2017 Tax Organizer

OSGroup is pleased to present your personalized 2017 individual tax organizer. If completed, this document will help organize all the information we need in order to accurately and efficiently prepare your 2017 tax return. The goal of the organizer is to help identify all reportable income and possible legitimate tax deductions.

If <u>complete</u> information is returned to us by March 20, 2018, we will make every effort to complete your tax returns by the due date of April 17, 2018. This date is extremely important to us as we use this date to plan our resources and manage tax season as effectively as possible. Information submitted after March 20, 2018 will subject your return to an automatic extension.

When the organizer is complete, please call to make an appointment. Alternatively, you may wish to mail or deliver the information to our office. Portal users may upload documents. If you do not complete the organizer, please deliver all your tax documents, reporting forms (1099s, 1098s, and W-2s), the questionnaire section, and engagement letter to our office.

If we have an ***email address*** on file for you, we can deliver your tax return(s) electronically through our web portal. This is consistent with our evolving industry standards and adds convenience for you. If you still wish to receive paper, ***please notify us***. Portal access can be found at www.osgroupcpas.com. A "forgot your password" feature is also available on our website for clients that may have forgotten their password.

You should consider paying all income taxes (return balances and estimated vouchers) using the IRS and State's electronic payment services. Massachusetts requires electronic payment on amounts due over $5,000.

For electronic tax payments go to:

Federal	http://www.eftps.gov/
Massachusetts	https://wfb.dor.state.ma.us/webfile/
New Hampshire	https://www.efilenh.govconnect.com/web/introduction.asp

We request that you sign the enclosed Engagement Letter.

We sincerely appreciate the opportunity to represent you and we endeavor to provide you with prompt and conscientious service.

Sincerely,

OSGroup
CPAs & Business Advisors

6 Mary E Clark Drive, Unit 6, Hampstead, NH 03841
☎ 603.329.6408 🖷 603.329.6409

Engagement Letter for Tax Services

OSGroup is pleased to offer the following information about the completion of your tax work. We ask that this Engagement Letter be signed and dated by at least one person.

We will prepare your Federal and State income tax returns for 2017 from information that you provide (see the accompanying organizer). We will neither audit nor verify this data, although we may ask you to clarify some of it. We will use our judgment to resolve questions in your favor where the tax law is unclear or where there are conflicts between the taxing authorities' interpretation of the law and other supportable positions. OSGroup conducts tax practices in conformity with guidelines from the AICPA Tax Division and Department of the Treasury Circular 230.

The law provides various penalties that may be imposed when taxpayers understate their tax liability. If you would like information on the amount or circumstances of these penalties, please contact us. OSGroup will continue to file state tax returns in the states that you notify us regarding the origination of your income. If you wish to have us review the sourcing rules of your income and if you owe income tax to any other state(s), please request this service.

It is your responsibility to inform us if you directly or indirectly hold any interest or signatory authority in any assets located in a foreign country. We will assist you to determine if any additional filing requirements are necessary which may include FBAR and/or FATCA forms. Failure to reports foreign assets may result in significant civil and criminal penalties from the Department of Treasury.

Your returns, of course, are subject to examination or inquiry by the taxing authorities. Any items resolved against you by the examining agent are subject to certain rights of appeal. In the event of an examination or inquiry regarding your return, we will be available to represent you. Additional fees may be assessed for these services. OSGroup requests that you keep your financial records for seven years and copies of income tax returns ***forever***. We purge our storage of tax returns and detail files every five years.

To enhance our services to you, we will use Sharefile by Citrix. A collaborative, virtual workspace in a protected, online environment, Sharefile allows real-time collaboration across geographic boundaries and time zones and allows OSGroup and you to share data, engagement information, knowledge, and deliverables in a protected environment. You agree that OSGroup has no responsibility for the activities of Sharefile and agree to indemnify and hold OSGroup harmless with respect to any and all claims arising from or related to the operation of Sharefile. While Sharefile backs up your files to a third party server, we recommend that you also maintain your own backup files. Furthermore, OSGroup cannot be held responsible for passwords stored on client's computers that may lead to unauthorized access to sensitive information.

We will also be available to answer your inquiries on specific tax matters and to consult with you on income and estate tax planning for the forthcoming year. The above services are not included in the tax preparation fee and will be billed at our standard rates.

For those of you who bring in this **completed** organizer to us by **March 20, 2018**, we will make every effort to complete your tax returns by the due date of April 17, 2018. For those of you who do not, or cannot get us complete information by **March 20, 2018**, we may need to put your return on automatic extension. The IRS allows an automatic extension to October 15, 2018. If an extension of time is required, any tax due with the return must be paid with the extension on **April 17, 2018**. Any amounts not paid by filing deadline may be subject to interest and late payment penalties by taxing authorities.

You have the final responsibility for all income tax returns and, therefore, you should review them carefully before you sign. You will sign your return under penalties of perjury as required by the Internal Revenue Service. The statement above the signature section on form 1040 reads: "Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete."

If this letter defines the arrangements, as you understand them, please sign and date the enclosed copy and return it to us. If the engagement is performed without our having received a signed copy of this letter, and without our having received written notice from you that our understanding as expressed in this letter is inconsistent with yours, then we will rely on the contents of this letter in performing this engagement.

This letter constitutes the complete and exclusive statement of the agreement between you and OSGroup, superseding all other communication, with respect to the terms of the engagement, between the parties, under the laws of New Hampshire.

I (we) have provided, to the best of my (our) knowledge and belief, correct information, which includes all income, deductions, and other information necessary for the preparation of my (our) income tax returns. I (we) understand that my (our) completed return will be available to me (us) upon payment of the related invoice. Spouses have individual rights to request separate copies of returns.

We sincerely appreciate this opportunity in preparing your 2017 income tax.

____________________	____________________	____________
Taxpayer's signature	Spouse's signature	Date

OSGroup is expecting an exciting and busy tax season.
New tax complexities and law changes will fill our schedule.

With this in mind, we have established the following timeline for the 2018 tax season. With your help, we believe we can meet our expectations for delivery, and you can control and anticipate the receipt of your final return.

Timeline for expecting finalized Tax Return

Complete Documents into OSGroup	Delivery Expectation
By February 15	By March 5
By February 28	By March 20
By March 15	By April 10
Between March 15 & March 20	By April 17
After March 20	Extension filing likely

Extended returns begin to process in May

Once you have gathered all necessary documents please send them via our client portal, mail, or simply stop by our office. After all documents are received, we will begin processing your return according to our defined timeline.

We believe that filing an extension is a safe and standard method to deal with complexities and documents that are not available by March 20, 2018. Any taxes due for 2017 need to paid by April 17, 2018 and we will assist you to estimate liabilities to avoid penalties, if an extension is necessary.

Please <u>do not staple</u> any pages in the organizer or attached documents- it causes delays in processing.

Personal Information

Taxpayer:

First Name and Initial | Last Name | Social Security Number

Occupation | Date of Birth (Mo/Da/Yr) | Date of Death (Mo/Da/Yr)

Driver's License or State-Issued ID Number | Expiration Date (Mo/Da/Yr) | Issue Date (Mo/Da/Yr) | State | ☐ Does not expire

☐ Driver's License ☐ State-Issued ID ☐ No Identification

Spouse:

First Name and Initial | Last Name | Social Security Number

Occupation | Date of Birth (Mo/Da/Yr) | Date of Death (Mo/Da/Yr)

Driver's License or State-Issued ID Number | Expiration Date (Mo/Da/Yr) | Issue Date (Mo/Da/Yr) | State | ☐ Does not expire

☐ Driver's License ☐ State-Issued ID ☐ No Identification

Contact Information:

Street Address | Apartment Number

City | State | ZIP or Postal Code

Foreign Province or County

Foreign Country

Taxpayer Daytime/Work Phone | Taxpayer Evening/Home Phone | Taxpayer Foreign Phone

Taxpayer Cell Phone | Taxpayer Fax Number

Spouse Daytime/Work Phone | Spouse Evening/Home Phone | Spouse Foreign Phone

Spouse Cell Phone | Spouse Fax Number

Taxpayer Email Address

Spouse Email Address

Preferred Method of Contact

	Yes	No
May the IRS or other taxing authority discuss the return with the preparer?		
Is the taxpayer claimed as a dependent on someone else's tax return?		

	Taxpayer		Spouse	
	Yes	No	Yes	No
Are you considered legally blind per IRS regulations?				
Do you want to contribute to the Presidential Election Campaign Fund?				
Are you a U.S. citizen or Green Card holder?				

Personal Identification Numbers:

Code - 1 - Issued by IRS 2 - Issued by State or City

TS	State	City	Code	PIN

Tax Organizer Legend:

Throughout the tax organizer, you will find columns with the heading "TSJ". Enter "T" for taxpayer, "S" for spouse or "J" for joint.

2017

Dependents and Wages

3A

Dependent Information:

	First Name and Initial	Last Name	Social Security Number	Date of Birth (Mo/Da/Yr)	Date of Death (Mo/Da/Yr)	Relationship to Taxpayer
A						
B						
C						
D						
E						
F						
G						
H						

Did dependent have income over $4,050?

	Months Lived in Your Home	X if Disabled	Yes or No	Identity Protection PIN
A				
B				
C				
D				
E				
F				
G				
H				

Provide the name of any dependent who is not a U.S. citizen or Green Card holder.

Provide the name of any person living with you who is claimed as a dependent on someone else's tax return.

List the years that a release of claim to exemption is given for a dependent child not living with you.

Wages and Salaries:

Include all copies of your current year Forms W-2

Note: Use this section to report any wages and/or salaries for which no Form W-2 was received.

TS	Employer's Name	Taxable Wages	Tax Withheld				
			Federal	FICA/TIER 1	Medicare	State	Local

Electronic Filing:

Electronic filing is the means by which your return is transmitted directly to the IRS and state tax authorities. The IRS has implemented an electronic filing mandate requiring certain preparers, including this firm, to file all returns that they prepare electronically. Some states also require certain preparers to electronically file state returns prepared. The IRS and some states allow taxpayers to elect not to file their returns electronically.

Do not electronically file the federal return	☐
Do not electronically file the state return(s)	☐

Note: The IRS and some states that require returns to be electronically filed also impose fees and/or penalties for failure to do so. If you checked either of the boxes above, you may be required to sign an "opt-out" form before we can release your returns. As a follow-up we will contact you to discuss these requirements and your ability to "opt-out" of electronic filing.

The IRS requires, and many states allow, the use of a Personal Identification Number (PIN) in lieu of mailing a signature document when electronically filing.

Would you like to use a randomly generated PIN?	**Yes**	**No**
Taxpayer	☐	☐
Spouse	☐	☐

If No, enter a 5-digit self-selected PIN:

Taxpayer PIN . . . . . ________________

Spouse PIN . . . . . ________________

Direct Deposit and Withdrawal

Direct Deposit and Electronic Funds Withdrawal Account Information:

The IRS and certain states allow refunds to be deposited to and balances due to be paid directly from your financial institution. If you would like to receive your refund or pay a balance due electronically, complete the following information. If you selected either of these options in 2016, your account information may already be included below.

	Yes	No
Would you like any refunds owed to you directly deposited?	☐	☐
Would you like to pay any amount due on your federal return using electronic withdrawal?	☐	☐
If Yes, what amount would you like withdrawn, if not the entire balance due? ____________		
If Yes, when should the withdrawal occur, if other than the due date of the return? ____________ (Mo/Da/Yr)		
Would you like to pay any amount due on your state return(s) using electronic withdrawal?	☐	☐
If Yes, what amount would you like withdrawn, if not the entire balance due? ____________		
If Yes, when should the withdrawal occur, if other than the due date of the return? ____________ (Mo/Da/Yr)		
The IRS and some states allow estimated payments to be electronically withdrawn on the due dates of the estimated payments.		
Would you like to pay any estimated payments due for your federal return using electronic withdrawal?	☐	☐
Would you like to pay any estimated payments due for your state return(s) using electronically withdrawal, if available?	☐	☐

Name of bank or financial institution ____________

Routing Transit Number (RTN) ____________

Account number ____________

Type of account: ☐ Checking ☐ Traditional Savings ☐ IRA Savings ☐ Archer MSA Savings ☐ Coverdell Ed. Savings ☐ HSA Savings

Is this a business account? ☐ Yes ☐ No

Account owner ☐ Taxpayer ☐ Spouse ☐ Joint

I confirm that the bank account information and the direct deposit/electronic withdrawal options selected above are correct. ☐

	Yes	No
Would you like any refunds owed to you directly deposited?	☐	☐
Would you like to pay any amount due on your federal return using electronic withdrawal?	☐	☐
If Yes, what amount would you like withdrawn, if not the entire balance due? ____________		
If Yes, when should the withdrawal occur, if other than the due date of the return? ____________ (Mo/Da/Yr)		
Would you like to pay any amount due on your state return(s) using electronic withdrawal?	☐	☐
If Yes, what amount would you like withdrawn, if not the entire balance due? ____________		
If Yes, when should the withdrawal occur, if other than the due date of the return? ____________ (Mo/Da/Yr)		
The IRS and some states allow estimated payments to be electronically withdrawn on the due dates of the estimated payments.		
Would you like to pay any estimated payments due for your federal return using electronic withdrawal?	☐	☐
Would you like to pay any estimated payments due for your state return(s) using electronically withdrawal, if available?	☐	☐

Name of bank or financial institution ____________

Routing Transit Number (RTN) ____________

Account number ____________

Type of account: ☐ Checking ☐ Traditional Savings ☐ IRA Savings ☐ Archer MSA Savings ☐ Coverdell Ed. Savings ☐ HSA Savings

Is this a business account? ☐ Yes ☐ No

Account owner ☐ Taxpayer ☐ Spouse ☐ Joint

I confirm that the bank account information and the direct deposit/electronic withdrawal options selected above are correct. ☐

Interest Income

Interest Information:

Include copies of all Forms 1099-INT or other documents for interest received

Tax-Exempt Interest Code: 1 - 1099-INT 2 - Private Activity Bond 3 - Both

TSJ	Name of Payer	Interest Income	U.S. Bonds and Obligations	Code	Tax-Exempt Interest	2016 Interest Amount
	Total					

Seller-Financed Mortgage Interest Information:

Name of Individual from Whom Mortgage Interest Was Received	Identification Number of Individual	2017 Interest Amount	2016 Interest Amount

Address of Individual from Whom Mortgage Interest Was Received

Enter Any Additional Information:

Note: List all items sold during the year on Form 7.

2017

Dividend Income

5B

Dividend Information:

Include copies of all Forms 1099-DIV or other documents for dividends received

	TSJ	Name of Payer	Box 1a Total Ordinary Dividends	Box 1b Qualified Dividends	Box 2a Total Capital Gain Distribution	U.S. Bond Interest Amount or Percent in Box 1a
A						
B						
C						
D						
E						
F						
G						
H						
I						
J						
K						
L						
M						
N						
		Total				

Tax-Exempt Interest Code: 1 - 1099-DIV 2 - Private Activity Bonds 3 - Both

	Code	Tax-Exempt Interest	2016 Gross Dividends Amount
A			
B			
C			
D			
E			
F			
G			
H			
I			
J			
K			
L			
M			
N			
Total			

Enter Any Additional Information:

Note: List all items sold during the year on Form 7.

Foreign Assets

Note: If the aggregate value of the accounts does not exceed $10,000, then you do not need to provide details.

General Information:

TSJ . . . . ____

Title of filer . . . . ____________

Enter all countries where you have foreign bank accounts . . . . ____________

Foreign Identification:

	Yes	No
Passport		
Foreign TIN		

If not passport or TIN, enter description . . . . ____________

Number . . . . ____________

Country of issue . . . . ____________

Information on Foreign Financial Accounts:

1 - Bank Account 2 - Securities Account 3 - Other

	Account Type	If Other Account Type, Describe	Maximum Account Value	Account Number	Financial Institution Name
A					
B					

	Street Address	City
A		
B		

	State	ZIP/Postal Code	Country	GIIN
A				
B				

If you have no financial interest in the account or account is jointly owned, please complete the account owner information below.

Type of TIN Code: A - Employer Identification No. (EIN) B - SSN or ITIN C - Foreign

	Last Name or Organization Name	First Name	Middle Initial	Suffix	Taxpayer ID Number	
A						
B						

	# of Joint Owners	Street Address	City
A			
B			

1 - No financial interest 2A - Joint - spouse is joint owner 2B - Joint - other joint owner 3 - Consolidated

	State	ZIP/Postal Code	Country	Owner-ship Code	Filer's Title
A					
B					

1 - Deposit 2 - Custodial

	Type	Foreign Currency	Exchange Rate	Source of Exchange	Acct Open	Acct Closed	Joint	No Tax Items Reported
A								
B								

Asset Information:

Description	Identifying Number	Date Acquired (Mo/Da/Yr)	Date Sold (Mo/Da/Yr)	Jointly Owned	No Tax Items Reported

Value	Foreign Currency	Exchange Rate	Source of Exchange Rate

If Asset is Stock of a Foreign Entity or an Interest in a Foreign Entity

1 - Partnership 2 - Corporation 3 - Trust 4 - Estate

Name of Foreign Entity	Type of Foreign Entity	Mailing Address of Foreign Entity

City or Town of Foreign Entity	Province, County or State of Foreign Entity	Country of Foreign Entity	Postal Code of Foreign Entity	GIIN

If Asset is NOT Stock of a Foreign Entity or an Interest in a Foreign Entity

1 - U.S. person
2 - Foreign person

1 - Issuer 2 - Counterparty

Name of Issuer	Issuer Code	Type of Issuer	Residence of Issuer

1 - Individual 2 - Partnership 3 - Corporation 4 - Trust 5 - Estate

Mailing Address of Issuer	City or Town of Issuer

Province, County or State of Issuer	Country of Issuer	Postal Code of Issuer

	Yes	No
Foreign assets were acquired or sold during the tax year		

Foreign Bank Accounts and Trusts:

At any time during 2017, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account or other financial account?		
If Yes, enter name of foreign country . . . . ____________		
Were you the grantor of, or transferor to, a foreign trust that existed during 2017, whether or not you had any beneficial interest in it?		

Consolidated Brokerage Statement Sales of Stocks, Securities, Capital Assets and Miscellaneous Income

Gains or Losses from Sales of Stocks, Securities and Other Capital Assets:

Include all Forms 1099-A, 1099-B, 1099-MISC, 1099-S and copies of mutual fund statements for the year

Did you have any of the following during the year?	Yes	No
Mutual fund transactions		
Exchange of any securities or investments for something other than cash		
Sales of inherited property		
Sales of any stock or stock options at a loss and purchases of the same or substantially similar stock or options 30 days before or 30 days after the sale		
Commodity sales, short sales or straddles		
Reinvestment of the proceeds of the sale of a publicly traded security into an SSBIC interest		
Reinvestment of the proceeds of the sale of qualified small business stock in other qualified small business stock		
Securities which became worthless		

	Kind of Property and Description	Date Acquired (Mo/Da/Yr)	Date Sold (Mo/Da/Yr)
A			
B			
C			
D			

	Gross Sales Price (Less Commissions)	Cost or Other Basis	Federal Tax Withheld	State Tax Withheld
A				
B				
C				
D				

Other Income:

Nature and Source	2017 Amount	2016 Amount

Other Adjustments to Income:

Nature and Source	2017 Amount	2016 Amount

Investment Interest Expense:

Interest paid on money you borrowed that is allocable to property held for investment.

Paid To	2017 Amount	2016 Amount

Foreign Bank Accounts and Trusts:

	Yes	No
At any time during 2017, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account?		
If Yes, enter name of foreign country ______		
Were you the grantor of, or transferor to, a foreign trust that existed during 2017, whether or not you had any beneficial interest in it?		

Business Income and Cost of Goods Sold

Name of Business: . . . . ____________________

Principal Business or Profession: . . . ____________________

TSJ . . . . ____
Employer ID number . . . . ____________
Street address . . . . ____________________
City, state, ZIP or postal code, and country . . . ____________________
Method of inventory . . . . ____________________
Method of accounting . . . . ____________________

Business Questions for 2017:

	Yes	No
Did you dispose of this business?		
If Yes, what was the disposition date? (Mo/Da/Yr) ____________		
Was there a change in determining quantities, costs or valuations between opening and closing inventory?		
Were you involved in the operations of this business on a regular, continuous and substantial basis?		
Have you prepared or will you prepare all required Forms 1099?		

	2017 Amount	2016 Amount
Health insurance premiums paid for yourself and your dependents		

Income:

Payment card and third party transactions: Include all Forms 1099-K

Description	2017 Amount	2016 Amount

Miscellaneous income: Include all Forms 1099-MISC

Other Income:

Other gross receipts or sales		
Less returns and allowances		

Cost of Goods Sold:

	2017 Amount	2016 Amount
Beginning inventory		
Purchases less cost of items withdrawn for personal use		
Cost of labor (do not include amounts paid to yourself)		
Materials and supplies		

Other costs of goods sold:

Description	2017 Amount	2016 Amount
Ending inventory		

2017

Business Expenses and Property & Equipment

6A

Name of Business: . . . . ______

Principal Business or Profession: . . . ______

Expenses:

	2017 Amount	2016 Amount
Advertising		
Car and truck expenses		
Parking fees and tolls		
Commissions and fees		
Contract labor		
Employee benefit programs and health insurance (other than pension and profit-sharing plans)		
Insurance (other than health)		
Interest - mortgage (paid to banks, etc.)		
Interest - other		
Legal and professional fees		
Office expense		
Pension and profit-sharing plans		
Rent or lease - vehicles, machinery and equipment		
Rent or lease - other business property		
Repairs and maintenance		
Supplies (not included in Cost of Goods Sold)		
Taxes and licenses		
Travel		
Meals and entertainment		
Utilities		
Wages		
Dependent care benefits		

Other Expenses:

Description	2017 Amount	2016 Amount

Property and Equipment: Include a list if more space is needed

X if not new	Acquisitions - Description	Date Acquired (Mo/Da/Yr)	Cost

Dispositions - Description	Date Acquired (Mo/Da/Yr)	Cost	Date Sold (Mo/Da/Yr)	Selling Price

Business Expenses - Vehicle and Other Listed Property

Name of Business: . . . . ______________________

Principal Business or Profession: . . . ______________________

Listed Property Questions for 2017:

	Yes	No
Do you have evidence to support your deduction?		
If Yes, is the evidence written?		
Do you have evidence to support the business use percentage claimed on listed property?		
If Yes, is the evidence written?		

If you are an employer who provides vehicles for use by employees:

	Yes	No
Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees?		
Do you treat all use of vehicles by employees as personal use?		
Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles and retain the information received?		
Do you meet the requirements for qualified demonstration use by maintaining a written policy statement that prohibits vehicle use by individuals other than full-time vehicle salespersons, use for personal vacation trips, storage of personal possessions in the vehicle and limits the total mileage outside the salesperson's normal working hours?		

Vehicle:

	Vehicle 1	Vehicle 2
Description of vehicle		
Date placed in service (Mo/Da/Yr)		
Do you (or your spouse) have another vehicle available for your personal use?	☐ Yes ☐ No	☐ Yes ☐ No
Was your vehicle available for use during off-duty hours?	☐ Yes ☐ No	☐ Yes ☐ No

Mileage:

	Vehicle 1 2017 Miles	Vehicle 1 2016 Miles	Vehicle 2 2017 Miles	Vehicle 2 2016 Miles
Total miles				
Total business miles				
Total commuting miles for the year				

Actual Expenses:

	Vehicle 1 2017 Amount	Vehicle 1 2016 Amount	Vehicle 2 2017 Amount	Vehicle 2 2016 Amount
Gasoline, oil, repairs, insurance, etc				
Interest				
Taxes				
Fair market value of leased vehicle				
Vehicle rentals/leases				

2017

Business Use of Home

6D

Name of Business: . . . . ______________________

Principal Business or Profession: . . . ______________________

Partial Use of Your Home for Business:

	2017	2016
Square footage of home used exclusively for business		
Total square footage of home		
Total hours home was used for day care during the year		

	Yes	No
Was your home used for day care purposes for the entire year?		
Were improvements made to the home and/or home office since the time you began using the home for business?		

Expenses: **Enter all expenses at 100 percent**

Direct expenses benefit the business part of your home.
Example: Cost of painting or repairs made to the specific area or room used for business.

Indirect expenses are required for keeping up and running your entire home.
Example: Real estate taxes.

	Direct Expenses		Indirect Expenses	
	2017 Amount	2016 Amount	2017 Amount	2016 Amount
Casualty losses				
Deductible mortgage interest paid to:				
Financial institutions				
Individuals				
Real estate taxes				
Insurance				
Qualified mortgage insurance premiums				
Repairs and maintenance				
Utilities				
Rent				

Other Expenses:

Description	Direct Expenses		Indirect Expenses	
	2017 Amount	2016 Amount	2017 Amount	2016 Amount

Seller-Financed Mortgage Interest Information:

Name of Individual to Whom Mortgage Interest Was Paid	Identification Number of Individual	Address of Individual to Whom Mortgage Interest Was Paid

Individual Retirement Account (IRA) Information

Individual Retirement Account (IRA): **Include all copies of Forms 1099-R and 5498.**

TS . . . . ____

IRA Questions for 2017:	Yes	No
Are you covered by an employer's retirement plan?		
If no, is your spouse covered by an employer's retirement plan?		
Do you want to limit your IRA contribution to the maximum amount deductible on your tax return?		
If no, do you want to contribute the maximum allowable amount to your IRA even though you may not qualify for an IRA deduction?		
Did you use any IRA as security for a loan this year?		
Did you have any transactions with any IRA during the year?		

If Yes, explain. ________________________________

IRA Values, Rollovers, and Distributions:

Total value of all traditional IRAs on December 31, 2017	
Note: This information or Form 5498 is required if you received a distribution during the year.	
Outstanding rollovers on December 31, 2017	
Total distributions converted to Roth IRAs	
Total retirement plans converted to Roth IRAs	

Contributions:

IRA:	
Contributions in 2017 for the 2017 tax return	
Contributions in 2018 for the 2017 tax return	
Amount for 2017 you choose to be treated as nondeductible	
Roth IRA:	
Contributions made for the 2017 tax year	

Distributions: **Include all Forms 1099-R and any nontaxable distribution details**

Name of Payer	2017 Gross Distributions	Taxable Amount	Federal Tax Withheld	State Tax Withheld	Is this a Rollover?	2016 Gross Distributions

Pension, Annuity and Retirement Plan Information

Pensions and Annuities: Include all Forms 1099-R and any nontaxable distribution details

TSJ	Name of Payer	2017 Gross Distributions	Taxable Amount	Federal Tax Withheld	State Tax Withheld	Is this a Rollover?	2016 Gross Distributions

Self-Employed Retirement Plan: Include copies of all Forms 1099-R

	Taxpayer Yes	Taxpayer No	Spouse Yes	Spouse No
Have you established a self-employed retirement or SIMPLE plan with deductible contributions?				
Do you want to contribute the maximum amount allowed?				

Contributions to:	Taxpayer 2017 Amount	Spouse 2017 Amount
Simplified employee pension plan		
Defined benefit plan		
Defined contribution plan		
SIMPLE plan		

Rental and Royalty Income

Location of Property: ______________________

TSJ . . . . ____

Type of property . . . ______________________

Have you prepared or will you prepare all required Forms 1099? . . . . Yes ☐ No ☐

	2017	2016
Ownership percentage if not 100%	%	
How many days was this property rented at fair market value?		
How many days was this property used personally (including use by family members)?		

Income:

	2017 Amount	2016 Amount
Rents received		
Royalties received		

Payment card and third party transactions: Include all Forms 1099-K

Description	2017 Amount	2016 Amount

Miscellaneous income: Include all Forms 1099-MISC

Description	2017 Amount	2016 Amount

Other income:

Description	2017 Amount	2016 Amount

2017

Rental and Royalty Expenses

10A

Location of Property: ____________________

Expenses:

	2017 Amount	2016 Amount
Advertising		
Auto and travel		
Cleaning and maintenance		
Commissions		
Insurance		
Legal and other professional fees		
Management fees		
Mortgage interest paid to banks, etc.		
Mortgage interest paid to individuals		
Other interest		
Repairs		
Supplies		
Taxes		
Utilities		
Dependent care benefits		
Employee benefits		

Other Expenses:

Description	2017 Amount	2016 Amount

Miscellaneous Income, Adjustments and Alimony

Include Forms: W-2G, 1099-MISC, 1099-RRB, 1099-SSA, 1099-SA, 1099-LTC and 1099-G

Miscellaneous Income and Adjustments:

	TSJ _____		TSJ _____	
	2017 Amount	2016 Amount	2017 Amount	2016 Amount
Unemployment compensation received				
Unemployment compensation repaid in 2017				
Social security benefits received				
Social security benefits repaid in 2017				
Medicare premiums withheld				
Tier 1 railroad retirement benefits received				
Tier 1 railroad retirement benefits repaid in 2017				
Total lump sum social security received				
Lump sum taxable social security				
Other federal withholding				
Other state withholding				

State and Local Income Tax Refunds:

TSJ	State	City	Tax Year	Income Tax Refund	
				State	Local

Other Income:

TSJ	Nature and Source	2017 Amount	2016 Amount

Alimony Paid or Received:

TSJ	Recipient's Name	Recipient's Social Security No.	Alimony Received?	2017 Amount	2016 Amount

Worksheets: Other Income > Miscellaneous Income, Social Security Benefit Statement, Certain Government Payments, Refunds of State and Local Income Taxes and Alimony Received and Other Adjustments > Alimony Paid

Forms M-2, M-3, IRS-1099G, IRS-1099MISC and IRS-SSA1099

Itemized Deductions - Medical and Taxes

Medical and Dental Expenses:

	TSJ	2017 Amount	2016 Amount
Prescription medicines and drugs			
Total medical insurance premiums paid *			
Long-term care expenses			
Total insurance reimbursement			
Number of miles traveled for medical care			
Lodging			
Doctors, dentists, etc.			
Hospitals			
Lab fees			
Eyeglasses and contacts			

	2017 Amount	2016 Amount
Taxpayer long-term care insurance premiums paid		
Spouse long-term care insurance premiums paid		

* Do not include Medicare premiums or premiums deducted in computing taxable wages reported on a W-2.

Other Medical Expenses:

TSJ	Description	2017 Amount	2016 Amount

Taxes Paid: Include copies of your tax bills

	TSJ	2017 Amount	2016 Amount
Personal property taxes paid (include vehicle taxes)			
General sales taxes paid on specified items			

Itemize real estate taxes by state.

TSJ	Real Estate Taxes	2017 Amount	2016 Amount

Other Taxes Paid:

TSJ	Description	2017 Amount	2016 Amount

If you purchased or sold your home in 2017, did you include any taxes from your closing statement in the amounts above? ☐ Yes ☐ No

2017

Itemized Deductions - Mortgage Interest and Points

14A

Mortgage Questions for 2017:

	Yes	No
If you purchased or sold your home, did you include any mortgage interest from your closing statement in the amount below?		
Did you refinance your home? (If Yes, enclose the closing statement.)		
If Yes, how many years is your new mortgage loan? ______		
Did you purchase a new home or sell your former home during the year?		
If Yes, enclose the closing statements from the purchase and sale of your new and former homes.		
If Yes, also, did you (or your spouse, if married) have an ownership interest in a principal residence in the US during the 3 year period prior to the purchase of this home?		
If Yes, did you (and your spouse, if married at the time of purchase) own and use the same home as a principal residence in the U.S. for any 5 consecutive year period during the 8 year period ending on the purchase date of the new home?		

Home Mortgage Interest Paid To Financial Institutions:

TSJ	Paid To	Did You Receive Form 1098?		2017 Amount	2016 Amount
		Yes	No		

Other Home Mortgage Interest Paid:

TSJ	Paid To		ID Number	2017 Amount	2016 Amount
	Name	Address			

Deductible Points:

TSJ	Paid To	Did You Receive Form 1098?		2017 Amount	2016 Amount
		Yes	No		

Mortgage Insurance Premiums:

Premiums paid or accrued for qualified mortgage insurance.

TSJ	2017 Amount	2016 Amount

Investment Interest Expense:

Interest paid on money you borrowed that is allocable to property held for investment.

TSJ	Paid To	2017 Amount	2016 Amount

Cash Contributions:

Include all Forms 1098-C or other documentation.

You cannot deduct a cash contribution, regardless of the amount, unless you keep as a record of the contribution a bank record (such as a canceled check, a bank copy of a canceled check, or a bank statement containing the name of the charity, the date, and the amount) or a written communication from the charity. The written communication must include the name of the charity, date of the contribution, and amount of the contribution. Clothes and household items donated must be in good, used condition or better in order to be deductible unless the item donated is worth more than $500 and you have the item's value appraised. Attach a copy of the appraisal. Include any vehicles donated to charity.

TSJ	Organization or Description of Contribution	2017 Amount	2016 Amount

TSJ	Conservation Real Property	2017 Amount	2016 Amount
	100% limit		
	50% limit		

TSJ	Description	2017 Miles	2016 Miles
	Number of miles traveled performing volunteer work for qualified charitable organizations		

Noncash Contributions Totaling $500 or Less:

Include all documentation.

TSJ	Description of Donated Property	2017 Amount	2016 Amount

Noncash Contributions Totaling More Than $500:

Include all Forms 1098-C or other documentation.

TSJ . . . . ____

Description of the donated property . . . . ____

Donee organization name . . . . ____

Donee organization address . . . . ____

Date the property was acquired by the taxpayer . . (Mo/Da/Yr) ____

Date the property was donated . . . . (Mo/Da/Yr) ____

Cost or basis of the donated property . . . . ____

Fair market value of the donated property . . . . ____

Which of the following methods was used to determine the fair market value? CAUTION: Generally, contributions in excess of $5,000 of similar property will require an appraisal (does not apply to marketable securities)

☐ Appraisal ☐ Thrift shop value ☐ Catalog ☐ Comparable sale

Other - please explain . . . . ____

Which of the following describes how this donated property was acquired?

☐ Purchase ☐ Gift ☐ Inheritance ☐ Exchange

Itemized Deductions - Miscellaneous

Miscellaneous Itemized Deductions:

	TSJ	2017 Amount	2016 Amount
Union and professional dues			
Tax preparation fee			
Professional subscriptions			
Hobby expense (To extent of income)			
Safe deposit box			
Uniforms and protective clothing			
Work tools			
Gambling losses			
Estate taxes			

Other Itemized Deductions:

Examples:

- Certain legal and accounting fees
- Investment expenses
- Custodial fees
- Employment agency fees
- Certain educational expenses

TSJ	Description	2017 Amount	2016 Amount

Casualty or Theft Loss:

TSJ . . . . ____

Property description . . . . ____

Which of the following describes the type of property that sustained the casualty or theft loss?

☐ Personal use ☐ Business use ☐ Income producing ☐ Employee Use ☐ Personal use attributable to insolvent or bankrupt financial institution losses on deposits

Date acquired . . . . (Mo/Da/Yr) ____

Date damaged or lost . . . . (Mo/Da/Yr) ____

Original cost or other basis . . . . ☐

Fair market value before casualty . . . . ☐

Fair market value after casualty . . . . ☐

Cost of replacement . . . . ☐

Insurance reimbursement . . . . ☐

Employee Business Expenses

TS: ____ **Occupation:** . . . . ______________________

Business Expenses: **Enter all expenses at 100 percent** **Include all documentation**

If these expenses are to be divided between Schedule A (Itemized Deductions) and one or more businesses, enter the percentage to apply to Schedule A . . . . ______ %

	2017 Amount	2016 Amount
Parking fees and tolls		
Local transportation		
Travel expenses		
Meals and entertainment		

Other Business Expenses:

Description	2017 Amount	2016 Amount

Reimbursements: **List only reimbursements NOT reported in Box 1 of your Form W-2**

	2017 Amount	2016 Amount
Amount received for other expenses		
Amount received for meals and entertainment		

Does your employer's reimbursement plan for meals and entertainment allow for offset of other reimbursements? . . . . ☐ Yes ☐ No

Vehicle: **Include all documentation**

If these vehicle expenses are to be divided between Schedule A (Itemized Deductions) and one or more businesses, please enter the percentage to apply to Schedule A . . . . ______ %

Description of vehicle . . . . ______________________

Date vehicle was placed in service . . . . (Mo/Da/Yr) ____________

Do you (or your spouse) have another vehicle available for personal purposes? . . . . ☐ Yes ☐ No

Was your vehicle available for personal use during off-duty hours? . . . . ☐ Yes ☐ No

	2017	2016
Total miles		
Total business miles		
Average daily commuting miles		
Total commuting miles for the year		
Gasoline and oil		
Repairs		
Insurance		
Taxes		
Value of employer provided vehicle		
Temporary vehicle rentals		
Fair market value of leased vehicle		
Vehicle leases		

Other Vehicle Expenses:

Description	2017 Amount	2016 Amount