

**Marshall and Reumont CPAs
12200 Tech Rd Ste 340
Silver Spring, MD 20904
301-622-1200**

**2018 Personal Income Tax Return
Engagement Agreement**

Thank you for selecting our firm to assist with the preparation of your income tax returns. We are pleased to confirm our understanding of the services you are asking our firm to perform and the terms under which we agree to do that work. Please read this agreement carefully. It is important to both our firm and you that you understand what you can and cannot expect of our work. In other words, we want you to know the limitations of the services you have asked us to perform. If you are confused at all by this letter or believe we have misunderstood what you need, please call us before you sign it.

Get your materials to us by March 7th. Let us know by April 2nd if you need an extension

The due date for filing or extending your 2018 returns is Monday, April 15, 2019. We must receive your information by March 7th in order to complete your returns in a timely manner. Information received after that date may cause your return to be extended and completed after the April 15 due date.

We *DO NOT* not automatically file tax extensions for clients-you must notify us in writing, email or fax by April 2nd if you wish us to file an extension. The notification should include a list of all states where you may have income and thus a filing requirement and your estimate of any balance due to each agency. Failure to file an extension may make you subject to various penalties and interest. Extensions do not relieve you from paying any tax due by April 15th or making quarterly estimated tax payments for the current year. Extensions can protect you from Failure to File penalties and also extend your rights for making certain beneficial tax elections. There is a separate fee for the preparation of extensions.

This engagement agreement represents the entire agreement regarding the services described herein and supersedes all prior negotiations, proposals, representations or agreements, written or oral, regarding these services. It shall be binding on the heirs, successors and assigns of you and us. The IRS imposes penalties on taxpayers, and on us as return preparers, for failure to observe due care in reporting for income tax returns. In order to ensure an understanding of our mutual responsibilities, we ask all clients for whom we prepare returns to confirm this agreement by signing at the end.

We will prepare your 2018 Federal 1040 and the specific states/cities you indicate here _____ from information which you furnish to us. It is your responsibility to provide all the information required for the preparation of complete and accurate returns. The enclosed questionnaire is designed to assist both you and us in determining things that may impact your tax return. To keep fees to a minimum, please 1) submit your signed engagement agreement, completed questionnaire and all related tax materials simultaneously, 2) submit your materials early, and 3) respond quickly to any follow-up questions we have for you.

If you have all other information together and are just waiting on K-1 forms, please send the rest of your materials and enclose a list of the K-1 forms to follow. **If you opt to upload your tax materials via our secure portal, please combine all documents into a single PDF file prior to uploading.** Our office manager Christine is available to assist with accessing or using the portal.

Tax Preparer Responsibilities

We will prepare your 2018 Federal and the state/city returns you specified above from the information you provide to us. We utilize the services of an outside computer service to prepare, deliver and file returns. We will not prepare any tax returns except those identified above, without your written request and our written consent to do so. We are not responsible for the disallowance of doubtful deductions or deductions which can not be substantiated under audit or examination, nor for any resulting taxes, penalties and interest. We will rely without further verification, upon information you provide to us from 3rd parties, including but not limited to K1's, 1099's, 1098's, etc. While we will not audit or otherwise verify the data you submit, we may ask you to clarify some of the information if it appears that something may be incorrect, inconsistent or incomplete.

Any other required services, forms or other actions on our part require a separate engagement letter. In the absence of written communications from us documenting such services, our services will be limited to and governed by the terms

of this engagement agreement. Our services are not intended to determine whether you have filing requirements in taxing jurisdictions other than those which you specified above. Our firm is available under the terms of a separate engagement letter to provide a nexus study that will enable us to determine if any other state tax filings are required.

We will prepare the above referenced tax returns solely for filing with the Internal Revenue Service ("IRS") and state and local tax authorities as identified above. Our work is not intended to benefit or influence any third party, either to obtain credit or for any other purpose. You agree to indemnify and hold our firm and its partners, principals, shareholders, officers, directors, members, employees, agents or assigns (collectively, "Firm," "we," "us," or "our") harmless with respect to any and all claims arising from the use of the tax returns for any purpose other than filing with the IRS and state and local tax authorities regardless of the nature of the claim, including the negligence of any party.

We will use our professional judgment in preparing your returns. Whenever we are aware that a possibly-applicable tax law is unclear or there are conflicting interpretations of the law by the authorities (e.g., tax agencies and courts), we will explain the possible positions that may be taken on your return. We will adopt whatever position you request so long as it is consistent with the codes, regulations and interpretations that have been promulgated. If the tax authority should later contest the position taken, there may be an assessment of additional tax plus interest and penalties. We assume no liability for any such additional penalties or assessments.

Should you receive inquiries or be examined by the IRS or other taxing authorities, we will be available, upon request, to assist you in responding to correspondence and defending and explaining the return. That service is not part of our engagement to prepare your returns and would be the subject of a separate engagement for services at our standard hourly rates. Please *do not* respond to or click on any links from emails or calls purportedly from the IRS--the IRS never initiates correspondence via email and any such emails and calls are attempts to steal your identity. Just hang up and call us if you have questions.

During the preparation of your returns, we may observe opportunities for tax savings that require planning or a change in the way you handle some transactions. While an engagement for tax return preparation does not include significant tax planning services, we will share any ideas we have and discuss terms for additional work relative to implementing those ideas.

Our firm does not keep any original client records; we will return your original documents to you at the completion of this engagement. We may scan copies of your documents for our records. It is our policy to keep scanned records related to this engagement for 10 years, after which they are destroyed.

If we are asked to disclose any privileged communication, unless we are required to disclose the communication by law, we will not provide such disclosure until you have had an opportunity to argue that the communication is privileged. You agree to pay any and all reasonable expenses that we incur, including legal fees, that are a result of attempts to protect any communication as privileged. Please be aware that your confidentiality privilege can be inadvertently waived if you discuss the contents of any privileged communication with a third party, such as a lending institution, a friend, or a business associate.

Taxpayer Responsibilities

It is your responsibility to provide all the information required for the preparation of complete and accurate returns including notifying us of all states in which you had taxable activity at the beginning of the engagement. You acknowledge that you have reported all 2018 income you received including barter, crypto-currency, consumer-to-consumer activity, cash based revenues and all other income whether received in-person, in-kind, or electronically. U.S. citizens and residents are required to report worldwide income on their U.S. income tax returns. You acknowledge that you have reported all items of expense and deductions accurately and that you have excluded entertainment expenses which are no longer deductible effective this year. It is your responsibility to maintain in your records the documentation necessary to support the data used in preparing your returns, including but not limited to auto, travel, and other expenses as well as all documentation required to support charitable contributions. We recommend that you retain this documentation for seven years. If you have any questions as to the type of records required, please ask us for advice in that regard. You agree to immediately notify us upon the receipt of any correspondence from any tax authority in regards to the returns that we have prepared.

It is also your responsibility to carefully examine and approve your completed tax returns before signing and mailing them to the tax authorities or returning efile authorizations to us. Please call if anything does not look right or if you have any questions. We take pride in our work and look forward to helping you take advantage of as many deductions and credits as possible. That being said, our fee is for preparing tax returns. If you have one or two short questions in regards to your returns or throughout the year, no problem. However, if you have a lot of questions or require a detailed review of your returns, we reserve the right to bill for additional time expended above and beyond the preparation of the returns.

If the returns covered by this engagement are joint returns, you are each our client because both of you sign the returns. You each acknowledge that there is no expectation of privacy from the other concerning our services in connection

with this engagement, and we are at liberty to share with either of you, with or without the prior consent of the other, any and all documents and other information used in the preparation of your returns. You also acknowledge that unless we are notified otherwise in advance and in writing, we may construe an instruction from either of you to be an instruction on your joint behalf.

Note, when a self-employed taxpayer reduces taxable income there is also a reduction in earned income reported to the Social Security Administration. By signing this engagement agreement and related tax returns, you acknowledge and agree to the current year tax reduction and the potential negative effects on future Social Security benefits for you, your spouse and any dependents.

Note that any person or entity subject to the jurisdiction of the United States (this includes individuals, corporations, partnerships, trusts, and estates) having a financial interest in, or signature or other authority over, bank accounts, securities or other financial accounts having an aggregate value exceeding \$10,000 in a foreign country, is required to report such a relationship. Although there are some limited exceptions, filing requirements also apply to taxpayers that have direct or indirect control over a foreign or domestic entity with foreign financial accounts, even if the taxpayer does not personally have foreign accounts(s). For example, a corporate-owned foreign account would require filings by the corporation and by the individual corporate officers with signature authority. Failure to disclose the required information to the U.S. Department of the Treasury may result in substantial civil and/or criminal penalties. Such disclosure may include filing Form 8938 with this Form 1040. **If you do not provide our firm with the information regarding any interest you may have in a foreign account, we will not be able to prepare any of the required income tax-related forms, and penalties may be due, for which we have no responsibility. In the absence of such information being provided we will presume you do not have any foreign assets or financial interests and we will not file any applicable disclosure forms per this agreement.**

If you and/or your entity have a financial interest in foreign accounts, you may be responsible for *separately filing* Form FinCen 114 to the U.S. Department of the Treasury by April 15th each year. Extensions to October 15th are granted automatically. Although the due dates are similar, this filing is separate and distinct from the preparation of your 1040 income tax returns. Should you desire our assistance with this filing, our work would be subject to a separate written engagement agreement.

In addition, the Internal Revenue Service, under IRC §6038 and §6046, requires information reporting if you are an officer, director or shareholder with respect to certain foreign corporations (Form 5471); foreign-owned U.S. corporation or foreign corporation engaged in a U.S. trade or business (Form 5472); U.S. transferor of property to a foreign corporation (Form 926); and for taxable years beginning after March 18, 2010, if you hold foreign financial assets with an aggregate value exceeding \$50,000 (Form 8938). These code sections describe the information required to be reported on the respective forms, which are due when your income tax return is due, including extensions. Therefore, if you fall into one of the above categories you may be required to file one of the above listed forms. Failure to timely file may result in substantial monetary penalties. By your signature below, you accept responsibility for informing us if you believe that you fall into one of the above categories and you agree to provide us with the information necessary to prepare the appropriate form(s). We assume no liability for penalties associated with the failure to file or untimely filing of any of these forms.

Payments for tax preparation services are due upon presentation of the invoice. While we most often invoice upon completion of the returns, we reserve the right to utilize progress billing if significant time has been expended and the returns have not yet reached completion. If not paid within 30 days of invoice date, your account may be subjected to collections actions and you will become additionally responsible for collection, legal, administrative, court and any other fees incurred by us in collecting your delinquent account. A service charge of 1.5% per month (18% per annum) will be added to any balances thirty (30) or more days old and we may stop all work at our discretion until your account is brought current, and/or we may withdraw from this engagement. You acknowledge and agree that we are not required to continue work in the event of your failure to pay on a timely basis for services rendered as required by this engagement letter. You further acknowledge and agree that in the event we stop work or withdraw from this engagement as a result of your failure to pay on a timely basis, your failure to respond in a timely manner to requests for information, you ask us to take a tax position that in our professional judgement will not meet the applicable laws and standards as promulgated, or we obtain evidence that you are intentionally providing us with fraudulent information., we shall not be liable to you for any damages that occur as a result of our ceasing to render services. Should you for some reason decide to not file the returns prepared by us, you remain responsible for the preparation fees incurred to date.

Other Items

Fees for personal income tax returns are billed at our standard hourly rates. Our staff rates range from \$160-\$320 per hour. Our minimum preparation 1040 tax prep fee is \$400. This would most likely apply to single-state taxpayers filing Single or MFJ with W2 or pension income and perhaps small investment activity who clearly benefit from claiming the standard deduction for both federal and state purposes. We anticipate 15% of taxpayers will fall into this category. For many clients, it will still be desirable to analyze itemized deductions in order to maximize tax savings across federal and state jurisdictions. As usual, additional time will be required to respond to complex tax situations, properly determine the new Qualified Business Income deduction and satisfy professional due diligence requirements

for Head of Household filing status and key tax credits. Fees of \$150 and up will apply to Schedules C, E and F activities.

In the interests of facilitating our services to you, we utilize a secure web portal. We and the 3rd party provider have established procedures and controls designed to protect client confidentiality and maintain data security. Your use of this portal must comply with our standards of use, and as owners of the portal we retain the right to limit and deny use of the portal for inappropriate purposes. All confidential information sent to you or third parties (at your direction), as well as the portal will be password protected. While we will use our best efforts to keep such communication secure in accordance with our obligations under applicable laws and professional standards, you recognize and accept that we have no control over the unauthorized interception of these communications once they have been sent and consent to our use of these devices during this engagement.

In recognition of the relative risks and benefits of this agreement to you the client as well as to our accounting firm, both parties agree to the fair allocation of risk between us. As such, you agree, to the fullest extent permitted by law, to limit the liability of our accounting firm to you the client for any and all claims, losses, costs, and damages of any nature whatsoever, so that the total aggregate liability of our firm should not exceed the total fee we charged for services rendered to you under this agreement. Both parties intend and agree that this limitation apply to any and all liability or cause of action against the accounting firm, however alleged or arising, unless otherwise prohibited by law. Both parties agree that there is a one-year litigation period to bring a claim against us for errors and omissions. The one-year period will begin upon the date of the tax professional's signature on the tax returns covered by this engagement agreement. If any provision of this agreement is declared invalid or unenforceable, no other provision of this agreement is affected and all other provisions remain in full force and effect.

We appreciate you taking the time to review this agreement. We know you have many choices for tax preparation. Please rest assured that we will utilize our best resources to once again provide you with timely, complete and accurate service while keeping your tax burden to the lowest legal amount. Please do not hesitate to call us should you have any concerns, questions or suggestions.

Sincerely,

Marshall and Reumont CPAs

Acceptance of 2018 Personal Income Tax Return Engagement Agreement

I (we) have read the accompanying engagement agreement and hereby acknowledge my (our) acceptance of the terms therein. The enclosed information provided by me (us) is complete and correct to the best of my (our) knowledge.

I (we) hereby authorize do not authorize the IRS to discuss the contents and status of this return directly with Marshall and Reumont CPAs. If not checked, authorization is assumed.

Taxpayer

Spouse

Primary contact:

Signed: _____

Date: _____

Work: _____

Home: _____

Cell: _____

Email: _____

IMPORTANT: 1040 Tax Questionnaire for Year 2018

The following items may affect your tax returns. Please answer carefully. Provide details for any question answered "Yes". Circle any checkbox you'd like to discuss; we will follow up with you.

Personal Information

- | | Yes | No | | | | | | | | | | | | | | | | |
|--|--------------------------|--------------------------|---|---|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--|--|
| 1. Did you sign the engagement letter? We cannot proceed without this. | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | |
| 2. Is this the first time our firm is preparing your income tax returns? If yes, provide
- documentation verifying the identity and tax ID of the taxpayer, spouse and each dependent to be claimed (e.g., birth certificates or passports and Social Security cards)
- copies of three prior year tax returns (federal and state: 2015, 2016 and 2017)
- tax carryforward schedule from 2017 tax return
- depreciation schedules for all rental, schedule C and home office assets
- basis statements for each K-1 investment | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | |
| 3. Check if you <input type="checkbox"/> your spouse <input type="checkbox"/> are US citizens.
Check if you <input type="checkbox"/> your spouse <input type="checkbox"/> had a green card any day in the year.
If you and/or your spouse are not a US citizen or green card holder, provide type of VISA, date of arrival and dates of presence in the US _____ | | | | | | | | | | | | | | | | | | |
| 4. Can you or your spouse be claimed as a dependent by another taxpayer? | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | |
| 5. Do any Social Security Cards indicate "Valid For Work Only With DHS Authorization" or "Not Valid For Employment"? If yes, provide copies. | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | |
| 6. Did any births, adoptions, marriages, divorces, or deaths occur in your family last year?
Details _____ | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | |
| 7. Were there any changes in dependents from the prior year? If yes, provide details. | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | |
| 8. If you are married as of year-end (MD does not recognize legal separation), do you want to file separately from your spouse? Yes <input type="checkbox"/> No <input type="checkbox"/> Not sure <input type="checkbox"/> :
- Did you and your spouse live apart the last six months of the year? | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | |
| 9. If you are single--or married but may file separate--did you pay over half the cost of of maintaining a home and live in that home more than half the year with a related child under the age of 19 or a full time student under the age of 24? If yes, provide: | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | |
| <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; border-bottom: 1px solid black;">Child Name</th> <th style="text-align: left; border-bottom: 1px solid black;">Relationship</th> <th style="text-align: left; border-bottom: 1px solid black;">Months Lived with You</th> <th style="text-align: left; border-bottom: 1px solid black;">Name/relationship to child of others with whom child resided more than half of year</th> </tr> </thead> <tbody> <tr> <td>_____</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>_____</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>_____</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> </tbody> </table> | Child Name | Relationship | Months Lived with You | Name/relationship to child of others with whom child resided more than half of year | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ | | |
| Child Name | Relationship | Months Lived with You | Name/relationship to child of others with whom child resided more than half of year | | | | | | | | | | | | | | | |
| _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | |
| _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | |
| _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | |
| 10. If you are the parent of a dependent child who lived with you for more than half of the year, have you released the right to claim the child to another party who may also qualify to claim the child ? (E.g., the child's other parent or another relative who also lived in the household with the child more for more than half the year and who's AGI is greater than yours.)
If yes, provide name(s) of child/children released _____ and to whom _____. | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | |
| 11. Are you single, divorced or separated and claiming a child dependency exemption for a child that did not primarily reside with you? If yes, provide Form 8332 or similar written document signed by custodial parent. This must be attached to your tax return. If divorce or separation was effective prior to 2009, pages from your divorce or separation agreement may be used in lieu of Form 8332. If not already in our possession, provide a copy of the divorce decree and property settlement. | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | |
| 12. Did you provide over half the support for any person other than your dependent child during the year? If yes, provide name, SSN/ITIN/ATIN, relationship, date of birth, and where the person resided in 2018.
- Did the person's gross income, excluding non-taxable income, exceed \$4,150?
- Was the person a US citizen, US national or green card holder? If no, provide type of Visa, date of arrival and dates of presence in the US. | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | |
| 13. Are any of your dependents non-U.S. citizens or non-U.S. residents? | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | |
| 14. Is anyone still waiting to receive their SSN, ITIN or ATIN? _____ | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | |

Personal Information (Continued)

- | | Yes | No |
|--|--------------------------|--------------------------|
| 15. Would you like us to check state filing options for Registered Domestic Partners? | <input type="checkbox"/> | <input type="checkbox"/> |
| 16. Did your address change from last year? Provide new address. Date moved ___/___/___ | <input type="checkbox"/> | <input type="checkbox"/> |
| 17. Were you a resident of or did you work in more than one state during the year? | <input type="checkbox"/> | <input type="checkbox"/> |
| 18. Did you work out of town for part of the year? Did you live and work in a foreign country? | <input type="checkbox"/> | <input type="checkbox"/> |
| 19. Did you as a National Guard member or an Armed Forces Reservist travel more than 100 miles and stay overnight to fulfill your duties? If yes, provide related expenses. | <input type="checkbox"/> | <input type="checkbox"/> |
| 20. Do you utilize an area of your home for business purposes? What business? | <input type="checkbox"/> | <input type="checkbox"/> |
| 21. Did you retire or change jobs? | <input type="checkbox"/> | <input type="checkbox"/> |
| 22. Were you an active member of the military who incurred moving expenses due to a permanent change of station?
Miles from <i>old</i> house to <i>old</i> job _____ Miles from <i>old</i> house to <i>new</i> job _____ | <input type="checkbox"/> | <input type="checkbox"/> |
| 23. Are you or your spouse considered legally blind? | <input type="checkbox"/> | <input type="checkbox"/> |
| 24. Are either you or your spouse considered permanently and totally disabled? | <input type="checkbox"/> | <input type="checkbox"/> |
| 25. Do you have a mentally or physically disabled child? Name _____ Age _____ | <input type="checkbox"/> | <input type="checkbox"/> |
| 26. Did you make contributions to/withdrawals from an ABLE account? Provide 1099-QA. | <input type="checkbox"/> | <input type="checkbox"/> |
| 27. Has the IRS has ever disallowed or reduced any of the following credits claimed on your tax return): Earned Income Credit, Child Tax Credit/Additional Child Tax Credit, American Opportunies Education Tax Credit? If yes, were you <input type="checkbox"/> required to and did you complete certification Form 8862? Yes <input type="checkbox"/> No <input type="checkbox"/> Provide details. | <input type="checkbox"/> | <input type="checkbox"/> |
| 28. Are you raising a grandchild or other child (not your own) where no permanent guardianship or adoption exists? | <input type="checkbox"/> | <input type="checkbox"/> |
| 29. Did you <input type="checkbox"/> pay or <input type="checkbox"/> receive alimony? Total amount for year \$ _____
To/from: Name _____ SSN _____
Date of divorce agreement _____ Date last modified _____
Copies of agreement and all modifications enclosed <input type="checkbox"/> or previously provided <input type="checkbox"/> . | <input type="checkbox"/> | <input type="checkbox"/> |
| 30. Do you have a dependent child or other dependent, who must file a tax return?
E.g. Unmarried dependents less than age 65 and not blind must file if:
- Net earnings from self-employment exceed \$400, or
- Unearned income (interest, dividends, capital gains, unemployment compensation, taxable social security benefits, pensions, annuities, unearned income distributed from a trust) greater than \$1,050 or
- Earned income is greater than \$12,000 or
- Gross income (total of earned and unearned income) is more than the larger of
(A) \$1,050 or (B) the sum of earned income (up to \$11,650) plus \$350.
Note 1: Effective 2018, Dependent children with investment income greater than \$1,050 are no longer subject to taxation at their parents' rate; instead estate/trust rates apply. Taxes are likely to be lower if the child files their own "dependent of another" tax return rather than riding on their parents' return.
Note 2: Even if not required to file, a dependent may want to file to claim a refund if income tax was withheld from his/her income. | <input type="checkbox"/> | <input type="checkbox"/> |
| 31. Are any dependent children married and filing a joint return with their spouse? | <input type="checkbox"/> | <input type="checkbox"/> |
| 32. Did any dependent child 19-23 years of age attend school less than 5 months during year?
Name (s) _____ | <input type="checkbox"/> | <input type="checkbox"/> |
| 33. Did you pay child care costs for a dependent child up to age 13, or costs of caring for a disabled dependent or spouse, so you could work, attend school or look for a job? If yes, provide the amounts paid for each dependent and the names, addresses, tax id's and amounts paid to each care provider. | <input type="checkbox"/> | <input type="checkbox"/> |
| 34. Did you pay wages in excess of \$2,000 to any individual as a household employee during the year? | <input type="checkbox"/> | <input type="checkbox"/> |
| 35. If yes, do you need us to prepare Schedule H Household Employment taxes? If yes, provide form W2, W3, and quarterly state unemployment returns. | <input type="checkbox"/> | <input type="checkbox"/> |
| 36. Are you a grade K-12 classroom educator? If yes, enter the amount you paid out-of-pocket for classroom supplies or professional devlopment related to the curriculum you teach.
- Did you teach in Maryland? Yes <input type="checkbox"/> No <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 37. Do you want to designate \$3 (\$6 joint) to the Presidential Election Campaign Fund? | <input type="checkbox"/> | <input type="checkbox"/> |

Personal Information (Continued)

- | | Yes | No |
|--|------------------------------|-----------------------------|
| 38. Did you contribute to an employer pension or retirement plan during 2018? Taxpayer | <input type="checkbox"/> | <input type="checkbox"/> |
| Spouse | <input type="checkbox"/> | <input type="checkbox"/> |
| 39. If you are a MD resident, did you or someone in your household incur expenses in conjunction with being a living organ donor? If yes, provide amount of unreimbursed expenses for travel, lodging and lost wages. "Organ" means all or part of a liver, kidney, pancreas, intestine, lung or bone marrow. | <input type="checkbox"/> | <input type="checkbox"/> |
| 40. Did you make gifts directly or in trust totalling more than \$15,000 to any individual? | <input type="checkbox"/> | <input type="checkbox"/> |
| 41. Did you make any discounted gifts or gifts of future interest to any person or trust? | <input type="checkbox"/> | <input type="checkbox"/> |
| 42. Have you ignored the need for estate planning or have a will or trust more than 3 years old? If yes, I/we would <input type="checkbox"/> would not <input type="checkbox"/> like Marshall and Reumont CPAs to contact me/us after tax season in regards to reviewing my/our situation and making recommendations. (This would be a separate, billable engagement. Marshall and Reumont CPAs does not practice law, so creating or updating legal documents such as wills or trusts would require the services of an attorney.) | <input type="checkbox"/> | <input type="checkbox"/> |
| 43. My will, trusts, beneficiary designations, medical directives, etc. have been reviewed and/or updated within the last 3 years. If yes: | <input type="checkbox"/> | <input type="checkbox"/> |
| Marshall and Reumont CPAs should already have copies. | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| I /we are enclosing copies. | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| I/we will forward copies | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| I/we have current living wills/health proxies and HIPPA releases? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |

Education Tax Credits and Incentives

- | 44. Did you contribute to a state 529 plan in 2017? If yes, provide details. | □ | □ | | | | | | | | | | | | | | | | | | | | | | | | |
|--|------------------|--------------------------|------------------------------|------------------------------|--------------------------|--------------------------|---------------|----------|----------|----------------|----------------|----------------|-------|----------|----------|----------------|----------------|----------------|-------|----------|----------|----------------|----------------|----------------|--|--|
| 45. Did you, your spouse, or your dependents attend a post-secondary school during 2018? If yes, provide expenses paid in 2018 by categories below. Indicate whether books/equip/ supplies had to be purchased from institution as condition of enrollment or attendance. | □ | □ | | | | | | | | | | | | | | | | | | | | | | | | |
| <table border="0" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"></th> <th style="width: 15%;">Tuition/
Fees</th> <th style="width: 15%;">Books/Equip
Supplies*</th> <th style="width: 15%;">Req'd to buy
from School?</th> <th style="width: 15%;">Form 1098-T
Rec'd?</th> <th style="width: 20%;">Undergrad
Coursework?</th> </tr> </thead> <tbody> <tr> <td>Student _____</td> <td>\$ _____</td> <td>\$ _____</td> <td>Yes ___ No ___</td> <td>Yes ___ No ___</td> <td>Yes ___ No ___</td> </tr> <tr> <td>_____</td> <td>\$ _____</td> <td>\$ _____</td> <td>Yes ___ No ___</td> <td>Yes ___ No ___</td> <td>Yes ___ No ___</td> </tr> <tr> <td>_____</td> <td>\$ _____</td> <td>\$ _____</td> <td>Yes ___ No ___</td> <td>Yes ___ No ___</td> <td>Yes ___ No ___</td> </tr> </tbody> </table> | | Tuition/
Fees | Books/Equip
Supplies* | Req'd to buy
from School? | Form 1098-T
Rec'd? | Undergrad
Coursework? | Student _____ | \$ _____ | \$ _____ | Yes ___ No ___ | Yes ___ No ___ | Yes ___ No ___ | _____ | \$ _____ | \$ _____ | Yes ___ No ___ | Yes ___ No ___ | Yes ___ No ___ | _____ | \$ _____ | \$ _____ | Yes ___ No ___ | Yes ___ No ___ | Yes ___ No ___ | | |
| | Tuition/
Fees | Books/Equip
Supplies* | Req'd to buy
from School? | Form 1098-T
Rec'd? | Undergrad
Coursework? | | | | | | | | | | | | | | | | | | | | | |
| Student _____ | \$ _____ | \$ _____ | Yes ___ No ___ | Yes ___ No ___ | Yes ___ No ___ | | | | | | | | | | | | | | | | | | | | | |
| _____ | \$ _____ | \$ _____ | Yes ___ No ___ | Yes ___ No ___ | Yes ___ No ___ | | | | | | | | | | | | | | | | | | | | | |
| _____ | \$ _____ | \$ _____ | Yes ___ No ___ | Yes ___ No ___ | Yes ___ No ___ | | | | | | | | | | | | | | | | | | | | | |

* Cost of computer may qualify if needed as a condition of enrollment or attendance

- | | | |
|--|---|---|
| 46. Does any student have a felony conviction for possession or distribution of a controlled substance (AOTC disallowed) ? Name _____ | □ | □ |
| 47. Was any student not enrolled in a degree or credential program? Name _____ | □ | □ |
| 48. Were any expenses paid/reimbursed via a 529 plan distribution? If yes, provide Form 1099-Q. Provide amounts paid for student's room and board in 2018. | □ | □ |
| 49. Do you have documentation to support the nature and amount of all expenses paid? | □ | □ |
| 50. Did any student(s) receive a Pell Grant or other scholarship that may be applied to non-tuition education expenses? Provide details. | □ | □ |
| 51. If yes, were any scholarship funds used for expenses other than tuition and mandatory fees? If so, scholarship may be taxable to student. | □ | □ |
| 52. Would you like a worksheet to assist in filing for FAFSA? | □ | □ |
| 53. Did you pay student loan interest? Provide Form(s) 1098-E or other documentation. | □ | □ |
| 54. If you applied to the Maryland Higher Education Commission for the Student Loan Debt Relief refundable tax credit, provide copy of certification. | □ | □ |

Affordable Care Act

- | | | |
|--|---|---|
| 55. Did you, your spouse (if filing joint) and all dependent s being claimed on your tax return have qualifying health care coverage for all months of 2018? | □ | □ |
| 56. For members covered via an employer plan or government-sponsored plan (i.e., Medicare/ Medicaid) provide any Forms 1095-B and 1095-C received. | □ | □ |
| 57. For members covered via the Marketplace (i.e., federal/state health exchange) provide Form(s) 1095-A. (Necessary to calculate repayment or additional Premium Tax Credit.) | □ | □ |

Affordable Care Act (Continued)

Yes No

58. For family members who lacked coverage for one or more months, provide:

Name Months with no coverage Reason/Exception Certificate Number

59. Were you enrolled in an HSA-eligible high-deductible health plan for 2018? If yes, provide total amounts you have already contributed and/or will contribute directly to your plans by the April 15, 2019 deadline and whether your plan is a Self-Only or Family plan. **Note:** Do not include any amounts contributed pre-tax via an employers' plan, typically reported in box 12 Code W on your W2. Yes No
60. Did you take distributions from a health savings account (HSA)? Provide Form 1099-SA. Yes No
61. Were any HSA distributions used for anything *other than* qualified medical expenses? Yes No

Purchases, Sales and Debt Information

62. Did you acquire any new or dispose of any existing interests in a partnership, LLC, S corporation, estate or trust during the year? Provide Schedule K-1s from entity. Yes No
63. Did you start a new business or purchase rental property during the year? Yes No
64. Did you sell an existing business, rental property or other property during the year? Yes No
65. Did you acquire or dispose of any stock during the year? Yes No
66. Did you have any securities become worthless or loans become uncollectible in 2018? Yes No
67. Did you acquire any "qualified small business stock"? Yes No
68. Were you granted or did you exercise any employer stock options? Provide details. Yes No
69. Were you granted any restricted stock? Provide details. Yes No
70. Did you buy, sell, or exchange a principal residence or other real estate? Provide settlement sheet(s) and Form(s) 1099-S. Yes No
71. Did you receive a First Time Homebuyer Credit on your 2008 tax return? (15 year repayment applies). If yes, select status below: Yes No
- a. Still utilizing same house as primary residence (annual repayment applies)
 - b. Sold or converted house to other use in 2018 (residual repayment applies)
 - c. Sold or converted house into other use prior to 2018 (credit previously repaid)
 - d. Sold or converted in prior year but failed to pay off loan (may need to amend)
72. Did you transfer or receive a transfer of real estate or other property? Provide details. Yes No
73. Did you refinance real estate? Provide settlement sheet(s). If loan balance increased, describe use of money taken out. Yes No
74. Did you have a home mortgage or home equity line of credit where the loan principal in 2018 was **not 100%** acquisition debt? "Acquisition" debt is limited to loans used to "buy, build or substantially improve" the specific real estate securing the loan. Non-acquisition (aka "equity") debt could result from:
 - refinancing for a lower interest rate and rolling the settlement fees into the new loan
 - refinancing to take money out to pay off credit cards, buy another property, etc.
 - using a HELOC for any purpose other than improving the specific real estate
 Previously, taxpayers could deduct interest on \$100,000 of equity debt secured by their principal or second home. This is no longer true. In order to get your largest deduction, we need more information on how loan funds were actually used. For each mortgage interest statement, provide breakdown of beginning balances according to use of funds. For HELOCs, provide statements showing all beginning and ending balances and all activity during the year; detail uses of funds withdrawn during the year; provide breakdown of the beginning balance for the year. Yes No
75. Did you foreclose or abandon a principal residence or other real property during 2018? Yes No
76. Did you make any loans to/from family members or closely held corporations at below market interest rates? Yes No
77. Did you make any large purchases (e.g., cars, boats, home improvements)? If you may benefit from itemizing this year, provide sales tax paid on extraordinary purchases. Yes No
78. Did you install a privately-owned (not leased) solar energy system to your primary home in 2018? Cost of system: \$ _____ (FYI: credit phases out after 12/31/2021.) Yes No

Foreign Account Reporting (Substantial penalties apply for failure to disclose) **Yes** **No**

79. Did you have any interest in, or signature authority over, a foreign financial account including a bank account, brokerage account, mutual fund, trust or other type of foreign account at any time during 2018? (Schedule B checkmark applies.)
80. Did you own more than 50% of the stock in any corporation that owns one or more foreign financial accounts as described above?
81. Did the aggregate maximum value of each account described in questions 79 and 80 exceed \$10,000 in 2018? If yes, provide the following information for each account:
- a. Name and address of financial institution
- b. Account type (bank, securities, mutual fund, time deposit, insurance with surrender value)
- c. Account number
- d. Highest value during the year--converted to US currency
- e. Year-end value--converted to US currency
- f. Income earned in 2018--in US currency (e.g. interest, dividends, gain/loss upon sale)
- g. Whether held separately (S), jointly (J) or signature authority (SA)
- h. Joint owner's name(s), address, and US Tax ID (if any)
82. When aggregate maximum values exceed \$10,000 FBAR Form FinCEN 114 is required to be filed electronically at **bsaefiling.fincen.treas.gov**. This is separate from your 1040 tax return, but shares the same due date of April 15, 2019, with an automatic 6 month extension.
- I/we have no FinCEN 114 filing requirement for 2019 (initial) _____
- I/we will file this ourselves (initial) _____
- We request Marshall and Reumont CPAs assist with this filing (minimum fee \$150); **separate written engagement letter required.**
83. Did the sum of each account described in questions 75 and 76 exceed \$50,000? If yes, **Form 8938 may be required with your 1040 tax return.**
84. Did you have foreign income or pay foreign income taxes that were not reported on US Forms 1099 or did you file any foreign information reporting or tax forms? Provide details.
85. Did you receive distributions from, were you the grantor of, a transferor to, or a beneficiary of, a foreign trust? Provide details. List distributions (including loans taken of cash or marketable securities). **Form 3520 may be required. Note: The purchase, use or sale of an off-shore time-share property may also trigger this reporting requirement.**
- I/we will file this ourselves (initial) _____
- We would like Marshall and Reumont CPAs to assist with this filing (minimum fee \$200)
86. Did you receive a bequest or inheritance from overseas? Provide details.
87. Did you receive a gift from overseas valued at \$100,000 or more?

Income Information

88. I (we) have have not made sure ALL deposits to both my (our) personal and/or business bank accounts have been accounted for as either income, gift, reimbursement transfer, etc and that all income amounts are included in our enclosed tax materials.
89. Did you receive any tax exempt interest or dividends *not* reported on Forms 1099?
90. Did you collect on any installment sale contract during the year? Provide details.
91. Did you reinvest capital gains into an Qualified Opportunity Zone Fund within 180 days in order to defer and/or exclude gains from taxation? Provide details.
92. Did you engage in any bartering transactions?
93. Did you receive bonuses and prizes not reported on Form W-2? (Explain)
94. Did you receive income from commissions and fees, jury duty or similar sources?
95. Did you receive any Social Security benefits during the year?
96. Did you receive any disability payments or unemployment compensation? Provide 1099-G.
97. Did you receive distributions or take withdrawals from a pension, profit sharing, 401(k), IRA, Keogh, SIMPLE or SEP account? Provide form(s) 1099R.
98. If yes, was the distribution partially or totally rolled over into another IRA or qualified plan within 60 days of distribution? Provide amount rolled over \$ _____
99. Did you withdraw amounts from your IRA to acquire a personal residence or to pay for unreimbursed medical expenses or higher education expenses? If yes, provide details.
100. Did you elect Lump-Sum-Treatment for any retirement distribution in 2018?

Income Information (Continued)

- | | Yes | No |
|---|--------------------------|--------------------------|
| 101. If you have reached age 70 1/2, did you take the required minimum distributions from your IRAs (other than Roths) and qualified retirement plans? | <input type="checkbox"/> | <input type="checkbox"/> |
| 102. Did you convert IRA funds into a Roth IRA? If yes, provide details and Forms 1099R. | <input type="checkbox"/> | <input type="checkbox"/> |
| 103. Did any of your life insurance policies mature, or did you surrender any policies? | <input type="checkbox"/> | <input type="checkbox"/> |
| 104. Did you cash any U.S. savings bonds? | <input type="checkbox"/> | <input type="checkbox"/> |
| 105. Did you use the proceeds from Series EE or I U.S. savings bonds issued after 1989 to pay for tuition and fees at a qualifying higher education institution? | <input type="checkbox"/> | <input type="checkbox"/> |
| 106. Did you receive income from any legal proceedings? | <input type="checkbox"/> | <input type="checkbox"/> |
| 107. Do you have an employer-provided vehicle that is available for your personal use?
If yes, did the employer report the value of personal use in your W-2? Yes <input type="checkbox"/> No <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 108. Did you have any debts cancelled or reduced (i.e., student loans, credit cards), property repossessed or foreclosed, or did you file for bankruptcy during the year? Provide details. | <input type="checkbox"/> | <input type="checkbox"/> |
| 109. Did you receive tip income you did not report to your employer? | <input type="checkbox"/> | <input type="checkbox"/> |
| 110. Did you receive income from hobby activities? Provide income and expenses. | <input type="checkbox"/> | <input type="checkbox"/> |
| 111. Did you have income from fantasy sports activities? Provide win/loss information. | <input type="checkbox"/> | <input type="checkbox"/> |
| 112. Did you have gambling/lottery winnings? Provide win/loss information. | <input type="checkbox"/> | <input type="checkbox"/> |
| 113. Did you mine, own, make purchases of, sell items using virtual currency such as Bit Coin?
Did this occur within the US <input type="checkbox"/> outside the US <input type="checkbox"/> both <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 114. Did you use one of the many online platforms (e.g., Airbnb, HomeAway, Uber, Lyft) to rent out a spare bedroom, provide car rides or other goods and services? If yes, you may have income and related expenses to report on your income tax return even if you did not receive a Form 1099-Misc or other income statement. | <input type="checkbox"/> | <input type="checkbox"/> |
| 115. If you are a VA resident, did you earn income attributable to an investment made into a Virginia venture capital account on 1/1/18 through 12/31/23? Provide details. | <input type="checkbox"/> | <input type="checkbox"/> |

Self - Employment******* Skip section if you are not self-employed*******

- | | | |
|---|--------------------------|--------------------------|
| 116. Who owns business? <input type="checkbox"/> Taxpayer <input type="checkbox"/> Spouse <input type="checkbox"/> Joint | | |
| 117. Were you <input type="checkbox"/> , your spouse <input type="checkbox"/> , eligible to participate in an employer insurance plan for
<input type="checkbox"/> Health <input type="checkbox"/> Dental <input type="checkbox"/> Vision <input type="checkbox"/> LT Care Taxpayer <input type="checkbox"/> LT Care Spouse? | <input type="checkbox"/> | <input type="checkbox"/> |
| 118. If not eligible for entire year, list months of ineligibility. _____ | <input type="checkbox"/> | <input type="checkbox"/> |
| 119. Did you purchase your own insurance with after tax dollars? Indicate costs below:
Health Dental Vision LTC-Taxpayer LTC-Spouse
\$ _____ \$ _____ \$ _____ \$ _____ \$ _____ | <input type="checkbox"/> | <input type="checkbox"/> |
| 120. Was work conducted in multiple states? If yes, provide income and expense by state. | <input type="checkbox"/> | <input type="checkbox"/> |
| 121. Do you have records to support travel, meals or gift expenses incurred in your business?
The law requires that adequate records be maintained showing amount, time, place, date, business purpose, description of gifts (if any) and business relationship to recipient.
You must have receipts for all motel stays and for any purchases in excess of \$75.
Note that entertainment expenses are no longer deductible. | <input type="checkbox"/> | <input type="checkbox"/> |
| 122. Did you use your personal car for business purposes (other than commuting)? If yes, provide total miles placed on car in 2018: _____, business-related miles: _____, interest paid on car loan: \$ _____, business related tolls \$ _____ and parking \$ _____.
Complete the following:
a. I/we <input type="checkbox"/> have <input type="checkbox"/> do not have evidence to support business mileage, date and purpose.
b. Is the evidence <input type="checkbox"/> written or <input type="checkbox"/> unwritten?
c. Another vehicle <input type="checkbox"/> is or <input type="checkbox"/> is not available for personal use | <input type="checkbox"/> | <input type="checkbox"/> |
| 123. Did you have employees? If yes, provide copies of Forms W-2, W-3, 940 and 941s. | <input type="checkbox"/> | <input type="checkbox"/> |
| 124. Are you eligible for any of the following business tax credits?
1) Work Opportunities Tax Credit. Provide copy of certification
2) Tip Credit (food and beverage establishments)
3) MD Security Clearance Costs Tax Credit
4) MD Disability Employment Tax Credit | <input type="checkbox"/> | <input type="checkbox"/> |
| 125. Do you have a Health Reimbursement Arrangement or otherwise reimburse your employees for medical expenses or health insurance premiums? | <input type="checkbox"/> | <input type="checkbox"/> |

Self - Employment (Continued)

Yes No

- 126. Have you established an accounting policy to take advantage of the new *de minimis* safe harbor rules for:
 - a. expensing materials and supplies costing \$200 or less?
 - b. expensing capital assets costing up to \$2,500?
- 127. Were any assets sold, retired or converted to personal use during the year? If yes, list asset disposition date, costs of disposition, and sales proceeds if any.
- 128. Were new assets placed in service or personal assets converted to business use during the year? If yes, list cost basis and date.
- 129. Did you pay anyone for services that would require filing Forms 1099? (Generally non credit-card payments of \$600 or more made to non-corporate entities and to attorneys must be reported, including non-employee compensation and rent.) If yes,
 - I/we have or will file all required forms; provide copies.
 - I/we would like Marshall and Reumont CPAs to assist with preparation; **Call us immediately! Due date is 1/31/19; separate written engagement letter required.**
- 130. Did you have any educational expenses during the year relating to your self-employment?
- 131. Was business still in operation at the end of the year?
- 132. Do you want to make a retirement plan contribution? Target amount \$ _____
- 133. Did you purchase gas, oil or special fuels for non-highway vehicles used in business?

Rental Real Estate

******* Skip section if Not Applicable *******

- 134. Were new assets placed in service during the year? If yes, list cost basis and date. If new rental property, provide purchase settlement sheet.
- 135. Were any rental assets sold, retired or converted to personal use during the year? If yes, list asset method and date of disposition, and sales proceeds if any.
- 136. Have you established an accounting policy to take advantage of the new *de minimis* safe harbor rules for:
 - a. expensing materials and supplies costing \$200 or less?
 - b. expensing capital assets costing up to \$2,500?
- 137. Was any property rented less than 15 days? (income not reportable)
- 138. For each property rented, provide the following information below or on Page(s) 25.
 *Note: Use by family members and related parties at less than FMW counts on personal days

<u>Physical Address: Street, City, State, Zip</u>	<u>*Type</u>	<u>Days Rented at Fair Mkt Value</u>	<u>Personal Use Days</u>	<u>Days Empty/ Avail for Rent</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

*Type: 1=single 2=Multi-family 3=vacation/short-term 4=commercial 5=land 7=self-rental

- 139. Do you use a property management company manage the properties?
- 140. Were more than half of all personal services that you or your spouse performed during the year performed in real property trades?
- 141. Did you or your spouse perform more than 750 hours of services during the year in real property trades or business?
- 142. Do you have detailed time logs to substantiate the hours spent? (The IRS is aggressively auditing tax payers who claim to be real estate professionals; no log, you lose.)
- 143. Did you or your spouse work in a partnership, LLC, S-Corporation or C Corporation that leased a building or equipment from you?
- 144. Did you pay anyone for services that requires filing Form(s) 1099? (Generally non-credit card payments of \$600 or more made to non-corporate entities or to attorneys must be reported, including non-employee compensation and rent.) If yes,
 - I/we have or will file all required forms and provide copies.
 - I/we would like Marshall and Reumont CPAs to assist with preparation; **Call us immediately! Due date is 1/31/19; separate written engagement letter required.**

Rental Real Estate (Continued)

Yes No

145. Did you use your personal car for rental activities? If yes, provide total miles placed on car in 2018: _____, rental-related miles: _____, interest paid on car loan: \$_____, rental-related tolls \$_____ and parking fees \$_____. Complete the following:
 a. I/we have do not have evidence to support business mileage, date and purpose.
 b. Is the evidence written or unwritten?
 c. Another vehicle is or is not available for personal use
146. Do you have records to support travel, meals or gift expenses incurred in regards to your rental activity? The law requires that adequate records be maintained showing amount, time, place, date, business purpose, description of gifts (if any) and business relationship to recipient. You must have receipts for all motel stays and for any purchases in excess of \$75.
Note that entertainment expenses are not longer deductible.

Itemized Deduction Information

147. Did you pay significant out-of-pocket medical and dental expenses in 2018 that were not covered by insurance (co-pays, prescriptions, etc.)? Before spending a lot of time tallying out-of-pocket costs, please note that for most tax payers, medical expenses must exceed 7.5% of your adjusted gross income before there is a tax benefit. Health insurance premiums and medical expenses paid with pre-tax dollars (cafeteria plans, HSA accounts, etc.) as well as expenses related to cosmetic surgery are not counted. Yes No
148. Did you pay state and local real estate property taxes? If yes, provide details. Yes No
149. Did you pay personal property ad valorem taxes? Yes No
150. Did you incur a casualty loss from a Presidentially-declared disaster area? Provide FEMA number. See FEMA.gov for county-by-county list. Yes No
151. Did you realize a gain on property taken from you by destruction, theft, seizure, etc? Yes No
152. Did you pay association dues to an organization where a portion was not deductible due to political lobbying or other non-deductible benefits? If yes, provide details. Yes No
153. I/we have evidence to substantiate all my/our charitable contributions? Yes No

Note: Current tax law requires taxpayers to have the following in order to claim a deduction for charitable contributions of cash, check or any other monetary gifts: (a) a bank record (e.g., cancelled check or credit card statement, or (b) a contemporaneous written acknowledgement (CWA) from the charity. All donations of \$250 or more in a single day must be substantiated by a CWA, which needs to be in your possession before filing your return.

The CWA must adequately document (1) the amount of any cash donated and a description of any property donated, (2) a statement whether or not the donee organization provided any goods or services related to the contributions other than intangible religious benefits, (3) a good faith estimated value for any goods or services provided to the donor, and (4) if the donee organization provides intangible religious benefits, a statement to that effect.

In order to take a deduction for non-cash donations (clothes, furniture, household goods) items must be in "good used" condition or better (or appraise for more than \$500). Provide date, description/list of items contributed, fair market value at time of donation, name and address of donee organization and describe method you used to determine value. Provide copy of formal appraisals if any. Provide copy of Form 1098-C for all vehicle or boat donations. Provide copy of appraisal for all items valued at \$5,000 or more.

I/we have all required CWA letters (Initials _____)

154. Did you incur expenses in performing volunteer work for charitable organizations? Yes No
- | | | |
|------------------------|----------|----------|
| Organization | _____ | _____ |
| Parking fees and tolls | \$ _____ | \$ _____ |
| Supplies | \$ _____ | \$ _____ |
| Meals & entertainment | \$ _____ | \$ _____ |
| Other (itemize) | \$ _____ | \$ _____ |
| Automobile mileage | _____ | _____ |

Miscellaneous Information

Yes No

155. Do you have prior year tax returns that are unfiled or filed but still have balances due?
156. Do either you or your spouse have any outstanding child or spousal support payments or, federal or state debt?
157. If you owe tax upon completion of your returns, will you need an installment arrangement?
158. Are you aware of any changes to your income, deductions and credits reported on any prior years' tax returns?
159. Has the IRS or any state taxing agency notified you of changes to a prior year's return? If yes, provide copies of all notices/correspondence received.
160. Did you or do you plan to contribute before April 15, 2019 to a traditional IRA, or Roth IRA for the 2018 calendar year? If yes, provide amounts and dates. Note: Non-working spouses may also be eligible to fund a traditional or Roth IRA.
161. Are you missing any tax documents? List below all Schedules K-1, etc. not yet received.
- _____
- _____
- _____
162. Did you or other household members receive an Identity Protection PIN (IP PIN) from the IRS? If yes, attach the IRS letter(s).
163. Did you make any estimated payments? If yes, enter in the chart below. Don't forget
 - to exclude payments made in January of 2018 for tax year 2017
 - to report prior year overpayments that you had applied to 2018
 - to include payments made in January 2019 for year 2018

	Federal		State: _____		State: _____	
	Date Paid	Amount	Date Paid	Amount	Date Paid	Amount
PY applied	n/a	\$	n/a	\$	n/a	\$
1st Qtr		\$		\$		\$
2nd Qtr		\$		\$		\$
3rd Qtr		\$		\$		\$
4th Qtr		\$		\$		\$

164. Do you want any overpayment of taxes applied to next year's estimated taxes?
165. Do you expect a large fluctuation in your income, deductions or withholdings in 2019?
166. Do you, your spouse or your dependents plan to attend post secondary school in 2019?
- Name(s) _____
167. Did you change any bank accounts, or did routing transit numbers (RTN) and/or bank account numbers change for bank accounts used to direct deposit your prior year refunds?
168. Do you want any tax refunds deposited directly into your bank account? If yes, enclose a copy of a voided check or your 9-digit bank routing number, account number and type of account (savings or checking). Or indicate same bank account as last year.
169. Do you want any balance due directly withdrawn on due date from same bank account?
170. Do you want next year's estimated taxes withdrawn on due dates from same bank account?

You did it! Good job! Your time and effort in completing the questionnaire helps us to work more efficiently and accurately on your behalf.

Please remember to attach additional supporting documentation to support any yes answers as necessary.

Form ID: 1040 **Personal Information** **1**

Filing (Marital) status code (1 = Single, 2 = Married filing joint, 3 = Married filing separate, 4 = Head of household, 5 = Qualifying widow(er)) [1]
 Mark if you were married but living apart all year [2]
 Mark if your nonresident alien spouse does not have an Individual Taxpayer Identification Number (ITIN) [3]

	Taxpayer	Spouse
Social security number	_____ [4]	_____ [5]
First name	_____ [6]	_____ [7]
Last name	_____ [8]	_____ [9]
Occupation	_____ [10]	_____ [11]
Designate \$3.00 to the presidential election campaign fund? (1 = Yes, 2 = No, 3 = Blank) 2	[12]	[14]
Mark if dependent of another taxpayer	_____ [15]	_____ [16]
Taxpayer with income less than 1/2 support age 18 or 19 - 23 full-time student? (Y, N)	[17]	
Mark if legally blind	_____ [20]	_____ [21]
Date of birth	_____ [22]	_____ [24]
Date of death	_____ [26]	_____ [27]
Work/daytime telephone number/ext number	_____ [28] _____ [29]	_____ [30] _____ [31]
Home/evening telephone number	_____ [32]	_____ [33]
Do you authorize us to discuss your return with the IRS? (Y, N)	Y [34]	

Present Mailing Address

Address [38]
 Apartment number [39]
 City, state postal code, zip code [40] [41] [42]
 Foreign country name [44]
 Foreign phone number [47]
 In care of addressee [48]

Dependent Information

(*Please refer to Dependent Codes located at the bottom)

First Name ^{49]}	Last Name	Date of Birth	Social Security No.	Relationship	Months in home	Dep Codes * **	Care expenses paid for dependent

Name of child who lived with you but is not your dependent [50]
 Social security number of qualifying person [51]

Dependent Codes

*Basic	1 = Child who lived with you	**Other	1 = Student (Age 19 - 23)
	2 = Child who did not live with you due to divorce/separation		2 = Disabled dependent
	3 = Other dependent		3 = Dependent who is both a student and disabled
	4 = Other dependents, but do not qualify for Credit for Other Dependents (ODC)		
	5 = Qualifying child for Earned Income Credit only		
	6 = Children who lived with you, but do not qualify for Earned Income Credit		
	7 = Children who lived with you, but do not qualify for Child Tax Credit		
	8 = Children who lived with you, but do not qualify for Child Tax Credit/Credit for Other Dependents/Earned Income Credit		
***Months	77 = Reported on odd year return		
	88 = Reported on even year return		
	99 = Not reported on return		

Preparer - Enter on Screen Contact

Tax matters person (Indicate which spouse handles tax return related questions) (Blank = Both, T = Taxpayer, S = Spouse) _____ [8]

Taxpayer email address _____ [9]

Spouse email address _____ [10]

	Taxpayer	Spouse
Fax telephone number	_____ [11]	_____ [19]
Mobile telephone number	_____ [12]	_____ [20]
Mobile telephone #2 number	_____ [13]	_____ [21]
Pager number	_____ [14]	_____ [22]
Other:	_____ [15]	_____ [23]
Telephone number	_____ [16]	_____ [24]
Extension	_____ [17]	_____ [25]
Preferred method of contact:		
Email, Work phone, Home phone, Fax, Mobile phone, Mobile phone #2	_____ [18]	_____ [26]

NOTES/QUESTIONS:

Direct Deposit/Electronic Funds Withdrawal Information

Per IRS Security Summit requirements, verify the name of financial institution, routing transit number, account number, and type of account below. If you would like to have a refund direct deposited into or a balance due debited from your bank account(s), please enter information in the fields below. Note that electronic funds will be withdrawn only from the primary account listed below.

Mark to verify all accounts listed below have been reviewed, updated as needed, and are correct. _____[1]

Primary account:

Financial institution routing transit number _____[3]

Name of financial institution _____[4]

Your account number _____[5]

Type of account (1 = Savings, 2 = Checking, 3 = IRA*) _____[6]

Mark if married filing jointly and this is a joint account (Both taxpayer and spouse names are on the account) _____[7]

Mark if financial institution is foreign based (Not located in the territorial jurisdiction of the United States) _____[8]

Enter the maximum dollar amount, or percentage of total refund Dollar _____[9] or Percent (xxx.xx) _____[10]

Secondary account #1:

Financial institution routing transit number _____[25]

Name of financial institution _____[26]

Your account number _____[27]

Type of account (1 = Savings, 2 = Checking, 3 = IRA*) _____[28]

Mark if married filing jointly and this is a joint account (Both taxpayer and spouse names are on the account) _____[29]

Mark if financial institution is foreign based (Not located in the territorial jurisdiction of the United States) _____[30]

Enter the maximum dollar amount, or percentage of total refund Dollar _____[11] or Percent (xxx.xx) _____[12]

Secondary account #2:

Financial institution routing transit number _____[31]

Name of financial institution _____[32]

Your account number _____[33]

Type of account (1 = Savings, 2 = Checking, 3 = IRA*) _____[34]

Mark if married filing jointly and this is a joint account (Both taxpayer and spouse names are on the account) _____[35]

Mark if financial institution is foreign based (Not located in the territorial jurisdiction of the United States) _____[36]

Enter the maximum dollar amount, or percentage of total refund Dollar _____[15] or Percent (xxx.xx) _____[16]

*Refunds may only be direct deposited to established traditional, Roth or SEP-IRA accounts. Make sure direct deposits will be accepted by the bank or financial institution.

Refund - U.S. Series I Savings Bond Purchases

A tax refund may be used to buy up to \$5,000 of U.S. Series I Savings bonds and registered for up to three different persons. If you would like to purchase U.S. Series I Savings bonds (in increments of \$50) with your refund, if applicable, please complete the following information. Please note you may enter only one name per registration (with exception of married filing joint returns) and must enter the party's given name, do not use nicknames.

Indicate either a maximum dollar amount (up to \$5,000), or percentage of refund you would like used to purchase bonds

The bonds will be registered to the name(s) on the return. For married filing joint returns this means the bonds will be registered in both names listed on the return.

To register the bonds separately, leave these fields blank and use the fields provided below.

Enter either a dollar amount or percent, but not both Dollar _____[13] or Percent (xxx.xx) _____[14]

Bond information for someone other than taxpayer and spouse, if married filing jointly

Maximum dollar amount (up to \$5,000), or percentage of refund used to purchase bonds _____[17] or Percent (xxx.xx) _____[18]

Owner's name (First Last) _____[38] _____[39]

Co-owner or beneficiary (First Last) _____[40] _____[41]

Mark if the name listed above is a beneficiary _____[42]

Bond information for someone other than taxpayer and spouse, if married filing jointly

Maximum dollar amount (up to \$5,000), or percentage of refund used to purchase bonds _____[21] or Percent (xxx.xx) _____[22]

Owner's name (First Last) _____[43] _____[44]

Co-owner or beneficiary (First Last) _____[45] _____[46]

Mark if the name listed above is a beneficiary _____[47]

Identity Authentication**Taxpayer -**

Form of identification (1 = Driver's license, 2 = State issued identification card, 3 = No applicable identification, 4 = Identification not provided) _____ [1]

Identification number _____ [2]

Issue date _____ [3]

Expiration date (mm/dd/yyyy) _____ [4]

Location of issuance (State issued only) _____ [5]

Document number (New York only) _____ [6]

Spouse -

Form of identification (1 = Driver's license, 2 = State issued identification card, 3 = No applicable identification, 4 = Identification not provided) _____ [9]

Identification number _____ [10]

Issue date _____ [11]

Expiration date (mm/dd/yyyy) _____ [12]

Location of issuance (State issued only) _____ [13]

Document number (New York only) _____ [14]

NOTES/QUESTIONS:

Form ID: Est **Estimated Taxes** **8**

If you have an overpayment of 2018 taxes, do you want the excess:

Refunded _____ [52]

Applied to 2019 estimated tax liability _____ [53]

Do you expect a considerable change in your 2019 income? (Y, N) _____ [54]

If yes, please explain any differences: _____ [55]

_____ [56]

_____ [57]

_____ [58]

Do you expect a considerable change in your deductions for 2019? (Y, N) _____ [59]

If yes, please explain any differences: _____ [60]

_____ [61]

_____ [62]

_____ [63]

Do you expect a considerable change in the amount of your 2019 withholding? (Y, N) _____ [64]

If yes, please explain any differences: _____ [65]

_____ [66]

_____ [67]

_____ [68]

Do you expect a change in the number of dependents claimed for 2019? (Y, N) _____ [69]

If yes, please explain any differences: _____ [70]

_____ [71]

_____ [72]

_____ [73]

Mark if you use the Electronic Federal Tax Payment System (EFTPS) to pay your estimated taxes _____ [74]

2018 Federal Estimated Tax Payments

2017 overpayment applied to 2018 estimates + _____ [1]

Mark if you paid the calculated amounts on the dates due indicated below. Skip the remaining fields. _____ [5]

If your estimated payments were not made on the date due or were for an amount other than the calculated amount below, please enter the actual date and amount paid.

	Date Due	Date Paid if After Date Due	Amount Paid	Calculated Amount	Method*
1st quarter payment	4/18/18	_____ [6]	+ _____ [7]	_____	_____
2nd quarter payment	6/15/18	_____ [8]	+ _____ [9]	_____	_____
3rd quarter payment	9/17/18	_____ [10]	+ _____ [11]	_____	_____
4th quarter payment	1/15/19	_____ [12]	+ _____ [13]	_____	_____
Additional payment		_____ [14]	+ _____ [15]	_____	_____

***Method of payment indicated in prior year**
EFW = Electronic funds withdrawal EFTPS = Electronic Federal Tax Payment System
Voucher = Form 1040-ES estimated tax payment voucher

NOTES/QUESTIONS:

Form ID: St Pmt **2018 State Estimated Tax Payments** **9**

Taxpayer/Spouse/Joint (T, S, J) _____ [1]
State postal code _____ [2]

Amount paid with 2017 return + _____ [3]
 2017 overpayment applied to '18 estimates + _____ [4]
 Treat calculated amounts as paid _____ [8]

Date Paid	Amount Paid	Calculated Amount
1st quarter payment _____ [9]	+ _____ [10]	
2nd quarter payment _____ [11]	+ _____ [12]	
3rd quarter payment _____ [13]	+ _____ [14]	
4th quarter payment _____ [15]	+ _____ [16]	
Additional payment _____ [17]	+ _____ [18]	

2018 City Estimated Tax Payments

<p style="text-align: center;">City #1</p> <p>City name _____ [28]</p> <p>Amount paid with 2017 return + _____ [31]</p> <p>2017 overpayment applied to '18 estimates _____ [32]</p> <p>Treat calculated amounts as paid _____ [36]</p>	<p style="text-align: center;">City #2</p> <p>City name _____ [50]</p> <p>Amount paid with 2017 return + _____ [53]</p> <p>2017 overpayment applied to '18 estimates _____ [54]</p> <p>Treat calculated amounts as paid _____ [58]</p>
---	---

<table border="0"> <tr> <th style="text-align: center;">Date Paid</th> <th style="text-align: center;">Amount Paid</th> </tr> <tr> <td>1st quarter payment _____ [37]</td> <td>+ _____ [38]</td> </tr> <tr> <td>2nd quarter payment _____ [39]</td> <td>+ _____ [40]</td> </tr> <tr> <td>3rd quarter payment _____ [41]</td> <td>+ _____ [42]</td> </tr> <tr> <td>4th quarter payment _____ [43]</td> <td>+ _____ [44]</td> </tr> </table>	Date Paid	Amount Paid	1st quarter payment _____ [37]	+ _____ [38]	2nd quarter payment _____ [39]	+ _____ [40]	3rd quarter payment _____ [41]	+ _____ [42]	4th quarter payment _____ [43]	+ _____ [44]	<table border="0"> <tr> <th style="text-align: center;">Date Paid</th> <th style="text-align: center;">Amount Paid</th> </tr> <tr> <td>1st quarter payment _____ [59]</td> <td>+ _____ [60]</td> </tr> <tr> <td>2nd quarter payment _____ [61]</td> <td>+ _____ [62]</td> </tr> <tr> <td>3rd quarter payment _____ [63]</td> <td>+ _____ [64]</td> </tr> <tr> <td>4th quarter payment _____ [65]</td> <td>+ _____ [66]</td> </tr> </table>	Date Paid	Amount Paid	1st quarter payment _____ [59]	+ _____ [60]	2nd quarter payment _____ [61]	+ _____ [62]	3rd quarter payment _____ [63]	+ _____ [64]	4th quarter payment _____ [65]	+ _____ [66]
Date Paid	Amount Paid																				
1st quarter payment _____ [37]	+ _____ [38]																				
2nd quarter payment _____ [39]	+ _____ [40]																				
3rd quarter payment _____ [41]	+ _____ [42]																				
4th quarter payment _____ [43]	+ _____ [44]																				
Date Paid	Amount Paid																				
1st quarter payment _____ [59]	+ _____ [60]																				
2nd quarter payment _____ [61]	+ _____ [62]																				
3rd quarter payment _____ [63]	+ _____ [64]																				
4th quarter payment _____ [65]	+ _____ [66]																				

Calculated Amount

1st quarter payment _____
2nd quarter payment _____
3rd quarter payment _____
4th quarter payment _____

Calculated Amount

1st quarter payment _____
2nd quarter payment _____
3rd quarter payment _____
4th quarter payment _____

<p style="text-align: center;">City #3</p> <p>City name _____ [72]</p> <p>Amount paid with 2017 return + _____ [75]</p> <p>2017 overpayment applied to '18 estimates _____ [76]</p> <p>Treat calculated amounts as paid _____ [80]</p>	<p style="text-align: center;">City #4</p> <p>City name _____ [94]</p> <p>Amount paid with 2017 return + _____ [97]</p> <p>2017 overpayment applied to '18 estimates _____ [98]</p> <p>Treat calculated amounts as paid _____ [102]</p>
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<table border="0"> <tr> <th style="text-align: center;">Date Paid</th> <th style="text-align: center;">Amount Paid</th> </tr> <tr> <td>1st quarter payment _____ [81]</td> <td>+ _____ [82]</td> </tr> <tr> <td>2nd quarter payment _____ [83]</td> <td>+ _____ [84]</td> </tr> <tr> <td>3rd quarter payment _____ [85]</td> <td>+ _____ [86]</td> </tr> <tr> <td>4th quarter payment _____ [87]</td> <td>+ _____ [88]</td> </tr> </table>	Date Paid	Amount Paid	1st quarter payment _____ [81]	+ _____ [82]	2nd quarter payment _____ [83]	+ _____ [84]	3rd quarter payment _____ [85]	+ _____ [86]	4th quarter payment _____ [87]	+ _____ [88]	<table border="0"> <tr> <th style="text-align: center;">Date Paid</th> <th style="text-align: center;">Amount Paid</th> </tr> <tr> <td>1st quarter payment _____ [103]</td> <td>+ _____ [104]</td> </tr> <tr> <td>2nd quarter payment _____ [105]</td> <td>+ _____ [106]</td> </tr> <tr> <td>3rd quarter payment _____ [107]</td> <td>+ _____ [108]</td> </tr> <tr> <td>4th quarter payment _____ [109]</td> <td>+ _____ [110]</td> </tr> </table>	Date Paid	Amount Paid	1st quarter payment _____ [103]	+ _____ [104]	2nd quarter payment _____ [105]	+ _____ [106]	3rd quarter payment _____ [107]	+ _____ [108]	4th quarter payment _____ [109]	+ _____ [110]
Date Paid	Amount Paid																				
1st quarter payment _____ [81]	+ _____ [82]																				
2nd quarter payment _____ [83]	+ _____ [84]																				
3rd quarter payment _____ [85]	+ _____ [86]																				
4th quarter payment _____ [87]	+ _____ [88]																				
Date Paid	Amount Paid																				
1st quarter payment _____ [103]	+ _____ [104]																				
2nd quarter payment _____ [105]	+ _____ [106]																				
3rd quarter payment _____ [107]	+ _____ [108]																				
4th quarter payment _____ [109]	+ _____ [110]																				

Calculated Amount

1st quarter payment _____
2nd quarter payment _____
3rd quarter payment _____
4th quarter payment _____

Calculated Amount

1st quarter payment _____
2nd quarter payment _____
3rd quarter payment _____
4th quarter payment _____

Wages and Salaries #1

Please provide all copies of Form W-2.

2018 Information**Prior Year Information**

Taxpayer/Spouse (T, S) _____ [1]
 Employer name _____ [3]
 Were these wages earned for service as: (1 = Minister, 2 = Military, 3 = Farming / Fishing, 4 = National Guard) _____ [5]
 Mark if this is your current employer _____ [6]
 Federal wages and salaries (**Box 1**) + _____ [10]
 Federal tax withheld (**Box 2**) + _____ [12]
 Social security wages (**Box 3**) (If different than federal wages) + _____ [14]
 Social security tax withheld (**Box 4**) + _____ [16]
 Medicare wages (**Box 5**) (If different than federal wages) + _____ [18]
 Medicare tax withheld (**Box 6**) + _____ [21]
 SS tips (**Box 7**) + _____ [23]
 Allocated tips (**Box 8**) + _____ [25]
 Dependent care benefits (**Box 10**) + _____ [27]
Box 13 -
 Statutory employee _____ [29]
 Retirement plan _____ [30]
 Third-party sick pay _____ [31]
 State postal code (**Box 15**) _____ [32]
 State wages (**Box 16**) (If different than federal wages) + _____ [34]
 State tax withheld (**Box 17**) + _____ [36]
 Local wages (**Box 18**) + _____ [38]
 Local tax withheld (**Box 19**) + _____ [40]
 Name of locality (**Box 20**) _____ [43]

Control Totals+**Wages and Salaries #2**

Please provide all copies of Form W-2.

2018 Information**Prior Year Information**

Taxpayer/Spouse (T, S) _____ [1]
 Employer name _____ [3]
 Were these wages earned for service as: (1 = Minister, 2 = Military, 3 = Farming / Fishing, 4 = National Guard) _____ [5]
 Mark if this your current employer _____ [6]
 Federal wages and salaries (**Box 1**) + _____ [10]
 Federal tax withheld (**Box 2**) + _____ [12]
 Social security wages (**Box 3**) (If different than federal wages) + _____ [14]
 Social security tax withheld (**Box 4**) + _____ [16]
 Medicare wages (**Box 5**) (If different than federal wages) + _____ [18]
 Medicare tax withheld (**Box 6**) + _____ [21]
 SS tips (**Box 7**) + _____ [23]
 Allocated tips (**Box 8**) + _____ [25]
 Dependent care benefits (**Box 10**) + _____ [27]
Box 13 -
 Statutory employee _____ [29]
 Retirement plan _____ [30]
 Third-party sick pay _____ [31]
 State postal code (**Box 15**) _____ [32]
 State wages (**Box 16**) (If different than federal wages) + _____ [34]
 State tax withheld (**Box 17**) + _____ [36]
 Local wages (**Box 18**) + _____ [38]
 Local tax withheld (**Box 19**) + _____ [40]
 Name of locality (**Box 20**) _____ [43]

Control Totals+**Income****Form ID: W2**

Interest Income

Please provide copies of all Form 1099-INT or other statements reporting interest income.
 *Whole numbers will be treated as \$ amounts. Enter percentages in the XXX.XX format. For example, enter 100% as 100.00 or 75.5% as 75.50.

T/S/J	Type Code <small>(**See codes below)</small>	Interest Income ^[1]	Tax Exempt Income	Penalty on Early Withdrawal	U.S. Obligations* \$ or %	Tax Exempt* \$ or %	Foreign Taxes Paid	Prior Year Information
	1	Payer						
		Amounts	+					
	2	Payer						
		Amounts	+					
	3	Payer						
		Amounts	+					
	4	Payer						
		Amounts	+					
	5	Payer						
		Amounts	+					
	6	Payer						
		Amounts	+					
	7	Payer						
		Amounts	+					
	8	Payer						
		Amounts	+					
	9	Payer						
		Amounts	+					
	10	Payer						
		Amounts	+					

**Interest Codes		
Blank = Regular Interest	4 = Accrued Interest	6 = ABP Adjustment
3 = Nominee Distribution	5 = OID Adjustment	7 = Series EE & I Bond

	Control Totals +	Income	Form ID: B-1
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Dividend Income

Please provide copies of all Form 1099-DIV or other statements reporting dividend income.

*Whole numbers will be treated as \$ amounts. Enter percentages in the XXX.XX format. For example, enter 100% as 100.00 or 75.5% as 75.50.

T S J	Type Code	(**See codes below)	Ordinary Dividends	Qualified Dividends	Total Cap Gain Distributions	Section 1250	Sec. 1202	28% Capital Gain	Tax Exempt Dividends	U.S. Obligations* \$ or %	Tax Exempt* \$ or %	Foreign Taxes Paid	Prior Year Information
1	Payer												
	Amounts	+											
2	Payer												
	Amounts	+											
3	Payer												
	Amounts	+											
4	Payer												
	Amounts	+											
5	Payer												
	Amounts	+											
6	Payer												
	Amounts	+											
7	Payer												
	Amounts	+											
8	Payer												
	Amounts	+											
9	Payer												
	Amounts	+											
10	Payer												
	Amounts	+											

**Dividend Codes	
Blank = Other	3 = Nominee

Please provide all Forms 1099-R.

	2018 Information	Prior Year Information
Taxpayer/Spouse (T, S)	____ [1]	<div style="border-bottom: 1px solid black; height: 15px; width: 100%;"></div> <div style="border-bottom: 1px solid black; height: 15px; width: 100%;"></div> <div style="border-bottom: 1px solid black; height: 15px; width: 100%;"></div> <div style="border-bottom: 1px solid black; height: 15px; width: 100%;"></div> <div style="border-bottom: 1px solid black; height: 15px; width: 100%;"></div> <div style="border-bottom: 1px solid black; height: 15px; width: 100%;"></div> <div style="border-bottom: 1px solid black; height: 15px; width: 100%;"></div> <div style="border-bottom: 1px solid black; height: 15px; width: 100%;"></div> <div style="border-bottom: 1px solid black; height: 15px; width: 100%;"></div> <div style="border-bottom: 1px solid black; height: 15px; width: 100%;"></div> <div style="border-bottom: 1px solid black; height: 15px; width: 100%;"></div> <div style="border-bottom: 1px solid black; height: 15px; width: 100%;"></div> <div style="border-bottom: 1px solid black; height: 15px; width: 100%;"></div>
Name of payer _____	____ [3]	
State postal code _____	____ [5]	
Gross distributions received (Box 1)	+ _____ [7]	
Taxable amount received (Box 2a)	+ _____ [9]	
Federal withholding (Box 4)	+ _____ [11]	
Distribution code (Box 7)	____ [14]	
Mark if distribution is from an IRA, SEP, SIMPLE retirement plan	____ [16]	
State withholding (Box 12)	+ _____ [17]	
Local withholding (Box 15)	+ _____ [19]	
Amount of rollover	+ _____ [21]	
Mark if distribution was due to a pre-retirement age disability	____ [23]	

	Control Totals+	
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Pension, Annuity, and IRA Distributions #2

Please provide all Forms 1099-R.

	2018 Information	Prior Year Information
Taxpayer/Spouse (T, S)	____ [1]	<div style="border-bottom: 1px solid black; height: 15px; width: 100%;"></div> <div style="border-bottom: 1px solid black; height: 15px; width: 100%;"></div> <div style="border-bottom: 1px solid black; height: 15px; width: 100%;"></div> <div style="border-bottom: 1px solid black; height: 15px; width: 100%;"></div> <div style="border-bottom: 1px solid black; height: 15px; width: 100%;"></div> <div style="border-bottom: 1px solid black; height: 15px; width: 100%;"></div> <div style="border-bottom: 1px solid black; height: 15px; width: 100%;"></div> <div style="border-bottom: 1px solid black; height: 15px; width: 100%;"></div> <div style="border-bottom: 1px solid black; height: 15px; width: 100%;"></div> <div style="border-bottom: 1px solid black; height: 15px; width: 100%;"></div> <div style="border-bottom: 1px solid black; height: 15px; width: 100%;"></div> <div style="border-bottom: 1px solid black; height: 15px; width: 100%;"></div> <div style="border-bottom: 1px solid black; height: 15px; width: 100%;"></div>
Name of payer _____	____ [3]	
State postal code _____	____ [5]	
Gross distributions received (Box 1)	+ _____ [7]	
Taxable amount received (Box 2a)	+ _____ [9]	
Federal withholding (Box 4)	+ _____ [11]	
Distribution code (Box 7)	____ [14]	
Mark if distribution is from an IRA, SEP, SIMPLE retirement plan	____ [16]	
State withholding (Box 12)	+ _____ [17]	
Local withholding (Box 15)	+ _____ [19]	
Amount of rollover	+ _____ [21]	
Mark if distribution was due to a pre-retirement age disability	____ [23]	

	Control Totals+	
--	------------------------	--

Pension, Annuity, and IRA Distributions #3

Please provide all Forms 1099-R.

	2018 Information	Prior Year Information
Taxpayer/Spouse (T, S)	____ [1]	<div style="border-bottom: 1px solid black; height: 15px; width: 100%;"></div> <div style="border-bottom: 1px solid black; height: 15px; width: 100%;"></div> <div style="border-bottom: 1px solid black; height: 15px; width: 100%;"></div> <div style="border-bottom: 1px solid black; height: 15px; width: 100%;"></div> <div style="border-bottom: 1px solid black; height: 15px; width: 100%;"></div> <div style="border-bottom: 1px solid black; height: 15px; width: 100%;"></div> <div style="border-bottom: 1px solid black; height: 15px; width: 100%;"></div> <div style="border-bottom: 1px solid black; height: 15px; width: 100%;"></div> <div style="border-bottom: 1px solid black; height: 15px; width: 100%;"></div> <div style="border-bottom: 1px solid black; height: 15px; width: 100%;"></div> <div style="border-bottom: 1px solid black; height: 15px; width: 100%;"></div> <div style="border-bottom: 1px solid black; height: 15px; width: 100%;"></div> <div style="border-bottom: 1px solid black; height: 15px; width: 100%;"></div>
Name of payer _____	____ [3]	
State postal code _____	____ [5]	
Gross distributions received (Box 1)	+ _____ [7]	
Taxable amount received (Box 2a)	+ _____ [9]	
Federal withholding (Box 4)	+ _____ [11]	
Distribution code (Box 7)	____ [14]	
Mark if distribution is from an IRA, SEP, SIMPLE retirement plan	____ [16]	
State withholding (Box 12)	+ _____ [17]	
Local withholding (Box 15)	+ _____ [19]	
Amount of rollover	+ _____ [21]	
Mark if distribution was due to a pre-retirement age disability	____ [23]	

	Control Totals+	
--	------------------------	--

NOTES/QUESTIONS:

Please provide a copy of Form(s) SSA-1099 or RRB-1099

Taxpayer/Spouse (T, S) _____ [1]
 State postal code _____ [2]

Social Security Benefits

	2018 Information	Prior Year Information
If you received a Form SSA - 1099, please complete the following information:		
Net Benefits for 2018 (Box 3 minus Box 4) (Box 5)	+ _____ [8]	<div style="border: 1px solid black; height: 100%; width: 100%;"></div>
Voluntary Federal Income Tax Withheld (Box 6)	+ _____ [10]	
From the DESCRIPTION OF AMOUNT IN BOX 3 area of Form SSA-1099:		
Medicare premiums	+ _____ [12]	
Prescription drug (Part D) premiums	+ _____ [14]	

Tier 1 Railroad Benefits

	2018 Information	Prior Year Information
If you received a Form RRB - 1099, please complete the following information:		
Net Social Security Equivalent Benefit:		<div style="border: 1px solid black; height: 100%; width: 100%;"></div>
Portion of Tier 1 Paid in 2018 (Box 5)	+ _____ [22]	
Federal Income Tax Withheld (Box 10)	+ _____ [25]	
Medicare Premium Total (Box 11)	+ _____ [27]	

Additional Information About Benefits Received

Additional information about the benefits received not reported above. For example did you repay any benefits in 2018 or receive any prior year benefits in 2018. This information will be reported in the SSA-1099 DESCRIPTION OF AMOUNT IN BOX 3 area or in the RRB-1099 Boxes 7 through 9.

 _____ [40]
 _____ [41]
 _____ [42]
 _____ [43]
 _____ [44]

NOTES/QUESTIONS:

Form ID: 1099C

Cancellation of Debt, Abandonment #1**19**

Please provide all Forms 1099-C and 1099-A

Preparer use only

Enter a brief description of the debt (i.e. type of debt) and why it was canceled to assist in determining tax ramifications:

[51]

Taxpayer/Spouse/Joint (T, S, J)

[5]

State postal code

[6]

Name of creditor/lender

[3]

Form 1099-C Cancellation of Debt

Date of identifiable event (Box 1)

[10]

Amount of debt discharged (Box 2)

+ [11]

Interest if included in box 2 (Box 3)

+ [12]

Personally liable for repayment of the debt (if checked) (Box 5)

[13]

Identifiable event code (Box 6) (A = Bankruptcy, B = Other judicial debt relief, C = Statute of limitations, D = Foreclosure, E = Debt relief from probate

F = By agreement, G = Decision to discontinue collection, H = Other actual discharge)

[14]

Fair market value of property (Box 7)

+ [15]

Form 1099-A Acquisition or Abandonment of Secured Property

Date of lender's acquisition or knowledge of abandonment (Box 1)

[16]

Balance of principal outstanding (Box 2)

+ [17]

Fair market value of property (Box 4)

+ [18]

Personally liable for repayment of the debt (if checked) (Box 5)

[19]

Control Totals+**Cancellation of Debt, Abandonment #2**

Please provide all Forms 1099-C and 1099-A

Preparer use only

Enter a brief description of the debt (i.e. type of debt) and why it was canceled to assist in determining tax ramifications:

[51]

Taxpayer/Spouse/Joint (T, S, J)

[5]

State postal code

[6]

Name of creditor

[3]

Form 1099-C Cancellation of Debt

Date of identifiable event (Box 1)

[10]

Amount of debt discharged (Box 2)

+ [11]

Interest if included in box 2 (Box 3)

+ [12]

Personally liable for repayment of the debt (if checked) (Box 5)

[13]

Identifiable event code (Box 6) (A = Bankruptcy, B = Other judicial debt relief, C = Statute of limitations, D = Foreclosure, E = Debt relief from probate

F = By agreement, G = Decision to discontinue collection, H = Other actual discharge)

[14]

Fair market value of property (Box 7)

+ [15]

Form 1099-A Acquisition or Abandonment of Secured Property

Date of lender's acquisition or knowledge of abandonment (Box 1)

[16]

Balance of principal outstanding (Box 2)

+ [17]

Fair market value of property (Box 4)

+ [18]

Personally liable for repayment of the debt (if checked) (Box 5)

[19]

Control Totals+**NOTES/QUESTIONS:**

Form ID: 1099C

Preparer use only

2018 Information

Prior Year Information

Taxpayer/Spouse/Joint (T, S, J)	_____	[2]	
Employer identification number	_____	[3]	
Business name	_____	[5]	
Principal business/profession	_____	[6]	
Business code	_____	[12]	_____
Business address, if different from home address on Organizer Form ID: 1040			
Address	_____	[15]	
City/State/Zip	_____ [16] _____ [17] _____	[18]	
Accounting method (1 = Cash, 2 = Accrual, 3 = Other)	_____	[19]	_____
If other:	_____	[21]	
Inventory method (1 = Cost, 2 = LCM, 3 = Other)	_____	[22]	_____
If other enter explanation:	_____	[24]	

Enter an explanation if there was a change in determining your inventory:			
_____ [25]			

Did you "materially participate" in this business? (Y, N)	_____	[26]	_____
If not, number of hours you did significantly participate	_____	[28]	_____
Mark if you began or acquired this business in 2018	_____	[30]	
Did you make any payments in 2018 that require you to file Form(s) 1099? (Y, N)	_____	[31]	_____
If "Yes", did you or will you file all required Forms 1099? (Y, N)	_____	[33]	_____
Mark if this business is considered related to qualified services as a minister or religious worker	_____	[35]	_____
Did you receive wages as a statutory employee or as a minister? (1 = Statutory employee, 2 = Minister)	_____	[37]	_____
Medical insurance premiums paid by this activity	+ _____	[40]	_____
Long-term care premiums paid by this activity	+ _____	[44]	_____
Amount of wages received as a statutory employee	+ _____	[47]	_____

Business Income

2018 Information

Prior Year Information

Gross receipts and sales	+ _____	[52]	
_____	+ _____		
_____	+ _____		
_____	+ _____		
Returns and allowances	+ _____	[55]	
Other income:	+ _____	[57]	
_____	+ _____		
_____	+ _____		
_____	+ _____		
_____	+ _____		

Cost of Goods Sold

2018 Information

Prior Year Information

Beginning inventory	+ _____	[59]	
Purchases	+ _____	[61]	
Labor:	+ _____	[63]	
_____	+ _____		
Materials	+ _____	[65]	
Other costs:	+ _____	[67]	
_____	+ _____		
_____	+ _____		
_____	+ _____		
Ending inventory	+ _____	[69]	

Preparer use only

Principal business or profession _____

Preparer use only Carryovers	Regular		AMT	
Operating	+	[17]	+	[18]
Short-term capital	+	[19]	+	[20]
Long-term capital	+	[21]	+	[22]
28% rate capital	+	[23]	+	[24]
Section 1231 loss	+	[25]	+	[26]
Ordinary business gain/loss	+	[27]	+	[28]
Section 179	+	[29]	+	[30]

NOTES/QUESTIONS:

Preparer use only

	2018 Information	Prior Year Information	
Description _____	[2]	<div style="border: 1px solid black; height: 100%; width: 100%;"></div>	
Taxpayer/Spouse/Joint (T, S, J) __[3]	State postal code _____		[5]
Physical address: Street _____	[6]		
City, state, zip code _____ [7] ____ [8]	[9]		
Foreign country _____	[11]		
Foreign province/county _____	[12]		
Foreign postal code _____	[13]		
Type (1=Single-family, 2=Multi-family, 3=Vacation/short-term, 4=Commercial, 5=Land, 6=Royalty, 7=Self-rental, 8=Other, 9=Personal ppty) [14]	[14]		
Description of other type (Type code #8) _____	[15]		
Did you make any payments in 2018 that require you to file Form(s) 1099? (Y,N) _____	[16]		---
If "Yes", did you or will you file all required Forms 1099? (Y, N) _____	[18]		---
Fair rental days (If not full year) (For types 1, 2, 4, 5, 7 and 8 only) (Use Rent-2 for type 3) _____	[20]		
Percentage of ownership if not 100% _____	[22]		
Business use percentage, if not 100% (Not vacation home percentage) _____	[24]		

Rent and Royalty Income

	2018 Information	Prior Year Information
Rents and royalties	+	
_____	[34]	<div style="border: 1px solid black; height: 100%; width: 100%;"></div>

Rent and Royalty Expenses

	2018 Information	Percent if not 100%	Prior Year Information
Advertising	+	[36]	[37]
Auto	+	[39]	[40]
Travel	+	[42]	[43]
Cleaning and maintenance	+	[45]	[46]
Commissions:			
_____	+	[48]	[50]
_____	+		
Insurance:			
_____	+	[51]	[53]
_____	+		
Legal and professional fees	+	[55]	[56]
Management fees:			
_____	+	[58]	[60]
_____	+		
Mortgage interest paid to banks, etc (Form 1098)			
_____	+	[61]	[63]
_____	+		
Other mortgage interest	+	[64]	[66]
Qualified mortgage insurance premiums	+	[67]	[68]
Other interest:			
_____	+	[70]	[72]
_____	+		
Repairs	+	[73]	[74]
Supplies	+	[76]	[77]
Taxes:			
_____	+	[79]	[81]
_____	+		
Utilities	+	[82]	[83]
Depreciation	+	[85]	[86]
Depletion	+	[88]	[89]
Other expenses:			
_____	+	[91]	
_____	+		
_____	+		
_____	+		

Preparer use only

Description _____

Refinancing Points

Preparer - Enter on Screen Rent

	2018 Information	Prior Year Information	
Refinancing points paid -			
Recipient's/Lender's name _____	[93]		
Date of refinance _____			
Total # Payments _____			
Reported on 1098 in 2018 _____			
Total points paid _____			
Points deemed as paid in current year (Preparer use only) _____			
Refinancing points paid -			
Recipient's/Lender's name _____			
Date of refinance _____			
Total # Payments _____			
Reported on 1098 in 2018 _____			
Total points paid _____			
Points deemed as paid in current year (Preparer use only) _____			
Refinancing points paid -			
Recipient's/Lender's name _____			
Date of refinance _____			
Total # Payments _____			
Reported on 1098 in 2018 _____			
Total points paid _____			
Points deemed as paid in current year (Preparer use only) _____			

Vacation Home Information

	2018 Information	Prior Year Information
Number of days home was used personally _____	[6]	
Number of days home was rented _____	[8]	
Number of day home owned, if not 365 _____	[10]	
Carryover of disallowed operating expenses into 2018 + _____	[22]	
Carryover of disallowed depreciation expenses into 2018 + _____	[23]	

Passive and Other Information

Preparer use only Carryovers	Regular	AMT
Operating	+ [36]	+ [37]
Short-term capital	+ [38]	+ [39]
Long-term capital	+ [40]	+ [41]
28% rate capital	+ [42]	+ [43]
Section 1231 loss	+ [44]	+ [45]
Ordinary business gain/loss	+ [46]	+ [47]
Comm revitalization	+ [48]	+ [49]
Section 179	+ [50]	+ [51]

	Control Totals +	
--	-------------------------	--

Form ID: Rent-2

Partnerships and S Corporations

Please provide copies of Schedules K-1 showing income from partnerships and S-corporations.

Taxpayer/Spouse/Joint (T, S, J) _____ [2]
 Employer identification number _____ [6]
 Name of entity _____ [13]
 State postal code _____ [14]
 Type of entity (1 = Partnership, 2 = S Corporation, 3 = Foreign partnership, 4 = Publicly traded partnership) _____ [17]

	Preparer use only Carryovers	Regular	AMT
Enter on K1-7	Operating	[23]	[24]
	Short-term capital	[25]	[26]
	Long-term capital	[27]	[28]
	28% rate capital	[29]	[30]
	Section 1231 loss	[31]	[32]
	Ordinary business gain/loss	[33]	[34]
	Other losses - 1040 Sch 1	[35]	[36]
	Comm revitalization	[37]	[38]
	Section 179	[39]	[40]
	Excess farm loss	[41]	[42]

Taxpayer/Spouse/Joint (T, S, J) _____ [2]
 Employer identification number _____ [6]
 Name of entity _____ [13]
 State postal code _____ [14]
 Type of entity (1 = Partnership, 2 = S Corporation, 3 = Foreign partnership, 4 = Publicly traded partnership) _____ [17]

	Preparer use only Carryovers	Regular	AMT
Enter on K1-7	Operating	[23]	[24]
	Short-term capital	[25]	[26]
	Long-term capital	[27]	[28]
	28% rate capital	[29]	[30]
	Section 1231 loss	[31]	[32]
	Ordinary business gain/loss	[33]	[34]
	Other losses - 1040 Sch 1	[35]	[36]
	Comm revitalization	[37]	[38]
	Section 179	[39]	[40]
	Excess farm loss	[41]	[42]

Taxpayer/Spouse/Joint (T, S, J) _____ [2]
 Employer identification number _____ [6]
 Name of entity _____ [13]
 State postal code _____ [14]
 Type of entity (1 = Partnership, 2 = S Corporation, 3 = Foreign partnership, 4 = Publicly traded partnership) _____ [17]

	Preparer use only Carryovers	Regular	AMT
Enter on K1-7	Operating	[23]	[24]
	Short-term capital	[25]	[26]
	Long-term capital	[27]	[28]
	28% rate capital	[29]	[30]
	Section 1231 loss	[31]	[32]
	Ordinary business gain/loss	[33]	[34]
	Other losses - 1040 Sch 1	[35]	[36]
	Comm revitalization	[37]	[38]
	Section 179	[39]	[40]
	Excess farm loss	[41]	[42]

Form ID: IRA	Traditional IRA	26
--------------	------------------------	-----------

	Taxpayer	Spouse
Are you or your spouse (if MFJ or MFS) covered by an employer's retirement plan? (Y, N)	__ [1]	__ [2]
Do you want to contribute the maximum allowable traditional IRA contribution amount? If yes, enter the applicable code: (1 = Deductible only, 2 = Both deductible and nondeductible)	__ [3]	__ [4]
Enter the total traditional IRA contributions made for use in 2018	+ _____ [5]	+ _____ [6]
	Taxpayer	Spouse
Enter the nondeductible contribution amount made for use in 2018	+ _____ [11]	+ _____ [12]
Enter the nondeductible contribution amount made in 2019 for use in 2018	+ _____ [13]	+ _____ [14]
Traditional IRA basis	+ _____ [15]	+ _____ [16]
Value of all your traditional IRA's on December 31, 2018:		
_____	+ _____ [17]	+ _____ [18]
_____	+	_____
_____	+	_____
_____	+	_____
_____	+	_____

Roth IRA

Please provide copies of any 1998 through 2017 Form 8606 not prepared by this office

	Taxpayer	Spouse
Mark if you want to contribute the maximum Roth IRA contribution	__ [27]	__ [28]
Enter the total Roth IRA contributions made for use in 2018	+ _____ [29]	+ _____ [30]
Enter the total amount of Roth IRA conversion recharacterizations for 2018	+ _____ [37]	+ _____ [38]
Enter the total contribution Roth IRA basis on December 31, 2017	+ _____ [41]	+ _____ [42]
Enter the total Roth IRA contribution recharacterizations for 2018	+ _____ [43]	+ _____ [44]
Enter the Roth conversion IRA basis on December 31, 2017	+ _____ [45]	+ _____ [46]
Value of all your Roth IRA's on December 31, 2018:		
_____	+ _____ [47]	+ _____ [48]
_____	+	_____
_____	+	_____
_____	+	_____
_____	+	_____

NOTES/QUESTIONS:

Please provide all Forms 5498-SA.

	2018 Information	Prior Year Information
Taxpayer/Spouse (T, S)	____ [1]	
Name of Trustee _____	____ [4]	
State postal code _____	____ [2]	
Indicate type of health or medical savings account:		
HSA	____ [6]	
Archer MSA	____ [7]	
MA (Medicare Advantage) MSA	____ [9]	
Total HSA/MSA contributions made		
for 2018 (Enter all amounts contributed, including through employer cafeteria plans)	+ _____ [10]	
Indicate type of coverage under qualifying high deductible health plan (1 = Self-Only, 2 = Family)	____ [12]	
Number of months in qualified high deductible health plan in 2018	____ [13]	
Mark if you want to contribute the maximum allowable health or medical savings account contribution amount	____ [14]	
Total HSA/MSA contribution to be made for 2018	+ _____ [15]	
Fair market value of HSA, Archer MSA, or MA MSA (Form 5498-SA, Box 5)	+ _____ [16]	
Excess contributions for 2017 taken as constructive contributions for 2018	+ _____ [19]	
Rollover contribution (Form 5498-SA, Box 4)	+ _____ [21]	

Complete this section if your account is an Archer MSA or MA MSA

Amount of annual deductible	+ _____ [24]	
Enter compensation from employer maintaining high deductible health plan	+ _____ [27]	
If self-employed, enter earned income from business under which plan was established	+ _____ [31]	

Complete this section if your account is an HSA

Was the high deductible health plan in effect for December 2018? (Y, N) _____ [33]

NOTES/QUESTIONS:

Health, Medical Savings Account Distributions

Please provide all Forms 1099-SA.

	2018 Information	Prior Year Information
Taxpayer/Spouse (T, S)	_____ [1]	<div style="border: 1px solid black; height: 100%; width: 100%;"></div>
Name of Trustee _____	_____ [4]	
State postal code _____	_____ [2]	
Gross distributions received (Box 1)	+ _____ [7]	
Earnings on excess contributions (Box 2)	+ _____ [9]	
Distribution code (Box 3)	_____ [11]	
Fair Market Value on date of death (Box 4)	+ _____ [12]	
Box 5 -		
HSA	_____ [13]	
Archer MSA	_____ [14]	
MA MSA	_____ [15]	
All distributions were used to pay unreimbursed qualified medical expenses	_____ [17]	
If some distributions were used to pay for other than qualified medical expenses, enter the unreimbursed qualified medical expenses for 2018	+ _____ [19]	
Withdrawal of excess contributions by the due date of the return	+ _____ [21]	
Amount of distribution rolled over for 2018	+ _____ [23]	
If the distribution is due to the death of the account holder, enter the qualified decedent medical expenses paid by the taxpayer	+ _____ [26]	
If MA (Medicare Advantage) MSA, enter value of account on 12/31/17	+ _____ [27]	
For HSA accounts:		
Was the high deductible health plan coverage started in 2017 and in effect for the month of December 2017? (Y, N)	_____ [29]	
Was the high deductible health plan coverage ended before 12/31/18? (Y, N)	_____ [30]	

Long Term Care (LTC) Service and Contracts

Please provide all Forms 1099-LTC.

	2018 Information	Prior Year Information
Name of the insured chronically ill individual _____	_____ [39]	<div style="border: 1px solid black; height: 100%; width: 100%;"></div>
Social security number of insured _____	_____ [40]	
Gross long-term care (LTC) benefits paid (Box 1)	+ _____ [42]	
Accelerated death benefits paid (Box 2)	+ _____ [44]	
Check one (Box 3)		
Per diem	_____ [46]	
Reimbursed amount	_____ [47]	
Qualified contract (Box 4)	_____ [48]	
Check, if applicable (Box 5)		
Chronically ill	_____ [49]	
Terminally ill	_____ [50]	
Are there other individuals who received LTC payments during 2018? (Y, N)	_____ [52]	
If the insured is terminally ill, were payments received on account of terminal illness? (Y, N)	_____ [53]	
Number of days during the long-term care period _____	_____ [54]	
Cost incurred for qualified long-term care services during the long-term care period	+ _____ [55]	

NOTES/QUESTIONS:

Student Loan Interest Paid

Complete this section if you paid interest on a qualified student loan in 2018 for qualified higher education expenses for you, your spouse, or a person who was your dependent when you took out the loan. Please provide all copies of Form 1098-E. Form 1098-E from the lender reports interest received in 2018. The amounts reported by the lender may differ from the amounts you actually paid.

TS	Qualified loan interest recipient/lender	2018 Interest Paid	Prior Year Information
—	_____	+ _____ [1]	<div style="background-color: #cccccc; border: 1px solid black; padding: 2px;"> _____ _____ _____ </div>
—	_____	+ _____	
—	_____	+ _____	
—	_____	+ _____	

NOTES/QUESTIONS:

Form ID: A-1 Schedule A - Medical and Dental Expenses 57

T/S/J		2018 Information	Prior Year Information
	Medical and dental expenses, such as: Doctors, Dentists, Hospital/nursing home fees, Lab/x-ray fees, Medical supplies, Hearing aids, Eyeglasses/contact lenses, and Insurance reimbursements received		
[1]	_____	+ _____ [2]	<div style="border: 1px solid black; height: 100%; width: 100%;"></div>
—	_____	+ _____	
—	_____	+ _____	
—	_____	+ _____	
—	_____	+ _____	
—	_____	+ _____	
	Medical insurance premiums you paid: <small>Do not include pre-tax amounts paid by an employer-sponsored plan or amounts entered elsewhere, such as amounts paid for your self-employed business (Sch C, Sch F, Sch K-1, etc.) or Medicare premiums entered on Form SSA-1099.</small>		
[4]	_____	+ _____ [5]	
—	_____	+ _____	
—	_____	+ _____	
	Long-term care premiums you paid: <small>Do not include pre-tax amounts paid by an employer-sponsored plan or amounts entered elsewhere, such as amounts paid for your self-employed business (Sch C, Sch F, Sch K-1, etc.)</small>		
[7]	_____	+ _____ [8]	
—	_____	+ _____	
	Prescription medicines and drugs:		
[10]	_____	+ _____ [11]	
—	_____	+ _____	
—	_____	+ _____	
[13]	Miles driven for medical items	_____ [14]	

Schedule A - Tax Expenses

T/S/J		2018 Information	Prior Year Information
	State/local income taxes paid:		
[18]	_____	+ _____ [19]	<div style="border: 1px solid black; height: 100%; width: 100%;"></div>
—	_____	+ _____	
—	_____	+ _____	
—	_____	+ _____	
—	_____	+ _____	
	2017 state and local income taxes paid in 2018:		
[21]	_____	+ _____ [22]	
—	_____	+ _____	
—	_____	+ _____	
	Real estate taxes paid:		
[24]	_____	+ _____ [25]	
—	_____	+ _____	
—	_____	+ _____	
	Personal property taxes:		
[27]	_____	+ _____ [28]	
—	_____	+ _____	
	Other taxes, such as: foreign taxes and State disability taxes		
[30]	_____	+ _____ [31]	
—	_____	+ _____	
—	_____	+ _____	
	Sales tax paid on major purchases:		
[36]	_____	+ _____ [37]	
—	_____	+ _____	
	Sales tax paid on actual expenses:		
[39]	_____	+ _____ [40]	
—	_____	+ _____	
—	_____	+ _____	

T/S/J	2018 Interest Paid ^{2]}	2018 Points Paid	Type*	2018 Mortgage Ins. Premiums Paid	Prior Year Information
Home mortgage interest: From Form 1098					
[1] _____	+	+	+	+	
_____	+	+	+	+	
_____	+	+	+	+	
_____	+	+	+	+	
_____	+	+	+	+	
_____	+	+	+	+	
_____	+	+	+	+	
_____	+	+	+	+	
_____	+	+	+	+	
_____	+	+	+	+	

***Mortgage Types**

Blank = Used to buy, build or improve main/qualified second home 1 = Not used to buy, build, improve home or investment

T/S/J	Payee's Name	SSN or EIN	2018 Information	Prior Year Information
Other, such as: Home mortgage interest paid to individuals				
[4] _____	_____	_____	+	[5]
Address _____				
City, state and zip code _____				
_____	_____	_____	+	
Address _____				
City, state and zip code _____				

T/S/J Name and address of other person who received Form 1098 for jointly liable mortgage interest you paid -

Payer's/Borrower's name _____ [7]
 Street Address _____
 City/State/Zip code _____

Refinancing Points paid in 2018 -

Taxpayer/Spouse/Joint (T, S, J) _____ [11]
 Recipient/Lender name _____
 Total points paid at time of refinance _____
 Points deemed as paid in 2018 **(Preparer use only)** + _____ [12]
 Date of refinance _____
 Term of new loan (in months) _____
 Reported on Form 1098 in 2018 _____

Taxpayer/Spouse/Joint (T, S, J) _____
 Recipient/Lender name _____
 Total points paid at time of refinance _____
 Points deemed as paid in 2018 **(Preparer use only)** + _____
 Date of refinance _____
 Term of new loan (in months) _____
 Reported on Form 1098 in 2018 _____

T/S/J	2018 Information	Prior Year Information
Investment interest expense, other than on Schedule(s) K-1:		
[15] _____	+	[16]
_____	+	
_____	+	
_____	+	
_____	+	
_____	+	
_____	+	
_____	+	
_____	+	

Form ID: A-3 **Charitable Contributions** 59

T/S/J	Qual Disaster Relief**	2018 Information	Prior Year Information
Contributions made by cash or check (including out-of-pocket expenses)			
Any contribution of cash, a check or other monetary gift requires a written record of the contribution in order to claim the contribution on your return.			
Individual contributions of \$250 or more must be accompanied by a written acknowledgment from the charity to claim the contribution on your return.			
[2]		+ _____ [3]	
		+ _____	
		+ _____	
		+ _____	
		+ _____	
		+ _____	
		+ _____	
		+ _____	
		+ _____	
		+ _____	
		+ _____	
		+ _____	
		+ _____	
		+ _____	
[5]		Volunteer miles driven _____ [6]	
		Noncash items, such as: Goodwill/Salvation Army/clothing/household goods	
[8]		+ _____ [9]	
		+ _____	
		+ _____	
		+ _____	
		+ _____	
		+ _____	
		+ _____	
		+ _____	
		+ _____	

**Mark if qualifying disaster relief contribution made in 2018 for relief efforts in the California wildfire disaster area

Miscellaneous Deductions

T/S/J	2018 Information	Prior Year Information
Other expenses, not subject to the 2% AGI limit:		
[12]	+ _____ [13]	
	+ _____	
	+ _____	
	+ _____	
	+ _____	
	+ _____	
	+ _____	
	+ _____	
	+ _____	
	+ _____	
Gambling losses: (Enter only if you have gambling income)		
[15]	+ _____ [16]	
	+ _____	
	+ _____	
	+ _____	

NOTES/QUESTIONS:

Form ID: 8283

Noncash Contributions Exceeding \$500**61****For donated securities, include the company name and number of shares in the donated property description, below**

Taxpayer/Spouse/Joint (T, S, J)	_____	[1]
Donated property description	_____	[4]
Name of donee organization	_____	[5]
Address of donee organization	_____	[6]
City	_____	[7]
State postal code	_____	[8]
Zip code	_____	[9]
Date contributed	_____	[10]
Date acquired by donor	_____	[11]
How was donated property acquired: (P = Purchase, I = Inheritance, G = Gift, E = Exchange)	_____	[12]
Donor's cost or basis	+ _____	[13]
Fair market value	+ _____	[14]
Method used to determine fair market value (A = Appraisal, C = Catalog, T = Thrift shop value, S = Sales/comparative, O = Other)	_____	[15]
If other:	_____	[16]

Control Totals+**Noncash Contributions Exceeding \$500****For donated securities, include the company name and number of shares in the donated property description, below**

Taxpayer/Spouse/Joint (T, S, J)	_____	[1]
Donated property description	_____	[4]
Name of donee organization	_____	[5]
Address of donee organization	_____	[6]
City	_____	[7]
State postal code	_____	[8]
Zip code	_____	[9]
Date contributed	_____	[10]
Date acquired by donor	_____	[11]
How was donated property acquired: (P = Purchase, I = Inheritance, G = Gift, E = Exchange)	_____	[12]
Donor's cost or basis	+ _____	[13]
Fair market value	+ _____	[14]
Method used to determine fair market value (A = Appraisal, C = Catalog, T = Thrift shop value, S = Sales/comparative, O = Other)	_____	[15]
If other:	_____	[16]

Control Totals+**Noncash Contributions Exceeding \$500****For donated securities, include the company name and number of shares in the donated property description, below**

Taxpayer/Spouse/Joint (T, S, J)	_____	[1]
Donated property description	_____	[4]
Name of donee organization	_____	[5]
Address of donee organization	_____	[6]
City	_____	[7]
State postal code	_____	[8]
Zip code	_____	[9]
Date contributed	_____	[10]
Date acquired by donor	_____	[11]
How was donated property acquired: (P = Purchase, I = Inheritance, G = Gift, E = Exchange)	_____	[12]
Donor's cost or basis	+ _____	[13]
Fair market value	+ _____	[14]
Method used to determine fair market value (A = Appraisal, C = Catalog, T = Thrift shop value, S = Sales/comparative, O = Other)	_____	[15]
If other:	_____	[16]

Control Totals+**Itemized Deductions Form ID: 8283**

Preparer use only

Principal business or profession _____ [3]
 Taxpayer/Spouse/Joint (T, S, J) _____ [4]
 State postal code _____ [5]

Business Use of Home

	2018 Information	Prior Year Information
Total area of home	_____ [14]	_____
Area used exclusively for business	_____ [16]	_____
Information for day-care facilities only:		
Total hours used for day-care during this year	_____ [18]	_____
Total hours used this year, if less than 8760	_____ [20]	_____
Special computation for certain day-care facilities:		
Area used regularly and exclusively for day-care business	_____ [22]	_____
Area used partly for day-care business	_____ [24]	_____

List as direct expenses any expenses which are attributable only to the business part of your home.
List as indirect expenses any expenses which are attributable to the overall upkeep and running of your home.

	2018 Information		Prior Year Information
	Direct Expenses	Indirect Expenses	
Mortgage interest:	+ _____ [29]	+ _____ [31]	_____
Mortgage insurance premiums	+ _____ [34]	+ _____ [35]	_____
Real estate taxes:	+ _____ [37]	+ _____ [39]	_____
Excess mortgage interest and insurance premiums	+ _____ [42]	+ _____ [43]	_____
Insurance	+ _____ [48]	+ _____ [50]	_____
Rent	+ _____ [54]	+ _____ [55]	_____
Repairs & maintenance	+ _____ [57]	+ _____ [58]	_____
Utilities	+ _____ [60]	+ _____ [61]	_____
Other expenses, such as: Supplies & Security system	+ _____ [63]	+ _____ [64]	_____
_____	+ _____	+ _____	_____
_____	+ _____	+ _____	_____
_____	+ _____	+ _____	_____
_____	+ _____	+ _____	_____
_____	+ _____	+ _____	_____
_____	+ _____	+ _____	_____
_____	+ _____	+ _____	_____
_____	+ _____	+ _____	_____
_____	+ _____	+ _____	_____
Excess casualty losses		+ _____ [66]	_____
Carryovers:			
Operating expenses		+ _____ [67]	_____
Casualty losses		+ _____ [68]	_____
Depreciation		+ _____ [70]	_____
Business expenses not from business use of home, such as:			
Travel, Supplies, Business telephone expenses		+ _____ [71]	_____
Depreciation		+ _____ [75]	_____

NOTES/QUESTIONS:

**"Your family" for health care coverage refers to you, your spouse if filing jointly, and anyone you can claim as a dependent.
Please provide all copies of Form(s) 1095-B and/or 1095-C**

2018 Information Prior Year Information

Was your entire family covered for the full year with minimum essential health care coverage? (Y, N) __[1]

If your entire family was not covered for the full year with minimum essential health care coverage, enter information for all family members who are covered, or are exempt from the requirement to maintain minimum essential health coverage. Enter either the Exemption Certificate Number issued by the Marketplace, or the Other Exemption Type you are claiming. Mark Full Year if the coverage or exemption is for the entire year, otherwise indicate the Start Month and End Month.

Social Security No.	First Name	Last Name	Exemption Certificate Number	Coverage/Exemption Type *	Full Year	Start Month	End Month
_____	_____	_____	_____	—	—	—	— [7]
_____	_____	_____	_____	—	—	—	—
_____	_____	_____	_____	—	—	—	—
_____	_____	_____	_____	—	—	—	—
_____	_____	_____	_____	—	—	—	—
_____	_____	_____	_____	—	—	—	—
_____	_____	_____	_____	—	—	—	—
_____	_____	_____	_____	—	—	—	—
_____	_____	_____	_____	—	—	—	—
_____	_____	_____	_____	—	—	—	—
_____	_____	_____	_____	—	—	—	—
_____	_____	_____	_____	—	—	—	—
_____	_____	_____	_____	—	—	—	—
_____	_____	_____	_____	—	—	—	—
_____	_____	_____	_____	—	—	—	—
_____	_____	_____	_____	—	—	—	—
_____	_____	_____	_____	—	—	—	—
_____	_____	_____	_____	—	—	—	—
_____	_____	_____	_____	—	—	—	—
_____	_____	_____	_____	—	—	—	—
_____	_____	_____	_____	—	—	—	—
_____	_____	_____	_____	—	—	—	—

***Other Exemption Type Codes**

A = Unaffordable coverage	F = Incarcerated individual
B = Short coverage gap	G = Hardship (combined coverage unaffordable, initial open enrollment, CHIP)
C = Exempt noncitizen	H = Member of tax household born, adopted, or died
D = Health care sharing ministry	X = Insured with minimum essential coverage (coverage info found on Form(s) 1095-B or 1095-C)
E = Indian tribe member	

	2018 Information		Prior Year Information
	Taxpayer	Spouse	
Self-employed health insurance premiums: (Not entered elsewhere)	_____ + _____ [13]	+ _____ [14]	_____
	_____ + _____	_____	
Self-employed long-term care premiums: (Not entered elsewhere)	_____ + _____ [16]	+ _____ [17]	_____
	_____ + _____	_____	

NOTES/QUESTIONS:

Child and Dependent Care Expenses

**Please enter all amounts paid in 2018 for the care of one or more dependents which enables you to work or attend school.
Enter the amount of dependent care expenses paid for each qualifying dependent on Organizer Form ID:1040**

	Taxpayer	Spouse
2017 employer-provided dependent care benefits used during 2018 grace period	+ _____ [3]	+ _____ [4]
Employer-provided dependent care benefits that were forfeited in 2018	+ _____ [5]	+ _____ [6]
Total qualified expenses incurred in 2018		_____ [9]
Were you or your spouse a full time student or disabled? (Yes or No)	_____ [10]	_____ [11]
Did you provide care expenses for any person(s) who is not listed as a dependent? (Y, N)		_____ [12]

Business name of provider _____
 First and last name of provider _____
 Street address of provider _____
 City, State and Zip code _____
 Social security number OR Employer identification number _____
 Tax Exempt / LAFCP / Due Diligence (1 = Tax Exempt, 2 = Living Abroad Foreign Care Provider, 3 = Provider moved and unable to get TIN, 4 = Provider refuses to give TIN) _____
 Amount paid to care provider in 2018 + _____ [7]
 Foreign province or state of provider _____
 Foreign country and Foreign postal code of provider _____

Business name of provider _____
 First and last name of provider _____
 Street address of provider _____
 City, State and Zip code _____
 Social security number OR Employer identification number _____
 Tax Exempt / LAFCP / Due Diligence (1 = Tax Exempt, 2 = Living Abroad Foreign Care Provider, 3 = Provider moved and unable to get TIN, 4 = Provider refuses to give TIN) _____
 Amount paid to care provider in 2018 + _____
 Foreign province or state of provider _____
 Foreign country and Foreign postal code of provider _____

Business name of provider _____
 First and last name of provider _____
 Street address of provider _____
 City, State and Zip code _____
 Social security number OR Employer identification number _____
 Tax Exempt / LAFCP / Due Diligence (1 = Tax Exempt, 2 = Living Abroad Foreign Care Provider, 3 = Provider moved and unable to get TIN, 4 = Provider refuses to give TIN) _____
 Amount paid to care provider in 2018 + _____
 Foreign province or state of provider _____
 Foreign country and Foreign postal code of provider _____

Business name of provider _____
 First and last name of provider _____
 Street address of provider _____
 City, State and Zip code _____
 Social security number OR Employer identification number _____
 Tax Exempt / LAFCP / Due Diligence (1 = Tax Exempt, 2 = Living Abroad Foreign Care Provider, 3 = Provider moved and unable to get TIN, 4 = Provider refuses to give TIN) _____
 Amount paid to care provider in 2018 + _____
 Foreign province or state of provider _____
 Foreign country and Foreign postal code of provider _____

Business name of provider _____
 First and last name of provider _____
 Street address of provider _____
 City, State and Zip code _____
 Social security number OR Employer identification number _____
 Tax Exempt / LAFCP / Due Diligence (1 = Tax Exempt, 2 = Living Abroad Foreign Care Provider, 3 = Provider moved and unable to get TIN, 4 = Provider refuses to give TIN) _____
 Amount paid to care provider in 2018 + _____
 Foreign province or state of provider _____
 Foreign country and Foreign postal code of provider _____

Control Totals+**Credits****Form ID: 2441**

Carryover Information - Preparer Use Only

Instructions

Enter carryovers from prior year(s) as positive numbers.
Enter utilizations from prior year(s) as negative numbers.

Indefinite Carryovers

2017 to 2018 Amounts

Minimum tax credit	+	_____	[1]
Investment interest	+	_____	[2]
Investment interest - AMT	+	_____	[3]
Short-term capital loss	+	_____	[4]
Short-term capital loss - AMT	+	_____	[5]
Long-term capital loss	+	_____	[6]
Long-term capital loss - AMT	+	_____	[7]
Residential energy credit	+	_____	[8]
D.C. first-time homebuyer credit	+	_____	[9]
Tax credit bonds	+	_____	[10]

Charitable Contribution Carryover Items

Prior C/O Year	50% Contributions	30% Contributions	50/30% Cap Gain Prop	20% Contributions	50% Qualified Conservation Contributions	100% Qualified Conservation Contributions
2006					+ _____	[61] + _____
2007					+ _____	[62] + _____
2008					+ _____	[63] + _____
2009					+ _____	[64] + _____
2010					+ _____	[65] + _____
2011					+ _____	[66] + _____
2012					+ _____	[67] + _____
2013	+ _____	[11] + _____	[16] + _____	[21] + _____	[26] + _____	[68] + _____
2014	+ _____	[12] + _____	[17] + _____	[22] + _____	[27] + _____	[69] + _____
2015	+ _____	[13] + _____	[18] + _____	[23] + _____	[28] + _____	[70] + _____
2016	+ _____	[14] + _____	[19] + _____	[24] + _____	[29] + _____	[71] + _____
2017	+ _____	[15] + _____	[20] + _____	[25] + _____	[30] + _____	[72] + _____

AMT Charitable Contribution Carryover Items

Prior C/O Year	50% AMT Contributions	30% AMT Contributions	50/30% AMT Cap Gain Prop	20% AMT Contributions	50% AMT Qual Conservation Contributions	100% AMT Qual Conservation Contributions
2006					+ _____	[73] + _____
2007					+ _____	[74] + _____
2008					+ _____	[75] + _____
2009					+ _____	[76] + _____
2010					+ _____	[77] + _____
2011					+ _____	[78] + _____
2012					+ _____	[79] + _____
2013	+ _____	[31] + _____	[36] + _____	[41] + _____	[46] + _____	[80] + _____
2014	+ _____	[32] + _____	[37] + _____	[42] + _____	[47] + _____	[81] + _____
2015	+ _____	[33] + _____	[38] + _____	[43] + _____	[48] + _____	[82] + _____
2016	+ _____	[34] + _____	[39] + _____	[44] + _____	[49] + _____	[83] + _____
2017	+ _____	[35] + _____	[40] + _____	[45] + _____	[50] + _____	[84] + _____

Section 1231 Nonrecaptured Losses

	Section 1231 Nonrecaptured Losses	AMT Section 1231 Nonrecaptured Losses
2013	+ _____	[51] + _____
2014	+ _____	[52] + _____
2015	+ _____	[53] + _____
2016	+ _____	[54] + _____
2017	+ _____	[55] + _____

Control Totals+

Carryovers

Form ID: CO

