**JUDA KALLUS, EA** 80 EIGHTH AVENUE, #900 • NEW YORK, NY 10011-5126 • 212 727-9811 • FAX: 212 727-9812 • JUDAKALLUSEA@AOL.COM

Dear Clients,

### Tax Return Organizer

Enclosed is our organizer which will help you compile your tax data. Complete all applicable items and bring it with you for your scheduled appointment, or mail or fax it to us. **Just fill in all the information requested on Sheets 1, 2 and if applicable 3, 4 and 5.** Please round off amounts to the nearest dollar and use pencil to enter all financial data. If you anticipate a delay in completing this organizer, you may want to apply for an extension.

### What Should You Bring to Your Appointment?

Your Data Organizer and all W-2s, 1099s and 1098s.

### New Clients

Please bring with you your last three years of tax returns, if available.

### Questions

If you have questions regarding our Organizer, or any other related item, please call us.
We ask that you try to keep your call brief because of the heavy influx of incoming calls.
Questions relating to particular tax issues will be answered during our scheduled meeting.

| | | |
|---|---|---|
| **Office Hours** | Monday—Thursday | 10 am – 10 pm |
| | Friday | 10 am – 7 pm |
| | Saturday + Sunday | 12 pm – 9 pm |

**Schedule Your Appointment Online** www.judakallus.com

### Should You File 1099s?

If you are self-employed and have paid any freelancer, subcontractor or other individual $600 or more in the course of your business during the year – the answer is yes.
Copies of your 1099s must be mailed to the IRS by **February 28th** or March 31st if efiled.

If you want us to prepare your 1099s, download our 1099 data organizer from our web site, then mail or fax your completed organizer to us. On our web site, click Data Organizer and scroll to the bottom of the page for the **1099 Data Sheet**.

### Extensions

**Filing late without an extension will subject you to one of the most costly penalties, up to 25% of the tax due! So, don't delay!**

An extension to file your tax return is not an extension to pay your taxes. The IRS will grant you an extension without payment, but will charge you penalties and interest totaling up to 15% per year on the outstanding balance. Most states have similar rules with similar penalties for extensions and late payment. New Jersey penalties are much higher than most states. Therefore, if you file for an extension, it is best to fully pay the taxes due.

All best,

Juda Kallus

Juda Kallus, EA

# Prepaid Audit Agreement

This agreement is between Juda Kallus, EA and ____________________________________for **Prepaid Audit Coverage of the 2010** tax year. This agreement covers **Federal Form 1040** and all it's attached schedules and forms, as well as the following state returns:

| RESIDENT FORMS | NON-RESIDENT |
|---|---|
| ❑ **NY** FORM IT-201 | ❑ **NY** FORM IT-203NR |
| ❑ **NJ** FORM 1040 | ❑ **NJ** FORM 1040NR |
| ❑ **CT** FORM CT-1040 | ❑ **CT** FORM CT-1040NR/PY |
| ❑ **CA** FORM 540 | ❑ **CA** FORM 540NR |
| ❑ **NYC** FORM NYC 202 | ❑ **MA** FORM 1–NR/PY |
| ❑ **MTA**-6 | ❑ |

**Under this agreement Juda Kallus, EA agrees to provide audit support in accordance with the level of service paid for by the client. Juda Kallus, EA and the client agree on the following items:**

1. Meet client and plan audit strategy. Define necessary supporting schedules and documentation.
2. Assist client in preparing documentation and schedules for audit.
3. Prepare power of attorney form and contact IRS to schedule appointment for audit.
4. Represent client in audit with the taxing authorities.
5. Appeal audit results with auditor's supervision.
6. Appeal results of audit up to the conference level of the IRS Appeal process, if deemed reasonable prospect of success.
7. Prepare amended State and Local Tax Returns, if needed to conform with IRS audit results.
8. Juda Kallus, EA is not to be held liable for any tax, penalty or interest resulting from audit examination. Juda Kallus, EA will pay penalties, but not the tax or interest, applicable to any errors made by Juda Kallus, EA in preparation of the original tax return.
9. The client states that before signing the original tax returns, he/she/they will review them to verify that the information contained is true, complete and accurate and was derived from information provided to Juda Kallus, EA and his staff by the client.
10. The client states that he/she/they reported all income, 1099s and W-2s and understands that sometimes these documents do not reach the recipient but always reach the IRS. This agreement is not applicable if income is left out of the tax return.
11. The client states that he/she/they have been advised to keep all records which will support and verify the deductions claimed on their tax returns.
12. The client states that he/she/they have received complete copies of the tax return via Cyber Cabinet or e-mail and will retain them for as long as necessary.
13. The client agrees that after filing the tax return, if additional information becomes available to them impacting the filed tax return, he/she/they will notify Juda Kallus, EA promptly. If it is deemed that amended tax returns are necessary, Juda Kallus, EA will prepare these tax returns for an additional fee.
14. The client agrees to forward to Juda Kallus, EA all correspondence received from the IRS or other taxing authorities within 10 days.
15. The client agrees to promptly review, sign and mail to the IRS, any letters prepared by Juda Kallus, EA on behalf of the client.
16. In the event of an audit the client agrees to actively and promptly participate and make available, in an organized fashion, supporting schedules and documents.

Fee:_______________

CLIENT(S) Signature          Date          Juda Kallus, EA          Date

**JUDA KALLUS, EA** 80 8TH AVE #900 NEW YORK, NY 10011 • 212 727-9811 • FAX: 212 727-9812 • JUDAKALLUSEA@AOL.COM • 

# Prepaid Audit Fees

## Prepaid Audit Agreement

IRS tax audits are stressful and distressful events. In most instances taxpayers lives are put on hold while they devote their full attention and energy to prepare for this event. In addition, taxpayers must often incur costly audit representation expenses which, when added to the additional taxes that are assessed by the IRS and the state taxing authority, could be disastrous to your financial health. With this in mind, we developed a Prepaid Audit Service designed to remove the financial burden of audit representation costs. Our plan is to offer the following coverage:

We will cover any correspondence in response to an inquiry by any taxing authority for which a tax return was prepared by us.

We will cover assistance in preparation for an audit and representation services at IRS and State offices, and at our or your office. We will also cover costs for amended return preparation services which are often required after an audit. This agreement does not cover any assistance in dealing with any taxing jurisdiction for which a tax return was not filed.

**How to Compute Your Prepaid Audit Fees**

**A** Lets say your tax preparation fee is $400, and it includes Schedules "A" and "C" Your Prepaid Audit Coverage fee is: ($400 X 25%)......................................$100

**B** If you live outside the NY Metropolitan area, .................................your Prepaid Audit Coverage fee will not cover .....................................travel, transportation and lodging.
**However these expenses may not be necessary. In the past we handled out-of-town audits via mail and telephone or transferred it to NY.**

## Audit Coverage Fees

as a percentage of your tax preparation fee

If your tax return consists of Form 1040, Resident State tax returns plus....

| | Prepaid Audit Rates |
|---|---|
| Schedule A or B | 15% |
| A + B | 20% |
| A + B + C | 25% |
| A + C | 25% |
| A + D | 25% |
| A + E | 25% |
| A + B + C, or (D) or (E) | 25% |
| A + B + C + (D) or (E) | 30% |
| C | 22.5% |
| C + D | 25% |
| 2 (two) Cs | 30% |
| C + E | 30% |
| A + B + 2Cs, + E | 40% |
| A, B, C + D | 35% |
| A, C + E | 30% |
| A, B, C + E | 35% |
| A, B, C, D + E | 40% |

Non Resident Tax Returns 5% each state

**Additional Coverage**

Tax returns consisting of supporting travel expense schedules, foreign or domestic, numerous stock or mutual fund transactions or other complexities will be covered at an additional 5%

# 1-2-3 Checklist

**Your name(s)**_______________________________________________________

❑ Yes ❑ No Did you make any out of state purchases on which you did not pay sales tax?

❑ Yes ❑ No Were adjustments made **by the IRS or any state** to any prior 3 years' income tax returns?

❑ Yes ❑ No Will your income change significantly in 2012? ❑ Up ❑ Down

❑ Yes ❑ No Will your marital status change in 2012?

❑ Yes ❑ No Are you claimed as a dependent by your parents or anyone else?

❑ Yes ❑ No Did you have any new dependents in 2011?

❑ Yes ❑ No Are any of the dependents listed on last year's return no longer your dependents?

❑ Yes ❑ No Did you pay more than half the cost of supporting a parent?

❑ Yes ❑ No Did you receive a distribution from a qualified employer plan, Keogh or IRA?

❑ Yes ❑ No If yes, did you rollover the distribution to an IRA? within 60 days?

❑ Yes ❑ No If eligible, would you like to make a contribution to an IRA, Roth IRA or a SEP IRA?

❑ Yes ❑ No Did you convert a traditional IRA to a Roth IRA in 2011?

❑ Yes ❑ No Did you buy/sell any stocks / bonds / mutual funds (not IRA, 401(k), etc.) in 2011?

❑ Yes ❑ No Did you buy/sell your home? If so, provide us with closing statements for purchase and sale.

❑ Yes ❑ No Did you refinance your mortgage or take an equity loan on your 1st or 2nd home?

❑ Yes ❑ No Did you borrow money to make an investment?

❑ Yes ❑ No Did you make any loans that became uncollectible last year?

❑ Yes ❑ No Did you give any gifts of over $13,000 to any one individual?

❑ Yes ❑ No Did you form a corporation, LLC, LLP or partnership?

❑ Yes ❑ No Did you have any income from foreign sources, not reported on 1099s? Were any foreign taxes withheld?

❑ Yes ❑ No Did you have foreign bank account or security acct? If yes, which country:

❑ Yes ❑ No Did you have foreign bank or security accts. with over **$10,000** in total at any time during the year?

❑ Yes ❑ No Did you have foreign bank or security accts. with over **$50,000** in total at any time during the year?

❑ Yes ❑ No Did you receive a distribution from, or were you the grantor of, or transferor to a foreign trust?

❑ Yes ❑ No Check yes to allow Juda Kallus to set your e-filing pin to **11111** and if married **22222** for your spouse.

❑ Yes ❑ No Check yes to allow Juda Kallus to discuss this return with the IRS / state if necessary?

**❑ Your Tax Return will be automatically uploaded for free to your personal Cyber Cabinet.**

In addition you may request a copy via email, CD or paper.

**❑ Email pdf (password protected) $10**

**❑ CD (password protected) $15** **❑ I will pick it up** **❑ Please mail it to me**

**❑ Paper Tax Return $25** **❑ I will pick it up** **❑ Please mail it to me**

**Recordkeeping**

According to the IRS, you are required to keep records that will enable you to prepare a complete and accurate tax return. Although the law does not require any special form of records, **you must retain all receipts, cancelled checks, bank statements and other evidence** to support amounts claimed as deductions. You must keep your records for as long as their contents may be material in administering any Internal Revenue Law. In most instances, this means 3 years after the date of filing the return.

______
Please Initial

Your name(s)➤ ______

# Refunds and Payment Options

All tax returns will be e-filed unless we are unable to do so for technical reasons or you have opted out.
**Please check all the boxes that apply in items 1–5:**

**1. Refunds**

❑ Please apply some/all of my refund to next year's estimated tax payments. 1ST ❑ 2ND ❑ 3RD ❑ ALL ❑
❑ No, I don't want my refund applied, I prefer to receive it.

**2. Faster Refunds** (with Direct Deposit)

❑ Yes, I want the IRS and State to deposit my refund directly into my bank account. See below.
❑ **NYS taxpayers only:** I prefer to receive my refund on a debit card.
For more information logon to: http://www.tax.ny.gov/press/rel/2011/prepaidcard120211.htm
❑ No, I don't want to, I prefer to receive a check.

**3. Balance Due** (with Electronic funds withdrawal)

❑ Yes, I want to pay my tax due on the day I choose (**default: date of transmission to IRS**), regardless of when I file my return.

**Date to pay, if other than default date** = M M D D 1 2

❑ No, I don't want to. I will pay by check and a voucher.

**4. Distribute your Federal Refund** (into 1, 2 or 3 accounts, or 2 accounts + 1 IRA)

**Account 1.** ___%
BANK'S NAME > ______
BANK ROUTING NO. > ☐☐☐☐☐☐☐☐☐
(9-DIGIT NUMBER ON BOTTOM LEFT CORNER OF YOUR CHECK, OR ASK YOUR BANK)
BANK ACCOUNT NO. > ☐☐☐☐☐☐☐☐☐☐☐☐
❑ CHECKING ❑ SAVINGS
______ Please Initial

**Account 2.** ___%
BANK'S NAME > ______
BANK ROUTING NO. > ☐☐☐☐☐☐☐☐☐
(9-DIGIT NUMBER ON BOTTOM LEFT CORNER OF YOUR CHECK, OR ASK YOUR BANK)
BANK ACCOUNT NO. > ☐☐☐☐☐☐☐☐☐☐☐☐
❑ CHECKING ❑ SAVINGS

**Account 3.** ___%
BANK'S NAME > ______
BANK ROUTING NO. > ☐☐☐☐☐☐☐☐☐
(9-DIGIT NUMBER ON BOTTOM LEFT CORNER OF YOUR CHECK, OR ASK YOUR BANK)
BANK ACCOUNT NO. > ☐☐☐☐☐☐☐☐☐☐☐☐
❑ **2011 IRA**
❑ CHECKING ❑ SAVINGS

**For State Tax refund please choose one of the above:** ACCOUNT # ❑ **1** ❑ **2** or ❑ **3** (NOT AN IRA)

**5. Fee Payment for Tax Preparation**

**All fees must be paid prior to e-filing**

❑ CREDIT CARD
❑ CHECK DATE SENT: ___/___/___
❑ CASH

CARD NUMBER ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐
EXP. DATE ☐☐ ☐☐
SECURITY CODE ☐☐☐☐

**BILLING ADDRESS FOR CREDIT CARD**
❑ SAME AS HOME
❑ SAME AS BUSINESS
❑ OTHER BILLING ADDRESS, PLEASE PROVIDE BELOW:

✗ ______
SIGNATURE

______
PRINT NAME

______
BILLING ADDRESS

______
CITY STATE / ZIP

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▼ **PLEASE BE SURE TO FILL IN SECTIONS (A) TO (E)**

❑ AX ❑ DS ❑ MC ❑ VS ❑ CK#__________ / /

| (A) STATUS ON 12/31/11 | (B) (T) TAXPAYER'S NAME: | | (C) (S) SPOUSE'S NAME : | |
|---|---|---|---|---|
| ❑ SINGLE ❑ DEPENDENT | SOCIAL SECURITY NUMBER | | SOCIAL SECURITY NUMBER | |
| ❑ MARRIED FILING JOINTLY | OCCUPATION | DOB | OCCUPATION | DOB |
| ❑ MARRIED FIL. SEPARATELY | HOME PHONE | | HOME PHONE | |
| ❑ HEAD OF HOUSEHOLD | WORK PHONE | EXT. | WORK PHONE | EXT. |
| ❑ SAME SEX MARRIED | CELL | | CELL | |
| (D) HOW LATE MAY WE CALL YOU? | FAX | ❑ PRIVATE FAX | FAX | ❑ PRIVATE FAX |
| ❑ AM ❑ PM | E-MAIL | | E-MAIL | |

(E) **CURRENT** ADDRESS: **CITY** **COUNTY** (NOT COUNTRY) **STATE** **ZIP**

DID YOU MOVE IN 2011? ❑ YES ❑ NO WAS IT JOB/BUSINESS RELATED? ❑ YES ❑ NO DID YOU MOVE MORE THAN 50 MILES? ❑ YES ❑ NO **IF YES TO ALL, USE SHEET 3903**

DATE MOVED: / / 11 FROM: CITY **COUNTY** (NOT COUNTRY) STATE **ZIP**

| **F** DEPENDENT'S **FULL** NAME | DATE OF BIRTH | SOCIAL SECURITY NUMBER | RELATIONSHIP | MOS. LIVED WITH YOU | COLLEGE STUDENT | CHILD CARE EXPENSE ✱ | COLLEGE EDUCAT. COSTS ✦ | LEAVE BLANK A | L | DIS |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | ❑ | | | | | |
| | | | | | ❑ | | | | | |
| | | | | | ❑ | | | | | |
| | | | | | ❑ | | | | | |

❑ CHECK HERE IF **ADDITIONAL DEPENDENTS** LIST IS ATTACHED

**G** Did any dependent under 18 years old have interest and/or dividends over **$950** or receive a 1099-B?
❑ **Yes** ❑ **No** If yes, use a separate Sheet # 1 for each dependent.

**H** Did any dependent earn more than **$950** from investments, or more than **$5,800** in wages and/or investments? ❑ **Yes** ❑ **No** If yes, use a separate Sheet # 1 for each dependent.

✱ Please complete **Dependent Care** data organizer 2441, which can be found on our website.

✦ Please complete **Education Tax Credit** data organizer 8863, which can be found on our website.

## 7 W-2s WAGES AND WITHHOLDING (Attach All W-2s)

**FREELANCE INCOME → SHEET #3**

| Employer's Name | City, State Employed | (T) (S) | Wages BOX #1 | Federal Tax BOX #2 | SS Wages BOX #3 | SS Tax BOX #4 | State Tax BOX #17 | 2nd State Tax BOX #17 | City Tax BOX#19 | NY&NJ SDI BOX#14 | NJ UI CASDI BOX#14 | x IN BX#13 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |

❑ CHECK IF **W-2 LONG LIST** IS ATTACHED ❑ CHECK HERE IF **W-2 BOX 12 INCLUDES CODE L**

## 8 1099-INT INTEREST INCOME (Attach 1099-INTs + 1099-OIDs)

**FREELANCE INCOME → SHEET #3**

| Payer | (T) (S) (J) | Interest Income Amount BOX #1 | US Savings/ Treas. BOX #3 | Tax Exempt Interest BOX #8 | STATE | Non-Taxable Fed. Taxable State LEAVE BLANK | Private Activity BOX #9 | Federal Tax BOX #4 | Foreign Tax Paid BOX#6 | Foreign Country BOX#7 |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |

❑ CHECK HERE IF **1099-INT LONG LIST** IS ATTACHED

**1099-DIV** DIVIDEND INCOME FROM STOCKS, MUTUAL FUNDS, ETC. ➤ SHEET #2, SECOND PAGE **1099-B** PROCEEDS FROM BROKERS ➤ SHEET #5
**1099-MISC** FREELANCE INCOME ➤ SHEET #3 (FREELANCE INCOME)

❑ NO BACK

## MISCELLANEOUS INCOME

| | TAXPAYER | SPOUSE |
|---|---|---|
| **10** State/NYC-UBT Refunds **ATTACH 1099-G** | | |
| **11** Alimony Received | | |
| **12** Bus. Freelance Income + Expenses | **COMPLETE SHEET #3** | |
| **13** Sale of Stock/mutual fund shares | **COMPLETE SHEET #5** | |
| **15** IRA Distributions **ATTACH 1099-R*** | | |
| **16** Pension Distribution **ATTACH 1099-R*** | | |
| *Taxes Withheld on lines 15+16 (above)* | | |
| IRA/Pension Rolled into IRA within 60 days | ☐ | ☐ |
| **17** Rental Income + Expenses | **COMPLETE SHEET #4** | |
| Estate/Trust/Partnership + S Corp Income | **ATTACH K-1s** | |
| **19** Unemployment Comp. **ATTACH 1099-G** | | |
| **20** Social Sec. Benefits **ATTACH SSA 1099** | | |
| *Taxes Withheld on lines 19+20 (above)* | | |
| **21** Other Income (including tips not on W-2) | | |

**DESCRIPTION OF OTHER INCOME:**

## ADJUSTMENTS TO INCOME

| | TAXPAYER | SPOUSE |
|---|---|---|
| **23** Educator Expenses (maximum $250 each) | | |
| **24** Performing Artists Expenses ❑ Please use **Performing Artists Worksheet** | | |
| **25** Health Savings Account **8889** | | |
| **26** Moving Expenses **COMPLETE FORM 3903** | | |
| **28** ❑ Keogh ❑ SEP **Contributions for 2011**** | | |
| **29** Health Insurance **(for self-employed only)*** ❑ | | |
| **30** Bank Penalty on Withdraw. 1099-INT Box #2 | | |
| **31** Alimony Paid to: | | |
| SS#: | | |
| **32** Regular IRA **Contributions for 2011** | | |
| Roth IRA **Contributions for 2011** | | |
| **33** Student Loan Interest **ATTACH 1098-E** | | |
| **34** Tuition and Fees **See #50 below** | | |

## TAX CREDITS FOR TAXPAYER AND DEPENDENTS

| | | |
|---|---|---|
| **249 Long Term Care Insurance (NYS)** | | |
| **50 Education Tax Credit Sheet** ❑ Please use **Form 8863** on our website | | |
| **30 College Savings Plan *529*** | **STATE** | **AMOUNT** |
| Taxpayer's Contribution by December 31st | | |
| Spouse's Contribution by December 31st | | |

## STATE SALES TAX YOU ARE DECLARING $

to your state for out-of-state purchases. (**SEE TAX INFO ON OUR WEB SITE)**

## RENTERS RESIDENTIAL CREDIT– CA/NY/NJ/MA/OTHER STATES

**ANNUAL RESIDENTIAL RENT:** | **DID YOU SHARE?** ❑ **YES** ❑ **NO**

**NO. OF PEOPLE YOU SHARED WITH (excluding spouse/kids)**

**NAME:** **SS#**

## ESTIMATED TAX PAYMENTS MADE FOR CURRENT YEAR

**62 *Federal***

| QTR | DATES PAID | AMOUNT |
|---|---|---|
| **last year's overpayment applied to this year's est. tax** | | |
| 1st | | |
| 2nd | | |
| 3rd | | |
| 4th | | |
| | Total | |
| | **10** Last Year's Itemized **12:** | (LEAVE BLANK) |
| | **63** Last Year's Tax Liability **8:** | (LEAVE BLANK) |
| | Last Year's AGI: | (LEAVE BLANK) |
| | **68 This Year's:** Paid with Extension: | |
| | **71** Credit for Prior Year's Min. Tax: | |

**75 *State of:***

| QTR | DATES PAID | AMOUNT |
|---|---|---|
| **last year's overpayment applied to this year's est. tax** | | |
| 1st | | |
| 2nd | | |
| 3rd | | |
| 4th | | |
| | Total | |
| | **62** Last Year's Tax Liability **14:** | (LEAVE BLANK) |
| | **73 This Year's:** Paid with Extension: | |

**24 *NYC UBT***

| QTR | DATES PAID | AMOUNT |
|---|---|---|
| **last year's overpayment applied to this year's est. tax** | | |
| 1st | | |
| 2nd | | |
| 3rd | | |
| 4th | | |
| | Total | |
| | **23** Last Year's Tax Liability | (LEAVE BLANK) |
| | **24** Paid with Ext: | |

***NYS MTA TAX***

| QTR | DATES PAID | AMOUNT |
|---|---|---|
| **last year's overpayment applied to this year's est. tax** | | |
| 1st | | |
| 2nd | | |
| 3rd | | |
| 4th | | |
| | Total | |
| | **3** Last Year's Tax Liability | |
| | **8** Paid with Ext: | |

* If you are not self employed, enter your health insurance payments on Sheet #2, Line 1.

** If you have employees (other than your spouse) who are members of your Keogh plan or if all plan assets plus this year's contribution are valued at $100,000 or more, you are required to file Form 5500 by July 31st. To file the required form, we will need information about your Keogh/Pension. Call us after April 16th to discuss this. High penalties result for non-filing. **There are no filing requirements for SEP / IRA owners.**

*** If you receive 2 or more 1099-Rs, please download our **1099-R Retirement Income Sheet** Under our Data Organizer and fill it out.

**Final Note:** If you receive any notices / correspondence from the IRS or any other taxing jurisdiction, email, mail or fax a copy of the notice to us. Many adjustments are erroneous and can be resolved with a single correspondence. Calling the IRS is often frustrating and futile. Send the notice / correspondence to us before you call us.

Please Initial

# Itemized Deductions & Residential Credit

2

➤ Name/s:

| A. Medical & Dental Expenses include copays – See note (1) | Amount |
|---|---|
| **1** Medicines and Drugs | |
| **a** Medical Insurance (do not include payroll deduction) | |
| **b** Long Term Care Insurance | |
| **c** Doctors, Dentists, Nurses (total amount) | |
| **d** Hospitals | |
| **e** Glasses / Contact Lenses | |
| **f** X-rays / Labs | |
| **g** Transportation / Lodging – Medical | (leave blank) |
| **h** Med. Mileage TAXPAYER: SPOUSE: | (leave blank) |
| Less: Insurance Reimbursement | ( ) |
| | |

| B. Taxes | |
|---|---|
| **5a** State Taxes (paid by check with last year's return) | |
| **b** 2010 State Estimated Taxes paid in **2011** | |
| **c** State Taxes (paid with last year's extension) | |
| **d** State Taxes (paid last year for prior years) | |
| **e** State Taxes from K-1 | |
| **f** Total Sales Tax paid in **2011** | |
| Local Sales Tax Rate: % **See note (4) below** | (leave blank) |
| State Sales Tax Rate: % **See note (4) below** | (leave blank) |
| Sales Tax on Cars/Boats/Planes | |
| **6** Real Estate Taxes (1098, LINE 5) Primary Residence ☐ | |
| **7 Personal Property Taxes** | |
| **8** Auto Registration **See note (2) below** | |
| Other Taxes | |

| C. Interest | | | |
|---|---|---|---|
| **10** Home Mortgage Interest | (1098, LINE 1) | IF MORTGAGE BALANCE IS MORE THAN $ 1.1 MILLION ☐ | |
| Co-op Mortgage Interest | (1098, LINE 1) | ☐ | |
| Home Equity Loan (1098, LINE 1) | | | |
| Deductible Points (1098, LINE 2) | | | |
| **11** Home Mortgage interest paid to Individuals | | | |
| NAME | SS#: | | |
| ADDRESS | | | |
| **12** Deductible Points (**NOT** FROM FORM 1098, LINE 2) | | | |
| **13** Qualified Mortgage Insurance "Premiums" | | | |
| **14** Investment /Margin Interest Exp.(BROKER'S STATEMENTS) | | | |

| D. Gifts to Charity(5) | Amount |
|---|---|
| **16** Contributions PAID BY CASH / CHECK / CREDIT CARD | |
| **17** Contributions of CLOTHING, FURNITURE, ETC @ FMV* | |
| ***IF OVER $500 IRS REQUIRES A SUPPORTING SCHEDULE – FILL OUT FORM NCCS** | |
| **20 Casualty / Theft Losses** TOTAL LOSS LESS REIMB.(1) $ | |

| E. Other Deductions – Employees only | |
|---|---|
| **Self Employed – Do Not Fill in Items 21+22 – Use Sheet 3** | |
| **21** Unreimbursed Employee Business Expenses – COMPLETE OTHER SIDE ☐ | |
| **21-01** Union and Professional Dues | |
| **-02** Professional Education/Seminars **(4)** | |
| **-03** Books / Publications – Professional | |
| **-04** Cleaning / Maintenance of Uniform | |
| **-05** Conventions / Exhibits / Trade Shows | |
| **-06** Employment Search Costs | |
| **-07** Performing Artist's Expenses – Attach list | |
| **-08** Supplies / Tools | |
| **-09** Telephone Expenses (business only) | |
| **-10** Uniform / Protective Clothing / Safety Shoes | |
| **-11** Misc. Expenses | |
| List Other Expenses | |
| | |
| | |
| | |
| **22** Tax Return Prep. Fee (**Self Employed – Use Sheet 3**) | |
| **23-01** Investment Exp (1099 INT+ DIV box #5 + your records) | |
| **-02** Safe Deposit Box | |
| **-03** Investment Publications | |
| **-04** IRA / Keogh Maintenance Fees | |
| **-05** Landlord Administration Fee (from1099 INT) | |
| **-06** Other Expenses to Produce Income | |

| Homeowners Credit – NJ / CT / Other States | | |
|---|---|---|
| **NJ–** BLOCK: | LOT: | QUALIF: |
| **CT–**TOWN: | LIST/BILL#: | DATE PD: |
| **All States –** REAL ESTATE TAXES PAID | | |

| CT Auto Tax Credit | Town: | |
|---|---|---|
| Year: Make: | | Model: |
| Bill No: | Date Paid: | Tax Paid: $ |

**(1)** The Tax Law severely limits this deduction. Fill in requested information and we'll compute your deduction. **NJ residents should fill in medical information.**
**(2)** Only applicable to AZ, CA, CO, CT, GA, IN, IA, ME, MA, MN, MS, MT, NE, NV, NH, OK, WA, and WY.
**(3)** These costs may qualify for the education tax credit. Please see Sheet #1 (back page) for needed information.
**(4) NYS** = 4.375% **CT** = 6% **NJ** = 7% **NYC** = 4.875% **Nassau / Suffolk** = 4.625% **Orange / Dutchess** = 4.125% **Putnam** = 4.375% **Rockland** = 4.375%
**(5)** For donations of $250 or more, you must have receipts in your posssesion by the tax filing date.

Please Initial

☐ NO BACK

# Business Expenses for **Employees Only**

**Do not duplicate expenses entered here with any entered on the first page of Sheet 2 or on Sheet 3**

**2**

## 2106 I. TRAVEL, ENTERTAINMENT & OTHER BUSINESS EXPENSES—EMPLOYEES ONLY

| | | | TAXPAYER | SPOUSE |
|---|---|---|---|---|
| 2 Parking / Tolls / Local Transportation including Trains – **Not including commuting** **See note below | | | | |
| 3 Travel and Lodging While Away From Home Overnight – include Taxi and Car Rental | | | | |
| 4 Other Business Expenses – List Categories and Amounts | | | | |
| | | | | |
| | TAXPAYER | SPOUSE | | |
| 5 Meal Expenses While Away From Home Overnight* (Total – Not 50%) | | | leave blank | leave blank |
| Other Business Meals and Entertainment (Total – Not 50%) | | | leave blank | leave blank |
| 7 Reimbursement for Above Expenses – **Use W-2 Box 12, code "L" and other payments, not W-2 Box 1** | | | | |
| Qualified Performing Artist? ❑ Yes ❑ No Qualified Performing Artist? ❑ Yes ❑ No | | | | |

## II. AUTOMOBILE EXPENSES—EMPLOYEES ONLY (SELF EMPLOYED – See Sheet #3)

| Note: If you used more than one car for business, please reproduce this form and use a separate sheet for each car | | | TAXPAYER | SPOUSE |
|---|---|---|---|---|
| 11 Date Car Was Purchased | Taxpayer: / / | Spouse: / / Cost: | $ | $ |
| 12 **[D]** = Total Miles During The Year **[A] + [B] + [C]** | | | | |
| 13 **[A]** Total Business Miles *** | Taxpayer's Miles Jan 1 – June 30 | Spouse's Miles Jan 1 – June 30 | leave blank | leave blank |
| 14 PERCENT OF BUSINESS USE **[A] ÷ [D] =** *** | Taxpayer's Miles July 1 – Dec 31 | Spouse's Miles July 1 – Dec 31 | % | % |
| 16 **[B]** Total Commuting Miles During The Year** | | | | |
| 17 **[C]** Total Personal Miles During The Year | | | | |

| The IRS Would Like To Know: | YES | NO | YES | NO |
|---|---|---|---|---|
| 18 Was your vehicle available for personal use during off-duty hours? | | | | |
| 19 Do You or your spouse have another vehicle for personal use? | | | | |
| 20 Do You Have Evidence To Support Your Deductions? | | | | |
| 21 Is The Evidence Written? | | | | |

### C. Actual Automobile Expenses***

| | TAXPAYER | SPOUSE |
|---|---|---|
| 23 Gasoline, Oil, Repairs, Insurance, Registration & License Costs, etc. (Total For Year) | | |
| 23a Interest on Auto Loan **Enter on line 2 above** | | |
| 24a Vehicle Lease Payments – Attach copy of Lease Agreement | | |
| 24b Auto Lease Inclusion – (LEAVE BLANK) | | |
| 30 Total Cost of Car Including Sales Taxes / Value of Leased Car | | |

* Go to **www.judakallus.com** to download our worksheet for computing costs, based on Federal Guidelines of $46–72 per day.

** Commuting from your home to your office is **not** deductible, but mileage must be reported. Traveling from your home to a client, and then to your office is deductible, and should be included on line **[A]**, for auto users, and on line 2 for all others.

*** IRS allows **51¢** (Jan-June) and **55.5¢** (July-Dec) per business mile, in lieu of actual costs, plus business portion of parking, tolls and auto loan interest. ______ Please Initial

## 9 **1099-DIV** DIVIDEND INCOME FROM STOCKS, MUTUAL FUNDS, ETC. Attach1099–DIVs **ENTER 1009-Bs ➤ SHEET #5**

| Payer | (T) (S) (J) | ORDINARY DIV. BOX # 1A | QUALIFIED DIV BOX # 1B | CAP GAIN DIST BOX # 2A | SEC. 1250 BOX # 2B | SEC. 1202 GAIN BOX # 2C | COLLECTIBLES BOX # 2D | NON-DIV DIST BOX # 3 | FOREIGN TAX BOX # 6 | FOREIGN COUN BOX # 7 | FEDERAL TAX BOX # 4 |
|---|---|---|---|---|---|---|---|---|---|---|---|
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NEED MORE LINES? DOWNLOAD 1099-DIV LONG LIST