

2014 INDIVIDUAL INCOME TAX QUESTIONNAIRE

This questionnaire asks for pertinent information that is necessary for the preparation of your 2014 income tax returns. Your cooperation in completing the questionnaire will allow us to prepare your returns more efficiently and may help ensure their completeness and accuracy. Please note however, that a checklist can not be expected to address every transaction or situation that may affect your returns. Therefore, if you have any questions or any other information that may impact on your returns, please make us aware of that information.

Please explain or attach supporting documentation if you answer YES to any of the following questions.

Personal Information:	Yes	No
Did your marital status change in 2014?	<input type="checkbox"/>	<input type="checkbox"/>
If married, do you and your spouse want to file separate returns, if more advantageous?	<input type="checkbox"/>	<input type="checkbox"/>
If married, do you and your spouse want to file separate returns, whether or not more advantageous?	<input type="checkbox"/>	<input type="checkbox"/>
If a same-sex couple, indicate the state in which you were legally married. State _____	<input type="checkbox"/>	<input type="checkbox"/>
Are you or your spouse legally blind? If yes, who: Husband _____ Wife _____	<input type="checkbox"/>	<input type="checkbox"/>
Did your address change? If yes, update info on Personal Information Worksheet	<input type="checkbox"/>	<input type="checkbox"/>

Dependents:

Were there any changes in dependents from the prior year? Update info on Client Personal Info Worksheet	<input type="checkbox"/>	<input type="checkbox"/>
Do you have any children under age 19 [24 if a fulltime student] with unearned income of more than \$2,000?	<input type="checkbox"/>	<input type="checkbox"/>
Did you provide over half the support for any other person(s) other than your dependent children during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you adopt a child or begin adoption proceedings during the year?	<input type="checkbox"/>	<input type="checkbox"/>
If divorced or separated with child(ren), do you have a divorce decree or other form of separation agreement which establishes custodial responsibilities?	<input type="checkbox"/>	<input type="checkbox"/>
Did you pay for dependent care while you worked or looked for work? If yes, complete the following.	<input type="checkbox"/>	<input type="checkbox"/>

Provider Name & Address	Provider Tax ID Number	Whom Cared For	Amount
Notes Child must be under age 13 and qualify as your dependent. Overnight camps do not qualify. A spouse or other dependent who is physically or mentally incapable of self care may also qualify. You must provide the providers tax ID number to be able to claim the credit.			

Income: Submit all applicable informational tax forms, if any, to support items of income.

Salaries and Wages - Submit forms W-2	<input type="checkbox"/>	<input type="checkbox"/>
Interest Income - Submit forms 1099-INT	<input type="checkbox"/>	<input type="checkbox"/>
Dividend Income - Submit forms 1099-DIV	<input type="checkbox"/>	<input type="checkbox"/>
State Income Tax Refunds - Submit forms 1099-G	<input type="checkbox"/>	<input type="checkbox"/>
Gains/Losses from Stock or Property Sales - Submit forms 1099-B [include cost basis and date acquired]	<input type="checkbox"/>	<input type="checkbox"/>
Retirement Plan Distributions Including Employer Plans and IRAs - Submit forms 1099-R	<input type="checkbox"/>	<input type="checkbox"/>
Unemployment Compensation Benefits - Submit forms UC-1099G	<input type="checkbox"/>	<input type="checkbox"/>
Social Security Benefits - Submit forms SSA-1099	<input type="checkbox"/>	<input type="checkbox"/>
Gambling Winnings - Submit forms W-2G Indicate amount of gambling losses \$ _____	<input type="checkbox"/>	<input type="checkbox"/>
Miscellaneous Income - Submit forms 1099-MISC	<input type="checkbox"/>	<input type="checkbox"/>
Rental Income and Expenses - Complete Rental Property Worksheet for each rental property	<input type="checkbox"/>	<input type="checkbox"/>
Self-Employment Income and Related Expenses - Complete Self-Employment Income Worksheet	<input type="checkbox"/>	<input type="checkbox"/>
Year-end brokerage statements for investment transactions including "basis" information for all sales	<input type="checkbox"/>	<input type="checkbox"/>
Schedules K-1 for income, deductions and credits from partnerships, S corporations, estates and trusts	<input type="checkbox"/>	<input type="checkbox"/>
Did you have any debts canceled, forgiven or refinanced? If you have cancellation of indebtedness income Submit form 1099-C . You may need to provide acceptable evidence of insolvency to avoid inclusion in income.	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive any alimony? Do not include child support. \$ _____	<input type="checkbox"/>	<input type="checkbox"/>
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"/>
Did you receive unreported tip income of \$20 or more in any month? \$ _____	<input type="checkbox"/>	<input type="checkbox"/>
Did you engage in any bartering transactions? \$ _____	<input type="checkbox"/>	<input type="checkbox"/>
Have you received a punitive damage award or an award for damages other than for physical injuries or illness?	<input type="checkbox"/>	<input type="checkbox"/>

Did you have any foreign income?

Were you a grantor or transferor for a foreign trust; or have an interest in, or a signature or other authority over, a bank account, securities account, or other financial account in a foreign country? **Any failure to report can result in a penalty of \$10,000 or more. Ignorance of the law may not justify non-compliance.**

Did you receive any income from any other sources not listed above?

Tax Payments: Submit a list of all federal and state estimated tax payments made FOR or DURING the tax year.

Estimated Tax Payments		Be sure to include payments made in 2015 for 2014			
Federal Estimates		State of		State of	
Date Paid	Amount	Date Paid	Amount	Date Paid	Amount

Retirement Accounts:

Were you covered by an employer sponsored retirement plan during 2014? Husband _____ Wife _____

Did you, or do you intend to, contribute to an IRA account **For 2014?**

Did you, or do you intend to, contribute to a self-employed retirement plan **For 2014?**

IRA and Other Retirement Plan Contributions	FOR 2014	H/W	Plan Type	Amount
Paid to				
Paid to				
Paid to				
Paid to				
Notes DO NOT LIST CONTRIBUTIONS DEDUCTED ON FORM W-2 Indicate Plan Type as: [R] for Roth IRA or [T] for a Traditional IRA [SEP] [SIMPLE] [401k] Indicate contribution amounts made FOR calendar year 2014 including payments made in 2015 for 2014. If you want to maximize your contribution, indicate " MAX " in the amount box above.				

Did you convert an existing Traditional IRA to a Roth IRA during 2014?

Did you turn age 70 - 1/2 during 2014 or a prior year and have money in an IRA or other retirement account without taking any distribution in 2014?

If over age 70 - 1/2, did you contribute any portion of your IRA directly to a qualified charitable organization during 2014?

Education Expenses and Education Savings: If you answer yes to any of the following questions, complete the appropriate section(s) below.

Did you contribute any money to an Educational Savings Account or to a Sec 529 Qualified Tuition Plan during 2014?

Contributions to Education Accounts	Account #	Student	Plan Type	Amount
Paid to:				
Paid to:				
Paid to:				
Notes Indicate Plan Type: Qualified Tuition Program as [529] or Education Savings Account as [ESA] Indicate amount contributed FOR calendar year 2014 including payments made in 2015 for 2014.				

Did you incur any post-secondary education expenses during 2014 for yourself, your spouse or a child?

Tuition and Fees Deductions	Student	F/P	Year in College	Felony Drug	Degree	Additional Amounts for Books/Materials
School:						
School:						
School:						
Notes Attach FORM 1098-T to support amounts paid for Tuition & Fees. Room and Board do not qualify. Indicate amounts paid for books and other required course materials. Must indicate if student has ever had a felony drug conviction. Indicate if student is pursuing a degree. F/P=Full/Part Time Year = 1st, 2nd, 3rd, 4th or 4+						

Did the student receive any scholarships or grants that are **NOT** reported on the Form 1098-T?

Did you withdraw any money from an Educational Savings Account or a Sec 529 Qualified Tuition Plan during 2014?
If yes, attach **FORM 1099-Q**

Did you pay any interest on a student loan for yourself, your spouse or a dependent at the time the loan was incurred
and for which you are legally obligated to pay the interest? If yes, attach **FORM 1098-E**

Health Insurance

Did you have qualifying health care coverage, such as employer-sponsored coverage or government sponsored coverage (i.e. Medicare or Medicaid) for EVERY month of 2014 for your family? "Your Family" for health care coverage refers to you, your spouse if filing jointly, and anyone you CAN CLAIM as a dependent.

Did anyone in your family qualify for an exemption from the health care coverage mandate?
If yes, submit a copy of the exemption certificate.

Did you enroll for lower cost Marketplace Coverage through healthcare.gov under the Affordable Care Act?
If yes, submit a copy of Forms 1095-A.

Did you **contribute to or withdraw from** a health savings account (HSA) or medical savings account (MSA)?
If yes, does the plan cover Husband Only _____ Wife Only _____ Family _____
If yes, are you covered by a High Deductible Health Plan? Number of months covered by HDHP _____
Indicate annual deductible _____ Indicate maximum out of pocket expense _____
If yes, are you also covered by any other **non** High Deductible Health Plan?
If yes, are you eligible for Medicare?
Submit Form 5498-SA and 1099-SA

If you or your spouse are self employed, did you pay for health insurance? **AMOUNT \$** _____
If yes, were you eligible to participate in a subsidized health plan maintained by an employer of yourself or your spouse?

Miscellaneous

Did you start a new business, purchase a new rental property or farm, or acquire any new interest in any partnership or S corporation during the year?

Did you sell an existing business, rental property, farm, or an existing interest in a partnership or S corporation?

Did you sell, exchange or purchase any real estate during the year, including your principal residence?
If yes, attach a copy of the settlement statement.

Have you in any year, invested any money in, or been involved in any way with, a tax shelter transaction?
Do not answer yes for money invested in a qualified retirement plan.

Did you pay any alimony? If yes, amount paid \$ _____ [Do not include child support payments.]
Enter recipient name _____ and SSN _____

Did you use your personal automobile or truck for business purposes? **Complete Business Use of Vehicles Worksheet**

Do you use a room in your home for business? **Complete Home Office Deduction Worksheet**

Did you move to a different home because of a change in the location of your job?

Are you an educator who incurred out of pocket expenses for classroom related supplies? **AMOUNT \$** _____

Did you pay in excess of \$1,000 in any quarter, or \$1,600 during the year for domestic services performed in or around your home to individuals who could be considered household employees?

Did you purchase a new motor vehicle during 2014?

If yes, attach a copy to the Bill of Sale

Did you incur expenses to improve the energy efficiency of your principal residence?

If yes, complete the following

Energy Efficient Improvements	ATTACH CERTIFICATION	Date Paid	Amount
Notes: Includes insulation, windows, skylights, doors, certain roofing materials, water heaters, heat pumps, central a/c, furnace, boiler or advanced main air circulating fan.			

Were you notified by the IRS or other taxing authority of any changes in prior year returns? Submit copy of Notice

Did you receive an Identity Protection PIN from the Internal Revenue Service or have you been the victim of identity theft?

If YES, attach a copy of the IRS letter

Are you aware of any other information that you believe may have an affect on your tax returns, that has not been included in any of the questions above?

Connecticut Use Tax:

Did you purchase any goods or services subject to Connecticut Sales Tax from an out of state provider, or an in-state provider that did not charge you sales tax?

Gifts and Trusts:

Did you make gifts with a total aggregate value in excess of \$14,000 to any individual?

Did you make any gifts to a trust for any amount?

Do you have a life insurance trust?

Did you create or transfer money or property to a foreign trust?

Direct Deposit & Electronic Payment Information

Please review and update the bank account information on the Direct Deposit/Electronic Funds Withdrawal Information Sheet on the backside of the Personal Information Sheet if you choose to have any refunds electronically deposited or have and amounts due electronically debited directly from a bank account.

The information included on the Direct Deposit/Electronic Funds Withdrawal Information sheet is correct.

Initial _____

The information included on the Direct Deposit/Electronic Funds Withdrawal Information sheet is not correct.

Attach a copy of a check or other documentation to verify the correct routing and account information.

Delivery Method for Client Copy of Income Tax Returns

Do you authorize our office to transmit your completed returns to you electronically?

Yes _____ No _____

If yes, enter e-mail address to transmit to _____