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January, 2017

Welcome to a brand new year! Our Tuckers' staff wants you to know that our goal is to provide you with the best customer service possible and guide you through the many complex changes in filing your tax returns this year. Please note that additional requests for documentation may be made of you this year, especially if you have children. Also, because of increased security risks, we have implemented even further fraud prevention measures. Our mission is to keep you and your information safe.

To schedule your appointment please call: **(951) 924-5421**

Office hours will be: **9 AM to 6 PM Monday through Friday,**  
**9 AM to 3 PM Saturday.** Other times available by appointment

Our mail in/drop off program is expanding and we will continue to offer this. If you haven't used it yet and are interested, please call to see if you qualify for this program. For some of you, we may call you before your appointment to request that you bring in your documents ahead of your appointment. We are continuously striving to make your experience here more efficient and productive.

Remember we are open all year to help you with tax planning, quarterly estimates, and IRS audits and correspondence. We also provide year-round bookkeeping and payroll services for small businesses, partnerships and corporations.

We look forward to seeing you again and we thank all of you for helping to make Tucker's Tax Service a part of the community for nearly 50 years. We receive many referrals from you and we want you to know that they are our highest compliment and are always appreciated.

Many happy returns,

*Mary Carlson, E.A.*

*Kathy Chambers, C.R.T.P.*

*Deedee Clary-Stephens, C.R.T.P.*

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<http://tuckers4taxes.com/>

Member of:  
National Society of Accountants  
Riverside Tax Consultants Association  
Moreno Valley Chamber of Commerce

**REMEMBER: BRING ALL W-2 AND 1099 FORMS RECEIVED FOR 2016**  
FOR WORKSHEETS WITH YOUR 2014 TAX DATA FOR COMPARISON, PLEASE CALL US

MAKE YOUR TAX APPOINTMENT EARLY

INTEREST INCOME				
NAME OF PAYER		AMOUNT		
				\$
				\$
				\$
				\$
				\$
DIVIDEND INCOME				
NAME OF PAYER		AMOUNT		
				\$
				\$
				\$
				\$
				\$
				\$
RENTAL INCOME AND EXPENSES				
Property	Address			
1				
2				
3				
PROPERTY	1	2	3	
Income				
Expense				
Travel: Miles Driven	mi.	mi.	mi.	
Advertising				
Cleaning & Maintenance				
Insurance				
Mortgage Interest				
Legal & Professional				
Management Fees				
Painting				
Property Taxes				
Repairs				
Supplies				
Utilities				
Other				
Other				
Other				
% of ownership, if less than 100%				
SALES OF STOCKS, BONDS & REAL ESTATE				
(IF REAL ESTATE, BRING SETTLEMENT PAPERS)				
DESCRIPTION	DATE ACQUIRED	DATE SOLD	SALES PRICE	COST OR OTHER BASIS

BUSINESS INCOME (LOSS)			
INCOME		AMOUNT	
Gross Receipts or Sales			\$
Refunds and Allowances			\$
Cost of Items for Personal Use			\$
Inventory at Start of Year			\$
Cost of Inventory Purchased			\$
Inventory at End of Year			\$
EXPENSES			
Advertising	\$	Meals- 100%	\$
Auto/Truck Expense	\$	Office & Postage	\$
<u>or</u> Auto/Truck Miles		mi. Rent, Equipment	\$
Bad Debts	\$	Rent, Other	\$
Bank Charges	\$	Repairs	\$
Charge Card Costs	\$	Supplies	\$
Commissions Paid	\$	Taxes, Licenses	\$
Entertainment- 100%	\$	Taxes, Payroll	\$
Freight, Shipping	\$	Telephone	\$
Insurance, Liability	\$	Travel	\$
Insurance, Other	\$	Utilities	\$
Interest, Mortgage	\$	Wages	\$
Interest, Other	\$	Other	\$
Legal & Accounting	\$	Other	\$
BUSINESS TRAVEL, MEAL AND ENTERTAINMENT EXPENSES			
AUTOMOBILE EXPENSES		AUTO #1	AUTO #2
Date Originally Acquired		/ /	/ /
Total Miles Driven		mi.	mi.
Total Business Miles		mi.	mi.
Average Daily Round-Trip Commute		mi.	mi.
Total Commuting Miles for Year		mi.	mi.
Parking Fees and Tolls	\$		\$
TRAVEL EXPENSES			
Air (and other travel) fares			\$
Local Transportation (bus, cab, etc.)			\$
Lodging (away from home overnight)			\$
Meals (away from home overnight) - 100%			\$
MEALS AND ENTERTAINMENT			
Meals and Tips			\$
Entertainment			\$
Tickets/Events			\$
JOB-RELATED MOVING EXPENSE			
A. Distance from former residence to new work location			mi.
B. Distance from former residence to former work location			mi.
If A minus B is less than 50 miles, <b>STOP!</b> Moving expense deduction may not be taken. If A minus B is 50 miles or more, complete the items below.			
Transportation of household goods			\$
Auto travel to new home			\$
Air, train or bus travel to new home			\$
Lodging (but not meals) en route			\$

# Itemized Deductions Worksheet

Deductions must exceed \$6,300 Single, \$12,600 MFJ, \$9,300 HOH, or \$6,300 MFS to be a tax benefit.

**Medical Expenses.** Must exceed 10% (7.5% for taxpayers age 65 or older) of income to be a benefit—include cost for dependents—do not include any expenses that were reimbursed by insurance.

Dentists	\$	Hospitals	\$
Doctors	\$	Insurance	\$
Equipment	\$	Prescriptions	\$
Eyeglasses	\$	Other	\$

Medical miles: \_\_\_\_\_ @ 19¢

**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
State estimated taxes—paid in 2016	\$
Real estate tax—residence	\$
Real estate tax—other	\$
Personal property taxes	\$
Property tax refund—received in 2016	\$ ( )
Foreign tax paid	\$
Other	\$
Other	\$
Balance paid in 2016 from prior year returns (do not include interest or penalties)	\$

Did you keep receipts for sales tax paid during 2016? Yes No  
 Did you purchase a car, plane, boat, or home in 2016? Yes No  
 Sales tax paid \$ Purchase paid \$ Date

**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	\$	Equity loan	\$
Second home	\$	Equity loan	\$
Points	\$	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	\$
Noncash contributions (FMV). Clothing or household items must be in good used condition or better.	\$
Did you transfer funds from an IRA directly to a charity? Yes No	\$
Charitable mileage	

**Casualty and Theft Losses**

If you suffered any sudden, unexpected damage or loss of property, or a theft, provide details to your tax preparer. Yes No

**Miscellaneous Itemized Deductions.** The following must exceed 2% of income to be a benefit. 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	\$	Supplies	\$
Investment expenses	\$	Tax prep fees	\$
Job education	\$	Tools	\$
Job seeking	\$	Uniforms	\$
Legal fees	\$	Union dues	\$
Licenses	\$	Other	\$
Safety equipment	\$	Other	\$
Subscriptions	\$	Other	\$

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

Gambling losses	\$	Federal estate tax on IRD	\$
Impairment-related expenses	\$	Loss from box 2, K-1, Form 1065B	\$

## 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 2016 may be made in 2017.	\$
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 2016 may be made in 2017.	\$
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

## Estimated Tax Payments—Tax Year 2016

<i>Installment</i>	<i>Date paid</i>	<i>Federal</i>	<i>Date paid</i>	<i>State</i>
First		\$		\$
Second		\$		\$
Third		\$		\$
Fourth		\$		\$
Amount applied from 2015 refund?		\$		\$
Total		\$		\$

## Tax Preparation Checklist

Please provide the following documentation:

All Forms W-2 (wages), 1099-INT (interest), 1099-DIV (dividends), 1099-B (proceeds from broker or barter transactions), 1099-R (pensions and IRA distributions), Schedules K-1 from partnerships, S corporations, estates and trusts, and other income reporting statements, including all copies provided from the payer.

Form 1095-A (for health insurance purchased through a public exchange), Form 1095-B (for health insurance purchased outside of a public exchange), or Form 1095-C (for employer-provided health insurance coverage).

If you are a new client, provide copies of last year's tax returns.

The completed Individual Income Tax Organizer. *Note:* If you choose not to fill out the organizer, you must at least answer the "Yes" or "No" questions under "Questions—All Taxpayers."

Copy of the closing statement if you bought or sold real estate.

Mileage figures for any automobile expenses claimed, including total mileage, commuting mileage, and business mileage.

Detail of estimated tax payments made, if any.

Income and deductions categorized on a separate sheet for business or rental activities.

List of itemized deductions categorized on a separate sheet for medical, taxes, interest, charitable, and miscellaneous deductions.

Copy of all acknowledgement letters received from charitable organizations for contributions made in 2016.

## Tax Return Preparation

We will prepare your tax return based on information you provide. In the event your return is audited, you will be responsible for verifying the items reported. It is important that you review the return carefully before signing to make sure the information is correct. Unless otherwise stated, the services for preparation of your return do not include auditing, review, or any other verification or assurance.

## Taxpayer Responsibilities

- You agree to provide us all income and deductible expense information. If you receive additional information after we begin working on your return, you will contact us immediately to ensure your completed tax returns contain all relevant information.
- You affirm that all expenses or other deduction amounts are accurate and that you have all required supporting written records. In some cases, we will ask to review your documentation.
- You must be able to provide written records of all items included on your return if audited by either the IRS or state tax authority. We can provide guidance concerning what evidence is acceptable.
- You must review the return carefully before signing to make sure the information is correct.
- Fees must be paid before your tax return is delivered to you or filed for you. If you terminate this engagement before completion, you agree to pay a fee for work completed. A retainer is required for preparation of late returns.
- You should keep a copy of your tax return and any related tax documents. You may be assessed a fee if you request a copy in the future.

**Signatures.** By signing below, you acknowledge that you have read, understand, and accept your obligations and responsibilities. For a joint return, both taxpayers must sign.

<i>Taxpayer</i>	<i>Spouse</i>	<i>Date</i>
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## Privacy Policy

The nature of our work requires us to collect certain nonpublic information. We collect financial and personal information from applications, worksheets, reporting statements, and other forms, as well as interviews and conversations with our clients and affiliates. We may also review banking and credit card information about our clients in the performance of receipt of payment. Under our policy, all information we obtain about you will be provided by you or obtained with your permission.

Our firm has procedures and policies in place to protect your confidential information. We restrict access to your confidential information to those within our firm who need to know in order to provide you with services. We will not disclose your personal information to a third party without your permission, except where required by law. We maintain physical, electronic, and procedural safeguards in compliance with federal regulations that protect your personal information from unauthorized access.

FAX (951) 242-1039

[info@tuckers4taxes.com](mailto:info@tuckers4taxes.com)

Name: Taxpayer \_\_\_\_\_ Spouse \_\_\_\_\_

The list below could lead to helpful deductions. Please answer and provide supporting information. All questions below pertain to the year 2016.

- Y N Did you have a change of address during 2016?
- Y N Did you purchase or sell a main home during the year? If yes, provide closing statement.
- Y N Do you rent or own? (circle one)
- Y N Were you involved in bankruptcy, foreclosure, repossession, or had any debt (including credit card) cancelled?
- Y N Did you have any uninsured loss to your property in 2016?
- Y N Did you refinance a mortgage or take a home equity loan? (Provide closing statement)
- Y N Did you use any mortgage loan proceeds for purposes other than to buy, build, or substantially improve your home?
- Y N Did you receive unemployment benefits?
- Y N Did you sell or transfer any stock or sell rental or investment property?
- Y N Do you have control over any foreign bank accounts?
- Y N Did you withdraw IRA or other retirement funds during the year? (If under 59 1/2)  
Were there any special circumstances that caused the need for the withdrawal of funds?
- Y N Do you expect any significant changes in income or deductions next year? (Such as retirement)
- Y N Did you have any online (other) sales? Did you receive a 1099-K?
- Y N If you are self-employed, did you pay health insurance premiums for yourself and your family?
- Y N Did you purchase health insurance through a public exchange?
- Y N Did you pay or receive alimony, if so how much? \$\_\_\_\_\_
- Y N If receiving Earned Income Credit, have you ever been disqualified?
- Y N Were any children added to your family (born or adopted) in 2016?
- Y N Did you or a dependent pay college tuition?
- Y N Do you have *qualified* childcare expenses for children 13 and under?
- Y N Do you have any dependent children who earned more than \$2100 of investment income?
- Y N Did you make any out of state purchases (internet) that you might owe CA use tax on?
- Y N Did you pay sales taxes on a major purchase in 2016, such as a vehicle or boat?

**Please complete and place with your 2016 income tax documents.**