Fermann & Co., LLC

Certified Public Accountants

Harry J. Fermann, CPA
David M. Fermann, CPA
Bernard G. Buerger, CPA
Bob Staun, CPA

4449 Mt. Carmel-Tobasco Road
Cincinnati, Ohio 45244
Telephone: (513) 528-1324
Fax: (513) 528-2136
Email: Harry@fermannco.com
David@fermannco.com
Ben@fermannco.com
Bob@fermannco.com

January, 2014

Dear Client:

We are preparing for a busy tax season. We urge you to make your tax appointment as early as possible this year since there are many tax changes that will affect taxpayers this year. Under the Affordable Care Act (ObamaCare), higher payroll tax and a surtax apply to the unearned income of some individuals. Higher tax rates apply to ordinary income, capital gains and dividends while limitations are imposed on the use of the personal exemption and itemized deductions.

Some of the changes are as follows:

A. Increased payroll tax for high-earning workers and self-employed taxpayers.
B. Surtax on unearned income of higher-income individuals.
C. Higher individual income tax rates appoly to higher-income taxpayers
D. A deduction for college tuition still around for 2013.
E. Capital gain rates are still 0%, 15, % or a new 20% rate for some.
F. Required Minimum Distribution (RMD) withdrawals were required for 2013.
G. Marriage penalty still in effect for the State of Ohio.
H. Higher 401-K limits with "geezer" additions in 2013.
I. Standard deduct for business mileage is 56.5 cents 2013.
J. Tax free treatment of RMD distributions to charity extended for 2013 only.
K. Review "Misc. Information" section of Organizer and mark "yes" items to review with your CPA.

Enclosed is the "Tax Organizer for 2013". It includes the following items:

1. Tax Engagement Letter - This is required by our insurance company.... it makes them feel better!
2. Pro Forma Organizer for 2013 - Presents 2012 tax data so you can assemble 2013 tax data while using 2012 as a "road map". You do not have to fill in the Pro Forma if you do not desire, but

bring it with you to the office interview so we can use it together

If, after reviewing these enclosures you have any questions or concerns, please do not hesitate to contact us. We can electronically file your return in most cases to speed up the return of your refund. We are accepting Visa, Mastercard, Discover and American Express credit cards if you so desire.

Also in 2013, Fermann & Co is continuing to implement a client portal system. This system is a secure method of picking up or delivering materials to our office. Ask your preparer for details.

Please remember that we are accepting new clients, so if you know of anyone who could use our services let them know about our office. Finally, we hope you had a Merry Christmas and a Happy New Year and we'll see you at our office shortly.

Sincerely,

Harry, Dave, Ben & Bob

Fermann & Co., LLC

Fermann & Co., LLC

Certified Public Accountants

Harry J. Fermann, CPA
David M. Fermann, CPA
Bernard G. Buerger, CPA
Bob Staun, CPA

4449 Mt. Carmel-Tobasco Road
Cincinnati, Ohio 45244
Telephone: (513) 528-1324
Fax: (513) 528-2136
Email: Harry@fermannco.com
David@fermannco.com
Ben@fermannco.com
Bob@fermannco.com

TAX ENGAGEMENT LETTER

Dear Client:

This letter is to confirm our understanding of the terms and objectives of our engagement and to clarify the nature and limitations of our tax preparation services.

We will prepare your Federal, State and City Individual Income tax returns, and business returns if requested, for the calendar year. We will provide you with questionnaires and worksheets to guide you in organizing the information needed to prepare your tax returns. You represent that the information you are supplying to us is accurate and complete to the best of your knowledge. We will not verify the information you give us with third parties. However, we may ask for clarification of some of the information. We prepare returns with the aid of an in-house computer system.

Our fees for these services will be determined by our standard Fee Schedule of Income Tax services plus out-of-pocket expenses, including computer processing charges. Hourly rates vary from $75 - $200 per hour depending upon the service being rendered. Our bills are due when you receive them. We may, upon some occasions, bill you on an interim basis prior to completion on some long term engagements.

We will resolve questions involving application of tax rules in your favor, if there is reasonable justification for it.

Your returns are potentially subject to examination by the taxing authorities. In the event of an audit, you may be requested to produce documents, records or other such evidence to substantiate the items of income and deductions shown on the tax return. Any items resolved against you by the examining agent are subject to certain rights of appeal. If an examination is made, we will represent you if you so desire. Such additional services are not included in our fee for preparation of your returns.

We will be available to answer your inquires on specific tax matters and to consult with you on income and tax planning. Any counseling on personal financial or tax planning will involve analyzing proposed investments in terms of your financial position and goals, as well as their tax aspects, but we will offer no recommendations as to the quality of any specific investment.

We appreciate the opportunity to serve you.

Very truly yours,

Fermann & Company, LLC

The services and terms described above are in accordance with my (our) understanding and are acceptable.

AGREED AND ACCEPTED:

DATE:____________ TAX YEAR 2013

BY:____________________________________

Miscellaneous Information

Name: **SSN:**

Business Information

Yes	No	
		1. Did you start a new business or purchase any rental property during 2013?
		2. Have you purchased any business assets (furniture, equipment, etc.) or converted any assets to business use? If yes, please list on an attached sheet the date placed in service, cost or basis of asset, business use percentage, etc.
		3. Did you dispose of any business assets (including real estate)? If yes, please list on an attached sheet the date removed from service, selling price and expense of sale.
		4. Did you own rental property? What percentage of time did you spend managing your rentals? ______________
		5. Did you purchase any gasoline, diesel, or special fuels for non-highway business use?

Other Information

Yes	No	
		1. Were any tuition costs paid during 2013 (even if classes were attended in another year)?
		2. Did anyone in your household attend higher education classes in 2013?
		3. Did you incur a loss due to damaged or stolen property?
		4. Did you purchase a home for your personal residence between April 8, 2008, and December 31, 2008 in which the First-Time Homebuyer Credit was taken on the home?
		5. Did you refinance your principal home or your second home or make a home equity loan during the year? If yes, please provide all escrow, closing, and other pertinent documentation and information.
		6. Did you purchase or sell a home that you used as a principal residence? If yes, please provide closing documentation.
		7. If yes to question 6, was the First-Time Homebuyer Credit taken?
		8. Did you make any gifts to any one person in 2013 in excess of $13,000? If so, are you splitting this gift with your spouse?
		9. Did you pay wages to any household employees (babysitter, housekeeper, nanny, etc.)?

To itemize deductions, bring receipts and documentation for these types of expenses:

	Prescriptions, first-aid
	State/local income taxes
	Mortgage interest
	Tax preparation fees
	Gambling losses (up to amount of winnings)
	Cash donations to charity (provide all receipts)
	Medical/Dental/Vision expenses and insurance premiums, mileage and lodging for seeking medical care (but not meals)
	Real estate and personal property taxes paid in 2013
	Unreimbursed employee/work-related expenses (if self-employed, do not include items reported on Schedule C)
	Fair market value of property donated to charity
	Purchase price of new goods donated or used in volunteer work

Comments: ____

Miscellaneous Information

Name: SSN:

Information to bring to your appointment:

- [ ] Driver's license and social security card (for identity verification)
- [ ] Copy of your 2012 income tax return (for comparison and review for all includible information)
- [ ] Original W-2s and other statements of income received from employers
- [ ] 1099s and other statements reporting interest/dividend/miscellaneous income
- [ ] Records of other income received (tips, self-employment, SSI, combined bank reporting statements)
- [ ] Cancelled checking/savings slip (for direct deposit/direct debit information)

Concerns to discuss with preparer:

Preparer Notes

Miscellaneous Notes

Personal Data

Filing Status: ☐ Single	☐ Married Filing Joint	☐ Married Filing Separate	☐ Head of Household

Taxpayer Name	SSN
Spouse Name	SSN
Address	Apt no.
City	State Zip
Foreign State/Province	Foreign Postal Code
Foreign Country	
Taxpayer Date of Birth	Spouse Date of Birth
Occupation	Occupation
Daytime phone: Ext:	Daytime phone: Ext:
Evening phone: Ext:	Evening phone: Ext:
Cell:	Cell:
E-mail	E-mail
☐ Full time student ☐ Blind	☐ Full time student ☐ Blind
Do you want $3 to go to the Presidential Election Camp Fund? ☐	Does your spouse want $3 to go to the Presidential Election Camp Fund? ☐
Date and time of this year's appointment	

Income Taxes Paid

Federal		2013 estimate date due	2013 estimated amount	Amount paid	Date paid	Check no.
2012 Refund		April 17, 2013				
2012 Refund applied to 2013		June 15, 2013				
2012 Balance Due		Sept. 15, 2013				
		Jan. 15, 2014				

	Amount paid	Date paid	Check no.	Amount paid	Date paid	Check no.	Amount paid	Date paid	Check no.
Additional payments made									

Resident State		2013 estimate date due	2013 estimated amount	Amount paid	Date paid	Check no.
2012 Refund		April 17, 2013				
2012 Refund applied to 2013		June 15, 2013				
2012 Balance Due		Sept. 17, 2013				
		Jan. 15, 2014				

	Amount paid	Date paid	Check no.	Amount paid	Date paid	Check no.	Amount paid	Date paid	Check no.
Additional payments made									

Local		2013 estimate date due	2013 estimated amount	Amount paid	Date paid	Check no.
2012 Refund		April 17, 2013				
2012 Refund applied to 2013		June 15, 2013				
2012 Balance Due		Sept. 17, 2013				
		Jan. 15, 2014				

	Amount paid	Date paid	Check no.	Amount paid	Date paid	Check no.	Amount paid	Date paid	Check no.
Additional payments made									

Dependents

Name: SSN:

First name/MI		Last name		Suffix	
SSN/ITIN	Relationship		Number of months lived with you		
DOB	Does this dependent have income over $1000? ☐		2013	2012	
Child Care Credit - qualifying expenses incurred and paid in 2013					
Child Care Credit - portion of qualifying expenses provided by employer					
First name/MI		Last name		Suffix	
SSN/ITIN	Relationship		Number of months lived with you		
DOB	Does this dependent have income over $1000? ☐		2013	2012	
Child Care Credit - qualifying expenses incurred and paid in 2013					
Child Care Credit - portion of qualifying expenses provided by employer					
First name/MI		Last name		Suffix	
SSN/ITIN	Relationship		Number of months lived with you		
DOB	Does this dependent have income over $1000? ☐		2013	2012	
Child Care Credit - qualifying expenses incurred and paid in 2013					
Child Care Credit - portion of qualifying expenses provided by employer					
First name/MI		Last name		Suffix	
SSN/ITIN	Relationship		Number of months lived with you		
DOB	Does this dependent have income over $1000? ☐		2013	2012	
Child Care Credit - qualifying expenses incurred and paid in 2013					
Child Care Credit - portion of qualifying expenses provided by employer					
First name/MI		Last name		Suffix	
SSN/ITIN	Relationship		Number of months lived with you		
DOB	Does this dependent have income over $1000? ☐		2013	2012	
Child Care Credit - qualifying expenses incurred and paid in 2013					
Child Care Credit - portion of qualifying expenses provided by employer					
First name/MI		Last name		Suffix	
SSN/ITIN	Relationship		Number of months lived with you		
DOB	Does this dependent have income over $1000? ☐		2013	2012	
Child Care Credit - qualifying expenses incurred and paid in 2013					
Child Care Credit - portion of qualifying expenses provided by employer					
First name/MI		Last name		Suffix	
SSN/ITIN	Relationship		Number of months lived with you		
DOB	Does this dependent have income over $1000? ☐		2013	2012	
Child Care Credit - qualifying expenses incurred and paid in 2013					
Child Care Credit - portion of qualifying expenses provided by employer					

Child and Dependent Care

Name: SSN:

Child Care Provider's Information

		2013	2012
Social Security Number or Employer ID Number	Amount Paid		
Name			
Street Address			
City	Phone		
U.S. Only State, ZIP			
Foreign Only Province/State, Country, Postal Code			

		2013	2012
Social Security Number or Employer ID Number	Amount Paid		
Name			
Street Address			
City	Phone		
U.S. Only State, ZIP			
Foreign Only Province/State, Country, Postal Code			

		2013	2012
Social Security Number or Employer ID Number	Amount Paid		
Name			
Street Address			
City	Phone		
U.S. Only State, ZIP			
Foreign Only Province/State, Country, Postal Code			

		2013	2012
Social Security Number or Employer ID Number	Amount Paid		
Name			
Street Address			
City	Phone		
U.S. Only State, ZIP			
Foreign Only Province/State, Country, Postal Code			

Wages and Salaries

Please attach all W-2(s).

Name: **SSN:**

TS		Federal I.D. No.		Company Name			
		State I.D. No.					
Federal wages	2013		2012	Federal tax	2013		2012
State wages	2013		2012	State tax	2013		2012
Local wages	2013		2012	Local tax	2013		2012

TS		Federal I.D. No.		Company Name			
		State I.D. No.					
Federal wages	2013		2012	Federal tax	2013		2012
State wages	2013		2012	State tax	2013		2012
Local wages	2013		2012	Local tax	2013		2012

TS		Federal I.D. No.		Company Name			
		State I.D. No.					
Federal wages	2013		2012	Federal tax	2013		2012
State wages	2013		2012	State tax	2013		2012
Local wages	2013		2012	Local tax	2013		2012

TS		Federal I.D. No.		Company Name			
		State I.D. No.					
Federal wages	2013		2012	Federal tax	2013		2012
State wages	2013		2012	State tax	2013		2012
Local wages	2013		2012	Local tax	2013		2012

TS		Federal I.D. No.		Company Name			
		State I.D. No.					
Federal wages	2013		2012	Federal tax	2013		2012
State wages	2013		2012	State tax	2013		2012
Local wages	2013		2012	Local tax	2013		2012

TS		Federal I.D. No.		Company Name			
		State I.D. No.					
Federal wages	2013		2012	Federal tax	2013		2012
State wages	2013		2012	State tax	2013		2012
Local wages	2013		2012	Local tax	2013		2012

Wages and Salaries

Please attach all W-2(s).

Name: **SSN:**

TS		Employer's name and address:	Federal EIN ______

	2013	2012
Wages, tips, other compensation		
Federal income tax withheld		
Social Security wages		
Social Security tax withheld		
Medicare wages and tips		
Medicare tax withheld		
Social Security tips		
Allocated tips		
Dependent care benefits		
Are you a statutory employee?	☐	☐
Are you covered by a retirement plan?	☐	☐
Did you receive third-party sick pay?	☐	☐

	2013	2012
State ☐ State I.D.		
State wages		
State income tax		
Locality name		
Local wages		
Local income tax		
State ☐ State I.D.		
State wages		
State income tax		
Locality name		
Local wages		
Local income tax		

TS		Employer's name and address:	Federal EIN ______

	2013	2012
Wages, tips, other compensation		
Federal income tax withheld		
Social Security wages		
Social Security tax withheld		
Medicare wages and tips		
Medicare tax withheld		
Social Security tips		
Allocated tips		
Dependent care benefits		
Are you a statutory employee?	☐	☐
Are you covered by a retirement plan?	☐	☐
Did you receive third-party sick pay?	☐	☐

	2013	2012
State ☐ State I.D.		
State wages		
State income tax		
Locality name		
Local wages		
Local income tax		
State ☐ State I.D.		
State wages		
State income tax		
Locality name		
Local wages		
Local income tax		

Pension, Annuities, Retirement, Etc. Distributions

Please attach all 1099-R(s), SSA statements, etc.

Name: **SSN:**

TS		Payer's name:	Payer's Federal ID Number:	
Address:			City:	
U.S. Only	State, Zip			
Foreign Only	Province/State, Country, Postal Code		2013	2012

	2013	2012			
			State	State I.D.	
Disability indicator	☐	☐	State income tax withheld		
Report as wages on 1040	☐	☐	State distribution		
Gross distribution			Name of locality		
Taxable amount			Local income tax withheld		
Total distribution	☐	☐	Local distribution		
Capital gain			State	State I.D.	
Federal income tax withheld			State income tax withheld		
Employee contributions or insurance premiums			State distribution		
Distribution code(s)			Name of locality		
IRA/SEP/SIMPLE Roth: Y/N __	☐	☐	Local income tax withheld		
Your percentage of total distribution			Local distribution		

TS		Payer's name:	Payer's Federal ID Number:	
Address:			City:	
U.S. Only	State, Zip			
Foreign Only	Province/State, Country, Postal Code		2013	2012

	2013	2012			
			State	State I.D.	
Disability indicator	☐	☐	State income tax withheld		
Report as wages on 1040	☐	☐	State distribution		
Gross distribution			Name of locality		
Taxable amount			Local income tax withheld		
Total distribution	☐	☐	Local distribution		
Capital gain			State	State I.D.	
Federal income tax withheld			State income tax withheld		
Employee contributions or insurance premiums			State distribution		
Distribution code(s)			Name of locality		
IRA/SEP/SIMPLE Roth: Y/N __	☐	☐	Local income tax withheld		
Your percentage of total distribution			Local distribution		

Interest Income

Please attach all 1099(s) relating to interest income.

Name: SSN:

TSJ	Name of payer (If seller financed mortgage enter SSN and address of payer)	Interest Income	Federal Income Tax Withheld	Foreign Tax Paid	Tax Exempt Interest	Amount of Resident State Municipal Interest	Nominee Interest

Did you have a financial interest in or signature authority over a financial account located in a foreign country? ☐ Yes ☐ No

Please attach additional sheets if necessary.

Dividend Income

Please attach all 1099(s) relating to dividend income.

Name: SSN:

TSJ	Name of payer	Ordinary	Qualified	Capital Gains	Federal Income Tax Withheld	Foreign Tax Paid	Other	
							Description	Amount

Did you have a financial interest in or signature authority over a financial account located in a foreign country? ☐ Yes ☐ No

Please attach additional sheets if necessary.

Profit or Loss From Business

Schedule C General Information

Name: SSN:

TS ☐ Principal business or profession	Business code
Employer I.D. number	
Business name	
Business address	
City	
U.S. Only State, ZIP	
Foreign Only Province/State, Country, Postal Code	
Accounting method, if not cash ☐ Accrual ☐ Other	
Inventory method, if not cost ☐ Lower of Cost or Market ☐ Other	Change of inventory method ☐ Yes ☐ No
Activity type	Some investment is NOT at risk ☐
You started or acquired this business during 2013 ☐	You disposed of this property during 2013 ☐
Did you make any payments in 2013 that would require you to file Form(s) 1099?	☐ Yes ☐ No
If "Yes," did you or will you file all required Forms 1099?	☐ Yes ☐ No

Other Information	2013	2012
Family Health Coverage		

Income	2013	2012
Gross receipts or sales		
Returns and allowances		
Other income		

Cost of Goods Sold	2013	2012
Inventory at beginning of the year		
Purchases (less cost of items withdrawn for personal use)		
Cost of labor		
Materials and supplies		
Other costs (list on detail worksheet)		
Inventory at end of year		

Profit or Loss From Business

Schedule C General Information

Name: SSN:

TS		Business name	Profession or product

Expenses	2013	2012
Advertising		
Car and truck expenses		
Commissions and fees		
Contract labor		
Depletion		
Employee benefit programs		
Insurance (other than health)		
Mortgage interest (paid to banks, etc.)		
Other interest		
Legal and professional services		
Office expense		
Pension and profit sharing plans		
Rent or lease (vehicles, machinery, and equipment)		
Rent (other business property)		
Repairs and maintenance		
Supplies		
Taxes and licenses (including real estate taxes)		
Travel		
Total meals and entertainment		
Utilities		
Wages		
Other expenses (list):		
Other (Detail)		

Supplemental Income and Loss

Part I - Income or Loss From Rental Real Estate and Royalties

Name: SSN:

TSJ Property description Activity Type

Did you make any payments in 2013 that would require you to file Form(s) 1099? ☐ Yes ☐ No

If "Yes," did you or will you file all required Forms 1099? ☐ Yes ☐ No

Property Address

City

U.S. Only State, ZIP

Foreign Only Province/State, Country, Postal Code

☐ Single Family Residence ☐ Vacation / Short Term Rental ☐ Land ☐ Self-Rental

☐ Multi-Family Residence ☐ Commercial ☐ Royalties ☐ Other

Fair Rental Days Personal use days Qualified Joint Venture ☐

If multi-dwelling unit and the taxpayer occupies part, enter the percentage occupied by the taxpayer

☐ This is your main home ☐ Some investment is NOT at risk ☐ Property was 100% disposed of in 2013 ☐ Property is a Single Member LLC

Income:	2013	2012
Rent Income		
Royalties from oil, gas, mineral, copyright or patent		

Expenses:	Direct expense 2013	Direct expense 2012	Indirect expense 2013	Indirect expense 2012
Advertising				
Auto and travel				
Cleaning and maintenance				
Commissions				
Insurance				
Legal and professional fees				
Management fees				
Interest - mortgage				
Interest - other				
Repairs				
Supplies				
Taxes				
Utilities				
Other: (list)				

Ownership Percentage

Itemized Deductions

Name: SSN:

MEDICAL and DENTAL	2013	2012
Health insurance premiums		
Long term care premiums Age:		
Long term care premiums Age:		
Number of medical miles		
Other medical and dental expenses (list):		

TAXES YOU PAID		
State and local income taxes		
Sales tax		
Real estate taxes		
Taxes that qualify for State Property Tax Credit		
Personal property taxes		
Other taxes (list):		

INTEREST YOU PAID		
Home mortgage interest and points on Form 1098		
Home mortgage interest not on Form 1098		

SSN/EIN:

Name:

Street:

City:

U.S. Only
State, ZIP

Foreign Only
Province/State, Country, Postal Code

Portion of mortgage interest above that is home equity interest		
Points not reported on Form 1098		
Qualified mortgage insurance premiums		
Investment interest		

GIFTS TO CHARITY (attach receipts)	2013	2012
Total gifts by cash or check		
30% limitation		
Charitable miles		
Other than by cash or check		
Carryover from prior year subject to:		
QCC - qualified farmer or rancher		
QCC - non-qualified farmer or rancher		
50% limitation		
30% limitation		
30% limitation capital gain property		
20% limitation		

JOB EXPENSES (list):		
Unreimbursed employee expenses		
Tax preparation fees		
Other Expense (list):		

MISCELLANEOUS DEDUCTIONS		
Other deductions not subject to 2% limit		

Noncash Charitable Contributions

Name: SSN:

TSJ | | Donee I.D.

Name of donee organization

Address of donee organization

City

U.S. Only State, ZIP

Foreign Only Province/State, Country, Postal Code

Description of donated property — Donor's cost or adjusted basis

Valuation method used — Fair market value

Physical condition of donated property — Average security price

How was it acquired? — Bargain sale price

Date acquired — ☐ Capital Gain property

Date contributed

Property Type (if over $5,000) ☐ Donated property is publicly traded security

- ☐ Art valued more than $20,000
- ☐ Equipment
- ☐ Collectibles
- ☐ Qualified conservation - qualified farmer/rancher
- ☐ Art valued less than $20,000
- ☐ Intellectual Property
- ☐ Qualified conservation - non-qualified farmer/rancher
- ☐ Other real estate
- ☐ Vehicles
- ☐ Qualified conservation
- ☐ Securities
- ☐ Other

TSJ | | Donee I.D.

Name of donee organization

Address of donee organization

City

U.S. Only State, ZIP

Foreign Only Province/State, Country, Postal Code

Description of donated property — Donor's cost or adjusted basis

Valuation method used — Fair market value

Physical condition of donated property — Average security price

How was it acquired? — Bargain sale price

Date acquired — ☐ Capital Gain property

Date contributed

Property Type (if over $5,000) ☐ Donated property is publicly traded security

- ☐ Art valued more than $20,000
- ☐ Equipment
- ☐ Collectibles
- ☐ Qualified conservation - qualified farmer/rancher
- ☐ Art valued less than $20,000
- ☐ Intellectual Property
- ☐ Qualified conservation - non-qualified farmer/rancher
- ☐ Other real estate
- ☐ Vehicles
- ☐ Qualified conservation
- ☐ Securities
- ☐ Other

Other Income and Adjustments

Name: SSN:

Income

	Taxpayer		Spouse	
	2013	2012	2013	2012
Taxable scholarships not reported on W-2				
Other income not reported above or on Form W-2				
☐ Household income ☐ Prisoner income				
Interest income (If over $1,500 report only on Interest sheet)				
Tax-exempt interest (If over $1,500 report only on Interest sheet)				
Dividend income (If over $1,500 report only on Dividend sheet)				
Taxable refunds: State taxes				
Local taxes				
Alimony received				
IRA distributions received. Was any portion rolled over? ☐ Yes ☐ No				
Pension distributions received				
Unemployment compensation received				
Portion of unemployment repaid in 2013				
Total Social Security received				
Lump sum benefits - earlier years				
Net railroad Tier One benefits received for 2013				
Other income (please list): Investment income				
NOL carryforward or carryback				
Real estate tax recovery				
Personal property rental income				
Gambling winnings				
Alaska Permanent Fund				
☐				
☐				
☐				

Expenses for Business Use of Your Home

Name: **SSN:**

TSJ		For	

Business Use of Home

	2013	2012
Square feet of home used exclusively for business		
Total square feet of home		

Use of Home for Daycare

	2013	2012
Area used part time for business		
Total hours used for daycare		
Total hours available		

Did you live in the home all year? ☐ Yes ☐ No

Expenses

	Expenses directly related to business use only		Total Household expenses	
Did you claim office in home expenses last year? ☐ Yes ☐ No	2013	2012	2013	2012
Deductible mortgage interest				
Real estate taxes				
Excess mortgage interest				
Insurance				
Rent				
Repairs and maintenance				
Utilities				
Other expenses				

Cost of Home

	2013	2012
Enter the **smaller** of your home's adjusted basis or its fair market value		
Does this include the value of the land? ☐ Yes ☐ No Value of land		
Date placed in service		
Date taken out of service		