

Deduction Locator - IRS Trouble Minimized

Time is precious and carving out an hour for an office appointment is a challenge, often requiring time off of work. Our firm now offers an efficient way to work with a Certified Public Accountant for all your tax needs. We have a Secure Client Portal where you may confidently upload all your tax documents.

To assist you we have a designed a fill-in-the-blank form that can be easily downloaded to your computer, saved, and filled in at your convenience. This form will inform you of all the documents needed and help us locate all your deductions. Our goal is to maximize your legal deductions, comply with government reporting requirements, and avoid problems with IRS after the return is filed.

Instructions

- 1) Page 1 requires your name, email and phone number.
- 2) Pages 2 & 3 must be filled out by all clients.
- 3) Pages 9 & 10 require signatures for our office to be in *Compliance for licenses, permits and IRS regulations*.
- 4) Send the completed form & documents using your Secure Client Portal at least **8 days prior to your Tax Review Appointment**.

Tax Review Appointments are for 30 minutes and can be scheduled on our website or by calling us. Tax Review Appointments can be “in office” or “over the phone”.

Our Office will

- Acknowledge receipt of your documents.
- Prepare your tax returns and contact you with any questions.
- Finish the returns and prepare for your Tax Review Appointment.

Signatures must be obtained & payment made for our services prior to e-file and can be accomplished via your Client Portal too.

Information regarding the Secure Client Portal is on our website under Client Resources. If you prefer, you may mail (DO NOT send originals) or drop your documents off at our office.

We value your business and please call us anytime with questions.

Sincerely,

Mari Rimple CPA

TAX YEAR - 2013

RCD	ACK	PROC	MLD	RCD	ACK

ENTER YEAR IF NOT 2013 _____

Returning Client New Client Welcome! How did you hear about us? _____

Personal Data Returning Clients - Skip this section except for changes, cell phone number & email.

SS# _____ Email: _____

Name _____ Cell Phone: _____

DOB _____ Occupation _____ Blind? _____ Active Military? _____

How should we primarily contact you? Email _____ Phone _____ Do you want \$3 to go to the Presidential Election Campaign Fund?

Spouse Information — Required, even if filing separate Does your spouse want \$3 to go to the Presidential Election Campaign Fund? _____

SS# _____ Email: _____

Name _____ Cell Phone: _____

DOB _____ Occupation _____ Blind? _____ Active Military? _____

Filing Status: Single Head of Household
Married Filing Joint Married, but filing Separate RDP / Civil Union Common Law Widow(er)

Did your marital status change during the past year? Yes _____ Date: _____

Marital Status _____ Single, Married, Divorced, Separated, Widow(er) as of (month/year)

Whose name was first on last year's tax return? _____

Temporary Address: City, State _____

Permanent Mailing Address _____

School District at permanent address (if applicable): _____ County: _____

If you are aware of a numerical code for these areas, please enter: _____

Did you move your **permanent tax address** during the tax year? Date: _____ Provide old address: _____

Dependents Returning Clients - first name(s) & college info (other info is on file). Also, enter new dependents.

Name	Soc. Sec. #	Relationship	Months in home	Birth date	Student?	Yr in College

Any custody/support arrangements with these dependents? Yes _____ Ever denied Earned Income Credit? Yes _____ Any Adoption Expense? Yes _____

If you have child or dependent care expenses you will need to provide: _____

Name 1 _____ Relationship if relative _____

Address _____ Phone _____

SS# or EIN _____ Amount paid to this provider _____

Name 2 _____ Relationship if Relative _____

Address _____ Phone _____

SS# or EIN _____ Amount paid to this provider _____

Interest Income - IRS matches payer and amount of 1099-INT and 1099-OID. Always use the payer name listed on 1099.

Entries are not needed when 1099s are provided. You may submit each one vs. filling out this form.

TSJ	Name of payer (If seller financed mortgage enter SSN and address of payer)	Interest Income	Federal Income Tax Withheld	Foreign Tax Paid	US Obligations Savings Bonds, T-Bills, etc.	Resident State Municipal Interest	Nominee Interest

Dividend Income - IRS matches payer and amount of 1099-DIV. Always use the payer name listed on 1099.

Entries are not needed when 1099s are provided. You may submit each one vs. filling out this form.

TSJ	Name of payer	Ordinary	Qualified	Capital Gains	Federal Income Tax Withheld	Foreign Tax Paid	Other	
							Description	Amount

Notes & Questions

Estimated Taxes Paid - do not include amounts withheld from paychecks.

This office cannot assume that all estimated taxes were paid as originally scheduled or on time. Therefore, please enter the amounts and dates of payment. Incorrect amounts will result in IRS correspondence after the return is filed.

Federal Estimated Taxes Paid		Resident State Estimated Taxes Paid		Local Estimated Taxes Paid	
Amount paid	Date paid	Amount paid	Date paid	Amount paid	Date paid

Questions - This information is required for every client.

Review and report items applicable to you, spouse and dependents.

If in doubt mark 'yes' and we'll discuss this.

yes	
	1 Did you make a contribute to a Qualified Tuition Plan or take a Distribution? (sec. 529, EdVest, etc.)
	2 Did you pay Educational Loan Interest? (1098E) Amount
	3 Did you pay any alimony/maintenance? (not child support)
	4 Did you purchase a hybrid vehicle?
	5 Did you have unreimbursed employee expenses? (must exceed 2% of your income)
	6 Did you make any IRA / SEP / SIMPLE contributions? Self Spouse
	7 Did you make any Roth IRA contributions? Self Spouse
	8 Do you have any unreimbursed Educator Expenses? Amount
	9 Are you repaying the First-Time Homebuyer Credit taken in 2008 or sold a home you claimed the credit on?
	10 Did you receive any state or local income tax refunds from prior years?
	11 As a Guard/Reserve member did you travel more than 100 miles for meetings /training and not reimbursed?
	12 Did you make any energy efficient improvements to your home?
	13 Did you make any gifts (real estate, money, etc.) to any one person in excess of \$14,000?
	14 Did you have a casualty or theft loss not reimbursed by insurance, which is more than 10% of your income?
	15 Did you pay wages to any household employees (babysitter, housekeeper, nanny, etc.)?
	16 Did you have an interest in or signature over a foreign financial account?
	17 Did you receive a distribution from or were a grantor of, or transferor to, a foreign trust?
	18 Were you the beneficiary of an inheritance? If so will you be receiving a K1?
	19 Did you surrender any U.S. Savings Bonds during 2013?
	20 Does anyone owe you money that has become uncollectible?
	21 Did you back file or amend any state, local or federal returns last year? If yes provide details.
	22 Were you audited in the past 3 years?
	23 Did you receive any of the following: Combat Pay, Jury Duty, Inheritance, Alimony? If so, what & Amount?
	24 Did you receive any income not shown in this organizer? If so, please list.
	25
	26

Notes & Questions

Note: The numbers entered in this workbook need to be accurate, based on records or receipts, not vague estimates. *It amazes us how often deductions wind up being even numbers like \$25, \$50, \$100... The probability of every deduction landing on a \$5 or \$10 note must be similar to hitting the Powerball Jackpot.*

Itemized Deductions

Taxpayers may choose between itemized or standard deductions. **If you are certain that you cannot itemize your deductions, you can skip section.**
CAUTION: If you are married and filing separately and either you or your spouse itemize your deductions, then the other spouse must also itemize their deductions. The law does not allow one to itemize and the other to take the standard deduction.

If filing married separate and your spouse is itemizing deductions.

MEDICAL and DENTAL			
Health insurance premiums			
Long term care premiums	Age:		
Long term care premiums	Age:		
Number of medical miles			
Hotel and Lodging			
Other medical and dental expenses and co-pays (list):			
TAXES YOU PAID- do not list business/rental activity			
State and local income taxes			
Sales tax on major purchases (car, boat, etc.)			
Real estate taxes - primary home (no special assessments or utilities, etc.)			
Real estate taxes - 2nd home			
Personal property taxes			
Vehicle License			
Tax Other:			
INTEREST YOU PAID		MISCELLANEOUS DEDUCTIONS - only if they exceed 2% of your income	
Home mortgage interest - Form 1098 IRS matches payer information. Please attach Form(s)		Tax preparation fees & advisory fees	
		Safety Deposit Box	
Home mortgage interest not on Form 1098		Investment Advisory Fees	
Portion of mortgage interest above that is home equity interest		Job Search	
Investment interest		Tools & Uniforms	
Motor home & boat (with bathroom)		Union Dues & Fees/License	
GIFTS TO CHARITY		Unreimbursed Employee Expenses for: Mileage, Meals & Entertainment, and Travel expenses will require an additional Organizer.	
Total gifts by cash or check & payroll			
Charitable miles		Other Expense:	
Other than by cash or check			
Other			
OTHER DEDUCTIONS			
Gambling losses - to extent of winnings			
Impairment-related work expenses of persons with disabilities.			
Other			

MEDICAL EXPENSES - Although for Federal purposes medical expenses are only deductible to the extent they exceed 10% (7.5% if age 65 and older) of your income for the year. Some states do not have this limitation or have other credits available and this information will be used. If you are filing in AZ, OH, ND or NM fill out this section regardless, as they deduct these items.

If your state has a lower or no limitation be sure to list your medical expenses. Do not list expenses reimbursed by insurance or expenses and premiums paid with pre-tax funds.

CASH CHARITABLE CONTRIBUTIONS

All cash contributions **MUST** be documented with either a bank record or written verification from the charity. Personal benefits must be excluded from the donation.

NON-CASH CONTRIBUTIONS

Household and clothing items must be in good or better condition. Items of minimal value such as underclothing are not counted. A written receipt is required for donations of \$250 or more.

An itemized list will be included with your return if the total exceeds \$500. Deductions are limited to the lesser of your cost or the fair market value (FMV).

Notes & Questions

State Specific Tax Laws - If your TAX HOME is any of the states below, answer the questions as appropriate.

College Savings/ QTP Contributions _____ State _____ Non qualified withdraws _____ State _____
 Major out of state purchases that were free of state sales taxes _____ Did you donate any biological organs (y/n) _____

California	Medical expenses for a registered domestic partner _____ Renters Credit: Total rent paid for the year _____ Number of months rented _____
Idaho	Donations to Educational Institutions or Youth/Rehab Facilities _____
Illinois	Educational tuition and/or fees for K-12 education _____ Student loan repayments by physicians in shortage areas _____
Indiana	Rent paid for year _____ Name/Address of Landlord: _____ _____ Insulation expenses _____ Enterprise Zone Employee Deduction _____
Iowa	Federal refund from previous tax year (unless sending copies of that return) _____ Tuition, textbooks and supplies for K-12 education (<i>not home schooling</i>) _____ Impairment related expenses _____
Kansas	Armed Forces Recruitment bonuses _____ Temporary assistance to families _____
Louisiana	Property Insurance Surcharge _____ Property address _____ Insurance Company _____ Account # _____ Eligible school related expenses (incl. homeschooling) _____ http://revenue.louisiana.gov/sections/individual/SchoolExpenseDeduction.aspx
Massachusetts	Filing jointly on your MA return with a same sex partner? _____ If yes, we must prepare their return as well. Rent paid _____ Heating Costs _____
Michigan	Contributions to homeless shelters or food banks _____ Credits for community entity donations (i.e. libraries) _____
Minnesota	K-12 educational expenses (breakdown by category) _____ Long term care insurance _____ Renters credit (send copy of CRP certificate from landlord) _____
Missouri	Contributions to a IMA (Missouri Individual Medical Account) _____
Montana	Loan repayment assistance for medical professionals _____ Rural Physicians Credit _____ (y/n) First Time Homebuyers Savings Accounts Contributions _____ Ineligible withdraws _____ Family Educational Savings Account Contributions _____ Ineligible withdraws _____
Nevada	Amount of state tax rebates for vehicles or 75\$ for those with no vehicle _____
New Jersey	Rent Paid For Year _____ Name/Address of Landlord: _____ _____
New Mexico	Income Tax Energy Rebate Amount for tax year _____
North Dakota	Contributions to qualifying private high schools and colleges _____
Ohio	Contributions to OH state political campaigns _____
Oklahoma	Amount of OK Taxpayer Relief Checks in tax year _____
Oregon	Long term care insurance premiums _____ Rural Medical Practitioner (y/n)? _____
Pennsylvania	Total Rent paid for year _____ Landlord Names/Address _____ _____
Utah	Long term care insurance premiums _____ Does one parent stay at home to care for a child? (y/n) _____
Vermont	Filing jointly under civil union laws? _____ If yes, we must prepare their return as well Rent paid for the year _____ Name and address of landlord _____ _____
Virginia	Political contributions _____ For what office? _____
West Virginia	Long term care insurance premiums _____
Wisconsin	Long term care insurance premiums _____ Rent paid during the year _____ Did landord pay the heat if renting _____

List any other special deductions in your home state that you are aware of and the appropriate information. Renters Credit, Home Improvement Deductions

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Compliance & ACKNOWLEDGEMENT

Dear Client,

This firm has always maintained the highest standard of ethical behavior and responsibility to our clients. The firm has also always been diligent in guarding its clients' privacy and protecting personal information. However, the government has increased regulations to ensure that all tax preparation firms have taken the appropriate steps to protect client information and properly inform their clients of issues related to tax preparation.

This firm welcomes these new regulations. They help protect client information from identity theft and require informed consent to use or disclose tax information. However, the regulations also impose more documentation requirements; they require a client's affirmative acknowledgement and the maintenance of those documents by the firm for a period of time.

To fulfill the acknowledgement requirements of these various government regulations, this set of compliance documents has been prepared. The documents include the following:

1. Engagement Agreement – Our engagement agreement details the services this firm provides, outlines the responsibilities of both this firm and client during the tax preparation process, and states how conflicts of interest that may arise between spouses and former spouses are handled.
2. Consent to Use Your Tax Return Information – By signing this document, you are providing this firm with your consent to use your tax return information for the purposes indicated.
3. Privacy Policy – Federal law requires this firm to annually provide its clients with the firm's Privacy Policy.

WHAT YOU NEED TO DO

Please Read and Sign Before Your Tax Appointment.

Please read and sign (if married and filing jointly, both spouses sign) the enclosed documents and provide them along with the other materials needed to complete your return. It is important that you do this ahead of your appointment so that your valuable tax appointment time can be devoted to more productive matters.

If you have questions, please call for assistance.

ENGAGEMENT LETTER

This firm appreciates the opportunity to prepare your individual income tax return for 2013 and your 2014 estimated taxes. This letter sets forth the services this firm provides as part of the tax preparation process, states potential conflicts of interest, and outlines your responsibilities as a client.

The return(s) will be prepared based on information and documentation you provide without independent verification by this firm. This firm will provide you with a tax organizer to assist you in gathering and organizing the required tax return data in order to keep the tax preparation fees to a minimum. You will make available information about all of your income and deductions so that substantially correct amounts of income and tax can be properly reported. It is your responsibility to maintain, in your records, the documentation necessary to support the data used in preparing your tax returns. This firm is not responsible for the disallowance of doubtful deductions or inadequately supported documentation, nor for resulting taxes, penalties and interest.

You are expected to promptly provide requested follow-up materials and any missing information. If this firm has not received all of your tax return information in early April, we may not be able to complete the return before the filing due date. If your returns are not filed by midnight of April 15, 2014, you may be subject to late filing and/or late payment penalties. This firm is responsible for preparing only the returns listed above. The preparation fee does not include responding to inquiries or examination by taxing authorities. However, the firm is available to represent you and the fees for such services are at the firm's standard rates and would be covered under a separate engagement letter.

It is understood that anything you tell this firm during the interview for the preparation of your tax return is confidential, but not protected from the IRS or state tax authority. In addition, the firm cannot disregard the implications of any information you provide in the process of preparing your return. Any of the work papers used to prepare your returns, as well as the communications between you and this firm can be summoned by the IRS in a legal action against you. If this is of concern to you, you should discuss this with legal counsel prior to engaging this firm for the preparation of your returns.

This firm will use its best judgment to resolve questions in your favor where a tax law is unclear, if there is a reasonable justification for doing so. Whenever we are aware that a possibly applicable tax law is unclear or that there are conflicting interpretations of the law by authorities (e.g., tax agencies and courts), we will explain the possible positions that may be taken on your return. We will follow whatever position you request, so long as it is consistent with the codes and regulations and interpretations that have been promulgated. If the IRS or a state tax agency should later contest the position taken, there may be an assessment of additional tax plus interest and penalties. We assume no liability for any such additional penalties or assessments. If you were married on 12/31/2013, you have a choice of filing a joint or separate tax return for 2013; if there are dependents, and you don't file a joint return, one of you may qualify for Head of Household, while the other must file as Married Filing Separately. ⁽¹⁾

- If you file joint returns, you are accepting joint and/or separate responsibility for any tax assessed on the returns. Be especially concerned if there is an unpaid liability on the final returns as submitted; you can be held separately liable for the full amount of the underpayment. If you have any questions about your potential liability, please ask.
- If jointly filed returns (from any year) are later challenged by the IRS or state tax agency and any additional tax is assessed, each filer can be held liable for the full additional tax. If you are separated or contemplating divorce, you may wish to make sure any dissolution agreement reflects that any additional tax for the 2013 year will be paid by the individual who generated the additional income. However, this will not prevent the IRS or state agency, if applicable, from assessing the tax or attempting to collect it from both parties.
- If joint returns are prepared for you that are later challenged by the IRS or state tax agency, this firm will not be allowed to represent either of you separately, and will only be able to represent both of you if the representation can be provided objectively and with written consent from both of you.
- If you are contemplating dissolution of marriage or were previously married to another client of this firm, you must understand that preparing the returns of both can involve inherent conflicts of interest for the person being asked to prepare the returns. Therefore, before this firm can prepare your return, you acknowledge that this firm cannot place information on your return in conflict with information used in preparing your spouse's or former spouse's return. Additionally, if this firm represents both parties, conversations or other communications by either party with this firm are not considered confidential and are available to the other party. In fact, this firm may be required to disclose any oral or written communications between this firm and one party to the other party.

Fees for services will be at the firm's standard rates plus out-of-pocket expenses. In some circumstances, a retainer may be required. Payment for service is due when rendered and, in some circumstances, interim billings may be submitted as work progresses and expenses are incurred.

You will be provided with copies of the completed returns. It will be your responsibility to review the documents carefully before signing and filing the returns or signing the authorization for this firm to electronically file the returns to verify that the information is correct and accurate.

Agreed:

Filer (Print Full Name): _____ Spouse (Print Full Name): _____

Filer Signature: _____ Filer Signature: _____

Date _____

Date _____

(1) Treas. Dept. Circular 230 §10.29, Conflicting interests: A practitioner may not represent potential conflicting interests in his or her practice before the IRS unless the practitioner reasonably believes that the representation of any party before the Service will not be adversely affected; and all parties represented by the practitioner who have an interest in the matter before the Service expressly consent in writing to the representation after the practitioner has fully disclosed the potential conflict. Moreover, copies of the written consents must be retained by the practitioner for at least 36 months from the date of the conclusion of the representation of the affected clients, and the written consents must be provided to any officer or employee of the IRS on request. Finally, a practitioner may not represent a party in his or her practice before the IRS if the representation of the party may be materially limited by the practitioner's own interests, unless the practitioner reasonably believes the representation will not be adversely affected and the client consents after the practitioner has fully disclosed the potential conflict, including disclosure of the implications of the potential conflict and the risks involved.

AUTHORIZATION TO USE TAX RETURN INFORMATION TO PROVIDE OTHER REQUESTED TAX-RELATED SERVICES

Federal law requires this consent form be provided to you. Unless authorized by law, we cannot use or disclose your tax return information to third parties for purposes other than the preparation and filing of your tax return without your consent. If you consent to the disclosure of your tax return information, Federal law may not protect your tax return information from further use or distribution.

You are not required to complete this form to engage our tax return preparation services. If we obtain your signature on this form by conditioning our tax return preparation services on your consent, your consent will not be valid. If you agree to the disclosure of your tax return information, your consent is valid for the amount of time that you specify. If you do not specify the duration of your consent, your consent is valid for one year from the date of signature.

Consent – I authorize the use of my tax information to communicate with me via newsletter, e-mail, website, phone or other means of communication with information or data that may be of use to me and, at my request, for the purpose of making recommendations to me, including, but not limited to the following:

- Tax advice related to life events such as marriage, divorce, college expenses, stock option exercises, retirement and estate planning;
- Advice and planning related to tax treatment of investments, including acquisition and sale or exchange of real estate or other assets;
- Year-end tax planning including the preparation of revised estimated tax payments, minimum required distributions; and
- Responding to other tax and financial questions that I may have.

Having full knowledge of my rights in these matters, I affirmatively state that such services are an integral part of the total tax services for which I have contracted with this firm. I hereby authorize this firm to use tax return information, which I furnish, to provide me with tax-related tax services and responses to questions I later raise related to my personal income or business tax matters.

I understand that beyond the specific purpose of providing services I request, no tax return information will be disclosed to any other person or for any purpose not specifically allowed by law or by subsequent approval by me.

Duration of your consent (defaults to one year if left blank): _____

Your Name: _____ Spouse's Name: _____

Signature: _____ Signature: _____

Date: _____ Date: _____

If you believe your tax return information has been disclosed or used improperly in a manner unauthorized by law or without your permission, you may contact the Treasury Inspector General for Tax Administration (TIGTA) by telephone at 1-800-366-4484, or by e-mail at complaints@tigta.treas.gov.

PRIVACY POLICY

Confidentiality

You may have some concern about the confidentiality of the information you provide to this office. It is our policy to keep your personal and business matters confidential to the extent permitted by law.

Privacy Policies

The Federal Trade Commission has issued regulations that require tax preparation firms to provide an annual statement of firm privacy policies.

This Firm's Policy

All information you provide to this firm is handled with the utmost confidentiality. Your personal information will only be shared with members of our firm who need to know this information in order to complete the work you have hired our firm to do. Other than the IRS permitted disclosure to a tax return processor for the purpose of preparing and e-filing your tax return, this firm will not disclose your personal information to anyone outside our firm without your express written permission to do so, or unless the firm is legally required or permitted to do so. For example, if a mortgage lender contacts this office for a copy of your return or information about it, you will be required to provide written consent to disclose your tax return information prior to this firm responding to that request.

Client Privileged Communications

You should also be aware that anything you tell this firm during the interview for the preparation of your tax return is confidential, but not protected from the IRS. Privileged communications (those that are protected from IRS authority to compel the firm's testimony) are limited to non-criminal tax advice on matters before the IRS or non-criminal tax proceedings in federal courts. Although this firm considers any information you provide us as confidential, return preparation engagements are not covered by advisor-client privilege.

If you feel the nature of any subject matter to be discussed requires protected communications, please raise that issue so that we can discuss your possible need to consult with an attorney for legal advice.

Referrals are Welcome

Referrals are the cornerstone of any service business. This firm, like other professional service firms, relies on satisfied clients as the primary source of new business. Your referrals are both welcome and most sincerely appreciated! Since your referrals are generally individuals you are well acquainted with, you can be assured that your personal, financial and tax data will not be shared with them.

An Expression of Confidence

When you refer clients here, you are expressing your faith and confidence in the services this office has and will continue to provide to you. You may have business associates who need professional tax assistance or family and friends who struggle to do their own taxes every year. No matter whom you refer, be assured that their individual tax needs will be looked after in the same professional manner yours have been. Thank you for allowing this firm to be of service.