NASH BUSINESS SERVICES, INC. Tax Income /Payroll/Sales/Bookkeeping/Business License Prep

Phone: (818) 243-1977
Fax (213) 984-2653
email nbsandco@aol.com

210 N Central Ave. #100
Glendale, Ca 91203
Web www.8182431977.com

ITEMS YOUR CLIENT SHOULD BRING TO A TAX INTERVIEW (THAT YOUR ORGANIZERS MIGHT NOT LIST)

1. 1099-Ks for merchant charges. Reconcile amounts on 1099s to amounts reported by the client for Schedules C or E (or business entity return).
2. 1099-Bs for sales of stock or securities. Reconcile amounts on 1099s to amounts shown on client reports, if any.
3. Property tax statements: Look at property tax bills and estimate of value of real property in California to verify that the county has properly computed tax based on reduced property values.
4. Review government documents (W-2s, 1099s) for federal/California differences.
5. Paycheck stubs to review 2012 withholding.
6. §529 plan (QTP) funds used to pay for educational computer, software, and Internet expenses (generally, qualified for federal but not for California).
7. Statements from mutual fund companies breaking down U.S. government and state tax-exempt income information.
8. All tax information broken out separately for both members of a registered domestic partnership or same-sex married couple.
9. Notices, bills, etc., from the IRS or state.
10. New clients should bring the past four years' California returns.
11. For the Child and Dependent Care Expenses Credit:
    - Nontaxable funds received, including child support and public assistance;
    - Percentage of time the qualifying dependent lives in the California home of the taxpayer;
    - Address, telephone number, and Social Security number or Employer Identification Number of the care providers;
    - Expenses paid to California providers; and
    - Nonresident military spouse's military income.
12. California K-1 and accompanying correspondence (check for California differences and possible state tax paid by S corporation, partnership, trust, or LLC).
13. Withholding paid through escrow on sales of property reported on FTB Form 593-B and closing statements. Keep a copy of the escrow closing statement and Form 593-B.
14. Withholding for residents and nonresidents reported on FTB Form 592-B.
15. Invoices from purchases made over the Internet, by mail, or by phone order where no California sales or use tax was paid.
16. Any activity pertaining to a Health Savings Account, including contributions to, earnings or losses from, distributions from, and rollovers to that account.
17. Rollover or distribution amounts from Medical Savings Accounts, FSAs, HRAs, and Roth IRA conversions.
18. Verify ages of dependent children for kiddie tax.
19. Did the taxpayer form a business entity this year, does the taxpayer own an inactive business, or does he or she plan to terminate a business this year?
20. Payroll records for 2011 if number of employees increased in 2012 (up to 20 employees).
21. Form FTB 3528-A or Form FTB 3549-A and FTB acknowledgment of credit amount for new home purchase or first-time buyer purchase.

National Society of Accountants

Tax Organizer

for Tax Year 2012

Nash Business Services, Inc.
210 N Bentral Ave. #100
Glendale, Ca 91203
P 818 243-1977 Fax 213 984-2653
Email nbsandco@aol.com
Web www.8182431977.com

Name:
Taxpayer ______________________ SS No. ______________ Birthdate/Age ______

Spouse ______________________ SS No. ______________ Birthdate/Age ______

Address: ______________________ Telephone (Home) (____)______________
______________________ Telephone (Work) (____)______________
Cell Phone: (____)______________ Cell Phone: (____)______________

Email Address:____

Occupation: Taxpayer ______________________ Spouse ______________________

Check One: ☐ Single ☐ Married Filing Joint ☐ Surviving Widow/Widower
☐ Married Filing Separately (enter spouse's name/SS No. Above) ☐ Unmarried Head of Household

Dependents Name	Birthdate/ Age	Social Security Number*	Relationship	No. of Months lived in your home in 2012

***A personal exemption is disallowed for any dependent unless the Social Security number is provided on the tax return.**
Members of your family attending college may make you eligible for a Hope Scholarship Credit, Lifetime Learning Credit, or Tuition and Fees Deduction. # Students_________

Taxpayer: ☐ 65 or over ☐ Blind/Disabled **Spouse:** ☐ 65 or over ☐ Blind/Disabled

The checklist below could lead to helpful deductions. Please answer and provide supporting information. **All questions below pertain to the year 2012.**

YES NO

☐ ☐ Did you receive any employer-provided educational assistance? $ ___________
☐ ☐ Did you incur any educational expenses on behalf of yourself, your spouse, or a dependent?
☐ ☐ Did you contribute to a Qualified State Tuition Plan?
☐ ☐ If you are an educator, did you have unreimbursed work-related expenses? Amount: $_________
☐ ☐ Do you or your spouse have any kind of pension, profit-sharing, 401K, Retirement, Keogh, IRA, Roth or tax sheltered annuity plan? If yes, please circle above which ones.
☐ ☐ If yes, were you or your spouse at least 70 ½ years of age on Dec. 31st?
☐ ☐ Did you withdraw IRA or Keogh funds during the year? If so, please indicate the amount of funds:
Withdrawn: $___________ Date: __________ Re-deposited: $__________ Date: __________
☐ ☐ Were any funds withheld? ☐ Yes ☐ No Amount: $______________________
☐ ☐ Were the withdrawn funds used to pay medial expenses? ☐ Yes ☐ No
☐ ☐ Were you called to active duty before you withdrew the amounts?
☐ ☐ If you are self-employed, did you pay health insurance premiums for yourself and your family?
Amount: $ ___________
☐ ☐ Did you pay alimony? If yes, paid to: ______________________________________
SS no.: ______________________ Amount Paid: $ ______________________
☐ ☐ Did you receive alimony, if so how much?$____________
☐ ☐ Did you have any adoption expenses? $ ___________
☐ ☐ Did you receive gifts in excess of $14,723 from a foreign entity?
☐ ☐ Did you receive gifts in excess of $100,000 from a foreign person?
☐ ☐ Did your college student receive educational benefits under a prepaid tuition program?
☐ ☐ Do you wish to designate $3 of your taxes to the Presidential Campaign Fund?
☐ ☐ Did you receive an advance child tax credit payment? If yes, how much? $____________
☐ ☐ Have you ever qualified for the Earned Income Tax Credit?
☐ ☐ Did you have a casualty of theft loss? If so, attach itemized list (including original cost and the value on date of loss), insurance information regarding coverage, reimbursement and police report.
☐ ☐ Did you purchase an alternative fuel motor vehicle?
☐ ☐ Did you purchase alternative energy sources for your personal residence, such as solar water heaters, solar electric equipment, geothermal heat pumps or wind turbines and fuel cell plants?
☐ ☐ Did you have a property foreclosed on, have a short sale, or relinquish a property in lieu of foreclosure?

Estimated Tax Payments

	1st Quarter		2nd Quarter		3rd Quarter		4th Quarter		TOTAL
	Date Paid	Amount	Date Paid	Amount	Date Paid	Amount	Date Paid	Amount	
Federal									
State									
City									

Wage Income

Employer's Name	T or S	Wages	Federal W/H	FICA	Medicare	State W/H	City W/H

Retirement Benefits Received (Enclose all 1099R Forms)

Payer	T or S	Amount	Plan Type

Payer	T or S	Amount	Plan Type

Interest Income (Enclose all 1099-INT Forms)

Payer	T or S	Amount	Seller Financed Mortgage	Early Withdrawal Penalty	Tax Exempt (Y or N)

Total Municipal Bond Interest Earned in 2012: $____________________

For seller financed mortgage: Buyer's name, Social Security number and addresses: ____________________________

____

Dividend Income (Enclose all 1099-DIV Forms)

Payer	T or S	Total Amount	Qualified Dividends	Capital Gain Dist.	Non-Taxable

Do you have funds in a foreign account? ☐ Yes ☐ No
Did you have any stock sales in 2012? If yes, submit all 1099B forms. ☐ Yes ☐ No
Installment Sale Payments Received: Interest $____________ Principal $ ________________
Buyer's name: ________________ SS # _________________ Address: __________________________

Other Benefits/Income Received (Enclose all 1099, SSA-1099, K-1s and other Misc. Forms)

	Social Security	Unemployment	Alimony	State Refund	Other
Taxpayer					
Spouse					

Capital Assets Sold (Securities, Real Estate, etc.) Attach Forms 1099B and 1099S

Description of Property	Date Acquired	Date Sold	Sale Price	Depreciation Taken (if applicable)	Cost or Basis

*To qualify for long term capital gain rates, assets sold must have been held for more than one year.

Rental Income (Attach 1099 Forms)

Property Description								
Gross Income								
Expenses								
Advertising								
Auto & Travel								
Cleaning & Maintenance								
Commissions								
Insurance								
Professional Fees								
Mortgage Interest								
Other Interest								
Repairs								
Supplies								
Taxes								
Utilities								
Wages/Schedule								
% Occupancy by Taxpayer								

Depreciable Asset Additions

For Schedule C, E, F, 2106	Description	Date Purchased	Cost	Trade-In (if any)

Improvements to Personal Residence Note: If you refinanced your home this year, please bring a copy of your closing statement.

For Schedule C, E, F, 2106	Description	Date Purchased	Cost

Business Income (Attach 1099-MISC Forms)

Business Name ____________

Federal ID No. ____________

Principal Business Activity ____________

Principal Product ____________

Method Used to Value Inventory ____________

Accounting Method: ⁞ Cash ⁞ Accrual

Gross Income	Amount
Gross Income	
Less Returns/Allowances	

Cost of Sales	
Beginning Inventory	
Purchases	
Cost of Labor	
Materials and Supplies	
Freight In	
Other	
Ending Inventory	

Deductions	
Advertising	
Auto-Truck Expense	
Bad Debts	
Collection Expense	
Commissions	
Professional Dues & Subscriptions	
Employee Benefit Program	
Freight & Express	
Utilities	
Insurance	
Interest—Mortgage	
Interest—Other	
Janitorial & Cleaning	
Laundry	
Legal & Accounting Fees	
Office Expense	
Postage	
Rent	
Repairs	
Salaries	
Supplies	
Telephone	
Travel	
Total Meals & Entertainment	

Farm Income (Attach 1099 Forms)

Farm Name ____________

Principal Activity ____________

Accounting Method: ⁞ Cash ⁞ Accrual

Income	
Sales of Items Bought for Resale	
Cost of Items Bought for Resale	

Sales of Livestock & Produce Raised Except for Breeding Stock	
Feeders & Calves	
Pigs & Sheep	
Poultry & Eggs	
Dairy Products	
Corn, Peas, etc.	
Wheat, Oats, Hay & Straw	
Fruit	
Patronage Dividends	
Agricultural Program Payments	
Commodity Credit Loans Neglected	
CCC Loans: Forfeited	
Repaid with Certificates	
Crop Insurance Proceeds	
Federal Gasoline Tax Credit	
Other	

Deductions	
Breeding Fees	
Chemicals	
Conservation Expenses	
Custom Hire (Machine Work)	
Employee Benefits Programs	
Feed Purchased	
Fertilizers & Lime	
Freight & Trucking	
Gasoline, Fuel, Oil	
Insurance	
Interest—Mortgage	
Interest—Other	
Labor Hired	
Pension & Profit Sharing Plans	
Rent of Farm, Pasture	
Repairs, Maintenance	
Seeds, Plants Purchased	
Storage, Warehousing	
Supplies Purchased	
Taxes	
Utilities	
Veterinary Fees, Medicine	

Did you have business start-up costs in 2012? ⁞ Yes ⁞ No

If so, was the business running by the end of 2012? ⁞ Yes ⁞ No

Did you have income (or loss) on K-1 from Partnership, LLC, S Corp., Estate or Trust in 2012? Provide all copies of K-1.

Business Use of Home

Total Area of Home: ________ sq. ft. Total area Used for Business: ________ sq. ft.

Nature of Business Activity Performed in Home: ____________

Was Another Office Available to You Outside the Home? ⁞ Yes ⁞ No

Non-Exclusive Use by Day Care Providers Only:

Hours/Day Used for Day Care: ________ Days/Year Used for Day Care: ________

Retirement Contributions for 2012 Do you want to make any nondeductible IRA contributions? Yes No

	Taxpayer	Spouse
IRA or Roth, Specify		
SEP		
Keogh		
Other:		

Personal Itemized Deductions

Medical — Amount

Prescription Drugs....................
Medical Insurance Premiums.........
Long Term Care Ins. Premiums......
Medicare Premiums..................
Doctors/Dentists......................
Clinic/Lab Tests......................
Hospitals..............................
Eyeglasses/Hearing Aids............
Orthopedic Shoes/Braces............
Medical Long Distance Phone.......
Other_______________
____
_____ Miles...............................
Fares: Taxi, Bus, etc......................
Do you have a medical savings acct.?

Interest

Deductible Home Mortgage Interest Paid to Financial Institutions................
Home Equity Interest..................
Deductible Home Mortgage Interest Paid to Individuals:*
Name Address:*_______________
____
Social Security No.:*_______________
*Failure to provide is subject to a $50 penalty.
Deductible Points (Include Amortization Points from Prior Years)...........
Investment Interest (list)..............
____
____
____

Taxes

Real Estate...............................
Personal Property........................
State & Local Income Tax...............
State & Local General Sales Tax.*.......
____
*Not yet extended

Charitable Contributions

Cash Contributions*_______________
____
____
____
Other Than Cash Contributions.......
____
____
_____ Miles for Charity ....
*Contributions of $250 or more require written substantiation from the organizations.

Miscellaneous Deductions Subject to 2% AGI

Unreimbursed Employee Business Expense
Union & Professional Dues..............
Safe Deposit Box Rental................
Tax Return Preparation Fee............
Business Publications.................
Business Telephone Calls..............
Tools, Supplies, Equipment...........
Employment-Related Education......
Investment Expenses..................
Other_______________

Miscellaneous Deductions Not Subject to 2% AGI

Gambling Losses (limited to winnings)..
____

Household Employee Information

Household Employer EIN:_______________
Did you pay any one household employee $1,800 or more in 2012? Yes No
Did you withhold Federal income tax during 2012 at the request of any household employee? Yes No
Did you pay total cash wages of $1,000 in any calendar quarter of 2012 to household employees? Yes No
Was the employee under age 18? Yes No Student? Yes No
Do you have a Form I-9 on file for your household employee? Yes No
Household Employee Name: _______________ Social Security Number:_______________
Address: _______________

Gross Wages	FITW	SS Withheld	Employer Share FICA	Advance EIC	FUTA	State Unemployment

Moving Expenses

Enter No. of miles from your old home to your *new* workplace _______________.
Enter No. of miles from your old home to your *old* workplace _______________.
Date of Move_______________Arrival at New Location_______________

Amount

Cost to Ship and Pack Household Goods...
Cost to Travel to New Home..............
Cost of Lodging during Move...........

Amount

Reimbursements (on W-2)? Yes No
Other: _______________

Employee Business Expense

Travel Expense	Amount	
Air Fares		
Auto Rentals		
Entertainment		
Garage		
Hotel/Motel		
Meals		
Parking		
Postage		

	Amount	
Road Tolls		
Taxi, Subway		
Telephone, Telegraph		
Tips		
Other		

Automobile Expense

Total Miles Driven	Car 1	Car 2
Total Mileage		
Business Mileage		
Business Use %		
Average Daily Commuting		
Written Records Available	Y/N	Y/N
Is another vehicle available for personal use?	Y/N	Y/N
Is an employer-provided vehicle available for personal use?	Y/N	Y/N

Actual Automobile Expenses	Car 1	Car 2
Gas & Oil		
Insurance		
Licenses		
Lubrication		
Repairs		
Tires, Tire Repair		
Wash		
Other:		

Child Care Deductions (Number of Dependents Qualifying:_______)

Provider's Name & Address (Include Individual's Name and/or Org. Name)	SS No. or Federal ID	Amount	

Did you receive employer-provided dependent care assistance benefits? Yes No Amount: $_______________

Sale of Personal Residence (Attach copy of closing/settlement statement)

Date Old Residence Acquired	*Cost or Basis of Old Residence*
Cost of Improvements (landscaping, driveway, roof, etc.)	
Date Old Residence Sold	*Selling Price*
Expenses of Sale (commissions, legal fees, points, deed stamps, etc.)	
Was any part of residence rented or used for business?	
Was it your principal place of residence for 2 of the last 5 years, ending on date of sale?	
Date New Residence Acquired (or construction began)	
Date you occupied new residence	*Cost of New Residence*
If married do you and/or your spouse meet the ownership and residence requirements?	

Do you wish to designate your tax preparer or someone else to be contacted by the IRS in case any questions arise regarding your tax return? If yes, name the person. Yes No _______________

To the best of my knowledge the enclosed information is correct and includes all income deductions and other information necessary for the preparation of this year's income tax returns for which I have adequate contemporaneous records.

Signature _______________ Date _______________

NASH BUSINESS SERVICES, INC. Tax Income /Payroll/Sales/Bookkeeping/Business License Prep

Phone: (818) 243-1977
Fax (213) 984-2653
email nbsandco@aol.com

210 N Central Ave. #100
Glendale, Ca 91203
Web www.8182431977.com

How much can you deduct for the used goods you gave to charity last year? The IRS allows you to deduct the fair maket value of an item---that is, the price it would sell for in a thirft-shop. The quilty of the Item whn new, as well as its age and present condition, must be taken into account, and may make the itme worth more or less. Here's an up to date list of what various Items are selling for at the salvation Army and Goodwill. To determine the value of items not on this list, the Salvation army suggests taking 25% to 30% of the item's sellingpricea as its fair market value.

DESCRIPTION	QTY	TOTAL VALUE	DESCRIPTION	QTY.	TOTAL VALUE
WOMEN'S CLOTHING			**FURNITURE**		
Blouse $5-11			Studio Couch $45-221		
Sweater $6-17			Sofabed $105-221		
Skirt $5-22			Sofa $47-506		
Slacks $6-31			Upholseteed Chair $30-117		
Dress $6-37			End table (two) $14-94		
Suite $8-116			Coffee Table $19-129		
Bathrobe $5-18			Floor Lamp $11-45		
Handbag $4-14			Table Lamp $11-30		
Hat $2-11			China Cabinet $105-291		
Coat $14-116			Kitchen Set $47-175		
Shoe, Boots $3-19			Dresser w mirror $27-233		
			Chest $33-146		
			Wardrobe $27-116		
MENS CLOTHING			Single Box spring $47-117		
Shirt $5-9			Double Box spring $65-187		
Sweater $5-14			Single mattress $21-45		
Slacks $7-30			Double mattress $27-65		
Suit $8-116			Folding Bed $27-67		
Shoes $6-19			Desk $33-216		
Jacket $12-59			Crib & mattress $33-123		
Overcoat $5-13			Playpen $11-45		
			Christmas Tree $15-35		
CHILDREN'S CLOTHING					
Shirt $5-9					
Sweater $5-9			**APPLIANCES (W. ORD.)**		
Pants, Jeans $5-9			Washing Machine $45-158		
Dress $6-13			Dryer $59-105		
Shoes $5-10			Iron $7-14		
Boots $5-15			Vacuum Cleaner $7-94		
Coat $5-15			Refrigorator $47-221		
Snowsuit $6-15			Gas Stove $ 65-221		
			Coffee Maker $10-14		
DRY GOODS			Toaster $5-15		
Throw Rug $4-22			B&W TV $33-105		
Pillow $4-8			Color TV $94-291		
Sheet $4-13			Radio $11-65		
Blanket $5-20			Manuel Typewriter $11-30		
Bedspread $5-30			Electric Typewriter $94-256		
Curtains $4-10					
Drapes $10-30					
Bed Sheets $5-15					
TOTAL	$		$		$

NON PROFIT NAME   THE PERSON AKNOWLEDGE AND RECEIVED ALL THE ABOVE ITEMS   SIGN   DATE