



141 S. McCormick St. Ste 206 ♦ Prescott, AZ 86303
928-445-0663 ♦ Mari@RimpleCPA.com

I'm pleased you've chosen to work with us as your Certified Public Accountant for all your tax needs.

To assist you we have designed a fill-in-the-blank Deduction Locator 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) Fill in only the sections that are applicable to you, your spouse and dependents. If you are a returning Client you will only need to note changes for some sections.
- 2) Save the Deduction Locator to your computer.
- 3) Provide our office with the Deduction Locator and requested Documents (W2's, Mortgage Interest, etc.) **prior to your Tax Review appointment.**
 - a. upload to our secure [Client Portal](#)
 - b. drop off at our office Monday – Friday between 8 and 5:20 pm
 - c. Or mail a copy, do not sent originals.

[Tax Review Appointments](#) are for 45 minutes “in person” or “by phone” and can be scheduled on our website or by calling us.

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 and payment for our services will be obtained prior to e-filing the returns.

We value your business and if you have any questions please contact us.

Sincerely,

Mari Rimple CPA

Referrals are Always Appreciated. If you know someone who would like to work with us, please have them call our office.

A1 - TAXPAYER INFORMATION

Returning clients can skip this section except for changes.

First, Initial, Last Name (Must Match SS Admin)	
Social Security No.	Birth Date / /
Occupation	<input type="radio"/> If Legally Blind
Cell Phone	Preferred Contact <input type="radio"/> email <input type="radio"/> phone
E-Mail Address	Disabled
Spouse First, Initial Last Name (Must Match SS Admin)	
Social Security No.	Birth Date / /
Occupation	<input type="radio"/> If Legally Blind
Cell Phone	Preferred Contact <input type="radio"/> email <input type="radio"/> phone
E-Mail Address	Disabled

A2 - ADDRESS

Returning clients can skip this section except for changes.

Street	Apt/Unit No		
City	State	Zip	
School District	Town / Village		

A3 - STATUS CHANGES FOR 2014

Check any that apply and enter the effective date.

<input type="radio"/> Married /	<input type="radio"/> Moved /
<input type="radio"/> Separated /	<input type="radio"/> Home Sold /
<input type="radio"/> Divorced /	<input type="radio"/> Spouse Deceased /
<input type="radio"/> Retired /	<input type="radio"/> Dependent Deceased /

A4 - ESTIMATED TAXES PAID

Incorrect amounts will result in IRS correspondence.

Payment & Due Date	Date Paid	Federal	State
Applied from Last Year's Refund			
First Quarter April 15, 2014			
Second Quarter June 16, 2014			
Third Quarter Sept. 15, 2014			
Fourth Quarter Jan. 15, 2015			

A5 - REFUND DIRECT DEPOSIT

Returning clients can skip this section except for changes.

Bank Routing Number (Exactly 9 Digits)	<input type="text"/>
Account Number (include hyphens - omit spaces & special characters - 17 digits max)	<input type="text"/>
<input checked="" type="checkbox"/> Account Type: <input type="radio"/> Checking <input type="radio"/> Savings	Allocation:

A6 - INCOME

Enter the Number of Documents Sent

Wage Statement W2's	
Gambling Winnings, Prizes, Awards W-2G	
Were you the beneficiary of an inheritance? <i>If so, please verify with executor or trustee if you will be receiving a K-1.</i>	<input type="radio"/> Yes
Other Income 1099-Misc	
Social Security or Rail Road SSA-1099 or RRB-1099	
Disability and Workers Compensation	
Alimony Received	Amount
Alimony Paid	Amount
Paid to:	SS#:
Tips (not included in W-2)	
Unemployment Compensation 1099-G	
Partnership, Trust, Estate or S-Corporation K1's	

A7 - RETIREMENT

Enter the Number of Documents Sent

	You	Spouse
Retirement Plan with your Employer?	<input type="radio"/> Yes	<input type="radio"/> Yes
Did you convert a traditional IRA into a Roth IRA?	<input type="radio"/> Yes	<input type="radio"/> Yes
Traditional IRA, Keogh & SEP Plans		
Contributions	Amount	
Withdrawals -1099-R)		
Rollovers -1099R		
Basis (Total of prior year non-deductible contributions)		
Roth IRA		
Contributions	Amount	
Withdrawals - 1099-R		
Rollovers -1099-R		

A8 - SPECIAL QUESTIONS & INFORMATION

HSA Distributions (provide 1099-SA)	
Health Savings Account Contribution - not payroll deduction	
Qualified Tuition Plan Distribution (provide 1099-Q)	
Student Loan Interest paid	
Coverdell Education or EdVest Contribution	
Higher Education Expenses (provide 1098T)	
Books, Supplies and Other Fees	
Scholarships & Grants Received	
<input checked="" type="checkbox"/> If you own or are a co-owner of any savings, checking, trust, or other financial accounts / assets in a foreign country, even if the funds are not yours.	<input type="radio"/>
<input checked="" type="checkbox"/> If you received an inheritance from someone in a foreign country.	<input type="radio"/>
<input checked="" type="checkbox"/> Did you have any income from or pay taxes to a foreign country?	<input type="radio"/>
<input checked="" type="checkbox"/>	<input type="radio"/>
<input checked="" type="checkbox"/>	<input type="radio"/>
<input checked="" type="checkbox"/> Did you engage in any bartering transactions?	<input type="radio"/>
<input checked="" type="checkbox"/> If you bought, sold, or gifted real estate in 2014. <i>If you have, please call in advance to discuss what documents are needed.</i>	<input type="radio"/>
<input checked="" type="checkbox"/> If you made a gift of money or property to any individual in excess of \$14,000 (\$28,000 for joint gifts by a married couple)	<input type="radio"/>
<input checked="" type="checkbox"/> If you employ household workers	<input type="radio"/>
<input checked="" type="checkbox"/> If you sold jewelry, gold, coins, or other precious metals during the year	<input type="radio"/>
<input checked="" type="checkbox"/> If you wish to contribute to the Presidential campaign fund:	<input type="radio"/> You <input type="radio"/> Spouse

A9 - DEPENDENTS Returning clients only enter first names and any changes. Enter all the information for new dependents.

Have you incurred any adoption expenses? Yes
 Have you been re-certified for Earned Income Credit? Yes
 Have you ever been denied Earned Income Credit? Yes

Any non-U.S. citizens or non-U.S. Residents? Yes		Enter S for Son, D for Daughter, R for Relative, O for Other <input checked="" type="checkbox"/> if you are NOT the child's custodial parent						
First Name	Last Name	Social Security #		Months in Home	Birth Date	Income	Year in College	
			<input type="radio"/>		/ /		<input type="radio"/>	
			<input type="radio"/>		/ /		<input type="radio"/>	
			<input type="radio"/>		/ /		<input type="radio"/>	

A10 – INTEREST INCOME
 IRS matches. Entries are not needed when 1099s INT and OID are provided.

Caution: All interest must be reported even if tax-free!

Name of Payer	Banks, Credit Union, Corp Bonds, etc.	Seller Financed Mortgages	Direct U.S. Obligations Savings Bonds, T-Bills, etc. (State Tax-Free)	Home State Municipal Bonds (Generally Tax-Free)	Other State (Federal Tax-Free)
		Note: Seller financed mortgages require the name, SS# and address of the payer. See the special line below.			
Payer Name:	SS#:	Address:			
Forfeited Interest		Federal Tax Withholding on Interest & Dividends			

A11 – DIVIDEND INCOME
 IRS matches. Entries are not needed when 1099s are provided.

Name of Payer	Foreign Taxes Paid	Ordinary Dividends	Qualified Dividends	Capital Gains	Source U.S. Obligations	Taxable to State Only	Non-Taxable State & Federal

A12 – INVESTMENT SALES
 IRS matches. Entries are not needed when 1099-Bs are provided.

Description	<input checked="" type="checkbox"/> If Inherited	Date Acquired	Date Sold	Selling Price	Cost or Other Basis	Profit
	<input type="radio"/>	/ /	/ /			
	<input type="radio"/>	/ /	/ /			
	<input type="radio"/>	/ /	/ /			
	<input type="radio"/>	/ /	/ /			
	<input type="radio"/>	/ /	/ /			

The basis from which gain is determined may not be the original cost and must account for stock splits, reverse splits, mergers, reinvested dividends, wash sales, etc.

A13 – CHILD OR DEPENDENT CARE EXPENSES
 Care must enable you to work (or search for work) or attend school FULL-TIME. Care must be for a child under age 13 or an individual who is physically or mentally incapable of self care.

<input type="radio"/> <input checked="" type="checkbox"/> If you have employer provided dependent care benefits	Provider's SSN or Employer ID#	Payments MUST Be Allocated By Child/Dependent			
Paid To	Address & Phone Number	MANDATORY unless it is an exempt organization. Check circle if exempt.	Child/Depnd.'s Name	Child/Depnd.'s Name	Child/Depnd.'s Name
		<input type="radio"/>			
		<input type="radio"/>			
		<input type="radio"/>			

ITEMIZED DEDUCTIONS

If you are certain that you cannot itemize your deductions skip this section.

CAUTION: If you are married & filing separately and either of you itemize your deductions, then the other spouse must itemize.

If filing married separate and your spouse is itemizing deductions.

B1 - MEDICAL EXPENSES

For Federal expenses are deductible to the extent they exceed 10% (7.5% if 65 and older) of your adjusted gross income. Some states, such as AZ, OH, ND or NM, do not have that limitation. If your state has a lower or no limitation, please list all expenses. Do not list expenses reimbursed by insurance or expenses and premiums paid with pre-tax funds.

INSURANCE PREMIUMS for Medical, Dental, Vision & Hospital		
Long-Term Care Insurance	Filer Spouse	
Doctors, Dentists, Hospitals, Labs, Prescriptions		
Supplies, Equipment, Ambulance, Rentals		
Handicapped Home Modifications & Placard		
Other:		
Nursing Care	<input type="radio"/> <input checked="" type="checkbox"/> If in-home care	
Auto Travel		miles
Taxi, Shuttle, Air Fare, Parking & Tolls		
Lodging	No. of days	

B2 - INVESTMENT INTEREST

Interest paid on loans to acquire investments. This interest is only allowable to the extent of net investment income.

Brokerage Margin Accounts	
Vacant Land	
Other:	
Other:	

B3 - TAXES PAID

Real Estate – Primary Residence	
Real Estate – 2nd Home	
Real Estate – Investment Property (Land, Timeshare.)	
Do not include special services, sewer, garbage, special assessments, interest & penalties	
Vehicle License Fees (Tax portion only):	
Personal Property Tax (Boat, plane, etc.)	
Sales Tax – Cars, Boats, Home, Etc.	
City, County, Local Taxes (not listed in another category)	
Other:	
State Income Tax Paid During 2014	
Balance Due 2013 Return	
Extension Payment 2013 Return	

B4 - HOME MORTGAGE INTEREST

Only interest on loans secured by your primary residence and designated second residence.

	2nd Home	Equity Loan	
Paid to:			Please
Paid to:			provide
Paid to:			Forms
Paid to:			1098

If paid to an individual:

Address:	
Social Security Number:	Amount Paid:
If your home or 2nd home is a qualified motor home, boat, etc., (has a bathroom) list the name of the payee here:	

- Did the mortgages & equity loans exceed the fair market value of your residence?
- Has the original home loan ever been refinanced?
 - Did you refinance any of these loans this year? (If so, provide closing statements)
 - Have you exceeded the \$100,000 equity debt limit?
 - Does the total of all your home loan balances exceed \$1 million?

ITEMIZED DEDUCTIONS

B5 - CASH CHARITABLE CONTRIBUTIONS

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

Payroll Deduction	
Other:	
Other:	
Other:	

B6 - 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 should be included with your return if the total exceeds \$499.

Clothing & Household Items	
Automobile Travel	_____ miles
Volunteer Expenses - Explain:	
Vehicle Donation (Provide Form 1098-C)	

Required for Non Cash Donations over \$499

Charity	
Address	
Items Given	
Cost	Value Donated Date Donated

Charity	
Address	
Items Given	
Cost	Value Donated Date Donated

Charity	
Address	
Items Given	
Cost	Value Donated Date Donated

B9 - MISCELLANEOUS

Only deductible to the extent they exceed 2% of your Adjusted Gross Income.

	You	Spouse
Unreimbursed Employee Business Expenses Don't include amounts that COULD BE or were reimbursed by your employer.		
Total Miles (business & personal)		
From first to second job, Education (one way, work to school)		
Job Seeking & Other Business Miles (not commuting to work)		
Total Commuting Miles		
Continuing Education, Employment Seeking		
Entertainment & Meals (Enter 100% of expense)		
Business Gifts - Limited to \$25 per recipient per year.		
Telephone (Business calls only)		
Supplies, Tools, Equipment, Safety Equipment		
Uniform Purchases & Cleaning (Not including street wear)		
Insurance - Malpractice, E&O, Licenses, Fees, Credentials.		
Union & Professional Dues, Publications & Journals		
Other:		
Other Miscellaneous Deductions		
Attorney Fees (To protect or produce taxable income only)		
IRA or SE Plan Fees Paid By You (Not deducted from the plan)		
Tax Preparation & Investment Consulting Fees		
Credit/Debit Card Fees to Make Tax Payments		
Safety Deposit Box & Other:		

B10 - INVESTMENT EXPENSES

Directly connected with the production of TAXABLE INCOME ONLY!

Investment Advisory Fees	
Safe Deposit Box Fees	
Legal & Accounting (Related to investments)	
Other:	

B7 - OTHER DEDUCTIONS

These expenses are not subject to the 2% of AGI limit.

Gambling Losses (Only to the extent of gambling winnings)
Impairment (Handicapped) Related Work Expenses
Unrecovered Pension Basis (Deceased taxpayer)

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 landlord 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

D1 – HEALTH INSURANCE COVERAGE

IRS requires that you report on your tax return.

- If you had health care coverage with a government Marketplace (Exchange) during 2014. If so provide the Form 1095-A issued by the Marketplace. In some family situations you may have more than one 1095-A.
 - If you are claiming someone on your return who was included on another taxpayer's policy with a Marketplace. If so, you will also need a copy of that taxpayer's 1095-A.
 - If a dependent filed a return for 2014. Provide a copy of the return.
 - If you had compliant health insurance through an employer plan, private policy or with a government plan and provide Form 1095-B, 1095-C or other proof of insurance document.
 - And complete the information below if you or any individual included in your "tax family" did NOT have insurance coverage for any month of 2014.
Check boxes for months NOT insured.
- | | | | | | | | | | | | | |
|------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Name | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
| | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
- If you were issued a hardship exemption by the Marketplace (Exchange). Provide all applicable exemption certificate numbers issued for each member of your family.

Questions and Notes

D5 – DEBT RELIEF & FORECLOSURE

Debts discharged in bankruptcy are not included.

- If you had any amount of credit card debt forgiven and provide a copy of the 1099-C you received from the financial institution
- If you abandoned your home and provide a copy of the 1099-A and/or the 1099-C you received from the financial institution (also complete Section D2 home sale information)
- If your home was foreclosed upon or you sold it under a "short sale" agreement with the lender and provide a copy of the 1099-A and/or the 1099-C you received from the financial institution (also complete Section D2 home sale information)

Questions & Notes

D7 - SIGNATURE

To the best of my knowledge, all the information contained within this document is true, correct and complete.

_____/_____/_____
Filer's Signature **Date**

_____/_____/_____
Spouse's Signature **Date**

TAX RETURN PREPARATION ENGAGEMENT LETTER

Thank you for choosing Rimple CPA LLC to assist you with your 2014 federal and state tax returns. This letter confirms the terms of our engagement with you and outlines your responsibilities as a client.

The returns will be prepared based on information and documentation you provide without independent verification by this firm. The Deduction Locator will assist to provide information about all of your income and deductions so that substantially correct amounts of income and tax can be properly reported. Using it will help keep the preparation fees to a minimum. 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 inadequately supported documentation, nor for resulting taxes, penalties and interest.

You are expected to promptly provide requested follow-up information. If we receive information after March 25, we may not be able to complete the returns before the filing due date and you may be subject to late filing and/or late payment penalties. The preparation fee does not include responding to inquiries or examination by taxing authorities. However, the firm is available to represent you and this would be covered under a separate engagement letter.

It is understood that anything you tell this firm during the preparation of your tax return is confidential, but not protected from the IRS or state tax authorities. In addition, the firm cannot disregard the implications of any information you provide. 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 you returns.

Should we encounter instances of unclear tax law or potential conflicts in the interpretation of the law, we will outline the reasonable courses of action and the risks and consequences of each. We will ultimately adopt, on your behalf, the alternative you select, as long as it is consistent with the codes, 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.

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 an electronic copy (pdf) of the completed return via email. It will be your responsibility to review the documents carefully before signing to verify that the information is correct and accurate. If you have selected not to e-file your returns, you will be solely responsible to file the returns with the appropriate taxing authorities. Our engagement will conclude with the delivery of the completed returns.

We appreciate your confidence in us. Please call if you have any questions.

Filer Sign _____ Spouse Sign _____

Print Name _____ Print Name _____

Date _____ Date: _____