

Manton CPA Accountancy Corporation  
 2016 INCOME TAX ORGANIZER  
 Phone (714) 573-9911 Fax (714) 573-0106  
 Website: www.tustincpas.com

**NOTE: If a custom form is attached ahead of these pages, you will probably find it easiest to fill in the custom form and then ignore that particular question when it appears on the pages following.**

YES\_\_\_NO\_\_\_ Any births, adoptions, marriages, registrations as domestic partners, divorces, or deaths in your immediate family during the year? If yes, please provide details and date.

YES\_\_\_NO\_\_\_ Do you wish to designate \$3 of your taxes to the Presidential Campaign Fund?

YES\_\_\_NO\_\_\_ Did you hold an interest in or have signature or other authority over a foreign financial asset?

Examples are:

- a foreign bank account or securities brokerage account
- stock or other ownership of a foreign entity
- a financial instrument or contract by a foreign issuer that is held for investment
- a life insurance or annuity issued by a foreign company

Don't overlook employer and business accounts or accounts of family members living abroad. You must provide us with this foreign information before March 15.

YES\_\_\_NO\_\_\_ Are you an officer or director of a foreign corporation? Do you have any involvement with a foreign trust? Did you receive a foreign gift or inheritance?

YES\_\_\_NO\_\_\_ Would you like your refund directly deposited to your bank account?

Bank Information: Same as last year

or: Bank Name \_\_\_\_\_ Routing Transit Number \_\_\_\_\_

Your account number \_\_\_\_\_ Checking Account  or Savings Account

YES\_\_\_NO\_\_\_ Did the IRS issue you an Identity Protection Pin Number? If yes, please provide IRS IP PIN notice.

**A. DEPENDENT CHILDREN & OTHER DEPENDENTS (if different than last year)**

Note: Social security numbers are required for all dependents.

<u>Name</u>	<u>Social Security #</u>	<u>Relationship</u>	<u>Date of Birth</u>	<u>Income</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

YES\_\_\_NO\_\_\_ Are any of your dependents filing their own tax return? Whom?

**B. 2016 ESTIMATED TAX PAYMENTS** If you made tax prepayments, please complete.

**Be careful to include only payments for the 2016 tax year.**

	<u>Date due</u>	<u>Federal for Yr 2016</u>		<u>State for Yr 2016</u>		<u>Which State</u>
		<u>Date Paid</u>	<u>Amount Paid</u>	<u>Date Paid</u>	<u>Amount Paid</u>	
Overpayment from 2015	n/a	n/a	_____	n/a	_____	_____
1st quarter payment for 2016	4/15/16	_____	_____	_____	_____	_____
2nd quarter payment for 2016	6/15/16	_____	_____	_____	_____	_____
3rd quarter payment for 2016	9/15/16	_____	_____	_____	_____	_____
4th quarter payment for 2016	1/15/17	_____	_____	_____	_____	_____

**C. INTEREST INCOME**

Taxable interest – Please bring all 1099-INT forms.

**D. DIVIDEND INCOME** – Please bring 1099-DIV forms and any broker supplied mutual fund information.

YES\_\_\_NO\_\_\_ Did you sell or do you plan to sell any dividend generating stock or mutual funds during the first 60 days of 2017?

**E. SELF-EMPLOYED BUSINESS INCOME & EXPENSE**

You should maintain written documentation to show the business use (versus personal use) of computers, photographic and video recording equipment unless used exclusively at your place of business.

YES \_\_\_ NO \_\_\_ N/A \_\_\_ Did you issue 1099 forms?

	<u>Amount</u>
Gross income (provide any form 1099's received)	_____
Returns and refunds	_____
Cost of inventory at beginning of year	_____
Cost of merchandise purchased	_____
Cost of merchandise used personally	_____
Cost of inventory at end of year	_____

<u>Expense</u>	<u>Amount</u>	<u>Expense</u>	<u>Amount</u>	<u>Expense</u>	<u>Amount</u>
Advertising	_____	Rental Equip.	_____	Dues/ Publications	_____
Car and Truck	_____	Rental Other	_____	Gifts	_____
Commissions	_____	Repairs	_____	Telephone	_____
Freight	_____	Supplies	_____	Bank Charges	_____
Insurance	_____	Taxes (not income)	_____	Laundry/ Cleaning	_____
Interest	_____	Travel	_____	Seminars	_____
Tax Preparation	_____	Meals & Entertain.	_____	Other_____	_____
Legal & Profess.	_____	Utilities	_____	Other_____	_____
Office Expense.	_____	Wages	_____		

Did you buy equipment for your business? If so, please provide a list including description, cost and date of purchase. If you sold or scrapped equipment, provide the date sold, sale price (if any) and selling expenses. See Section J for limitations and documentation requirements for travel, meals, entertainment and gifts. If you are electing to expense rather than to depreciate certain equipment purchases and repairs you must have a capitalization policy in effect. If you need a sample of a capitalization policy, please call our office.

**HOME OFFICE EXPENSE**

In general, to qualify as an "office in the home," a portion of the home must be used exclusively and on a regular basis as (a) your principal place of business or (b) a place of business that is used by clients or customers in meeting or dealing with you in the normal course of business or (c) certain inventory storage.

Square footage of office area	_____	Rent	_____
Total square footage of home	_____	Maintenance	_____
Utilities	_____	Other	_____
Insurance	_____	Other	_____

**F. SALE OF SECURITIES, REAL ESTATE, GOLD OR OTHER PROPERTY**

Securities brokers are now required to report to the IRS your basis (cost) of the investments which were sold, when available. If your records disagree with the basis provided by the broker, please notify us. If you sold real estate, bring purchase and sale escrow documents and a list of improvement costs. Provide purchase statements & forms 1099-B and 1099-S. Also, please list any securities which became worthless in 2016.

<u>Description</u>	<u>Date Acquired</u>	<u>Date Sold</u>	<u>Selling Price</u>	<u>Original Cost</u>	<u>Improvements</u>	<u>Sales Expenses</u>
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____

YES \_\_\_ NO \_\_\_ Did you receive or exercise any Incentive Stock Options or sell stock related to such options? If so, bring disclosures and details.

YES \_\_\_ NO \_\_\_ Does anyone owe you money for which you have exhausted all reasonable efforts to collect? Bad debts with relatives usually are not deductible.

YES \_\_\_ NO \_\_\_ Were you a party in a bankruptcy, foreclosure, short sale, forgiveness of debt or cancellation of debt? Bring any 1099 forms received and escrow closing statements.

**G. RETIREMENT PLAN DISTRIBUTIONS**

YES \_\_\_ NO \_\_\_ Were you or your spouse at least 70-1/2 years of age on December 31st?

YES \_\_\_ NO \_\_\_ Did you receive a distribution of a pension plan, profit sharing plan, tax sheltered annuity, deferred compensation plan, IRA, Roth IRA, or Keogh? Please have form 1099-R and all other information provided by your plan administrator or your employer available.

YES \_\_\_ NO \_\_\_ Did you rollover IRA, Keogh or other retirement plan funds from one financial institution to another? If so, please indicate the amount of funds:

Withdrawn: \$ \_\_\_\_\_ Redeposited: \$ \_\_\_\_\_

Date: \_\_\_\_\_ Date: \_\_\_\_\_

YES \_\_\_ NO \_\_\_ Did you make a conversion from a regular IRA or other retirement plan to a Roth IRA?

YES \_\_\_ NO \_\_\_ Are you or your spouse under 65 and permanently and totally disabled?

**H. RENTAL INCOME AND EXPENSES**

If the property was purchased this year, bring the escrow closing statement and county property tax bill.

	<u>Property 1</u>	<u>Property 2</u>	<u>Property 3</u>
Address	_____	_____	_____
Income:			
Rents received – provide 1099 forms received	_____	_____	_____
Other (describe)	_____	_____	_____
Expenses:			
Advertising	_____	_____	_____
Association dues	_____	_____	_____
Auto & travel	_____	_____	_____
Cleaning & maintenance	_____	_____	_____
Commissions	_____	_____	_____
Gardening & landscaping	_____	_____	_____
Insurance	_____	_____	_____
Tax preparation fees	_____	_____	_____
Legal & professional fees (not tax prep)	_____	_____	_____
Licenses & permits	_____	_____	_____
Management fees	_____	_____	_____
Mortgage interest – banks	_____	_____	_____
Interest paid – other than banks	_____	_____	_____
Painting & decorating	_____	_____	_____
Pest control	_____	_____	_____
Plumbing & electrical	_____	_____	_____
Repairs	_____	_____	_____
Supplies	_____	_____	_____
Taxes – real estate	_____	_____	_____
Taxes – other	_____	_____	_____
Telephone	_____	_____	_____
Utilities	_____	_____	_____
Wages & salaries	_____	_____	_____
Other _____	_____	_____	_____
Other _____	_____	_____	_____
Number of days rented:	_____	_____	_____
Days of personal use:	_____	_____	_____

For furniture, appliances, carpets, drapes, major repairs or improvements, provide a list including: description, cost and date of purchase or completion. Do not duplicate above. If you are electing to expense rather than to depreciate certain equipment purchases and repairs you must have a capitalization policy in effect. If you need a sample of a capitalization policy, please call our office.

YES \_\_\_ NO \_\_\_ Did you have income or loss from partnerships, "S" corporations, or trusts? If so, bring the K-1 form for each entity and all instructions you received.

**I. OTHER INCOME**

List all sources (please have statements available)	<u>Amount</u>
Alimony received	_____
Gambling / lottery / prize winnings (provide form W-2G)	_____
Scholarships	_____
Social Security benefits (yourself) (provide form SSA-1099)	_____
Social Security benefits (spouse) (provide form SSA-1099)	_____
State income tax refunds received (provide state 1099s)	_____
Tips Received	_____
Unemployment compensation (provide form 1099)	_____
Distribution received from an education savings or qualified tuition program (provide form 1099Q)	_____
Bitcoins, barter, crowdsource funding	_____
Other _____	_____
Non-taxable income: _____	_____

YES \_\_\_ NO \_\_\_ Were you provided a company car for business and/or personal use? If so, please provide documentation to show how it was treated by your employer for tax purposes. If any use other than your personal use of the company vehicle was taxable on your W-2 (flat auto allowance, etc.), see section K.

YES \_\_\_ NO \_\_\_ Did your employer pay you an expense allowance (as opposed to reimbursing actual costs) for car, travel, or entertainment expenses? If so, list amount \$ \_\_\_\_\_. Was this included in your W-2? \_\_\_ Yes \_\_\_ No

**J. BUSINESS TRAVEL, MEALS, ENTERTAINMENT, AND GIFTS – SPECIAL RULES**

Note: Deductions of this nature must be documented as to name of guest, business relationship, date, place and amount. You may not deduct these expenses unless documented. For business meals and entertainment, you must document that (1) you discussed business during the meal or (2) you had a substantial and bona-fide business discussion or activity before or after the meal / entertainment. Business gifts are limited to \$25 per person (or married couple) per year. You should have a letter from your employer regarding their reimbursement policy.

**K. BUSINESS MILEAGE – Please complete for each vehicle for which you wish to claim a business deduction. No information is needed if your only driving is to work and other personal use. A written log should be maintained to document business use. If a custom form is attached, use it instead of the information below.**

	<u>Auto 1</u>	<u>Auto 2</u>
Vehicle make, model, and year	_____	_____
Date originally purchased	_____	_____
Parking	_____	_____
Total miles, personal & business	_____	_____
Business miles per a log or other records:		
For employer (exclude commute)	_____	_____
To professional meetings	_____	_____
Between first and second job	_____	_____
From job to school	_____	_____
Job seeking	_____	_____
Investment / tax preparation	_____	_____
Rental	_____	_____
Self-employed business	_____	_____
Other	_____	_____
Daily commute- round trip	_____	_____
Total commuting for the year	_____	_____

**L. AUTOMOBILE EXPENSES** – Section L is required if you are using the actual expense method or if you ever depreciated your vehicle. If a custom form is attached, use it instead of the information below. If this is the first year of business use for the vehicle, bring a copy of the purchase or lease contract.

	<u>Auto 1</u>	<u>Auto 2</u>
Gas, oil, lubrication	_____	_____
Repairs and maintenance	_____	_____
Tires, batteries, etc.	_____	_____
Insurance	_____	_____
License: don't repeat in Sec R	_____	_____
Wash and wax	_____	_____
Lease payments	_____	_____
Other _____	_____	_____

**M. AWAY-FROM-HOME BUSINESS EXPENSES**

	<u>Yourself</u>	<u>Spouse</u>
Airfare	_____	_____
Auto rental, taxi, etc.	_____	_____
Meals and tips	_____	_____
Lodging and tips	_____	_____
Laundry	_____	_____
Other _____	_____	_____

**N. ADJUSTMENTS**

YES\_\_\_NO\_\_\_ Have you contributed or would you like to contribute to your IRA, Roth IRA, or self-employed retirement plan for this year? If so, enter the amounts.

	<u>Yourself</u>	<u>Spouse</u>	<u>If funded, show date</u>
Standard IRA	_____	_____	_____
Roth IRA	_____	_____	_____
Keogh / SEP	_____	_____	_____
Coverdell (Education) IRA	_____	_____	_____

YES\_\_\_NO\_\_\_ Do you or your spouse have any kind of pension, profit sharing 401K (deferred compensation) plan, Keogh or tax sheltered annuity?

YES\_\_\_NO\_\_\_ Did you incur moving expenses related to commencing work at a new location? If yes, complete below. If your employer provided you with a statement please bring it with you.

Moving company or van	_____
In transit storage	_____
Transportation (e.g. airfare, auto mileage)	_____
Lodging en route	_____

YES\_\_\_NO\_\_\_ Did you pay alimony? Amount paid \_\_\_\_\_ Paid to: \_\_\_\_\_

**O. HOME MORTGAGE INTEREST AND PRIVATE MORTGAGE INSURANCE PREMIUMS**

If you purchased a home or refinanced during the year, bring the escrow closing statement.

	<u>Primary Residence</u>	<u>Second Home</u>
Interest paid to a lending institution: 1st trust deed (bring 1098 form)	_____	_____
2nd trust deed (bring 1098 form)	_____	_____

YES\_\_\_NO\_\_\_ Did you pay PMI (private mortgage insurance) premiums during the year? If yes, how much?

**P. INVESTMENT INTEREST PAID**

Interest paid on loans used to purchase investments, such as land or stock.

Paid To \_\_\_\_\_ Amount \_\_\_\_\_

**Q. MEDICAL EXPENSES** Must exceed **10%** of income to be beneficial. Amount

Doctors / dentists / chiropractors / other healthcare providers \_\_\_\_\_

Hospitals / nursing home / nursing \_\_\_\_\_

Psychotherapy, psychological counseling \_\_\_\_\_

Glasses, hearing aids, batteries, etc. \_\_\_\_\_

Smoking cessation programs \_\_\_\_\_

Private schooling for children with attention deficit disorder \_\_\_\_\_

Lab and x-ray (If not included with dr. & hospital) \_\_\_\_\_

Equipment, supplies, rentals, pregnancy test kits \_\_\_\_\_

Prescription drugs (no "over-the-counter" drugs) \_\_\_\_\_

Auto mileage (for medical purposes): miles \_\_\_\_\_

Parking fees or toll road fees (for medical reasons) \_\_\_\_\_

Taxi, bus, ambulance, etc. \_\_\_\_\_

Other \_\_\_\_\_

Insurance reimbursement (only for amounts listed above) \_\_\_\_\_

Medical / dental insurance premiums paid \_\_\_\_\_

Long term care insurance premiums paid:      Yourself \_\_\_\_\_      Spouse \_\_\_\_\_

YES \_\_\_ NO \_\_\_ Did you have a Health Savings Account (HSA) or Medical Savings Account (MSA) during the year? These are different than the employer provided Section 125 flexible spending accounts. If yes: amount contributed for 2016 \_\_\_\_\_ interest income on the account in 2016 \_\_\_\_\_

**R. TAXES**

YES \_\_\_ NO \_\_\_ Did you pay additional taxes last year as a result of a notice or letter. Please provide copy.

**PROPERTY TAXES**

Please bring a copy of all bills

	<u>Installment due 4/10/16</u>		<u>Installment due 12/10/16</u>	
	<u>Date Paid</u>	<u>Amount</u>	<u>Date Paid</u>	<u>Amount</u>
Property tax – 1st home				
Property tax – 2nd home				

**SALES TAXES:**

If you purchased a motor vehicle, boat or airplane, bring purchase document indicating sales tax.

If you made lease payments on a motor vehicle, boat or airplane, bring the lease document.

**DEPARTMENT OF MOTOR VEHICLES AUTO REGISTRATION – Please provide invoices**

Vehicle 1	Make/Model _____	\$ _____	Total paid
Vehicle 2	Make/Model _____	\$ _____	Total paid

**S. EDUCATION LOANS** – Please Obtain 1098-E from the educational institution.

List the interest paid on any loan used solely to pay post-high school education expenses (tuition, room and board, fees and related expenses). \$ \_\_\_\_\_

**T. OTHER INTEREST PAID**

Interest paid on personal debt is generally not deductible. Some examples of personal debt are car loans and credit cards. However, if the loan is secured by your home, is related to investing, a business, a car (or other asset) used for business, a motorhome or a larger boat, it may be deductible. Please list interest paid below:

<u>Paid To</u> _____	<u>Interest Paid</u> _____
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**U. CHARITABLE CONTRIBUTIONS**

A receipt from the charitable organization is required for each separate gift over \$250. The receipt must state that no goods or services were received in exchange for the donation. A charitable contribution of money, regardless of the amount, is only deductible if the donor maintains a cancelled check, bank record or qualifying receipt from the receiving organization. This means cash donations into a church collection plate can no longer be claimed unless a receipt is obtained. Payroll deductions and credit card payments are also okay.

**CASH, CHECKS AND CREDIT CARD DONATIONS:**

<u>Paid to</u>	<u>Amount</u>	<u>Paid to</u>	<u>Amount</u>
Church / Temple _____	\$ _____	_____	\$ _____
Aid / United Way _____	\$ _____	_____	\$ _____
Cancer _____	\$ _____	_____	\$ _____
Scouts _____	\$ _____	_____	\$ _____
_____	\$ _____	_____	\$ _____

**NON-CASH DONATIONS (GOODWILL ETC.):**

Expenses in connection with volunteer work: description _____	amount _____
Auto mileage for service to charitable organizations _____	miles _____
Value of goods contributed: Name of charity _____	used value _____
Name of charity _____	used value _____
Name of charity _____	used value _____

Note: Clothing and household goods must be in good or better condition to claim a deduction. If the total value of donated goods exceeds \$500 provide the charity's name and address, a description of items given and the original cost.

YES \_\_\_ NO \_\_\_ Did you incur a loss because property was damaged or stolen? (Generally, it must exceed 10% of your income for non-business losses). If so, bring an itemized list including original cost and the value on date of loss, insurance reimbursement information, and police report.

**V. MISCELLANEOUS BUSINESS AND INVESTMENT EXPENSES**

	<u>Yourself</u>	<u>Spouse</u>
Safe deposit box _____	_____	_____
Employee business expenses:		
Job tools & job supplies _____	_____	_____
Employment fees and job search costs _____	_____	_____
Business gifts (see section J) _____	_____	_____
Entertainment & meals (see section J) _____	_____	_____
Telephone _____	_____	_____
Publications and books _____	_____	_____
Union & professional dues _____	_____	_____
Employment related education - tuition or fees _____	_____	_____
Employment related education - books and supplies _____	_____	_____
Travel (see section J) _____	_____	_____
Licenses, fees, credentials, etc. _____	_____	_____
Uniforms (purchase and cleaning) _____	_____	_____
Tax preparation fees _____	_____	_____
Attorney fees (to protect taxable income) _____	_____	_____
Investment publication and journals _____	_____	_____
Investment expenses, other _____	_____	_____
IRA or Keogh fees (paid personally, not from retirement fund) _____	_____	_____
Credit card fees incurred to pay your income taxes by credit card _____	_____	_____
Other _____	_____	_____

**W. CREDITS AND MISCELLANEOUS ITEMS**

YES \_\_\_ NO \_\_\_ Did you have child or dependent care or household expenses to enable you to work or attend school full time?

**PERSONS OR ORGANIZATIONS PROVIDING CHILD OR DEPENDENT CARE**

Name of provider _____	Telephone Number _____
Street address _____	Employment ID # or Soc. Security # _____
City, State, Zip _____	
Amount paid (per child)	Child #1 Name _____ Amount _____
	Child #2 Name _____ Amount _____

EDUCATION DEDUCTION AND CREDIT - Obtain tuition 1098-T from institution. Now required for filing. List the amounts paid for post-high school education of yourself, spouse or dependents. Don't include the cost of room and board, insurance, transportation, etc.

	<u>STUDENT 1</u>	<u>STUDENT 2</u>
Student's Name	_____	_____
Tuition & enrollment fees	_____	_____
Course related books, supplies, equipment. No longer needs to be purchased from the institution to qualify	_____	_____

**OTHER MISCELLANEOUS ITEMS:**

- YES\_\_\_NO\_\_\_ Did you live in rented property in California as your main home for six months or more?
- YES\_\_\_NO\_\_\_ Did you or your spouse make any gifts to an individual that total more than \$14,000, or any gifts to a trust?
- YES\_\_\_NO\_\_\_ Did you pay any adoption expenses?
- YES\_\_\_NO\_\_\_ Did you buy a brand new plug-in electric or fuel cell vehicle?
- YES\_\_\_NO\_\_\_ Educators: Did you work in a school for at least 900 hours as a teacher, instructor, counselor, principal, or aide for kindergarten through grade 12? Report all teaching costs in section V.
- YES\_\_\_NO\_\_\_ Did you add any energy efficiency or conservation improvements to a home during the year? Examples: solar energy, windows, doors, heating, air conditioning, roofing. If yes, please provide details and costs.
- YES\_\_\_NO\_\_\_ Has the Franchise Tax Board notified you that you are required to make payments electronically?
- YES\_\_\_NO\_\_\_ Do you owe use taxes to the State of California for purchases made online or out of state and sales tax was not charged? You can pay use tax using form BOE-401-ES (which we can provide) or by having us add it to your income tax return.
- YES\_\_\_NO\_\_\_ Did you claim a first-time homebuyer credit for a home you bought in 2008 or later? For homes bought in 2008 repaying the credit began on the 2010 return. Further, if you sold a home or it ceased being your main home you must repay the credit (applies to home bought in 2008 and later).
- YES\_\_\_NO\_\_\_ Did you pay household employees this year (housekeeping, child care, etc.)? If yes bring W-2 forms and payroll tax returns or employee's social security numbers and payment amounts.

**X. 2017 ESTIMATED TAX INFORMATION**

YES\_\_\_NO\_\_\_ Do you expect your 2017 taxable income to be generally the same as 2016? If "NO" explain any differences in income, deductions, dependents, etc.

YES\_\_\_NO\_\_\_ Do you expect your 2017 withholding to be generally the same as 2016? If "NO" explain any differences.

**Y. MANDATORY HEALTHCARE**

YES\_\_\_NO\_\_\_ Did your employer or Medicare cover your healthcare insurance (and your dependents) for the full year? If your employer or Medicare does not cover you, are you covered with an outside insurance exchange purchased by you? YES\_\_\_NO\_\_\_

YES\_\_\_NO\_\_\_ Did you receive any of the following IRS Documents? Form 1095-A (Health Insurance Marketplace Statement), 1095-B (Health Coverage) or Form 1095-C (Employer Provided Health Insurance Offer and Coverage). If yes, please provide.

**Z. QUESTIONS YOU MAY HAVE**

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Remember that you should keep your tax records, documents, and copies of tax returns in order to be prepared for the possibility of an audit.