



# gurneeCPA.com, LLC

Donald J. Fontana, CPA, PC  
Susan A. Oldenburg & Associates, PC

159 North Greenleaf Street, Suite 1, Gurnee, Illinois 60031 • 847.263.0303

## Organizer

### Individual

This organizer is designed to assist you in gathering the information required for preparation of your individual income tax returns.

Please complete all applicable sections. Also, please provide details and documentation as requested (documents may be provided electronically).

The Internal Revenue Service (IRS) matches information returns/forms with amounts reported on tax returns. A negligence penalty may be assessed when income is underreported or when deductions are overstated. Accordingly, all information returns reflecting amounts reported to the IRS are also mailed or delivered to taxpayers in an envelope clearly marked "Important Tax Documents Enclosed" and should be submitted with this organizer. Include the following, if applicable:

- W-2 (wages)
- 1099-R (retirement)
- 1099-INT (interest)
- 1099-DIV (dividends)
- 1099-B (brokerage sales)
- 1099-MISC (rents, etc.)
- 1099 (any other)
- 1095-A, 1095-B, 1095-C (health insurance)
- 1098-T (education)
- Schedules K-1 (Forms 1065, 1120S, 1041)
- Annual brokerage statements
- 1098 (mortgage interest)
- 8886 (reportable transactions)
- Closing Disclosure (real estate sales/purchases)
- Copies of any tax elections or revocations in effect
- Other information statements

In addition, please provide a copy of your (and your spouse's, if applicable) driver's license (front and back). This information may be needed to electronically file your tax return.

Also, enclosed is an engagement letter which explains the services that will be provided to you. Please sign a copy of the engagement letter and return it in the enclosed envelope. Keep the other copy for your records.

The filing deadline for your income tax return is \_\_\_\_\_. Your completed tax organizer needs to be received no later than \_\_\_\_\_. Any information received after that date may require an extension to be filed for this return.

If an extension of time is required, any tax due should be paid with that extension. Any taxes not paid by the filing deadline may be subject to late-payment penalties and interest. If you don't pay a reasonable estimate of your tax liability, your extension may be deemed invalid, subjecting you to late-filing penalties.

Your return will be electronically filed unless otherwise requested or ineligible for e-file. The request to opt out of e-filing may require you to sign a form that will be filed with the taxing authority(ies). We look forward to providing services to you. Should you have questions regarding any items, please do not hesitate to contact \_\_\_\_\_.

Email \_\_\_\_\_ Phone \_\_\_\_\_

If you are uncertain of the appropriate response for any of the requested items, please consult the contact above.

#### Certification:

The undersigned certifies, to the best of his or her knowledge, that the information documented in and provided with this organizer is complete and accurate.

Certified by (taxpayer) \_\_\_\_\_

Certified by (spouse) \_\_\_\_\_ (if applicable)

\_\_\_\_\_

If we did not prepare your prior year returns, provide a copy of federal and state returns for the three previous years.

If we did not prepare your prior year returns, do we have permission to contact your predecessor tax return preparer?

Yes                  No

If permission is granted, please provide the predecessor's contact information. \_\_\_\_\_

\_\_\_\_\_  
Taxpayer's name \_\_\_\_\_ Social Security number \_\_\_\_\_ Occupation \_\_\_\_\_

Spouse's name \_\_\_\_\_ Social Security number \_\_\_\_\_ Occupation \_\_\_\_\_

Home address \_\_\_\_\_

\_\_\_\_\_  
City, town, or post office                  County                  State                  Zip code                  School district

Telephone number                  Telephone number (taxpayer)                  Telephone number (spouse)

Home \_\_\_\_\_ Office \_\_\_\_\_ Office \_\_\_\_\_

Email (T) \_\_\_\_\_ Fax \_\_\_\_\_ Fax \_\_\_\_\_

Email (S) \_\_\_\_\_ Mobile \_\_\_\_\_ Mobile \_\_\_\_\_

Taxpayer citizenship/visa status \_\_\_\_\_

Spouse citizenship/visa status \_\_\_\_\_

Taxpayer date of birth \_\_\_\_\_ Blind?                  Yes                  No

Spouse date of birth \_\_\_\_\_ Blind?                  Yes                  No

.....

► Dependent children who lived with you:

| Full name | Social Security number | Relationship | Birth date |
|-----------|------------------------|--------------|------------|
|           |                        |              |            |
|           |                        |              |            |
|           |                        |              |            |

.....

► Other dependents:

| Full name | Social Security number | Relationship | Birth date | # months resided in your home | % support furnished by you |
|-----------|------------------------|--------------|------------|-------------------------------|----------------------------|
|           |                        |              |            |                               |                            |
|           |                        |              |            |                               |                            |
|           |                        |              |            |                               |                            |

Please answer the following questions and submit details for any question answered "yes." Yes No

- 1) Will the address on your current returns be different from that shown on your prior year returns?

If yes, provide the new address and the date moved. \_\_\_\_\_

- 2) Did any births, adoptions, marriages, separations, divorces or deaths occur related to you, your spouse or any of your dependents for 2019?

If yes, provide details. \_\_\_\_\_

- 3) Were there any changes in dependents from the prior year? If yes, provide details.

\_\_\_\_\_

- 4) Are you entitled to a dependency exemption due to a divorce decree?

- 5) Did any of your dependents have unearned income of \$1,100 or more (\$350 if self-employed)?

If yes, do you want us to prepare your child's tax return? Note that unearned income can no longer be included on the parent's tax return.

- 6) Are any dependent children married and filing a joint return with their spouse?

- 7) Did any dependent child 19-23 years of age attend school full time for less than five months during the year?

- 8) Has the IRS, or any state or local taxing agency, notified you of changes to a prior year's tax return in which you have not already notified us (including a partnership or LLC in which you have an investment)? If yes, provide copies of all notices or correspondence received.

- 9) Did you receive any income from any legal proceedings, cancelation of student loans or other indebtedness during the year? If yes, provide details.

- 10) Did you acquire, use, dispose of or hold any virtual currency (such as bitcoin)?

- 11) Did you make gift(s) to any person that total more than \$15,000 this year? The gift(s) could have been made directly, indirectly or to a trust.

- 12) Did you make any discounted gifts or gifts of future interest to any person or trust?

- 13) Did you have any interest in, or signature or other authority over, a bank, securities or other financial account in a foreign country? If yes and the aggregate value of all of your accounts exceeded U.S. \$10,000 at any time during the year, complete the following:

| Name and address of financial institution | Account type (bank securities/ other)** | Account number | Maximum value during the year* | Currency | Held separately (S) or jointly (J) or signature authority (SA) | Joint owner's name(s), address, and U.S. taxpayer identification number (if any) |
|-------------------------------------------|-----------------------------------------|----------------|--------------------------------|----------|----------------------------------------------------------------|----------------------------------------------------------------------------------|
|                                           |                                         |                |                                |          |                                                                |                                                                                  |
|                                           |                                         |                |                                |          |                                                                |                                                                                  |
|                                           |                                         |                |                                |          |                                                                |                                                                                  |
|                                           |                                         |                |                                |          |                                                                |                                                                                  |

\* Please provide the highest value at any time during the year in the foreign currency.

\*\* Treasury guidance presently (Form 114, *Report of Foreign Bank and Financial Accounts*) defines a foreign financial account as any bank, securities, securities derivatives or other financial instruments account. These accounts generally encompass any accounts in which the assets are held in a commingled fund and the account owner holds an equity interest in the fund (mutual fund). The term also means any savings, demand, checking, deposit, time deposit, debit card or credit card maintained with a financial institution or other person engaged in the business of a financial institution. A financial account also includes a commodity futures or options account, an insurance policy with cash surrender value (whole life), and an annuity policy with cash surrender value.

- 14) Did you have an interest in specified foreign financial assets valued at more than \$50,000 on the last day of the tax year or more than \$75,000 at any time during the tax year? Please include assets not previously listed for FinCEN 114 reporting.

| Description of asset | Identifying number | Date asset acquired or disposed of during the year | Maximum value of asset during the tax year | Currency/ exchange rate | If asset is stock of a foreign entity, provide name, type and mailing address | If asset is not a stock of a foreign entity, provide name of issuer, type and mailing address |
|----------------------|--------------------|----------------------------------------------------|--------------------------------------------|-------------------------|-------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------|
|                      |                    |                                                    |                                            |                         |                                                                               |                                                                                               |
|                      |                    |                                                    |                                            |                         |                                                                               |                                                                                               |
|                      |                    |                                                    |                                            |                         |                                                                               |                                                                                               |

- 15) Did you have foreign income, pay any foreign taxes that are not reflected on an enclosed 1099, or file any foreign information reporting or tax forms?

Provide details. \_\_\_\_\_

- 16) Were you the grantor, transferor or beneficiary of a foreign trust?

- 17) Were you a resident of, or did you have income from, more than one state during the year? If so, provide details. You may be required to file tax returns and may also owe taxes in those states.

\_\_\_\_\_

- 18) Do you file use tax returns in any states?

- 19) Do you have any unpaid sales/use tax for tax year 2019 (such as from goods you purchased online or from a catalog)?

- 20) Do you and/or your spouse want to designate \$3 to the Presidential Election Campaign Fund?

|          |     |    |
|----------|-----|----|
| Taxpayer | Yes | No |
|----------|-----|----|

|        |     |    |
|--------|-----|----|
| Spouse | Yes | No |
|--------|-----|----|

- 21) Do you wish to contribute to any state fund(s)? If yes, indicate amount(s) and which fund(s):

\_\_\_\_\_  
\_\_\_\_\_

- 22) Did you and all members of your household maintain minimum essential health coverage for all months of 2019? Minimum essential coverage includes employer-sponsored health insurance coverage, Medicare, Medicaid or Tricare.

1. Enclose documentation received from your employer and/or insurance company, such as Form(s) 1095-B and/or Form(s) 1095-C, even for partial periods of coverage.
2. If anyone in the household was not covered for the entire year, provide details that include dates of partial periods of coverage and any other types of health insurance coverage and/or benefits received during the year, such as Indian tribe membership and/or health care sharing ministry membership.

- 23) If you or your household did not maintain minimum essential health coverage for the entire year:

1. Were you offered coverage (through your or your spouse's plan) that you declined?
2. If yes, did the coverage offer minimum value and was it affordable?
3. Were you or any member of your household eligible for Medicare or Medicaid but did not enroll?

- 24) Did you or any member of your family enroll in health insurance coverage through the Health Insurance Marketplace at [healthcare.gov](https://healthcare.gov) under the Affordable Care Act? If yes, enclose Form 1095-A, *Health Insurance Marketplace Statement*.

► 25) Is more than one tax household sharing the premium tax credit? Examples include adult nondependent children, situations of divorce or a new marriage.

► 26) Were either you or your spouse eligible to participate in an employer's health insurance or long-term care plan?

► 27) Did you receive any distribution from an IRA or other qualified plan that was partially or totally rolled over into another IRA or qualified plan within 60 days of the distribution (Form 1099-R and proof of rollover)?

► 28) If you received an IRA distribution, which you did not roll over, provide details (Form 1099-R).

1. Did you or your spouse withdraw amounts from your IRA to acquire a personal residence or pay for unreimbursed medical expenses or higher education expenses? If yes, provide details.

► 29) Did you convert IRA funds or any other qualified retirement plan funds into a Roth IRA? If yes, provide details (Form 1099-R).

► 30) Did you receive any Social Security income or disability payments this year?

► 31) Did you have any taxable distributions from an ABLE (achieving a better life experience) account?

► 32) Did you receive tip income not reported to your employer?

► 33) Did you sell or purchase a principal residence or other real estate? If yes, provide the settlement sheet (Closing Disclosure) and Form 1099-S.

► 34) Did you refinance any existing loans on your home or other real estate you own? If yes, provide the settlement sheet (Closing Disclosure).

► 35) Did you collect on any installment contract during the year? Provide details.

► 36) During this year, do you have any securities that became worthless or loans that became uncollectible?

► 37) Did you receive unemployment compensation? If yes, provide Form 1099-G.

► 38) Did you receive or pay any alimony during the year? If yes, provide details, including the date of the divorce agreement and the Social Security number of the spouse paying the alimony or whom the alimony was paid.

► 39) Did you have any business casualty or theft losses during the year? If yes, provide details.

► 40) Did you receive any proceeds (including insurance) on property which was taken from you by destruction, theft, seizure or condemnation?

► 41) Did you, or do you plan to, contribute money before April 15, 2020, to a traditional or Roth IRA for the last calendar year? If yes, provide details (note that some states may have earlier due dates).

► 42) If you or your spouse have self-employment income, do you want to make a retirement plan contribution?

- ▶ 43) Did you, or do you plan to, contribute money before April 15, 2020 to a health savings account (HSA) for the last calendar year? If yes, provide details.
- ▶ 44) Did you receive any distributions from an HSA? Were all distributions made for qualified medical expenses? If so, provide detail, including Form 1099-SA and Form 5498-SA.
- ▶ 45) Did you incur expenses as an elementary or secondary educator? If so, how much? The amount deductible is limited to \$250 per taxpayer.
- ▶ 46) Did you pay real estate taxes on your principal residence or any other real property owned? If so, provide details by property.
- ▶ 47) Did you purchase gasoline, oil or special fuels for non-highway use vehicles?
- ▶ 48) Did you purchase an energy-efficient or other new vehicle? If yes, provide the purchase invoice.
- ▶ 49) Did you pay sales tax on any large purchases, including home improvements? If yes, provide details.
- ▶ 50) Did you make any energy-efficient improvements (remodel or new construction) to your home?
- ▶ 51) Did you purchase and place in service any solar water heating, solar electric, fuel cells, small wind energy or geothermal heat pump to any property you own (not just your home)?
- ▶ 52) Did you incur adoption expenses or adopt a U.S. child that the state has determined to have special needs?
- ▶ 53) Did you acquire or sell any "qualified small business stock?"
- ▶ 54) Were you granted, or did you exercise, any stock options? If yes, provide details.
- ▶ 55) Were you granted any restricted stock? If yes, provide details.
- ▶ 56) Did you pay any household employee over age 18 wages of \$2,100 or more?
  - 1. If yes, provide a copy of form W-2 issued to each household employee.
  - 2. If yes, did you pay total wages of \$1,000 or more in any calendar quarter to all household employees?
- ▶ 57) Did you surrender any U.S. savings bonds, or did they mature?
- ▶ 58) Did you use the proceeds from Series EE U.S. savings bonds purchased after 1989 to pay for higher education expenses?
- ▶ 59) Did you start a business? If yes, provide details.
- ▶ 60) Did you purchase or convert property you already owned to rental property? If yes, provide the settlement sheet (Closing Disclosure).

► 61) Did you acquire or dispose of any interests in partnerships, LLCs, S corporations, estates or trusts this year? If yes, provide the Schedule K-1 that the organization has issued to you.

► 62) Do you have records to support travel, meals or gift expenses incurred in your business? The law requires that adequate records be maintained for travel, meals and gift expenses. The documentation should include the amount, time and place, date, business purpose, description of gift(s) (if any), and business relationship of recipient(s). Note that entertainment expenses are not deductible.

► 63) Did you participate in any bartering transactions (including the use of virtual currency)?

► 64) Do you have evidence to substantiate all of your charitable contributions?

Note: Current tax law requires taxpayers to have the following for all tax deductions of a donation to a charitable contribution of cash, check or any other monetary gift: (1) a bank record (such as a canceled check) or (2) a written communication from the charity that adequately documents the donation. If the donation is \$250 or more, you must have the appropriate written communication from the charity. Written acknowledgment from a donee organization must include (1) the amount of any cash you paid and a description of any property given to the organization, (2) a statement of whether or not the donee organization provides any goods or services related to the contribution, (3) if the donee organization provides any goods or services other than intangible religious benefits, a description and good faith estimate of the value of the goods or services and (4) if the donee organization provides intangible religious benefits, a statement to that effect. If you make charitable contributions by payroll deductions, you should have a pay stub, Form W-2 or other document furnished by your employer that shows the total amount withheld for payment to a charity and the pledge card that shows the name of the charity. In order to take a deduction for donations of used clothing and household goods, they must be in "good condition" or better. An exception allows deductions for single items that are appraised at more than \$500, even if they are not in "good condition."

► 65) Has your will or trust been updated within the last three years? If yes, provide copies.

► 66) Can the IRS and state tax authority discuss questions about this return with the preparer?

► 67) Did you or any of your dependents receive a Federal IP PIN from the IRS or have you been a victim of identity theft, either in 2019 or in prior years? If you received an IP PIN, provide a copy of the IRS notice.

► 68) Do you expect a large fluctuation in your income, deductions or withholding? This will help us calculate possible changes to estimated tax payments.  
If yes, provide details. \_\_\_\_\_

► 69) Do you want any overpayment of taxes applied to next year's estimated taxes?

► 70) Do you want any federal or state refund deposited directly into your bank account? If yes, enclose a voided check or provide your bank routing number and account number.

1. Do you want any balance due directly withdrawn from this same bank account on the due date?

2. Do you want next year's estimated taxes withdrawn from this same bank account on the due dates?

► 71) If you owe federal or state tax upon completion of your return, are you able to pay the balance due?  
If not, please provide further information.

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Estimated tax payments made

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|                                | Federal   |             | State (name) |             |
|--------------------------------|-----------|-------------|--------------|-------------|
| Prior year overpayment applied | Date paid | Amount paid | Date paid    | Amount paid |
| 1st quarter                    |           |             |              |             |
| 2nd quarter                    |           |             |              |             |
| 3rd quarter                    |           |             |              |             |
| 4th quarter                    |           |             |              |             |

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Wages, salaries and other employee compensation

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► Enclose all Forms W-2. Done N/A

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Pension, IRA, and annuity income Yes No

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► Enclose all Forms 1099-R. Done N/A

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► 1) Did you receive a lump sum distribution from your employer?

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► 2) Did you convert a lump sum distribution into another plan or IRA account?

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► 3) Have you elected a lump sum treatment for any retirement distributions after 1986? Taxpayer

Spouse

► 4) If over age 70½, did you or your spouse make a contribution from your IRA directly to a charitable organization?

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Miscellaneous income – List and enclose related Forms 1099 or other forms.

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► 1) Enclose all 1099 SSA forms. Done N/A

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Interest income – Enclose all Forms 1099-INT and statements of tax-exempt interest earned.

If not available, complete the following:

| TSJ* | Name of payer              | Banks,<br>S&L, etc. | U.S. bonds,<br>T-bills | Tax-exempt |              |
|------|----------------------------|---------------------|------------------------|------------|--------------|
|      |                            |                     |                        | In-state   | Out-of-state |
|      |                            |                     |                        |            |              |
|      |                            |                     |                        |            |              |
|      |                            |                     |                        |            |              |
|      |                            |                     |                        |            |              |
|      | Early withdrawal penalties |                     |                        |            |              |

\* T = Taxpayer      S = Spouse      J = Joint

Interest income (seller-financed mortgage)

| Name of payer | Social Security number | Address | Interest received |
|---------------|------------------------|---------|-------------------|
|               |                        |         |                   |
|               |                        |         |                   |

Dividend income – Enclose all Forms 1099-DIV and statements of tax-exempt dividends earned.

If not available, complete the following:

| TSJ* | Name of payer | Ordinary<br>dividends | Qualified<br>dividends | Capital gain<br>distributions | Non-taxable | Federal tax<br>withheld | Foreign tax<br>withheld |
|------|---------------|-----------------------|------------------------|-------------------------------|-------------|-------------------------|-------------------------|
|      |               |                       |                        |                               |             |                         |                         |
|      |               |                       |                        |                               |             |                         |                         |
|      |               |                       |                        |                               |             |                         |                         |
|      |               |                       |                        |                               |             |                         |                         |

\*T = Taxpayer      S = Spouse      J = Joint

| Description                                        | Amount |
|----------------------------------------------------|--------|
| State and local income tax refund(s)               |        |
| Alimony paid or received                           |        |
| Date of your divorce or separation agreement _____ |        |
| Jury fees                                          |        |
| Finder's fees                                      |        |
| Director's fees                                    |        |
| Prizes                                             |        |
| Gambling winnings (Form W2-G)                      |        |
| Trustee fees                                       |        |
| Executor fees                                      |        |
| Other miscellaneous income                         |        |

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Income from business or profession — Schedule C

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► Who owns this business?                      Taxpayer                      Spouse                      Joint

Principal business or profession \_\_\_\_\_

Business name \_\_\_\_\_

Business taxpayer identification number \_\_\_\_\_

Business address \_\_\_\_\_

\_\_\_\_\_

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► Method(s) used to value closing inventory:

Cost      Lower of cost or market      Other (describe) \_\_\_\_\_      N/A

Accounting method:

Cash      Accrual      Other (describe) \_\_\_\_\_

- 1) Was there any change in determining quantities, costs or valuations between the opening and closing inventory? If yes, attach an explanation.
- 2) Did you deduct expenses for the business use of your home?  
If yes, complete the office-in-home schedule provided in this organizer.
- 3) Did you materially participate in the operation of the business during the year?
- 4) Did you pay any health insurance premiums or long-term care premiums?
- 5) Was all of your investment in this activity at risk?
- 6) Were any assets sold, retired or converted to personal use during the year?  
If yes, list assets sold including date acquired, date sold, sales price and original cost.
- 7) Were any assets purchased during the year? If yes, list assets acquired, including date placed in service and purchase price, including trade-in. Attach copies of purchase invoices.
- 8) Was this business still in operation at the end of the year?
- 9) List the states in which the business was conducted and provide income and expense by state.
- 10) Provide copies of certification for employees of target groups and associated wages qualifying for the work opportunity tax credit.
- 11) Did you make any payments during the year that would require you to file Forms 1099?

If yes, did you file Forms 1099?

Note: In general, Form 1099 will be required to be issued to each person to whom was paid at least \$600. There are other situations for which Form 1099 will be required.

- 12) Did you have employees?  
If yes:
  1. Provide copies of all federal and state payroll reports including Forms W-2/W-3, 940 and 941.
  2. Do you have a health reimbursement arrangement or otherwise reimburse your employees for medical expenses or health insurance premiums?
  3. Do you have less than 50 full-time equivalent employees?
  4. Do you pay an average wage of less than \$50,000?
  5. Do you pay at least half of the employees' health insurance premiums?
  6. Provide a copy of Form 1094-C, if applicable.

Income and expenses (Schedule C) — Attach a schedule of income and expenses of the business or complete the following worksheet. Complete a separate schedule for each business.

| Description                                                                       | Amount |
|-----------------------------------------------------------------------------------|--------|
| Part I — Income                                                                   |        |
| Gross receipts or sales                                                           |        |
| Returns and allowances                                                            |        |
| Other income (list type and amount)                                               |        |
| Part II — Cost of goods sold                                                      |        |
| Inventory at beginning of year                                                    |        |
| Purchases less cost of items withdrawn for personal use                           |        |
| Cost of labor (do not include salary paid to yourself)                            |        |
| Materials and supplies                                                            |        |
| Other costs (list type and amount)                                                |        |
| Inventory at end of year                                                          |        |
| Part III — Expenses                                                               |        |
| Advertising                                                                       |        |
| Bad debts from sales or services                                                  |        |
| Car and truck expenses (complete the auto expense schedule)                       |        |
| Commissions and fees                                                              |        |
| Depletion                                                                         |        |
| Depreciation and Sec. 179 expense deduction (provide depreciation schedules)      |        |
| Employee health insurance and other benefit programs (excluding retirement plans) |        |
| Employee retirement contribution (other than owner)                               |        |
| Self-employed owner:                                                              |        |
| a. Health insurance premiums                                                      |        |
| b. Retirement contributions                                                       |        |
| c. State income tax                                                               |        |

| Description                                                                                 | Amount |
|---------------------------------------------------------------------------------------------|--------|
| Insurance (other than health)                                                               |        |
| Interest:                                                                                   |        |
| a. Mortgage (paid to banks, etc.)                                                           |        |
| b. Other                                                                                    |        |
| Legal and professional services                                                             |        |
| Office expense                                                                              |        |
| Rent or lease:                                                                              |        |
| a. Vehicles, machinery and equipment                                                        |        |
| b. Real estate or other business property                                                   |        |
| Repairs and maintenance                                                                     |        |
| Supplies                                                                                    |        |
| Taxes and licenses (enclose copies of payroll tax returns; do not include state income tax) |        |
| Travel, meals and entertainment:                                                            |        |
| a. Travel                                                                                   |        |
| b. Meals                                                                                    |        |
| c. Entertainment                                                                            |        |
| Utilities                                                                                   |        |
| Wages (enclose copies of Forms W-3/W-2)                                                     |        |
| Lobbying expenses                                                                           |        |
| Club dues:                                                                                  |        |
| a. Civic club dues                                                                          |        |
| b. Social or entertainment club dues                                                        |        |
| Other expenses (list type and amount)                                                       |        |
|                                                                                             |        |
|                                                                                             |        |

► Automobile expenses — Complete a separate schedule for each vehicle.

|                           |       |                                             |       |
|---------------------------|-------|---------------------------------------------|-------|
| Vehicle description       | _____ | Total business miles                        | _____ |
| Date placed in service    | _____ | Total commuting miles                       | _____ |
| Cost/fair market value    | _____ | Total other personal miles                  | _____ |
| Lease term, if applicable | _____ | Total miles this year                       | _____ |
|                           |       | Average daily round trip commuting distance | _____ |

► Actual expenses (omit if using mileage method)

|                 |       |                |       |
|-----------------|-------|----------------|-------|
| Gas, oil        | _____ | Taxes and tags | _____ |
| Repairs         | _____ | Interest       | _____ |
| Tires, supplies | _____ | Parking        | _____ |
| Insurance       | _____ | Tolls          | _____ |
| Lease payments  | _____ | Other          | _____ |

|                                                                                                                                                          | Yes | No |
|----------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| ► Did you acquire, lease or dispose of a vehicle used for business during this year? If yes, enclose the purchase and sales contract or lease agreement. |     |    |
| ► Did you use the above vehicle in this business less than 12 months?<br>If yes, enter the number of months. _____                                       |     |    |
| ► Do you have another vehicle available for personal purposes?                                                                                           |     |    |
| ► Do you have evidence to support your deduction?                                                                                                        |     |    |
| ► Is the evidence written?                                                                                                                               |     |    |

Office in home

► To qualify for an office-in-home deduction, the area must be used exclusively for business purposes on a regular basis in connection with your employer’s business and for your employer’s convenience. If you are self-employed, it must be your principal place of business or you must be able to show that income is actually produced there. If your business use of your home relates to daycare, provide the total hours of business operation for the year.

| Business or activity for which you have an office | Total area of the house (square feet) | Area of business portion (square feet) | Business percentage |
|---------------------------------------------------|---------------------------------------|----------------------------------------|---------------------|
|                                                   |                                       |                                        |                     |

► I. Depreciation

|                                | Date placed in service | Cost/basis | Method | Life | Prior depreciation |
|--------------------------------|------------------------|------------|--------|------|--------------------|
| House                          |                        |            |        |      |                    |
| Land                           |                        |            |        |      |                    |
| Total purchase price           |                        |            |        |      |                    |
| Improvements (provide details) |                        |            |        |      |                    |

► II. Mortgage interest

Real estate taxes

Utilities

Property insurance

Other expenses – itemize

► III. Expenses that apply directly to home office:

Telephone

Maintenance

Other expenses – itemize

Did you make an election to apply a simplified method with respect to your home office expenses? Yes No

Capital gains and losses – Enclose all Forms 1099-B (with supplemental year-end brokerage statements) and 1099-S (with Closing Disclosure statements). Complete the following schedule if no statements are available and provide all transaction slips for sales and purchases.

| Description | Date acquired | Date sold | Sales proceeds | Cost or basis | Gain (loss)* |
|-------------|---------------|-----------|----------------|---------------|--------------|
|             |               |           |                |               |              |
|             |               |           |                |               |              |
|             |               |           |                |               |              |
|             |               |           |                |               |              |

► Enter any sales NOT reported on Forms 1099-B and 1099-S:

| Description | Date acquired | Date sold | Sales proceeds | Cost or basis | Gain (loss)* |
|-------------|---------------|-----------|----------------|---------------|--------------|
|             |               |           |                |               |              |
|             |               |           |                |               |              |
|             |               |           |                |               |              |
|             |               |           |                |               |              |

\* If you have questions regarding the taxable status of any gain or loss, please contact our office.

Sale/purchase of personal residence

► Provide closing statements (Closing Disclosure) on purchase and sale of old residence and purchase of new residence.

| Description | Amount |
|-------------|--------|
|             |        |
|             |        |

Yes      No

► For sale of personal residence, did you own and live in it for two of the five years prior to the sale?

Was there any rental or business use during the period of ownership?

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### Residence change

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► If you changed residences during the year, provide the period of residence in each location.

Residence #1 \_\_\_\_\_ From \_\_\_\_/\_\_\_\_/\_\_\_\_ To \_\_\_\_/\_\_\_\_/\_\_\_\_

Own              Rent

Residence #2 \_\_\_\_\_ From \_\_\_\_/\_\_\_\_/\_\_\_\_ To \_\_\_\_/\_\_\_\_/\_\_\_\_

Own              Rent

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### Rental and royalty income – Complete a separate schedule for each property.

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► 1) Description and location of property: \_\_\_\_\_  
\_\_\_\_\_

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Yes      No

► 2) Type of property:

Personal use

Residential rental

Commercial rental

Royalty

Self-rental

Other – describe \_\_\_\_\_

If personal-use property, provide the following:

1. Number of days the property was occupied by you, a member of your family or any individual not paying rent at the fair market value. \_\_\_\_\_

2. Number of days the property was not occupied. \_\_\_\_\_

If not occupied, was it available for rent during this time?

3. How many days was the property rented during the year? \_\_\_\_\_

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► 3) Did you participate in the operation of the rental property during the year? Note that both requirements must be met by you (and not combined with your spouse's activity) to qualify as a real estate professional.

1. Were more than half of the personal services that you performed during the year performed in a real property trade or business?

2. Did you perform more than 750 hours of services during the year in a real property trade or business?

3. Did you perform more than 250 hours of service during the year with respect to each property?

4. Did you maintain separate books and records with respect to each property?

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Yes No

► 4) Did you make any payments during the year that would require you to file Forms 1099?

If yes, did you file Forms 1099?

Note: In general, Form 1099 will be required to be issued to each person to whom was paid at least \$600.

There are other situations for which Form 1099 will be required.

| Income            | Amount |                                   | Amount |
|-------------------|--------|-----------------------------------|--------|
| Rents received    |        | Royalties received                |        |
| Expenses          |        |                                   |        |
| Mortgage interest |        | Legal and other professional fees |        |
| Other interest    |        | Cleaning and maintenance          |        |
| Insurance         |        | Commissions                       |        |
| Repairs           |        | Utilities                         |        |
| Auto and travel   |        | Management fees                   |        |
| Advertising       |        | Supplies                          |        |
| Taxes             |        | Other (itemize)                   |        |

Yes No

► If this is the first year we are preparing your return, provide depreciation records.

► If this is a new property, provide the closing statement (Closing Disclosure).

► If the property was sold during the year, provide the closing statement (Closing Disclosure).

► List below any improvements or assets purchased during the year.

| Description | Date placed in service | Cost |
|-------------|------------------------|------|
|             |                        |      |
|             |                        |      |

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### Income from partnerships, estates, LLCs, trusts and S corporations

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- Provide a list of all entities for which you have an ownership interest. Enclose all Schedules K-1 (both federal and state) and include basis schedules. If you haven't received a Schedule K-1, please indicate when you expect to receive it. In addition, for each entity, indicate the number of hours you or your spouse (if applicable) participated in the activity during the year.

| Name | Source code* | Federal ID no. | Hours participated |
|------|--------------|----------------|--------------------|
|      |              |                |                    |
|      |              |                |                    |
|      |              |                |                    |

\* Source code: P = Partnership/LLC E = Estate/trust S = S corporation

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### Contributions to retirement plans

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|                                                                                                                                              | Taxpayer  | Spouse    |
|----------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----------|
| Are you covered by a qualified retirement plan?                                                                                              | Yes<br>No | Yes<br>No |
| Do you want to make the maximum deductible IRA contribution?                                                                                 | Yes<br>No | Yes<br>No |
| IRA contributions made for this return                                                                                                       |           |           |
| IRA contributions made for this return for nonworking spouse                                                                                 |           |           |
| Do you want to make an IRA contribution even if part or all of it may not be deducted? If yes, provide a copy of the latest Form 8606 filed. | Yes<br>No | Yes<br>No |
| Have you made, or do you want to make, a Roth IRA contribution? If yes, provide Roth IRA contributions made for this return.                 | Yes<br>No | Yes<br>No |
| Do you want to make the maximum allowable Keogh/SEP/SIMPLE IRA contribution?                                                                 | Yes<br>No | Yes<br>No |
| Keogh SEP/SIMPLE IRA contributions made for this return                                                                                      |           |           |
| Date Keogh/SIMPLE IRA plan established                                                                                                       |           |           |

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Medical and dental expense. Please note that medical expenses must exceed 10% of adjusted gross income to be deductible as an itemized deduction. Itemized deductions are generally only beneficial if they exceed your standard deduction. Health insurance premiums and medical expenses paid with pre-tax dollars (cafeteria plans, health savings accounts, etc.) are not deductible.

| Description                                                              | Amount |
|--------------------------------------------------------------------------|--------|
| Premiums for health and accident insurance including Medicare            |        |
| Long-term care premiums: Taxpayer \$ _____ Spouse \$ _____               |        |
| Medicine and drugs (prescription only)                                   |        |
| Doctors, dentists, nurses                                                |        |
| Hospitals, clinics, laboratories                                         |        |
| Eyeglasses/corrective surgery                                            |        |
| Ambulance                                                                |        |
| Medical supplies/equipment                                               |        |
| Hearing aids                                                             |        |
| Lodging and meals                                                        |        |
| Travel                                                                   |        |
| Mileage (number of miles)                                                |        |
| Long-term care expenses                                                  |        |
| Payments for in-home care (complete later section on home care expenses) |        |
| Other                                                                    |        |
| Insurance reimbursements received                                        |        |

Yes

No

► Were any of the above expenses related to cosmetic surgery?

Deductible taxes (subject to limitation)

| Description                                                          | Amount |
|----------------------------------------------------------------------|--------|
| State and local income tax payments made this year for prior year(s) |        |
| Real estate taxes: Primary residence                                 |        |
| Secondary residence                                                  |        |
| Other                                                                |        |
| Personal property or ad valorem taxes                                |        |
| Sales tax on major items (auto, boat, home improvements, etc.)       |        |
| Other sales taxes paid (if applicable)                               |        |
| Intangible tax                                                       |        |
| Other taxes (itemize)                                                |        |
| Foreign tax withheld (may be used as a credit)                       |        |

Interest expense

► Mortgage interest (enclose Forms 1098)

| Payee* | Property** | Amount |
|--------|------------|--------|
|        |            |        |
|        |            |        |
|        |            |        |

Mortgage balance beginning of the year \_\_\_\_\_

Mortgage balance end of the year \_\_\_\_\_

\* Include address and Social Security number if payee is an individual.

\*\* Describe the property securing the related obligation, i.e., principal residence, motor home, boat, etc. If any mortgage or equity loan was not used to buy, build or improve your principal or second residence, describe the amount of proceeds and how the proceeds were used.

► Unamortized points on residence refinancing

| Date of refinance | Loan terms | Total points |
|-------------------|------------|--------------|
|                   |            |              |
|                   |            |              |

► Student loan interest

| Payee | Amount |
|-------|--------|
|       |        |
|       |        |

► Investment interest expense not reported on Schedules A, C or E

| Payee | Investment purpose (stocks, land, etc.) | Amount |
|-------|-----------------------------------------|--------|
|       |                                         |        |
|       |                                         |        |
|       |                                         |        |

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Contributions

► Cash contributions for which you have receipts, canceled checks, etc. Note: You need to have written acknowledgment from any charity to which you made individual donations of \$250 or more during the year.

| Donee | Amount | Donee | Amount |
|-------|--------|-------|--------|
|       |        |       |        |
|       |        |       |        |
|       |        |       |        |
|       |        |       |        |

▶ Expenses incurred in performing volunteer work for charitable organizations:

Parking fees and tolls

\$

Supplies

\$

Meals and entertainment

\$

Other (itemize)

\$

Automobile mileage

▶ Other than cash contributions (enclose receipts):

|                               |  |  |
|-------------------------------|--|--|
| Organization name and address |  |  |
| Description of property       |  |  |
| Date acquired                 |  |  |
| How acquired                  |  |  |
| Cost or basis                 |  |  |
| Date contributed              |  |  |
| Fair market value (FMV)       |  |  |
| How FMV determined            |  |  |

▶ Include Form 1098-C for donations of motor vehicles, boats or airplanes.

▶ Include a signed and dated Form 8283 by the donee organization and/or qualified appraiser, if applicable.

▶ For contributions over \$5,000, include a copy of the qualified appraisal and confirmation from the charity.

Casualty or theft losses

► Loss/damage of property. Note that personal casualty losses are only allowed if incurred in a federally declared disaster area.

|                               | Property | Property | Property |
|-------------------------------|----------|----------|----------|
| Indicate type of property     | Business | Business | Business |
|                               | Personal | Personal | Personal |
| Description of property       |          |          |          |
| Date acquired                 |          |          |          |
| Cost                          |          |          |          |
| Date of loss                  |          |          |          |
| Description of loss           |          |          |          |
| Was insurance claim made?     | Yes      | Yes      | Yes      |
|                               | No       | No       | No       |
| Fair market value before loss |          |          |          |
| Fair market value after loss  |          |          |          |

Miscellaneous deductions (may be deductible for state income tax purposes)

| Description                             | Amount |
|-----------------------------------------|--------|
| Income tax preparation fees             |        |
| Investment advisory fees                |        |
| Documented gambling losses and expenses |        |

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**Child care expenses/home care expenses**

Yes

No

▶ Did you pay an individual or an organization to perform services for the care of a dependent under 13 years old or your spouse or dependent age 13 or over, if physically or mentally incapable of caring for themselves in order to enable you to work or attend school on a full-time basis?

▶ Did you use funds from a cafeteria plan at work to pay for any daycare expenses?

▶ Did you pay an individual to perform in-home health care services for yourself, your spouse or dependents?

▶ If the response to either of the questions above is yes, complete the following:  
Name(s) of dependent(s) for whom services were rendered.

▶ List individuals or organizations to whom expenses were paid during the year (services of a relative may be deductible only if that relative is not a dependent and if the relative's services are considered employment for Social Security purposes).

| Name and address | ID number | Amount | If under 18 |
|------------------|-----------|--------|-------------|
|                  |           |        | Yes         |
|                  |           |        | No          |
|                  |           |        | Yes         |
|                  |           |        | No          |

▶ If payments of \$2,100 or more during the tax year were made to an individual, were the services performed in your home?

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**Educational expenses**

Yes

No

▶ Did you or any other member of your family pay any post-secondary educational expenses this year?

▶ If yes, complete the following and provide Form 1098-T from the school:

| Student name | Institution | Grade/level | Amount paid | Date paid |
|--------------|-------------|-------------|-------------|-----------|
|              |             |             |             |           |
|              |             |             |             |           |
|              |             |             |             |           |

Yes No

► Was any of the preceding tuition paid with funds withdrawn from an educational IRA or 529 plan?

If yes, how much? \$ . Submit Form 1099-Q.

Comments/explanations

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