Paul B. Moore, CPA

2014 Tax Year Pre-Appointment Checklist and Privacy Policy

In an effort to prevent our clients from receiving notices from the Internal Revenue Service, please answer the following questions by checking the appropriate checkbox. It is important that you answer each question to assure that we have the necessary facts to complete your tax return accurately. This simple step will reduce the potential for you inadvertently omitting important information and thereby allow us to give you better service. Thank you.

PERSONAL INFORMATION

Single Married

☐ ☐ What was your marital status on December 31, 2014?

Yes No

☐ ☐ Did your marital status change during the year? *If your name has changed, your new name will not match your Social Security number on file with the IRS until you notify the Social Security Administration Office of the change. The updating of your name change, with the Social Security Administration, will need to be completed before the filing of your tax return to avoid extended delays in IRS processing. The alternative to this delay, is to file the 2014 tax return using your previous name (the name currently on file with the Social Security Administration).*

☐ ☐ Did your address change during the year?

☐ ☐ May we contact you by e-mail for additional info? ____________________________________

DEPENDENTS

Yes No

☐ ☐ Were there any changes in dependents? *A dependent can be a qualifying child or a qualifying relative or other qualifying individual.*

☐ ☐ Were any of your unmarried children, who might be claimed as dependents, 19 years of age or older at the end of 2014?

☐ ☐ Did you have any children under age 19 or full-time students under age 24 at the end of 2014, with interest, dividends, and investment income in excess of $2,000? *If yes, please provide any supporting documents of your children's earning with your 2014 tax information.*

HEALTH CARE

Yes No

☐ ☐ Was everyone that will be listed on the 2014 tax return (spouse and/or dependents included) covered by health insurance the **entire year**? *If yes, your employer **may** provide a separate form 1095-C to you. Private insurers and self-funded plans **may** provide Form 1095-B. Either form provides information about your plan and who was covered.*

Note: *Individuals who did not have health insurance for more than 3 months in 2014 may pay a tax penalty, unless they qualify for an exemption.*
Some of the common exemption reasons include:

Check if applicable

☐ • *Can't afford health insurance; the lowest-priced coverage available would cost more than 8 percent of their household income*
☐ • *Had medical expenses you couldn't pay in the last 24 months that resulted in substantial debt*
☐ • *Had an individual insurance plan cancelled, and believe other marketplace plans are unaffordable*
☐ • *Received a shut off notice from a utility company*

Yes	No	
☐	☐	Did you purchase health insurance through the Health Insurance Marketplace and received a subsidy? *If yes, we will need form 1095-A which will show details of your health insurance coverage including the effective date, amount of premium and the advance premium tax credit (subsidy).*

INCOME, PURCHASES, SALES AND DEBT

Yes	No	
☐	☐	Did you purchase rental or royalty property? *If yes, we will need a copy of the closing statement and details concerning the rents received and expenses paid.*
☐	☐	Did you have any debts cancelled or forgiven? *If yes, please provide any supporting documents with your 2014 tax information.*
☐	☐	Did you start a business? *Please note: If this new business is either a Corporation, an S-Corporation, a Limited Liability Company or a Partnership, then in most cases the business is required to file a Federal Income Tax Return that is separate from its owners' Form 1040. The filing deadline for some businesses are prior to the April 15, 2015 individual filing deadline. For example, an S-Corporation's tax return deadline will be March 16, 2015.*
☐	☐	Did you acquire an interest in a partnership, S corporation, trust, or REMIC? *If yes, you should receive a Form K-1 from this business entity. The information on this Form K-1 will need to be included on your personal income tax return. The Form K-1 can be filed by the business (based on the type of entity) as late as April 15, 2015. Your Form(s) K-1 can be provided to us at a later date.*
☐	☐	Did you purchase any business assets (furniture, equipment, vehicles, real estate, etc.) or convert any personal assets to business use during 2014? *If so, please provide a list containing the original purchase date and cost of the items purchased or converted.*
☐	☐	Did you dispose of any business assets (furniture, equipment, vehicles, real estate, etc.)? *If so, please provide a list containing the date and any proceeds of any items sold during 2014.*
☐	☐	Did you sell any stocks, bonds, or other investment property in 2014? *If so, please provide the information containing the original purchase cost and date for each individual item you sold.*
☐	☐	Did you purchase or sell your principal home or second home, or did you refinance or take a new home equity loan? *If yes, we will need a copy of the settlement statement(s) (HUD-1).*
☐	☐	Did you receive a First-Time Home Buyer Credit in 2008, 2009, or 2010? *If so, what year?*
☐	☐	The home which qualified you for the First-Time Home Buyer Credit, is it still your principal residence as of 12/31/2014?
☐	☐	Did you receive any disability income? *If yes, please provide any supporting documents with your 2014 tax information.*
☐	☐	Did you have any foreign income, foreign financial assets, or pay any foreign taxes? *If yes, please include any supporting document with your 2014 tax information.*
☐	☐	Did any non-family member owe you money which has become non-collectible during 2014? *If yes, please provide documents with your 2014 tax information concerning any legal action you have taken to collect this debt.*

RETIREMENT PLANS

Yes	No	
☐	☐	Did you receive a distribution from a retirement plan (401(k), IRA, SEP, SIMPLE, Qualified Plan, etc.)? *If yes, please include any supporting documents with your tax records (1099-R).*
☐	☐	Did you make a contribution to a retirement plan (IRA, SEP, SIMPLE, etc.)? *If yes, please include any supporting documents with your 2014 tax information.*
☐	☐	Did you convert part or all of your traditional IRA, SEP, or SIMPLE IRA to a Roth IRA in 2010, 2011, 2012, 2013 or 2014? *If yes, please include any supporting documents with your 2014 tax information.*
☐	☐	Did you receive a distribution from a retirement plan that was subsequently rolled over into another retirement account within 60 days of receiving the distribution? *If yes, please include any supporting documents with your 2014 tax information.*
☐	☐	Did you inherit an IRA anytime in the past 10 years? IRAs can be subject to Required Minimal Distribution (RMD). *If yes, please include any supporting documents with your 2014 tax information.*

EDUCATION

Yes	No	
☐	☐	Did you receive a distribution from an Education Savings Account or Qualified Tuition Program? *If yes, please provide any supporting documents with your 2014 tax information.*
☐	☐	Did you, your spouse, or a dependent incur any tuition expenses, that are required in order to attend a college, university, or vocational school? *If yes, please include any supporting documents with your 2014 tax information.*

ITEMIZED DEDUCTIONS

Yes	No	
☐	☐	Did you purchase a vehicle during 2014? *If yes, please provide a copy of the auto purchase documents and/or summary of the sales tax paid.*
☐	☐	Did you make home improvements during 2014? *If yes, please provide a copy and/or summary of the sales tax that you paid directly for materials to improve your home.*
☐	☐	Did you incur a significant loss because of damaged or stolen property? *If yes, please provide a police report and insurance claim documents.*
☐	☐	Did you work out of town for part of the year and incur business related travel expenses that were not reimbursed by your employer? *If yes, please include any supporting documents with your 2014 tax information.*
☐	☐	Did you use your car on the job (other than to and from work)? *If the answer is yes and your employer did not fully reimburse your job related auto costs, you may qualify for an additional tax deduction. Please provide your business mileage, the costs of operating the car(s), and the amount that you were reimbursed during the year. Special Note: IRS rules require that you maintain a copy of your employer's reimbursement policy in your records.*

MISCELLANEOUS

Yes	No	
☐	☐	Did you incur moving expenses (greater than 50 miles) due to a change of employment? *If yes, please include any supporting documents with your 2014 tax information.*

Yes	No	
☐	☐	Did you have an interest in, or signature, or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? *If yes, please include any supporting documents with your 2014 tax information.*
☐	☐	Did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? *If yes, please include any supporting documents with your 2014 tax information.*
☐	☐	Was your home used exclusively and regularly for business (examples: home office, home based business)? *If so, please provide the details concerning its business use and summaries of the cost of maintaining your home (electric, water, sewer, insurance, etc.)*
☐	☐	Did you or someone on your behalf (including your employer) make contributions to a health saving account (HSA) during the 2014 tax year? Or did you receive an HSA distribution or acquire an interest during 2014 to an HSA due to the death of the account beneficiary? *If yes to either, please provide any supporting documents with your 2014 tax information.*
☐	☐	Did you have a medical savings accounts (HSA), a Medicare Advantage MSA, or acquire an interest during 2014 to an MA or Medicare Advantage MSA because of the death of the account holder? Or, were you a policyholder who received payments under a long-term car (LTC) insurance contract or received any accelerated death benefits from a life insurance policy? *If yes to either, please provide any supporting documents with your 2014 tax information.*
☐	☐	Did you or your spouse make any gifts to an individual that total more than $14,000, or any gifts to a trust? *If yes, please provide any supporting documents with your 2014 tax information.*
☐	☐	Did you make any residential energy-efficient improvements or purchases involving solar energy, wind, geothermal, or fuel cell energy sources since 2006? *If yes, please provide any supporting documents with your 2014 tax information.*
☐	☐	Do you hold any foreign currency in your possession or control more than $50,000 (single), $100,000 married on December 31, 2014? Or, more than $75,000 (single), $150,000 (married) at any time during 2014? *If yes, please provide any supporting documents with your 2014 tax information.*
☐	☐	Do you owe any back taxes, have any defaulted student loans, or owe back child support?

PRIVACY POLICY

In the preparation of your tax return(s), we collect nonpublic personal information regarding your income, deductions, dependents, marital status, business activities and other related financial activities.

We do not disclose any of this nonpublic personal information about our customers or former customers to anyone, except as permitted by law. (The Internal Revenue Code prohibits disclosure of any income tax preparation by us without your prior authorization.)

We restrict access to nonpublic personal information about you and your tax return only to those employees who need to know this information in order to perform the work you have hired our firm to do. We maintain physical, electronic, and procedural safeguards that comply with federal regulations to guard your nonpublic personal information.

Printed Name ______________________ Signature ______________________ Date ______________