Bayside Accounting Services

Michele L. Etzel, CPA, EA
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IMPORTANT 2017 Tax Season Information Letter

It's that time of year again…tax time!

No appointment is necessary for most of you but we do request that you call to schedule a drop-off date.

You may deliver your tax documents via:

- Mail: 5503 Muddy Creek Road, Suite 3, Churchton, MD 20733
- Drop Off: 5503 Muddy Creek Rd, Suite 3, Churchton, MD 20733. Place documents in a sealed envelope. Documents may be inserted in the mail slot on the side door if the building is locked. The office will be open the following days/hours for drop off only:
  - Monday 9 am -11 am
  - Tuesday 12 pm – 2 pm
  - Wednesday 9 am -11 am
- Portal: Securely upload your documents to your secure client portal. Be sure the use the 'Send to Accountant' folder.

The following items are **required** before your tax returns will be prepared:

- ☐ **Completed** and **Signed** Organizer with supporting documents, all relevant sections are required to be completed. If you have supporting documents, you may write 'See Supporting Docs' in place of competing the itemized information for that section
- ☐ **Signed** Engagement Letter (if married filing jointly, both spouses must sign)
- ☐ Taxpayer and Spouse **picture identification**, if not previously provided
- ☐ **Social Security cards** for taxpayer, spouse and dependents, if not previously provided
- ☐ 1099's, W2's, brokerage statements, Schedule K-1's from partnerships, S-corporations and estates
- ☐ Statements supporting educational expenses including Forms 1098-T, 1098-E, or 1099-Q
- ☐ 1095-A, 1095-B or 1095-C Statement of Healthcare coverage is **required** in order to e-file your 2017 tax return
- ☐ Statements supporting deductions for mortgage interest, taxes, and charitable contributions (including any Forms 1098-C)
- ☐ Copies of closing statements regarding the sale or purchase of real property
- ☐ Legal papers for adoption, divorce, or separation involving custody of your dependent children
- ☐ Any tax notices sent to you by the IRS or other taxing authority
- ☐ Copies of your income tax returns for the last 2 years, if not prepared by our office

If you plan to claim dependent children on your return…

To be eligible for certain tax credits, you must provide documentation to prove both the relationship and residency of each eligible dependent child. Without this documentation, these credits **CANNOT** be claimed:

- ☐ Proof of Relationship, if not previously provided – birth certificate, adoption certificate, etc.
- ☐ Proof of Residency – documents including, but not limited to, school records, medical records, or social services records with home address (must be provided each year)
- ☐ Proof of Disability for disabled child over 18 years of age
- ☐ Proof of Full-Time Student status for dependent child over 18 years of age

Your completed tax package will be provided electronically. If a paper copy is preferred, please notify our office. Paper copies will be delivered via Priority Mail.

Please note that we will have special office hours for the upcoming tax season. Please be sure to join our email list for up to date information. If you have any questions at all, please contact us at 443-203-9191.

Sincerely,

Michele L. Etzel

Michele L. Etzel, CPA
Bayside Accounting Services, LLC

Privacy Policy

Your privacy is important to us. Please read the following privacy policy.

We collect nonpublic personal information about you from various sources, including:

* Interviews regarding your tax situation

* Applications, organizers, or other documents that supply such information as your name, address, telephone number, Social Security Number, number of dependents, income, and other tax-related data

* Tax-related documents you provide that are required for processing tax returns, such as Forms W-2, 1099R, 1099-INT and 1099-DIV, and stock transactions

We do not disclose any nonpublic personal information about our clients or former clients to anyone, except as requested by our clients or as required by law.

We restrict access to personal information concerning you, except to our employees who need such information in order to provide products or services to you. We maintain physical, electronic, and procedural safeguards that comply with federal regulations to guard your personal information.

2017 TAX RETURN PREPARATION LETTER OF ENGAGEMENT

January 1, 2018

Dear Client:

1. We are pleased to confirm our understanding of the arrangements for your income tax returns. This letter confirms the services you have asked our firm to perform and the terms under which we have agreed to do that work. **Please read this letter carefully** because it is important to both our firm and you that you understand what you can and cannot expect from our work. If you are confused at all by this letter or believe we have misunderstood what you need, please call us before you sign it.

2. This engagement letter 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 Internal Revenue Service 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 tax returns to confirm the following arrangements. We will prepare the return from information which you will furnish to us. It is your responsibility to provide all information required for the preparation of complete and accurate returns. We will furnish you with any questionnaires and/or worksheets that you request to guide you in gathering the necessary information. Your use of such forms will assist us in keeping our fee to a minimum. To the extent we render any accounting and/or bookkeeping assistance, including (but not limited to) telephone calls, letters, emails and 3rd party consultations it will be limited to those tasks we deem necessary for preparation of the returns and will be billed at our standard billing rate of $125, billed in 1/4 hour increments.

TAX PREPARER RESPONSBILITIES

3. We will prepare your **2017** and only your **2017** Federal and Maryland Individual Income Tax Returns and the related Federal and State income tax return schedules from information you furnish to us. We will not audit, review, compile, or otherwise verify the data you submit although we may ask you to clarify some of the information. Our fee to prepare an individual federal and state tax returns will be based upon our per form fee schedule plus any hourly charges incurred as discussed in number 2 above. We are not responsible for returns prepared by other preparers. *If you have a taxable activity in a state/city other than that specifically listed, you are responsible for providing our firm with all information necessary to prepare an additional applicable state(s) or local income tax returns as well as informing us of the applicable states. We will prepare only those state/city returns specifically listed above.*

4. We are responsible for preparing only the specific individual income tax forms for the specified reporting agencies listed in this letter. 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 letter. Our services are not intended to determine whether you have filing requirements in taxing jurisdictions other than the one(s) of which you have requested in theparagraph above. Our firm is available under the terms of a separate engagement letter to provide a nexus study that will enable us to determine whether any other state filings are required.

TAXPAYER RESPONSIBILITIES

5. Please note that any person or entity subject to the jurisdiction of the United States (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, shall report such a relationship. Although there are some limited exceptions, filing requirements also apply to taxpayers that have direct or

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indirect control over a foreign or domestic entity with foreign financial accounts, even if the taxpayer does not have foreign account(s). Failure to disclose the required information to the US Department of the Treasury may result in substantial civil and/or criminal penalties. Such disclosure includes filing Form 8938 with this Form 1040. ***If you do not provide our firm with 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 will not file any applicable disclosure forms without separate written authorization.***

6. If you and/or your entity have a financial interest in any foreign accounts, you are also responsible for filing Form FinCen114 required by the US Department of the Treasury on or before April 15th of each tax year. US Citizens are required to report worldwide income on their US Tax Return.

7. In addition, currently the IRS, 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 US Corporation or foreign corporation engaged in a US trade or business (Form 5472); US 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 aggregate value exceeding $50,000 (Form 8938). 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 witht 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.

8. You acknowledge that you have reported all **2017** 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.

OTHER ITEMS

9. ***If you have not separately purchased our 'Audit Defense' plan for the 2017 tax year, our fee does not include responding to inquiries or examination by taxing authorities or 3rd parties. However, we are available to represent you and our fees for such services are at our standard rates and would be covered under a separate engagement letter. You agree to immediately notify us upon the receipt of any correspondence from any agency covered by this letter. Please do not respond to or click any links from emails purportedly from the IRS. The IRS never initiates correspondence via email and any such emails are attempts to steal your identity. Additionally, in order to protect your identity, we will verify your ID, birthdate and social security number when you call or visit our office.***

10. It is your responsibility to maintain the documentation necessary to support the data used in preparing your returns, including but not limited to the auto, travel, entertainment, and related expenses, and the required documents to support charitable contributions for 3 years from the filing date. If you have any questions as to the type of records required, please ask us for advice in this regard. It is also your responsibility to carefully examine and approve your completed tax returns before signing and mailing them to tax authorities. We are not responsible for the disallowance of doubtful deductions or inadequately supported documentation, nor for the 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, K-1's, 1099-s, 1098-s, and receipts and similar items. **We WILL NOT automatically file tax extensions.** You must notify us in writing, email or fax if you wish us to file an extension, and the notification should include your estimate of any balance due with the extension. **We must receive your tax documents by March 23rd** in order to complete your return in a timely manner and information received after this date will cause your return to be extended and completed after the April 16th due date. Failure to file an extension may make you subject to various penalties and interest. Furthermore, if your return is extended, it does not relieve you from paying any tax due, or making quarterly estimated tax payments for the current year. Failure to pay any tax due with the extension or failure to pay estimated tax payments may make you subject to various penalties and interest.

11. We will use our professional judgment in preparing your returns. Whenever we are aware that a possible applicable tax law is unclear or that there are conflicting interpretations of the law by 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 on your return so long as it is consistent with the codes, regulations, and interpretations that have been promulgated. If the Internal Revenue Service 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. *When a self-employed taxpayer reduces*

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taxable income there is also a reduction in earned income reported to the Social Security Administration, which could reduce current and future benefits for the taxpayer and his/her dependents. You acknowledge and agree to the current tax reduction and also acknowledge and agree to the potential negative effects on future social security benefits for you, your spouse and any dependents.

12. New privacy laws were established by the IRS effective January 1, 2009 and we are now prohibited from providing confidential information or copies to anyone other than you without your specific, written authorization. To comply with these new regulations we provide all copies of all returns to you in a secure web portal as discussed below. In the interest of maintaining service quality and timeliness, we may use a 3rd party service provider to assist us in the use of technology to facilitate compliance with disclosure and storage of your tax information. We and the 3rd party provider have established written procedures and controls to protect client confidentiality and maintain data security.

13. If we are asked to disclose any privileged communication, unless we are required to disclosed 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. In addition, your confidentiality privilege can be inadvertently waived if you discuss the contents of any privileged communication with a 3rd party, such as a lending institution, a friend, or a business associate.

14. It is our policy to keep records related to this engagement for 3 years after which they are destroyed. *However, we **do not** keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by any government or regulatory agencies.* Prior to each tax filing season we send client organizers to most of our clients as a convenience to assist them with gathering their tax information. If you move, please notify us or we will send the organizer to the address we used on your prior year's tax return.

15. In the interest of facilitating our services to you, we utilize a secure web portal. 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 3rd parties (at your direction), as well as the portal, will be password protected. While we use our best efforts to keep such communications secure in accordance with our obligations under applicable laws and professional standards, you recognize and accept that we have no control over unauthorized interception of these communications once they have been sent and consent to your use of these devices during this engagement.

16. From time to time during our relationship, you may seek our advice with regard to potential investments. We are not investment advisors and accordingly, we suggest that you seek the advice of qualified investment advisors appropriate to each investment being considered. We will not advise you regarding the economic viability or consequences of an investment or whether or not you should or should not make a particular investment.

17. **Payment in full is due upon delivery of completed returns**. Completed paper returns will not be delivered and e-filed returns will not be transmitted until full payment has been received by our office.

18. In recognition of the relative risks and benefits of this agreement to both the client and the accounting firm, the client and the accounting firm have discussed and have agreed on the fair allocation of risk between them. As such, the client agrees, to the fullest extent permitted by law, to limit the liability of the accounting firm for any and all claims, losses, costs, and damages of any nature whatsoever, so that the total aggregate liability of the accounting firm to the client shall not exceed the accounting firm's total fee for services rendered under this agreement. The client and the accounting firm 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 limitation period to bring 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 letter.

19. From time to time various 3rd parties may request that we sign, for you, some verification of income, employment or tax filing status. Because we were engaged only to prepare your income tax return, without examination, review, audit or verification, our insurance carriers, as well as the state board of accountancy, prohibit us from signing any such document and we suggest that you have the 3rd party send IRS Form 4506 to the IRS to obtain such verification.

20. We are **required** to obtain a copy of Form W-2 and 1095 before we can electronically file your return under the rules

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of IRS Circular 230.

21. Notwithstanding anything contained herein, both the accountant and client agree that regardless of where the client is domiciled and regardless of where this Agreement is physically signed, this agreement shall have been deemed to have been entered into at the Accountant's office located in Anne Arundel County, Maryland, USA and Anne Arundel County, Maryland, USA shall be the exclusive jurisdiction for resolving disputes related to this Agreement. This Agreement shall be interpreted and governed in accordance with the Laws of Maryland.

22. In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended 3rd party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits or communication of confidential or proprietary information.

23. While we are, of course, available to provide you with tax and business planning services, it is our policy to put all advice upon which a client might rely into a written memorandum prior to you relying on such advice. We believe this is necessary to avoid confusion and to make clear the specific nature of our advice. You should not rely on any advice that has not been put in writing for you.

24. We appreciate the opportunity to serve you. Please date and sign the enclosed copy of this letter to acknowledge your agreement with and acceptance of your responsibilities and the terms of this engagement. It is our policy to initiate services after we receive the executed engagement letter. If any provision of this agreement is declared invalid or unenforceable, no other provision of this agreement is affected an all other provisions remain in full force and effect. Thank you for the opportunity to be of service. If you have any questions, contact our office at 443-203-9191.

Sincerely,

Michele L. Etzel

Michele L. Etzel, CPA
Bayside Accounting Services, LLC

(Both spouses must sign for preparation of joint returns.)

Accepted By:

Taxpayer Name (Print)

Taxpayer Signature

Spouse Name (Print)

Spouse Signature

Date

2017 TAX DEDUCTION FINDER

Your Name______________________________________ Soc. Sec. No.____________________
Spouse's Name______________________________________ Soc. Sec. No.____________________
Your Occupation____________________ Date of Birth________________ Home Phone____________________
Spouse's Occupation____________________ Date of Birth________________ Work Phone____________________
Address______________________________________ e-mail ____________________

THINGS TO BRING: ▸ **Last year's return** (if new client) ▸ **W-2 Forms** ▸ **Purchase & sale info for all property sold**
▸ **1099 Forms for: interest · dividends · soc. sec. · unemployment · self-employment · debt cancellation · retirement**
▸ **1098 Forms for: mortgage interest · tuition · noncash contributions** ▸ **Health insurance (form 1095)** ▸ **Foreign account statements**

	FEDERAL	STATE
Last year I received refunds of:		
Last year I had to pay:		

❏ **I want my refunds directly deposited into my bank, IRA … (bring a voided check / account info)**

DEPENDENTS

Name First, Initial & Last	Social Security # (required)	Relationship	Birthdate	Grade	Number of months lived in your home ▾

INCOME (other than income shown on W-2s)

SOURCE (include foreign accounts)	**T/S/J**	**AMOUNT**
INTEREST (Bring in 1099s or Statements)		
If Individual, list Name, Address & Soc. Sec. #		
Include all tax exempt and Municipal Bonds		
Excludable Series EE Savings Bonds		

SOURCE (include foreign accounts)	**T/S/J**	**AMOUNT**
DIVIDENDS (Bring in 1099s or Statements)		
Include all tax exempt		

OTHER INCOME NOT INCLUDED ABOVE OR ON W-2

UNEMPLOYMENT (Bring in 1099)		
ALIMONY		
TIPS		
COMMISSIONS/BONUSES		
PRIZES/AWARDS/GAMBLING/LOTTERY		
JURY/ELECTION DUTY		
BUSINESS/FARM/RENTAL (Bring details)		
STOCK & PROPERTY SALES (Bring 1099, Cost, Dates)		
PARTNER./CORP/ESTATE/TRUST (Bring K-1)		
SCHOLARSHIPS/FELLOWSHIPS, if not on W-2		
STRIKE PAY		
PENSIONS (Bring in 1099-R)		
FOREIGN INCOME		
HOBBY INCOME		

PERSONAL INJURY AWARDS		
DISABILITY/RETIREMENT		
IRA(Bring in 1099-R)		
SOCIAL SECURITY (Bring in SSA-1099)		
SOCIAL SECURITY (Bring in SSA-1099)		
RAILROAD RETIREMENT (Bring in RRB-1099)		
RAILROAD RETIREMENT (Bring in RRB-1099)		
DEBT CANCELLATION – BRING 1099-C or A		

NON-TAXABLE INCOME

VETERANS PENSION/DISABILITY		
CHILD SUPPORT/ASSISTANCE		
WORKER'S COMPENSATION		
OTHER (identify)		
OTHER (identify)		

ESTIMATE PAYMENTS PAID IN/FOR 2017	**FEDERAL**			**STATE**		
	Date Paid	Check #	Amount	Date Paid	Check #	Amount
4th Qtr. Prior Year						
1st Qtr. This Year						
2nd Qtr. This Year						
3rd Qtr. This Year						
4th Qtr This Year						

RETIREMENT PLANS

If you or your spouse has an IRA, SEP, SIMPLE or Keogh Retirement Plan, list the amount you have contributed for 2017 and the date of contribution.

IRA: Regular ❏ **Roth** ❏ You $ __________ Date __________ Spouse $ __________ Date __________
SEP.. You $ __________ Date __________ Spouse $ __________ Date __________
Keogh................................... You $ __________ Date __________ Spouse $ __________ Date __________
SIMPLE................................. You $ __________ Date __________ Spouse $ __________ Date __________

If amount listed is not the maximum, do you want to contribute the maximum deductible amount? Yes __________ No __________
Did you convert any funds from a regular IRA to a Roth IRA? You $__________ Spouse $__________ .

MEDICAL SAVINGS ACCOUNTS (MSAs) / HEALTH SAVINGS ACCOUNTS (HSAs)

Amount Contributed: You __________ Spouse __________ Amount withdrawn for Qualified Expense __________
Amount of Insurance Deductible __________ Type of Plan: Single __________ Family __________

ITEMIZED DEDUCTIONS

MEDICAL EXPENSES

(Must exceed 10% of Adjusted Gross Income.

		Net amount paid by you -- NOT PRETAX
Medical Insurance Premiums: Payroll Deduction		
Paid directly by you		
Medicare B/D deducted from Social Security		
Dental Insurance		
Long Term Care Insurance		
	Mileage	
Alcohol or Drug Addiction Therapy		
Ambulance		
Anesthesiology		
Child Birth Class		
Doctors, Dentists, Chiropractors, etc.		
Eye Glasses, Contact Lenses, Exams		
Hearing Aid, Batteries, Repairs		
Hospitals		
Insulin		
Laser eye surgery		
Lodging (limited to $50/day per person)		
Parking		
Prescribed Medical Attire (support hose, shoes, etc.)		
Prescribed Medical Equip: Cost/Rental		
Prescribed weight loss program		
Prescriptions (not over-the-counter)		
Required nursing home care		
Special Schooling for Mentally or Physically Handicapped		
Other		

TAXES

Real Estate: Home	
2nd Home	
Other	
Personal Property	
Auto / Truck Tabs	
Sales Tax on New Vehicle	
Other Sales Tax Paid (from receipts)	

INTEREST

Home Mortgage (paid to financial institution) Bring in Form(s) 1098	
Home Mortgage (paid to individual) List Name, Social Security Number & Address	
2nd Home Mortgage (paid to financial institution)	
2nd Home Mortgage (paid to individual) List Name, Social Security Number & Address	
Home Equity Loan: Bring in Form(s) 1098	
Points (bring closing papers if purchased this yr.)	
Have you refinanced above properties this year? If yes, bring closing papers.	
Investment Interest (provide details)	

CONTRIBUTIONS

Receipts from the charity are required.

A. Cash Contributions **for which you have receipts, canceled checks, payroll deductions, etc.**	
TOTAL:	
B. Non-cash items: Fair market value or garage sale price on clothing, furniture, appliances, etc. Give organization, item and value (if over $500, bring detailed information and receipts.) Autos, boats, airplanes bring 1098-C.	
C. Transportation / Travel for Volunteer Work	
Mileage	
Parking	
Out-of-pocket expenses (receipted)	

CASUALTY & THEFT LOSSES

(Must exceed 10% or Adjusted Gross Income)

Date of Casualty ______________ Date Acquired _____________

Kind of Property _____________ How Destroyed _____________

FMV Before ______________ FMV After ______________

Cost plus improvements	
Insurance reimbursements	
Federally declared disaster area? Yes☐ No☐	
Ponzi-style Scheme Loss	

MISCELLANEOUS DEDUCTIONS

JOB EXPENSES: Job Supplies	
Job Hunting: Mileage / Travel (see pg. 4)	XXXXXXXXXXXXX
Employment Agency Fees	
Phone / Résumé / Postage / etc.	
Job-related Education: Tuition / Fees	
Books / Supplies	
Workshops / Seminars	
Mileage / Food / Lodging (see pg. 4)	XXXXXXXXXXXXX
Malpractice Insurance	
Phone: Additional extension only, plus	
enhancements, long dist., fax, pager	
Professional Dues / Licenses	
Professional Journals / Trade Journals	
Safety Equipment	
Tools - Small	
Tools & Equipment - Depreciable	
Uniforms - Cost / Cleaning	
Union Dues / Initiation Fees	
INVESTMENT EXPENSE: Save Deposit Box	
Journals / Subscriptions	
Phone / Postage / Mileage	
Tax Preparation Fees / Tax Consultations	
IRA or Keogh Fees (paid separately)	
Credit / Debit Card Fees for Tax Payments	
OTHER:	
Gambling Losses	
Hobby Expenses	

CHILD and DEPENDENT CARE

► ***If you or your spouse paid for dependent care to be gainfully employed.***

Were the Dependent Care services performed in your home? Yes☐ No☐

Were you reimbursed by your employer for child care: Yes☐ No☐ If so $_______ Amount forfeited, if any $__________

Even though your reimbursement equaled your child care expenses, you are required to show the following information on your tax return:

Name(s) and Age(s) of Dependents ____________________

Name(s) of Individual/Organization Who Provided Care	Address: Number, Street City, State & Zip	Social Security or Employer ID Number	Amount Paid In 2017

► If more space is needed, attach statement. **► You cannot take a credit for amounts paid to your dependent.**

EDUCATION CREDITS, DEDUCTIONS

Tuition and required fees you paid for yourself, your spouse or dependent(s) for post-secondary education $____________ Date paid__________

Date education began_______________ Student's Name ________________________ Degree Program? Yes ☐ No ☐

Was the student enrolled at least half time? _______ Year in School -- Fr / So / Jr / Sr / Graduate (please bring 1098-T)

YES

PLEASE CHECK ALL APPLICABLE QUESTIONS

____ Are you being claimed as a dependent on another Tax Return?

____ Do any of your dependents have income over $1050.00?

____ Did you change your marital status during the year? If yes, date _________

____ Did you pay any alimony/separate maintenance? If yes, $ _________ Soc.Sec.# of person paid_____-____-_______

____ Are you paying towards the support of a relative other than dependents claimed above, and if so, do they have less than $4,050.00 in *taxable* income?

____ Did you have moving expenses for a move of 50 miles or more to a new job location?

____ Did you or your spouse become disabled or legally blind during the tax year?

____ Are you paying interest on a student loan? Interest paid in 2017 $_________

____ Did you purchase a business vehicle or other business equipment during the year? If yes, bring details.

____ Are you making payments on a boat or recreational vehicle that has a toilet, sleeping and basic living facilities?

____ Have you received an income statement on your Social Security # which is reported on another tax return?

____ Do you have a non-collectible debt? If so, bring details.

____ Are you involved in bartering your services or property for other services or property?

____ Do you have income, expenses or deductions that are not listed? Bring details.

____ Did you pay someone who performed services at your home in 2017?

____ Were you notified by the IRS or State of any change in a prior year's tax return? Bring notice.

____ Do you (and/or your spouse) wish to designate $3.00 to the Presidential Election Fund?
Taxpayer _________ Spouse _________

____ In 2017, did you pay adoption fees, court costs, attorney fees and/or other expenses directly related to an adoption?
Amount _________ Was it finalized? _________ Was the adoption international? _________

____ Did you receive combat pay in 2017?

____ Was your home mortgage forgiven in foreclosure or restructure? Bring the 1099-C or 1099-A.

____ Were you a home buyer in 2017, or did you refinance? Bring the settlement statement.

____ Do you own stock in an insurance firm that demutualized?

____ Did you receive a $7,500.00 First Time Homebuyer Credit for a purchase in 2008?

____ Do you have foreign assets (including foreign held financial accounts)?

____ Do you have health insurance? Bring proof of insurance.

QUESTIONS YOU WOULD LIKE TO ASK ____________________

EMPLOYEE BUSINESS EXPENSE

Do you have any expense for your job which is not fully reimbursed, or the reimbursement is shown on your W-2, such as:

- Use of your auto on the job (other than driving to and from work)
- Mileage / Lodging / Food for education or job hunting
- Temporary job assignment
- Meals / Lodging while away from home overnight
- Entertainment of Clients
- Use of your home as office or for sample storage
- Mileage to second job on same day
- Advertising / Office Supplies / Postage

PURCHASE OR TRADE OF VEHICLE

	Make	Year	Date Purchased	Cost	Cash to Boot
Present Auto					
Previous Auto					

PURCHASE OR TRADE OF VEHICLE

	Make	Year	Date Purchased	Cost	Cash to Boot
Present Auto					
Previous Auto					

1. AUTOMOBILE EXPENSES

If you take auto expense using optional mileage rates, complete lines 1 – 6

Check box if mfg. gross vehicle weight is 6000 lbs+	Vehicle 1 ☐	Vehicle 2 ☐	Vehicle 3 ☐		
1. Total Miles Driven					
2. Total Business Miles					
3. Commuting Miles: Average daily round trip to job or first and last regular stop					
4. Total Year Commuting Miles					
5. Ending Odometer Reading (Dec. 31)					
6. Parking & Tolls					
You may have a greater deduction using actual expenses. If so, fill in the following information:					
7. Gas/Oil/Repairs/Tires/Lube/Wash/Tow					
8. Licenses/Taxes/Ins/Auto Club/Garage					
9. Lease Payments					
10. Fair Market Value at time of Lease					
11. Other					

2. TRAVEL AWAY FROM HOME

	TAXPAYER	SPOUSE
Number of Nights Away from Home		
a. Airplane/Train/Cabs/Buses/etc.		
Auto Rental		
Cruise Ship Convention/Seminar		
Convention/Seminar Fees		
Lodging (actual costs)		
Laundry and Cleaning		
Other		
b. Meals & Tips (actual costs)		

3. OTHER BUSINESS EXPENSE

	TAXPAYER	SPOUSE
a. Client Lunches/Beverages		
Entertainment/Tickets		
(Keep above totals separate from other costs)		
b. Business Ext. Phone + enhancements		
Long distance, fax, paging, cellular		
Commissions Paid		
Christmas Cards/Gifts		
Postage/Stationery/Supplies/Freight		
Dues/Subscriptions		
Tickets to qualified Charitable Events		
Other		

4. OFFICE IN HOME *(if qualified to take deduction)*

Date Acquired Home	
Total Cost	
Cost of Land	
Cost of Improvements	
Square Footage of Home	
Square Footage of Office Area	
Rent Paid if you are Renter	
Interest	
Taxes	
Utilities/Garbage	
Insurance	
Repairs/Maintenance	
Casualty Loss (Nondeductible Amounts)	
Other	

Reimbursement Not Shown Anywhere Else		
	Part 1 - Vehicle 1	
	Part 1 - Vehicle 2	
	Part 2-a	
	Part 2-b	
	Part 3-a	
	Part 3-b	
	Part 4	

CHECK LIST

Please check all information and amounts listed to be sure of completeness and accuracy to insure paying the least legal amount of tax.

Enclose all W-2s, Interest, Dividend and other 1099s. If you received any booklets, cards, labels, envelopes or correspondence from the IRS or state, please bring them.

Enclose Purchase/Sales/Contract Agreements or Closing Papers. ***Dates are important!***

☐ I consent to have the IRS discuss my tax return with my preparer.

TIMELY RECORDS must be maintained to support the above deductions. Records must indicate who, what, why, where and when.

Check if you have receipts or log: ☐

I have reviewed this information and to the best of my knowledge it is true, correct and complete.

Please sign: ______________________

There are still some unlisted deductions for special situations and limitations to these deductions. During your appointment we will discuss them and answer your questions about income and deductions.

When complete, call for an appointment.