

**MEULEBROECK, TAUBERT & CO., PLLP, Certified Public Accountants**  
 Pipestone, MN (507)-825-4288-(contactp@mtcocpa.com)-Luverne, MN (507)-283-4055-(contactl@mtcocpa.com),  
 Russell, MN (507)-823-4391, Tyler, MN (507) 247-3939, Lake Wilson, MN (507) 879-3538  
**PLEASE TAKE THE TIME TO COMPLETE THE FOLLOWING INFORMATION:**

Name \_\_\_\_\_ SSN \_\_\_\_\_ Age \_\_\_\_\_ DOB \_\_\_\_\_  
 (As shown on S/S card)  
 Name \_\_\_\_\_ SSN \_\_\_\_\_ Age \_\_\_\_\_ DOB \_\_\_\_\_  
 (As shown on S/S card)  
 Address \_\_\_\_\_ City \_\_\_\_\_ Zip \_\_\_\_\_ County \_\_\_\_\_  
 Taxpayer's Occupation \_\_\_\_\_ Spouse's Occupation \_\_\_\_\_ Phone No. \_\_\_\_\_  
 e-mail address: \_\_\_\_\_ Cell No. \_\_\_\_\_  
**Would you like to direct deposit your tax refunds?** Yes \_\_\_\_\_ No \_\_\_\_\_  
**We need a VOIDED CHECK at your appointment time.**

**Dependents:**

Full Name (As Shown on Social Security Card)	Date of Birth/ Adoption Date	Age	Grade	Social Security #	Relationship

Do you wish \$3 of your taxes designated to the elections campaign fund?  
 Federal - Yes \_\_\_\_\_ No \_\_\_\_\_ State - Yes \_\_\_\_\_ No \_\_\_\_\_ Party \_\_\_\_\_

Did you receive a debt forgiveness 1099-C? Yes \_\_\_\_\_ No \_\_\_\_\_

At any time during 2013, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? Yes \_\_\_\_\_ No \_\_\_\_\_  
 If yes, please enter name of Country: \_\_\_\_\_

During 2013, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? Yes \_\_\_\_\_ No \_\_\_\_\_

**W-2'S - Please bring with you.**

List by Employer


Interest (Bring in 1099's or Statements)	Amount

Dividend (Bring in 1099's or Statements)	Amount

Prizes/Awards/Gambling Winnings \_\_\_\_\_  
 Alimony \_\_\_\_\_  
 Unemployment Benefits (Bring in 1099) \_\_\_\_\_  
 Pension & Annuities (Bring in 1099-R) \_\_\_\_\_  
 Jury/Election Duty \_\_\_\_\_  
 Other: (Identify) \_\_\_\_\_

Social Security:	Cash Received	Medicare Deduction	Gross Benefit
Taxpayer			
Spouse			

**NON-TAXABLE INCOME -- Used for M-1PR**

Veteran's Pension & Disability	Income of Dependents
Child Support Payments	In The Home
Gifts & Inheritance	Income of Parents
Worker's Compensation	In The Home
Other: (Identify)	Child Support (Bring in Divorce Decree)

Tax Payments	Federal		State	
	Date Paid	Amount	Date Paid	Amount
4th Qtr. Prior Yr. 1/15/13				
Balance Due for 2012 Taxes				
Amount Credited From Prior Year				
1st Qtr This Yr. 4/15/13				
2nd Qtr This Yr. 6/17/13				
3rd Qtr This Yr. 9/16/13				
4th Qtr This Yr. 1/15/14				

INCOME TAX REFUNDS RECEIVED Year \_\_\_\_\_ Federal \_\_\_\_\_ State \_\_\_\_\_

**PERSONAL TAXPAYER DEDUCTIONS NOT BUSINESS DEDUCTIONS**

**MEDICAL DEDUCTIONS**

Doctors, Dentists, Hospitals \_\_\_\_\_  
 Nursing Homes \_\_\_\_\_  
 Ambulance Fees \_\_\_\_\_  
 Other: \_\_\_\_\_  
 \_\_\_\_\_

Health Insurance Premium Paid \* \_\_\_\_\_  
 \* Do not include disability, life or cancer disability  
 Medicare Premiums \_\_\_\_\_  
 Long-Term Care Insurance (Limited) \_\_\_\_\_  
 Taxpayer Policy # \_\_\_\_\_  
 Co. \_\_\_\_\_  
 Spouse Policy # \_\_\_\_\_  
 Co. \_\_\_\_\_

Prescription Drugs & Medicines \_\_\_\_\_  
 Medical Miles (24¢/mile) \_\_\_\_\_ **Miles**  
 \_\_\_\_\_  
 Amount of Above Medical Bill \_\_\_\_\_  
 Paid by Health Insurance \_\_\_\_\_  
 AGRI/BIZ/FLEX PLAN PARTICIPANT Yes No \_\_\_\_\_

**TAXES PAID**

Real Estate: Home \* \_\_\_\_\_  
 Other \* \_\_\_\_\_  
 \* Bring in Real Estate Tax Statement  
 Property Tax Refund Received ( ) \_\_\_\_\_  
 Auto License Paid In 2013 \_\_\_\_\_  
 Number of Vehicles Licensed \_\_\_\_\_  
 Sales Tax on Vehicle\* \_\_\_\_\_  
 \* Bring in documentation  
 Other: \_\_\_\_\_

**INTEREST PAID**

Home Mortgage (Form 1098 Required) \_\_\_\_\_  
 \_\_\_\_\_  
 Points \_\_\_\_\_  
 Investment Interest \_\_\_\_\_  
 Student Loan Interest Paid \*\* \_\_\_\_\_  
 \*\* Have you made pmts for more than 60 months? Yes No \_\_\_\_\_

**CONTRIBUTIONS-Receipts or canceled checks required. Contributions of \$250 or more need written acknowledgment.**

Church \_\_\_\_\_  
 MN Non-Game Wildlife \_\_\_\_\_  
 Other Charities: \_\_\_\_\_  
 \_\_\_\_\_

**MISCELLANEOUS DEDUCTIONS**

Charitable Miles(14¢/mile) **Miles** \_\_\_\_\_  
 Union Dues \_\_\_\_\_  
 Tools of Trade \_\_\_\_\_  
 Professional Dues \_\_\_\_\_  
 Tax Preparation \_\_\_\_\_  
 Safe Deposit Box \_\_\_\_\_  
 Gambling Losses \_\_\_\_\_  
 Other: \_\_\_\_\_  
 Educator Expenses \_\_\_\_\_

**OTHER DEDUCTIONS - MINNESOTA ONLY  
 RECEIPTS REQUIRED**

	<b>K - 12 ONLY</b>	<b>CHILD 1</b>	<b>CHILD 2</b>
Name	_____	_____	_____
Grade	_____	_____	_____
Name of School & Qualified Instructor	_____	_____	_____
Tuition	_____	_____	_____
Transportation	_____	_____	_____
Tutoring	_____	_____	_____
Programs/Camps	_____	_____	_____
Supplies	_____	_____	_____
Music Lessons	_____	_____	_____
Musical Instruments	_____	_____	_____
Home Computer Exp.	_____	_____	_____
Drivers Ed Tuition	_____	_____	_____

**CHILD CARE/PRESCHOOL (Employment Related)-This information is required for completion of the tax return and must be included on the tax return in order to take the child care credit.**

PROVIDER	SS#/Federal ID#	AMT PD	ADDRESS

**YES NO OTHER INFORMATION NEEDED?**

- \_\_\_\_ Are you paying towards the support of a relative other than the dependents you claimed above?
- \_\_\_\_ Do any of your dependents have income over \$950.00?
- \_\_\_\_ Did you have moving expenses for a move over 50 miles to a new job location?
- \_\_\_\_ Did you or your spouse become disabled or legally blind during the year?
- \_\_\_\_ Do you wish to contribute to the Minnesota non-Game Wildlife fund? If so, how much? \$ \_\_\_\_\_
- \_\_\_\_ Did you have any other income, expenses or deductions that are not listed?
- \_\_\_\_ Were you notified by the IRS or State of any change in a prior year's tax return? If so, please bring in notice.

**RETIREMENT PLANS**

Do you or your spouse have a Retirement Plan, (including Roth IRA's)?  
 Taxpayer: Plan Type \_\_\_\_\_ Amount Contributed \_\_\_\_\_ Date \_\_\_\_\_  
 Spouse: Plan Type \_\_\_\_\_ Amount Contributed \_\_\_\_\_ Date \_\_\_\_\_  
 If amount listed is not the maximum, do you want to contribute the maximum? Yes \_\_\_\_\_ No \_\_\_\_\_  
 Bring in details of any change in plans or withdrawals.

**MEDICAL SAVINGS ACCOUNTS (MSAs)/HEALTH SAVINGS ACCOUNTS (HSAs)-Please bring in Form 1099-SA**

Taxpayer: Amount Contributed \_\_\_\_\_ Amount withdrawn for qualified expenses \_\_\_\_\_  
 Spouse: Amount Contributed \_\_\_\_\_ Amount of Insurance Deductible \_\_\_\_\_  
 Type of Plan: Single \_\_\_\_\_ Family \_\_\_\_\_

Taxpayer \_\_\_\_\_

Year \_\_\_\_\_

**2013 FARM INCOME**

ITEMS PURCHASED AND SOLD	SALES PRICE	COST	PROFIT
Feeder Cattle			
Hogs			
Sheep			
Horses			
CCC Grain			
Other			
Total			

Raised-Cattle	<b>NOT</b>	Crop Insurance Deferred From 2012
Raised-Hogs	<b>BREEDING</b>	
Raised-Sheep	<b>STOCK</b>	Corn Sealed
Milk		
Soybeans		Soybeans Sealed
Corn		
Wheat		Hail or Crop Ins. Received
Other Grain		
Hay & Straw		Revenue Assurance
		<b>OTHER INCOME</b>
		Custom Livestock Feeding
<b>(Form 1099'S Required)</b>		Machine Hire
Coop Dividends-		
		Federal Gas Tax Refund from 2012 return
		State Gas Tax Refund Received
		Hedging Income (Bring in Form 1099-B)
Capital Credits-REA		Chemical Rebates & Refunds
Capital Retains		Fertilizer Rebates & Refunds
		Seed Refunds
<b>Ag Program Payments:</b>		
<b>(FSA 1099's Required)</b>		
		Fair Market Value of Butchered Animals

Are you a member of LLC, LLP, or Sub S Corp? \_\_\_\_\_

Yes \_\_\_ No \_\_\_

**BREEDING LIVESTOCK SALES**

# OF HEAD	DESCRIPTION	DATE ACQUIRED	DATE SOLD	SALE PRICE	COST	DEPRECIATION (OFFICE USE ONLY)	GAIN OR LOSS

**SALE OF EQUIPMENT**

DESCRIPTION	DATE ACQUIRED	DATE SOLD	SALE PRICE	COST	DEPRECIATION (OFFICE USE ONLY)	GAIN OR LOSS

**COMMODITY CREDIT LOANS METHOD OF REPORTING:**

\_\_\_\_\_ Reported as income the year the loan is received.

\_\_\_\_\_ Reported as income when the grain is delivered.

**OTHER FARM INFORMATION**

Have you granted any Wind Easements? \_\_\_\_\_

\$ \_\_\_\_\_ Easements Received

Preparer instructions: Income Averaging? \_\_\_\_\_

**2013 FARM EXPENSES**

Farm Deductions - Do not include personal or living expenses (such as taxes, insurance, repairs, etc. on your home), which do not produce farm income.

Auto Expense	x	%	Seed			
			Storage, Warehousing			
			Supplies Purchased			
Pickup Expenses	x	%	Taxes-Total	\$		//////////
			- Less Residence	\$		//////////
Truck Expense			- M-1PR Refund	\$		//////////
			+ Payroll Taxes	\$		//////////
Chemicals			Net Taxes	//////////		
Custom Hire				Regular	Cell Phone	
Employee Benefit Programs (Agri-Plan)			Telephone-Total	\$	\$	//////////
			-Less Base Rate	\$	\$	//////////
Feed Purchased			-Net	\$	\$	//////////
Fertilizer			% Farm	%	%	//////////
Freight, Trucking			Subtotal	\$	\$	//////////
LP Gas, Gasoline, Diesel Fuel, Oil			Net Telephone Expense	//////////	\$	
				Electric	Water	Internet
			Total			//////////
Crop Insurance	//////////	% Farm	%	%	%	//////////
Insurance-Farm	//////////	Subtotal				//////////
-Less Household	//////////	Net Utilities	//////////		\$	
Net Insurance	//////////	Breeding Fees, Veterinary Fees, Medicine			\$	
Mortgage Interest (Form 1098 Required)		<b>Other Expenses (Specify)</b>				
		Legal Fees-(Farm Business)				
		Farm Magazines & Papers				
Other Interest		Dues-Farm Related				
		Bookkeeping Fees				//////////
		Less Tax Prep Fees				
Labor Hired-Casual	//////////	State Gas Tax				
Family	//////////	Bank Charges				
Total Labor	//////////	Hedging Expenses (Bring in Form 1099-B)				
Rent or Lease of Machinery		FSA LDP Repayments				
Rent of Farmland or Pasture		Groceries for Hired Help				
Repairs & Maintenance		Total				<b>(OFFICE USE ONLY)</b>

Were payments made that require filing Form(s) 1099? Yes No  
 If so, were Form(s) 1099 filed? Yes No  
 Do you provide health insurance to your employees? Yes No

**FEDERAL GAS TAX CREDIT**

**MINNESOTA**

Nonhighway Gallons Purchased/Used \_\_\_\_\_ Gallons used in a licensed motor vehicle: \_\_\_\_\_  
 (Example: 4-wheeler, tractor, gas powered pumps) (from on farm storage tank)  
 I will be responsible for my own MN gas tax return. Yes No

**AUTO & PICKUP EXPENSE**

Vehicle	Odometer Reading	Miles	
	Beginning / Ending	For Year	

Do you have adequate records to substantiate the business deductions claimed? Yes No

Are these records written? Yes No

Signature \_\_\_\_\_

Date \_\_\_\_\_

Taxpayer \_\_\_\_\_

Year \_\_\_\_\_

**MACHINERY AND EQUIPMENT - ACQUIRED DURING CURRENT YEAR**

DATE PURCHASED	ITEM PURCHASED/ ITEM TRADED	NEW/ USED	COST/BOOT (including sales tax)

**BUILDINGS, IMPROVEMENTS, TILING, LAND - ACQUIRED DURING CURRENT YEAR**

DATE PURCHASED	ITEM PURCHASED	NEW/ USED	COST

**LIVESTOCK PURCHASED FOR BREEDING - ACQUIRED DURING CURRENT YEAR**

DATE PURCHASED	ITEM PURCHASED LIST THEM SEPARATELY BY NAME OR #	NEW/ USED	COST

**LIVESTOCK PURCHASED FOR RESALE - ACQUIRED DURING CURRENT YEAR**

ITEM PURCHASED	AMOUNT PURCHASED 2013	AMOUNT SOLD 2013	CARRYOVER TO 2014

**OTHER SERVICES**

ARE THERE OTHER SERVICES YOU WOULD LIKE US TO PROVIDE ALONG WITH, OR IN ADDITION TO, THE TAX PREPARATION SERVICE?

1. Computerized bookkeeping services.
2. Management assistance in setting up cash flow statements, projections or financial statements for lending institutions.
3. Agri-Plan, possible medical insurance and expenses as a business deduction.

Taxpayer \_\_\_\_\_

Year \_\_\_\_\_

**2013 - BUSINESS INCOME AND EXPENSE WORKSHEET**

**BUSINESS INCOME**

Gross Receipts or Sales (Includes Sales Tax)	
Other Income - Please List	
<b>Total - (OFFICE USE ONLY)</b>	

**INVENTORY INFORMATION**

Cost of Inventory on Hand 1-1-2013	
Purchases of Inventory During 2013	
Cost of Inventory Withdrawn for Personal Use	
Cost of Inventory on Hand 12-31-2013	

**BUSINESS EXPENSES**

Advertising	
Vehicle Expenses	
Commissions	
Employee Benefit Program-(Biz-Plan)	
Insurance	
Mortgage Interest (Form 1098 Required)	
Other Interest	
Legal & Professional	
Office Expense	
Pension & Profit Sharing	
Rent-Machinery & Equipment	
Rent-Other	
Repairs & Maintenance	
Supplies	
Payroll Taxes	
Real Estate Taxes	
Sales Taxes	
Travel	
Meals and Entertainment-Total	
Utilities	
Internet	
Telephone	
Cellular Phone	
Subtotal - Utilities, Internet, & Telephone	
Wages-Gross	
Other-Bank Service Charges	
Dues and Publications	
Freight	
Laundry and Cleaning	
<b>Total - (OFFICE USE ONLY)</b>	

Were payments made that require filing Form(s) 1099? Yes No  
 If so, were Form(s) 1099 filed? Yes No  
 Do you provide health insurance to your employees? Yes No  
 Are you deducting Office in Home expenses? Yes No  
 If so what is the total square footage of your home? \_\_\_\_\_ Business square footage \_\_\_\_\_

**VEHICLE EXPENSE**

Beginning Odometer Reading \_\_\_\_\_ Ending Odometer Reading \_\_\_\_\_

Do you have adequate records to substantiate the business deductions claimed? Yes No

Are these records written? Yes No

Signed \_\_\_\_\_

Date \_\_\_\_\_

Taxpayer \_\_\_\_\_

Year \_\_\_\_\_

**2013 - RENTAL INCOME AND EXPENSE WORKSHEET**  
**RENTAL INCOME**

	Property 1	Property 2	Property 3	Property 4
Property Description				
Property Address				
Rent Received				

**RENTAL EXPENSES**

Advertising				
Auto & Travel <b>(Business Use Only)</b>				
Cleaning and Maintenance				
Commissions				
Insurance				
Legal & Professional				
Management Fees				
Mortgage Interest Paid to Financial Institutions <b>(Form 1098 Required)</b>				
Other Interest				
Repairs				
Supplies				
Taxes				
Utilities				
Other - Please List:				
Depreciation <b>(OFFICE USE ONLY)</b>				
Total <b>(OFFICE USE ONLY)</b>				

Were payments made that require filing Form(s) 1099?    Yes                  No  
If yes, were Form(s) 1099 filed?    Yes                  No

# DAY CARE INCOME and EXPENSE WORKSHEET

YEAR \_\_\_\_\_

YOUR NAME \_\_\_\_\_ SS# or Federal ID # \_\_\_\_\_

NAME OF DAY CARE BUSINESS \_\_\_\_\_

ADDRESS (if different than your residence) \_\_\_\_\_

How many months was this business in operation during the year? 12 Months  OR From \_\_\_\_\_ To \_\_\_\_\_  
 Were you still in business on December 31st? YES  NO

## ▼ DAY CARE INCOME ▼

INCOME DIRECTLY FROM PARENTS	_____	FOOD PROGRAM PAYMENTS:	_____
PAYMENTS FROM GOVERNMENT AGENCIES	_____	Total received	_____
CASH GIFTS FROM PARENTS	_____	Amount for your children	_____
SALES OF EQUIPMENT USED FOR DAY CARE AND IN THE PAST	_____	Amount for others	_____
		Other Income	_____

### OFFICE IN HOME (if licensed, or not required to be)

Date Home Acquired	_____
Total Cost	_____
Cost of Land	_____
Cost of Improvements	_____
Square Footage of Home	_____
Square Footage Used for Day Care (regularly)	_____
Square Footage Used for Day Care (exclusively)	_____

If your work hours are irregular, you may claim the hours that you advertise as business hours as long as you actually care for children all of those hours at least some days during the year.  
 Keep a daily log with "Time In" and "Time Out" entries.  
 In addition to the hours spent on Day Care, you may claim the time spent on Day Care related jobs such as:

- \_\_\_\_\_ cleaning up after children
- \_\_\_\_\_ food preparation
- \_\_\_\_\_ record keeping
- \_\_\_\_\_ planning and preparation
- \_\_\_\_\_ other (specify) \_\_\_\_\_

\_\_\_\_\_ DAY CARE hours per day

\_\_\_\_\_ Number of days during the year when children were in your care

\_\_\_\_\_ If hours vary, total of hours for Year

IN CASE OF AN AUDIT, THESE RECORDS WILL BE REQUIRED.

HOME RELATED EXPENSES	100% Day Care	Partial
Real Estate Taxes		
Mortgage Interest		
Casualty Loss		
Electricity		
Heat		
Insurance - General Policy		
Insurance - Day Care Rldr		
Repairs/Maintenance		
Water/Sewer/Garbage/Cable TV		
Rent Paid - if you are a renter		
Other (specify)		

If you operated your day care business out of more than one location, call for additional worksheet.

**AUTO EXPENSE:** Keep records of mileage for Day Care meetings, shopping trips for supplies, banking, education, taking children home, to doctor or to events.

If you take expense on mileage basis complete lines 1-10

- Year & Make of Auto (Bring in purchase/sales papers) \_\_\_\_\_
- Date Purchased: Month, Date, Year \_\_\_\_\_
- Ending Odometer Reading: December 31 \_\_\_\_\_
- Beginning Odometer Reading: January 1 \_\_\_\_\_
- Total Miles Driven: Line 3 less Line 4 \_\_\_\_\_
- Total Day Care Miles in Line 5 (do you have evidence to support?) \_\_\_\_\_
- Daily Round Trip Miles (if Day Care not in your home) \_\_\_\_\_
- Parking and Tolls \_\_\_\_\_
- Licenses and Taxes (Not Sales Tax) \_\_\_\_\_
- Interest [continue below if you take actual expense] \_\_\_\_\_
- Gasoline, oil, lube, repairs, tires, batteries, insurance, etc. \_\_\_\_\_
- Lease (fair market value at time of lease \$ \_\_\_\_\_)
- Other \_\_\_\_\_

### FOOD

Your total grocery bill (in an audit, you must prove a reasonable amount spent for personal) \_\_\_\_\_

Amount spent on Day Care \_\_\_\_\_

IRS has used the federal food program allowance to determine cost of food provided to the children. List below the number of all meals served during year in your home, not just those reimbursed - plus cost of meals purchased in a restaurant, etc.

BREAKFAST	Total Count	_____
LUNCHES	Total Count	_____
DINNERS	Total Count	_____
MORNING SNACKS	Total Count	_____
AFTERNOON SNACKS	Total Count	_____
Cost of Meals Purchased in Restaurant		_____



## BUSINESS EXPENSES (continued)

ADVERTISING/PROMOTION: Newspaper ads, business cards, Day Care t-shirts/sweatshirts, etc. AUTO EXPENSE (see other side) EMPLOYEE BENEFITS: Health Insurance purchased for employees INSURANCE: Business Liability INTEREST:       on items used for day care only Paid to financial institution Day Care only credit card LEGAL & PROFESSIONAL: Day Care only attorney or accountant fees OFFICE SUPPLIES: Postage, stationery, pens, pencils, small office equipment, Christmas or birthday cards, Day Care record books, calendars PENSION PLANS: for employees RENT:            Building (if Day Care not in home) Toy rental VCR/movies REPAIRS and MAINTENANCE SUPPLIES:       Household cleaning supplies, hand soap, tissues, paper towels, paper cups, plates, disposable cutlery, etc.       100% Day Care   Shared Activity or children's supplies, games, toys, crayons, craft items. TAXES:         Real Estate Payroll (your share, Soc. Sec., Medicare) Federal Unemployment State Unemployment TRAVEL & ENTERTAINMENT: Costs for entertainment of parents, tickets to events, etc. DOCUMENT WHO, WHEN, WHY	UTILITIES & TELEPHONE Telephone (business line - if you have one) Personal Phone (base phone cost not deductible) Extra Extension (phone options for Day Care) Long Distance costs for Day Care WAGES (bring your copy of W-2s/941s if they have been filed) Wages to spouse (subject to Payroll tax) Children under 18 (not subject to Soc.Sec. and Medicare tax) Other Wages BANK CHARGES/OVERDRAFTS: Business account only - cost of printed checks, service charges. CLOTHES: For Day Care children - caps, mittens, diapers, etc. DUES & PUBLICATIONS: Day Care license, assn. dues, Day Care magazines for you or children. EDUCATION: Workshop registration, books, supplies FOOD: (see other side) GIFTS: For Day Care children and true employees - Christmas, Easter, birthday, etc. LAUNDRY & CLEANING: Professional cleaning of furniture, carpeting, drapes: only a percentage will be allowed unless you can show that Day Care was 100% responsible for cleaning. Directly related to Day Care Partially related to Day Care UNIFORMS: Furnished to employees and for yourself. OTHER EXPENSES (not listed elsewhere)    
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## MAJOR PURCHASES and IMPROVEMENTS

(Computers, office equipment, furnishings)

Item Purchased	Date Purchased	Cost	Item Purchased	Date of Purchase	Cost

**CHECK LAST YEAR'S DEPRECIATION FORM TO SEE IF ALL ITEMS ARE CURRENT**

\*1099s: Amounts of \$600.00 or more paid to individuals (not corporations) for rent, interest, or services rendered to you in your business, require information returns to be filed by payer.  
 - Nonfiling penalty can be \$150 each recipient.

- You are required to withhold 31% of the payment if recipient does not furnish you with his/her Social Security Number.
- Due date of form is January 31.

Name	Address	Social Security #	Amount	Purpose of Payment

W-9s (Request for Payee's Social Security Number) are available.

I certify that the amounts shown are true and correct \_\_\_\_\_

please sign

**WAGES AND WITHHOLDING**  
**THIS PAGE IS DUE AT THE ACCOUNTING OFFICE BEFORE JANUARY 27, 2014.**

NAME \_\_\_\_\_ FED ID # \_\_\_\_\_ STATE ID # \_\_\_\_\_

ADDRESS \_\_\_\_\_ PHONE # \_\_\_\_\_

Information in this section must be COMPLETE (including Social Security Numbers).  
 W-2 information will not be accepted over the telephone.  
 We are not responsible for penalties for information brought to us after January 27, 2014.  
 If you are on AgriPlan/BizPlan, please include wages paid to your spouse/employee.

NAME AND ADDRESS OF EMPLOYEE	SOCIAL SECURITY NUMBER	TOTAL EARNINGS	DEDUCTIONS			AMOUNT PAID
			FED	FICA	MEDI	

WAGES-SCHEDULE C AND BUSINESS - Any and all amounts paid to employees.  
 WAGES-FARMERS - \$150 or more (per individual) if total payroll is less than \$2,500.  
 WAGES-FARMERS - All employees if total payroll is greater than \$2,500.

Wages paid by a sole proprietor to his or her spouse are subject to FICA and Medicare tax. Also, wages paid to his or her children ages 18 and over are subject to FICA and Medicare. Wages paid to his or her children under 18 years of age are exempt from FICA & Medicare. If your total farm payroll is more than \$2,500 in a year, you must deduct and match the FICA and Medicare for every employee. If your payroll is less than \$2,500 you must still deduct and match FICA on the wages of any individual to whom you pay more than \$150 per year.

Due date for supplying W-2's to employees is January 31, 2014.

**FORM 1099 INFORMATION-\$600 OR GREATER**  
**THIS PAGE IS DUE AT THE ACCOUNTING OFFICE BEFORE JANUARY 27, 2014.**

**Information in this section must be COMPLETE (including Social Security Numbers). 1099 information will not be accepted over the telephone.**

The Internal Revenue Service has extremely strict rules regarding the reporting requirements for various types of payments you make to individuals. The penalty for failure to furnish the information ranges from \$30-\$100 per 1099 if filed late with maximum penalty of \$1.5 million and a penalty of \$250 per 1099 if not filed at all with no calendar year limit. We are **NOT** responsible for penalties for information brought to us after January 27, 2014.

**NAME:** \_\_\_\_\_ **ADDRESS:** \_\_\_\_\_ **PHONE #** \_\_\_\_\_  
**SOC. SEC. #/FED ID#:** \_\_\_\_\_ **CELL #** \_\_\_\_\_

<u>PAID TO</u>	SOCIAL SECURITY NUMBER	MACHINE HIRE/ CONTRACT LABOR includes accountants, attorneys custom work, drying, painting, etc.	Rent	Interest

Due date for providing 1099 forms to the recipient is January 31, 2014.  
 See the back for W-2 wage information.