

This organizer is designed to assist you in gathering the information required for preparation of your individual income tax returns.

**Please complete pages 1–4 and all applicable sections. Also, please provide details and documentation as requested.**

The Internal Revenue Service (IRS) matches information returns/forms with amounts reported on tax returns. A negligence penalty may be assessed when income is underreported or when deductions are overstated. Accordingly, all information returns reflecting amounts reported to the IRS are also mailed or delivered to taxpayers in an envelope clearly marked "IMPORTANT TAX DOCUMENTS ENCLOSED" and should be submitted with this organizer. Include the following, if applicable:

- W-2 (wages)
- 1099-R (retirement)
- 1099-INT (interest)
- 1099-DIV (dividends)
- 1099-B (brokerage sales)
- 1099-MISC (rents, etc.)
- 1099 (any other)
- 1095-A, 1095-B, or 1095-C (health insurance)
- 1098-T (education)
- Schedules K-1 (Forms 1065, 1120S, 1041)
- Annual brokerage statements
- 1098 (mortgage interest)
- 8886 (reportable transactions)
- Closing Disclosure (real estate sales/purchases)
- Copies of any tax elections or revocations in effect
- Other information statements

In addition, please provide a copy of your (and your spouse's, if applicable) driver's license (front and back). This information may be needed to electronically file your tax return.

If an extension of time is required, any tax due must be paid with that extension. Any taxes not paid by the filing deadline may be subject to late-payment penalties and interest. If you don't pay a reasonable estimate of your tax liability, your extension may be deemed invalid, subjecting you to late-filing penalties.

We look forward to providing services to you.

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Certification:

The undersigned certifies, to the best of his or her knowledge, that the information documented in and provided with this organizer is complete and accurate.

Certified by (taxpayer) \_\_\_\_\_

Certified by (spouse) \_\_\_\_\_ (if applicable)

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If we did not prepare your prior year returns, provide a copy of federal and state returns for the three previous years.

If we did not prepare your prior year returns, do we have permission to contact your predecessor tax return preparer?

Yes      No

If permission is granted, please provide the predecessor's contact information. \_\_\_\_\_

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Taxpayer's name \_\_\_\_\_ SSN \_\_\_\_\_ Occupation \_\_\_\_\_

Spouse's name \_\_\_\_\_ SSN \_\_\_\_\_ Occupation \_\_\_\_\_

Home address \_\_\_\_\_

\_\_\_\_\_  
City, town, or post office      County      State      ZIP code      School district

Telephone number      Telephone number (taxpayer)      Telephone number (spouse)

Home \_\_\_\_\_ Office \_\_\_\_\_ Office \_\_\_\_\_

Email (T) \_\_\_\_\_ Fax \_\_\_\_\_ Fax \_\_\_\_\_

Email (S) \_\_\_\_\_ Mobile \_\_\_\_\_ Mobile \_\_\_\_\_

Taxpayer date of birth \_\_\_\_\_ Blind?      Yes      No

Spouse date of birth \_\_\_\_\_ Blind?      Yes      No

.....  
▶ Dependent children who lived with you:

Full name	SSN	Relationship	Birth date

.....

▶ Other dependents:

Full name	SSN	Relationship	Birth date	# months resided in your home	% support furnished by you

Please answer the following questions and submit details for any question answered "Yes."

Yes No

▶ 1) Did any births, adoptions, marriages, divorces, or deaths occur in your family last year?  
If yes, provide details.

▶ 2) Will the address on your current returns be different from that shown on your prior year returns?  
If yes, provide the new address and the date moved.

▶ 3) Were there any changes in dependents from the prior year? If yes, provide details.

▶ 4) Are you entitled to a dependency exemption due to a divorce decree?

▶ 5) Did any of your dependents have income of \$1,050 or more (\$400 if self-employed)?

▶ 6) Did any of your children under age 19, age 24 if they are a full-time student, have investment income over \$2,100?

If yes, do you want to include your child's income on your return?

▶ 7) Are any dependent children married and filing a joint return with their spouse?

▶ 8) Did any dependent child 19-23 years of age attend school full time for less than five months during the year?

▶ 9) Has the IRS, or any state or local taxing agency, notified you of changes to a prior year's tax return (including a partnership or LLC in which you have an investment)? If yes, provide copies of all notices or correspondence received.

▶ 10) Are you aware of any changes to your income, deductions, and credits reported on any prior years' returns?

▶ 11) Did you receive any income from any legal proceedings, cancellation of student loans, unemployment, or other indebtedness during the year? If yes, provide details.

▶ 12) Did you engage in either a purchase or sale transaction involving bitcoins?

▶ 13) If required, do you agree to have your return filed electronically?

▶ 14) Did you make any gifts during the year directly, or in trust, exceeding \$14,000 per person?

▶ 15) Did you make any discounted gifts or gifts of future interest to any person or trust?

▶ 16) Did you have any interest in, or signature or other authority over, a bank, securities, or other financial account in a foreign country? If the aggregate value of all of your accounts exceeded U.S. \$10,000 at any time during the year, please complete the following:

Name and address of financial institution	Account type (bank/securities/ other)**	Account number	Maximum value during the year*	Currency	Held separately (S) or jointly (J) or signature authority (SA)	Joint owner's name(s), address, and U.S. taxpayer identification number (if any)

\* Please provide the highest value at any time during the year in the foreign currency.

\*\* Treasury guidance presently (Form 114, Report of Foreign Bank and Financial Accounts) defines a foreign financial account as any bank, securities, securities derivatives, or other financial instruments account. These accounts generally encompass any accounts in which the assets are held in a commingled fund and the account owner holds an equity interest in the fund (mutual fund). The term also means any savings, demand, checking, deposit, time deposit, debit card, or credit card maintained with a financial institution or other person engaged in the business of a financial institution. A financial account also includes a commodity futures or options account, an insurance policy with cash surrender value (whole life), and an annuity policy with cash surrender value.

▶ 17) Did you have an interest in specified foreign financial assets valued at more than \$50,000 on the last day of the tax year, or more than \$75,000 at any time during the tax year? Please include assets not previously listed for FinCEN 114 reporting.

Description of asset	Identifying number	Date asset acquired or disposed of during the year	Maximum value of asset during the tax year	Currency/exchange rate	If asset is stock of a foreign entity, provide name, type, and mailing address	If asset is not a stock of a foreign entity, provide name of issuer, type, and mailing address

▶ 18) Did you have foreign income, pay any foreign taxes, or file any foreign information reporting or tax forms?  
Provide details.

▶ 19) Were you the grantor, transferor, or beneficiary of a foreign trust?

▶ 20) Were you a resident of, or did you have income from, more than one state during the year?  
If so, provide details. You may be required to file tax returns and also may owe taxes in these states.

▶ 21) Do you file use tax returns in any states?

▶ 22) Do you have any unpaid use tax for tax year 2017?

▶ 23) Do you wish to have \$3 (or \$6 on joint return) of your taxes applied to the Presidential Campaign Fund?

▶ 24) Do you wish to contribute to any state fund(s)? If yes, indicate amount(s) and which fund(s):

\_\_\_\_\_

\_\_\_\_\_

▶ 25) Did you and all members of your household maintain minimum essential health coverage for all months of 2017?

- a. If yes, enclose documentation such as Form 1095-A, *Health Insurance Marketplace Statement*, a statement of coverage from your employer, or a medical bill showing payment by an insurance company, an insurance card, or a Medicare card.
- b. If no, but you and all members of your household were covered for a part of 2017, provide documentation showing the months covered.

▶ 26) If you or your household did not maintain minimum essential health coverage:

- a. Were you offered coverage (through your or your spouse's plan) that you declined?
- b. If yes, did the coverage offer minimum value and was it affordable?
- c. Were you or any member of your household eligible for Medicare or Medicaid, but did not enroll?

▶ 27) Did you and your family receive any advance premium tax credits?

- a. If yes, enclose form 1095-A, *Health Insurance Marketplace Statement*.

▶ 28) Is more than one tax household sharing the premium tax credit? Examples include adult nondependent children, situations of divorce, or new marriage.

▶ 29) Were either you or your spouse eligible to participate in an employer's health insurance or long-term care plan?

- ▶ 30) Do you want any overpayment of taxes applied to next year's estimated taxes?
- ▶ 31) Do you want any federal or state refund deposited directly into your bank account?  
If yes, enclose a voided check.
  - a. Do you want any balance due directly withdrawn from this same bank account on the due date?
  - b. Do you want next year's estimated taxes withdrawn from this same bank account on the due dates?
- ▶ 32) Do you have any outstanding child or spousal support payments or federal debt?
- ▶ 33) If you owe federal or state tax upon completion of your return, are you able to pay the balance due?
- ▶ 34) Do you expect a large fluctuation in your income, deductions, or withholding next year?  
If yes, provide details.
- ▶ 35) Did you receive any distribution from an IRA or other qualified plan that was partially or totally rolled over into another IRA or qualified plan within 60 days of the distribution (Form 1099-R)?
- ▶ 36) If you received an IRA distribution, which you did not roll over, provide details (Form 1099-R).
  - a. Did you or your spouse withdraw amounts from your IRA to acquire a personal residence or pay for unreimbursed medical expenses or higher education expenses? If yes, provide details.
- ▶ 37) Did you "convert" IRA funds into a Roth IRA? If yes, provide details (Form 1099-R).
- ▶ 38) Did you receive any disability payments this year? Did you have any taxable distributions from an ABLE account?
- ▶ 39) Did you receive tip income not reported to your employer?
- ▶ 40) Did you sell or purchase a principal residence or other real estate? If yes, provide the settlement sheet (Closing Disclosure) and Form 1099-S.
- ▶ 41) Did you collect on any installment contract during the year? Provide details.
- ▶ 42) Did you receive tax-exempt interest or dividends not reported on Forms 1099-INT or 1099-DIV?
- ▶ 43) During this year, do you have any securities that became worthless or loans that became uncollectible?
- ▶ 44) Did you receive unemployment compensation? If yes, provide Form 1099-G.
- ▶ 45) Did you receive or pay any alimony during the year? If yes, provide details, including the Social Security number of the spouse paying the alimony or whom the alimony was paid.

- ▶ 46) Did you have any casualty or theft losses during the year? If yes, provide details.  
.....
- ▶ 47) Did you realize a gain on property which was taken from you by destruction, theft, seizure, or condemnation?  
.....
- ▶ 48) Did you, or do you plan to, contribute money before April 17, 2018, to a traditional or Roth IRA for the last calendar year? If yes, provide details (note that some states may have earlier due dates).  
.....
- ▶ 49) If you or your spouse have self-employment income, do you want to make a retirement plan contribution?  
.....
- ▶ 50) Did you, or do you plan to, contribute money before April 17, 2018 to a health savings account (HSA) for the last calendar year? If yes, provide details.  
.....
- ▶ 51) Did you receive any distributions from an HSA? If so, provide details.  
.....
- ▶ 52) Did you incur expenses as an elementary or secondary educator? If so, how much?  
.....
- ▶ 53) Did you pay real estate taxes on your principal residence or any other real property owned? If so, how much? \_\_\_\_\_  
.....
- ▶ 54) Did you purchase gasoline, oil, or special fuels for non-highway use vehicles?  
.....
- ▶ 55) Did you purchase an energy-efficient or other new vehicle? If yes, provide the purchase invoice.  
.....
- ▶ 56) Did you make any large purchases or home improvements?  
.....
- ▶ 57) Did you make any energy-efficient improvements (remodel or new construction) to your home?  
.....
- ▶ 58) Did you pay real estate taxes on your principal residence or any other real property owned? If so, how much? \_\_\_\_\_  
.....
- ▶ 59) Did you acquire or sell any "qualified small business stock?"  
.....
- ▶ 60) Were you granted, or did you exercise, any stock options? If yes, provide details.  
.....
- ▶ 61) Were you granted any restricted stock? If yes, provide details.  
.....
- ▶ 62) Did you pay any household employee over age 18 wages of \$2,000 or more?
  - a. If yes, provide a copy of form W-2 issued to each household employee.
  - b. If yes, did you pay total wages of \$1,000 or more in any calendar quarter to all household employees?.....

▶ 63) Did you surrender any U.S. savings bonds?

▶ 64) Did you use the proceeds from series EE U.S. savings bonds purchased after 1989 to pay for higher education expenses?

▶ 65) Did you start a business? If yes, provide details.

▶ 66) Did you purchase rental property? If yes, provide the settlement sheet (Closing Disclosure).

▶ 67) Did you acquire or dispose of any interests in partnerships, LLCs, S corporations, estates, or trusts this year? If yes, provide the Schedule K-1 that the organization has issued to you.

▶ 68) Do you have records to support travel, entertainment, or gift expenses? The law requires that adequate records be maintained for travel, entertainment, and gift expenses. The documentation should include the amount, time and place, date, business purpose, description of gift(s) (if any), and business relationship of recipient(s).

▶ 69) Did you participate in any bartering transactions (including the use of virtual currency)?

▶ 70) Do you have a record of all charitable contributions made in the form of either a bank record (such as a cancelled check) or a written communication from the organization?

▶ 71) Were all household items and clothing contributed to a charitable organization in at least good condition?

▶ 72) Has your will or trust been updated within the last three years? If yes, provide copies.

▶ 73) Can the IRS and state tax authority discuss questions about this return with the preparer?

▶ 74) Have you been a victim of identity theft in prior years? If you have a Federal IP PIN, please contact us.



**Estimated tax payments made**

Prior year overpayment applied	Federal		State (name)	
	Date paid	Amount paid	Date paid	Amount paid
1st quarter				
2nd quarter				
3rd quarter				
4th quarter				

**Wages, salaries, and other employee compensation**

▶ Enclose all Forms W-2. Done N/A

**Pension, IRA, and annuity income**

Yes No

▶ Enclose all Forms 1099-R. Done N/A

▶ 1) Did you receive a lump sum distribution from your employer?

▶ 2) Did you "convert" a lump sum distribution into another plan or IRA account?

▶ 3) Did you transfer IRA funds to a Roth IRA this year?

▶ 4) Have you elected a lump sum treatment for any retirement distributions after 1986?

Taxpayer

Spouse

▶ 5) If over age 70 ½, did you or your spouse make a contribution from your IRA directly to a charitable organization?

**Social Security benefits received**

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► 1) Enclose all 1099 SSA forms. Done N/A

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**Interest income** – Enclose all Forms 1099-INT and statements of tax-exempt interest earned.

If not available, complete the following:

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TSJ*	Name of payer	Banks, S&L, etc.	U.S. bonds, T-bills	Tax-exempt	
				In-state	Out-of-state
	Early withdrawal penalties				

\* T = Taxpayer      S = Spouse      J = Joint

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Interest income (seller-financed mortgage)

Name of payor	SSN	Address	Interest received

Dividend income – Enclose all Forms 1099-DIV and statements of tax-exempt dividends earned.

If not available, complete the following:

TSJ*	Name of payer	Ordinary dividends	Qualified dividends	Capital gain distributions	Non-taxable	Federal tax withheld	Foreign tax withheld

\*T = Taxpayer    S = Spouse    J = Joint

**Miscellaneous income** – List and enclose related Forms 1099 or other forms.

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Description	Amount
State and local income tax refund(s)	
Alimony received	
Jury fees	
Finder's fees	
Director's fees	
Prizes	
Gambling winnings (W2-G)	
Trustee fees	
Executor fees	
Other miscellaneous income	

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**Income from business or profession – Schedule C**

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► Who owns this business?                      Taxpayer                      Spouse                      Joint

Principal business or profession \_\_\_\_\_

Business name \_\_\_\_\_

Business taxpayer identification number \_\_\_\_\_

Business address \_\_\_\_\_

\_\_\_\_\_

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.....  
▶ Method(s) used to value closing inventory:

Cost                  Lower of cost or market                  Other (describe) \_\_\_\_\_                  N/A

Accounting method:

Cash                  Accrual                  Other (describe) \_\_\_\_\_

.....  
▶ 1) Was there any change in determining quantities, costs, or valuations between the opening and closing inventory? If yes, attach an explanation.

.....  
▶ 2) Did you deduct expenses for the business use of your home?  
If yes, complete the office-in-home schedule provided in this organizer.

.....  
▶ 3) Did you materially participate in the operation of the business during the year?

.....  
▶ 4) Did you pay any health insurance premiums or long-term care premiums?

.....  
▶ 5) Was all of your investment in this activity at risk?

.....  
▶ 6) Were any assets sold, retired, or converted to personal use during the year?  
If yes, list assets sold including date acquired, date sold, sales price, and original cost.

.....  
▶ 7) Were any assets purchased during the year? If yes, list assets acquired, including date placed in service and purchase price, including trade-in. Attach copies of purchase invoices.

.....  
▶ 8) Was this business still in operation at the end of the year?

.....  
▶ 9) List the states in which the business was conducted, and provide income and expense by state . \_\_\_\_\_

.....  
▶ 10) Provide copies of certification for employees of target groups and associated wages qualifying for the Work Opportunity Tax Credit.

.....  
▶ 11) Did you make any payments during the year that would require you to file Form(s) 1099?

If yes, did you file Form(s) 1099?  
.....

► 12) Did you have employees? If yes:

1. Provide copies of all federal and state payroll reports including Forms W-2/W-3, 940, and 941.
2. Do you have a Health Reimbursement Arrangement or otherwise reimburse your employees for medical expenses or health insurance premiums?
3. Do you have less than 50 full-time equivalent employees?
4. Do you pay an average wage of less than \$50,000?
5. Do you pay at least half of the employees' health insurance premiums?
6. Provide a copy of Form 1094-C, if applicable.

**Income and expenses (Schedule C)** – Attach a schedule of income and expenses of the business or complete the following worksheet. Complete a separate schedule for each business.

Description	Amount
<b>Part I – Income</b>	
Gross receipts or sales	
Returns and allowances	
Other income (List type and amount.)	
<b>Part II – Cost of goods sold</b>	
Inventory at beginning of year	
Purchases less cost of items withdrawn for personal use	
Cost of labor (Do not include salary paid to yourself.)	
Materials and supplies	
Other costs (List type and amount.)	
Inventory at end of year	

Description	Amount
<b>Part III – Expenses</b>	
Advertising	
Bad debts from sales or services	
Car and truck expenses (Complete the auto expense schedule on page 31.)	
Commissions and fees	
Depletion	
Depreciation and Section 179 expense deduction (provide depreciation schedules)	
Employee health insurance and other benefit programs (excluding retirement plans and amounts for owner)	
Employee retirement contribution (other than owner)	
Self-employed owner:	
a. Health insurance premiums	
b. Retirement contributions	
c. State income tax	
Insurance (other than health)	
Interest:	
a. Mortgage (paid to banks, etc.)	
b. Other	
Legal and professional services	
Office expense	
Rent or lease:	
a. Vehicles, machinery, and equipment	
b. Real estate or other business property	

Description	Amount
Repairs and maintenance	
Supplies	
Taxes and licenses (enclose copies of payroll tax returns). Do not include state income tax.	
Travel, meals, and entertainment:	
a. Travel	
b. Meals and entertainment	
Utilities	
Wages (enclose copies of Forms W-3/W-2)	
Lobbying expenses	
Club dues:	
a. Civic club dues	
b. Social or entertainment club dues	
Other expenses (list type and amount)	

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**Office in home**

► To qualify for an office-in-home deduction, the area must be used exclusively for business purposes on a regular basis in connection with your employer’s business and for your employer’s convenience. If you are self-employed, it must be your principal place of business or you must be able to show that income is actually produced there. If business use of home relates to daycare, provide total hours of business operation for the year.

Business or activity for which you have an office	Total area of the house (square feet)	Area of business portion (square feet)	Business percentage

► I. Depreciation

	Date placed in service	Cost/basis	Method	Life	Prior depreciation
House					
Land					
Total purchase price					
Improvements (provide details)					

► II. Expenses to be prorated:

Mortgage interest \_\_\_\_\_

Real estate taxes \_\_\_\_\_

Utilities \_\_\_\_\_

Property insurance \_\_\_\_\_

Other expenses – itemize \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

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▶ III. Expenses that apply directly to home office:

Telephone		_____
Maintenance		_____
Other expenses — itemize	_____	_____
	_____	_____
	_____	_____

Did you make an election to apply a simplified method with respect to your home office expenses? Yes  No

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**Capital gains and losses** – Enclose all Forms 1099-B (with supplemental year-end brokerage statements) and 1099-S (with Closing Disclosure statements). Complete the following schedule if no statements are available, and provide all transaction slips for sales and purchases.

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Description	Date acquired	Date sold	Sales proceeds	Cost or basis	Gain (loss)*

\* If you have questions regarding the taxable status of any gain or loss, please contact our office.

.....

▶ Enter any sales **NOT** reported on Forms 1099-B and 1099-S:

Description	Date acquired	Date sold	Sales proceeds	Cost or basis	Gain (loss)*

\* If you have any questions regarding gain or loss, please contact our office.

Sale/purchase of personal residence

▶ Provide closing statements (Closing Disclosure) on purchase and sale of old residence and purchase of new residence.

Description	Amount

Yes No

▶ For sale of personal residence, did you own and live in it for two of the five years prior to the sale?

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**Moving expenses**

Yes No

- ▶ Did you change your residence during this year due to a change in employment, transfer, or self-employment?

If yes, furnish the following information:

Number of miles from your former residence to your new business location \_\_\_\_\_ miles

Number of miles from your former residence to your former business location \_\_\_\_\_ miles

- ▶ Did your employer reimburse or pay directly any of your moving expenses?

If yes, enclose the employer-provided itemization form and note the amount of reimbursement received. \$ \_\_\_\_\_

- ▶ Itemize below the total moving costs you paid (without reduction for any reimbursement by your employer).

Expenses of moving from old to new home:

Transportation expenses in moving household goods and family \$ \_\_\_\_\_

Cost of storing and insuring household goods \$ \_\_\_\_\_

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**Residence change**

- ▶ If you changed residences during the year, provide the period of residence in each location.

Residence #1 \_\_\_\_\_ From \_\_\_\_/\_\_\_\_/\_\_\_\_ To \_\_\_\_/\_\_\_\_/\_\_\_\_

Own          Rent

Residence #2 \_\_\_\_\_ From \_\_\_\_/\_\_\_\_/\_\_\_\_ To \_\_\_\_/\_\_\_\_/\_\_\_\_

Own          Rent

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**Rental and royalty income** — Complete a separate schedule for each property.

- ▶ 1) Description and location of property: \_\_\_\_\_

\_\_\_\_\_

▶ 2) Type of property:

Personal use

Residential rental

Commercial rental

Royalty

Self-rental

Other – Describe \_\_\_\_\_

If personal-use property, provide the following:

1. Number of days the property was occupied by you, a member of your family, or any individual not paying rent at the fair market value. \_\_\_\_\_

2. Number of days the property was not occupied. \_\_\_\_\_

If not occupied, was it available for rent during this time?

3. How many days was the property rented during the year? \_\_\_\_\_

▶ 3) Did you actively participate in the operation of the rental property during the year? Note that both requirements must be met by you (and not combined with your spouse's activity) to qualify as a real estate professional.

1. Were more than half of the personal services that you performed during the year performed in a real property trade or business?

2. Did you perform more than 750 hours of services during the year in a real property trade or business?

▶ 4) Did you make any payments during the year that would require you to file Form(s) 1099?

If yes, did you file Form(s) 1099?

Income:	Amount		Amount
Rents received		Royalties received	
Expenses:			
Mortgage interest		Legal and other professional fees	
Other interest		Cleaning and maintenance	
Insurance		Commissions	
Repairs		Utilities	
Auto and travel		Management fees	
Advertising		Supplies	
Taxes		Other (itemize)	

Yes      No

▶ If this is the first year we are preparing your return, provide depreciation records.

▶ If this is a new property, provide the closing statement (Closing Disclosure).

▶ List below any improvements or assets purchased during the year.

Description	Date placed in service	Cost

▶ If the property was sold during the year, provide the closing statement (Closing Disclosure).

**Income from partnerships, estates, LLCs, trusts, and S corporations**

► Enclose all Schedules K-1 received to date. Also list below all Schedules K-1 not yet received:

Name	Source code*	Federal ID number

\* Source code: P = Partnership/LLC E = Estate/trust S = S corporation

**Contributions to retirement plans**

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	Taxpayer	Spouse
Are you covered by a qualified retirement plan? (Y/N)		
Do you want to make the maximum deductible IRA contribution? (Y/N)		
IRA payments made for this return		
IRA payments made for this return for nonworking spouse		
Do you want to make an IRA contribution even if part or all of it may not be deducted? (Y/N) If yes, provide a copy of the latest Form 8606 filed.		
Have you made or do you want to make a Roth IRA contribution? (Y/N). If yes, provide Roth IRA payments made for this return.		
Do you want to make the maximum allowable Keogh/SEP/SIMPLE IRA contribution? (Y/N)		
Keogh SEP/SIMPLE IRA payments made for this return		
Date Keogh/SIMPLE IRA plan established		

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**Alimony paid**

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▶ Name of recipient(s) \_\_\_\_\_

Social Security number(s) of recipient(s) \_\_\_\_\_

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▶ Amount(s) paid \$ \_\_\_\_\_

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▶ If a divorce occurred this year, enclose a copy of the divorce decree and property settlement.

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Medical and dental expense (please note that medical expenses must exceed 10%; 7.5% for taxpayers age 65 or older) of adjusted gross income to be deductible. Health insurance premiums and medical expenses paid with pre-tax dollars (cafeteria plans, health savings accounts, etc.) are not deductible.

Description	Amount
Premiums for health and accident insurance including Medicare	
Long-term care premiums: Taxpayer \$ _____ Spouse \$ _____	
Medicine and drugs (prescription only)	
Doctors, dentists, nurses	
Hospitals, clinics, laboratories	
Eyeglasses/corrective surgery	
Ambulance	
Medical supplies/equipment	
Hearing aids	
Lodging and meals	
Travel	
Mileage (number of miles)	
Long-term care expenses	
Payments for in-home care (complete later section on home care expenses)	
Other	
Insurance reimbursements received	

.....  
 Yes No  
 .....

► Were any of the above expenses related to cosmetic surgery?  
 .....

Deductible taxes

Description	Amount
State and local income tax payments made this year for prior year(s).	
Real estate taxes: Primary residence	
Secondary residence	
Other	
Personal property or ad valorem taxes	
Sales tax on major items (auto, boat, home improvements, etc.)	
Other sales taxes paid (if applicable)	
Intangible tax	
Other taxes (itemize)	
Foreign tax withheld (may be used as a credit)	

Interest expense

► Mortgage interest (Enclose Forms 1098.)

Payee*	Property**	Amount

\* Include address and Social Security number if payee is an individual.

\*\* Describe the property securing the related obligation, i.e., principal residence, motor home, boat, etc. If any mortgage or equity loan was not used to buy, build, or improve your principal or second residence, please describe how the proceeds were used.

► Unamortized points on residence refinancing

Date of refinance	Loan terms	Total points

► Student loan interest

Payee	Amount

► Investment interest not reported on Schedules A, C, or E

Payee	Investment purpose (stocks, land, etc.)	Amount

► Business interest not reported on Schedules C or E

Payee	Business purpose	Amount

**Contributions**

► Cash contributions for which you have receipts, canceled checks, etc. Note: You need to have written acknowledgment from any charity to which you made individual donations of \$250 or more during the year.

Donee	Amount	Donee	Amount

► Expenses incurred in performing volunteer work for charitable organizations:

- Parking fees and tolls \$ \_\_\_\_\_
- Supplies \$ \_\_\_\_\_
- Meals and entertainment \$ \_\_\_\_\_
- Other (itemize) \$ \_\_\_\_\_
- Automobile mileage \_\_\_\_\_

► Other than cash contributions (enclose receipts):

Organization name and address		
Description of property		
Date acquired		
How acquired		
Cost or basis		
Date contributed		
Fair market value (FMV)		
How FMV determined		

.....

▶ Include Form 1098-C for donations of motor vehicles, boats, or airplanes.

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▶ Include a signed and dated Form 8283 by the donee organization and/or qualified appraiser, if applicable.

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▶ For contributions over \$5,000, include a copy of the appraisal and confirmation from the charity.

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**Casualty or theft losses**

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▶ Loss of property by theft or damage to property by fire, storm, car accident, shipwreck, flood, or other "act of God"

.....

	Property	Property	Property
Indicate type of property	Business Personal	Business Personal	Business Personal
Description of property			
Date acquired			
Cost			
Date of loss			
Description of loss			
Was insurance claim made? (Y/N)			
Fair market value before loss			
Fair market value after loss			

.....

Yes No

.....

▶ Is the property in a presidentially declared disaster area?

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Miscellaneous deductions

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Description	Amount
Income tax preparation fees	
Legal fees (provide details)	
Safe deposit box rental (if used for storage of documents or items related to income-producing property)	
Employment agency fees	
Investment expenses	
Trustee fees	
Other miscellaneous deductions – itemize	
Documented gambling losses	

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Employee/self-employed business expenses – Form 2106

► Expenses incurred by: Taxpayer Spouse Occupation \_\_\_\_\_

► Complete a separate schedule for each business.

Description	Total expense incurred	Employer reimbursement reported on W-2	Employer reimbursement not on W-2
Travel expenses while away from home:			
Transportation costs			
Lodging			
Meals and entertainment			
Business use of home (see schedule)			
Other employee business expenses – itemize			
Union dues			
Small tools			
Uniforms which are not suitable for wear outside of work			
Safety equipment and clothing			
Professional dues			
Business publications			
Unreimbursed cost of business supplies			

.....  
Employee/self-employed business expenses – Form 2106  
.....

▶ Automobile expenses – Complete a separate schedule for each vehicle.

Vehicle description	_____	Total business miles	_____
Date placed in service	_____	Total commuting miles	_____
Cost/fair market value	_____	Total other personal miles	_____
Lease term, if applicable	_____	Total miles this year	_____
		Average daily round trip commuting distance	_____

.....

▶ Actual expenses (omit if using mileage method)

Gas, oil	_____	Taxes and tags	_____
Repairs	_____	Interest	_____
Tires, supplies	_____	Parking	_____
Insurance	_____	Tolls	_____
Lease payments	_____	Other	_____

.....

Yes No

▶ Did you acquire, lease, or dispose of a vehicle used for business during this year?

If yes, enclose the purchase and sales contract or lease agreement.

.....

▶ Did you use the above vehicle in this business less than 12 months?

If yes, enter the number of months.

.....

▶ Do you have another vehicle available for personal purposes?

.....

▶ Do you have evidence to support your deduction?

.....

▶ Is the evidence written?

.....



**Child care expenses/home care expenses**

Yes No

▶ Did you pay an individual or an organization to perform services for the care of a dependent under 13 years old in order to enable you to work or attend school on a full-time basis?

▶ Did you pay an individual to perform in-home health care services for yourself, your spouse, or dependents?

▶ If the response to either of the questions above is yes, complete the following information:

Names(s) of dependent(s) for whom services were rendered.

\_\_\_\_\_

▶ List individuals or organizations to whom expenses were paid during the year (services of a relative may be deductible only if that relative is not a dependent and if the relative's services are considered employment for Social Security purposes).

Name and address	ID number	Amount	If under 18

▶ If payments of \$2,000 or more during the tax year were made to an individual, were the services performed in your home?

**Educational expenses**

Yes No

▶ Did you or any other member of your family pay any post-secondary educational expenses this year?

▶ If yes, complete the following and provide Form 1098-T from the school:

Student name	Institution	Grade/level	Amount paid	Date paid

▶ Was any of the preceding tuition paid with funds withdrawn from an educational IRA or 529 plan?

If yes, how much? \$ \_\_\_\_\_. Submit Form 1099-Q.

**Comments/explanations**

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