

**BUSINESS USE
OF HOME**

Do you use any part of your home regularly and exclusively for business? YES NO

Estimated percentage of time spent in home office compared to total time spent in this business activity (e.g., 10%, 20%) _____

Description of work done in home office _____

Description of work done outside of home office _____

Total area of home _____

Total area of home used regularly for business _____

	Direct costs (benefit only business portion of home)	Indirect (other)
--	---	---------------------

Home insurance	_____	_____
Repairs and maintenance	_____	_____
Utilities	_____	_____
Rent	_____	_____
Other _____	_____	_____

If daycare facility:
 Days as daycare facility _____
 Hours per day used as daycare facility _____

Prior year carryover of unallowed losses _____

Cost of home and improvements and prior depreciation _____

Cost of home, improvements, furniture, and equipment should be included on Asset Acquisition Form.

**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**

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

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

**MISCELLANEOUS
DEDUCTIONS**

TAXPAYER

SPOUSE

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

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.

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.	_____	_____

