

Allen L. Kockler Company 2014 Tax Organizer

Tax Credits

- Did you pay any child care expenses? If yes, please provide the statement from the provider. Y N
- Did you have any dependent children under 17 as of the end of the year? Y N
- Did you pay any higher education expenses? If yes, please provide the 1098T and billing statement from the school. Y N
- Did you have any accounts which may have paid foreign taxes? Y N
- Did you install solar water heating, solar electric, fuel cells, small wind energy, or a geothermal heat pump in your personal residence? Y N
- Did you purchase insurance through the Exchange and receive a premium tax credit? Y N
 If yes, how much? \$ _____

Payments

Did you make any federal estimate payments in 2014? If yes, please list the date and amount.

Federal		Iowa		Other: _____	
Date	Amount	Date	Amount	Date	Amount
_____	\$ _____	_____	\$ _____	_____	\$ _____
_____	\$ _____	_____	\$ _____	_____	\$ _____
_____	\$ _____	_____	\$ _____	_____	\$ _____
_____	\$ _____	_____	\$ _____	_____	\$ _____
Total	\$ _____	Total	\$ _____	Total	\$ _____

Compliance Questions

- Do you have any household labor earning more than \$1,000? Y N
- Can mileage, travel, and entertainment be substantiated? (mileage log, receipts, etc.) Y N
- Do you hold any foreign accounts? Y N
 If yes, do accounts have a balance in excess of \$10,000? Y N
- Are you claimed as a dependent on anyone else's tax return? Y N
- Did you refinance your home in 2013? (if yes, please provide us with closing statement) Y N
- Did you receive any letters from the IRS? Y N
- Did you receive any letters from the Iowa Department of Revenue? Y N

What I Should Provide to My Tax Preparer

- Copies of all W2s, 1099s, K-1s, 1095s, & 1098s
- Brokerage Statements
- Summary of Income (if applicable)
- Summary of Expenses (if applicable)
- Copies of Dependent's Tax Returns
- HUD Statement if You Refinanced
- IRA Contributions

What I Don't Need to Provide

- Invoices (activity should be summarized)
- Receipts (activity should be summarized)
- Bank Statements (activity should be summarized)
- 401K Summary

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Health Insurance Information

In March 2010 President Obama signed the Affordable Care Act. One provision of the Act required that all Americans must have qualified health insurance by 2014 or face a "Shared Responsibility Payment" more commonly known as the health care penalty. A lesser known amendment to the Act allowed insurance providers and large employers a one-year delay in reporting the coverage in 2014 to both the IRS and to the taxpayer because rules had not been established by the IRS to allow timely and correct reporting. This delay effectively rendered the health care penalty a voluntary oral reporting item for 2014 in many cases. In order to remind you of the rules and to protect us both from future IRS liability in the event of an audit, we require all individual taxpayers for 2014 to positively affirm the following items related to health care. Please initial applicable items and sign the bottom of the affirmation.

We have provided all copies of forms 1095-A, 1095-B, and 1095-C we received.

We did not receive any forms 1095 because we have alternative government provided qualified health insurance from Medicare, Medicaid, or Tri-Care that covers all members of our household.

We have qualified employer-provided health insurance for the entire year for our entire household.

We have other qualified health insurance we purchased directly from an agent or insurance company for the entire year which covers our entire household.

We did not have qualified health insurance for the entire year. Please fill out the worksheet below if selecting this option. This will help us determine what, if any, penalty is applicable.

Name	Period of Coverage	Insurer
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

If the above items are left incomplete, we will calculate the penalty and include it with your return.

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Earned Income Credit Checklist

If you have previously received Earned Income Tax Credit please fill out this worksheet

Taxpayer with Qualifying Child(ren)

Child's Name _____	Child's Name _____	Child's Name _____
Child's DOB _____	Child's DOB _____	Child's DOB _____
Child's SSN _____	Child's SSN _____	Child's SSN _____
Relationship _____	Relationship _____	Relationship _____

Documents Provided for Residency of Qualifying Child(ren)

School Record _____	School Record _____	School Record _____
Landlord Stmt _____	Landlord Stmt _____	Landlord Stmt _____
Medical Record _____	Medical Record _____	Medical Record _____
Child Care Stmt _____	Child Care Stmt _____	Child Care Stmt _____
Placement Agency Stmt _____	Placement Agency Stmt _____	Placement Agency Stmt _____
Social Service Stmt _____	Social Service Stmt _____	Social Service Stmt _____
Place of Worship Stmt _____	Place of Worship Stmt _____	Place of Worship Stmt _____
Indian Tribal Stmt _____	Indian Tribal Stmt _____	Indian Tribal Stmt _____
Employer Stmt _____	Employer Stmt _____	Employer Stmt _____
Disable Child Stmt _____	Disable Child Stmt _____	Disable Child Stmt _____
Notes in File _____	Notes in File _____	Notes in File _____
Other _____	Other _____	Other _____

Documents Provided for Schedule C Taxpayer With or Without Qualifying Child

Business License _____	Reconstruction of Income/Expenses _____
Form 1099s _____	Sales Tax Permit _____
Records of Gross Receipts/Expenses _____	Notes in File _____
Summary of Income/Expenses _____	Other _____
Bank Statements _____	_____

Taxpayer Initials _____

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Schedule C - Profit or Loss from Business

Name of Business _____ *If you purchased, sold, or disposed of any*
 Address (if different) _____ *equipment in 2014 please fill out the Asset*
 City, State _____ *Transactions page at the end of this organizer*

Income

Sales _____

Refunds & Allowances _____

Net Sales _____

Inventory

Beginning Inventory _____

Purchases + _____

Cost of Materials + _____

Cost of Labor + _____

Ending Inventory - _____

Cost of Goods Sold = _____

Expenses

Advertising _____

Bank Charges _____

Dues & Subscriptions _____

Employee Benefits _____

Gas/Oil for Equipment _____

Insurance (health) _____

Insurance (non-health) _____

Interest _____

Internet _____

Laundry & Uniforms _____

Legal & Professional _____

License & Fees _____

Meals & Entertainment _____

Mileage Reimbursement _____

Office Expense _____

Outside Services _____

Parking Fees _____

Payroll Taxes _____

Postage/Freight _____

Property Taxes _____

Rent - Equipment _____

Rent - Property _____

Repairs & Maintenance _____

Retirement Plans _____

Salaries/Wages _____

Security _____

Small Tools _____

Supplies _____

Telephone _____

Travel _____

Utilities _____

Total Expenses _____

Payroll Compliance

If you have payroll, please mark one of the following:

We offer group health insurance to all full time equivalents and pay the same % for owners & employees

We offer group health insurance but pay different percentages

We reimbursed individual health insurance premiums

We did not offer group health insurance or reimburse individual health insurance premiums

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Schedule E - Rental Income

<i>General Information</i>	<i>Property 1</i>	<i>Property 2</i>	<i>Property 3</i>	<i>Property 4</i>
Street Address	_____	_____	_____	_____
City, St, ZIP	_____	_____	_____	_____
Kind of Property	_____	_____	_____	_____
# Days Rented	_____	_____	_____	_____
# Days Personal Use	_____	_____	_____	_____
<i>Incomes</i>				
Rents	_____	_____	_____	_____
<i>Expenses</i>				
Advertising	_____	_____	_____	_____
Association Dues	_____	_____	_____	_____
Auto Expense	_____	_____	_____	_____
Cleaning Expense	_____	_____	_____	_____
Insurance	_____	_____	_____	_____
Interest	_____	_____	_____	_____
Internet	_____	_____	_____	_____
Legal & Professional	_____	_____	_____	_____
License & Permits	_____	_____	_____	_____
Management Fees	_____	_____	_____	_____
Mileage	_____	_____	_____	_____
Pest Control	_____	_____	_____	_____
Repairs & Maintenance	_____	_____	_____	_____
Supplies	_____	_____	_____	_____
Real Estate Taxes	_____	_____	_____	_____
Salaries & Wages	_____	_____	_____	_____
Telephone	_____	_____	_____	_____
Travel	_____	_____	_____	_____
Utilities Expense	_____	_____	_____	_____
Other: _____	_____	_____	_____	_____
Other: _____	_____	_____	_____	_____
Other: _____	_____	_____	_____	_____
Total Expenses	_____	_____	_____	_____
	_____	_____	_____	_____

If you purchased, sold, or disposed of any equipment in 2014 please fill out the Asset Transaction page at the end of this organizer.

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Schedule F - Farm Income

Incomes

Sale of Livestock Purchased for Resale	_____
Cost of Livestock Purchased	(_____)
Sale of Livestock, Produce, Grains Raised	_____
Cooperative Distributions	_____
Agricultural Program Payments	_____
Commodity Credit Corp Loans Reported	_____
Commodity Credit Corp Loans Forfeited	_____
Crop Insurance Proceeds Received	_____
Custom Hire Income	_____
Federal Fuel Credit from Previous Year	_____
State Fuel Credit from Previous Year	_____
Other Income	_____
 Total Income	 _____

Expenses

Advertising	_____
Bank Charges	_____
Car & Truck	_____
Chemicals	_____
Custom Hire	_____
Dues and Subscriptions	_____
Employee Benefit Programs	_____
Equipment Leasing	_____
Feed Purchased	_____
Fertilizer & Lime	_____
Freight & Trucking	_____
Fuel & Oil	_____
Insurance (health)	_____
Insurance (non-health)	_____
Interest	_____
Legal & Professional	_____
Meals & Entertainment	_____
Outside Labor	_____
Postage & Freight	_____
Property Taxes	_____
Rent (Land, Animals, etc.)	_____
Rent (Vehicles, Machinery)	_____
Repairs & Maintenance	_____
Security	_____
Seeds & Plants	_____
Small Tools	_____
Storage & Warehousing	_____
Supplies	_____
Telephone	_____
Utilities	_____
Veterinary, Breeding, & Meds*	_____
Other: _____	_____
Other: _____	_____
 Total Expenses	 _____

If you purchased, sold, or disposed of any equipment in 2014 please fill out the Asset Transactions page at the end of this organizer.

Payroll Compliance

If you have payroll, please mark one of the following:

We offer group health insurance to all full time equivalents and pay the same % for owners & employees

We offer group health insurance but pay different percentages

We reimbursed individual health insurance premiums

We did not offer group health insurance or reimburse individual health insurance premiums

*All veterinarians you paid more than \$600 throughout the year must receive a 1099

