

# POPKIN & ASSOCIATES, P.C.

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## TAX FACTS 2017

PLEASE COMPLETE THIS FORM PRIOR TO YOUR APPOINTMENT AT OUR OFFICES!

Your Name \_\_\_\_\_ Spouse's Name \_\_\_\_\_ Last Name \_\_\_\_\_

Street Address \_\_\_\_\_ City \_\_\_\_\_

County \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_ Email address \_\_\_\_\_

Home Phone \_\_\_\_\_ Work/Cell Phone \_\_\_\_\_ Spouse's Work/Cell Phone \_\_\_\_\_

### Self:

Birth Date: \_\_\_\_/\_\_\_\_/\_\_\_\_

Social Security # \_\_\_\_\_

Employer: \_\_\_\_\_

Occupation: \_\_\_\_\_

### Spouse:

Birth Date: \_\_\_\_/\_\_\_\_/\_\_\_\_

Social Security # \_\_\_\_\_

Employer: \_\_\_\_\_

Occupation: \_\_\_\_\_

### Children & Other Dependents

All dependents three (3) months of age or older must obtain a social security number!

Name	Relationship	Date of Birth	Social Security #	How long in home (# of months/yrs)	Support

If we did not prepare your 2016 income tax return, please bring your 2014 thru 2016 returns to your first interview!

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**MARK J. POPKIN**

Fax (678) 277-9118

To Our Clients:

Thank you for choosing Popkin & Associates to prepare your income tax returns for tax year 2017. This letter confirms the services we will be providing to you.

We will prepare your Federal and State returns for tax year 2017 based on the information you provide to us. Although our work will not include procedures to discover irregularities in the tax data you provide, we may ask for clarification of certain information, or additional information, so that we can properly prepare accurate and complete returns for you.

It is your responsibility to provide all necessary information within the attached forms related to income and deduction for tax year 2017, and to respond to our inquiries or requests in a timely manner so that we are able to accurately complete your return by the appropriate due dates.

You are responsible for maintaining appropriate records, such as official tax documents you receive, receipts and substantiation for your deductions, and purchase and sales information for capital assets.

It is also your responsibility to review your returns carefully before they are filed to determine that all income and deductions have been correctly reported and that you have substantiation for your deductions. Filing your returns by the due dates is your responsibility unless we file them for you electronically.

If your returns are later selected for review or audit by the taxing authorities, we will be glad to assist or represent you if you desire. However, our fees for preparing the returns do not include the time that might be necessary to assist you during the review.

Our fees are based on our standard billing rates, plus out-of-pocket expenses. Our invoices are due and payable upon completion of the work described above.

If this letter accurately reflects and summarizes your understanding of our agreement relating to the preparation of your tax returns, please sign below and in the space indicated. By signing below, you acknowledge that the information you have supplied herein is true and correct, to the best of your knowledge.

Popkin & Associates, P.C.

Accepted by:

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

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

*Once again, thank you for choosing Popkin & Associates, P.C. to prepare your 2017 tax returns.  
We sincerely appreciate your continued business!*

**PLEASE ANSWER THE FOLLOWING QUESTIONS BY CHECKING “YES” OR “NO”**

YES NO

- Were you married as of December 31, 2017? If so, please supply spouse’s personal information, including social security number and date of birth.
- Were you in a registered domestic partnership, civil union or same-sex marriage during 2017?
- Do you have a dependent(s) (other than your spouse/children) that you are claiming as an exemption? If so, please explain!
- Did you provide over half of the support for any other person(s) during the year?
- Can you  or any of your children  be claimed as a dependent by another person? If so, please explain!
- Are you  or any of your dependents  NOT citizens or residents of the United States? If so, please explain!
- Are you or your spouse in the military or National Guard?
- Do you have any children under the age of 19 (24 if a full-time student) that received in excess of \$1,050 in investment income (Int./Div./etc.) (Kiddie Tax)?
- Have you  or your spouse  been declared legally blind or disabled?
- Did you  your spouse  or any of your dependents  incur college tuition and/or fees during 2017?
- Did you  or your spouse  receive a distribution from a Retirement Account or Fund (1099-R) in 2017? Ex. IRA / 401K / 403B / Pension.
- Did you  your spouse  or any of your dependents  receive any Social Security benefits in 2017?
- Did you  your spouse  or any of your dependents  receive Disability Income payments in 2017?
- Are you  or your spouse  a participant in a retirement plan provided by your employer in 2017? (ie. 401K, 403(b), Pension/profit sharing, Def.Comp.)
- Did you  or your spouse  receive  or pay  any Alimony in 2017?
- Did you  or your spouse  make a deposit into your own IRA, Roth IRA or SEP/Keogh plan for your self-employed business, in 2017? If not, do you intend to do so prior to filing your return on or before April 15, 2018?
- Did you  or your spouse  make a deposit into a Health Savings Account (HSA) in 2017? Is your plan employer sponsored?  yes  no
- Did you  or your spouse  have a Roth IRA conversion or re-conversion in 2017?

YES NO

- ( ) ( ) Did you ( ) or your spouse ( ) retire in 2017?
- ( ) ( ) Did you ( ) and/or your spouse ( ) become 70½ years old during 2017?
- ( ) ( ) Did you ( ) and/or your spouse ( ) and/or your dependents ( ) have health insurance coverage in 2017, as mandated by the Affordable Care Act (ACA)?  
If yes, was your health insurance provided by your employer? ( ) yes ( ) no
- ( ) ( ) Did you obtain health insurance coverage via the internet (Market Place)?
- ( ) ( ) Are you exempt from the health insurance coverage requirements under ACA? If so, please explain reason for exemption: \_\_\_\_\_
- ( ) ( ) Were you divorced or legally separated from your spouse as of December 31, 2017? If so, please bring your court documents (Settlement Agreement).  
Date: \_\_/\_\_/\_\_ Ex. Spouse's Name: \_\_\_\_\_  
Address: \_\_\_\_\_ SS# \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_  
City: \_\_\_\_\_ St: \_\_\_\_\_ Zip: \_\_\_\_\_
- ( ) ( ) Do you have legal custody of children from a former marriage? Please provide written documentation.
- ( ) ( ) Did you or your spouse buy ( ) sell ( ) or refinance ( ) any Real Estate in 2017?  
If you sold your principle residence, rental property or land in 2017, please bring all related closing documents for the purchase of the property in question, as well as the sales documents provided to you at the closing.
- ( ) ( ) Did you claim a first-time home buyers credit for a home purchased in 2008?
- ( ) ( ) Did you sell or change the use of your main home for which you claimed first-time home buyer credit?
- ( ) ( ) Did you purchase an Electric Vehicle in 2017? If so, please provide your dealer purchase info!
- ( ) ( ) Did you or your spouse sell any Stocks, Options, Bonds, US Saving Bonds or other financial securities during 2017? If so, please bring the year-end statements (1099-S forms) provided to you by your Brokerage Firm!
- ( ) ( ) Did you or your spouse pay any investment interest in 2017?
- ( ) ( ) Did you sell any personal assets at a gain in 2017?
- ( ) ( ) Did you or your spouse receive ( ) and/or exercise ( ) any stock options received from your employer, during 2017? If so, please bring ALL documentation provided by your Employer regarding the options received and/or exercised!

YES NO

- ( ) ( ) Do you have a Capital Loss carry-forward from prior years? (See last years' tax return, Sch. "D"/ page 2.)
- ( ) ( ) Do you have any securities ( ex. stock, bonds) that became worthless in 2017?
- ( ) ( ) Do you have any debts that have become uncollectible in 2017?
- ( ) ( ) Did you make any Cash or Non-cash Charitable Contributions in 2017?
- ( ) ( ) Do you have a Charitable Contribution carry forward from prior years?
- ( ) ( ) Did you or your spouse receive any foreign income ( ) or pay any foreign income taxes ( ), other than taxes withheld from dividends, in 2017? Please explain!
- ( ) ( ) Do you ( ) or your spouse ( ) have an ownership interest or signature authority for any funds held in a foreign bank account or foreign investment account with amounts greater than a \$10,000 balance at any time during 2017? If so, please explain!
- ( ) ( ) Did you or your spouse own any asset(s), located outside the United States, with a value equal to or greater than \$50,000 at any time during 2017? If so, please explain!
- ( ) ( ) Did you have any gambling winnings in 2017? Please provide W2-G!
- ( ) ( ) Do you have or did you place into service any Rental Real Estate or Rental Equipment in 2017? If so, complete the Rental Property section.
- ( ) ( ) If you own rental properties, do you qualify as a Real Estate Professional? Please explain!
- ( ) ( ) Did you trade-in or exchange (sec. 1031 transaction) any assets/land used for business or any other purpose in 2017?
- ( ) ( ) Did you pay ( ) or receive ( ) any interest on a Seller-financed Mortgage(s) in 2017? If so, please provide Payor/Payee's SS# and address!
- ( ) ( ) Did you make a loan to someone in 2017 or prior at an interest rate below market rate?
- ( ) ( ) Did you pay any Educational (College) Loan Interest in 2017? (see page 14)
- ( ) ( ) Did you start a new business in 2017? If so, complete Business Schedule!
- ( ) ( ) Did you ( ) or your spouse ( ) operate a farm in 2017?
- ( ) ( ) Did you sell ( ) or discontinue ( ) any Business operations ( ) or a Farm ( ) in 2017? If so, please complete the Self-Employed Business Schedule!
- ( ) ( ) Did you sell any Business assets ( ) or Rental Properties/assets ( ) during 2017?

YES NO

- ( ) ( ) Did you ( ) or your spouse ( ) have an office in your home or use your home for any business purpose(s) in 2017? If so, please complete Office In Home section of the Business schedule!
- ( ) ( ) Did you ( ) or your spouse ( ) receive a distribution(s) from a Trust, Small Business Corp. ("Sub-S"), Partnership or Estate in 2017? If so, you must supply a K-1 form for each!
- ( ) ( ) Did you incur a Casualty Loss in 2017 greater than ten (10%) percent of your total income for the year, that was not covered by insurance reimbursement? If so, please explain!
- ( ) ( ) Did you ( ) or your spouse ( ) receive any "tips" at your job not reported as wages on your W2 form in 2017?
- ( ) ( ) Did you ( ) or your spouse ( ) work out of town for any part of 2017? If so, please explain!
- ( ) ( ) Did you use your personal auto for any business purposes in 2017? If so, please complete auto info section of the business schedule or employee expense schedule and provide mileage and expense records for each auto!
- ( ) ( ) Did you have any expenses exceeding employer reimbursements (paid out-of-pocket) in 2017?
- ( ) ( ) Did you have any employer reimbursements that exceeded your expenses in 2017?
- ( ) ( ) Did you participate in a Barter Transaction(s) in 2017? If so, please explain!
- ( ) ( ) Did you or your spouse sell anything on the internet (i.e. Ebay, etc.) in 2017?
- ( ) ( ) Did you incur any adoption expenses in 2017? If so, please explain!
- ( ) ( ) Did you and/or your spouse move to/from the State of Georgia during 2017?  
If so, please show date moved and where to/from!  
Date: \_\_\_\_/\_\_\_\_/\_\_\_\_ Move to/from: \_\_\_\_\_
- ( ) ( ) Have you obtained a Social Security Number for each of your children born prior to November 1, 2017?
- ( ) ( ) Did your minor child (dependent) attend a Drivers Education course in 2017? If so, please provide the certificate of attendance, as well as proof of payment for the cost of the course: \$\_\_\_\_\_
- ( ) ( ) Did you or your spouse make a gift to anyone (other than each other or a charitable org.) in excess of \$14,000.00 in 2017? If so, please explain!
- ( ) ( ) During this past year, did you receive any type of correspondence from either the IRS ( ) or State Revenue Departments ( ) regarding any prior year's tax return(s)?  
If so, please bring correspondence for review!

Yes No

( ) ( ) Have you ever been audited by the IRS or State? If so, when \_\_\_\_\_?

( ) ( ) Have you filed all prior years' tax returns? If not, please explain!

( ) ( ) Did you receive any income in 2017 which has NOT been reported in this organizer?

( ) ( ) Do you want your refund directly deposited into your checking or saving acct.?

Bank Routing # \_\_\_\_\_

Acct # \_\_\_\_\_ ( ) Checking ( ) Saving

( ) ( ) Did you file/pay any Quarterly Estimated Tax Deposits for 2017?  
If so, please complete the section below!

	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Dates Paid				
Federal Payments				
State Payments				
Dates Due	4 / 15 / 17	6 / 15 / 17	9 / 15 / 17	1 / 16 / 18

\$\_\_\_\_\_ applied from 2016 Federal Refund.

\$\_\_\_\_\_ applied from 2016 State (\_\_\_\_\_) Refund.

Notes & Comments:

**WAGES / W-2'S / 1099'S IN 2017**

Source (Employer):

- 1. \_\_\_\_\_ Form W/2 enclosed: ( ) Y ( ) N
- 2. \_\_\_\_\_ Form W/2 enclosed: ( ) Y ( ) N
- 3. \_\_\_\_\_ Form W/2 enclosed: ( ) Y ( ) N
- 4. \_\_\_\_\_ Form W/2 enclosed: ( ) Y ( ) N

**1099-R PENSION & IRA DISTRIBUTIONS IN 2017**

- 1. \_\_\_\_\_ Form 1099-R enclosed: ( ) Y ( ) N
- 2. \_\_\_\_\_ Form 1099-R enclosed: ( ) Y ( ) N

**OTHER COMPENSATION**

( ) IRA ( ) ROTH IRA Deposits:

Self \$ \_\_\_\_\_

Spouse \$ \_\_\_\_\_

( ) Self-Employed Pension Deposit - 2017:

Self \$ \_\_\_\_\_

Spouse \$ \_\_\_\_\_

- SE HSA Medical Saving Account Deposit:

Self \$ \_\_\_\_\_

Spouse \$ \_\_\_\_\_

- IRA or Pension Rollover in 2017:

Self \$ \_\_\_\_\_

Spouse \$ \_\_\_\_\_

- Unemployment Comp. Received in 2017:

Self \$ \_\_\_\_\_

Spouse \$ \_\_\_\_\_

- Social Security Benef. received in 2017:

Self \$ \_\_\_\_\_

Spouse \$ \_\_\_\_\_

- Alimony Payments received in 2017: \$ \_\_\_\_\_

- Alimony Payments Paid in 2017: \$ \_\_\_\_\_

**STATE INCOME TAX REFUND**

For the Tax Year 2016 and prior years, how much State Tax refund did you receive in 2017? \$ \_\_\_\_\_

**UNUSUAL INCOME**

Other than W-2/1099-R Income received during 2017, i.e. sale of residence, installment income, condemnation awards, gambling winnings, etc. Please explain full details within the comments/notes area!



## INTEREST INCOME IN 2017

### Source (Bank/Institution)

1. \_\_\_\_\_ Form 1099-INT enclosed: ( )Y ( )N
2. \_\_\_\_\_ Form 1099-INT enclosed: ( )Y ( )N
3. \_\_\_\_\_ Form 1099-INT enclosed: ( )Y ( )N
4. \_\_\_\_\_ Form 1099-INT enclosed: ( )Y ( )N

*Note: Please provide a year-end 1099-INT for each of your and your spouse's bank and/or brokerage statement!*

### Seller Financed Loans/Personal Loans

1. Name: \_\_\_\_\_ Address: \_\_\_\_\_  
Social Security/FEI # \_\_\_\_\_ Amount: \$ \_\_\_\_\_
2. Name: \_\_\_\_\_ Address: \_\_\_\_\_  
Social Security/FEI # \_\_\_\_\_ Amount: \$ \_\_\_\_\_

## BROKERAGE ACCOUNTS - 2017

### Source:

1. \_\_\_\_\_ Form 1099 - B enclosed: ( )Y ( )N
2. \_\_\_\_\_ Form 1099 - B enclosed: ( )Y ( )N
3. \_\_\_\_\_ Form 1099 - B enclosed: ( )Y ( )N
4. \_\_\_\_\_ Form 1099 - B enclosed: ( )Y ( )N
5. \_\_\_\_\_ Form 1099 - B enclosed: ( )Y ( )N

*Note: Please provide a year-end statement (1099-B) for each of your and your spouse's bank/brokerage accounts!*

## SALE OF CAPITAL ASSETS

### SALE OF STOCKS AND OTHER SECURITIES IN 2017

Source (Brokerage Firm)

1. \_\_\_\_\_ Form 1099-B enclosed: ( ) Y ( ) N
2. \_\_\_\_\_ Form 1099-B enclosed: ( ) Y ( ) N
3. \_\_\_\_\_ Form 1099-B enclosed: ( ) Y ( ) N
4. \_\_\_\_\_ Form 1099-B enclosed: ( ) Y ( ) N
5. \_\_\_\_\_ Form 1099-B enclosed: ( ) Y ( ) N

*Note: Please provide a year-end statement(1099-B) for each of your and your spouse's brokerage accounts!*

## SALE OF REAL ESTATE

Date of Sale of Real Estate \_\_\_\_\_/\_\_\_\_\_/2017

- Was the Real Estate sold your Principal Residence? ( ) Y ( ) N
- If so, did you live there for 2 of the last 5 years? ( ) Y ( ) N
- Was the Real Estate sold part of a 1031 Exchange? ( ) Y ( ) N
- Was the Real Estate sold ever used as rental property? ( ) Y ( ) N
- Was the Real Estate sold ever used as an in-home office? ( ) Y ( ) N

**\*Selling Price of Real Estate in 2017**..... \$ \_\_\_\_\_

Expenses of Sale:

Commissions Paid..... \$ \_\_\_\_\_

Fix-up Expense (90 days prior to sale)..... \$ \_\_\_\_\_

Other Costs of Sale..... \$ \_\_\_\_\_

Total Expenses of Sale..... ( \_\_\_\_\_ )

Net Selling Price ..... \$ \_\_\_\_\_

**Basis of Real Estate Sold in 2017:**

Date of Purchase of Real Estate Sold \_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_

**Cost of Real Estate when Purchased**..... \$ \_\_\_\_\_

Adjustments to Basis..... \$ \_\_\_\_\_

Improvements..... \$ \_\_\_\_\_

Depreciation (Rental Property) ..... \$ \_\_\_\_\_

Total Adjusted Basis of Real Estate Sold..... \$ \_\_\_\_\_

*\*Note: You MUST supply Closing Statement(s) (HUD-1 Forms) and (1099-S) for each transaction!*

## "KIDDIE TAX"

**\*\*PLEASE NOTE\*\***

If you have children under the age of 24, and they received unearned income (INTEREST, DIVIDENDS, CAPITAL GAINS or TRUST INCOME) in 2017, you should review the following:

- Kiddie Tax Rules
  - All children under age 18 may be subject to Kiddie tax.
  - All children under age 24 and full-time student are now also subject to the Kiddie Tax rules in 2011 and beyond.
  - Child's unearned income exceeding \$1,050/yr. taxed at parent's tax rate if higher than child's.
  - Child's earned income taxed at child's normal tax rate.
  - Child must file own return if income other than Interest / Dividend.
  - Children 18 and older may not be subject to Kiddie Tax if their earned income exceeds half (1/2) their support.
  - Full-time student defined as "in school for 5 months of year."
  - Parent's returns must be completed prior to preparing children's returns.

\* Note: Please bring all W/2's, Broker's 1099-S statements and interest income statements for each child's income, for our review and use in preparing their returns.

Child's Name	Date of Birth	W-2 or Other Earned Income	Unearned Income (Int./Div./etc.)
(1) _____	___/___/___	\$ _____	\$ _____
(2) _____	___/___/___	\$ _____	\$ _____
(3) _____	___/___/___	\$ _____	\$ _____
(4) _____	___/___/___	\$ _____	\$ _____

	CHILD 1	CHILD 2	CHILD 3	CHILD 4
Investment Expenses:	\$ _____	_____	_____	_____
State Income Taxes:	\$ _____	_____	_____	_____
Other Deductions:	\$ _____	_____	_____	_____

NOTES:

**RENTAL PROPERTY INFORMATION**

Property Description	Purchased	Cost/Basis	Prior Depreciation	Method	Life
Property A:					
Property B:					
Property C:					

	------(A)-----	------(B)-----	------(C)-----
Rents Received in 2017.....			
2017 Expenses:			
Advertising .....			
Auto & Travel .....			
Cleaning & Maintenance .....			
Commissions .....			
Insurance .....			
Legal/Professional .....			
Mortgage Interest .....			
Repairs .....			
Supplies .....			
Real Estate Taxes Paid in 2017 .....			
Utilities .....			
_____ .....			
_____ .....			
_____ .....			

- Was property listed above used by you or a member of your family? Yes \_\_\_\_\_ No \_\_\_\_\_
- If yes, how many days? \_\_\_\_\_ If property owned with other people, percent you own? \_\_\_\_\_
- Do you manage your own property? Yes \_\_\_\_\_ No \_\_\_\_\_ If so, how many hours per month: \_\_\_\_\_
- Is your rental considered a vacation rental property (short term rentals)? Yes \_\_\_\_\_ No \_\_\_\_\_

**MEDICAL DEDUCTION INFORMATION**

Health Insurance* .....	\$ _____	Prescription Drugs .....	\$ _____
Long Term Care Insurance .....	_____	Braces/Orthodontic.....	_____
Emergency Room.....	_____	Anesthesia.....	_____
Lab Tests.....	_____	Hearing Aids.....	_____
Physical Exams.....	_____	“PAP” Tests.....	_____
Handicap Equipment.....	_____	Parking.....	_____
Transportation.....	_____	Private Nursing.....	_____
Doctors.....	_____	Lodging/Food/Travel.....	_____
Chiropractors.....	_____	Caps/Dentures.....	_____
Physical Therapy.....	_____	Glasses/Contacts.....	_____
Dentists.....	_____	Medical Mileage.....	_____
Other Expenses.....	_____	Weight-loss Program.....	_____
Other Expenses.....	_____	<i>(must be physician directed)</i>	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Enter the amount of reimbursement from Insurance paid to you in 2017, for any and all item(s) listed above.....\$ \_\_\_\_\_

\* Self-Employed Only...Health Insurance Paid in 2017.....\$ \_\_\_\_\_

**TAXES PAID DEDUCTION INFORMATION**

STATE/LOCAL INCOME TAX DEDUCTION:

If you owed additional tax on your 2016 State Tax return, how much of the balance did you actually pay in 2017?

- Tax paid to Georgia for prior years.....\$ \_\_\_\_\_
- Tax paid to another state ( \_\_\_\_\_ ).....\$ \_\_\_\_\_

PROPERTY TAX DEDUCTION: (Paid in 2017!)

- Personal Residence, County & City Taxes.....\$ \_\_\_\_\_
- Other Real Estate Taxes.....\$ \_\_\_\_\_
- Ad Valorem Taxes (Auto Tags).....\$ \_\_\_\_\_
- Intangible Taxes.....\$ \_\_\_\_\_
- Other Taxes *(describe)* \_\_\_\_\_.....\$ \_\_\_\_\_

SALES TAX (PAID IN 2017)

- List all sales tax paid in 2017 on the purchase of any large items (i.e. automobiles, furniture, household items, etc.) .....\$ \_\_\_\_\_

## MORTGAGE INTEREST DEDUCTION INFORMATION

### PRINCIPLE RESIDENCE MORTGAGE INTEREST DEDUCTION (Paid in 2017)

1<sup>st</sup> Mortgage \$ \_\_\_\_\_ 2<sup>nd</sup> Mortgage \$ \_\_\_\_\_\*  
\*Acquisition indebtedness (Y / N)

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### SECOND RESIDENCE MORTGAGE INTEREST DEDUCTION (Paid in 2017)

1<sup>st</sup> Mortgage \$ \_\_\_\_\_ 2<sup>nd</sup> Mortgage \$ \_\_\_\_\_\*  
\*Acquisition indebtedness (Y / N)

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Note: Have you re-financed an acquisition mortgage on either your 1<sup>st</sup> or 2<sup>nd</sup> Home? (Y / N)

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Note: If either of the mortgages above are held by an individual, you must complete the following:

Name: \_\_\_\_\_

Address: \_\_\_\_\_

Social Security # \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

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### INVESTMENT INTEREST DEDUCTION

Investment Interest: (*i.e. stocks, bonds, etc.*)

\_\_\_\_\_ \$ \_\_\_\_\_

\_\_\_\_\_ \$ \_\_\_\_\_

### EDUCATIONAL (School) LOAN INTEREST

Student Loan Interest:

\_\_\_\_\_ \$ \_\_\_\_\_

\_\_\_\_\_ \$ \_\_\_\_\_

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### LOAN ORIGINATION FEES / DISCOUNT POINTS

- If you purchased or re-financed your principle residence, second home or rental property in 2017, please bring a copy of your closing statement for review during your interview!

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### OTHER INTEREST DEDUCTIONS

- Interest paid on a loan for the purchase of business assets or the construction of your principle residence may be deductible under certain circumstances. Please discuss!

**CHARITABLE CONTRIBUTIONS**

CASH CONTRIBUTIONS / DONATIONS: *(Paid in 2017)*

_____	\$ _____	_____	\$ _____
_____	\$ _____	_____	\$ _____
_____	\$ _____	_____	\$ _____
_____	\$ _____	_____	\$ _____

*You must have verifiable receipts for ALL contributions claimed over \$250.*

NON-CASH CONTRIBUTIONS / DONATIONS: *(Made in 2017)*

Note: If listing more than \$500.00 for non-cash contributions, you must provide the following information: a signed receipt, date the property was acquired, the original cost information, and the fair market value at the date of the contribution!

Note: If you donated appreciated assets (real estate, stocks or other valuables), please bring records of valuation on the date of the gift from the Donee Organization. Asset must be held for one (1) year prior to donation.

_____	\$ _____	_____	\$ _____
_____	\$ _____	_____	\$ _____

AUTOMOBILE DONATION: *(Made in 2017)*

- Value of auto at time of donation.....\$ \_\_\_\_\_
- Year, make and model of the vehicle..... \_\_\_\_\_
- Charitable organization..... \_\_\_\_\_
- Source of valuation? ..... \_\_\_\_\_
- Date of donation..... \_\_\_\_\_ / \_\_\_\_\_ / 2017

CHARITABLE TRAVEL & MILEAGE *(Incurred in 2017)*

Note: Travel expenses incurred on behalf of a charitable organization in the performance of services, away from home, are deductible.

- Charitable travel expenses.....\$ \_\_\_\_\_
- Auto mileage \_\_\_\_\_ deductible at \$0.14 / m....\$ \_\_\_\_\_

**MISCELLANEOUS DEDUCTIONS**

*(Subject to 2% AGI Limitation)*

Professional Dues .....	\$ _____	Non-reimbursed Business	
Employment/Education Exp.....	\$ _____	Meals & Entertainment.....	\$ _____
Job Search.....	\$ _____	Other Unreimbursed	
Professional Journals.....	\$ _____	Business Expenses.....	\$ _____
Union Dues.....	\$ _____	Safety Deposit Box.....	\$ _____
IRA Custodial Fees.....	\$ _____	Tax Preparation.....	\$ _____
Uniforms / Job Tools.....	\$ _____	Investment Counsel.....	\$ _____
Other.....	\$ _____	Investment Expense.....	\$ _____

**INSTALLMENT SALE**

If you received income from an installment sale in 2017 or prior years, attach all relevant documentation. Interest received from installment payments in 2017 should be shown on INTEREST INCOME area of TAX FACTS (see page 9), and not below.

Description of Property:	Was Buyer a Related Party?	Principal Amount Received in 2017
_____	(Yes) - (No)	\$ _____
_____	(Yes) - (No)	\$ _____

Notes:

**MOVING EXPENSE**

Date of move: \_\_\_\_/\_\_\_\_/\_\_\_\_ From: \_\_\_\_\_ To: \_\_\_\_\_

Distance from old residence to new work place \_\_\_\_\_ miles.

Distance from old residence to old work place \_\_\_\_\_ miles.

*\*Continue only if the distance between above is 50 miles or more!*

DESCRIPTION OF EXPENSE:	Amount
Moving Household Goods & Personal Items.....	\$ _____
Transportation of Family:	
- Miles driven from old location to new.....	_____
- Lodging expense.....	\$ _____

*(Note: No deduction for meals)*

- Have you or your spouse claimed moving expenses on your income tax return in the past year? .....(Yes) / (No)

-Did your employer pay for or reimburse you for any of the moving expenses incurred in the above move? .....(Yes) / (No)

*\*Note\* If your employer paid for or reimbursed you for your moving expenses, please provide all of the documentation you received from your employer.*

Other expenses not reimbursed:

_____	\$ _____
_____	\$ _____
_____	\$ _____



**CASUALTY, THEFT, & FLOOD LOSS**

Attach police reports, insurance statements, etc. and indicate whether the property was used for personal or business purposes. Did you file an insurance claim? (Yes) (No) Explain: \_\_\_\_\_  
 Did you receive FEMA or Government Assistance? (Yes) (No) Explain: \_\_\_\_\_

*\*Note\* Deduction limited by 10% of Adjusted Gross Income! Loss must have occurred in 2017!*

Description of item.... (1) \_\_\_\_\_ (2) \_\_\_\_\_  
 Type of loss..... (1) \_\_\_\_\_ (2) \_\_\_\_\_  
 Personal use..... (1) \_\_\_\_\_ % (2) \_\_\_\_\_ %  
 Business use..... (1) \_\_\_\_\_ % (2) \_\_\_\_\_ %

	Date acquired	Date of loss	Cost	Insurance paid	Value before loss	Value after loss
1)	/ /	/ /17	\$	\$	\$	\$
2)	/ /	/ /17	\$	\$	\$	\$

Notes:

**REIMBURSED BUSINESS EXPENSES (2106)**

List only those business expenses for which your employer has reimbursed you, and were included as income in your W-2, in 2017.

Business Meals & Entertainment.....\$ \_\_\_\_\_  
 Travelrelated expenses.....\$ \_\_\_\_\_  
 All other expenses.....\$ \_\_\_\_\_

**CHILD CARE AND DEPENDENT EXPENSES**

Name / Child Care Center	Address	Social Security # Federal EIN #	Dates from/to	Amount Paid
			/ 17 - / 17	\$
			/ 17 - / 17	\$
			/ 17 - / 17	\$

**\*\*Note\*\* You must supply Social Security # or Employer FEI # or no credit will be allowed!**

## COLLEGE / HIGHER EDUCATION EXPENSES

If you paid College tuition and related expenses for either you and/or your dependent(s), you may be eligible to claim a tax CREDIT against your income taxes. Please take a moment to review this information and answer the questions below in order for us to determine if you are eligible for tax relief from the government for these expenses.

*\*Note: To determine if you qualify for the Educational Credits (American Opportunity Credit or Lifetime Learning Credit) review the following information:*

- The taxpayer and spouse must both be U.S. Citizens.
- Must file a Single or Married Filing Joint Return
- Credits effected by Scholarship/Grant money used for tuition
- Qualified Tuition (Tuition/Fees) from College/University/Vocational School
- Covers tuition, including supplies, books, materials, and equipment.
- Student must be your dependent in most cases (AOC)
- AGI limits...Single (\$80,000 - \$90,000) / MFJ (\$160,000 - \$180,000) phaseout
- No credit for year when using Educational IRA Distribution or EE Bonds
- No credit if Student has a prior felony drug conviction
- Credits for AOC & LLC for all 4 (four) years of college / LLC okay anytime
- Student must be enrolled in minimum course requirements (AOC) / LLC no minimum requirement
- AOC Credit...100% of first \$2,000 / 25% of second \$2,000. Maximum \$2,500.
- Up to \$1,000 is a refundable credit, subject to "KiddieTax" rules.
- Lifetime LC...20% of Qualified Expenses - Maximum \$2,000 credit per family

### Questions / Information:

- | (Yes)                    | (No)                     |  |
|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | Are you and your spouse U.S. Citizens?                         |
| <input type="checkbox"/> | <input type="checkbox"/> | Is your filing status other than Single or MFJ?                |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you take Distribution from an Educational IRA or EE Bonds? |
| <input type="checkbox"/> | <input type="checkbox"/> | Does your Student receive any form of Financial Aid?           |
| <input type="checkbox"/> | <input type="checkbox"/> | Has your Student been convicted of a drug charge?              |
| <input type="checkbox"/> | <input type="checkbox"/> | Has your Student completed more than two (2) years of college? |
| <input type="checkbox"/> | <input type="checkbox"/> | Has your Student been enrolled less than full time?            |

Name of Student	Enrollment Status		Dates Attended	Tuition Expense
	(T)	(FT) (PT)		
			/ / 17 - / / 17	\$
	(S)	(FT) (PT)	/ / 17 - / / 17	\$
	(D)	(FT) (PT)	/ / 17 - / / 17	\$

\* Must supply form 1098-T for each child/taxpayer!

**BUSINESS EXPENSES**

*Schedule "C"*

Business Name: \_\_\_\_\_ Address: \_\_\_\_\_

Type Business: \_\_\_\_\_ FEI # \_\_\_\_\_ State Tax # \_\_\_\_\_

In Operation: \_\_\_\_/\_\_\_\_/2017 to \_\_\_\_/\_\_\_\_/2017

**INCOME:**

Sales.....\$ \_\_\_\_\_  
Commissions..... \_\_\_\_\_  
Begin Inventory..... \_\_\_\_\_  
Material Cost..... \_\_\_\_\_  
Ending Inventory..... \_\_\_\_\_

**EXPENSES:**

Ad Valorem Tax.....\$ \_\_\_\_\_  
Advertising..... \_\_\_\_\_  
Bank Charges..... \_\_\_\_\_  
Bad Debts..... \_\_\_\_\_  
Cards/Printing..... \_\_\_\_\_  
Casual Labor..... \_\_\_\_\_  
Contract Labor..... \_\_\_\_\_  
Conventions..... \_\_\_\_\_  
Commissions..... \_\_\_\_\_  
Dues..... \_\_\_\_\_  
Entertainment..... \_\_\_\_\_  
Gifts..... \_\_\_\_\_  
Gross Wages..... \_\_\_\_\_  
*(Bring 941 & ESA Forms)*  
Insurance..... \_\_\_\_\_  
Janitorial..... \_\_\_\_\_  
Legal/Accounting..... \_\_\_\_\_  
Miscellaneous Expense..... \_\_\_\_\_  
Office Supplies..... \_\_\_\_\_  
Postage..... \_\_\_\_\_  
Rental Equipment..... \_\_\_\_\_  
Rent/Lease..... \_\_\_\_\_  
Sales Promotionals..... \_\_\_\_\_  
Stationary..... \_\_\_\_\_  
Telephone, Mobile..... \_\_\_\_\_  
Telephone, Business..... \_\_\_\_\_  
Long Distance Services..... \_\_\_\_\_  
Answering Service / Beeper..... \_\_\_\_\_  
Utilities..... \_\_\_\_\_  
Taxes:  
Payroll..... \_\_\_\_\_  
Real Estate..... \_\_\_\_\_  
Sales & Use..... \_\_\_\_\_

**Other Expenses:**

S-E Health Insurance.....\$ \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**AUTOMOBILE INFORMATION:**

Purchase Price.....\$ \_\_\_\_\_  
Date of Purchase..... \_\_\_\_/\_\_\_\_/\_\_\_\_  
Total Miles..... \_\_\_\_\_  
Business Miles..... \_\_\_\_\_

**AUTOMOBILE EXPENSES:**

Lease Payments.....\$ \_\_\_\_\_  
Auto Interest..... \_\_\_\_\_  
Wash & Polish..... \_\_\_\_\_  
License Plates..... \_\_\_\_\_  
Tires & Batteries..... \_\_\_\_\_  
Repairs/Upkeep..... \_\_\_\_\_  
Gasoline/Fuel..... \_\_\_\_\_  
Insurance Expenses..... \_\_\_\_\_

**TRAVEL EXPENSES:**

Hotel/Motel.....\$ \_\_\_\_\_  
Meals & Entertainment..... \_\_\_\_\_  
Air & Rail Fares..... \_\_\_\_\_  
Laundry/Cleaning..... \_\_\_\_\_  
Bus/Taxi Fares..... \_\_\_\_\_  
Baggage & Tips..... \_\_\_\_\_  
Auto Rental..... \_\_\_\_\_

**PURCHASES FOR IN-HOME OFFICE:**

<i>Description</i>	<i>Date</i>	<i>Cost</i>
Desk, Chair.....	____/____/17	\$ _____
Files.....	____/____/17	_____
Carpet.....	____/____/17	_____
Copier/Printer.....	____/____/17	_____
Phone System.....	____/____/17	_____
Computer.....	____/____/17	_____
_____	____/____/17	_____

**IN-HOME OFFICE EXPENSES:**

Office Square Feet..... \_\_\_\_\_  
Total Square Feet..... \_\_\_\_\_  
Monthly Rental Payment.....\$ \_\_\_\_\_  
Utilities..... \_\_\_\_\_  
Insurance..... \_\_\_\_\_  
Maintenance..... \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**LIST ALL REAL PROPERTY, EQUIPMENT, OR FURNITURE/FIXTURES  
PURCHASED OR SOLD IN 2017 USED IN YOUR TRADE OR BUSINESS**

Description	Date Acquired	Cost	Date sold	Sales Price
_____	___/___/___	\$_____	___/___/17	\$_____
_____	___/___/___	\$_____	___/___/17	\$_____
_____	___/___/___	\$_____	___/___/17	\$_____

**ESTATE TAXATION**

If executed prior to 2010, your Will may not be current with present law?

- Do you have a Last Will & Testament? ..... (Yes) (No)
- Do you want to discuss preparation of a Will? ..... (Yes) (No)

*(Note\* Death Tax Exclusion has been adjusted to \$5.49 million as of January 1, 2017  
for estates in 2017; increased to \$11 million for 2018.)*