

CRAFT ACCOUNTING SERVICE, INC.

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Dear Tax Client:

Attached is a Disclosure of Information Worksheets **to complete before your tax appointment with us.** The worksheets cover both personal information and various business types. Complete those worksheets which apply to your activities and realize only you can provide and verify the information. When you are done, you will instruct us to rely on it.

Businesses, Rental Properties, Farms: If you have a business, rental properties, or a farm and use QuickBooks or some other computer software to prepare your financial information, you are not required to complete the Business, Rental Property, or Farm Income and Expense Worksheets. You may provide us a disclosure printed from your software which must also be signed. It would be expedient to use these worksheets, however, as a guide to verify the correctness of your information.

Tax Guides: Informational tax guides are available on our website to help in determining qualified deductions and business income and expenses when completing the worksheets. Printed copies of these tax guides are available upon request.

Mileage Deductions: A Mileage Log Worksheet is included which may be reproduced as needed to report any deductible mileage. A completed mileage log will be required before any mileage deduction will be considered.

If at any time you have questions regarding the completion of any portion of the disclosure worksheets, please feel free to contact us. **When you have completed the worksheets, please sign the Affirmation on the final page.**

We appreciate your attention to these details as we strive to accurately prepare your returns.

2014

**Disclosure of Facts/Information for
Tax Return Preparation**

Tax Payer Information (Record personal details if changes from last year)

Spouse Information

Last name

Last name

First name.....

First name.....

Middle Initial..... Suffix.....

Middle Initial..... Suffix.....

Social Security number.....

Social Security number.....

Date of birth.....

Date of birth.....

Occupation.....

Occupation.....

Work phone..... Ext...

Work phone..... Ext...

Cell phone.....

Cell phone.....

E-mail address.....

E-mail address.....

Address.....

Apartment number.....

City.....

State.....

Zip Code....

Home phone.....

Fax Number

Enter State of residence for 2013 Taxpayer

Spouse

Eligible to be claimed as a dependent on another return.....Yes / No

Dependent Information

First name	MI	Social Security Number	Date of Birth	Months lived	Child Care
Last name	Suffix	Relationship		with Taxpayer	Expense

Child and Dependent Care Provider Expenses

Name	Address	ID Number	Amount Paid

Attach all Form 1098-Ts and a list of your qualified education expenses.

Education Tuition and Fees

Student First Name	MI	Suffix	Student Last Name	Social Security Number

Student Loan Interest Paid: Enter total 2014 qualified student loan interest.....

2014 Questions

Health Insurance

- | | Yes | No |
|---|--------------------------|--------------------------|
| 1a Did you and your dependents have health care coverage for the full year? | ☐ | ☐ |
| b Did you receive any of the following: Forms 1095-A, Form 1095-B, Form 1095-C? If so, please attach | ☐ | ☐ |
| c If you or your dependents did not have health care coverage during the year, do you fall into one of the following exemption categories: Indian tribe membership, health sharing ministry membership, religious sect membership, incarceration, exempt non-citizen, or economic hardship? | ☐ | ☐ |
| If you received an exemption certificate, please attach | ☐ | ☐ |
| 2a Did you or your spouse have self-employed health insurance?..... | ☐ | ☐ |
| B If you are self-employed, are you eligible to participate in an employer's health plan..... | ☐ | ☐ |
| 3 Did you contribute to or receive distributions from a Health Savings Account (HSA)?..... | ☐ | ☐ |

Personal and Dependent Information

- | | Yes | No |
|--|--------------------------|--------------------------|
| 6 Did your marital status change during 2014? | ☐ | ☐ |
| If yes, explain: | ☐ | ☐ |
| 7 Do you have dependents who must file? | ☐ | ☐ |
| 8 Do you have children who are under age 19 or a full-time student under age 24 with investment income greater than \$1900?..... | ☐ | ☐ |
| 9 Did you provide over half the support for any other person during 2014? | ☐ | ☐ |
| 10 Did you incur adoption expenses during 2014? | ☐ | ☐ |

Items Related to Income/Losses

- | | Yes | No |
|--|--------------------------|--------------------------|
| 11 Did you receive a distribution from an IRA or other qualified plan? | ☐ | ☐ |
| 12 Was the distribution rolled over into another IRA or qualified plan within 60 days of the distribution?. | ☐ | ☐ |
| 13 Did you receive tip income not reported to your employer? | ☐ | ☐ |
| 14a. Did you buy, sell, refinance, foreclose or abandon a principal residence or other real property in 2014? If yes attach closing or escrow statements, 1099-C or 1099-A forms..... | ☐ | ☐ |
| b. If you sold a home, did you claim the First-Time Homebuyer Credit when you purchased it?..... | ☐ | ☐ |
| 15 Did a lender cancel any of your debt in 2014? | ☐ | ☐ |
| 16 Did you incur any non-business bad debts? | ☐ | ☐ |
| 17 Did you incur any casualty or theft losses during 2014? | ☐ | ☐ |
| 18 Did you pay any individual for domestic services in 2014? | ☐ | ☐ |
| 19 Did you buy or sell any stocks or bonds in 2014? | ☐ | ☐ |
| 20 If you paid any alimony, enter recipient's SSN: _____ Alimony paid: _____ | ☐ | ☐ |

Refund and/or Tax Payment Designations

Direct Deposit: If you want your refund directly deposited into your bank account, please provide the following:

Bank Name: _____ Bank Acct No: _____ Bank Rtg No: _____
☐ Checking Account OR ☐ Savings Account

Direct Withdrawal: If you want your tax payment directly withdrawn from your bank account, please provide the following:

Bank Name: _____ Bank Acct No: _____ Bank Rtg No: _____

Estimated Tax Paid

Federal			State			Local		
Date	Amount		Date	Amount	ID	Date	Amount	ID

Income and Deductions

Income Sources

Provide all the following forms and any special designations and/or distributions when applicable:

1 W-2 – Wages, salaries, tips and other compensation

Clergy: Enter your designated housing or parsonage allowance.....

Clergy: Enter smallest of (a) the designated housing or parsonage allowance,
(b) amount spent on qualifying housing expenses, or (c) fair rental value.....

2 Form(s) 1099-R – Distributions from pensions, annuities, retirement, profit-sharing, IRAs, etc.

If a **partial** rollover, enter the amount rolled over.....

If a **partial** conversion to a Roth IRA, enter the amount converted to Roth IRA.....

If entire distribution is a required Minimum Distribution (RMD) check this box..... ☐

If **only part** of distribution is RMD, enter the part that is RMD.....

3 Form(s) SSA-1099 – Social Security/Railroad Benefits

10 Form(s) 1099-G – Certain Gov't Payments

4 Form(s) 1099-MISC – Miscellaneous Income

11 Form(s) W-2G – Gambling or Lottery Winnings

5 Form(s) 1099-INT - Interest Income

12 Schedule K-1s – Partnership, S Corp, Trust or Estate

6 Form(s) 1099-DIV – Dividend Income

7 Form(s) 1099-B, 1099-S – Sales of Stocks, Bonds, Real Estate, etc.

8 Form(s) 1099-Q – Payment from Qualified Education Programs

9 Other Income to Report:

Alimony, jury duty, unreported tips, disability income, etc. Businesses, rentals, and farms must complete the related worksheets attached. Report any other income not included on this organizer.

13 Retirement Plan Contributions

Taxpayer

Spouse

Traditional IRA contributions made for 2014.....

Roth IRA contributions made for 2014.....

SEP, Keogh, Individual 401(k) or SIMPLE Contributions.....

Deductions

Interest Expenses

- Home mortgage interest paid – provide Form(s) 1098
- Points paid on loan to buy, build or improve main home – provide closing statement

Contributions

Cash/Check/Credit Contributions

Donee Organization:

2014 Amount

• Noncash Charitable Contributions

Provide all receipts with details listing the following information: Donee, Donee address, description of donation, date acquired and date contributed, your cost, value at time of donation, and how you acquired the property.

Miscellaneous Deductions	2014
Miscellaneous Deductions	
Union and professional dues.....	_____
Professional subscriptions, books, supplies.....	_____
Uniforms and protective clothing (include cleaning).....	_____
Job search costs.....	_____
Taxpayer educator expenses.....	_____
Spouse educator expenses.....	_____
Tax return preparation fees.....	_____
Safe deposit box rental.....	_____
Gambling losses (to the extent of gambling income).....	_____
Certain attorney fees (ask preparer for clarification).....	_____
Investment counsel and advisory fees.....	_____
Other Expenses (list)	_____
_____	_____
_____	_____
_____	_____

Moving Expenses

Job Move	
If you moved your residence because of a change in job location (taxpayer or spouse), please complete the following information. Check here only if all of the following apply..... ☐ - You moved in an earlier year - You are claiming only storage fees while you are away from the United States - Any amount your employer paid for the storage fees is included as wages in box 1 of your W-2 Enter new principal workplace name and address _____ Enter mileage if required to meet Distance Test: Number of miles from your old home to new workplace..... _____ Number of miles from your old home to old work place _____ Enter any reimbursement amount paid by your employer..... _____ Are you a member of the armed forces?.....Yes ☐ No ☐ If yes, did you move due to a permanent change of station? Yes ☐ No ☐ If yes, enter the allowances or reimbursements received from the government _____ If no, enter the total amount your employer paid for your move. Do not enter amounts already reported in Form W-2 Box 12..... _____	
Description of Expense	Amount
Expenses of transport and storage of household goods and personal effects:	
Transportation expenses.....	_____
Storage expenses	_____
Expenses of moving from old to new home:	
Travel not including meals	_____
Lodging not including meals	_____

Medical and Tax Expenses

[illegible]

Employee Expenses: If you were an employee incurring ordinary and necessary expenses for your job, complete this form.

General	
Occupation in which expenses were incurred.....	
These employee business expenses were incurred by..... ☐ Taxpayer ☐ Spouse	
Check box if a fee-basis state or local government official..... ☐	
Check box if subject to Department of Transportation (DOT) hours of service limits..... ☐	
Expenses	2014
1 Parking fees, tolls, and local transportation.....	
2 Travel expenses while away from home (excluding meals/entertainment expenses)	
• Lodging.....	
• Rental Car.....	
• Airline.....	
• Laundry.....	
• Baggage Charges.....	
• Temporary Help.....	
• Other.....	
3 Meals and entertainment expenses.....	
4 Mileage (mileage log required).....	
5 Business gifts.....	
6 Education.....	
7 Trade publications.....	
8 Office Supplies.....	
9 Phone (Percentage for job related calls).....	
10 Other	
Employer Reimbursements	2014
Enter amounts not reported in Box 1 on Form W-2 (include amounts reported under code 'L' in Box 12 of Form W-2); State if you are/are not reimbursed	
11 Reimbursements for other than meals and entertainment.....	
12 Reimbursements for meals and entertainment.....	
• If you are reimbursed; you must provide a copy of your employer's reimbursement policy, year-end pay stub, or other documentation verifying your reimbursements.	
Qualified Performing Artist	2014
13 Did you perform services in the performing arts as an employee for at least two employers during the year, and receive from at least two of those employers wages of \$200 or more per employer?.....	Yes ☐ No ☐

Business Income & Expense Worksheet

General Information

1 Business Name. _____
 2 Business Street Address _____
 City _____ State _____ Zip _____
 3 Principal Business Profession..... 4 Tax ID No. _____
 5 Type of Entity* (Circle One): Sole Proprietorship S Corp C Corp Partnership LLC
 LLC w/ S Corp Taxation Election

Income	Type	2014 Amount
5 Gross Receipts or Sales:.....		
6 Other Income (interest etc.).....		

Cost of Goods Sold (if Applicable)

2014

7 Purchases (for resale, etc.).....
 8 Direct Materials.....

General Expenses

2014

NOTE: If any expense is both business and personal; you must provide amounts or % allocation.

9 Accounting.....
 10 Advertising.....
 11 Bank Charges/Fees.....
 12 Cleaning.....
 13 Commissions & Fees.....
 14 Computer Services & Supplies.....
 15 Contract Labor/Outside Services.....
 16 Credit & Collection Costs.....
 17 Delivery & Freight.....
 18 Dues & Subscriptions.....
 19 Gifts.....
 20 Health Savings Account Contributions.....
 21 Insurance
 a Health Insurance.....
 b Liability Insurance.....
 c Life Insurance.....
 d Property Insurance.....
 22 Interest
 a Finance Charges.....
 b Loan Interest.....
 c Other Interest.....
 23 Internet Service.....
 24 Laundry.....
 25 Legal & Professional Fees.....
 26 Licenses.....
 27 Meals & Entertainment.....
 28 Miscellaneous.....
 29 Office Supplies.....

Business Income & Expense Worksheet (con't)

General Expenses	2014
30 Parking Fees & Tolls.....	_____
31 Permits & Fees.....	_____
32 Postage.....	_____
33 Printing & Reproduction.....	_____
34 Repairs & Maintenance.....	_____
35 Rents	
a Equipment Rental.....	_____
b Property/Building Rental.....	_____
36 Salaries & Wages (attach 941 & 940)	
a Gross Wages.....	_____
b Social Security & Medicare Taxes.....	_____
c Federal Unemployment Tax.....	_____
d State Unemployment Tax.....	_____
37 Security.....	_____
38 Supplies.....	_____
39 Taxes (other)	
a State Income/Franchise Tax.....	_____
b Property Taxes.....	_____
c Other Miscellaneous Taxes.....	_____
40 Telephone.....	_____
41 Tools.....	_____
42 Training/Continuing Education.....	_____
43 Travel (airline, parking, hotels, tolls, rental car).....	_____
44 Uniforms.....	_____
45 Utilities.....	_____
46 Other Expenses.....	_____
47 Vehicle description.....	Date placed in service.....
a Mileage reading beginning of year.....	Mileage reading at end of year.....
b Business miles (mileage log required – do not include personal miles).....	_____

Depreciable Assets	Type	2014 Amount
48 Fixed Asset Purchases.....		

***If you have a new business entity such as a corporation, partnership, or multi-member LLC, or you are a new client, please have the following documents and information available at your appointment:**

- ✓ Articles of Incorporation/Articles of Organization
- ✓ Shareholder(s)/partner(s) name(s) and social security number(s) with percentage of ownership
- ✓ Verification of Subchapter S Corporation status, if applicable

Rental Property Income and Expenses (Duplicate if needed)

Basic Property Information		
Property type: Commercial Residential		
Location (street address): _____		
City: _____	State: _____	Zip: _____
Foreign Country: _____		
1. Check property owner.....	Taxpayer Spouse Joint	Yes No
2. Enter the ownership percentage (if not 100%) _____		
If not 100%, are you reporting 100% of the income and expenses?		☐ ☐
3. Is this property rented to a family member?		☐ ☐
4. Do you have rental contract?.....		☐ ☐
5. Is this property rented at fair market value?		☐ ☐
6. Did you have personal use of this rental property?		☐ ☐
If yes, enter number of days: Rented: _____ Personal Use: _____ Owned: _____		
7. Does this rental have multiple living units and you live in one of the units?.....		☐ ☐
If yes, enter percentage of rental use: _____		
8. Did you actively participate in this property's management during 2014?		☐ ☐
9. Did you materially participate in this property's management during 2014?.....		☐ ☐
10. Do you want to treat this property as non-passive?.....		☐ ☐
11. Did you dispose of this property in a fully taxable transaction?		☐ ☐
12. Did this property have unallowed passive losses in 2013?.....		☐ ☐
13. Do you want to treat this property as commercial property?		☐ ☐
Income		2014
14. Rents Received		
Expenses		2014
15. Advertising		
16. Automobile (mileage log required)		
17. Cleaning and maintenance.....		
18. Commissions.....		
19a. Mortgage insurance premiums – qualified		
b. Other insurance		
20. Legal and professional fees		
21. Management fees		
22a. Mortgage interest paid to banks – qualified		
b. Mortgage interest paid to banks – other		
23. Other interest		
24. Repairs.....		
25. Supplies.....		
26a. Real estate taxes.....		
b. Other taxes.....		
27. Utilities.....		
28. Other expenses.....		

Farm Income and Expenses

General Information

Name of this farm			
1	Check ownership	Taxpayer	Spouse Joint
2	Principal Product.....		
3	Employer identification no.....		
4	Agricultural activity code (Preparer Use Only).....		
5	Was this farm fully disposed of in a fully taxable transaction during 2014?.....	Yes ☐	No ☐
6	Did you materially participate in the operation of this business during 2014?	☐	☐
7	At-risk determination:		
a	Is all of the investment in this activity at risk?.....	☐	☐
b	Is some of the investment in this activity not at risk?	☐	☐
8	Did you have unallowed passive losses in 2013?.....	☐	☐

Farm Income

2014

9	Sales of livestock, etc. purchased for resale.....	
10	Cost/Basis of livestock, etc. purchased for resale	
11	Sales of livestock, produce, grains, etc. raised.....	
12a	Total distributions received from cooperatives (provide 1099s)	
b	Taxable amount of distributions received from cooperatives	
13a	Total agricultural program payments (provide 1099s)	
b	Taxable amount of agricultural program payments	
c	If you received social security retirement or disability benefits, enter any Conservation Reserve Program payments included on line 15b.....	
14a	Crop insurance proceeds/federal crop disaster payments received in 2014.....	
b	Taxable crop insurance proceeds/federal crop disaster payments.....	
c	Crop insurance proceeds/federal crop disaster payments deferred from 2013.....	
15	Custom hire (machine work) income.....	
16	Other income – include federal/state gas tax credit/refund.....	

Farm Expenses

2014

17	Car and truck expense (mileage log required).....	
18	Chemicals.....	
19	Conservation expenses.....	
20	Custom hire (machine work).....	
21	Employee benefit programs other than pension and profit-sharing plans	
22	Feed.....	
24	Freight and trucking.....	
25	Gasoline, fuel, and oil.....	
26a	Insurance (other than health).....	
b	Self-employed health insurance attributable to this farm business.....	
27	Interest:	
a	Mortgage (paid to banks, etc).....	
b	Other.....	
28	Gross wages.....	
29	Pension and profit-sharing plans.....	
30	Rent or lease:	
a	Machinery, equipment, etc	
b	Other (land, animals, etc).....	
31	Repairs and maintenance.....	
32	Seeds and plants purchased.....	
33	Storage and warehousing.....	
34	Supplies purchased.....	
35	Taxes.....	
36	Utilities.....	
37	Veterinary, breeding, and medicine.....	
38	Other expenses (specify):	
		
		
		
		

LONG HAUL TRUCKER/OVERNIGHT DRIVER

Name _____ Tax Year _____

INCOME AND EXPENSES

Gross Income: \$ _____

(Include all 1099s) _____)

Expenses

Operating Expenses

Advertising: _____

ATM/Bank Fees: _____

Broker Fees: _____

Cell Phone: _____

Claims/Damages: _____

Comdata/Comck Fees: _____

Communications: _____

(Fax, pager, internet, satellite)

Contract Labor: _____

Education: _____

Health Insurance: _____

Interest: _____

(Include year-end statement)

Laundry/Uniforms: _____

Loading/Unloading: _____

(Lumpers)

Medical: _____

(Drug testing, physicals, etc.)

Office Equipment: _____

(Include description, amt, date acquired)

Postage/Shipping: _____

Printing/Reproduction: _____

Professional Fees: _____

Salaries/Wages: _____

(Gross amount)

Trade Assoc Dues: _____

Workers Comp Ins: _____

Out-of-Town Travel

Air/Bus/Train: _____

Motel/Hotel: _____

Rental Cars: _____

Shower: _____

Tolls: _____

Supplies

Equip/Trailer Rental: _____

Office Supplies: _____

Tools: _____

Work Clothes: _____

Other Supplies: _____

(chains, tie downs, etc.)

Taxes

Hwy Use (2290): _____

IFTA/Fuel: _____

Payroll: _____

In-Home Office

Home Insurance: _____

Mortgage Interest: _____

Property Taxes: _____

Repairs: Home: _____ Office (only): _____

Sq Footage of Office: _____

Utilities: _____

MISCELLANEOUS INFORMATION

1. Number of Overnights: _____

2. Personal Vehicle Mileage (mileage log required)

Total miles used: _____

Total business miles: _____

3. Equipment Purchased:

A. Date: _____ Cost: _____

Description: _____

Length of Contract (in months): _____

Monthly Payment: _____

B. Date: _____ Cost: _____

Description: _____

Length of Contract (in months): _____

Monthly Payment: _____

4. Equipment Sold (no trade-in):

A. Date: _____ Sale Price: _____

Description: _____

B. Date: _____ Sale Price: _____

Description: _____

5. Off-Highway Fuel (Reefer Fuel):

Gallons: _____

IF NEW CLIENT, PLEASE PROVIDE BUSINESS ENTITY INFORMATION

Business Name: _____

Start Date: _____

Federal ID No: _____

Operating Business as:

____ Sole Proprietorship

____ Partnership

____ Limited Liability (LLC) _____ w/ S Election*

____ Corporation _____ (Sub S)* _____ (C Corp)

*Provide verification of your Subchapter S Election Status, if applicable.

If Partnership, Multi-Member LLC, or Corporation, provide the partners/shareholder(s)/members name(s) and percentage of ownership.

Long Haul Trucker/Overnight Driver Con't

Truck Expenses

Fuel: _____
Radios: _____
(CB, XM, Sirius)
Insurance/Bonds: _____
Licenses: _____
Oil: _____
Plates: _____
Repairs/Maintenance: _____
Scale Fees: _____
Tires: _____
Washes: _____
Yard Rental: _____

MISCELLANEOUS EXPENSES

Include any expenses you might be unsure are qualified business expenses. You must include a detailed description in order for us to determine the status.

OTHER INFORMATION

AFFIRMATION

I/we affirm that the information disclosed herein is accurate, true and complete to the best of my/our knowledge and belief and instruct Craft Accounting Service, Inc. to rely on it for preparation of my/our tax return(s).

Taxpayer Name: _____ Signature: _____ Date: _____

Taxpayer Name: _____ Signature: _____ Date: _____

If you have any questions, please contact us via phone, fax, or e-mail

FORWARD INFORMATION TO:

CRAFT ACCOUNTING SERVICE, INC.

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