

RETURNING CLIENT ORGANIZER TAX YEAR 2018

*The Tax Cuts & Jobs Act (TCJA) passed in December of 2017 is in effect for tax years 2018-2025. This is generally considered the largest change to the tax code in the last 30 years. Please refer to our Specific Additional Guidance, What Changed?, and make note of any questions and/or concerns you may have to be addressed prior to preparation of your taxes this year. Due to these changes some tax returns will require additional detailed information gathering, consultation time, and/or form preparation. As such, those taxpayers should anticipate increased preparation fees.

**In addition to this standard organizer we have specific organizers for clients with self-employed income, rental property, vehicle usage, home offices, college/university expenses, and cancellation of debt income. These are available for your convenience on our website www.oneilsteiner.com, at the front desk or by email upon request.

A) Income Information:

The following is a list of popular income reports for tax purposes. Please review and include all forms you have received for income with your tax packet.

1. Forms W-2 for wages
2. Forms 1099-Int or 1099-Div for interest/dividends
3. Forms 1099-B for capital gains from sale of stocks, bonds, etc.
4. Forms 1099-R if you received money from a retirement account
5. Forms SSA-1099 if you received Social Security
6. Forms 1099-Misc if you were self-employed (complete Self-Employed Organizer)
7. Schedule K-1's for income from a partnership, corporation or LLC
8. Forms 1099-G for income from a government institution (state refunds, unemployment, etc)
9. W-2G for gambling winnings

*Additional, less common income forms exist. Please submit all tax documents & income-related information.

B) Deduction Information: (Tables in bold are on page 2)

1. Medical expenses: Regardless of the federal limitations (7.5% of AGI in 2018, 10% for 2019 and after) medical expenses are deductible as itemized deductions on your AZ taxes. Please provide totals for each category of table **B1**.
2. Vehicle Registration: If you paid to register your vehicle with the Department of Motor Vehicles please include the amount paid for vehicle license tax (VLT), a description of the vehicle, and how many years license were paid for in table **B2**.
3. Real Estate Taxes & Mortgage Interest: Please refer to Specific Additional Guidance for Mortgage Interest limitations under the TCJA. Please provide all forms 1098 Mortgage Interest Statements. For non-mortgaged property, please complete real estate tax table **B3**.
4. Charitable Contributions: Complete table **B4** for donations to qualified charitable entities.

*Additional, less common, deductible items may exist based on your activity during the year. Please review prior year records and submit all necessary information (descriptions, total amounts, etc.) related to items you believe may be tax-deductible.

B1) Medical Expenses: *(Do not include portions paid or reimbursed by insurance, health savings accounts-HSAs, flexible spending accounts-FSAs, etc.)*

- a. Health Insurance Premiums Paid (Don't include Medicare withheld from Social Security Benefits or premiums withheld pretax by your employer) \$ _____
- b. Long-Term Care Premiums Paid \$ _____
- c. Prescriptions Paid \$ _____
- d. Fees Paid for Doctors & Dentists \$ _____
- e. Fees paid for Hospitals, Clinics, Laboratories, etc. \$ _____
- f. Glasses/Eye care Fees Paid \$ _____
- g. Please total your mileage to/from Medical Services _____ miles
- h. Distributions/reimbursements from HSA and/or FSA \$ _____
- i. Please provide a list of descriptions and totals for other categories as needed.

B2) Vehicle Information:

	<u>Description (ex: 03 Ford F-150)</u>	<u>Vehicle License Tax paid</u>	<u># of years paid this year</u>
a.	_____	\$ _____	_____
b.	_____	\$ _____	_____
c.	_____	\$ _____	_____
d.	_____	\$ _____	_____

B3) Real Estate Taxes not reported on Forms 1098 Mortgage Interest Statements:

(Use Code "H" is for your primary and second home, "R" for rentals and "I" for property that are neither, but held for investment/future sale only)

	<u>Description (ex: address or last 4 of parcel #)</u>	<u>Real estate taxes paid</u>	<u>Use Code</u>
a.	_____	\$ _____	_____
b.	_____	\$ _____	_____
c.	_____	\$ _____	_____

B4) Charitable Contributions: *If you will make additional *Arizona tax credit donations* prior to April 17th, 2018 deadline please list them below and place an X in the last column.*

*Cash Only

	<u>Name of Nonprofit/Charity</u>	<u>Total Amount Given</u>	<u>AZ credit?</u>	<u>*Made in 2018</u>
a.	_____	\$ _____	Y N ?	_____
b.	_____	\$ _____	Y N ?	_____
c.	_____	\$ _____	Y N ?	_____
d.	_____	\$ _____	Y N ?	_____

***Non-Cash Only*- Please provide names, dates, descriptions, and charity name & address if the total for the year is to exceed \$500. If total is \$500 or less, only total fair market value is needed.

	<u>Name of Nonprofit/Charity</u>	<u>Date</u>	<u>Fair Market Value</u>	<u>Description of items</u>
a.	_____	_____	\$ _____	_____
b.	_____	_____	\$ _____	_____
c.	_____	_____	\$ _____	_____
d.	_____	_____	\$ _____	_____

C) Credits, Payments, and other items:

- Child/dependent care credit:** If you paid for child/dependent care please provide the information below for each child/dependent:

Provider Name Phone Number Address Taxpayer ID Name of dependent Total Paid

- Education Expenses:** If you or one of your dependents paid for student loan interest (1098E) or tuition (1098T) please provide the tax forms listed and complete an Educational Expense Organizer.

- Educator Expenses:** If you are a qualified educator (K-12) and paid for unreimbursed books, supplies, materials, etc. used in the classroom please total amount: \$_____

- Energy efficiency credits:** If you purchased qualified solar electric, solar water heating, fuel cell, small wind energy or geothermal heat pump property please provide the following:

All other credits for HVAC units, insulation, roofing, windows & doors, etc. have expired

<u>Item Description</u>	<u>Date of Installation</u>	<u>Total Cost</u>
_____	_____	\$_____

- Estimated Payments:** If you made estimated payments toward your **2018** taxes please provide the following:

These may include payments made in January of 2019, and payments with extension)

*Payments to the IRS

**Payments to Arizona (or other state)

<u>Date of Payment</u>	<u>Amount Paid</u>	<u>Date of Payment</u>	<u>Amount Paid</u>
1. _____	\$_____	_____	\$_____
2. _____	\$_____	_____	\$_____
3. _____	\$_____	_____	\$_____
4. _____	\$_____	_____	\$_____

D) Changes to prior year information:

Please alert us to any changes in the following categories for you or your spouse:

- Job title, mailing address, phone number, email address, marital status
- Dependents to be included: (See Dependent Information Sheet for more info)
 - Please provide full name (last/first/MI), SSN, DOB, relationship, earned & unearned income, and months in your home for all new dependents
 - If you would like to discuss dependents with income, college students, or non-disabled adult children to be considered for qualification please alert a staff member.
- Bank account desired for direct deposit of potential refunds (please bring a voided check if new account is to be used)
- Property use changes (example: rental became my residence, vice versa, purchased new home or rental, etc.)
- Please provide settlement sheets (HUD-1 forms) if you bought or sold any properties.

E) General Questions:

If you answer yes to any, please provide as much detail as possible in notes. If you have any questions please don't hesitate to ask a staff member to expedite preparation.

1. Did you operate your own business or receive income reported on Form 1099-Misc?
(If yes, please obtain a self-employed business organizer) YES NO
2. Did you own any property held for rent? (If yes, please obtain a rental property organizer)
 YES NO
3. Did you use your vehicle(s) for your business or rental property? (If yes, please obtain a Vehicle Recap)
 YES NO
4. Do you meet, or would you like information regarding, the strict regulations in regards to in-home offices? (If yes, please obtain a home office organizer) YES NO
5. Did you have any cancellation of debt income from a short sale, foreclosure, modification, bankruptcy, etc.? (If yes, please obtain a cancellation of debt organizer) YES NO
6. Did you have any income not included elsewhere to consider? YES NO
7. Did you have questions on any deductible item in section B of this form? YES NO
8. Did you have questions related to any other deduction or credit item? YES NO
9. Did you contribute to an HSA or IRA this year? Please provide forms 5498. YES NO
10. Did you receive any funds from an IRA/Qualified Plan that you later rolled over partially or totally into another IRA/Qualified Plan? (within 60 days of distribution) YES NO
11. Would you like to, and do you have funds available to, consider making a retirement plan contribution by the April 15th deadline if it would save money on your taxes? YES NO
12. Do you have credit eligible adoption expenses? YES NO
13. Do you wish to have \$3 (\$6 on a joint return) of your taxes applied to the Presidential Campaign Fund? YES NO
14. Are there any changes to this year's return you believe we should discuss? YES NO
15. Did you reside in or have income from any state other than Arizona this year? YES NO
16. Do you have any questions, concerns, or services you wish us to provide you in regards to your return? For example, tax projection based on future income change? YES NO
17. Have you been made aware of any items that caused changes or were not accurately reported on a prior year return? YES NO

As always, we would cherish the opportunity to answer any questions that you might have. Please contact the office to set appointments, email your preparer, or include a list of your questions with your tax packet and we will do our best to meet your needs.

We look forward to serving you,

O'Neil & Steiner Staff