

Income Worksheet

If you haven't already done so, please provide your preparer all Forms W-2, 1099-INT, 1099-DIV, 1099-R, 1099-MISC, and other income reporting statements. Do not list dollar amounts for the following forms. Your preparer will report the appropriate amounts.

Indicate "T" for taxpayer, "S" for spouse, "J" for joint

Provide additional statements if more room is needed

Forms W-2 – Wage and Tax Statement

T/S	Employer name	T/S	Employer name
	1)		4)
	2)		5)
	3)		6)

Forms 1099-INT – Interest Income

T/S/J	Name of issuer	T/S/J	Name of issuer
	1)		4)
	2)		5)
	3)		6)

Forms 1099-DIV – Dividends and Distributions

T/S	Name of issuer	T/S	Name of issuer
	1)		4)
	2)		5)
	3)		6)

Forms 1099-R – Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, Etc.

T/S	Name of issuer	T/S	Name of issuer
	1)		4)
	2)		5)
	3)		6)

Was the distribution made before age 59½? Yes No

Tax-Exempt Interest (such as municipal bonds – include statement)

Payer	\$	Payer	\$

Other Income

State tax refund	\$	Unreported tips	\$
Alimony	\$	Other	\$
Unemployment compensation	\$		\$
Social Security (taxpayer) – provide SSA-1099 or RRB-1099	\$		\$
Social Security (spouse) – provide SSA-1099 or RRB-1099	\$		\$
Business income (please complete <i>Sole Proprietorship Tax Organizer</i> , attached)		Stock sales	Please complete "Sales & Exchanges Worksheet" below
Rental income (please complete <i>Rental Property Tax Organizer</i> , attached)		Sale of other property	

Sales and Exchanges Worksheet

Provide information about sales of stock, real estate, or other property, along with Forms 1099-B, 1099-S, other other supporting statements.

Description of property	Purchase date (mm/dd/yy)	Cost/basis	Sell date	Sale price
		\$		\$
		\$		\$
		\$		\$

- Notes:
- When stock is sold, you will usually receive Form 1099-B, Proceeds from Broker and Barter Exchange Transactions, reporting the proceeds from the sale. However, your statement will not always provide the cost/basis information necessary to compute gain or loss. If the statement does not contain the cost/basis information, you must provide it. You may need to contact your broker for questions about cost/basis and purchase dates of your stock accounts.
 - Often, "transfers" of stock or mutual funds within a brokerage account are actually sales of one type of stock and purchase of another. Even if you did not receive any cash from the transaction, you may have taxable gain or loss.
 - If your stock dividends are automatically reinvested, the dividends will be taxable even though you did not receive any cash. The transaction is treated as if you had received cash and purchased additional stock. When the stock is sold, the amount reinvested over the years is taken into account. You may need to contact your broker for questions about the amount of reinvested dividends.
 - If you sold property other than stock, your taxable gain or loss will be determined by your cost/basis. The cost/basis is usually the original purchase price plus improvements (the cost of repairs and maintenance are not taken into account for cost/basis)

Itemized Deductions Worksheet

Medical Expenses. Must exceed a certain percent of income to be a benefit — include cost for dependents — do not include any expenses that were reimbursed by insurance.

Dentists	\$	Hospitals	\$	Equipment	\$	Prescriptions	\$	Medical miles: _____ @ 23¢
Doctors	\$	Insurance	\$	Eyeglasses	\$	Other	\$	

Taxes Paid. Do not include taxes paid for full or partial business or rental-use property, including business use of the home

State withholding	Reported on W-2	Property tax refund — received in 2015	\$ ()
State estimated taxes — paid	\$	Foreign tax paid	\$
Real estate tax — residence	\$	Other	\$
Real estate tax — other	\$	Other	\$
Personal property taxes	\$	Balance paid from last year's return (do not include interest or penalties)	\$

Did you keep receipts for sales tax paid? Yes No

Did you purchase a car, plane, boat, or home? Yes No

Sales tax paid \$

Purchase paid \$

Date (mm/dd/yy)

Interest Paid. Do not include interest paid for full or partial business or rental-use property, including business use of the home. Provide all Forms 1098 or lender information and ID numbers.

Main home	\$	Points	\$	Equity loan	\$
Second home	\$	Equity loan	\$	Investment interest	\$

Did you pay a mortgage insurance premium when you purchased your home? Amount \$

Date

Charitable Contributions. If over \$500 in noncash charitable contributions, provide details of contributions. New rules require that the taxpayer retain documentation for all cash contributions.

Cash	\$	Did you transfer funds from an IRA directly to a charity?	\$
Noncash contributions (FMV). Clothing or household items must be in good used condition or better.	\$	Charitable mileage	\$

Casualty and Theft Losses

Did you suffer any sudden, unexpected damage or loss of property, or a theft? Yes No

Miscellaneous Itemized Deductions. These deductions are subject to a percent-of-income limitation. For use of home, or auto mileage, or other job-related expenses, provide information on a separate sheet. Were any expenses reimbursed by your employer? Yes No

Dues	\$	Legal fees	\$	Supplies	\$	Union dues	\$
Investment expenses	\$	Licenses	\$	Tax prep fees	\$	Other	\$
Job education	\$	Safety equipment	\$	Tools	\$	Other	\$
Job seeking	\$	Subscriptions	\$	Uniforms	\$	Other	\$

Other Miscellaneous Deductions. The following deductions are not subject to a 2% of income limit.

Gambling losses	\$	Impairment-related expenses	\$	Federal estate tax on IRD	\$	Loss from box 2, K-1 Form 1065-B	\$
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Did you pay a mortgage insurance premium when you purchased your home? Amount \$

Date (mm/dd/yy)

Other Deductions or Questions

Notes:

- Gambling losses are deductible only up to the amount of gambling winnings reported. A log must be kept to verify losses.
- Work clothing is not deductible if adaptable for every day wear. Exception for safety equipment, such as steel-toe boots.
- Legal expenses are deductible only if related to producing or collecting taxable income.
- Expenses to enable individuals, who are physically or mentally impaired, to work are generally deductible.

Adjustments Worksheet

Educator expenses. Classroom expenses of teachers, counselors, and principals. Maximum \$250 each.	\$
Health savings account deduction (HSA).	\$
Self-employed SEP, SIMPLE, and qualified plans. Some contributions for last year may be made this year.	\$
Self-employed health insurance deduction. Sole proprietors, partners, and 2% S corporation shareholders if not eligible for employer coverage.	\$
Penalty on early withdrawal of savings.	\$
IRA deduction. For traditional IRAs. Roth IRAs are not deductible. Some contributions for last year may be made this year.	\$
Student loan interest deduction. Paid for taxpayers and dependents. Income limits apply.	\$
Tuition and fees deduction. Qualified tuition and fees if not claiming education credits. Income limits apply.	\$
Moving expenses. Job-related move and at least 50 mile increase in commuting distance.	Ask preparer
Business expenses of reservists, performing artists, and fee-based government officials.	Ask preparer

Initial

Schedule C/Sole Proprietorship Tax Organizer (Use a separate organizer for each business)

Sole Proprietor General Information

Name of sole proprietor	
Business name <i>(if different)</i>	EIN <i>(if applicable)</i>
Business address <i>(if different from home address)</i>	
Principal business activity	Date business started
Principal product or service	
<input type="checkbox"/> Yes <input type="checkbox"/> No	Was the primary purpose of the business activity to realize a profit?
<input type="checkbox"/> Yes <input type="checkbox"/> No	Did you materially participate in the operation of this business?
<input type="checkbox"/> Yes <input type="checkbox"/> No	Has the business reported any losses in prior years?
Accounting method: <input type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other <i>(specify)</i>	
<input type="checkbox"/> Yes <input type="checkbox"/> No	Does the business file under a calendar year? <i>(If no, what is the fiscal year?)</i>

Sole Proprietor Specific Questions

<input type="checkbox"/> Yes <input type="checkbox"/> No	Did you pay any family members for services?	
<input type="checkbox"/> Yes <input type="checkbox"/> No	Did you make any payments of \$600 or more to subcontractors, attorneys, accountants, directors, etc.?	
<input type="checkbox"/> Yes <input type="checkbox"/> No	If yes, did you issue Form 1099-MISC? <i>List name and social security number (SSN) for each person to whom you paid \$600 or more. Add a separate sheet if necessary.</i>	
		Name SSN
		Name SSN
<input type="checkbox"/> Yes <input type="checkbox"/> No	Did you make, or do you plan to make, any contributions to a self-employed retirement plan?	
	Type of plan Amount contributed \$	
<input type="checkbox"/> Yes <input type="checkbox"/> No	Did you pay for your own health/dental insurance? If Yes, provide amount of premiums paid during the year.	
<input type="checkbox"/> Yes <input type="checkbox"/> No	Did you have any employees?	
<input type="checkbox"/> Yes <input type="checkbox"/> No	Did you have any bartering transactions?	

Sole Proprietor Business Income

Gross receipts or sales <i>(if you received Forms 1099-MISC, list name of payer and amount separately from gross receipts or sales)</i>		\$
Form 1099-MISC	\$	Form 1099-K
Form 1099-MISC	\$	Form 1099-K
Total of all Forms 1099-MISC and 1099-K received		\$
Returns and allowances		\$ ()
Other income <i>(not included in gross receipts above)</i>		\$

Form 1099-MISC. You may receive Form 1099-MISC (instead of Form W-2) if you are not classified as an employee. If you receive Form 1099-MISC, you are generally required to file Schedule C, Profit or Loss From Business, claim any expenses associated with the income received, and must pay self-employment (SE) tax on the income.

Sole Proprietor Cost of Goods Sold *(for manufacturers, wholesalers, and business that make, buy, or sell goods)*

Inventory at the beginning of the year	\$
Purchases	\$
Cost of Labor	\$
Materials	\$
Inventory at the end of the year	\$

Sole Proprietor Business Expenses

Advertising	\$	Interest – mortgage	\$	Supplies <i>(not included in inventory cost)</i>	\$
Bad debts	\$	Interest – other	\$		
Bank charges	\$	Internet service	\$	Taxes – payroll	\$
Business licenses	\$	Legal and professional services	\$	Taxes – property	\$
Commissions and fees	\$	Management fees	\$	Taxes – sales	\$
Contract labor*	\$	Office supplies	\$	Taxes – state	\$
Employee benefit program	\$	Start-up costs <i>(first year of business)</i>	\$	Telephone	\$
Employee health care plans	\$	Pension and profit sharing plans	\$	Utilities	\$
Entertainment and business (in town) meals	\$	Rent or lease – car, machinery, equipment	\$	Wages*	\$
Gifts	\$	Rent or lease – other business property	\$	Other	\$
Insurance <i>(other than health insurance)</i>	\$	Repairs and maintenance	\$	Other	\$

*Provide copies of Form W-3, Form 940, Form 941, Form 1096, Form 1099-MISC, and any state tax forms filed.

Sole Proprietor Business Expenses – List out type and expense amount

	\$		\$
	\$		\$
	\$		\$
	\$		\$
	\$		\$
	\$		\$
	\$		\$
	\$		\$
	\$		\$
	\$		\$
	\$		\$

Car Expenses (use a separate form for each vehicle)

Make/Model		Date car placed in service (mm/dd/yy):	
<input type="checkbox"/> Yes <input type="checkbox"/> No	Car available for person use during off-duty hours?	Did you trade in your car this year? <input type="checkbox"/> Yes <input type="checkbox"/> No	
<input type="checkbox"/> Yes <input type="checkbox"/> No	Do you (or your spouse) have any other cars for personal use?	Cost of trade-in \$	Trade-in value \$
<i>Mileage</i>		<i>Actual Expenses</i>	
Beginning of year odometer		Gas/oil	\$
End of year odometer		Insurance	\$
Business mileage		Parking fees/tolls	\$
Commuting mileage		Registration/fees	\$
Other mileage		Repairs	\$
Do you have evidence of your mileage? <input type="checkbox"/> Yes <input type="checkbox"/> No		Is your evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No	

Generally, you can use either the standard mileage rate or actual expenses to figure the deductible costs of operating your car for business purposes. However, to use the standard mileage rate, it must be used in the first year the car is available for business. In later years, you can then choose between either the standard mileage rate method or actual expenses.

Travel Expenses

Meals. You can deduct the cost of meals while traveling away from home on business. You can use the actual cost of your meals or the standard meal allowance per diem, which can vary by location

Travel/Lodging. You can deduct the ordinary and necessary expenses of traveling away from your home for business purposes. Included expenses are transportation, airfare, taxi, lodging, etc.

City visited (for per diem)	# of days in city	City visited (for per diem)	# of days in city

Travel expenses

Airfare	\$	Other travel expenses (describe below)	
Bus, train, taxi	\$		\$
Entertainment	\$		\$
Lodging	\$		\$
Parking and tolls	\$		\$
Meals (actual receipts)	\$		\$

Equipment Purchases – Enter the following information for depreciable assets purchased that have a useful life greater than one year

Asset	Date purchased	Cost	Date placed in service	New or used?
		\$		
		\$		
		\$		
		\$		
		\$		
		\$		

Depreciation. If property you acquire to use in your business is expected to last more than one year, you generally cannot deduct the entire cost as a business expense. Depreciation spreads out the cost of a business asset allowing you to recover the cost or other basis of property over a period of years. It is an annual allowance for the wear and tear, deterioration, or uselessness of property. The IRS has outlined a useful life (a set number of years) for most assets.

Equipment Sold or Disposed of During Year

Asset	Date out of service	Date sold	Selling price/FMV	Trade-in?
			\$	<input type="checkbox"/> Yes <input type="checkbox"/> No
			\$	<input type="checkbox"/> Yes <input type="checkbox"/> No
			\$	<input type="checkbox"/> Yes <input type="checkbox"/> No
			\$	<input type="checkbox"/> Yes <input type="checkbox"/> No

Disposition of property. A disposition of property occurs when you sell property for cash or other property, you exchange property for other property, you transfer property to satisfy a debt, you abandon property, your bank forecloses or repossesses your property, or your property is damaged, destroyed, or stolen and you receive property or money in payment.

Business Use of the Home

Area of home must be exclusively used for business except for storage or day care. *Note:* Managing rental activities or investments does not qualify for business use of the home.

All Taxpayers	For Day Care Only	
A) Business use area (square footage)	1) Hours used for day care	
B) Total area of home (square footage)	2) Total hours in year	8,760 hrs.

Enter below only the expenses paid during the period the home was used for business.

Direct expenses benefit only the business use portion of the home. This included painting or repairs exclusively for the business area.

Indirect expenses are for keeping up and running the entire home, such as mortgage interest and property taxes.

If you bought or sold your home during 2015, copy this worksheet and fill out one for each home.

	Direct	Indirect		Direct	Indirect
Mortgage interest	\$	\$	Repairs and maintenance	\$	\$
Property taxes	\$	\$	Utilities	\$	\$
Insurance	\$	\$	Other	\$	\$

Depreciation of the Home

Lower of cost or fair market value of home	\$	Improvements?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Value of land	\$	Casualty losses in 2015?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Depreciable basis of home	\$	Use as an employee?	<input type="checkbox"/> Yes <input type="checkbox"/> No

1) Exclusive Use Test – Business Use of Home

The exclusive use test is met if an area of the home is used only for business. The area can be a room or other separately identifiable space. The space does not need to be marked off by a permanent partition. This test is not met if the taxpayer uses the area both for business and personal purposes, such as a den used for business during the day and TV viewing during the evening.

The exclusive use test is not required for:

- An area used on a regular basis for storage of inventory or product samples.
- A home used as a day care facility.

Storage of inventory or product samples – exception to exclusive use test. A taxpayer using part of a home for business to store inventory or product samples is not required to meet the exclusive use test. However, the taxpayer must meet all the following tests:

- The taxpayer is in the business of selling products at wholesale or retail.
- The inventory or product samples are kept in the home for use in the business.
- The taxpayer's home is the only fixed location of the business.
- The storage space is used on a regular basis.
- The storage space is a separately identifiable space suitable for storage.

2) Regular Use Test – Business Use of Home

The regular use test means a taxpayer must use a specific area of the home for business on a regular basis. Incidental or occasional business use is not regular use. All facts and circumstances are considered in determining whether the business use is regular.

3) Trade or Business Use Test – Business Use of Home

To satisfy the trade or business use test, the portion of the home used for business must be used in connection with a trade or business. If the business use is for a profit-seeking activity that is not a trade or business, the deduction is not allowed.

4) Principal Place of Business Test – Business Use of Home

A trade or business can have more than one location. To qualify for a business use of home deduction, the home must be the principal place of business for that trade or business. To make this determination, the following are considered.

- The relative importance of the activities performed at each place where business is conducted, and
- The amount of time spent at each place where business is conducted.

A home office qualifies under this test if:

- The home office is used exclusively and regularly for administrative or management activities of the trade or business.
- There is no other fixed location where substantial administrative or management activities are conducted.

Self-Employment (SE) Tax

- SE tax is a Social Security and Medicare tax primarily for individuals who are self-employed. It is similar to the Social Security and Medicare tax withheld from pay of most wage earners. Your payments of SE tax contribute to your coverage under the Social Security system. Social Security coverage provides you with retirement benefits, disability benefits, survivor benefits, and hospital insurance (Medicare) benefits.
- You must pay SE tax if your net earnings from self-employment were \$400 or more, or you had church employee income of \$108.28 or more. The SE tax rules apply no matter how old you are and even if you are already receiving Social Security or Medicare benefits.
- For 2016, the SE tax rate on net earnings is 15.3% (12.4% for Social Security plus 2.9% for Medicare). Only the first \$117,000 (2014) of combined wages, tips, and net earnings is subject to the 12.4% Social Security part of SE tax.

Louisiana State Worksheet

If you had Homeowner's Insurance, please include a copy of the declaration page. Applies to tax years 2013 through the present.

Did you pay any school expenses for your dependents in Grades K-12? Yes No

Please fill out for each dependent you are claiming:

<i>Name of Student</i>	<i>Name of School</i>
<i>Amount paid for Tuition: \$</i>	<i>Amount paid for Uniforms: \$</i>
<i>Amount paid for Textbooks, Fees, and Supplies: \$</i>	
<i>Name of Student</i>	<i>Name of School</i>
<i>Amount paid for Tuition: \$</i>	<i>Amount paid for Uniforms: \$</i>
<i>Amount paid for Textbooks, Fees, and Supplies: \$</i>	
<i>Name of Student</i>	<i>Name of School</i>
<i>Amount paid for Tuition: \$</i>	<i>Amount paid for Uniforms: \$</i>
<i>Amount paid for Textbooks, Fees, and Supplies: \$</i>	
<i>Name of Student</i>	<i>Name of School</i>
<i>Amount paid for Tuition: \$</i>	<i>Amount paid for Uniforms: \$</i>
<i>Amount paid for Textbooks, Fees, and Supplies: \$</i>	

Rental Property Tax Organizer

Rental Income/Expense Tracking (please list annual totals)

Actuals only, estimates are not accepted. You must retain receipts for all expenses.

	Total
Rents received	\$
IRS Suggested Expense Categories	
Advertising	\$
Cleaning & Maintenance	\$
Commissions Paid	\$
Mortgage Insurance	\$
Liability & Property Insurance	\$
Legal & Professional Fees	\$
Management Fees	\$
Mortgage Interest	\$
Repairs & Maintenance	\$
Supplies	\$
Real Estate Taxes	\$
Utilities	\$
Other Commonly Used Categories	
Associated Dues	\$
Landscaping	\$
Licenses & Permits	\$
Painting & Decorating	\$
Pest Control	\$
Plumbing & Electrical	\$
Telephone	\$
Tenant Gifts (up to \$25/person)	\$
Travel	\$
Net Profit (before depreciation)	\$

Automobile Information

Year, make, & model:		Date auto first used for rental property:
Total miles driven for rental property:	Total miles driven during year:	Do you maintain written mileage record? <input type="checkbox"/> Yes <input type="checkbox"/> No

Property Information

Address:	Purchase Price \$
Date of Purchase:	Approximate market value at 12/31
How many months was property in service as a rental property? (1-12):	
Was this property used as a personal residence during the year? <input type="checkbox"/> Yes <input type="checkbox"/> No	If yes, for how many months? (1-12)

Assets Purchased During 2016 (please only list assets or remodeling projects costing more than \$2,500, purchased in the current year, such as appliances, carpet, & furniture)

Description	Purchase Date	Cost
		\$
		\$
		\$
		\$

Notes:

Completed by (print name) _____

Signature _____ Date _____

Initial _____