIREMENT. These expenses are only considered to apply to tax free withdrawals from 529 plans and they cannot be considered in the computation of the education tax credits or the tuition and fees deduction.)

119. Did you contribute to or withdrawal from any other educational savings program?.....

If yes, please provide type, amount contributed, a year-end statement, and Form 1099-Q, if available.

Type of plan: _____

Amount: \$ _____

Business Income/Expenses

Yes No

IF YOU ARE NOT ENGAGED IN ANY BUSINESS ACTIVITIES (SELF-EMPLOYMENT/RENTAL), PLEASE CHECK THIS BOX AND PROCEED TO THE NEXT SECTION

120. Did you start a business?..... Yes No
121. Are you currently involved in a trade or business and did you pay anyone more than \$600 to manage or provide any service related to that trade or business (not applicable for rental property owners)?..... Yes No
122. Have you prepared the required Forms 1099 (not applicable for rental property owners)?..... Yes No
123. Do you have banks or other credit card processors (such as PayPal) collect money on behalf of your business?..... Yes No
If yes, please provide Schedule 1099-K.
124. Have you engaged in any bartering transactions relating to your business?..... Yes No
If yes, please check this box and provide details on the front of the organizer.
125. Do any family members work in the business?..... Yes No
If yes, are they compensated for their services?..... Yes No
If yes, are they under age 18?..... Yes No
126. Have you engaged in any related party transactions for which discount of items or services have applied?..... Yes No
127. Has any money been loaned either to or from the business?..... Yes No
If yes, how much loaned to the business? \$ _____
(Total outstanding loan amount \$ _____)
If yes, how much loaned from the business? \$ _____
(Total outstanding loan amount \$ _____)
If yes, did you obtain a signed promissory note?..... Yes No
128. Are you deducting meal and entertainment expenses (please list the expense amounts in the organizer pages)?..... Yes No

(Note: Business meals for employees such as holiday parties, lunches, birthdays, company outings are 100% deductible if only their employees and their families attend. Business meals with clients are only 50% deductible and require that you document who you dined with and the business purposes. A receipt is not required for individual expenses under \$75 but documentation is still required. Entertaining clients at any event, such as a sporting event, etc. is only 50% deductible and you must document that there was a bona fide discussion prior to or following the entertainment event.)

129. Did you purchase/dispose of any assets this year which would need to be capitalized/written off?..... Yes No

If yes, please list asset purchases, date purchased and cost in the organizer pages. Also remember to remove those costs from any other account when transferring information to the organizer to ensure the expense is only deducted once. Please also review the assets currently listed in the organizer and identify assets you no longer own and how they were disposed of, such as sold, scraped or traded.

(Note: An asset is generally something that is expected to last more than one year. However, new Regulations permit certain expenses to be deducted immediately rather than capitalized. As such, please provide details of individual purchases of assets and the date purchased so we are able to file your return utilizing some of these favorable new provisions.)

- Do you have a written accounting policy (if yes, please provide a copy)..... Yes No
130. Are you claiming a "gift expense" business deduction in excess of \$25 per recipient?..... Yes No
131. Do you maintain an office in your home?..... Yes No
If yes, is that office used regularly and exclusively for your business?..... Yes No

(Note: Please provide us with your home mortgage interest, taxes, homeowners insurance, utility bills, repairs, association fees and any other expenses relating to your home office.)

Business Income/Expenses (Continued)**Yes No**

132. Would you prefer that we utilize the simplified method of calculating your home office deduction?.....
(A flat \$5 per square footage of the home that is used for business with a maximum of 300 square feet would be \$1,500.)

(Note: This new calculation method is available to everyone. It is beneficial to our clients who prefer NOT to track individual expense items. If you provide actual expenses PKK will optimize the best tax outcome for the current year. Mark this box "No" if you want us to optimize and please provide all expenses information listed in the above question.)

133. Are you deducting cell phone expenses for your business?.....
 If yes, is this phone used exclusively for business purposes?.....
 If no, please estimate the business percent and personal percent of usage if business % is less than 50%.
 Business % _____ Personal % _____

134. If you are self-employed, did you pay health insurance premiums for your child and your child was under age 27 at the end of 2014; even if this child is not considered your dependent?.....

135. Do you have any property that has not been claimed by your employees, customers, vendors, etc?.....

(As a business owner you are required to make reasonable attempts to return money or items to their rightful owner. After a period of dormancy, typically three years, you must turn that property over to the State of Michigan's Unclaimed Property Division. This could include uncashed paychecks, vendor payments, or even tangible items in your possession to which you do not have title. For more information, please review the front pages of this organizer under "Important State of Michigan Laws and Updates". You may also visit www.michigan.gov/treasury and click on the "Unclaimed Property" icon.)

Household Employees

- IF YOU DID NOT PAY A HOUSEHOLD EMPLOYEE DURING THE YEAR, PLEASE CHECK THIS BOX AND PROCEED TO THE NEXT SECTION**

A household employee is a babysitter, nanny, maid, health care provider, or other domestic worker. If you hired the worker through an agency and you pay that agency directly, usually the worker is considered the agency's employee and not your household employee. The specific agency will be able to help you if you have any questions about your arrangements with them.)

136. Did you hire any household employees?.....
 If yes, did you pay any household employee wages of \$1,900 or more during 2014?....
 If yes, did you pay household employee wages of \$1,000 or more during any quarter? (Quarters are Jan-Mar, Apr-Jun, July-Sept, and Oct-Dec.).....
 If yes, did you withhold any federal income tax?.....
 How much did you pay your employee during 2014? \$ _____
137. Did you file employment tax returns for 2014?.....
 If yes, please provide copies of federal and/or state reporting forms.

Yes No

Foreign Accounts/Assets/Income

- IF ALL OF YOUR INCOME, ASSETS AND ACCOUNTS ARE LOCATED IN THE UNITED STATES, PLEASE CHECK THIS BOX AND PROCEED TO THE NEXT SECTION**

RECENT FILING REQUIREMENT CHANGES

Paper Form TDF 90-22.1 has been replaced by electronically filed FinCEN Form 114. The due date is June 30th and must be transmitted electronically to the Treasury Department. If FinCEN Form 114 is required, this is a separate electronic transmission from your federal/state tax return. Instructions will be provided in your completed tax return documents. June 30th is the absolute due date, there are no extensions.

(Note: US citizens and residents are taxed on their worldwide income even if that income does NOT enter the US banking system or is not used by the US person during the year. All earnings, capital transactions and inheritances MUST be reported.)

138. Did you have any foreign income?.....
 If yes, did you pay foreign taxes?.....
139. Do you have any interest in or a signature of authority over a bank account, securities account, or other financial account in a foreign country?.....
 If yes, did the aggregate value of all your accounts exceed \$10,000 US dollar at any time during 2014? (For estimation purposes, you may take the highest foreign value in the account(s) during the year multiplied by the highest conversion rate during the year.).....

(Note: Interests in foreign assets DO NOT require a distribution of cash to be reportable nor does it have to be held at a financial institution. Some examples might include a foreign pension or deferred compensation plan, an investment or business interest in a foreign entity or trust, any financial instrument or contract that has an issuer that is not a US person, stock of a foreign corporation, capital or profit interest in a foreign partnership or any other foreign asset which you hold for investment purposes.)

140. Do you have an interest in a foreign pension plan or a foreign deferred compensation plan?
 If yes, please provide value of the plan on December 31, 2014.
 Foreign currency value: _____
 US dollar value: _____
 (You may use the December 31, 2014 conversion rate.)
141. Do you have an interest in a foreign social security, social insurance or other similar program in a foreign country?.....

Miscellaneous Information

142. Did you and/or your spouse have any transactions pertaining to a Health Savings Account (HSA) or Medical Savings Account (MSA) during 2014?
 If you received a distribution from an HSA or MSA, please provide Form 1099-HSA/MSA.
143. Did you pay alimony to an ex-spouse during 2014?.....
 If yes, were you required to pay that amount of alimony under written contract?.....
 If yes, enter amount paid: \$ _____
 If yes, enter ex-spouse's name: _____
 enter ex-spouse's current address: _____
 enter ex-spouse's social security number: _____
 If yes, could you be subject to alimony recapture?.....

(Generally speaking alimony recapture is when alimony payments cease within the first 3 years or when alimony payments are front loaded decreasing by \$15,000 or more over the first 3 year period. Recapture may be an issue even if you are following the agreed upon divorce settlement. If you are unsure if this applies to your situation, please mark this box yes and we will address the matter regarding your individual situation.)

Miscellaneous Information (Continued)

- | | Yes | No |
|---|--|--|
| 144. Did you make gifts, including birthday, holiday, anniversary, graduation etc. with a total aggregate value in excess of \$14,000 to any individual during the year?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 145. Did you assist any individual financially in the purchase of any asset (auto, home, etc.) during the year?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 146. Were you in the military, active duty or the reserves this year?.....
If yes, please enter which one(s)._____ | <input type="checkbox"/> | <input type="checkbox"/> |
| 147. Did you receive an inheritance, gift, or bequest this year?.....
If yes, enter amount: \$_____ | <input type="checkbox"/> | <input type="checkbox"/> |
| 148. Did you (or your spouse) receive a premium subsidy provided for COBRA continuation coverage?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 149. Did you start or finalize an adoption this year?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 150. Did you change jobs this year?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 151. Did you incur moving costs because of a job change?.....
If yes, was your new job at least 50 miles from your old home/workplace?.....
If yes, did your employer cover all of your moving costs?.....
If no, how much did you pay? \$_____
If yes, how much did your employer pay? \$_____ | <input type="checkbox"/>
<input type="checkbox"/>
<input type="checkbox"/>
<input type="checkbox"/> | <input type="checkbox"/>
<input type="checkbox"/>
<input type="checkbox"/>
<input type="checkbox"/> |
| 152. Did you start a new job this year?.....
If yes, did you enter into your new employer's 401k, 403b, SIMPLE or other retirement plan?..... | <input type="checkbox"/>
<input type="checkbox"/> | <input type="checkbox"/>
<input type="checkbox"/> |
| 153. Did you engage in any bartering transactions?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 154. Did you purchase a new hybrid or alternative motor vehicle in 2014?.....
If yes, please provide purchase document. | <input type="checkbox"/> | <input type="checkbox"/> |
| 155. Were you forgiven of any indebtedness during the year?.....
(Including mortgage and credit card debt) | <input type="checkbox"/> | <input type="checkbox"/> |
| 156. Did you forgive someone of any indebtedness during the year?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 157. Did you receive correspondence from a state government or the Internal Revenue Service?.....
If yes, explain:_____ | <input type="checkbox"/> | <input type="checkbox"/> |
| 158. Will your income or withholding significantly change in 2015?.....
If yes, explain:_____ | <input type="checkbox"/> | <input type="checkbox"/> |
| 159. Do you want to allocate \$3 to the Presidential Election Campaign Fund?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 160. If you are a new client, have you provided your tax returns for the previous 3 years?..... | <input type="checkbox"/> | <input type="checkbox"/> |

State Tax Information**Use Taxes (Applies to Most States)****What is Use Tax?**

The use tax is a companion tax to the sales tax. Use tax is a tax on sales made outside your state of residence. Most states with a sales tax have adopted a companion use tax. The use tax is imposed for storing, using, or consuming goods in your state of residence.

161. Did you purchase goods over the Internet or from a catalog during the year for which Michigan (or your state of residence) sales tax was not charged?.....

(This also includes the purchase of physical items while traveling outside of your state of residence if those items were brought back into your state of residence.)

If yes, enter amount of single purchases for \$1,000 or more: \$_____
If yes, also enter the total of all purchases under \$1,000 for which sales tax was not charged:
\$_____

Use Taxes (Applies to Most States)(Continued)

- | | Yes | No |
|---|--------------------------|--------------------------|
| 162. If you know you made out-of-state purchases (individual purchases under \$1,000) but do not have adequate records to determine exact amounts, please indicate "yes" and we will compute your use tax based on standardized tables, if available. (Approx. Michigan Use Tax based on AGI: \$50,001-\$75,000 = \$50 / \$75,001-\$100,000 = \$70 / over \$100,000 is 0.08% of AGI)..... | <input type="checkbox"/> | <input type="checkbox"/> |

Michigan Charitable Contribution Organizations

- | | | |
|---|--------------------------|--------------------------|
| 163. Would you like to contribute to the Animal Welfare Fund? (minimum \$5)..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 164. Would you like to contribute to the Children of Veterans Tuition Grant Program? (minimum \$5)..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 165. Would you like to contribute to the Children's Trust Fund - Prevent Child Abuse MI? (minimum \$5)..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 166. Would you like to contribute to the Military Family Relief Fund? (minimum \$5)..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 167. Would you like to contribute to the Special Olympics Michigan program? (minimum \$5). | <input type="checkbox"/> | <input type="checkbox"/> |
| 168. Would you like to contribute to the United Way Fund? (minimum \$5)..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 169. Would you like to contribute to the ALS of Michigan ("Lou Gehrig's disease")? (minimum \$5)..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 170. Would you like to contribute to the Alzheimer's Association of Michigan? (minimum \$5). | <input type="checkbox"/> | <input type="checkbox"/> |
| 171. Would you like to contribute to the AMBER Alert Fund of Michigan? (minimum \$5)..... | <input type="checkbox"/> | <input type="checkbox"/> |

State Tax Information**Homestead Property Tax Credit Information**

- IF YOUR INCOME IS OVER \$50,000, PLEASE CHECK THIS BOX AND PROCEED TO THE PERSONALIZED INFORMATION PAGES LOCATED BEHIND THIS QUESTIONNAIRE**

- | | | |
|---|--------------------------|--------------------------|
| 172. Did you receive child support this year?.....
If yes, enter amount: \$ _____ | <input type="checkbox"/> | <input type="checkbox"/> |
| 173. Did you receive worker's compensation?.....
If yes, enter amount: \$ _____ | <input type="checkbox"/> | <input type="checkbox"/> |
| 174. Did you receive veterans' disability benefits?.....
If yes, enter amount: \$ _____ | <input type="checkbox"/> | <input type="checkbox"/> |
| 175. Did you receive any other income from any source including non-taxable income (i.e. family gifts, government assistance, etc.)?.....
If yes, enter amount and source:
Description: _____
Amount: \$ _____ | <input type="checkbox"/> | <input type="checkbox"/> |
| 176. Did anyone pay any expenses on your behalf during the year?.....
If yes, how much: \$ _____ | <input type="checkbox"/> | <input type="checkbox"/> |
| 177. Did you receive compensation for damages to character, personal injury, or illness?
If yes, enter amount: \$ _____ | | |
| 178. Does anyone else reside in your household who contributed to household expenses?.....
If yes, please list the amount contributed to household expenses: \$ _____ | <input type="checkbox"/> | <input type="checkbox"/> |
| 179. Did you receive any proceeds from a life insurance policy this year?.....
If yes, were the proceeds from your spouse's policy?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 180. Did you participate in a medical flexible spending account during the year?.....
If yes, what were your reimbursements received during 2014? \$ _____ | <input type="checkbox"/> | <input type="checkbox"/> |
| 181. Did you receive any other reimbursements from any other pre-tax medical savings plan?....
If yes, what were your reimbursements received during 2014? \$ _____ | <input type="checkbox"/> | <input type="checkbox"/> |
| 182. Did you participate in a dependent care account during the year?.....
If yes, what were your reimbursements received during 2014: \$ _____ | <input type="checkbox"/> | <input type="checkbox"/> |

State Tax Information**Homestead Property Tax Credit Information (Continued)**

- | | Yes | No |
|--|--------------------------|--------------------------|
| 183. Did you pay after-tax out-of-pocket medical/dental/vision/prescription insurance?.....
If yes, total amount paid for after-tax insurance coverage paid during 2014? (Please
exclude the Medicare premiums, we will take this amount directly from your Form
1099-SSA.) \$ _____ | <input type="checkbox"/> | <input type="checkbox"/> |
| 184. Did you pay a medical care portion with your auto insurance?.....
If yes, total amount paid for after-tax insurance coverage during 2014 (medical portion
only)? \$ _____ | <input type="checkbox"/> | <input type="checkbox"/> |
| <i>(Note: This medical portion coverage may not be separately stated on your bill or not easily
accessible to you. It will have a very small impact on your return and is NOT a required
component for the property tax credit. You may skip this question if the information is not
readily available.)</i> | | |
| 185. Did you pay rent during 2014?
If yes, please list the total amount of rent paid during 2014: \$ _____ | <input type="checkbox"/> | <input type="checkbox"/> |
| <i>(Note: There must be a legal rental document and your name must be listed as the lessee.)</i> | | |
| 186. At any time during the year did you reside in a nursing home, mobile home park, cooperative
housing corporation or in housing which was exempt from real estate tax?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 187. Are you a veteran or a veteran's surviving spouse?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 188. Are you considered legally blind?..... | <input type="checkbox"/> | <input type="checkbox"/> |

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. Please note this organizer is customized specifically for you, and may not contain all of the pages listed here.

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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.

Preparer - Enter on Screen Contact

Tax matters person (Indicate which spouse handles tax return related questions) (Blank = Both, T = Taxpayer, S = Spouse) _____ [8]

Taxpayer email address _____ [9]

Spouse email address _____ [10]

Taxpayer

Spouse

Fax telephone number _____ [11] _____ [19]

Mobile telephone number _____ [12] _____ [20]

Mobile telephone #2 number _____ [13] _____ [21]

Pager number _____ [14] _____ [22]

Other: _____ [15] _____ [23]

Telephone number _____ [16] _____ [24]

Extension _____ [17] _____ [25]

Preferred method of contact:

Email, Work phone, Home phone, Fax, Mobile phone, Mobile phone #2 _____ [18] _____ [26]

NOTES/QUESTIONS:

If you would like to have a refund direct deposited into or a balance due debited from your bank account(s), please enter information in the fields below. Note that electronic funds will be withdrawn only from the primary account listed below.

Primary account:

Financial institution routing transit number _____ [1]
 Name of financial institution _____ [2]
 Your account number _____ [3]
 Type of account (1 = Savings, 2 = Checking, 3 = IRA*) **2** [4]
 Mark if married filing jointly and this is a joint account (Both taxpayer and spouse names are on the account) ___ [5]
 Mark if financial institution is foreign based (Not located in the territorial jurisdiction of the United States) ___ [6]
 Enter the maximum dollar amount, or percentage of total refund Dollar _____ [7] or Percent (xxx.xx) _____ [8]

Secondary account #1:

Financial institution routing transit number _____ [23]
 Name of financial institution _____ [24]
 Your account number _____ [25]
 Type of account (1 = Savings, 2 = Checking, 3 = IRA*) ___ [26]
 Mark if married filing jointly and this is a joint account (Both taxpayer and spouse names are on the account) ___ [27]
 Mark if financial institution is foreign based (Not located in the territorial jurisdiction of the United States) ___ [28]
 Enter the maximum dollar amount, or percentage of total refund Dollar _____ [9] or Percent (xxx.xx) _____ [10]

Secondary account #2:

Financial institution routing transit number _____ [29]
 Name of financial institution _____ [30]
 Your account number _____ [31]
 Type of account (1 = Savings, 2 = Checking, 3 = IRA*) ___ [32]
 Mark if married filing jointly and this is a joint account (Both taxpayer and spouse names are on the account) ___ [33]
 Mark if financial institution is foreign based (Not located in the territorial jurisdiction of the United States) ___ [34]
 Enter the maximum dollar amount, or percentage of total refund Dollar _____ [13] or Percent (xxx.xx) _____ [14]

*Refunds may only be direct deposited to established traditional, Roth or SEP-IRA accounts. Make sure direct deposits will be accepted by the bank or financial institution.

Refund - U.S. Series I Savings Bond Purchases

A tax refund may be used to buy up to \$5,000 of U.S. Series I Savings bonds and registered for up to three different persons. If you would like to purchase U.S. Series I Savings bonds (in increments of \$50) with your refund, if applicable, please complete the following information. Please note you may enter only one name per registration (with exception of married filing joint returns) and must enter the party's given name, do not use nicknames.

Indicate either a maximum dollar amount (up to \$5,000), or percentage of refund you would like used to purchase bonds

The bonds will be registered to the name(s) on the return. For married filing joint returns this means the bonds will be registered in both names listed on the return.

To register the bonds separately, leave these fields blank and use the fields provided below.

Enter either a dollar amount or percent, but not both Dollar _____ [11] or Percent (xxx.xx) _____ [12]

Bond information for someone other than taxpayer and spouse, if married filing jointly

Maximum dollar amount (up to \$5,000), or percentage of refund used to purchase bonds Dollar _____ [15] or Percent (xxx.xx) _____ [16]
 Owner's name (First Last) _____ [36] _____ [37]
 Co-owner or beneficiary (First Last) _____ [38] _____ [39]
 Mark if the name listed above is a beneficiary ___ [40]

Bond information for someone other than taxpayer and spouse, if married filing jointly

Maximum dollar amount (up to \$5,000), or percentage of refund used to purchase bonds Dollar _____ [19] or Percent (xxx.xx) _____ [20]
 Owner's name (First Last) _____ [41] _____ [42]
 Co-owner or beneficiary (First Last) _____ [43] _____ [44]
 Mark if the name listed above is a beneficiary ___ [45]

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:

1 Preparer use only

		2014 Information	Prior Year Information
Description	RENTAL DESCRIPTION	[2]	
Taxpayer/Spouse/Joint (T, S, J)	[3]	State postal code	[4]
Physical address: Street			[5]
City, state, zip code	[6] [7]		[8]
Foreign country			[10]
Foreign province/county			[11]
Foreign postal code			[12]
Type (1 = Single-family, 2 = Multi-family, 3 = Vacation/short-term, 4 = Commercial, 5 = Land, 6 = Royalties, 7 = Self-rental, 8 = Other)			[13]
Description of other type (Type code #8)			[14]
Did you make any payments in 2014 that require you to file Form(s) 1099? (Y,N)			[16]
If "Yes", did you or will you file all required Forms 1099? (Y, N)			[18]
Fair rental days (If not full year) (For types 1, 2, 4, 5, 7 and 8 only) (Use Rent-2 for type 3)			[20]
Percentage of ownership if not 100%			[22]
Business use percentage, if not 100% (Not vacation home percentage)			[24]

Rent and Royalty Income

Rents and royalties :	2014 Information	Prior Year Information
_____ + _____	[33]	

Rent and Royalty Expenses

	2014 Information	Percent if not 100%	Prior Year Information
Advertising	+ _____	[35] _____	[36] _____
Auto	+ _____	[38] _____	[39] _____
Travel	+ _____	[41] _____	[42] _____
Cleaning and maintenance	+ _____	[44] _____	[45] _____
Commissions:			
_____	+ _____	[47] _____	[49] _____
_____	+ _____		
Insurance:			
_____	+ _____	[50] _____	[52] _____
_____	+ _____		
Legal and professional fees	+ _____	[54] _____	[55] _____
Management fees:			
_____	+ _____	[57] _____	[59] _____
_____	+ _____		
Mortgage interest paid to banks, etc (Form 1098)			
_____	+ _____	[60] _____	[62] _____
_____	+ _____		
Other mortgage interest	+ _____	[63] _____	[65] _____
Qualified mortgage insurance premiums	+ _____	[66] _____	[67] _____
Other interest:			
_____	+ _____	[69] _____	[71] _____
_____	+ _____		
Repairs	+ _____	[72] _____	[73] _____
Supplies	+ _____	[75] _____	[76] _____
Taxes:			
_____	+ _____	[78] _____	[80] _____
_____	+ _____		
Utilities	+ _____	[81] _____	[82] _____
Depreciation	+ _____	[84] _____	[85] _____
Depletion	+ _____	[87] _____	[88] _____
Other expenses:			
_____	+ _____	[90] _____	
_____	+ _____		
_____	+ _____		
_____	+ _____		

Control Totals +

RENT & ROYALTY

Form ID: Rent

Schedule A - Medical and Dental Expenses

T/S/J	2014 Information	Prior Year Information
Medical and dental expenses, such as: Doctors, Dentists, Hospital/nursing home fees, Lab/x-ray fees, Medical supplies, Hearing aids, Eyeglasses/contact lenses, and Insurance reimbursements received		
[1] _____	+ _____ [2]	
_____	+ _____	
_____	+ _____	
_____	+ _____	
_____	+ _____	
_____	+ _____	
Medical insurance premiums you paid: (Do not include pre-tax amounts paid by an employer-sponsored plan or amounts entered elsewhere, such as amounts paid for your self-employed business (Sch C, Sch F, Sch K-1, etc.) or Medicare premiums entered on Form SSA-1099.)		
[4] _____	+ _____ [5]	
_____	+ _____	
_____	+ _____	
_____	+ _____	
Long-term care premiums you paid: (Do not include pre-tax amounts paid by an employer-sponsored plan or amounts entered elsewhere, such as amounts paid for your self-employed business (Sch C, Sch F, Sch K-1, etc.))		
[7] _____	+ _____ [8]	
_____	+ _____	
Prescription medicines and drugs:		
[10] _____	+ _____ [11]	
_____	+ _____	
_____	+ _____	
[13] Miles driven for medical items	_____ [14]	

Schedule A - Tax Expenses

T/S/J	2014 Information	Prior Year Information
State/local income taxes paid:		
[18] _____	+ _____ [19]	
_____	+ _____	
_____	+ _____	
_____	+ _____	
_____	+ _____	
2013 state and local income taxes paid in 2014:		
[21] _____	+ _____ [22]	
_____	+ _____	
_____	+ _____	
Real estate taxes paid:		
[24] _____	+ _____ [25]	
_____	+ _____	
_____	+ _____	
Personal property taxes:		
[27] _____	+ _____ [28]	
_____	+ _____	
Other taxes, such as: foreign taxes and State disability taxes		
[30] _____	+ _____ [31]	
_____	+ _____	
_____	+ _____	
Sales tax paid on major purchases:		
[36] _____	+ _____ [37]	
_____	+ _____	
Sales tax paid on actual expenses:		
[39] _____	+ _____ [40]	
_____	+ _____	
_____	+ _____	

Control Totals +

ITEMIZED DEDUCTIONS

T/S/J	2014 Interest Paid ^{2]}	2014 Points Paid	Type*	2014 Mortgage Ins. Premiums Paid	Prior Year Information
Home mortgage interest: From Form 1098					
T ^[1]	+	+	+		
-	+	+	+		
-	+	+	+		
-	+	+	+		
-	+	+	+		
-	+	+	+		
-	+	+	+		
-	+	+	+		
-	+	+	+		
-	+	+	+		

***Mortgage Types**

Blank = Used to buy, build or improve main/qualified second home
 1 = Not used to buy, build, improve home or investment
 2 = Used to pay off previous mortgage
 3 = Used to pay off previous mortgage, excess proceeds invested
 4 = Taken out before 7/1/82 and secured by home used by taxpayer

T/S/J	Payee's Name	SSN or EIN	2014 Information	Prior Year Information
Other, such as: Home mortgage interest paid to individuals				
[4]			+	[5]
Address				
City, state and zip code				
Address				
City, state and zip code				

T/S/J Name and address of other person who received Form 1098 for jointly liable mortgage interest you paid -

Payer's/Borrower's name _____ [7]
 Street Address _____
 City/State/Zip code _____

Refinancing Points paid in 2014 -

Taxpayer/Spouse/Joint (T, S, J) _____ [11]
 Recipient/Lender name _____
 Total points paid at time of refinance _____
 Percentage of principal exceeding original mortgage (For AMT adjustment) _____
 Points deemed as paid in 2014 (**Preparer use only**) + _____ [12]
 Date of refinance _____
 Term of new loan (in months) _____
 Reported on Form 1098 in 2014 _____
 Taxpayer/Spouse/Joint (T, S, J) _____
 Recipient/Lender name _____
 Total points paid at time of refinance _____
 Percentage of principal exceeding original mortgage (For AMT adjustment) _____
 Points deemed as paid in 2014 (**Preparer use only**) + _____
 Date of refinance _____
 Term of new loan (in months) _____
 Reported on Form 1098 in 2014 _____

T/S/J	2014 Information	Prior Year Information
Investment interest expense, other than on Schedule(s) K-1:		
[15]	+	[16]
-	+	
-	+	
-	+	
-	+	
-	+	
-	+	
-	+	
-	+	
-	+	

Charitable Contributions

T/S/J	2014 Information	Prior Year Information
Contributions made by cash or check (including out-of-pocket expenses)		
[2] _____	+ _____ [3]	
_____	+ _____	
_____	+ _____	
_____	+ _____	
_____	+ _____	
_____	+ _____	
_____	+ _____	
_____	+ _____	
_____	+ _____	
_____	+ _____	
_____	+ _____	
_____	+ _____	
[5] Volunteer miles driven	_____ [6]	
Noncash items, such as: Goodwill/Salvation Army/clothing/household goods		
[8] _____	+ _____ [9]	
_____	+ _____	
_____	+ _____	
_____	+ _____	
_____	+ _____	
_____	+ _____	

Miscellaneous Deductions

T/S/J	2014 Information	Prior Year Information
Unreimbursed expenses, such as: Uniforms, Professional dues, Business publications, Job seeking expenses, Educational expenses		
[11] _____	+ _____ [12]	
_____	+ _____	
_____	+ _____	
_____	+ _____	
_____	+ _____	
Union dues:		
[14] _____	+ _____ [15]	
_____	+ _____	
[17] Tax preparation fees	+ _____ [18]	
Other expenses, subject to 2% AGI limit, such as: Legal/accounting/custodial fees		
[20] _____	+ _____ [21]	
_____	+ _____	
_____	+ _____	
_____	+ _____	
[23] Safe deposit box rental	+ _____ [24]	
Investment expenses, other than on Schedule(s) K-1 or Form(s) 1099-DIV/INT:		
[26] _____	+ _____ [27]	
_____	+ _____	
_____	+ _____	
Other expenses, not subject to the 2% AGI limit:		
[30] _____	+ _____ [31]	
_____	+ _____	
_____	+ _____	
_____	+ _____	
Gambling losses: (Enter only if you have gambling income)		
[33] _____	+ _____ [34]	
_____	+ _____	

ACA - Health Insurance Marketplace Statement #1

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Please provide all Forms 1095-A

Taxpayer/Spouse (T,S) _____ [1]
 Marketplace identifier (Box 1) _____ [6]
 Marketplace-assigned policy number (Box 2) _____ [7]
 Policy issuer's name (Box 3) _____ [2]

Part III Household Information -

	A. Monthly Premium Amount	B. Monthly Premium Amount of Second Lowest Cost Silver Plan (SLCSP)	C. Monthly Advance Payment of Premium Tax Credit
January	+ _____ [12]	+ _____ [25]	+ _____ [38]
February	+ _____ [13]	+ _____ [26]	+ _____ [39]
March	+ _____ [14]	+ _____ [27]	+ _____ [40]
April	+ _____ [15]	+ _____ [28]	+ _____ [41]
May	+ _____ [16]	+ _____ [29]	+ _____ [42]
June	+ _____ [17]	+ _____ [30]	+ _____ [43]
July	+ _____ [18]	+ _____ [31]	+ _____ [44]
August	+ _____ [19]	+ _____ [32]	+ _____ [45]
September	+ _____ [20]	+ _____ [33]	+ _____ [46]
October	+ _____ [21]	+ _____ [34]	+ _____ [47]
November	+ _____ [22]	+ _____ [35]	+ _____ [48]
December	+ _____ [23]	+ _____ [36]	+ _____ [49]
Annual total	+ _____ [24]	+ _____ [37]	+ _____ [50]

Control Totals +

ACA - Health Insurance Marketplace Statement #2

Please provide all Forms 1095-A

Taxpayer/Spouse (T,S) _____ [1]
 Marketplace identifier (Box 1) _____ [6]
 Marketplace-assigned policy number (Box 2) _____ [7]
 Policy issuer's name (Box 3) _____ [2]

Part III Household Information -

	A. Monthly Premium Amount	B. Monthly Premium Amount of Second Lowest Cost Silver Plan (SLCSP)	C. Monthly Advance Payment of Premium Tax Credit
January	+ _____ [12]	+ _____ [25]	+ _____ [38]
February	+ _____ [13]	+ _____ [26]	+ _____ [39]
March	+ _____ [14]	+ _____ [27]	+ _____ [40]
April	+ _____ [15]	+ _____ [28]	+ _____ [41]
May	+ _____ [16]	+ _____ [29]	+ _____ [42]
June	+ _____ [17]	+ _____ [30]	+ _____ [43]
July	+ _____ [18]	+ _____ [31]	+ _____ [44]
August	+ _____ [19]	+ _____ [32]	+ _____ [45]
September	+ _____ [20]	+ _____ [33]	+ _____ [46]
October	+ _____ [21]	+ _____ [34]	+ _____ [47]
November	+ _____ [22]	+ _____ [35]	+ _____ [48]
December	+ _____ [23]	+ _____ [36]	+ _____ [49]
Annual total	+ _____ [24]	+ _____ [37]	+ _____ [50]

Control Totals +

NOTES/QUESTIONS:

CREDITS

Form ID: ACA Cr-2

Form ID: MI

Michigan General Information

School district name _____ [1]
 School district code _____ [2]
 Mark if 2/3 income from seafaring _____ [3]

	Taxpayer	Spouse
Do you want \$3.00 to go to the state campaign fund? (Y, N)	N [4]	_____ [5]
Mark the applicable boxes if the following conditions apply to you and/or your spouse:		
Paralegic, quadriplegic or hemiplegic	_____ [6]	_____ [7]
Totally and permanently disabled	_____ [8]	_____ [9]
Deaf	_____ [10]	_____ [11]
Qualified disabled veteran	_____ [12]	_____ [13]

Use Tax

Purchases subject to use tax:

Total all purchases less than \$1000 per purchase _____ [14]
 Total all purchases exceeding \$1000 per purchase _____ [15]

Contributions

Amount of charitable contribution you wish to make to:

Contributions must be a minimum of \$5, \$10 or any amount greater than \$10

ALS of Michigan Fund	_____ [16]	Children's Trust Fund	_____ [21]
Alzheimer's Association of Michigan	_____ [17]	Field no longer applicable	_____ [22]
AMBER Alert Fund of Michigan	_____ [18]	Military Family Relief Fund	_____ [23]
Animal Welfare Fund	_____ [19]	Special Olympics Michigan	_____ [24]
Children of Veterans Tuition Grant Program	_____ [20]	United Way Fund	_____ [25]

Part-year Resident Information

If you were a part-year resident during the tax year, enter the dates you lived in Michigan

	Taxpayer	Spouse
From	_____ [26]	_____ [28]
To	_____ [27]	_____ [29]
Residency status of spouse (if different from taxpayer) (1 = Resident, 2 = Nonresident, 3 = Part-year resident)		_____ [30]

NOTES/QUESTIONS:

Form ID: MI