



































































**CAPITAL GAINS  
AND LOSSES**

<u>Investment</u>	<u>Gross proceeds</u>	<u>Date acquired</u>	<u>Date sold</u>	<u>Cost/ basis</u>	<u>Net sales proceeds</u>
_____	_____	___/___/___	___/___/___	_____	_____
_____	_____	___/___/___	___/___/___	_____	_____
_____	_____	___/___/___	___/___/___	_____	_____
_____	_____	___/___/___	___/___/___	_____	_____
_____	_____	___/___/___	___/___/___	_____	_____
_____	_____	___/___/___	___/___/___	_____	_____
_____	_____	___/___/___	___/___/___	_____	_____
_____	_____	___/___/___	___/___/___	_____	_____
_____	_____	___/___/___	___/___/___	_____	_____
_____	_____	___/___/___	___/___/___	_____	_____
_____	_____	___/___/___	___/___/___	_____	_____
_____	_____	___/___/___	___/___/___	_____	_____
_____	_____	___/___/___	___/___/___	_____	_____
_____	_____	___/___/___	___/___/___	_____	_____
_____	_____	___/___/___	___/___/___	_____	_____
_____	_____	___/___/___	___/___/___	_____	_____
_____	_____	___/___/___	___/___/___	_____	_____
_____	_____	___/___/___	___/___/___	_____	_____
_____	_____	___/___/___	___/___/___	_____	_____
_____	_____	___/___/___	___/___/___	_____	_____
_____	_____	___/___/___	___/___/___	_____	_____

Number of 1099-Bs enclosed to tie out gross proceeds. \_\_\_\_\_

Have you considered reinvested dividends in your basis calculation? . . . . . YES  NO

Any previous year capital loss carryforward? . . . . . YES  NO   
If yes, amount? \_\_\_\_\_

**INSTALLMENT SALES**

If first year, include closing documents and basis information

Sale #1  
 Description . . . . . \_\_\_\_\_  
 Payments received this year . . . . . \_\_\_\_\_  
 Interest . . . . . \_\_\_\_\_  
 Principal . . . . . \_\_\_\_\_  
 Total . . . . . \_\_\_\_\_

Gross profit % from prior year sale . . . . . \_\_\_\_\_

Sale #2  
 Description . . . . . \_\_\_\_\_  
 Payments received this year . . . . . \_\_\_\_\_  
 Interest . . . . . \_\_\_\_\_  
 Principal . . . . . \_\_\_\_\_  
 Total . . . . . \_\_\_\_\_

Gross profit % from prior year sale . . . . . \_\_\_\_\_

**ASSET  
ACQUISITION LIST**

	Description	Activity	Date acquired	Cost	Business use %
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					



**ASSET  
DISPOSITION LIST**

	Description	Activity	Date sold	Proceeds	Selling expense	Date purchased	Purchase price	Prior §179	Prior depreciation	Prior business use %
1										
2										
3										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15										
16										
17										
18										
19										
20										
21										

**CASUALTY AND THEFT LOSS**

Check one:

- Business       Personal  
 Taxpayer       Spouse       Joint

	Property A	Property B	Property C	Property D
Description .....	_____	_____	_____	_____
Date of casualty or theft .....	_____	_____	_____	_____
Cost or basis .....	_____	_____	_____	_____
Insurance reimbursement .....	_____	_____	_____	_____
Fair market value before casualty or theft .....	_____	_____	_____	_____
Fair market value after casualty or theft .....	_____	_____	_____	_____
Check if supporting documentation is enclosed .....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

## CONTRIBUTIONS

Cash, check, or charge

<u>Donee</u>	<u>Gross amount</u>	<u>FMV services or merchandise received in return</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Note: you may include any credit card charges made in December even if they are not paid until January.

Individual contributions equal to or greater than \$250 must be substantiated in writing by donee.

- Contribution carryover from prior years  
Please provide support and details.

Charitable mileage and expenses \_\_\_\_\_

Non-cash contributions

<u>Donee</u>	<u>Address of donee</u>	<u>Description of gift</u>
1. _____	_____	_____
2. _____	_____	_____
3. _____	_____	_____
4. _____	_____	_____
5. _____	_____	_____
6. _____	_____	_____

	<u>Date of purchase</u>	<u>Date of contribution</u>	<u>Original cost</u>	<u>FMV of gift</u>	<u>How property was acquired (see Table A)</u>	<u>Method used to determine FMV (see Table B)</u>
1.	___/___/___	___/___/___	_____	_____	_____	_____
2.	___/___/___	___/___/___	_____	_____	_____	_____
3.	___/___/___	___/___/___	_____	_____	_____	_____
4.	___/___/___	___/___/___	_____	_____	_____	_____
5.	___/___/___	___/___/___	_____	_____	_____	_____
6.	___/___/___	___/___/___	_____	_____	_____	_____

Acquisition of property  
Table A  
1 = Gift  
2 = Purchase  
3 = Exchange  
4 = Inheritance

Determination of FMV  
Table B  
1 = Comparable sales  
2 = Thrift shop value  
3 = Appraisal  
4 = Catalog

- Any gifts over \$5,000?

Kaminski & Co.



**NON-CASH  
CONTRIBUTION  
WORKSHEET**

	Quantity	FMV	Total		Quantity	FMV	Total
<b>LADIES' CLOTHING</b>				<b>DRY GOODS</b>			
Blouses	_____	_____	_____	Blankets	_____	_____	_____
Bathrobes	_____	_____	_____	Bedspreads	_____	_____	_____
Boots	_____	_____	_____	Curtains	_____	_____	_____
Bathing suits	_____	_____	_____	Drapes	_____	_____	_____
Coats	_____	_____	_____	Pillows	_____	_____	_____
Dresses	_____	_____	_____	Sheets	_____	_____	_____
Evening dresses	_____	_____	_____	Throw rugs	_____	_____	_____
Fur coats	_____	_____	_____	Towels	_____	_____	_____
Handbags	_____	_____	_____	<b>FURNITURE</b>			
Jackets	_____	_____	_____	Rugs	_____	_____	_____
Suits	_____	_____	_____	Radios	_____	_____	_____
Shoes	_____	_____	_____	Portable TVs	_____	_____	_____
Skirts	_____	_____	_____	(B&W)	_____	_____	_____
Sweaters	_____	_____	_____	Portable TVs	_____	_____	_____
Slacks	_____	_____	_____	(color)	_____	_____	_____
<b>MEN'S CLOTHING</b>				Typewriters	_____	_____	_____
Jackets	_____	_____	_____	Vacuum	_____	_____	_____
Coats	_____	_____	_____	cleaners	_____	_____	_____
Pants/shorts	_____	_____	_____	Baby	_____	_____	_____
Slacks	_____	_____	_____	furniture	_____	_____	_____
Shirts	_____	_____	_____	<b>HOUSEHOLD ITEMS</b>			
Sweaters	_____	_____	_____	Bric-a-brac	_____	_____	_____
Shoes	_____	_____	_____	Small appliances	_____	_____	_____
<b>CHILDREN'S CLOTHING</b>				Toaster	_____	_____	_____
Blouses	_____	_____	_____	Coffee	_____	_____	_____
Boots	_____	_____	_____	maker	_____	_____	_____
Coats	_____	_____	_____	Electric	_____	_____	_____
Dresses	_____	_____	_____	frypan	_____	_____	_____
Jackets	_____	_____	_____	Pots/pans	_____	_____	_____
Jeans	_____	_____	_____	Utensils	_____	_____	_____
Pants	_____	_____	_____	Dishes	_____	_____	_____
Snowsuits	_____	_____	_____	Glassware	_____	_____	_____
Shoes	_____	_____	_____	Lamps	_____	_____	_____
Skirts	_____	_____	_____	Rugs	_____	_____	_____
Sweaters	_____	_____	_____	Luggage	_____	_____	_____
Slacks	_____	_____	_____	Sewing	_____	_____	_____
Shirts	_____	_____	_____	machines	_____	_____	_____
<b>OTHER</b>				Mirrors	_____	_____	_____
_____	_____	_____	_____	Clocks	_____	_____	_____
_____	_____	_____	_____	Chairs	_____	_____	_____
_____	_____	_____	_____	Tables	_____	_____	_____
_____	_____	_____	_____	<b>TOTAL</b> .....	_____	_____	_____
_____	_____	_____	_____				0

Date of gift \_\_\_\_\_  Receipt enclosed  
 Donee \_\_\_\_\_  
 Donee's address \_\_\_\_\_  
 City \_\_\_\_\_ State \_\_\_\_\_ Zipcode \_\_\_\_\_

**MISCELLANEOUS  
DEDUCTIONS**

TAXPAYER

SPOUSE

<p>1. Job-hunting expenses</p> <p>1a. Travel/airfare/lodging . . . . . 1a.</p> <p>1b. Food . . . . . 1b.</p> <p>1c. Agency fees . . . . . 1c.</p> <p>1d. Resumes . . . . . 1d.</p> <p>Other:</p> <p style="padding-left: 20px;"><u>Description</u></p> <p>1e. _____ . 1e.</p> <p>1f. _____ . 1f.</p> <p>1g. _____ . 1g.</p> <p>1h. _____ . 1h.</p> <p>1i. _____ . 1i.</p> <p>1j. _____ . 1j.</p>		
<p>2. Union dues and expenses . . . . . 2.</p> <p>3. Professional society dues . . . . . 3.</p> <p>4. Board of trade/real estate . . . . . 4.</p> <p>5. Trade associations . . . . . 5.</p> <p>6. Professional journals . . . . . 6.</p> <p>7. Tools . . . . . 7.</p> <p>8. Uniforms . . . . . 8.</p> <p>9. Maintenance and cleaning of uniforms . . . . . 9.</p> <p>10. Protective clothing . . . . . 10.</p> <p>11. Tax preparation fees . . . . . 11.</p> <p>12. Estate planning fees, tax portion . . . 12.</p> <p>13. Legal fees related to tax advice . . . 13.</p> <p>14. Legal fees related to producing or collecting taxable income . . . . . 14.</p> <p>15. IRA trustee fees billed and paid separately . . . . . 15.</p> <p>16. Excess deduction of estate or trust . 16.</p> <p>17. Service charges on dividend reinvestment plans . . . . . 17.</p> <p>18. Investment fees and expenses . . . . 18.</p> <p>19. Investment journals and publications 19.</p> <p>20. Malpractice insurance . . . . . 20.</p> <p>21. Safe deposit box . . . . . 21.</p> <p>22. Other:</p> <p style="padding-left: 20px;"><u>Description</u></p> <p>22a. _____ 22a.</p> <p>22b. _____ 22b.</p> <p>22c. _____ 22c.</p> <p>22d. _____ 22d.</p> <p>22e. _____ 22e.</p> <p>22f. _____ 22f.</p> <p>22g. _____ 22g.</p>		

**MEDICAL EXPENSES**

TAXPAYER

SPOUSE

1. Medicare B premiums . . . . .	1.	_____	_____
2. Other insurance premiums . . . . .	2.	_____	_____
3. Doctors and dentists . . . . .	3.	_____	_____
4. Hospitals and nursing homes . . . . .	4.	_____	_____
5. Transportation and lodging . . . . .	5.	_____	_____
6. Miles driven for medical treatment . . . . .	6.	_____	_____
7. Parking for medical treatment . . . . .	7.	_____	_____
8. Eyeglasses . . . . .	8.	_____	_____
9. Equipment and supplies . . . . .	9.	_____	_____
10. Prescriptions and drugs . . . . .	10.	_____	_____
11. Laboratory exams . . . . .	11.	_____	_____
12. Insurance reimbursement on above amounts . . . . .	12.	_____	_____

**TAXES PAID**

	<u>Name</u>	<u>Amount</u>
Prior year 4th quarter state estimate paid this year . . . . .	_____	_____
Prior year 4th quarter other state estimate paid this year . . . . .	_____	_____
Prior year 4th quarter local estimate paid this year . . . . .	_____	_____
Prior year state extension payment . . . . .	_____	_____
Prior year other state extension payment . . . . .	_____	_____
Prior year local extension payment . . . . .	_____	_____
Paid with prior year state return . . . . .	_____	_____
Paid with prior year other state return . . . . .	_____	_____
Paid with prior year local return . . . . .	_____	_____
State taxes paid in current year for prior year . . . . .	_____	_____
Local taxes paid in current year for prior year . . . . .	_____	_____
Real estate taxes, principal residence * . . . . .	_____	_____
Real estate taxes, second residence * . . . . .	_____	_____
Real estate taxes, investment property * . . . . .	_____	_____
Personal property taxes . . . . .	_____	_____
Auto license fees, if based on value . . . . .	_____	_____
Foreign income taxes paid (if not withheld on interest or dividends) . . . . .	_____	_____

\* Include closing statement for any properties bought or sold

**INTEREST EXPENSE**

Home mortgage

Payee	Principal home (P) Second home/vacation residence (S) Home equity (HE)	Reported on Form 1098 Yes/No	Amount	
			Taxpayer	Spouse

Points paid on refinancing, current year . . . . . \_\_\_\_\_

Points paid previously and being amortized . . . . . \_\_\_\_\_

Prior points paid . . . . . \_\_\_\_\_

Date paid . . . . . \_\_\_\_ / \_\_\_\_ / \_\_\_\_

Life of loan financed . . . . . \_\_\_\_\_

If previously refinanced, what was balance  
of debt owed prior to refinancing? . . . . . \_\_\_\_\_

If second home is a boat, motor home, etc:

Has kitchen . . . . . YES  NO

Has sleeping quarters . . . . . YES  NO

Has toilet facilities . . . . . YES  NO

If home equity loan(s), what was (were) the  
outstanding balance(s) as of the end  
of the year? . . . . . \_\_\_\_\_

Investment interest

<u>Payee</u>	<u>Related investment</u>
_____	_____
_____	_____
_____	_____
_____	_____



**EMPLOYEE BUSINESS  
EXPENSE  
(OTHER THAN VEHICLE)**

Taxpayer       Spouse

Activity/Employer \_\_\_\_\_

Expenses

- 1. Lodging ..... 1. \_\_\_\_\_
- 2. Meals and entertainment (in full) ..... 2. \_\_\_\_\_
- 3. Airfare ..... 3. \_\_\_\_\_
- 4. Car rental ..... 4. \_\_\_\_\_
- 5. Local transportation ..... 5. \_\_\_\_\_
- 6. Education ..... 6. \_\_\_\_\_
- 7. Office supplies ..... 7. \_\_\_\_\_
- 8. Printing ..... 8. \_\_\_\_\_
- 9. Postage ..... 9. \_\_\_\_\_
- 10. Other:

Description

- 10a. \_\_\_\_\_ ..... 10a. \_\_\_\_\_
- 10b. \_\_\_\_\_ ..... 10b. \_\_\_\_\_
- 10c. \_\_\_\_\_ ..... 10c. \_\_\_\_\_
- 10d. \_\_\_\_\_ ..... 10d. \_\_\_\_\_
- 10e. \_\_\_\_\_ ..... 10e. \_\_\_\_\_
- 10f. \_\_\_\_\_ ..... 10f. \_\_\_\_\_
- 10g. \_\_\_\_\_ ..... 10g. \_\_\_\_\_

Reimbursements not on W-2

- 1. Meals and entertainment ..... 1. \_\_\_\_\_
- 2. Other reimbursements ..... 2. \_\_\_\_\_

**VEHICLE EXPENSE**

Taxpayer       Spouse

Activity(s) \_\_\_\_\_

Was another vehicle available for personal use? ..... YES       NO

If employer provided vehicle, is personal use during off-duty hours permitted? ..... YES       NO

Do you have evidence to support deduction? ..... YES       NO   
 If yes, is evidence written? ..... YES       NO

Vehicle 1

Vehicle 2

Is vehicle owned or leased? .....	_____	_____
Vehicle description .....	_____	_____
Date placed in service .....	_____	_____
Original cost .....	_____	_____
Prior depreciation .....	_____	_____

Mileage

A For employer and temporary job sites .....	A	_____
B For self-employment .....	B	_____
C For rental activity .....	C	_____
D From job to school .....	D	_____
E Between 1st and 2nd jobs .....	E	_____
F Commuting to and from work .....	F	_____
G Investment/tax preparation .....	G	_____
H Charitable .....	H	_____
I Other personal miles .....	I	_____
J Total miles .....	J	0

Average daily commuting miles ..... \_\_\_\_\_

Note: the sum of items "A" through "I" should equal item "J", the total miles the vehicle was driven during the year.

**VEHICLE EXPENSE**

continued

		<u>Vehicle 1</u>	<u>Vehicle 2</u>
<u>Expenses</u>			
1. Gas .....	1.	_____	_____
2. Parking and tolls .....	2.	_____	_____
3. Lease payments .....	3.	_____	_____
4. Initial value of vehicle being leased .....	4.	_____	_____
5. Repairs and maintenance .....	5.	_____	_____
6. Maintenance supplies .....	6.	_____	_____
7. Car washes and waxes .....	7.	_____	_____
8. Tires .....	8.	_____	_____
9. Insurance .....	9.	_____	_____
10. Interest (sole proprietor only) .....	10.	_____	_____
11. Auto license .....	11.	_____	_____
12. Auto registration .....	12.	_____	_____
13. Value of employer provided vehicle on W-2 .....	13.	_____	_____
14. Other:			
<u>Description</u>			
14a _____	14a	_____	_____
14b _____	14b	_____	_____
14c _____	14c	_____	_____
14d _____	14d	_____	_____
14e _____	14e	_____	_____
14f _____	14f	_____	_____
14g _____	14g	_____	_____

**SALE OF YOUR HOME**

Date former main home was sold \_\_\_\_\_

- Was any part of the home used for business? ..... YES  NO
- Was any part of the home rented out? ..... YES  NO
- Have you bought a new home? ..... YES  NO
- If no, do you intend to? ..... YES  NO

Anticipated date you will be living  
in new residence ..... \_\_\_\_\_

Anticipated cost of replacement  
home ..... \_\_\_\_\_

	<u>Taxpayer</u>	<u>Spouse</u>	<u>Joint</u>
Who owned the home that was sold? .....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Who owns or will own new residence? .....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

If you are over 55, was the home your  
main residence and owned and  
lived in for at least three of  
the five years preceding the  
sale? ..... YES  NO

Have you had any previous principle  
residence sales? ..... YES  NO

Have you ever elected to use the once in a  
lifetime exclusion of gain on sale of  
a personal residence? ..... YES  NO

Selling price of home \_\_\_\_\_

Broker's commissions \_\_\_\_\_

Attorney's fees \_\_\_\_\_

Other closing costs \_\_\_\_\_

Other expenses of sale \_\_\_\_\_

Decorating or repair costs \_\_\_\_\_

Was the sale an installment sale? ..... YES  NO

Cost of main home \_\_\_\_\_

Closing costs of purchase \_\_\_\_\_

Improvements (e.g., new roof, additions, landscaping, etc.):

<u>Description</u>	<u>Amount</u>
_____	_____
_____	_____
_____	_____
_____	_____

Please provide copies of closing documents for our files.

Kaminski & Co.



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**CREDITS**

Did you purchase a qualified electric vehicle? . . . . . YES  NO

Did you purchase a diesel-powered car  
or truck for your business? . . . . . YES  NO

Have you paid federal tax on fuel purchased for  
off-highway use?

Type of fuel . . . . . \_\_\_\_\_

Gallons . . . . . \_\_\_\_\_

	TAXPAYER	SPOUSE
1. Current year investment credit (Form 3468) . . . . . 1.	_____	_____
2. Current year jobs credit (Form 5884) . . . . . 2.	_____	_____
3. Current year credit for alcohol used as fuel (Form 6478) . . . . . 3.	_____	_____
4. Current year credit for increasing research activities (Form 6765) . . . . . 4.	_____	_____
5. Current year low-income housing credit (Form 8586) . . . . . 5.	_____	_____
6. Current year enhanced oil recovery credit (Form 8830, Part I) . . . . . 6.	_____	_____
7. Current year disabled access credit (Form 8826) . . . . . 7.	_____	_____
8. Current year renewable electricity production credit (Form 8835, Part I) . . . . . 8.	_____	_____
9. Current year Indian employment credit (Form 8845) . . . . . 9.	_____	_____
10. Current year credit for employer Social Security and Medicare taxes paid on certain employee tips (Form 8846) . . . . . 10.	_____	_____
11. Current year credit for contributions to selected community development corporations (Form 8847) . . . . . 11.	_____	_____
12. Carryforward of general business credits (attach schedule) . . . . . 12.	_____	_____

