

2012 Individual Tax Organizer

1. TAXPAYER INFORMATION

	taxpayer	Spouse
Name		
SSN or ITIN		
DOB		
Occupation		
Citizen/resident ship		
Dependent of other(s)		
Check if legally blind/ disabled		

Address

street		home phone	
City/county	state	zip code	work phone
School district		email	

2. ADDRESS CHANGE AND STATE RESIDENCY

Complete if your current address is different from the address on your last return or if you live at any other location in 2012

Address (street, city, state, zip code)	from (mm/dd/yyyy)	to (mm/dd/yyyy)

Indicate any U.S. States where you filed a tax return last year: _____

Did you file a non-resident state return in any state? If so, why?

Might you be required to file a tax return with a US state as well this year? ____ Yes ____ No ____ Don't know
Please Explain. _____

Note: Do not assume just because you moved out of the state. that your previous state of residence has no claim on taxing your income. Many states such as California, Virginia, New Mexico and South Carolina make it very difficult to give up your "tax domicile" in the state and require that you file state income tax returns and pay the tax even if you do not move back until many years later. Some of the criteria that a state looks at to determine if you are a resident for state income tax purposes includes your driver license, if you register to vote there, if you maintain an address there, the location of your bank accounts, if you own or rent real property there, the license plates on your cars, and if you still receive utility bills in that state. There are many other factors used by state taxing agencies to determine if you are a resident. You must carefully plan your departure from your previous home state by reviewing your states tax residency laws and taking the actual steps necessary to prove to that state you no longer have a "tax domicile" there after you move abroad. Generally you can only give up your tax domicile if you establish full time permanent residency abroad or in another state without any intent to return to your previous state. You must be careful to reduce or eliminate all indices of residency or your previous state of residency for state income taxes purpose.

3. MARTIAL AND FILING STATUS

The filing status is very important to determine whether you have to file a return, your standard deduction and your tax rate. Your filing status depends primarily on your marital status which also affects some some tax benefits and credits. Make sure you've used the most advantageous filing status. However, you must follow the rules.

First of all, are you considered either married or single for the federal tax purpose? It is determined by state law (as well as separated and divorced); the exception to this rule is single sex marriage which is not recognized by the federal government even if legal in your state. For federal income tax purposes, your marital status is determined as of December 31 of the tax year. If you are unmarried, divorced, or legally separated according to the laws of your state as of the last day of the year, you are single for the whole tax year. You file as single (or head of household, if applicable) even if you are married when you file your tax return. Taxpayer who get married during the year will be considered married for the whole year for the tax purposes. You must file as married filing jointly (MFJ) or married filing separately (MFS). You cannot file single. If you are married, you may claim HOH if you are “considered unmarried if you are married.

Unmarried--You are considered unmarried for the entire tax year for tax filing status purpose if on the last day of the year, you are unmarried or legally separated from your spouse under a divorce or separate maintenance decree:

- You have never been legally married or your marriage has been annulled under the laws of your state;
- You were legally separated under the state law, then you may file as single. If you live in a state like Pennsylvania where there is no legal separation, your choices are only “married” or “divorced.”
- You were divorced according to the laws of your state. You are NOT single until the divorce is granted and FINAL. As far as federal tax law goes, if the divorce isn't final, you are still married. You have to file Married File Jointly or Married File Separately.
- You were widowed before the last tax year and did not remarry during the tax year.

Married--You are considered married for the whole year if on the last day of your tax year you and your spouse meet any one of the following tests:

- You are married and living together as husband and wife.
- You are living together in a common law marriage that is recognized in the state where you now live.
- You are married and living apart, but not legally separated under a decree of divorce or separate maintenance.
- If you are in divorce process but do not receive a final decree of divorce or separate maintenance by the last day of the year, you are considered married for tax purposes.

If you are married, you can file as MFJ or MFS. You cannot file as single,

Married Filing Jointly. Okay, this one is also pretty easy. While the marriage penalty used to affect your decision, there really isn't one anymore so that most married couples will choose this option. You can file as MFJ if you were (obviously) married as of the last day of the tax year whether or not you're living together or if your spouse died during the tax year and you did not remarry. Again, you must be legally married under the laws of the US (that doesn't mean that you have to be married in US, just that we have to recognize it) so same-sex marriages are not realized for purposes of MFJ.

Married Filing Separately. This is a less popular option nowadays following the changes to Code with respect to the marriage penalty. In fact, you are more likely to get a higher tax bill filing MFS because you lose some of the benefits granted to MFJ filers, including certain deductions and credits. The rules still for MFJ still apply – you just make the decision to file as MFS for whatever reason.

Head of Household. You can only file as HOH if you are unmarried (important!) and provide a home for a dependent. You must be single, divorced or otherwise unmarried at the end of the tax year and (1) you paid more than 50% to keep a home for the entire tax year for a parent who was a dependent OR (2) you paid more than 50% to keep a home for the entire tax year with your dependent.

“Considered Unmarried” you may be “considered unmarried” for purposes of HOH even if you were not divorced or legally separated at the end of the tax year. You must meet five criteria to be considered unmarried for tax purposes:

1. You file a separate tax return from your spouse AND

2. You paid over half the cost of keeping up your home for the tax year AND
3. Your home was the main home of your child, stepchild, or foster child for more than half of the tax year AND
4. You can or could claim this child as your dependent unless you have waived that right AND
5. You lived apart from your spouse for the last 6 months of the tax year (don't count temporary absences for business, medical care, school, or military service) or your spouse nonresident at any time during tax year.

If you file as HOH because you qualified under the considered unmarried rules, then what's the filing status of the spouse—MFS.

Surviving spouse filing status

You are considered to be married for the entire year if your spouse dies during the tax year. If you remain unmarried in the same year, you can file your tax return jointly, taking into account your deceased spouse's income. This allows you to take advantage of the larger standard deduction and potential credit claims. If you do remarry within that tax year, in addition to filing your joint (or married filing separately) return with your new spouse, be sure to file your deceased spouse's final tax return as married filing separately.

If remain unmarried and you have a dependent child, you may be able to file as a qualifying widower with dependent child for next 2 years. It gives you the benefit of joint filing tax tables and a larger standard deduction. Otherwise, you can file as a single. So, if your spouse died in 2011, you can also file this way for 2011 and 2012.

Nonresident spouse

Generally, a husband and wife cannot file a joint return if either spouse is a nonresident alien at any time during the year. However, if at the end of the tax year, you are married and one spouse (either you or your spouse) is a US citizen or a resident alien, you can choose to treat the nonresident spouse as a US resident.

If you make this choice: you're both treated for income tax purposes as tax residents for the entire tax year. You are both taxed on your worldwide income, which would include income received from all sources for you and your spouse. You can still claim benefits under any tax treaty if there savings clause exists. This is not an irrevocable election: you can file MFJ this year and MFS in future years.

You actually make the election by attaching a statement, signed by both spouses, to your joint return for the first tax year for which the choice applies. It should contain the name, address and Tax ID number (or SS number, if she has one) of you and your spouse and a statement that you're electing to be treated as US tax residents for the entire tax year.

Marital status			
Marital status as of 12/31/2012	Single	<input type="checkbox"/>	Married <input type="checkbox"/>
Marital status change during tax year	Married	<input type="checkbox"/>	divorced <input type="checkbox"/> spouse died <input type="checkbox"/> Date
Did you lived together with your spouse at the end of the year?	<input type="checkbox"/>	yes	<input type="checkbox"/> No
Did you lived together with your spouse in last 6 month?	<input type="checkbox"/>	yes	<input type="checkbox"/> No
Did you lived with your spouse anytime during last 12 month?	<input type="checkbox"/>	yes	<input type="checkbox"/> No

Filing status	
Single	Head of Household ²
married filing jointly	qualifying widower
Married Filing Separately (spouse Name& SSN):	

4. QUALIFYING CHILDREN AND RELATIVES DEPENDENTS

Being able to claim a dependent on your tax return is tied to a number of related tax benefits. Taxpayer who claims dependents can claim additional personal exemption for each dependent. Taxpayer may also be eligible to claim the child tax credit, the child and dependent care credit, education deductions

and credit and the earned income tax credit as well. Unmarried taxpayer who supports a dependent may be eligible to file as head of household. With all these tax benefits tied to claiming a dependent, each tax benefit has different requirements. It is important to make sure that you really can claim the dependent on your tax return and take advantage of every deduction and credit you're entitled to.

	Dependent 1	Dependent 2	Dependent 3	Dependent 4
Name				
SSN or ITIN				
DOB (mm/dd/yyyy)				
Relationship to you				
Full-time student				
Check if disabled				
Check if MFJ				
Months lived with you				
% support by dependent				
% support from you & spouse if MFJ				
Dependent for exemption under 8332				
Dependent for exemption under 2120				
Gross income				
Earned income				
Unearned income				
Check if you want include your child's unearned income over \$1,900 on your return				

5. CHILD CARE/HOME CARE EXPENSES

If you or your spouse paid someone to care for your child or other qualifying person so either of you could work or look for work, you may be able to take a credit for child and dependent care expenses. A qualifying person is any dependent child or dependent individual who is physically or mentally disabled.

	Name of dependent	Name and Address of payee	Tax ID#	Amount	reimbursed by employer (if any)
1					
2					
3					

6. EDUCATIONAL EXPENSES

Education expenses qualify for tuition and fees deductions, Hope or Lifetime Learning tax credits and are used to justify certain exclusions and tax or penalty free distribution. Each category of expense must be segregated by each student.

Student name	Education purpose	Total amount	Tax-free scholar	Amounts paid by					
				parents		student		3 rd party	
Institution	Grade/level	A	B	C		D		E	
				amount	source	amount	source	amount	source
Tuition and fees (1098-T)									
Room & board									
Books									
Insurance and transportation									
Student loan interest (1098-E)									
Other									

Total								
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7. WAGES, SALARIES, TIPS AND OTHER EMPLOYEE COMPENSATION (attach all W-2)

	T/S	Employer	occupation	From (mm/dd/yyyy)	To (mm/dd/yyyy)	Place (city/state/country)	Days worked
1							
2							
3							
4							

	T/S	employer	Taxable wages	Social security wage	Medicare withheld	FICA withheld	State tax withheld	Local tax withheld
1								
2								
3								
4								

Stock option worksheet

	Grant date	Share granted	Exercise date	Exercise price	Market price on exercise date	Date sold	Sale price	Gain/loss
1								
2								
3								
4								

8. INTEREST INCOME (attach Forms 1099-INT and 1099-OID and statements of tax-exempt interest earned)

	Payee ²	Payer	Taxable interest	tax exempt interest	Specified private activity interest
1					
2					
3					
4		Early Withdrawal Penalties	()		
5		Nominee interest	()		

INTEREST if Seller-Financed Mortgage or installment sale			
Name of Payer	Social Security Number	Address	Interest Recorded

9. DIVIDEND INCOME (attach Forms 1099-DIV and statements of tax-exempt dividends earned).

	Payee	Name of Payer	Ordinary Dividends	Qualified Dividend	Capital Gain distribution	Non Taxable	Federal Tax Withheld	Foreign Tax Withheld
1								
2								
3								
4								
5								

10. CAPITAL GAINS AND LOSSES (Attach all Forms 1099-B)

	Description	Number of share	Date Purchased	Date Sold	Sales Proceeds	Cost or Basis	Gain (Loss)
1							

2							
3							
4							
5							
6							
7							
8							

11. RESIDENCE HOME AND OTHER PROPERTY SOLD (attach 1099-S and closing statement)

	property	Date acquired	Cost and improvement	Depreciation (if applicable)	Date sold	Selling price
1	Residence home					
2	Vacation home					
3	Vacant Land					
4	Others					
5						

12. RETIREMENT PLANS & IRA

	TAXPAYER	SPOUSE
Qualified retirement plans		
Did you receive a lump sum distribution from your employer?		
Did you “convert” a lump sum distribution into another plan or IRA?		
Have you elected a lump sum treatment for any retirement distribution after 1986?		
Keogh, SEP and SIMPLE plans		
Do you want to make the maximum allowable Keogh/SEP/SIMPLE IRA contribution?		
Keogh/SEP/SIMPLE IRA payments made for this return		
Date Keogh/SIMPLE IRA Plan established		
Conventional IRA		
Are you covered by a qualified retirement plan? ¹	<input type="checkbox"/>	<input type="checkbox"/>
Contributions in tax year		
Do you want to make the maximum deductible IRA contribution?		
IRA payments made for the year of this return		
IRA payments made for the year of this return for nonworking spouse		
Do you want to make an IRA contribution if part or all of it may not be deductible?		
Rollover		
Re-characterizations		
Withdrawals (1099-R)		
8606		
IRA basis for 2010 and earlier years		
Basis in IRA as of 12/31/2010		
Nondeductible contribution for 2011		
Contribution made from 1/1/2012-4/18/2012		
Other nondeductible contribution (repayments)		
Inherited IRA basis for 2010 and earlier years		
Roth IRA		
Contribution		
Have you made or do you want to make a Roth IRA contribution?		
If yes, provide Roth IRA payments made for this return		
Conversion from a traditional IRA to a Roth IRA		
Did you transfer IRA funds to a Roth IRA this year		
Rollover		
Recharacterization		
Distribution (establishment date _____)		

Form 8606		
Basis in Roth IRA contribution as of 12/31/2010		
Basis in Roth conversions as of 12/31/2010		
Other nondeductible contributions (repayments)		
Inherited basis in Roth IRA as of 12/31/2010		
Special distribution		
Distribution for contribution to charity		
Distribution used to pay medical expenses		
Distribution for higher education expenses		

13. HSA CONTRIBUTION

HSA eligibility (you must answer "true" to each of following in order to be eligible for an HSA)		TRUE	FALSE		
I am covered un an HDHP					
I am not covered by another non-HDHP health plan other than "permitted insurance"					
Coverage such as worker's compensation, hospitalization, disability, dental, version and accident.					
I am not eligible for Medicare (age 65) or if I am eligible, I am not enrolled in part A, B or D					
I am not a dependent on another person's tax return					
Contribution Amount					
	minimum deductible by HDHP on 1st of month	maximum out of pocket annual expense*	contribution limit	catch-up for >55	Contribution amount
single	1200	5,950	3050	1000	
family	2400	11,900	6150	1000	

14. MEDICAL AND DENTAL EXPENSES

PLEASE NOTE THAT MEDICAL EXPENSES MUST EXCEED 7.5% OF ADJUSTED GROSS INCOME TO BE DEDUCTIBLE.) List expenses paid for you, spouse, children and other dependants¹. Do not include amount paid for or reimbursed by insurance or health insurance premium paid with pre-TAX DOLLARS (CAFETERIA PLANS, HEALTH SAVINGS ACCOUNTS, ETC.)

	Description	Amount
	Health insurance premiums²	
1	Post-tax premiums for health and accident insurance including Medicare (SSA-1099)	
2	Medicare part B & D premium	
3	Premiums paid directly from retirement plan or schedule K1	
4	Long-term care premiums ³ : Taxpayer \$ _____ Spouse \$ _____	
5	Health saving account deductible deposit to HSA account	
6	Dental and vision insurance	
	Out of pocket expense	
7	Physician fees like doctors, dentists, psychotherapy and psychological counseling	
8	Hospitals, clinics, laboratories	
9	Co-payment for drug and treatment	
10	Medicine and drugs (prescription & insulin only)	
11	Qualified long-term care or nursing	
12	Eye exam/glasses/contact lenses/eye exams/corrective surgery	
13	Ambulance, bandage	
14	Lab, X-ray, Chiropractic treatments	
15	Medical supplies / equipment	
16	Prescribed weight-loss programs	
17	Drugs or alcohol abuse treatment	
18	Wigs after chemotherapy	
19	Prescription drugs or programs to stop smoking	

20	Hearing aids, battery	
	Travel & lodging for medical purpose	
21	Travel for medical purposes (fares, tax, bus etc)	
22	Medical Mileage incurred (number of miles broken before 06/01)	
	Medical Mileage incurred (number of miles broken after 06/01)	
23	Lodging and meals (number of days and amount paid)	
24	Parking/toll fees	
	Other	
25	Home improvement done for medical reason to extent that home's value not increased	
26	Special school for physically or mentally handicapped	
27	Handicapped placard	
28	Insurance reimbursements received	()

15. MORTGAGE INTEREST EXPENSE¹ (attach form 1098)

	Property	Amount
	Principal residence mortgage interest	
2	Vacation home ²	
3	Equity loan/ Home improvement loan	
4	Mortgage insurance premium ³	
5	Loan points	
6	Points amortization ⁴	
7	Special assessment-interest portion ⁵	
8	Did you refinance during the year, provide escrow statement	
	FMV at time refinance	
	Unamortized points	
	Outstanding balance before refinance	
9	Does your home equity loan exceed \$100,000	
10	Does the sum of all home mortgage exceed \$1,100,000?	

16. TAXES PAID

	Description	Amount
1	State and local income tax	
	Payments made this year for prior year(s).	
	Withholding this year	
	Quarterly estimated payment	
2	Real estate taxes:	
	Primary residence	
	Secondary residence(not rentals)	
	Investment property (land, etc, not rental)	
	Portion of taxes attributable to foreign property	
3	Personal property or ad valorem taxes (plane, boat)	
4	Special assessments (-interest only)	
5	Sales tax on major items (auto, boat, home improvements, etc.)	
6	Other sales taxes paid (if applicable)	
7	Intangible tax	
8	Foreign income tax	
9	Other taxes (itemize)	

17. Charitable CONTRIBUTIONS

Charity contribution by cash or checks ¹					
	Donee	Amount		Donee	Amount
1			5		

2			6			
3			7			
4			8			
Out of pocket Expenses incurred in performing volunteer work						
1	Automobile mileage for charity purpose					
2	Parking fees and tolls					
3	Public transportation					
4	Accommodation					
5	Meals & entertainment					
6	Supplies					
7	Other (itemize)					
					miles	
Non-cash contributions (enclose receipt(s))²		Item 1	Item 2	Item 3	Item 4	Item 5
1	Organization name and address					
2	Description of property					
3	Date acquired					
4	How acquired					
5	Cost or basis					
6	Date contributed					
7	Fair market value (FMV)					
8	How FMV determined					
Contribution carryover						
	50% limitation	30 limitation	30% capital gain property	20% capital gain property		
2011						
2010						
2009						
2008						
2007						

18. CASUALTY OR THEFT LOSSES

Loss of property by theft or damage to property by fire, storm, car accident, shipwreck, flood, or other “act of God.”

		Property 1	Property 2	Property 3
1	Type of property (business or personal)			
2	Description of property			
3	Date acquired			
4	Cost or basis			
5	Date of loss			
6	Description of loss (what happened and how)			
7	Was property insured? (Y/N)			
8	Was insurance claim made? (Y/N)			
9	Insurance reimbursement			
10	Fair market value before loss			
11	Fair market value after loss			
12	Is the property in a Presidentially declared disaster area?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

19. EMPLOYEE BUSINESS EXPENSES

	Description	Amount
1	Un-reimbursed Employee business expense (2106)¹	
1a	auto expense for biz use as employee (see auto expense worksheet)	
1b	Local travel, toll and parking fees	
1c	Over night Biz travel and lodging expense as employee (over night travel worksheet)	
1d	meal & entertainment	
1e	Biz gift	

	1f	Office in home as employee required by employer (use "office in home" worksheet)	
2	Work related expenses		
	2a	Union dues and expense in relation with employment	
	2b	Professional dues in connection with employment	
	2c	Working cloth or uniforms which are not suitable for wear outside work	
	2d	Safety equipment and clothing (scrubs, shoes, lab coats, stethoscope)	
	2e	Business publications (books, journal & magazines)	
	2f	Small tools & supplies in your job	
	2g	Internet expense and cost of on-line research	
3	Job-seeking expense in same field²		
	3a	resume preparation and mail costs	
	3b	Career counseling	
	3c	Employment agency fees	
	3d	Job interview expense	
	3e	Job-hunting transportation (travel/fare/lodging)	
	3f	Meals	
	3g	Job-hunting phone call expense	
	3h	Others (medical exams, fingerprint etc)	
4	Education expenses required to maintain your skills⁴		
	4a	Tuition and fee	
	4b	Book, supplies, computer/software/service	
	4c	Seminar travel expense	
	4d	Travel expense	
	4e	Mileage from work to school	
5	Other un-reimbursed employee expense		
	5a	Biz bad debt as employee	
	5b	Biz liability insurance	
	5c	Damages for breach of employment contract	
	5d	License and regulatory fee for trade/biz/profession	
	5e	Legal fee for do or keeping job	
	5f	Educator expense over limit	

20. INVESTMENT EXPENSES

Investment interest expense		Amount
0	Investment interest carryover	
1	Interest pad on loans to buy property for investment	
2	Interest to buy C corporation stock for dividends	
3	Interest on land held for investment (no intent to develop)	
4	Interest expense paid on investment entity (which trades stocks and bonds)	
Investment related expense		
1	Margin interest or other interest on investment	
2	Investment advisor fees	
3	Safe deposit box rental	
4	Phone/postage/supplies for investment	
5	Travel to manage investment property	
6	Investment publications, newspaper and journals	
7	IRA custodian/trustee fees if separately billed and paid.	
8	Legal fees for producing or collecting taxable income	
9	Necessary expenses connected with producing or collecting income or for managing or protecting property held for producing income not reported on Form 2106	

21. OTHER MISCELLANEOUS INCOMES AND DEDUCTIONS (SOME MAY NEED MORE WORKSHEETS)

Income			Deduction		
1	Bonuses and prizes not reported on W-2		1	Educator expenses (for K1-K12 teachers)	
2	Disability payment not included in W-2		2	Moving expenses	
3	Commissions and fees (1099-MISC)		3	Hobby expense (limited by hobby income)	
4	Scholarships and fellowships		4	Indirect deduction of pass-through entities for investment expense	
5	Self employment income (Form 1099-MISC)		5	Appraisal fee for C & T or charitable contribution	
6	State Tax Refund (Form 1099-G)		6	Gambling losses	
7	Unemployment income(1099-G)		7	Repayment of social security benefit	
8	Hobby income and expense		8	Financial planning	
9	Proceeds from an installment sale		9	Tax advising	
10	Social security benefit (SSA-1099)		10	Tax software	
11	Business income/loss (sch C worksheet)		11	Income tax preparation fees	
12	Rentals and royalties (sch E worksheet)		12	Fee for preparation of audit of tax return	
13	Income on K-1 (partnership/LLC/S/estate)		13	miscellaneous deduction w/o 2% AGI limit	
14	Prize and award (1099-MISC)		14	Premium amortization for taxable bonds	
15	Cancellation of debt (1099-A or 1099-C)		15	Impairment related expense	
16	Gambling/lottery winnings (W2-G)		16	Gambling expense (limited to winning)	
17	Bartering income		17	Repayment hold under claim right	
18	Jury duty		18	C & T from income-producing property	
19	Veterans' pension and disability		19	Repayment of >\$3000 income included in prior return	
20	Workers' compensation or SDI		20	Jury duty fees turned over to employer	
21	cancellation of student loans		21	Federal estate tax on income of decedent	
22	Legal proceeding for personal injury, sickness or discrimination		22	Un-recovered investment in pension on deceased retiree's final tax return	
23	Alimony received (provide payer's name & SSN)		23	Loss from 2(a),K-2 (1065B)	

22. ESTIMATED TAX PAYMENTS MADE

	FEDERAL		STATE (NAME):	
	Date Paid	Amount Paid	Date Paid	Amount Paid
Prior year overpayment applied				
1 st Quarter				
2 nd Quarter				
3 rd Quarter				
4 th Quarter				
Prior year's state 4 th estimate tax paid in current yr				
Prior year's state tax payment paid with extension return				

23. TAX REFUND--DIRECT DEPOSIT INFORMATION

	Bank Name	Routing number (Nine digits)	Account Number	Type of Account (Checking, Saving or IRA)	Percent of refund
1					
2					
3					

1. Tax refund can be routed to up to three of your checking or saving accounts. If you prefer a direct deposit, please complete the following information. Otherwise a refund check will be mailed to you at the address on your tax return. Tax refund may also be directly deposited to your IRA, health savings account, Archer MSA or education savings account.

24. 2013 ESTIMATED TAX PAYMENT

	federal			state		
estimated tax liability						
estimated tax withholding from wages						
amount credited from prior year return						
amount to be paid in estimate						
due date	amount	Check	date	amount	check	Date
April 15,2013						
June 15, 2013						
September 15,2013						
January 15,2013						

25. ADDITIONAL FORMS

There is a new reporting requirement to be included with 2011 tax returns for individuals who have “Specified Foreign Financial Assets” in excess of certain levels. You are required to file Form 8938 with your tax return. There can be severe civil and criminal penalties for non-filing of this form if necessary. This new requirement **does not** replace the foreign bank account filing requirement. You still need to file Form TD F 90-22.1 or form 5471, if 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, retirement account, other financial account or grantor/transferor to a foreign trust and the aggregate amount exceeds \$10,000. If you received a gift/bequest greater than \$100,000 from a non-U.S. Person or estate, if you received a gift from non-U.S. corporations or partnerships in excess of US \$14,375, or if you gifted more than \$13,000 to any one person, an additional filing may be required separate from your tax return. If you fail to file these forms, you will be subject to substantial penalties for non-reporting and/or non-payment of the due tax on your offshore income or offshore income attributable to you directly or indirectly.

TAXPAYER STATEMENT All information contained in this tax document is true, correct and complete to the best of my/our knowledge. Each item can be substantiated by receipts, checks and or other documentation.

Client’s signature _____ spouse’s signature _____ Date _____