

# TAX DEDUCTION LOCATOR & IRS TROUBLE MINIMIZER

## YOUR TAX APPOINTMENT

Please complete and sign this organizer prior to your appointment.

Please call to schedule your appointment. Try to call early before the calendar is booked up.

Please mail the completed organizer along with the requested information to this office prior to your appointment.

Please mail the completed organizer along with required documentation, W2s, 1095s, 1099s, 1098s, K-1s, etc., to this office so your return can be prepared by correspondence.

Your tax appointment is scheduled for:

Day: \_\_\_\_\_

Date: \_\_\_\_\_

Time: \_\_\_\_\_

Please notify this office promptly if you are unable to keep this appointment.

## REFERRALS ARE ALWAYS APPRECIATED

If you know someone who would like a tax appointment, please have them call this office. Do not be concerned that your business, personal or financial matters will be discussed with clients whom you refer. All client information is treated in the utmost confidence.

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## IF YOU ARE A NEW CLIENT, BE SURE TO PROVIDE A COPY OF LAST YEAR'S TAX RETURN.

### SAVE TIME - READ THIS FIRST

This organizer is designed to assist and remind you of information that is needed to prepare your tax return. The goal is not to overlook anything so you can maximize your legal deductions, comply with government reporting requirements, and avoid problems with the IRS after the return is filed.

Taxes are complicated and the rules change constantly. This organizer was designed specifically for the 2018 tax year and certain items may not apply to other years. Although care has been taken to accommodate most taxpayers' needs, please note questions that are related to issues not included here under "Questions You May Have" in Section D6.

#### Section Categories

To help you collect your information quickly, this organizer is organized into four general areas. Information required from:

- everyone – Sections A1 – A13 (Pages 2 & 3)
- everyone – Health Care reporting – Section D1 (page 4)
- those who have relocated, sold their home, made home energy improvements or have debt relief income – Sections D2 – D5 (Page 4)

The instructions provided in the header of each section will help you determine if you are required to complete the information in that section.

Before proceeding, please take a moment to review the purpose of the SPECIAL MARKERS used throughout this organizer.



Your tax information from the prior year is automatically transferred to this year's tax return. Therefore, not all taxpayer data and contact info needs to be recorded. The marker signifies that returning clients need only enter data in that section if it has changed since the prior year or if there is new information.



This marker notes areas where the IRS can match the entry on their computer and incomplete or incorrect information can trigger government correspondence or, worse yet, an office audit. Pay particular attention to sections or individual entries with this symbol.



This flag symbol denotes areas where a deduction or item of income is to be treated differently when computing the alternative minimum tax (AMT). The AMT is another way of computing your tax liability, which applies more restrictive limits on certain deductions and preference income. If higher than the regular tax, the AMT applies.



This marker indicates payments that may require the issuance of a 1099 if the annual amount paid to an individual is \$600 or more. Failure to file 1099s can lead to a loss of the tax deduction for that expense and failure to timely file the forms with the IRS and furnish copies to payees can result in substantial penalties.

# A - TAXPAYER INFORMATION

The information on this page is required for every taxpayer. Please review each section on this page and report items that are applicable to you, your spouse or dependents.

## A1 - TAXPAYER INFORMATION

Returning clients: enter first and last name of filer and any changes only.

<b>Filer Name</b> <small>(Must Match SS Admin)</small>		Birth Date		/ /	
Social Security No.		Occupation		<input type="checkbox"/> Legally Blind	
Contact Phone		Day		Evening	
Email Address					
<b>Spouse Name</b> <small>(Must Match SS Admin)</small>		Birth Date		/ /	
Social Security No.		Occupation		<input type="checkbox"/> Legally Blind	
Contact Phone		Day		Evening	
Email Address					

## A2 - ADDRESS

Returning clients can skip this section except for changes.

Street		Apt/Unit No			
City		State		Zip	
Home Phone Number					

## A3 - STATUS CHANGES FOR 2018

Check any that apply and enter the effective date.

Married	/ /	Moved	/ /
Separated	/ /	Home Sold	/ /
Divorced	/ /	Spouse Deceased	/ /
Retired	/ /	Dependent Deceased	/ /

## A4 - ESTIMATED TAXES PAID

This office cannot assume that all estimated taxes were paid as originally scheduled or on time. Therefore, please enter the amounts and dates of payment or provide proof of payments. Incorrect amounts will result in IRS or state correspondence after the return is filed.

Payment & Due Date	Date Paid	Federal	State
Applied from Last Year's Refund			
First Quarter (April 17, 2018)	/ /		
Second Quarter (June 15, 2018)	/ /		
Third Quarter (Sept. 17, 2018)	/ /		
Fourth Quarter (Jan. 15, 2019)	/ /		

## A5 - REFUND DIRECT DEPOSIT

Complete this section to have your refund automatically deposited into your bank account. Doing so will speed up the refund and eliminate the danger of a check being lost or stolen. Direct deposit can be allocated to up to 3 separate accounts. Entries for only one account are provided below. If you wish to make multiple deposits, please provide the additional account information and how you wish to allocate the refund.

<b>Bank Name</b>			
Bank Routing Number (Exactly 9 Digits)			
Account Number (include hyphens - omit spaces & special characters - 17 digits max)			
Account Type	Checking	Savings	Allocation: %

## A6 - INCOME & ADJUSTMENTS

	You	Spouse
<b>W-2 Wages</b> - Please provide W-2 Forms (retain copy "C" for your records)		
<b>Partnership, Trust or S-Corporation K-1s</b> (provide complete K-1 copies)		
Were you the beneficiary of an inheritance? If so, please verify with executor or trustee if you will be receiving a K-1.	Yes	Yes
State Tax Refund (provide 1099-G)		
Social Security or RR (provide SSA-1099 or RRB-1099)		
Pension Income (provide all 1099-Rs)		
Alimony Received (IRS matches with alimony paid)		
Alimony Paid (provide name and SSN below)		
Paid to:	SSN:	
Tips (not included in W-2s)		
Unemployment Compensation (provide 1099-G)		
Gambling Winnings (provide W-2Gs)		

## A7 - IRA & SE PLANS

	You	Spouse
Retirement plan with your employer?	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes
Did you or your spouse convert a traditional IRA into a Roth IRA during 2018?	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes
<b>Traditional IRA, Keogh &amp; SEP Plans</b>		
Contributions		
Withdrawals (1099-R) <sup>(1)</sup>		
Rollovers <sup>(2)(3)</sup>		
Basis (Total of your prior year non-deductible contributions)		
<b>Roth IRA</b>		
Contributions		
Withdrawals (1099-R) <sup>(1)</sup>		
Rollovers <sup>(2)(3)</sup>		

(1) Show reason if under age 59-½ (2) Must be reported even if not taxable unless directly "transferred"  
 (3) Rollovers from Traditional to a Roth IRA may be taxable.

## A8 - SPECIAL QUESTIONS & INFO

Coverdell Education Account Contribution	
Coverdell Education Account Distribution (provide 1099-Q)	
Qualified Tuition Plan (Sec. 529) Distribution (provide 1099-Q)	
Student Loan Interest paid (provide 1098-E)	
HSA Distributions (provide 1099-SA)	
Adoption Expenses	<input type="checkbox"/> Special needs child
<b>CAUTION - Review the following questions carefully. There are severe penalties associated with failing to report an interest in or signature authority over a foreign bank account. Please call our attention to any dealings related to foreign accounts and inheritances.</b>	
<b>CHECK ALL THAT APPLY.</b>	
<input type="checkbox"/>	You or your spouse have signature authority or are named as a co-owner on a bank account in a foreign country even if the funds are not yours.
<input type="checkbox"/>	You received an inheritance from someone in a foreign country.
<input type="checkbox"/>	You or your spouse have a foreign bank account (over \$10,000 at any time in 2018)
<input type="checkbox"/>	You or your spouse received a distribution from, or were the grantor, or transferor to, a foreign trust
<input type="checkbox"/>	At any time during the year you or your spouse held an interest in a foreign financial asset
<input type="checkbox"/>	You have been denied Earned Income Credit by the IRS
<input type="checkbox"/>	You've been re-certified for the Earned Income, Child Tax, or American Opportunity Credit
<input type="checkbox"/>	You bought, sold, or gifted real estate in 2018. If you have, please call in advance to discuss what documents are needed.
<input type="checkbox"/>	You made a gift of money or property to any individual in excess of \$15,000 (\$30,000 for joint gifts by a married couple)
<input type="checkbox"/>	You employ household workers
<input type="checkbox"/>	You sold jewelry, gold, coins, or other precious metals during the year
<input type="checkbox"/> Filer	You wish to contribute to the Presidential campaign fund
<input type="checkbox"/> Spouse	

# A - TAXPAYER INFORMATION

The information on this page is required for every taxpayer. Please review each section on this page and report items that are applicable to you, your spouse or dependents.

## A9 - DEPENDENTS

Returning clients need only enter first names and any changes. Enter all the information for new dependents.

First Name	Last Name (If Different)	Social Security Number (Mandatory)	S, D, F, M, G, Other or HOH*	Months in Home (Your Home)	Birth Date	If over the age of 18	
						Income	Student
					/ /		<input type="checkbox"/> Yes
					/ /		<input type="checkbox"/> Yes
					/ /		<input type="checkbox"/> Yes

\* Enter S-Son, D-Daughter, F-Father, M-Mother, G-Grandchild, or enter other relationship. Enter HOH for non-dependent Head of Household qualifiers.

## A10 - INTEREST INCOME

Caution: All interest must be reported even if tax-free!

IRS matches payer and amount. Always use the payer name listed on 1099 even if not the original source.

Name of Payer <small>Please provide all forms 1099INT and 1099OID (Entries are not needed when 1099s are provided)</small>	Banks, Credit Union, Corp Bonds, Seller Financed Mortgages, etc.	Direct U.S. Obligations <small>Saving Bonds, T-Bills, etc. (State Tax-Free)</small>	Home State Municipal Bonds <small>(Generally Tax-Free)</small>	Other State <small>(Federal Tax-Free)</small>

### Seller Financed Mortgages

Note: Seller financed mortgages require the name, SSN and address of the payer.

Payer Name:	SSN:	Address:
Forfeited Interest (early withdrawal penalty)	Federal Tax Withholding on Interest & Dividends	

## A11 - DIVIDEND INCOME

IRS matches payer and amount. Always use payer name listed on 1099 even if not the original source. Some institutions use substitute 1099s and caution must be used in separating the various types of dividends. Please bring broker statements.

Name of Payer <small>Please provide all forms 1099DIV (Entries are not needed when 1099s are provided)</small>	Foreign Taxes Paid	Ordinary Dividends	Qualified Dividends <sup>(1)</sup>	Capital Gains	199A Dividends	Source U.S. Obligations <sup>(2)</sup>	Taxable to State Only	Non-Taxable State & Federal

(1) Qualified dividends receive special tax treatment and are included in the "Ordinary Dividends" total. (2) Includes income from savings bonds, T-Bills, etc., which are state tax-free.

## A12 - INVESTMENT SALES

IRS matches gross proceeds from sales using the 1099-B. All transactions must be reported even if there is no profit. If broker provides a summary of transactions, bring it and skip this section. For home sales, see Section D2.

Description <small>(Please provide all forms 1099-B and any gain/loss statements provided by broker)</small>	Inherited?	Date Acquired	Date Sold	Selling Price	Cost or Other Basis	Profit <small>(Memo Only)</small>
	<input type="checkbox"/> Yes	/ /	/ /			
	<input type="checkbox"/> Yes	/ /	/ /			
	<input type="checkbox"/> Yes	/ /	/ /			

(1) The basis from which gain is determined may not be the original cost and must account for stock splits, reverse splits, mergers, reinvested dividends, wash sales, etc.

## A13 - CHILD OR DEPENDENT CARE EXPENSES

Care must enable you to work (or search for work) or attend school FULL-TIME. Care must be for a child under age 13 or an individual who is physically or mentally incapable of self care. If you are a student, also see section C4. IRS matches employer provided care benefits and income reporting of care provider.

<input type="checkbox"/> Employer provides dependent care services		Provider's SSN or Employer ID # <small>MANDATORY unless it is an exempt organization (EO). If EO, check box.</small>	Payments MUST BE Allocated by Child/Dependent		
Paid To	Address & Phone Number		Child/Depnd.'s Name:	Child/Depnd.'s Name:	Child/Depnd.'s Name:
		<input type="checkbox"/>			
		<input type="checkbox"/>			
		<input type="checkbox"/>			

# D - HEALTH CARE, RELOCATION, HOME SALE, DEBT RELIEF, ENERGY CREDITS

# 4

## D1 - HEALTH INSURANCE

IRS requires that you report, on your tax return, certain information related to your health care coverage.

### CHECK ALL THAT APPLY.

- You had health care coverage with a government Marketplace (Exchange) during 2018. If so provide the Form 1095-A issued by the Marketplace. In some family situations you may have more than one 1095-A.
- You are claiming someone on your return who was included on another taxpayer's policy with a Marketplace. If so, you will also need a copy of that taxpayer's 1095-A.
- A dependent filed a return for 2018. Provide a copy of the return.
- You had compliant health insurance through an employer plan, private policy or with a government plan and provide Form 1095-B, 1095-C or other proof of insurance document.
- Complete the information below if you or any individual included in your "tax family" did NOT have insurance coverage for any month of 2018. **Check for months NOT insured.**

Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec
_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
- You were issued a hardship exemption by the Marketplace (Exchange). Provide all applicable exemption certificate numbers issued for each member of your family.

## D2 - HOME SALE

If you sold your home, abandoned it, or lost it to foreclosure, the disposition may need to be reported. If you received a 1099-S, it is very important that you provide it. If you abandoned the home or lost it to foreclosure, see Section D5.

### CHECK ALL THAT APPLY

<b>Address of Home Sold</b>			
Date Purchased	/ /		
Purchase Price			
<input type="checkbox"/> You deferred gain from a home sale made prior to 5/7/1997. If so, please provide the Form 2119 for the year of sale.			
Improvements to Home Sold (not maintenance)			
Date of Sale	/ /		
Sales Price	(Please bring FINAL closing escrow statement. This document will have the information needed for these entries.)		
Sales Expenses			
<input type="checkbox"/> You owned and used the home as your primary residence for two of the prior five years (counting back from the sale date)			
<input type="checkbox"/> Your spouse (if married) owned and used the home as his/her primary residence for two of the prior five years			
If owned and used less than two years, give reason for sale:			
<input type="checkbox"/> If the home was ever used for business (such as a rental, home office or day care center)			
<input type="checkbox"/> Any of the business use in the prior question was before 5/7/97			
<input type="checkbox"/> The home was acquired by tax-deferred (Sec 1031) exchange after 10/22/04			
<input type="checkbox"/> You (and spouse if married) have excluded gain from the sale of a prior residence within two years of the date of sale of this residence			
<input type="checkbox"/> The home was inherited (including from a deceased spouse)			
<input type="checkbox"/> The home was not used as your primary residence for any period after 2008			
<input type="checkbox"/> You previously claimed the new or long time resident homeowner credit			

## D3 - HOME ENERGY CREDITS

Enter only items certified by the manufacturer to meet Government energy standards.

- You installed solar electric generation or solar water heating property that meets Government energy standards for your main or a second home within the U.S.
- Installed on primary residence. Provide description of energy property and cost.

## D7 - SIGNATURE

To the best of my knowledge, all the information contained within this document is true, correct and complete.

/ /	/ /
<b>Filer Signature</b>	<b>Date</b>
/ /	/ /
<b>Spouse Signature</b>	<b>Date</b>

## D4 - MOVING DEDUCTIONS

For federal for years 2018 - 2025, allowed only for active duty members of the Armed Forces who move pursuant to a military order. To qualify for a moving expenses deduction, the distance to the new job from the old home must be at least 50 miles farther than to the old job from the old home.

<input type="checkbox"/> Check if employer reimbursed any amount of moving expense or home sale assistance and provide the reimbursement statement from the employer (Form 3903 or a substitute statement)			
A - Miles from Old Residence to New Job			miles
B - Miles from Old Residence to Old Job			miles
A minus B - if less than 50 miles, stop: no deduction allowed			miles
Commercial Mover		Temporary Storage (up to 30 days)	
Truck Rental		Lodging en route (no meals)	
Trailer Rental		Highway Tolls	
Rental Fuel Costs		Airfare	
# of owned vehicles driven to new home		Auto Travel	miles
Boxes/Tape/Supplies		Other:	

## D5 - DEBT RELIEF & FORECLOSURE

If you had debt totally or partially forgiven, you may be required to report debt relief income. This includes real estate mortgages, credit card debt, vehicle loans, etc. Debts discharged in bankruptcy are not included. Please call the office in advance to discuss what additional documentation may be required.

### CHECK ALL THAT APPLY

- You had any amount of credit card debt forgiven and provide a copy of the 1099-C you received from the financial institution
- You abandoned your home and provide a copy of the 1099-A and/or the 1099-C you received from the financial institution (also complete Section D2 home sale information)
- Your home was foreclosed upon or you sold it under a "short sale" agreement with the lender and provide a copy of the 1099-A and/or the 1099-C you

## D6 - QUESTIONS YOU MAY HAVE