POPKIN & ASSOCIATES, P.C.
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TAX FACTS
2018

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:	***Spouse:***
Birth Date:_______/______/______	Birth Date:_______/______/______
Social Security #________________	Social Security # ________________
Employer:________________	Employer: ________________
Occupation:________________	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 2017 income tax return, please bring your 2015 thru 2017 returns to your first interview!

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Post Office Box 682555
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(770) 953-2400

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 2018. This letter confirms the services we will be providing to you.

We will prepare your Federal and State returns for tax year 2018 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 2018, 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 2018 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, 2018? 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 2018?

☐ ☐ Do you have a dependent(s) (other than your spouse/children) that you are claiming? If so, please explain!

☐ ☐ Did you provide over half of the support for any person(s) other than your spouse/children 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 2018?

☐ ☐ Did you ☐ or your spouse ☐ receive a distribution from a Retirement Account or Fund (1099-R) in 2018? Ex. IRA / 401K / 403B / Pension.

☐ ☐ Did you ☐ your spouse ☐ or any of your dependents ☐ receive any Social Security benefits in 2018?

☐ ☐ Did you ☐ your spouse ☐ or any of your dependents ☐ receive Disability Income payments in 2018?

☐ ☐ Are you ☐ or your spouse ☐ a participant in a retirement plan provided by your employer in 2018? (ie. 401K, 403(b), Pension/profit sharing, Def. Comp.)

☐ ☐ Did you ☐ or your spouse ☐ make a deposit into your own IRA, Roth IRA or SEP/Keogh plan for your self-employed business, in 2018? If not, do you intend to do so prior to filing your return on or before April 15, 2019?

☐ ☐ Did you ☐ or your spouse ☐ make a deposit into a Health Savings Account (HSA) in 2018? Is your plan employer sponsored? ☐ yes ☐ no

☐ ☐ Did you ☐ or your spouse ☐ have a Roth IRA conversion or re-conversion in 2018?

YES NO

☐ ☐ Did you ☐ or your spouse ☐ retire in 2018?

☐ ☐ Did you ☐ and/or your spouse ☐ become 70½ years old during 2018?

☐ ☐ Did you ☐ and/or your spouse ☐ and/or your dependents ☐ have health insurance coverage in 2018, 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, 2018? If so, please bring your court documents (Settlement Agreement).

Date: __/__/_ Ex. Spouse's Name: ________________________
Address:________________________SS#_______-____-_________
City:_____________________St:__________Zip: ________________

☐ ☐ Did you ☐ or your spouse ☐ receive ☐ or pay ☐ any Alimony in 2018?

☐ ☐ 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 2018?

If you sold or re-financed your principle residence, rental property or land in 2018, please bring all related closing 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 2018? 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 2018? 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 2018?

☐ ☐ Did you sell any personal assets for a gain in 2018?

☐ ☐ Did you or your spouse receive ☐ and/or exercise ☐ any stock options received from your employer, during 2018? If so, please bring ALL documentation provided by your Employer regarding the options received and/or exercised!

YES NO

☐ ☐ Do you have any securities (ex. stock, bonds) that became worthless in 2018?

☐ ☐ Do you have any debts that have become uncollectible in 2018?

☐ ☐ Did you make any Cash or Non-cash Charitable Contributions in 2018?

☐ ☐ Did you or your spouse receive any foreign income ☐ or pay any foreign income taxes ☐ other than taxes withheld from dividends, in 2018? 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 2018? 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 2018? If so, please explain!

☐ ☐ Did you have any gambling winnings or losses in 2018? Please provide W2-G!

☐ ☐ Do you have or did you place into service any Rental Real Estate or Rental Equipment in 2018? 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 2018?

☐ ☐ Did you pay ☐ or receive ☐ any interest on a Seller-financed Mortgage(s) in 2018? If so, please provide Payor/Payee's SS# and address!

☐ ☐ Did you make a loan to someone in 2018 *or prior* at an interest rate below market rate?

☐ ☐ Did you pay any Educational (College) Loan Interest in 2018? (see page 14)

☐ ☐ Did you start a new business in 2018? If so, complete Business Schedule!

☐ ☐ Did you ☐ or your spouse ☐ operate a farm in 2018?

☐ ☐ Did you sell ☐ or discontinue ☐ any Business operations ☐ or a Farm ☐ in 2018? If so, please complete the Self-Employed Business Schedule!

☐ ☐ Did you sell any Business assets ☐ or Rental Properties/assets ☐ during 2018?

YES NO

Did you or your spouse have an office in your home or use your home for your self-employed business purpose(s) in 2018? 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 2018? If so, you must supply a K-1 form for each!

Did you or your spouse receive any "tips" at your job not reported as wages on your W2 form in 2018?

Did you use your personal auto for any self-employed business purposes in 2018? If so, please complete auto info section of the business schedule and provide mileage and expense records for each auto!

Did you have any employer reimbursements that exceeded your expenses in 2018?

Did you participate in a Barter Transaction(s) in 2018? If so, please explain!

Did you or your spouse sell anything on the internet (i.e. Ebay, etc.) in 2018?

Did you incur any adoption expenses in 2018? If so, please explain!

Did you and/or your spouse move to/from the State of Georgia during 2018?
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, 2018?

Did your minor child (dependent) attend a Drivers Education course in 2018? 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 $15,000.00 in 2018? 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 your filed all prior years' tax returns? If not, please explain!

☐ ☐ Did you receive any income in 2018 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 2018?
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 / 18	6 / 15 / 18	9 / 15 / 18	1 / 15/ 19

$____________applied from 2017 Federal Refund.

$____________applied from 2017 State (_____) Refund.

Notes & Comments:

WAGES / W-2'S / 1099'S IN 2018

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 2018

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 - 2018:	Self $ ________	Spouse $ ________
- SE HSA Medical Saving Account Deposit:	Self $ ________	Spouse $ ________
- IRA or Pension Rollover in 2018:	Self $ ________	Spouse $ ________
- Unemployment Comp. Received in 2018:	Self $ ________	Spouse $ ________
- Social Security Benef. received in 2018:	Self $ ________	Spouse $ ________

- Alimony Payments received in 2018: $________ * - Alimony Payments Paid in 2018: $__________*

**subject to new rules*

STATE INCOME TAX REFUND

For the Tax Year 2017 and prior years, how much State Tax refund did you receive in 2018? $ ____________

UNUSUAL INCOME

Other than W-2/1099-R Income received during 2018, i.e. sale of residence, installment income, condemnation awards, gambling winnings, etc. Please explain full details within the comments/notes area!

INTEREST INCOME IN 2018

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 - 2018

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 2018

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_________/_________/ 2018

- 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 2018__... $______________________

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 2018:

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 2018, 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 2018.......................................			
2018 Expenses:			
Advertising			
Auto & Travel			
Cleaning & Maintenance			
Commissions			
Insurance			
Legal/Professional			
Mortgage Interest			
Repairs			
Supplies			
Real Estate Taxes Paid in 2018			
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*.................... $_____________
Long Term Care Insurance ..... _____________
Emergency Room.................... _____________
Lab Tests................................ _____________
Physical Exams...................... _____________
Handicap Equipment.............. _____________
Transportation........................_____________
Doctors.................................. _____________
Chiropractors.......................... _____________
Physical Therapy.................... _____________
Dentists.................................. _____________
Other Expenses....................... _____________
Other Expenses....................... _____________
_________________________ _____________
_________________________ _____________
_________________________ _____________

Prescription Drugs ....$ _____________
Braces/Orthodontic............. _____________
Anesthesia........................... _____________
Hearing Aids....................... _____________
"PAP" Tests........................ _____________
Parking............................... _____________
Private Nursing................... _____________
Lodging/Food/Travel..........._____________
Caps/Dentures..................... _____________
Glasses/Contacts................. _____________
Medical Mileage................. _____________
Weight-loss Program.......... _____________
(must be physician directed)
_________________________ _____________
_________________________ _____________
_________________________ _____________

Enter the amount of reimbursement from Insurance paid to you in 2018, for any and all item(s) listed above...$_____________

* Self-Employed Only...Health Insurance Paid in 2018...$_____________

TAXES PAID DEDUCTION INFORMATION

Deduction for State and Local Taxes (SALT) is now limited to a maximum or $10,000 / year.

STATE/LOCAL INCOME TAX DEDUCTION:

If you owed additional tax on your 2017 State Tax return, how much of the balance did you actually pay in 2018?

-Tax paid to Georgia for prior years..................$_____________

-Tax paid to another state (_____________)........$_____________

PROPERTY TAX DEDUCTION: (Paid in 2018!)

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

SALES TAX (PAID IN 2018)

- List all sales tax paid in 2018 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 2018)

Date of purchase: _______________

1st Mortgage $____________ 2nd Mortgage $____________*

*Aquisition indebtedness (Y / N) ☐ ☐

SECOND RESIDENCE MORTGAGE INTEREST DEDUCTION (Paid in 2018)

Date of purchase: _______________

1st Mortgage $____________ 2nd Mortgage $____________*

*Aquisition indebtedness (Y / N) ☐ ☐

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

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

Name:____

Address:____

Social Security #______-____ - _______

INVESTMENT INTEREST PAID IN 2018:

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

_______________ $____________

_______________ $____________

EDUCATIONAL (School) LOAN INTEREST PAID IN 2018:

Student Loan Interest:

_______________ $____________

_______________ $____________

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!

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 2018)*

______________________	$____________	______________________	$____________
______________________	$____________	______________________	$____________
______________________	$____________	______________________	$____________
______________________	$____________	______________________	$____________

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

NON-CASH CONTRIBUTIONS / DONATIONS: *(Made in 2018)*

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 2018)*

- Value of auto at time of donation....................................$______________________
- Year, make and model of the vehicle................................______________________
- Charitable organization..______________________
- Source of valuation? ....______________________
- Date of donation...________/________/ 2018

CHARITABLE TRAVEL & MILEAGE *(Incurred in 2018)*

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 $0.14 / m....$____________

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 $11.2 million as of January 1, 2018 *for estates in 2018.)*

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) phase out
- 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 "Kiddie Tax" rules.
- Lifetime LC...20% of Qualified Expenses - Maximum $2,000 credit per family

Questions / Information:

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

Name of Student	Enrollment Status	Dates Attended	Tuition Expense
(T)	(FT) ☐ (PT) ☐	/ / 18 - / / 18	$
(S)	(FT) ☐ (PT) ☐	/ / 18 - / / 18	$
(D)	(FT) ☐ (PT) ☐	/ / 18 - / / 18	$

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

LIST ALL REAL PROPERTY, EQUIPMENT, OR FURNITURE/FIXTURES PURCHASED OR SOLD IN 2018 USED IN YOUR TRADE OR BUSINESS

Description	Date Acquired	Cost	Date sold	Sales Price
____________________	____/____/____	$____________	____/____/18	$____________
____________________	____/____/____	$____________	____/____/18	$____________
____________________	____/____/____	$____________	____/____/18	$____________

INSTALLMENT SALE

If you received income from an installment sale in 2018 or prior years, attach all relevant documentation. Interest received from installment payments in 2018 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 2018
________________________________	☐ (Yes) - ☐ (No)	$________________
________________________________	☐ (Yes) - ☐ (No)	$________________

Notes:

CHILD CARE AND DEPENDENT EXPENSES

Name / Child Care Center	Address	Social Security # Federal EIN #	Dates from/to	Amount Paid
			/ 18 - / 18	$
			/ 18 - / 18	$
			/ 18 - / 18	$

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

BUSINESS EXPENSES

Schedule "C"

Business Name:____________________________ Address: ____

Type Business: ______________________ FEI #____________________ State Tax #_________________________

In Operation:_______/______/2018 to_______/______/2018

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:

Description	*Date*	*Cost*
Desk, Chair............	____/____/18	$_____________
Files.......................	____/____/18	_____________
Carpet....................	____/____/18	_____________
Copier/Printer.........	____/____/18	_____________
Phone System.........	____/____/18	_____________
Computer...............	____/____/18	_____________
______________________	/____/18	_____________

IN-HOME OFFICE EXPENSES:
Office Square Feet............................_____________
Total Square Feet.............................._____________
Monthly Rental Payment..................$_____________
Utilities.._____________
Insurance..._____________
Maintenance....................................._____________
_______________________.................._____________
_______________________.................._____________
_______________________.................._____________

Additional Notes: