EXPAT INCOME TAX ORGANIZER

2014 Tax Year

Palazzo & Company LLC
CPAs and Professional Advisors

Global Knowledge. Local Trust.

PALAZZO & COMPANY EXPAT TAX PROFESSIONALS
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WWW.PALAZZOTAX.COM

Palazzo & Company LLC
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Dear Client:

We appreciate the opportunity to provide you with tax services. To minimize the possibility of a misunderstanding between us, we are setting forth pertinent information about the services we will perform for you.

We will prepare your federal and state (if applicable) individual income tax returns from information you provide to us. It is your responsibility to inform us if you are required to file a locality, city or school district tax return. These returns are not included with your standard tax preparation and additional fees apply.

We will not audit or otherwise verify the data you submit, although we may ask you to clarify some of the information. We ask that you provide us with copies of documents only; you are responsible for the maintenance of all personal records, including original documents.

It is your responsibility to maintain in your records the documentation necessary to support the data used in preparing your tax returns. This includes, but is not limited to, any business-related expenses and the required documents to support charitable contributions. If you have any questions as to the type of records required, please ask us for advice in that regard. It is also your responsibility to carefully examine and approve your completed tax returns before signing them or the e-file authorization. We are not responsible for the disallowance of doubtful deductions or inadequately supported documentation, nor for any resulting taxes, penalties and/or interest.

Before we can begin your tax return, we require that you complete or update the client information portion of our tax organizer. The remainder of the organizer should be completed as well; it will help you summarize the information we need in addition to alerting us as to possible issues that need further attention. A completed organizer helps keep our fee to a minimum.

We must receive all information to prepare your return, by March 15 to ensure that your return will be completed by April 15. If we have not received all of your information by March 15, and your return is not completed by April 15, you may be subject to late filing or late payment penalties. WHILE WE WILL WORK DILIGENTLY TO ENSURE THAT ALL RETURNS ARE COMPLETED BY APRIL 15, WE CANNOT GUARANTEE COMPLETION OF RETURNS BY APRIL 15 WHEN INFORMATION IS RECEIVED AFTER MARCH 15.

We are not responsible for any penalties and/or interest incurred unless it is due to an error on our part. Likewise, we are not responsible for any penalty or interest incurred as a result of underpayment or late payment of tax. You are responsible for making timely estimates and payments, or assuring that proper withholdings are made through your employer.

Fees for our services will be at our standard rates. In addition to our base fee, additional charges *may* apply when additional forms are required to be filed with your tax return. Please see questionaire tab for additional fees that may apply.

Payment for service is due when rendered and prior to finalizing returns.

We are responsible for preparing only the returns listed above.

We provide limited support with combat zone issues as a part of our preparation. Our fee does not include responding to inquires or examination by taxing authorities, or for issues related to inaccurate or incomplete information provided to us. We are available to represent you in such matters at our standard rates, and the service would be covered under a separate engagement letter.

If the above fairly sets forth your understanding, please acknowledge your acceptance in an email communication by typing your name and date below. If you prefer, you may print and return a signed copy of this letter to us at the address below. WE CANNOT FINALIZE YOUR RETURN UNTIL THIS IS RECEIVED.

We are looking forward to working with you.

Sincerely,
Palazzo & Company, LLC

Approved:

____
(Type Name)

____
Date

2014	INDIVIDUAL INCOME TAX ORGANIZER

INSTRUCTIONS

Use tab key to navigate from one block to another.
Use drop down menus when arrow box appears.
Complete all applicable shaded spaces.
Provide requested documents.
Contact us if you need assistance or have questions.

expat@palazzotax.com
WWW.PALAZZOTAX.COM

ITEMS YOU WILL NEED TO PROVIDE TO US

1. *Your completed Personal Tax Organizer*
2. *All forms W-2, 1099, 1098 and final pay statement of the year, if available*
3. *Copies of Schedule K-1 for partnership, S corporations, estates or trusts*
4. *If you acquired or refinanced a home or other property, provide closing statement*
5. *Copies of Letters of Authorization "Orders" showing combat zone employment*
6. *If you are a new client, provide copies of tax returns for last 2 years filed*
7. *Flight itineraries for any US travel if filing for foreign income exclusion*

STEP 1 TAX RETURN QUESTIONS *The following items may affect your tax return. Please answer carefully.*

If you answer "yes" to any of the following questions, please be sure to complete the corresponding tab of organizer.

YES	NO		
		1	Did your marital status change during the year? If yes, explain in notes. TAB 10
		2	Did your resident state change during the year? If yes, explain in notes. TAB 10
		3	Were you covered by health insurance throughout the year? TAB 1
		4	Were there any changes in dependents? TAB 2
		5	Did you pay any care expenses for a dependent who was either disabled or under age 13? TAB 2
		6	Did you contribute to a state college tuition program for yourself, spouse or dependent? TAB 2
		7	Did you pay any college tuition or other expenses for yourself or your dependents? TAB 2
		8	Did you purchase, refinance or sell your principal home, second home, or rental property? (send closing docs)
		9	Did you ever receive the First -Time Homebuyer's Credit for a home? If yes, explain in notes. TAB 10
		10	Did you have a foreclosure? (send 1099-C and/or 1099-A)
		11	Did you have any debt canceled? (send 1099-C)
		12	Did you sell any stocks, bonds or other investment property? (send realized gain/loss statement)
		13	Did you receive any miscellaneous income, such as from interest, dividends, gambling winnings, etc? TAB 4
		14	Did you own a business this tax year? TAB 8
		15	Did you own a rental property this tax year? TAB 9
		16	Did you have a farm this tax year? If yes, please contact us for a farm schedule.
		17	Are you a National Guard member or an Armed Forces Reservist and travel more than 100 miles and stay overnight to fulfill your duty?
		18	Did you have any out-of-pocket expenses associated with your job? TABS 5 & 6
		19	Did you have any job hunting expenses, such as agency fees, resume & portfolio costs, transportation costs for interviews, etc? TAB 6
		20	Did you pay storage fees during your US absence? TAB 5
		21	Did you have any out-of-pocket medical expenses that were not covered by insurance? Include medical, dental, and vision. TAB 6
		22	Did you contribute to or receive a distribution from an HSA? If yes, see notes. TAB 10
		23	Did you pay sales tax on any major purchases, such as a new vehicle, boat, ATV, or building materials? TAB 6
		24	Did you make any estimated payments for either your federal or state 2014 tax liabilities? TAB 7
		25	Did you own a foreign bank account or foreign investment account at any time during 2013? TAB 7
		26	Did you make any purchases online or out-of-state on which no sales tax was charged? TAB 10

STEP 2 CUSTOMER REWARDS - REFERRAL PROGRAM

Please tell us who referred you to our company

Name	
E-mail	

STEP 3 FEES

Basic Expat Fee is $500 and Basic U.S. Return (no foreign income) is $350. These fees include Federal and single State tax return preparation, efiling, federal extensions (state upon request) and limited year-round planning and support.

Additional Fees:

PAY ONLINE NOW

Schedule C, E, or F (per form) **$150**
Additional State or Local Tax Returns - **$75**
Second Overseas Presence Test (Form 2555) **$100**
Separate Filing of Tax Returns for Taxpayer and Spouse **$150**
Foreign Bank Account Reporting (Form 114) **$50**
Foreign Asset Reporting (Form 8938) **$100**
Foreign Corporation or Partnership (Forms 5471 or 8865) **$200**
Foreign Trust Reporting (Form 3520-A) **$250**

Depreciation Issues (Form 3115) **$100**
Significant Stock Transactions **$85/hr**
Transcript Fee **$45**
Fee to Mail Returns **$20**
IRS/ State Issues **$125/hr**
Power of Attorney **$45**

Pay online now - it's secure, fast and easy - or call 1-866-272-9224

2014	INDIVIDUAL INCOME TAX ORGANIZER

STEP 4 CLIENT INFORMATION

	Marital Status as of 12/31/2014	
Taxpayer	First Name and initial	
	Last Name	
	Social security number	
	Occupation	
	Date of birth (MM/DD/YY)	
Spouse	First Name and initial	
	Last Name	
	Social security number	
	Occupation	
	Date of birth (MM/DD/YY)	
Current Mailing Address	Street Address	
	Apartment Number	
	City	
	State	
	Zip Code	
Taxpayer Contact Information	Home Phone	
	Work Phone	
	Mobile Phone	
	E-mail Address	
Spouse Contact Information	Home Phone	
	Work Phone	
	Mobile Phone	
	E-mail Address	
State Info	Resident State	
	County of Residence	
	School District or Locality	

STEP 5 DIRECT DEPOSIT OF REFUND / ELECTRONIC PAYMENT - CURRENT YEAR ONLY

Do you want your refund directly deposited?	
Do you want your tax balance directly drafted?	
Bank Name	
Routing Number (9 Digits)	
Account Number	
Type of Account-Checking or Savings	

STEP 6 HEALTH INSURANCE INFORMATION (SEND FORM 1095-A, B, AND/OR C)

	Covered entire year?	Insurance Policy Provider	Policy Number	If not covered all year, place X in the boxes to the right for each month COVERED	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG
Taxpayer												
Spouse												
Dependents (List names below):												

If any additional explanation is needed, please use box below.

Note: Our tax professionals will determine your most correct and beneficial filing status.

PRIVACY POLICY
Policy can be read on last tab

SEP	OCT	NOV	DEC

2014	INDIVIDUAL INCOME TAX ORGANIZER				

STEP 7 DEPENDENTS

	Dependent 1		Dependent 2		Dependent 3
First name					
Last name					
Date of birth					
Social security number					
Relationship (Select)					
Months lived with you this year					
Was dependent adopted in 2014?					
Claimed by taxpayer or spouse					
	Dependent 4		Dependent 5		Dependent 6
First name					
Last name					
Date of birth					
Social security number					
Relationship					
Months lived with you this year					
Was dependent adopted in 2014?					
Claimed by taxpayer or spouse					

STEP 8 DEPENDENT CARE EXPENSES - FOR DEPENDENTS UNDER AGE 13 OR DISABLED AT END OF YEAR

Dependent	First name	
	Last name	
	Date of birth	
	Social security number	
	Qualified dependent care expenses	
	Disabled?	
Dependent	First name	
	Last name	
	Date of birth	
	Social security number	
	Qualified dependent care expenses	
	Disabled?	
Provider	Name of provider	
	Street Address	
	City, state, ZIP code	
	Identification number (SSN or EIN)	
	Amount paid to care provider in 2014	
Provider	Name of provider	
	Street Address	
	City, state, ZIP code	
	Identification number (SSN or EIN)	
	Amount paid to care provider in 2014	

STEP 9 HIGHER EDUCATION INFORMATION

	Student 1		Student 2		Student 3
First name					
Last name					
Social security number					
Completed 4 years of college before 2014?					
Amount of qualified tuition and fees paid					
Amount paid for course-related materials**					
Amount of scholarships/grants/GI Bill rec'd					
Student Loan Interest Paid in 2014					
Contributions to state prepaid tuition program					
Distributions from education account					

**Course-related materials are those materials required to be purchased by the school.

STEP 10 WAGES, SALARIES, AND TIPS

PLEASE PROVIDE COPIES OF ALL W-2s AND 1099s

List All Employers For 2014	Taxpayer or Spouse	Income Earned in US or Overseas?	Wages (Box 1)

STEP 11 PENSION AND IRA DISTRIBUTIONS

PLEASE PROVIDE COPIES OF ALL 1099-Rs

Name of Payer	Taxpayer or Spouse	Gross Distrbution (Box 1)	Taxable Amount (Box2)	Distribution Code (Box 7)

STEP 12 GAMBLING WINNINGS (W-2G)

Name of Payer	Taxpayer or Spouse	Gross Winnings (Box 1)	Federal Tax Withheld (Box 2)	State Tax Withheld (Box 14)

STEP 13 GAMBLING LOSSES & WINNINGS (NON W-2G)

	2014 Amount	Taxpayer or Spouse
Total Gambling Losses		
Gambling winnings not reported on Form W-2G		

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STEP 14 INTEREST INCOME

PROVIDE ALL 1099-INT

Name of Financial Institution	Taxpayer, Spouse, or Joint	Interest Income			Tax-Exempt Interest		Early Withdrawal Penalty (Box 2)	X=Foreign Bank Account
		Banks, S&Ls, FCUs (Box1)	Seller Financed Mtg (Box 1)	US. Bonds, T-Bills (Box 3)	Total Municipal Bonds	In-state Muni-bonds (%)		

STEP 15 DIVIDEND INCOME

PROVIDE ALL 1099-DIV

Name of Financial Institution	Taxpayer, Spouse, or Joint	Dividend Income				Tax Exempt		Foreign Tax Paid (Box 6)
		Total Ordinary Dividends (Box 1a)	Qualified Dividends (Box 1b)	Total Capital Gain Distrib. (Box 2a)	US Bonds (%)	Total Municipal Bonds	In-state Muni-bonds (%)	

STEP 16 MISCELLANEOUS INCOME

	Taxpayer	Spouse
Social security benefits (SSA-1099, box 5)		
Medicare premiums paid (SSA-1099)		
Alimony received		
Jury duty pay		
Alaska permanent fund dividends		
Royalties		

STEP 17 STATE REFUNDS / UNEMPLOYMENT COMPENSATION

Name of Payer (PROVIDE 1099-G)	Taxpayer or Spouse	Unemployment Compensation (Box 1)	State or Local Refund (Box 2)

2014	INDIVIDUAL INCOME TAX ORGANIZER

STEP 18 FOREIGN EARNED INCOME EXCLUSION (FORM 2555)

GENERAL INFORMATION FOR TAXPAYER

Taxpayer Street Address Overseas		TAXPAYER
Street Address or APO Address		
City		
Postal Code		
Country		
Name of Employer		
First full day overseas?		

TRAVEL INFORMATION - TRIPS TO USA OR US POSSESSION OR TERRITORY (SEND FLIGHT ITINERARIES)

Please enter all travel for 2014 as well as travel for 2015 known to date and estimated. Use MM/DD/YY format for all dates entered. **The IRS counts full foreign days NOT full US days*	Date left foreign country	Date arrived in USA	Date left USA	Date arrived in foreign country

GENERAL INFORMATION FOR SPOUSE (USE ONLY IF SPOUSE WORKED OVERSEAS)

Spouse Street Address Overseas		SPOUSE
Street Address or APO Address		
City		
Postal Code		
Country		
Name of Employer		
First full day overseas?		

TRAVEL INFORMATION - TRIPS TO USA OR US POSSESSION OR TERRITORY (SEND FLIGHT ITINERARIES)

Please enter all travel for 2014 as well as travel for 2015 known to date and estimated. Use MM/DD/YY format for all dates entered. **The IRS counts full foreign days NOT full US days*	Date left foreign country	Date arrived in USA	Date left USA	Date arrived in foreign country

List Any Unreimbursed Employee Expenses Related to Foreign Employment

These are the items required by your employer to do your job.

Current Calendar Year Only

Description	Amount
Foreign Housing Expenses	
Foreign Taxes Paid during 2014	
Storage fees during US absence	
Computer, hardware, software, accessories	
Office supplies	
Safety gear & supplies	
Phone	
Internet	
Other expenses (list):	

Go to next tab

2014	INDIVIDUAL INCOME TAX ORGANIZER		
STEP 19 ITEMIZED DEDUCTIONS			
MEDICAL AND DENTAL EXPENSES	**TAXPAYER**	**SPOUSE**	
Prescription medicines			
Doctors, dentists and nurses			
Hospital and nursing homes			
Insurance-health/vision/dental (after tax dollars only)			
Insurance-long term care			
Medical lodging and transportation			***Note: It is not necessary to split out taxpayer & spouse amounts if you plan on filing a joint return. List under one or the other, but do not duplicate amounts***
Medical miles driven			
DEDUCTIBLE TAXES	**TAXPAYER**	**SPOUSE**	
Sales tax paid on major purchases (auto, boat, RV, etc.)			
Real estate taxes - principal residence			
Real estate taxes - property held for investment			
Personal property taxes (car tags)			
Other taxes			
INTEREST PAID	**TAXPAYER**	**SPOUSE**	
Home mortgage interest (Box 1) on form 1098			
Home mortgage points (Box 2) on form 1098			
Mortgage interest not reported on form 1098			
Points not reported on form 1098			
Mortgage insurance premiums			
CHARITABLE CONTRIBUTIONS	**TAXPAYER**	**SPOUSE**	
Contributions by cash or check			
Volunteer expenses (out-of-pocket)			
Number of charitable miles			
Total noncash contributions of $500 or less			
If total noncash contributions are greater than $500 provide the following:			
Property 1			
Name of charitable organization			
Address			
Property description			
Date of contribution			
Donor's cost or basis			
Date acquired			
Fair market value			
Method used to determine Fair Market Value			
Property 2			
Name of charitable organization			
Address			
Property description			
Date of contribution			
Donor's cost or basis			
Date acquired			
Fair market value			
Method used to determine Fair Market Value			
MISCELLANEOUS DEDUCTIONS	**TAXPAYER**	**SPOUSE**	
Union and professional dues			
Professional subscriptions			
Employment agency fees			
Investment expense			
Tax return preparation fee paid during 2014			
Safe deposit box rental			
K-12 Educator expenses (for employees of a school)			
Professional/Continuing education			
Other deductions (list)			

STEP 20 INDIVIDUAL RETIREMENT PLAN CONTRIBUTIONS (TRADITIONAL IRA, ROTH, SEP)

Account Type	Taxpayer or Spouse	Amount of contribution

These types of retirement plans may provide tax deductions, but are subject to eligibility requirements and contribution limits.
2014 contributions are allowed through 4/15/2015.
Contact us to determine your eligibility.

STEP 21 ALIMONY

	Paid by Taxpayer	Paid by Spouse
Recipient's first name		
Recipient's last name		
Recipient's SSN		
Amount Paid		

STEP 22 2014 ESTIMATED TAX

Federal	Amount Paid	Date Paid
Overpayment applied from 2013		
1st quarter payment (due 4/15/14)		
2nd quarter payment (due 6/16/14)		
3rd quarter payment (due 9/15/14)		
4th quarter payment (due 1/15/15)		
Additional estimated tax payments		

State	Amount Paid	Date Paid
Overpayment applied from 2013		
1st quarter payment (due 4/15/14)		
2nd quarter payment (due 6/16/14)		
3rd quarter payment (due 9/15/14)		
4th quarter payment (due 1/15/15)		
Additional estimated tax payments		

STEP 23 FOREIGN ASSETS

List information on any foreign assets valued at $10,000 or more at any time during 2014.
Include checking, savings, retirement, and investment accounts, and ownership in foreign corporations.

Asset Type	Individual/Joint Ownership	Account Number	Name of Financial Institution/Corporation	Address of Financial Institution/Corporation	Maximum Value During 2014	Value as of 12/31/2014

STEP 24 BUSINESS INCOME

GENERAL INFORMATION	
Principal business / profession	
Business name	
Business address	
City, state, zip code	
Employer identification number	
Taxpayer, Spouse or Joint ownership	
First schedule C filed for business	
Did you issue 1099s or W2s for 2014?	
Did you maintain an inventory of products for resale during 2014?	

INCOME	
Gross Receipts	
EXPENSES	
Accounting	
Advertising	
Answering service	
Bad debts from sales or service	
Bank charges	
Commissions	
Contract Labor	
Delivery and freight	
Dues and subscriptions	
Employee benefit programs	
Insurance (other than health)	
Mortgage interest (paid to banks, etc.)	
Other interest (not entered elsewhere)	
Janitorial	
Laundry and cleaning	
Legal and professional	
Office expense	
Outside services	
Parking and tolls	
Pension and profit sharing plans - contributions	
Pension and profit sharing plans - admin. and education costs	
Postage	
Printing	
Rent - vehicles, machinery, & equipment	
Rent - other	
Repairs	
Security	
Self-Employed health insurance	
Supplies	
Taxes - real estate	
Taxes - payroll	
Taxes - sales tax included in gross receipts	
Taxes - other (not entered elsewhere)	
Telephone	
Tools	
Travel	
Total meals and entertainment in full (50%)	
Department of Transportation meals in full (80%)	
Uniforms	
Utilities	
Wages	
Other expenses: (List below)	
Total Expenses	**$ -**
Automobile Information (Business-Use Only)	
Description of vehicle (year, make, model)	
Car and truck expenses (not entered elsewhere)	
Number of business miles driven in 2014	
Total number of miles driven in 2014 (business & personal)	
Assets Purchased:	
Description	
Date placed in service	
Cost	

For expenses greater than $500, please provide an explanation on TAB 10

2014	INDIVIDUAL INCOME TAX ORGANIZER

STEP 25 RENTAL PROPERTY

GENERAL INFORMATION

Property 1	
Kind of property	
Location of property - address	
City, state, and ZIP code	
Percentage of ownership	
Purchase price	
Value of land included in purchase price	
Date first available for rent	
Fair market value on this date	
Date purchased	
Taxpayer, spouse or joint ownership	

Property 2	
Kind of property	
Location of property - address	
City, state, and ZIP code	
Percentage of ownership	
Purchase price	
Value of land included in purchase price	
Date first available for rent	
Fair market value on this date	
Date purchased	
Taxpayer, spouse or joint ownership	

NOTE: Provide total rent income received, even if not on a form 1099-MISC.

INCOME	**Property 1**	**Property 2**
Rents Received (See form 1099-MISC, box 1)		
DIRECT EXPENSES		
Advertising		
Association dues		
Auto and travel (not entered elsewhere)		
Cleaning and maintenance		
Commissions		
Gardening		
Insurance		
Legal and professional fees		
Licenses and permits		
Management fees		
Mortgage interest (paid to banks, etc.)		
Qualified mortgage insurance premiums		
Excess mortgage interest		
Other interest (not entered elsewhere)		
Painting and decorating		
Pest control		
Plumbing and electrical		
Repairs		
Security/Alarm System		
Supplies		
Taxes - real estate		
Taxes - other (not entered elsewhere)		
Telephone		
Utilities		
Wages and salaries		
Other expenses: (List below)		
Total Expenses	**$ -**	**$ -**
Assets Purchased:		
Description		
Date placed in service		
Cost		

For expenses greater than $500, please provide an explanation on TAB 10

STEP 26 COMMENTS OR QUESTIONS - TYPE IN SPACE PROVIDED

PRIVACY NOTICE

THIRD PARTY SERVICE PROVIDER - We DO NOT use third-party service providers. Confidentiality of your information is maintained under agreements that meet professional and government guidelines, as well as our privacy policy.

PALAZZO & COMPANY, LLC PRIVACY POLICY - Like all providers of personal financial services, we are now required by law to inform our clients of our policies regarding privacy of client information. We have been and continue to be bound by professional standards of confidentiality that are even more stringent than those required by law. Therefore, we have always protected your right to privacy.

TYPES OF NONPUBLIC PERSONAL INFORMATION WE COLLECT - We collect nonpublic personal information about you that is provided to us by you or obtained by us from third parties with your authorization.

PARTIES TO WHOM WE DISCLOSE INFORMATION - For current and former clients, we do not disclose any nonpublic personal information obtained in the course of our practice except as required or permitted by law. Permitted disclosures include, for instance, providing information to our employees or to unrelated third parties who need to know that information to assist us in providing services to you to complete your tax return. In all such situations, we stress the confidential nature of information being shared.

PROTECTING THE CONFIDENTIALITY AND SECURITY OF CURRENT AND FORMER CLIENTS' INFORMATION - We retain records relating to professional services that we provide so that we are better able to assist you with your professional needs and, in some cases, to comply with professional guidelines. In order to guard your nonpublic personal information, we maintain physical, electronic, and procedural safeguards that comply with professional standards.

Please call if you have any questions because your privacy, our professional reputation, and the ability to provide you with quality professional Expatriate tax planning and preparation services are very important to us.

Contact Lisa Palazzo, Owner at 866-272-9224 or email lpalazzo@palazzotax.com