NEIL S. KAHN, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
KAHN-CO PROFESSIONAL BUILDING
31547 W. THIRTEEN MILE ROAD
FARMINGTON HILLS, MICHIGAN 48334
Neil S. Kahn, CPA PHONE (248) 324-0980 FAX (248) 324-0808 Ashley BK Grubbs, CPA
nsk@neilskahnpc.com www.neilskahnpc.com abkg@neilskahnpc.com

December 2018

Dear Prospective client:

The holiday season has arrived which means that the year is coming to a close. It is now time to finalize our planning for 2018, start assembling and organizing the necessary information to properly complete your 2018 income tax return and begin planning for 2019.

To assist you in meeting these objectives, we have included a checklist for you to complete and a memo highlighting many of the important changes in the tax laws that may affect you. As you go through the checklist, please keep the following in mind:

1. If any information does not apply to you or is incorrect simply cross it out or make any necessary corrections.

2. Please be as detailed as possible. Keep in mind that the more information you supply and the better prepared you are, the more accurate your return will be and the greater chance we have to save you tax dollars.

3. If you have any questions or need assistance in completing the checklist, please don't hesitate to contact us.

Tax planning has become much more complex and requires an examination of facts and circumstances. As the tax laws continue to become increasingly complicated, it is important that we work as a team to save you the most tax dollars possible. If you need further assistance in personal and/or business planning, we offer a broad range of tax, accounting, computer, and financial services and would gladly discuss this with you.

We wish you and everybody around you a great holiday season and hope the outlook for the coming year is a bright one.

Sincerely,

Neil S Kahn

Neil S. Kahn
Neil S. Kahn, P.C.
Certified Public Accountants

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QUESTIONS

If any of the following items pertain to you or your spouse for the year 2018, check the appropriate box and include all pertinent details and statements.

PERSONAL INFORMATION

	YES	NO
Did your address change?	[ ]	[ ]

New Address: ______________________________
____

Current telephone numbers:

Home ______________________________

Work (Taxpayer) ______________________________
Work (Spouse) ______________________________

Cell (Taxpayer) ______________________________
Cell (Spouse) ______________________________

E-Mail Address ______________________________
E-Mail Address ______________________________

What is your date of birth? ______________________________

What is your spouse's date of birth? ______________________________

Did your marital status change during the year? .... [ ] [ ]

Drivers License: (If renewed during the year, please update)

Taxpayer [ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ]

Issue Date [ ][ ][ ] [ ][ ][ ]

Expiration Date [ ][ ][ ] [ ][ ][ ]

Issuance State [ ][ ]

Spouse [ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ]

Issue Date [ ][ ][ ] [ ][ ][ ]

Expiration Date [ ][ ][ ] [ ][ ][ ]

Issuance State [ ][ ]

Financial Institution: ______________________________

Routing number: [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]

Checking number: [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]

Savings number: [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]

Did this information change from last year? .... [ ] [ ]

ELECTRONIC FUNDS	YES	NO
If you are entitled to a refund, do you want the taxing authorities to direct deposit this refund?..............	[ ]	[ ]
If so, please provide:		
Percentage to checking ____________		
Percentage to savings ____________		
Total 100%		
If a payment is due with the filing of your tax return, would you like to use electronic funds withdrawal?............	[ ]	[ ]
If yes, this will occur on April 15th unless you choose another date. Would you like a different withdrawal date?......	[ ]	[ ]

HEALTH CARE COVERAGE

Were you and your dependents covered by minimal essential health coverage for the entire year?....................	[ ]	[ ]
Did you or your dependents receive any Forms 1095-A, 1095-B or 1095-Cs? If yes, please provide a copy of all forms.	[ ]	[ ]

DEPENDENTS

Are there any changes in dependents from the prior year?	[ ]	[ ]
Are any of your dependents filing their own tax return or have over $1,050.00 of unearned income?................	[ ]	[ ]
Are you claiming dependent children that did not live with you?..	[ ]	[ ]

PURCHASES, SALES AND DEBT

Did you sell, purchase or exchange any real estate during the year? If yes, attach closing statements.....	[ ]	[ ]
Did you refinance the mortgage on your personal residence or take out a home-equity loan in 2018?................ If yes, attach closing statements.	[ ]	[ ]
Did you have uncollectible debts or securities that became totally worthless during the year?..............	[ ]	[ ]
Did you sell any property in 2018 for which you will receive payments in future years?....................	[ ]	[ ]
Did you have any debts cancelled, forgiven, or refinanced during the year?..........................	[ ]	[ ]
Did you purchase any rental property or acquire an interest in a partnership or S corporation during 2018?	[ ]	[ ]
Did you sell any rental property or an existing interest in a partnership or S corporation during the year?.....	[ ]	[ ]
Did you start a new business during the year?...........	[ ]	[ ]

RETIREMENT PLANS

	YES	NO
Did you receive any money from a pension plan, profit-sharing plan, or IRA during the year?.................	[ ]	[ ]
Have you or your spouse established a self-employed retirement plan for which contributions are deductible?	[ ]	[ ]
Did you or your spouse set up a Coverdell (educational) IRA during 2018 for anybody?..........................	[ ]	[ ]
Did you make any contributions to an education savings or 529 Plan account?	[ ]	[ ]
Do you or your spouse presently own an IRA?..............	[ ]	[ ]
Did you or your spouse withdraw monies from an IRA to purchase a principle residence, pay for education expenses, or to pay medical expenses?.................	[ ]	[ ]

OTHER INCOME

Did you receive any Social Security benefits?............	[ ]	[ ]
Did you receive any disability payments this year?.......	[ ]	[ ]
Did you receive any alimony or maintenance payments?.....	[ ]	[ ]
Did you receive any money from educational savings plans? Attach Form 1099-Q....................................	[ ]	[ ]

DEDUCTIONS

Did you receive a penalty on early withdrawal of savings?	[ ]	[ ]
Did you pay alimony or separate maintenance payments?....	[ ]	[ ]
Did you pay any student loan interest during the year? ..	[ ]	[ ]
Did you make any noncash charitable contributions?	[ ]	[ ]
Do you have evidence to substantiate charitable contributions?	[ ]	[ ]
Did you make gifts of more than $15,000.00?	[ ]	[ ]

Tax law and IRS regulations allow a deduction for expenditures with respect to vehicle expense, travel away, meals and lodging away from home, and certain business gifts only if substantiation of the item can be provided by adequate records or sufficient corroborative evidence. Information that must be available includes:

Amount
Time and place of travel or meal
Date and description of a gift
Business purpose
Business relationship to the person

Do you have any substantiation, as previously described, for vehicle, travel and gift expenses to be deducted...	[ ]	[ ]
Is this substantiation in the form of written documentation?.....................................	[ ]	[ ]
Did you receive any reimbursement for vehicle, travel and gift expenses from your employer?....................	[ ]	[ ]
Did you make any payments in 2018 that would require you to file Form(s) 1099?................................	[ ]	[ ]
If "Yes", did you or will you file all required 1099s?...	[ ]	[ ]

CREDITS

	YES	NO
Did you pay for child or dependent care?.................	[ ]	[ ]
Did you pay an individual for domestic services performed in your home?..	[ ]	[ ]
Did you purchase a new hybrid or alternative motor vehicle during 2018?	[ ]	[ ]
Did you pay post-secondary tuition and fees in a degree or certificate program during 2018?..Attach Form 1098-T	[ ]	[ ]
Did you make energy efficient improvements to your main residence during 2018?	[ ]	[ ]

FOREIGN ACCOUNTS AND TRUSTS

Did you have a financial interest in or signature authority over a foreign financial account during the year?......	[ ]	[ ]
Did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust during 2018?.....	[ ]	[ ]

I understand that my tax returns will be prepared from information I provide you through written and verbal communications and that this information will not be verified or audited.

To the best of my knowledge, the information above is accurate.

Signature of Taxpayer

Signature of Spouse

GENERAL

Taxpayer and Spouse:	Social Security Number	Date of Birth	Occupation
Dependents:	**Social Security Number**	**Date of Birth**	**Relationship**

Federal Estimated Tax Payments:

April 15, 2018

June 15, 2018

September 15, 2018

January 15, 2019

State Estimated Tax Payments:

April 15, 2018

June 15, 2018

September 15, 2018

December 31, 2018

January 15, 2019

City Estimated Tax Payments:

April 30, 2018

June 30, 2018

September 30, 2018

December 31, 2018

January 31, 2019

Do you expect your 2019 taxable income to be generally the same as 2018?

If no, explain the difference.

INCOME	2018	2017
Wages (Itemize; attach W-2's)		
Interest income (Itemize; attach 1099's)		
If receiving money on land contract, list name, address, and social security number of payer:		
Tax-Exempt Interest Income (Itemize; Do not include IRA earnings)		
Any interest penalty due to early withdrawal of savings?		

INCOME	2018			2017
Dividend Income (Itemize; attach 1099's)				
	Ordinary	Capital	Non-	
	Gain	Gain	Taxable	

	2018	2017
S Corporation Income (Itemize; attach statement)		
Partnership Income (Itemize; attach statement)		

INCOME	2018	2017
State tax refunds		
Michigan Homestead property tax rebate		
Local tax refunds		
Business income (Fill in appropriate schedule)		
Commissions & fees (Itemize; attach statements)		
Gains & losses (Fill in appropriate schedule)		
Rents (Fill in appropriate schedule)		
Royalties		
Alimony received		
Unemployment Compensation		
Lottery Winnings		
Pensions & IRA's (Itemize; attach statements)		
Social Security Benefits		
Taxpayer		
Total		
Medicare withheld		
Spouse		
Total		
Medicare withheld		
Disability income		
VA benefits		
Inheritance		
Gifts		
Insurance proceeds		
Legal settlements		
Aid to dependent children		
Child support		
Gambling Winnings (attach statements)		
Other (Itemize; attach statements)		

INCOME- BUSINESS	2018	2017
Income		
Gross Receipts or Sales		
Other Income (Itemize)		
Expenses		
Advertising		
Bank service charges		
Car expenses (fill in schedule following)		
Casual labor		
Client costs		
Continuing education		
Dues and publications		
Entertainment		
Freight		
Insurance		
Auto		
Errors and omissions		
Fire and liability		
Employee health		
Workman's compensation		
Interest		
Laundry and cleaning		
Leased equipment		
Lodging		
Meals and entertainment		
Office expense and supplies		
Overhead Expenses		
Printing		
Promotion		
Professional		
Rent		
Repairs and maintenance		
Taxes & Licenses		
Supplies		

INCOME- BUSINESS	2018	2017
Expenses (con't)		
Taxes-Payroll		
-Sales		
-Personal Property		
-Other		
Telephone		
Business		
Home (must attach copy of one month stmt)		
Cell (must attach copy of one month stmt)		
Travel		
Utilities		
Wages		
Materials purchased		
Miscellaneous (Itemize)		
Capital expenditures/deletions		
(Attach statements)		

INCOME- BUSINESS	2018	2017
Automotive Expense		
If expenses pertain to more than one automobile,		
list each separately		
Vehicle #1		
Gas, oil, lubrication		
Repairs		
Tires, supplies, etc.		
Insurance		
Tags and license		
Lease payments- Attach copy of lease		
Other (Itemize)		
Date placed in service		
Total miles driven in 2018		
Business miles		
Average daily round trip commuting distance		
Total commuting miles		
Other personal miles		
Is another vehicle available for personal use?		
Vehicle #2		
Gas, oil, lubrication		
Repairs		
Tires, supplies, etc		
Insurance		
Tags and license		
Lease payments- Attach copy of lease		
Other (Itemize)		
Date placed in service		
Total miles driven in 2018		
Business miles		
Average daily round trip commuting distance		
Total commuting miles		
Other personal miles		
Is another vehicle available for personal use?		

RENTAL INCOME	2018	2017
Property Description		
Rent Received		
Other Income (Itemize)		
Expenses		
Advertising		
Association fees		
Automotive expenses		
Casual labor		
Cleaning and maintenance		
Commissions		
Depreciation expense or depletion		
Entertainment		
Insurance		
Inspections		
Management fees		
Office expenses and supplies		
Pest control		
Postage		
Promotion		
Professional		
Repairs		
Supplies		
Taxes		
Telephone		
Travel		
Utilities		
Wages		
Building improvements		
Attach statements		
Was this property used as a vacation home rented		
to others?		
Number of days occupied by you		
Number of days rented at fair market value		

ITEMIZED DEDUCTIONS	2018	2017
Medical		
Doctors, Dentists, nurses, etc		
Hospitals		
Transportation		
Eyeglasses		
Hearing aids		
Health insurance premiums		
Long term care premiums		
Taxpayer		
Spouse		
Medicine and drugs		
Medical supplies (Itemize)		
Number of miles driven for medical purposes		
Any reimbursement for above expenditures?		
Taxes		
State income tax		
Local income tax		
Real Estate taxes (Itemize)		
Sales tax paid on purchase of motor vehicles, boat, and airplane		
Personal Property (License plates)		

ITEMIZED DEDUCTIONS		2018	2017
Interest Expense			
Home Mortgage (Attach Form 1098)			
Other Loans (Itemize)	Purpose of Loan		
If paying on land contract, list name, address and social security number			

ITEMIZED DEDUCTIONS	2018	2017
Contributions		
Cash contributions without receipts (Itemize)		

IEMIZED DEDUCTIONS	2018	2017
Contributions		
Non-cash contributions (Itemize)		
Name and address of donee organization		
Date(s) of contribution		
Date(s) acquired by you (month and year)		
How you acquired it		
Your cost or adjusted basis		
Fair market value		
Method used to determine fair market value		
Use a separate worksheet for each type of		
Item or each contribution date		

ADJUSTMENTS TO INCOME	2018	2017
Payments to Health Savings Account		
(attach Form 5498-SA)		
Distributions from Health Savings Account		
(attach Form 1099-SA)		
Payments to Traditional IRA's		
Taxpayer Year Made		
Spouse Year Made		
If you think a portion of your contribution is		
going to be non-deductible, you must attach		
all your December 31, 2018 IRA statements		
Payments to Roth IRA's		
Taxpayer		
Spouse		
Payments to Keogh Plan		
Payments to Simplified Employee Pension (SEP)		
Alimony Paid		
Ex-Spouse's name		
Social Security Number		
Student Loan Interest		
Name of student		
Name of financial institution		
Date of first payment		
Teaching supplies not reimbursed by Employer		

CREDITS	2018	2017
Child and Day Care Expenses		
Name of child(s)		
Age of child(s)		
Relationship to Taxpayer		
Persons or organization who provided care		
Name:		
Address:		
Identification number (SSN or EIN)		
Amount paid:		
Period of Care: From: To:		
Persons or organization who provided care		
Name:		
Address:		
Identification number (SSN or EIN)		
Amount paid:		
Period of Care: From: To:		
Amount reimbursed by employer not reported		
on Form W-2		
Residential Energy Credits		
Energy property costs paid during 2018		
Insulation material or system primarily		
designed to reduce loss or gain		
Exterior windows and skylights		
Exterior doors		
Certain pigmented coated metal roofs		
Advanced main air circulating fan		
Qualified natural gas, propane, or oil		
furnace or hot water boiler		
Heat pumps, water heaters, central air		
Conditioners that meet certain requirements		
Amount of credit reported on 2006 - 2017 returns		

CREDITS	2018	2017
Hope Scholarship, Lifetime Learning and American		
Opportunity Credits (Itemize: attach statements)		
Name of student		
Name of college or institution		
Cost of tuition and tuition related fees		
Date paid		
Date paid		
Did the student receive any grants or scholarships?		
Name of student		
Name of college or institution		
Cost of tuition and tuition related fees		
Date paid		
Date paid		
Did the student receive any grants or scholarships?		
Withdrawals from education savings accounts		
(attach Form 1099-SA)		
Name of student		
Name of organization		
Amount		
Did the student receive any grants or scholarships		
Taxable Value of personal residence		
Amount paid to Michigan Educational Plans		
Michigan Rental Credit		
Amount of monthly rent		
Number of months rented		
Landlord's name and address		
(If more than one rental property, attach		
separate sheet)		