Dennis Rose & Associates, P.C.
Certified Public Accountants

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Dear Client:

Please review the enclosed tax preparation materials. When submitting your 2016 tax information, complete and include this tax information packet. Be sure to complete the following: basic taxpayer information, general questions and business/investment questions. The listing on the following page is to assist you in accumulating your tax information. Remember, this is only a guide to assist you in accumulating your tax information. Should you have any questions concerning your tax information, make a note of them and we will call you to discuss when preparing your tax return. We will be filing all tax returns electronically (E-FILE). In addition, all copies of returns will be given on a CD (pdf file), unless a paper copy is specifically requested.

You will be notified once your return is ready to be electronically filed. At that time, it will be necessary for you to come in to sign the E-FILE forms and pay for your return. You will receive the copy of your return and tax documents on a CD, and then the E-FILE will be completed. If you are to receive a refund, you may choose to have the funds deposited directly to your bank account or have them send you a check. If the refund is electronically deposited into your bank account, it normally takes about two weeks after the acceptance of submission. Mailed refunds usually take a few days longer. If you have a tax liability on your return, you will receive a voucher that will need to be mailed in with a payment. If your tax situation requires, you will also receive tax estimates for next year in paper form.

If there are no changes to your tax situation from the prior year, we request that you drop off your information, and we will call you with any questions regarding your return. If you need to discuss new tax situations, please call for an appointment.

All tax information must be received no later than April 8th or an additional $75 fee will be charged for priority processing. The last day for tax appointments will be April 1, 2017. All returns received after this date will be automatically extended and prepared after April 18, 2017. An additional fee will be charged for extension processing of $80. You will be responsible for determining any amount of extension amount due. We will not be responsible for late payment penalties and interest owed, due to late filing and payment.

Tax return fees are based upon our hours incurred at our professional billing rates which range from $40 to $220 per hour. In addition, we charge a $45 administration fee. Any appointments canceled on the same day of the appointment will be billed $50. All missed appointments will be billed $75.

Our engagement, in relation to preparation of your returns, ends at the time of your receipt of your returns.

Yours truly,
Dennis Rose & Associates, P.C.
Certified Public Accountants

I (We) authorize you to prepare my (our) income tax returns based solely on the information I (we) have provided to you. I (We) acknowledge that the information provided to you is factual, correct, and complete to the best of my (our) knowledge. I (We) have read the above in connection with the preparation of my (our) tax returns. I (We) have also read the following pages and completed the basic taxpayer information sheet, general questions, business/investment questions and provided any tax information requested on the second page and any other potential tax items.

______________________________ ______________________________

Taxpayer Signature, date Spouse Signature, date

Sort and organize your tax information as listed below; this will keep your tax preparation cost from increasing significantly. Take all information out of envelopes.

The following are items that affect most returns. Some items may not apply to you. Additionally, there may be items not listed that do apply to you. If you believe you have any item not listed, please provide related documents.

Items needed to prepare your tax returns:

Income Items:
* W-2’s
* 1095A, 1095B, 1095C Health Insurance statements
* 1099's for interest, dividends, and social security
* Business income and expense – Capital purchases (equipment $2,500 or more)
* Form 1099B for stock transactions and schedule of gains or losses
* Pension distributions (1099-R)
* Rental income and expense
* K-1’s from partnerships, corporations, and trusts
* Other income
* W-2G’s, all gambling income
* Closing statements on the sale of real estate property

Deductions:
* Early withdrawal penalties
* IRA - Contributions
* Health insurance for self-employed
* Alimony paid
* Student loan interest

Itemized deductions:
* Medical expenses
* Mortgage interest (Form 1098)
* Contributions
    - For cash contributions, list donee and amount (Provide receipt documentation from all charitable organizations.)
    - For all non-cash charitable contributions, provide receipt documentation and any supporting detail.
* Property tax payments
* Un-reimbursed employee expenses/ Business expenses
* Gambling losses

Other:
* Estimated tax payments – Federal and State – List amounts by date
* Child care documentation
* Qualified tuition payments documentation – Account history for year, and Form 1098T
* Adoption expenses
* IRS notice and response Form 8836 regarding qualifying child residency statement
* Form 8332, Release of Claim to Exemption for Child of Divorced or Separated Parents
* Qualified residential energy costs with supporting documentation
* Copy of dependent tax returns filed for current year
* 1099 SA
* Receipt for qualified private school education expenses

2016
BASIC TAXPAYER INFORMATION

PERSONAL INFORMATION

	TAXPAYER		SPOUSE	
Last name…………………………	________________		________________	
First name…………………………	________________		________________	
Middle initial and suffix…………	MI……….______	Suffix………___________	MI………._________	Suffix………____________
Social security number………….	________________		________________	
Occupation………………………..	________________		________________	
Work phone/extension………….	____________	________	____________	________
Cell phone……………………….	____________		____________	
E-mail address…………………..	________________		________________	
Birthdate ………………………..	MM/DD/YYYY……..__________________		MM/DD/YYYY …….______________________	
Blind……………………………..	Yes ☐	No ☐	Yes ☐	No ☐
Eligible to be claimed as a dependent on another return……..	Yes ☐	No ☐	Yes ☐	No ☐

Street Address…..____ Apartment number….________________________

City……………..____________________________ State………. _________ Zip code…..______________________________

Home phone…….___________________________ Foreign country............_________________________________

Fax………………____________________________ Foreign phone...............__________________________________

DEPENDENT INFORMATION

Full Name (first name, middle initial, last name, suffix)	Social Security Number Relationship	Date of Birth *Not Citizen
		☐
		☐
		☐
		☐

* Check this box if dependent child is not a U.S. citizen or resident alien

General Questions

PERSONAL INFORMATION

		Yes	No
1	Did your marital status change during the year?	☐	☐
	If **yes**, explain ____________		
2	Do you want to allow your tax preparer to discuss this year's return with the IRS?	☐	☐
3	Do you or your spouse plan to retire in the next year?	☐	☐
4	Were you or your spouse permanently and totally disabled in the year?	☐	☐
5	Were you or your spouse a member of the U.S. Armed Forces during the year?	☐	☐

DEPENDENT INFORMATION

		Yes	No
6 a.	Do you have dependents who must file?	☐	☐
b.	If **yes**, do you want us to prepare the return(s)?	☐	☐
7 a.	Do you have children who are under age 19 or a full time student under age 24 with investment income greater than $1,900?	☐	☐
b.	If **yes**, do you want to include your child's income on your return?	☐	☐
8	Are any of your dependents **not** U.S. citizens or residents?	☐	☐
9	Did you provide over half the support for any other person during the year?	☐	☐
10	Did you incur adoption expenses during the year?	☐	☐

IRA AND PENSION PLAN

		Yes	No
11	Did you receive payments from a pension or profit-sharing plan?	☐	☐
12	Did you receive a total distribution from an IRA or other qualified plan that was partially or totally rolled over into another IRA or qualified plan within 60 days of the distribution? If yes, attach support documentation	☐	☐
13	Did you convert all or part of a regular IRA into a Roth IRA?	☐	☐
14	Did you contribute to a Coverdell Education Savings Account?	☐	☐
15	Did you make a IRA contribution? If yes, attach supporting document	☐	☐

ITEMS RELATED TO INCOME/LOSSES

		Yes	No
16	Did you receive any disability payments during the year?	☐	☐
17	Did you receive tip income **not** reported to your employer?	☐	☐
18	Did you buy, sell, refinance, or abandon a principal residence or other real property in the year? (Attach copies of any settlement statements and Forms 1099.)	☐	☐
19	Did you incur any casualty or theft losses during the year?	☐	☐
20	Did you incur any non-business bad debts?	☐	☐

PRIOR YEAR TAX RETURNS

		Yes	No
21	Were you notified by the Internal Revenue Service or state taxing authority of changes to a prior year's return?	☐	☐
	If **yes**, enclose agent's report or notice of change.		
22	Were there changes to a prior year's income, deductions, credits, etc which would require filing an amended return?	☐	☐

General Questions (continued)

FOREIGN BANK ACCOUNTS AND TAXES

		Yes	No
23	Did you have foreign income or pay any foreign taxes in the year, other than those included on 1099's.?.................................	☐	☐
24 a.	At any time during the tax year, did you have an interest in or a signature or other authority over a bank account, or other financial account in a foreign country? _________________________________ …………………………………	☐	☐
b.	Did the aggregate value of all your foreign accounts exceed $10,000 at any time during the year? If **yes**, attach a copy of all interest income..	☐	☐
25	Were you the grantor of or transferor to a foreign trust which existed during the tax year, whether or not you have any beneficial interest in the trust?...	☐	☐

HEALTH AND LIFE INSURANCE

		Yes	No
26	Did you or your spouse have self-employed health insurance?...	☐	☐
27	If you or your spouse are self-employed, are either of you eligible to participate in an employer's health plan at another job?..	☐	☐
28	Did you contribute to or receive distributions from a Health Savings Account (HSA)? If yes, attach 1099-SA...................	☐	☐
a.	Family_______or single________ coverge		
b.	Was distribution used all for medical expense?	☐	☐
29	Did you or your spouse participate in a medical savings account in the year?.. If **yes**, please attach Form 1099-SA (Distributions from an HSA, Archer MSA or Medicare+Choice MSA.)	☐	☐

MISCELLANEOUS

		Yes	No
30	Did you start paying mortgage insurance premiums in the year? If **yes**, please attach details..	☐	☐
31	Did you donate a vehicle in the year? If **yes**, attach Form 1098C...	☐	☐
32	Did you or your spouse make gifts of over $14,000 to an individual or contribute to a prepaid tuition plan?.............................	☐	☐
33	Did you make gifts to a trust?..	☐	☐
34	Did you pay any individual for domestic services in the year?..	☐	☐
35	Did you pay interest on a student loan for yourself, your spouse, or your dependents?..	☐	☐
36	Did you, your spouse, or your dependents attend post-secondary school in the year?...	☐	☐
37	Did a lender cancel any of your debt in the year? (Attach any Forms 1099-A or 1099-C)...	☐	☐
38	Did you receive any income not included in this Tax Organizer?.. If **yes**, please attach information.	☐	☐
39	Did you purchase general merchandise to use in Illinois on which you did not pay the required amount of Illinois UseTax? If yes, please provide an amount. $_____________ …………………………………………………………………	☐	☐

ELECTRONIC FILING AND DIRECT DEPOST OF REFUND

		Yes	No
40	The Internal Revenue Service is able to deposit many refunds directly into taxpayers' accounts. If you receive a refund, would you like direct deposit?..	☐	☐
41 a.	If **yes**, was this the same bank account as in prior year?...	☐	☐
b.	If no, please attach a voided check (not a deposit slip).		

Business/Investment Questions

		Yes	No
1	Did you receive stock from a stock bonus plan with your employer?	☐	☐
2	Did you buy or sell any stocks or bonds in the year? Or IRA accounts	☐	☐
	If **yes**, attach broker's information (such as Form 1099-B's and broker annual statements) related to the transactions.		
3	Did you surrender any U.S. savings bonds during the year?	☐	☐
4	Did you use the proceeds from Series EE or I U.S. savings bonds purchased after 1989 to pay for higher education expenses?	☐	☐
5	Did you realize a gain or loss on property which was taken from you by destruction, theft, seizure, or condemnation?	☐	☐
6	Did you start a business, purchase a rental property or farm, or acquire interests in partnerships or S corporations?	☐	☐
7	Do you have any investments for which you were **not** personally 'at risk' (other than sole proprietorship or farm)?	☐	☐
8	Did you own an interest in a Real Estate Mortgage Investment Conduit (REMIC) during the year?	☐	☐
9	Did you sell property or equipment on installment during the year?	☐	☐
10	Did you have any business related educational expenses?	☐	☐
11	Did you do a 'like-kind' exchange of property during the year?	☐	☐
12	Do you have records, as described below, to support expenses?	☐	☐
	Tax law and IRS regulations allow deductions for travel and entertainment if adequate records can be presented. Information must include: **1** Amount; **2** Time and place; **3** Date; **4** Business purpose; **5** Description of gift(s); and **6** Business relationship of recipient.		
13	Did you purchase special fuels for non-highway use?	☐	☐
	If **yes**, please list the type of use and the number of gallons for each fuel.		

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