

Tax Deduction Locator & IRS Trouble Minimizer

Provided By:

SAVE TIME – READ THIS FIRST

This organizer is designed to assist and remind you of information that is needed to prepare your tax return. The goal is not to overlook anything so you can maximize your legal deductions, comply with government reporting requirements, and avoid problems with the IRS after the return is filed.

Taxes are complicated and the rules change constantly. This organizer was designed specifically for the 2017 tax year and certain items may not apply to other years. Although care has been taken to accommodate most taxpayers' needs, please note questions that are related to issues not included here under "Questions You May Have" in Section D6.

Section Categories – To help you collect your information quickly, this organizer is organized into four general areas. Information required from:

- everyone – Sections A1 – A13 (Pages 2 & 3)
- those who itemize their deductions – Sections B1 – B11 (Pages 4 & 5)
- those with business or rental income – Sections C1 – C7 (Pages 6 & 7)
- everyone – Health Care reporting – Section D1 (page 8)
- those who have relocated, sold their home, made home energy improvements or have debt relief income – Sections D2 – D5 (Page 8)

The instructions provided in the header of each section will help you determine if you are required to complete the information in that section.

Before proceeding, please take a moment to review the purpose of the SPECIAL MARKERS used throughout this organizer.



Your tax information from the prior year is automatically transferred to this year's tax return. Therefore, not all taxpayer data and contact info needs to be recorded. The marker signifies that returning clients need only enter data in that section if it has changed since the prior year or if there is new information.



This marker notes areas where the IRS can match the entry on their computer and incomplete or incorrect information can trigger government correspondence or, worse yet, an office audit. Pay particular attention to sections or individual entries with this symbol.



This flag symbol denotes areas where a deduction or item of income is to be treated differently when computing the alternative minimum tax (AMT). The AMT is another way of computing your tax liability, which applies more restrictive limits on certain deductions and preference income. If higher than the regular tax, the AMT applies.



This marker indicates payments that may require the issuance of a 1099 if the annual amount paid to an individual is \$600 or more. Failure to file 1099s can lead to a loss of the tax deduction for that expense and failure to timely file the forms with the IRS and furnish copies to payees can result in substantial penalties.

YOUR TAX APPOINTMENT

Please complete and sign this organizer prior to your appointment.

- Please call to schedule your appointment. Try to call early before the calendar is booked up.
- Please mail the completed organizer to this office prior to your appointment.
- Please return the completed organizer along with required documentation, W2s, 1095s, 1099s, 1098s, K-1s, etc., to this office so your return can be prepared by correspondence.

- Your tax appointment is scheduled for:

Day: _____

Date: _____

Time: _____

Please notify this office promptly if you are unable to keep this appointment.

If you are a new client, be sure to provide a copy of last year's tax return.

Referrals are Always Appreciated.

If you know someone who would like a tax appointment, please have them call this office.

Do not be concerned that your business, personal or financial matters will be discussed with clients whom you refer.

All client information is treated in the utmost confidence.

TAXPAYER INFORMATION

The information on this page is required for every taxpayer. Please review each section on this page and report items that are applicable to you, your spouse or dependents.

A1 - TAXPAYER INFORMATION

Returning clients: enter first and last name of filer and any changes only.

| | | | |
|---|---|----------------|--|
| Filer Name (Must Match SS Admin) | | Birth Date / / | |
| Social Security No. | <input type="checkbox"/> If Legally Blind | | |
| Occupation | <input type="radio"/> Day <input type="radio"/> Evening | | |
| Contact Phone | E-Mail Address | | |
| Spouse Name (Must Match SS Admin) | | | |
| Social Security No. | Birth Date / / | | |
| Occupation | <input type="checkbox"/> If Legally Blind | | |
| Contact Phone | <input type="radio"/> Day <input type="radio"/> Evening | | |
| E-Mail Address | | | |

A2 - ADDRESS

Returning clients can skip this section except for changes.

| | | | |
|-------------------|-------------|-----|--|
| Street | Apt/Unit No | | |
| City | State | Zip | |
| Home Phone Number | | | |

A3 - STATUS CHANGES FOR 2017

Check any that apply and enter the effective date.

| | |
|--------------------------------------|---|
| <input type="checkbox"/> Married / | <input type="checkbox"/> Moved / |
| <input type="checkbox"/> Separated / | <input type="checkbox"/> Home Sold / |
| <input type="checkbox"/> Divorced / | <input type="checkbox"/> Spouse Deceased / |
| <input type="checkbox"/> Retired / | <input type="checkbox"/> Dependent Deceased / |

A4 - ESTIMATED TAXES PAID

This office cannot assume that all estimated taxes were paid as originally scheduled or on time. Therefore, please enter the amounts and dates of payment or provide proof of payments. Incorrect amounts will result in IRS correspondence after the return is filed.

| Payment & Due Date | Date Paid | Federal | State |
|---------------------------------|-----------|---------|-------|
| Applied from Last Year's Refund | | | |
| First Quarter April 18, 2017 | | | |
| Second Quarter June 15, 2017 | | | |
| Third Quarter Sept. 15, 2017 | | | |
| Fourth Quarter Jan. 16, 2018 | | | |

A5 - REFUND DIRECT DEPOSIT

Complete this section to have your refund automatically deposited into your bank account. Doing so will speed up the refund and eliminate the danger of a check being lost or stolen. Direct deposit can be allocated to up to 3 separate accounts. Entries for only one account are provided below. If you wish to make multiple deposits, please provide the additional account information and how you wish to allocate the refund.

| |
|---|
| Bank Name |
| Bank Routing Number (Exactly 9 Digits) |
| Account Number (include hyphens - omit spaces & special characters - 17 digits max) |
| <input type="checkbox"/> Checking <input type="checkbox"/> Savings Allocation: |

A6 - INCOME & ADJUSTMENTS

| | You | Spouse |
|--|---------------------------|---------------------------|
| W-2 Wages - Please provide W-2 forms (retain copy "C" for your records) | | |
| Partnership, Trust or S-Corporation K-1s (provide complete K-1 copies) | | |
| Were you the beneficiary of an inheritance? <i>If so, please verify with executor or trustee if you will be receiving a K-1.</i> | <input type="radio"/> Yes | <input type="radio"/> Yes |
| State Tax Refund (provide 1099-G) | | |
| Social Security or RR (provide SSA-1099 or RRB-1099) | | |
| Pension Income (provide all 1099-Rs) | | |
| Alimony Received (IRS matches with alimony paid) | | |
| Alimony Paid (provide name and SSN below) Paid to: _____ SS#: _____ | | |
| Tips (not included in W-2) | | |
| Unemployment Compensation (provide 1099-G) | | |
| Gambling Winnings (provide W-2Gs) | | |

A7 - IRA & SE PLANS

| | You | Spouse |
|---|---------------------------|---------------------------|
| Retirement Plan with your Employer? | <input type="radio"/> Yes | <input type="radio"/> Yes |
| Did you or your spouse convert a traditional IRA into a Roth IRA during 2017? | <input type="radio"/> Yes | <input type="radio"/> Yes |
| Traditional IRA, Keogh & SEP Plans | | |
| Contributions | | |
| Withdrawals (1099-R) ⁽¹⁾ | | |
| Rollovers ^{(2) (3)} | | |
| Basis (Total of prior year non-deductible contributions) | | |
| Roth IRA | | |
| Contributions | | |
| Withdrawals (1099-R) ⁽¹⁾ | | |
| Rollovers ^{(2) (3)} | | |

(1) Show reason if under age 59½ (2) Must be reported even if not taxable unless directly "transferred"
(3) Rollovers from Traditional to a Roth IRA may be taxable.

A8 - SPECIAL QUESTIONS & INFORMATION

| | |
|--|--|
| Coverdell Education Account Contribution | |
| Coverdell Education Account Distribution (provide 1099-Q) | |
| Qualified Tuition Plan (Sec. 529) Distribution (provide 1099-Q) | |
| Student Loan Interest paid (provide 1098-E) | |
| HSA Distributions (provide 1099-SA) | |
| Adoption Expenses <input type="checkbox"/> If "special needs child" | |
| CAUTION - Review the following questions carefully. There are severe penalties associated with failing to report an interest in or signature authority over a foreign bank account. Please call our attention to any dealings related to foreign accounts and inheritances. | |
| <input type="checkbox"/> If you or your spouse have signature authority or are named as a co-owner on a bank account in a foreign country even if the funds are not yours. | <input type="radio"/> |
| <input type="checkbox"/> If you received an inheritance from someone in a foreign country. | <input type="radio"/> |
| <input type="checkbox"/> If you or your spouse have a foreign bank account (over \$10,000) | <input type="radio"/> |
| <input type="checkbox"/> If you or your spouse received a distribution from, or were the grantor, or transferor to, a foreign trust | <input type="radio"/> |
| <input type="checkbox"/> If at any time during the year you or your spouse held an interest in a foreign financial asset | <input type="radio"/> |
| <input type="checkbox"/> If you have been denied Earned Income Credit by the IRS | <input type="radio"/> |
| <input type="checkbox"/> If you've been re-certified for the Earned Income, Child Tax, or American Opportunity Credit | <input type="radio"/> |
| <input type="checkbox"/> If you bought, sold, or gifted real estate in 2017. <i>If you have, please call in advance to discuss what documents are needed.</i> | <input type="radio"/> |
| <input type="checkbox"/> If you made a gift of money or property to any individual in excess of \$14,000 (\$28,000 for joint gifts by a married couple) | <input type="radio"/> |
| <input type="checkbox"/> If you employ household workers | <input type="radio"/> |
| <input type="checkbox"/> If you sold jewelry, gold, coins, or other precious metals during the year | <input type="radio"/> |
| <input type="checkbox"/> If you wish to contribute to the Presidential campaign fund: | <input type="radio"/> You <input type="radio"/> Spouse |

ADDITIONAL INFORMATION

The information on this page is required for every taxpayer. Please review each section on this page and report items that are applicable to you, your spouse or dependents.



A9 - DEPENDENTS

Returning clients need only enter first names and any changes. Enter all the information for new dependents.



| First Name | Last Name (If Different) | Social Security # (Mandatory) | Enter S-Son, D-Daughter, F-Father, M-Mother, G-Grandchild, or enter other relationship. Enter HOH for non-dependent Head of Household qualifiers. | | | | |
|------------|-----------------------------|----------------------------------|--|------------|---------------------------------|-----------------------|--------------|
| | | | Months in Home (Your Home) | Birth Date | If over the age of 18 Income | | ✓ if Student |
| | | | | / / | | <input type="radio"/> | |
| | | | | / / | | <input type="radio"/> | |
| | | | | / / | | <input type="radio"/> | |

A10 - INTEREST INCOME

IRS matches payer and amount. Always use the payer name listed on 1099 even if not the original source.



Caution: All interest must be reported even if tax-free!

| Name of Payer <small>Please provide all forms 1099INT and 1099OID (Entries are not needed when 1099s are provided)</small> | Banks, Credit Union, Corp Bonds, etc. | Seller Financed Mortgages | Direct U.S. Obligations <small>Savings Bonds, T-Bills, etc. (State Tax-Free)</small> | Home State Municipal Bonds <small>(Generally Tax-Free)</small> | Other State <small>(Federal Tax-Free)</small> |
|---|--|---|---|--|--|
| | | Note: Seller financed mortgages require the name, SS# and address of the payer. See the special line below. | | | |
| | | | | | |
| Payer Name: | SS#: | ← → | Address: | | |
| Forfeited Interest | | Federal Tax Withholding on Interest & Dividends | | | |

A11 - DIVIDEND INCOME

IRS matches payer and amount. Always use payer name listed on 1099 even if not the original source. Some institutions use substitute 1099s and caution must be used in separating the various types of dividends. Please bring broker statements.



| Name of Payer – Please provide all forms 1099DIV <small>(Entries are not needed when 1099s are provided)</small> | Foreign Taxes Paid | Ordinary Dividends | Qualified Dividends ⁽¹⁾ | Capital Gains | Source U.S. Obligations ⁽²⁾ | Taxable to State Only | Non-Taxable State & Federal |
|---|-----------------------|-----------------------|---------------------------------------|------------------|---|--------------------------|--------------------------------|
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |

(1) Qualified dividends receive special tax treatment and are included in the "Ordinary Dividends" total. (2) Includes income from savings bonds, T-Bills, etc., which are state tax-free.

A12 - INVESTMENT SALES

IRS matches gross proceeds from sales using the 1099-B. All transactions must be reported even if there is no profit. If broker provides a summary of transactions, bring it and skip this section. For home sales, see Section D2.



| Description <small>(Please provide all forms 1099-B and any gain/loss statements provided by broker)</small> | ✓ If Inherited | Date Acquired | Date Sold | Selling Price | Cost or Other Basis ⁽¹⁾ | Profit <small>(Memo Only)</small> |
|---|-----------------------|------------------|--------------|------------------|---------------------------------------|--------------------------------------|
| | <input type="radio"/> | / / | / / | | | |
| | <input type="radio"/> | / / | / / | | | |
| | <input type="radio"/> | / / | / / | | | |
| | <input type="radio"/> | / / | / / | | | |
| | <input type="radio"/> | / / | / / | | | |

(1) The basis from which gain is determined may not be the original cost and must account for stock splits, reverse splits, mergers, reinvested dividends, wash sales, etc.

A13 - CHILD OR DEPENDENT CARE EXPENSES

Care must enable you to work (or search for work) or attend school FULL-TIME. Care must be for a child under age 13 or an individual who is physically or mentally incapable of self care. If you are a student, also see section C4. IRS matches employer provided care benefits and income reporting of care provider.



| <input type="radio"/> ✓ If you have employer provided dependent care benefits | | Provider's SSN or Employer ID# MANDATORY unless it is an exempt organization. Check circle if exempt. | Payments MUST Be Allocated By Child/Dependent | | |
|---|------------------------|---|--|---------------------|---------------------|
| Paid To | Address & Phone Number | | Child/Depnd.'s Name | Child/Depnd.'s Name | Child/Depnd.'s Name |
| | | <input type="radio"/> | | | |
| | | <input type="radio"/> | | | |
| | | <input type="radio"/> | | | |

ITEMIZED DEDUCTIONS

Taxpayers may choose between itemized or standard deductions. This page and the adjoining page are for recording your expenses, which are needed when itemizing your deductions. If you are certain that you cannot itemize your deductions, you can skip this page and the next one **except for B10. CAUTION: If you are married and filing separately and either you or your spouse itemize your deductions, then the other spouse must also itemize their deductions. The law does not allow one to itemize and the other to take the standard deduction.** **If filing married separate and your spouse is itemizing deductions.**

B1 - MEDICAL EXPENSES

Although for Federal purposes medical expenses are only deductible to the extent they exceed 10% of your adjusted gross income (AGI) for the year some states, such as Arizona, do not have that limitation. If your state has a lower or no limitation be sure to list your medical expenses. Do NOT list expenses reimbursed by insurance or expenses and premiums paid with pre-tax funds or HSA distributions.

| | |
|--|-----------------|
| INSURANCE PREMIUMS for Medical, Dental, Vision & Hospital ⁽¹⁾ | |
| Medicare Insurance Premiums (Not payroll tax) | |
| Long-Term Care Insurance | Filer Spouse |
| Doctors, Dentists ⁽²⁾ (No discretionary cosmetic surgery) | |
| Acupuncture & Chiropractic Care | |
| Hospital ⁽³⁾ | |
| Prescription Drugs (Not over-the-counter drugs) | |
| Nursing Care <input type="radio"/> <input checked="" type="radio"/> If in-home care | |
| Eye Exam, Glasses, Contact Lenses, Contact Lens Solution | |
| Hearing Aids & Batteries | |
| Ambulance & Paramedics | |
| Auto Travel (To and from medical treatment) | miles |
| Parking & tolls (For medical treatment) | |
| Taxi, Shuttle, Air Fare, Etc. (To reach medical treatment) | |
| Lodging (For medical treatment) | No. of days |
| Telephone (Medical-related toll charges only) | |
| Therapy & Special Schooling ⁽⁴⁾ | |
| Supplies & Equipment | |
| Handicapped Placard | |
| Handicapped Home Modifications | |
| Rentals (crutches, wheelchair, walker, oxygen equipment, etc.) | |
| Other: | |
| Other: | |
| <p>(1) Include only amounts you paid. (2) Includes Christian Science practitioner and psychological counseling. (3) Includes nursing homes for individuals medically incapable of self care. Also includes hospital or nursing home meals. (4) Includes physical therapy and psychotherapy; special schooling for physically or mentally handicapped.</p> | |

B2 - INVESTMENT INTEREST

Interest paid on loans to acquire investments. This interest is only allowable to the extent of net investment income.

| | |
|---------------------------|--|
| Brokerage Margin Accounts | |
| Vacant Land | |
| Other: | |
| Other: | |

B3 - TAXES PAID

Do not list any taxes associated with a business or rental activity. Taxes are not deductible for AMT purposes.

| | | | |
|--|--------------------------------------|---------------------------------------|-----|
| Real Estate - Primary Residence | Do not include interest & penalties. | | |
| Real Estate - 2nd Home | | | |
| Real Estate - Investment Property (Land, etc.) | | | |
| CAUTION - Some tax bills include non-deductible special services. Please provide copies of the tax bills. | | | |
| Vehicle License Fees (Tax portion only): | (1) | (2) | (3) |
| Personal Property Tax (Boat, plane, etc.) | | | |
| Sales Tax - Receipted (Leave blank for standard amount) | | | |
| Sales Tax - Cars, Boats, Home, Etc. (Do not include above) | | | |
| Income Taxes Paid to Another State | State: | | |
| City, County, Local Taxes (not listed in another category) | | | |
| Other: | | | |
| State Income Tax Paid During 2017 (please provide proof of payment) Do not include taxes withheld; they are automatic from the source documents. | | | |
| Balance Due 2016 Return | | Other Year's Tax Or Adjustment | |
| Extension Payment 2016 Return | | 2016 4th Qtr. Estimate Paid Jan. 2017 | |

B4 - HOME MORTGAGE INTEREST

Enter only interest on loans **secured** by your primary residence and designated second residence. This deduction is limited to interest paid on \$1 million of home acquisition debt and \$100,000 of home equity debt on your primary or designated second residence. The debt limits apply separately to each co-owner who is not your spouse. Equity debt interest is not deductible for AMT purposes. IRS matches the interest paid on home mortgages.

| | | | | |
|--|--------------------------|---|--|---------------------------------|
| CAUTION - If paid to an individual, check box and enter the PAYEE's address and Social Security number in Box A below to avoid IRS correspondence. | <input type="checkbox"/> | <input checked="" type="checkbox"/> If 2nd Home | <input checked="" type="checkbox"/> If Equity Loan | Amount Please provide Form 1098 |
| | Paid to: | <input type="checkbox"/> | <input type="checkbox"/> | |
| Paid to: | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Paid to: | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Paid to: | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

CAUTION - If Form 1098 was issued using a co-owner's SSN, enter that individual's name & SSN in Box A below to avoid IRS correspondence.

| | |
|--------------|-------|
| Box A | Name: |
| | SSN: |

If your home or 2nd home is a qualified motor home, boat, etc., list the name of the payee here:

PLEASE **ANY OF THE FOLLOWING THAT APPLY:**

Has the original home loan ever been refinanced?
 Did you refinance any of these loans this year? (If so, provide escrow closing statements)
 Have you exceeded the \$100,000 equity debt limit?
 Does the total of all your home loan balances exceed \$1 million?

ITEMIZED DEDUCTIONS

B5 - CASH CHARITABLE CONTRIBUTIONS

All cash contributions **MUST** be documented with either a bank record or written verification from the charity. Personal benefits must be excluded from the donation.

| | |
|----------------------------|--|
| House of Worship | |
| Payroll Deduction (Filer) | |
| Payroll Deduction (Spouse) | |
| Other: | |
| Other: | |
| Other: | |

B6 - NON-CASH CONTRIBUTIONS

Household and clothing items must be in good or better condition. Items of minimal value such as underclothing are not counted. A written receipt is required for donations of \$250 or more. An itemized list should be included with your return if the total exceeds \$500. Deductions are limited to the lesser of your cost or the fair market value (FMV) for each item contributed.

| | |
|--|-------|
| Clothing & Household Items | |
| Automobile Travel | miles |
| Volunteer Expenses - Explain: | |
| Vehicle Donation (Provide Form 1098-C) | |
| Other: | |
| Other: | |

B7 - OTHER DEDUCTIONS

The expenses listed in this section are part of the "miscellaneous" itemized deductions but are listed separately because they are not subject to the 2% of AGI limit.

| | |
|---|--|
| Gambling Losses (Only to the extent of gambling winnings) | |
| Impairment (Handicapped) Related Work Expenses | |
| Unrecovered Pension Basis (Deceased taxpayer) | |

B8 - CASUALTY LOSSES

Generally, to be deducted, casualty losses, after insurance reimbursement must exceed 10% of your adjusted gross income (AGI) and then only the amount that exceeds the 10% is deductible. There are exceptions for certain theft, embezzlement and designated disaster area losses.

- If the loss was in a presidentially declared disaster area
- If the loss was from theft or embezzlement
- If the loss was the result of a Ponzi scheme

| Casualty Description | | | | |
|--|---------------|------------------------------|-------------------|----------------|
| Date of Casualty | | / / | | |
| Insurance Reimbursement | | | | |
| Property Damaged – or provide a list in the same format | | | | |
| Description of Property | Date Acquired | Original Cost or Other Basis | Fair Market Value | |
| | | | Before Casualty | After Casualty |
| | / / | | | |
| | / / | | | |
| | / / | | | |

B9 - MISCELLANEOUS

The expenses listed in this section are only deductible to the extent they exceed 2% of your AGI, and are generally not deductible at all when computing the alternative minimum tax.

DO NOT enter self-employed business expenses here. Instead list them in Section C7

Employee Business Expenses

Don't include amounts that **COULD** BE or were reimbursed by your employer. List all travel expenses including out-of-town meals, hotel, air fare, etc., in section C2.

| | | |
|---|-----------------------|--|
| Auto Travel | See Section C1 | |
| Business Gifts – Limited to \$25 per recipient per year. | | |
| Must be ordinary & necessary. | | |
| Continuing Education | See Section C4 | |
| Employment Seeking & Resume Fees | | |
| Entertainment & Meals (Enter 100% of expense) | | |
| Equipment – Include individual items with a useful life of one year or more in Section B11. | | |
| Insurance – Malpractice, E&O, Etc. | | |
| Occupational Licenses, Fees, Credentials, Etc. | | |
| Publications & Journals (Not general interest publications) | | |
| Telephone (Business calls only) | | |
| Tools – Include individual items with a useful life of one year or more in Section B11. | | |
| Supplies | | |
| Uniform Purchases (Not including street wear) | | |
| Uniform Cleaning | | |
| Union & Professional Dues | | |
| Other: | | |
| Other Miscellaneous Deductions | | |
| Attorney Fees (To protect or produce taxable income only) | | |
| IRA or SE Plan Fees Paid By You (Not deducted from the plan) | | |
| Tax Preparation & Consulting Fees | | |
| Credit/Debit Card Fees to Make Tax Payments | | |
| Other: | | |

You
Name:

Spouse
Name:

B10 - INVESTMENT EXPENSES

The investment expenses listed in this section are used to:

- Determine how much investment interest is deductible.
- Add to miscellaneous deductions subject to the 2% of AGI limitation.
- Reduce the net investment income tax.

Complete this section whether itemizing deductions or not.

Investment Expenses – DIRECTLY connected with the production of TAXABLE INCOME ONLY! Do not include purchase or sales costs. Include interest in Section B2.

| | |
|---|--|
| Investment Advisory Fees | |
| Safe Deposit Box Fees | |
| Legal & Accounting (Related to investments) | |
| Other: | |

B11 - ITEMS WITH A USEFUL LIFE OF ONE YEAR OR MORE

Equipment, tools, computers, etc., purchased this year and used in business having a useful life of more than one year must be treated differently for tax purposes.

| Description of Property | Date Acquired | Cost |
|-------------------------|---------------|------|
| | / / | |
| | / / | |
| | / / | |

EMPLOYEE BUSINESS EXPENSES

The expenses included in these sections are auto, travel, home office and education expenses that must be allocated between itemized deductions and business schedules.

C1 - BUSINESS VEHICLE EXPENSES

DO NOT complete this section or the Business Vehicle Expense section if your vehicle is used only for commuting to work and for personal travel.

| | | | |
|--|--|---|---|
| This section MUST be completed for every vehicle that is used for business whether or not you use the actual expense or "standard mileage rate." IF THIS IS THE FIRST YEAR OF BUSINESS USE FOR THE VEHICLE, PROVIDE A COPY OF THE PURCHASE OR LEASE CONTRACT. | | Vehicle#1 | Vehicle#2 |
| Enter vehicle make, model and year | | <input type="radio"/> You <input type="radio"/> Spouse | <input type="radio"/> You <input type="radio"/> Spouse |
| <input checked="" type="checkbox"/> If the vehicle is provided (owned) by your employer | | <input type="radio"/> | <input type="radio"/> |
| Amount of reimbursement provided by the employer | | | |
| <input checked="" type="checkbox"/> If reimbursement is included in W-2 (Box 1) wages | | <input type="radio"/> | <input type="radio"/> |
| <input checked="" type="checkbox"/> If this vehicle is available for personal use | | <input type="radio"/> | <input type="radio"/> |
| <input checked="" type="checkbox"/> If you had another vehicle for personal use | | <input type="radio"/> | <input type="radio"/> |
| <input checked="" type="checkbox"/> If you have written evidence to support your deduction | | <input type="radio"/> | <input type="radio"/> |
| Parking (do not include at place of employment) & Tolls | | | |
| TOTAL MILES DRIVEN THIS YEAR <small>Include all mileage – personal, commuting and business</small> | | miles | miles |
| Business Miles | For Employer | miles | miles |
| | Between First & Second Job | miles | miles |
| | From Job to School (for job-related education) | miles | miles |
| | Rental | miles | miles |
| | Self-Employed Business | miles | miles |
| | Temporary Job Sites | miles | miles |
| | Other (i.e. investment, tax prep, union or professional meetings - Provide detail) | miles | miles |
| Average Round-Trip Distance to Work – Required | miles | miles | |
| Total Commuting Miles for the Year – Required | miles | miles | |
| VEHICLE OPERATING EXPENSES – This information is only required if you are using the actual expense method, or if you used the actual method the first year the vehicle was placed in service. | | | |
| Fuel | | | |
| Maintenance, Tires, Batteries and Repairs | | | |
| Insurance (Do Not Duplicate Elsewhere) | | | |
| Vehicle Licenses (Do Not Duplicate Elsewhere) | | | |
| Lease Payments | | | |
| Loan Interest (Not Deductible if Employee) | | | |
| Taxes (Do Not Duplicate Elsewhere) | | | |
| Wash & Wax | | | |

C2 - AWAY FROM HOME EXPENSES

| | | |
|--|-----------------------|-----------------------|
| | You | Spouse |
| Check if expenses incurred as an employee (Section B9) | <input type="radio"/> | <input type="radio"/> |
| Check if expenses incurred for a self-employed business (Section C7) | <input type="radio"/> | <input type="radio"/> |
| Airfare | | |
| Auto Rental, Bus, Shuttle, Taxi, Train, Etc. | | |
| Meals (Including tips) | | |
| Lodging (Meals must be separated and included in the line above) | | |
| Laundry | | |
| Bellman, Skycap, Etc. | | |
| Other: | | |

Business Expense Documentation

Business expense deductions must be based on a log and/or other receipts and records. Actual receipts are required for expenditures of \$75 or more and for all lodging expenses. The combination of records should document: the business purpose, date and time, place and amount. For business meals and entertainment, you must also document that **(1)** you discussed business during the meal, or **(2)** you had a substantial bona fide business discussion or activity before or after the meal/entertainment, or **(3)** you ate alone while out-of-town. You must also record the name and business relationship of each person entertained. **You may not deduct these expenses unless documented.**

C3 - HOME OFFICE EXPENSES

To qualify, an "office in the home" must be used exclusively and on a regular basis (a) as your principal place of business, or (b) by patients, clients, or customers in meeting and dealing with you in a normal course of business. A home office will qualify as your principal place of business if: 1) You use it exclusively and regularly for the administrative or management activities of your trade or business, and 2) You have no other fixed location where you conduct substantial administrative or management activities of your trade or business. If you are an employee, the home office use must also be for the convenience of the employer. Enter 100% of home taxes and mortgage interest in Sections B3 & B4.

if office is for Filer or spouse. If both, provide separate set of data for both.

Enter date the use began: / / Check if self-employed business (Section C7)

| | | | | | |
|---|------------------------|-------------|-----------------------|------------------|----|
| AREA (Sq Feet) of: Entire Home | FE | Office Area | FE | Business Storage | FE |
| If Day Care Center, Days per Week Used: | | | Hours Per Day: | | |
| EXPENSES: (Entire Home) | Rent ⁽¹⁾ | Utilities | Insurance | | |
| | Repairs ⁽²⁾ | Maintenance | Management Condo Fees | | |
| EXPENSES: (Office Portion Only) | Repairs | Maintenance | Other | | |

(1) If you own your home leave this entry blank. **If this is the first time to claim this office**, provide the home purchase settlement closing statement, property tax statement and list of improvements to the office.
(2) Roof, outside painting included, not lawn care, pool maintenance.

C4 - EDUCATION EXPENSES

CAUTION: These expenses may qualify for tax credits and deductions and are used to justify certain exclusions and tax or penalty-free distributions. Expenses must be segregated by student. Use a different column for each student in the family. Please provide forms 1098-T and/or 1099-Q if applicable. Form 1098-T is mandatory to claim credit.

STUDENT #1 Name: Taxpayer Spouse Dependent

STUDENT #2 Name: Taxpayer Spouse Dependent

STUDENT #3 Name: Taxpayer Spouse Dependent

| FOR TUITION CREDIT | STUDENT #1 | STUDENT #2 | STUDENT #3 |
|--|-------------------------------|-----------------------|-----------------------|
| <input checked="" type="checkbox"/> If a Full-Time Student | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Post-Secondary Tuition – First Four Years | | | |
| Post-Secondary Tuition – After Four Years | | | |
| Enrollment Fees & Course Materials | | | |
| FOR JOB RELATED CONTINUING EDUCATION | | | |
| Tuition & Fees | | | |
| Seminar Fees, Etc. | | | |
| Books & Supplies | | | |
| Travel Expenses | List in Sections C1 and/or C2 | | |
| FOR EDUCATION PLANS | | | |
| Tuition K – 12th Grade (Coverdell Only) | | | |
| Tuition – Post Secondary | | | |
| Books & Supplies | | | |
| Room & Board | | | |

RENTAL & BUSINESS INCOME



This marker indicates payments that may require the issuance of a 1099 if the annual amount you paid to an individual is \$600 or more. Failure to issue 1099s could lead to the loss of the deduction for that expense and/or monetary penalties.



C5 – REAL ESTATE RENTAL INCOME & EXPENSES

For property purchased or converted to rental use this year, provide purchase documents and property tax statement. List business vehicle expenses and travel expenses under "Rental Mileage", Section C1. Enter equipment rental business activities in Section C7 below. Copy this page if you have more than two rental activities or purchased more than four business assets or property improvements.

| Property Number | Enter R for Residential C for Commercial | Address or Description | Rental Income (Provide any 1099-Ks) | Percent Ownership if not 100% | IF A VACATION HOME Days Used Personally | Number of Rental Days |
|-----------------|--|------------------------|--------------------------------------|-------------------------------|---|-----------------------|
| #1 | | | | | | |
| #2 | | | | | | |

| Expenses | Property #1 | Property #2 | Expenses | Property #1 | Property #2 |
|---------------------------------|-------------|-------------|---|--|-------------|
| Advertising | | | Taxes – Property | | |
| Cleaning & Maintenance | | | Taxes – Payroll (Do not include amounts withheld from employees) | | |
| Commissions | | | Utilities (electric, gas, water, garbage collection, etc.) | | |
| Insurance | | | Wages (W-2) (Generally the amount from line 1 of the 2017 form W-3) | | |
| Legal & Professional Fees | | | Condo or Homeowner Association (HOA) Dues | | |
| Management Fees | | | Telephone (toll calls only) | | |
| Mortgage Interest Paid to Banks | | | Improvements & Replacements | These include cost of furnishings, appliances, drapes and major repairs. Enter these expenses in Section C6. | |
| Other Interest | | | For short-term rentals, including when tenants are secured using online services such as HomeAway, Airbnb and VRBO, enter the average number of days of rental use. | | |
| Repairs | | | | | |
| Supplies, Hardware, Etc. | | | | | |

C6 – BUSINESS ASSET PURCHASES & IMPROVEMENTS

| Date Purchased | Description | Used for Rental# | Business# | Cost | Date Purchased | Description | Used for Rental# | Business# | Cost |
|----------------|-------------|------------------|-----------|------|----------------|-------------|------------------|-----------|------|
| / / | | | | | / / | | | | |
| / / | | | | | / / | | | | |

C7 – SELF-EMPLOYED BUSINESS

List business vehicle expenses and travel expenses in Sections C1 and C2. Enter home office expenses in Section C3. Copy this page if you have more than two business activities.

Enter the total gross income here including cash and credit card payments. Please provide all Forms 1099-K received from all merchant card and third party payers.

| Business Number | Enter F for Filer, S for Spouse | Self-Employed Health Insurance Cost | Business Name | Employer ID Number (if applicable) | Gross Income | Returns & Allowances | Beginning Inventory | Additions to Inventory (If other than purchases provide additional detail) | Ending Inventory |
|-----------------|---------------------------------|-------------------------------------|---------------|------------------------------------|--------------|----------------------|---------------------|--|------------------|
| #1 | | | | | | | | | |
| #2 | | | | | | | | | |

| Expenses | Business #1 | Business #2 | Expenses | Business #1 | Business #2 |
|--|-------------------------------------|-------------|--|--------------------------|--------------------------|
| Advertising | | | Licenses (list multi-year licenses & permits under "other") | | |
| Commissions and Fees | | | Office Expense | | |
| Contract Labor | | | Pension Plan Fees | | |
| Dues & Publications | | | Rent – Equipment | | |
| Entertainment & Business Meals (100%) | | | Rent – Other | | |
| Employee Benefit Programs | | | Repairs | | |
| Employee Health Benefit Plans | | | Supplies | | |
| Equipment – with useful life of less than one year | | | Taxes – Payroll (Do not include amounts withheld from employees) | | |
| Equipment – Other | Enter these expenses in Section C6. | | Taxes – Sales | | |
| Freight | | | Taxes – Property | | |
| Gifts (Limited to \$25 per person) | | | Telephone | | |
| Insurance (Not Health) | | | Utilities | | |
| Interest – Mortgage (other than home) | | | Wages (W-2) (Generally the amount from line 1 of the 2017 form W-3) | | |
| Interest – Other | | | Other Expenses | | |
| Internet Service | | | Home Office (Enter information at C3 and <input checked="" type="checkbox"/> box indicating which business the home office is associated with) | <input type="checkbox"/> | <input type="checkbox"/> |
| Lease Improvements | Enter these expenses in Section C6. | | Other: | | |
| Legal & Professional | | | Other: | | |



HEALTH CARE, RELOCATION, HOME SALE, DEBT RELIEF, ENERGY CREDITS

D1 – HEALTH INSURANCE COVERAGE

IRS requires that you report, on your tax return, certain information related to your health care coverage

- If you had health care coverage with a government Marketplace (Exchange) during 2017. If so provide the Form 1095-A issued by the Marketplace. In some family situations you may have more than one 1095-A.
 - If you are claiming someone on your return who was included on another taxpayer's policy with a Marketplace. If so, you will also need a copy of that taxpayer's 1095-A.
 - If a dependent filed a return for 2017. Provide a copy of the return.
 - If you had compliant health insurance through an employer plan, private policy or with a government plan and provide Form 1095-B, 1095-C or other proof of insurance document.
 - And complete the information below if you or any individual included in your "tax family" did NOT have insurance coverage for any month of 2017.
Check boxes for months NOT insured.
- | | | | | | | | | | | | | |
|-------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Name | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
| _____ | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| _____ | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
- If you were issued a hardship exemption by the Marketplace (Exchange). Provide all applicable exemption certificate numbers issued for each member of your family.

D2 – HOME SALE

If you sold your home, abandoned it, or lost it to foreclosure, the disposition may need to be reported. If you received a 1099-S, it is very important that you provide it. If you abandoned the home or lost it to foreclosure, see Section D5.

Address of Home Sold _____

Date Purchased _____ / ____ / ____

Purchase Price (including purchase escrow costs) _____

If you deferred gain from a home sale made prior to 5/7/1997. If so, please provide the Form 2119 for the year of sale.

Improvements to Home Sold (not maintenance) _____

Date of Sale _____ (Please bring FINAL closing escrow statement. This document will have the information needed for these entries.)

Sales Price _____

Sales Expenses _____

If you owned and used the home as your primary residence for two of the prior five years (counting back from the sale date)

If your spouse (if married) owned and used the home as his/her primary residence for two of the prior five years

If owned and used less than two years, give reason for sale: _____

If the home was ever used for business (such as a rental, home office or day care center)

If any of the business use in the prior question was before 5/7/97

If the home was acquired by tax-deferred (Sec 1031) exchange after 10/22/04

If you (and spouse if married) have excluded gain from the sale of a prior residence within two years of the date of sale of this residence

If the home was inherited (including from a deceased spouse)

If the home was not used as your primary residence for any period after 2008

If you previously claimed the new or long time resident homeowner credit

D3 – HOME ENERGY CREDITS

Enter only items certified by the manufacturer to meet Government energy standards.

- If you installed solar electric generation or solar water heating property that meets Government energy standards. for your main or a second home within the U.S.
- If primary residence. Provide description of energy property and cost.

D4 – MOVING DEDUCTIONS

To qualify for a moving expenses deduction, the distance to the new job from the old home must be at least 50 miles farther than to the old job from the old home.

If employer reimbursed any amount of moving expense or home sale assistance and provide the reimbursement statement from the employer (Form 3903 or a substitute statement)

| | |
|---|---|
| A - Miles from Old Residence to New Job | _____ miles |
| B - Miles from Old Residence to Old Job | _____ miles |
| A minus B – if less than 50 miles, stop: no deduction allowed | _____ miles |
| Commercial Mover | _____ Temporary Storage (up to 30 days) |
| Truck Rental | _____ Lodging en route (no meals) |
| Trailer Rental | _____ Highway Tolls |
| Rental Fuel Costs | _____ Airfare |
| # of owned vehicles driven to new home | _____ Auto Travel miles |
| Boxes/Tape/Supplies | _____ Other: _____ |

D5 – DEBT RELIEF & FORECLOSURE

If you had debt totally or partially forgiven, you may be required to report debt relief income. This includes real estate mortgages, credit card debt, vehicle loans, etc. Debts discharged in bankruptcy are not included. Please call the office in advance to discuss what additional documentation may be required.

- If you had any amount of credit card debt forgiven and provide a copy of the 1099-C you received from the financial institution
- If you abandoned your home and provide a copy of the 1099-A and/or the 1099-C you received from the financial institution (also complete Section D2 home sale information)
- If your home was foreclosed upon or you sold it under a "short sale" agreement with the lender and provide a copy of the 1099-A and/or the 1099-C you received from the financial institution (also complete Section D2 home sale information)

D6 – QUESTIONS YOU MAY HAVE

D7 - SIGNATURE

To the best of my knowledge, all the information contained within this document is true, correct and complete.

| | |
|---------------------------|---------------------|
| _____ / ____ / ____ | _____ / ____ / ____ |
| Filer's Signature | Date |
| _____ / ____ / ____ | _____ / ____ / ____ |
| Spouse's Signature | Date |