

To our tax clients,

It has been a politically volatile year; however, tax law remains relatively stable. Some more notable changes:

- You rely on tax information reported by third-parties to have your tax returns prepared. The due dates of many of the forms you depend on has been moved forward to address the problems related to waiting on these forms.
- Many rates and limits have been adjusted for inflation.

We anticipate more change to tax law in the coming year because of the new president and recent power shift in both houses of congress.

**We are not allowed to automatically file income tax extensions on your behalf.** If you want us to file an extension for you, you must provide signed written communication that includes an estimate of your tax liability as found on federal form 4868. *Because of this, we recommend self-filing extensions.* Forms are available in our office and on the Internet. In addition, the IRS and state taxing authorities provide applications online to allow free and speedy filing of extensions.

**We are required to ask you certain questions and peruse certain documents.** *Please obtain and complete our tax organizer and include pertinent information to help facilitate the accurate preparation of your income tax returns.*

**Regulations require that we receive written permission to disclose confidential information to anyone other than the taxpayer.** We have prepared blank consent forms, available on our web site and in the office. *Because of these strenuous regulations, we ask that clients request copies of documents from us so that the client can provide information to third parties.*

We have tried to monitor the tax climate to properly serve you. Please contact us with any questions and concerns and we will try to provide accurate information for your tax needs.

**Please read and sign the other forms enclosed with this letter and return them to us.** We look forward to serving you this year and appreciate you choosing us as your tax preparers.

Sincerely,

  
Killen and Associates  
Certified Public Accountants, PA

December 31, 2016

## POLICIES FOR THE 2016 TAX SEASON

### Our Office

Our address is:

*Killen & Associates, CPAs, PA  
21-B Gamecock Avenue  
Charleston, SC 29407*

Our office hours are:

*Monday through Wednesday 9:30 to 5:00  
Thursday 9:30 to 3:00  
(closed 12:00 to 1:30 for lunch every day)*

### Tax Preparation

Our policies for income tax preparation remain the same as in past years. We make every effort to complete returns for those whose information is in our office by **February 28<sup>th</sup>**, ***but we make no guarantees.*** If you have not received all necessary data prior to this date, we urge you to bring in what you have by **February 28<sup>th</sup>** and then add to your file as information is available.

### Engagement

For your convenience we are enclosing an engagement letter that gives us permission to prepare your returns. Please sign and return this with your tax package. If you feel you need to discuss anything in detail please call for an appointment. Keep in mind that our available appointment times are limited and are often scheduled in advance very early in the tax season.

### Electronic Filing

By law, South Carolina now requires us to file all returns electronically when possible, unless the client specifically elects to file by another means. Electronic filing is free, *and will be the default filing method for all returns.* ***We are required to have signed authorization prior to electronically filing your returns.***

### Privacy

Federal law prevents us from providing a client's tax return or tax information to anyone other than the client without specific consent in writing. Ad hoc letters will not suffice. *We have forms available in our office for this purpose.*

### Extensions

**PLEASE NOTE:** We are not allowed to automatically file income tax extensions on your behalf. If you want us to file an extension for you, you must provide signed written communication that includes an estimate of your tax liability as found on federal form 4868. *Because of this, we recommend self-filing extensions.* Forms are available in our office and on the Internet. In addition, the IRS and state taxing authorities provide applications online to allow free and speedy filing of extensions.

### Payment

*Payment for services is due when services are rendered unless prior arrangements have been made.*

### After April 18<sup>th</sup>

We prepare to work long hours during January through April; however, during the remainder of the year tax returns are done as scheduling permits. ***Please do not procrastinate. We cannot guarantee completion of income tax returns by extension deadlines for those who fail to meet our February 28<sup>th</sup> requirement.***

I have read and understand these policies.

\_\_\_\_\_  
CLIENT SIGNATURE

\_\_\_\_\_  
DATE

MEMBER  
AICPA &  
SCACPA

THIS CONTRACT IS SUBJECT TO MANDATORY AND BINDING ARBITRATION UNDER THE RULES OF THE SOUTH CAROLINA  
ARBITRATION ACT 15-48-10 ET SEQ.

Dear Client,

We appreciate the opportunity of working with you. This letter is to specify the terms of our engagement, clarify the nature and extent of the services we will provide and confirm an understanding of our mutual responsibilities.

We will prepare your 2016 federal and state individual income tax returns. Our services are not intended to determine whether you have filing requirements in other tax jurisdictions than the one(s) you have informed us of. If you would like to add any additional forms or services to this engagement, please use the *Comments or Additional Requests* space provided below.

Certain individuals may be required to electronically file Form 114, Report of Foreign Bank and Financial Accounts (FBAR) with the US Department of the Treasury. Failure to comply with the filing requirements may result in significant civil and criminal penalties. Unless otherwise specifically agreed in writing, we will not prepare, file or provide assistance with this form. If you would like to add Form 114 to this engagement, please use the *Comments or Additional Requests* space provided below.

It is your responsibility to provide all the information required to prepare your returns. We will provide you with an organizer of information required for the returns, and you represent that the information you provide will be accurate and complete to the best of your knowledge. We will not audit or otherwise verify the information provided, although we may ask for clarification if the information appears to be incorrect, inconsistent, or incomplete. Our work in connection with the preparation of your income tax returns does not include any procedures designed to discover errors or other irregularities, should any exist. **You have the final responsibility for the income tax returns and, therefore, you should review them carefully before you sign and file them.**

Taxpayers are required to maintain all the documents that form the basis of income, deductions, credits and payments shown on the return. In addition, some items have specific substantiation requirements set forth by the IRS (e.g., auto, meals & entertainment, and charitable contributions over \$250, etc.). If you have any questions as to the type of records required, please ask us for advice in that regard. Your signature on this letter confirms that we have advised you of the record keeping requirements.

We will use our judgment to resolve questions in your favor where the tax law is unclear or where there are conflicts between the taxing authorities' interpretation of the law and what seem to be other supportable positions. There may be situations where we are required by law to disclose a position on a tax return. We are not attorneys; therefore, we cannot provide you with a legal opinion on various tax positions. We can, however, advise you of the consequences of different positions. We will adopt whatever position you request on your returns so long as it is consistent with our professional standards and ethics. In the event, however, that you ask us to take an unsupported tax position or refuse to make any required disclosures, we reserve the right to withdraw from the engagement without completing or delivering the tax returns. Such withdrawal would complete our engagement and you agree to pay our fees based on time expended (at our standard rates) plus all out-of-pocket expenses through the date of withdrawal.

Your returns may be selected for examination or audit by tax authorities. In the event of such governmental tax examination, we would be pleased to represent you under the terms of a separate engagement.

Your returns will be required to be filed electronically with the IRS and states. We will provide you with a copy of your final returns for review prior to electronic transmission. The IRS requires that you sign an e-file authorization form indicating that you have reviewed the return, it is correct to the best of your knowledge, and you authorize us to submit it electronically. We cannot transmit any return until we have the appropriate signed authorizations. If e-file is not available, paper copies will be provided for you to sign and mail.

If an extension of the time is required, any tax due with these returns must be paid with that extension. Any amounts not paid by the filing deadline may be subject to interest and late payment penalties.

Our fees for these services will be based upon the amount of time required at our standard billing rates, plus out-of-pocket expenses. Payment is to be made when returns are completed. Checks should be made payable to "Killen & Associates".

You may terminate this engagement at any time. Should you do so, however, you remain liable for all unpaid fees as discussed above. We reserve the right to withdraw from this engagement at any time because of unpaid fees, the guidance of our professional standards, or for any other reason. We will notify you in advance of any decision by us to withdraw, and will take all reasonable steps to assist in the orderly transfer of your tax services. Otherwise, this engagement will be considered complete upon acceptance of your e-filed returns by the tax authorities. In the event that your returns are not e-filed, you will have final responsibility for mailing your returns to the applicable taxing authorities

You agree that any dispute that may arise regarding the meaning, performance or enforcement of this engagement will, prior to resorting to litigation, be submitted to mediation, and that the parties will engage in the mediation process in good faith once a written request to mediate has been given by any party to the engagement. Any mediation initiated as a result of this engagement shall be administered within the county of Charleston, SC, by Barnwell Whaley Patterson & Helms, LLC, according to its mediation rules, and any ensuing litigation shall be conducted within said county, according to SC law. The results of any such mediation shall be binding only upon agreement of each party to be bound. The costs of any mediation proceeding shall be shared equally by the participating parties.

If the foregoing is in accordance with your understanding, please sign this letter in the space indicated.

If you have any questions, please do not hesitate to contact us. We want to express our appreciation for this opportunity to work with you.

Very truly yours,

  
Killen and Associates  
Certified Public Accountants, PA

December 31, 2016

Taxpayer:

SIGNATURE

DATE

Spouse:

SIGNATURE

DATE

Comments or additional requests:

---

---

---

---

---

---

---

---

---

---

**We are required to ask you the following questions:**

**Foreign Accounts**

1. At any time in 2016, did you, or your spouse if filing jointly, have financial interest in or signature authority over a financial account located in a foreign country? \_\_\_\_ Yes \_\_\_\_ No
2. During 2016, did you, or your spouse if filing jointly, receive a distribution from or were the grantor of, or transferor to, a foreign trust? \_\_\_\_ Yes \_\_\_\_ No

If you answered yes to either of these questions, you may have additional filing requirements. *Please make a point to speak with us about this.*

---

**Use Tax**

- In 2016, did you make any purchase online, or, outside of your home state, for which you paid no sales tax? \_\_\_\_ Yes \_\_\_\_ No

If you answered "Yes", please provide the total amount of these purchases for 2016.

Amount: \_\_\_\_\_

**Taxpayer:**

\_\_\_\_\_  
SIGNATURE

\_\_\_\_\_  
DATE

**Spouse:**

\_\_\_\_\_  
SIGNATURE

\_\_\_\_\_  
DATE

2016

Income Tax Organizer

**Killen**  
& Associates CPAs, PA

21-B Gamecock Avenue  
Charleston, SC 29407

Voice: (843) 571-5502

Fax: (843) 571-2348

[killencpa.com](http://killencpa.com)

Jerry Killen – [jerry@killencpa.com](mailto:jerry@killencpa.com)  
Charlotte Killen – [charlotte@killencpa.com](mailto:charlotte@killencpa.com)  
Scott Killen – [scott@killencpa.com](mailto:scott@killencpa.com)

*This booklet is designed to help you accumulate information accurately in preparation for filing your income tax returns.*

## Miscellaneous Information

Name:

SSN:

## Personal Information

- ☐ **Yes**   ☐ **No**   Did your marital status change during the year?  
     If "Yes," explain \_\_\_\_\_  
☐ ☐ Can you or your spouse be claimed as a dependent by someone else?  
☐ ☐ Did your address change during the year?

## Dependent Information

- ☐ ☐ Did you have any changes in dependents during the year?  
     If "Yes," explain \_\_\_\_\_  
☐ ☐ Can another person qualify to claim the child?  
☐ ☐ Did you have any childcare expenses during the year?  
☐ ☐ Did you have any adoption expenses during the year?  
☐ ☐ Did you have any children under age 19 or a full-time student under age 24 with more than \$1900 of unearned income?  
     Provide documentation for proof of dependent related credits (school records, medical records, daycare records, etc.)

## Health Care Information

- ☐ ☐ Did any member of your household **NOT** have healthcare coverage for the entire year?  
     Provide copies of all Forms 1095-A, 1095-B, 1095-C for **ALL** members of your household.  
     If any member of your household received an exemption from the marketplace, provide the Exemption Certificate Number (ECN).  
☐ ☐ Did you receive any distributions from a Health Savings Account (HSA), Archer MSA, or Medicare Advantage MSA during the year?

## Income, Purchases, Sales, and Debt Information

- ☐ ☐ Did you have a financial interest in or signature authority over a financial account or asset located in a foreign country?  
☐ ☐ Did you receive a distribution from, or were you a grantor of, or transferor to, a foreign trust?  
☐ ☐ Did you have any income from, or pay taxes to, a foreign country?  
☐ ☐ Did you receive any tips not reported to your employer?  
☐ ☐ Did you receive any disability income during the year?  
☐ ☐ Did you cash any U.S. savings bonds during the year?  
☐ ☐ Did you receive any other income not provided with this organizer?  
     If "Yes," explain \_\_\_\_\_  
☐ ☐ Did you start a new business or purchase any rental property during the year?  
☐ ☐ Did you sell an existing business, rental property, or other property during the year?  
☐ ☐ Did you purchase any business assets or convert any assets to business use?  
     If "Yes," provide the cost of the asset, the date it was placed in service, and business use percentage.  
☐ ☐ Did you purchase any gasoline, diesel, or special fuels for non-highway business use?  
☐ ☐ Did you buy or sell any stocks, bonds, or other investments during the year?  
☐ ☐ Did you sell a principal residence during the year?  
     If "Yes," provide closing documentation for the purchase and sale of the home  
☐ ☐ Did you foreclose or abandon a principal residence or real property during the year?  
☐ ☐ Did you refinance your principal home or second home or take out a home equity loan during the year?  
     If "Yes," provide all escrow, closing, and other pertinent documentation and information.  
☐ ☐ Did you receive any principal or interest, during this year, from property sold in prior years?  
☐ ☐ Did you rent out your home or use it for business?  
☐ ☐ Did you sell, exchange, or purchase any real estate during the year?  
☐ ☐ Did you acquire a new or additional interest in a partnership or S corporation?  
☐ ☐ Did you have any debts canceled or forgiven this year?  
☐ ☐ Does anyone owe you money that has become uncollectible?  
☐ ☐ Did you purchase a new hybrid, alternative motor, or electric motor energy-efficient vehicle during the year?  
     If "Yes," provide the year, make, model, VIN, and date the vehicle was placed in service.

## Itemized Deduction Information

- ☐ ☐ Did you pay out-of-pocket medical or dental expenses (premiums, prescriptions, mileage, etc.) during the year?  
☐ ☐ Did you pay any long-term healthcare premiums for yourself, your spouse, or a dependent during the year?  
☐ ☐ Did you receive any state or local income tax refunds from prior years?  
☐ ☐ Did you make any major purchases (vehicle, boats, etc.) during the year?  
☐ ☐ Did you pay any real estate property taxes or personal property taxes during the year?  
☐ ☐ Did you pay mortgage interest during the year?

## Miscellaneous Information

Name:

SSN:

- ☐ ☐ Did you make cash donations to charity during the year?
- ☐ ☐ Did you make noncash donations to charity (clothes, furniture, etc.) during the year?
- ☐ ☐ Did you donate a boat or vehicle during the year?  
If "Yes," attach Form 1098-C.
- ☐ ☐ Did you have any job-related expenses that were not reimbursed by your employer (uniforms, safety equipment, etc.)?
- ☐ ☐ Did you use your vehicle on the job other than for commuting to work?
- ☐ ☐ Did you work out of town at any time during the year?
- ☐ ☐ Did you have gambling losses during the year?

### Retirement Information

- ☐ ☐ Did you receive any payments from a pension, profit sharing, or 401(k) plan during the year?
- ☐ ☐ Did you make any withdrawals from or contributions to an IRA, Roth, Keogh, SIMPLE, SEP, 401(k), myRA, or other qualified retirement plan during the year?
- ☐ ☐ Did you receive any Social Security benefits during the year?

### Education Information

- ☐ ☐ Did you pay tuition expenses that were required for attending college, university, or vocational school for yourself, your spouse, or a dependent during the year (even if classes were attended in another year)?
- ☐ ☐ Did anyone in your household attend a post-secondary school during the year?
- ☐ ☐ Did you make a contribution to or receive a distribution from an Education Savings Account or Qualified Tuition Program during the year?
- ☐ ☐ Did you pay student loan interest for yourself, your spouse, or your dependent(s) during the year?

### Miscellaneous Information

- ☐ ☐ Did you incur a loss due to damaged or stolen property?  
If "Yes," provide the incident date, value of the property, and amount of insurance reimbursements.
- ☐ ☐ Did you pay wages to any household employees (babysitter, nanny, housekeeper, etc.)?
- ☐ ☐ Did you make any gifts to any one person in excess of \$14,000 during the year?  
If "Yes," are you splitting the gift with your spouse? \_\_\_\_\_
- ☐ ☐ Did you incur moving expenses due to a change in employment?
- ☐ ☐ Did you make any energy-efficient improvements to your main home during the year?
- ☐ ☐ Are you a business owner who paid health insurance premiums for your employees during the year?
- ☐ ☐ Did you apply an overpayment of your 2015 taxes to your 2016 estimated taxes?
- ☐ ☐ If you have an overpayment of 2016 taxes, do you want the refund applied to your 2017 estimated taxes?
- ☐ ☐ Did you make any estimated payments toward your 2016 taxes?
- ☐ ☐ Do you want to have any refund or balance due directly deposited or withdrawn?  
If "Yes," provide a canceled checking or savings slip.
- ☐ ☐ Did you receive any notices from the IRS or state taxing authority?  
If "Yes," explain \_\_\_\_\_
- ☐ ☐ May the IRS discuss your tax return with your preparer?  
Would you like a physical copy or a PDF copy of your tax return? \_\_\_\_\_

### Preparer Notes

#### Miscellaneous Notes



## 2016 Tax Organizer

### Personal and Dependent Information

#### Personal Information

	Name	SSN	Date of Birth	Healthcare coverage ALL year
Taxpayer				
Spouse				
Street address, city, state, and ZIP				
	Occupation	Daytime Phone	Evening Phone	Cell Phone
Taxpayer				
Spouse				
Taxpayer Email				
Spouse Email				

#### Marital Status at end of 2016

- ☐ Married  
☐ Married filing separately  
☐ Single  
☐ Widow(er), Date of Spouse's Death if deceased in 2016 \_\_\_\_\_

#### Taxpayer

- ☐ Yes ☐ No  
☐ Yes ☐ No  
☐ Yes ☐ No  
☐ Yes ☐ No

#### Spouse

- ☐ Yes ☐ No Are you blind?  
☐ Yes ☐ No Are you disabled?  
☐ Yes ☐ No Are you a full-time student?  
☐ Yes ☐ No Do you want \$3 to go to the Presidential Election Campaign Fund?

#### Dependent Information

First and last name	SSN	Relationship	Months in Home	Date of Birth	Disabled	Full-time Student	Healthcare coverage ALL year

List dependents required to file a return \_\_\_\_\_

#### Estimates

	Federal		Resident State		Resident City	
	Date Paid	Amount	Date Paid	Amount	Date Paid	Amount
Overpayment applied from 2015	_____	_____	_____	_____	_____	_____
First quarter	_____	_____	_____	_____	_____	_____
Second quarter	_____	_____	_____	_____	_____	_____
Third quarter	_____	_____	_____	_____	_____	_____
Fourth quarter	_____	_____	_____	_____	_____	_____
Additional payments	_____	_____	_____	_____	_____	_____

#### Appointment Information & Notes

Your 2016 appointment is scheduled for \_\_\_\_\_

#### Notes

## Healthcare Coverage Questionnaire

Name:

SSN:

### Healthcare Information

Had healthcare coverage:	For the entire year	For part of the year (Less than 12 months)	No healthcare coverage at all

**YES      NO**

- ☐ ☐ Did anyone other than you or your spouse pay for healthcare coverage for anyone listed above?
- ☐ ☐ Did you pay for healthcare coverage for anyone not listed above?

**If you had coverage for any part of the year:**

Where was the policy obtained?

Employer / Medicare / Medicaid / Marketplace(Exchange) / Other

**If you didn't have coverage part or all of the year:**

Answer YES if it applies to any member of the household

- ☐ ☐ Was your previous insurance policy cancelled in 2016?
- ☐ ☐ Was coverage offered by your employer or your spouse's employer?
- ☐ ☐ Are you a member of a federally recognized Indian tribe?
- ☐ ☐ Are you eligible for services through an Indian healthcare provider?
- ☐ ☐ Are you a member of a healthcare sharing ministry?
- ☐ ☐ Did you live in the United States the entire year?
- ☐ ☐ Are you enrolled in TRICARE?
- ☐ ☐ Did you apply for CHIP coverage?
- ☐ ☐ Do any of the following apply to you? Do NOT indicate which one.
- Became homeless
  - Evicted in the past six months, or facing eviction or foreclosure
  - Received a shut-off notice from a utility company
  - Recently experienced domestic violence
  - Recently experienced the death of a close family member
  - Recently experienced a fire, flood, or other natural or human-caused disaster that resulted in substantial damage to your property
  - Filed for bankruptcy in the last six months
  - Incurred unreimbursed medical expenses in the last 24 months that resulted in substantial debt
  - Experienced unexpected increases in essential expenses due to caring for an ill, disabled, or aging family member

## 2016

## Income

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

SSN:

## Wages & Salaries

Attach all copies of Form W-2

Employer name

## 2016 federal wages

## Retirement

Attach all copies of Form 1099-R

**Payer name**

**2016  
distribution**

## Form 1099-Misc Income

Attach all copies of Form 1099-MISC (\* Also reported on Schedule C or E)

**Payer name**

**2016  
amount**



SSN:

Provide all brokerage statements

### Installment Sale Income

### Prior Years

Property was sold to a related party ☐

Other Income and Adjustments

Name:

SSN:

Other Income

	2016 Taxpayer	2016 Spouse
Scholarships or grants not reported on form W-2 . . . . .		
State income tax refund (attach Forms 1099-G) . . . . .		
Alimony received . . . . .		
Unemployment compensation (attach Forms 1099-G) . . . . .		
Unemployment compensation repaid in 2016 . . . . .		
Social Security Benefits (attach Forms 1099-SSA) . . . . .		
Railroad Retirement Benefits (attach Forms 1099-RRB) . . . . .		
Gambling winnings (attach Forms W2-G) . . . . .		
Alaska Permanent Fund . . . . .		
Other income: _____		
_____		
_____		

Adjustments

	2016 Taxpayer	2016 Spouse
Educator expenses (If you are an educator, enter the amount you paid for classroom supplies) . . . . .		
Contributions made to a Health Savings Account (HSA) . . . . .		
Contributions made to a Self-Employed Pension plan (SEP) . . . . .		
Payments made for Self-Employed Health Insurance for you, your spouse, or dependents . . . . .		
Alimony paid		
Name: _____ SSN: _____		
Name: _____ SSN: _____		
Contributions made to an Individual Retirement Account (IRA) . . . . .		
Contributions made to a Roth IRA . . . . .		
Contributions made to a myRA . . . . .		
Interest paid on a student loan . . . . .		
Other adjustments: _____		

Job-related Moving Expenses

	2016
Number of miles from old home to old workplace . . . . .	
Number of miles from old home to new workplace . . . . .	
Expenses to move household goods & personal effects and lodging expenses while traveling to your new home . . . . . (Do not include cost of meals)	
<input type="checkbox"/> This was a military move	

Schedule C - Profit or Loss from Business

Name: SSN:

General Business Information

Business name Employer ID Number

Professional product or service

Business address, city, state, ZIP

This business started or was acquired during 2016
This business was disposed of during 2016
Payments of \$600 or more were paid to an individual who is not your employee for services provided for this business
You filed Form(s) 1099 for the individual(s)

Income

Table with 2 columns: 2016, 2016. Rows include Gross receipts or sales, Other income, Income from Form 1099-MISC, Returns & allowances.

Expenses

Table with 2 columns: 2016, 2016. Rows include Advertising, Travel, Car & truck expenses, Total meals & entertainment, Commissions & fees, Utilities, Contract labor, Wages, Depletion, Other expenses, Employee benefit programs, Insurance (other than health), Mortgage interest, Other interest, Legal & professional services, Office expenses, Pension & profit sharing plans, Rent or lease (vehicles, machinery, & equipment), Rent (other business property), Repairs & maintenance, Supplies, Taxes & licenses.

Cost of Goods Sold

Table with 2 columns: 2016, 2016. Rows include Inventory at beginning of year, Materials & supplies, Purchases, Other costs, Cost of personal use items, Inventory at end of year, Cost of labor. Includes checkbox: There was a change in inventory method.

Schedule E - Income or Loss from Rental Real Estate & Royalties

Name: SSN:

General Property Information

Property description Address, city, state, ZIP

Select the property type Single family residence Multi-family residence Vacation / short-term rental Commercial Land Royalties Self-rental Other

Number of days property was rented Number of days property was used for personal use If the rental is a multi-dwelling unit and you occupied part of the unit, enter the percentage you occupied

This property is your main home This property was disposed of during 2016 This property was owned as a qualified joint venture Yes No Payments of \$600 or more were paid to an individual who is not your employee for services provided for this rental Yes No You filed Form(s) 1099 for the individual(s)

Income

2016 2016 Rent income Royalties from oil, gas, mineral, copyright or patent Rental income from Form(s) 1099-MISC Royalties from Form 1099-MISC

Expenses

Rental unit expenses Rental and homeowner expenses Advertising Auto & travel Cleaning & maintenance Commissions Depletion Insurance Legal & professional fees Management fees Interest - mortgage Interest - other Repairs Supplies Taxes Utilities Other expenses If this Schedule E is for a multi-unit dwelling and you lived in one unit and rented out the other units, use the "Rental and homeowner expenses" column to show expenses that apply to the entire property. Use the "Rental unit expenses" column to show expenses that pertain ONLY to the rental portion of the property. If the Schedule E is not for a multi-unit property in which you lived in one unit, complete just the "Rental unit expenses" column.



## 2016

### Income or Loss from Partnerships, S corporations, and Fiduciaries

Name:

SSN:

## Partnerships, S corporations, Estates and Trusts

Provide all copies of Schedule K-1 and attachments

[illegible]

Schedule F - Profit or Loss from Farming

Name: SSN:

General Information

Principal product Employer ID Number

☐ This farm was disposed of during 2016 ☐ Yes ☐ No Payments of \$600 or more were paid to an individual who is not your employee for services provided for this farm

☐ This farm received government subsidy in 2016 ☐ Yes ☐ No You filed Form(s) 1099 for the individual(s)

Income

	2016	2016
Sales of livestock / other items		Beginning inventory for accrual
Cost of items bought for resale		Ending inventory for accrual
Sale of products you raised		<input type="checkbox"/> You used unit-livestock-price or farm-price inventory method
Total cooperative distributions		Other income
Total agricultural payments		
Commodity Credit Corporation (CCC) loans:		
CCC loans reported		
CCC loans forfeited		
Crop insurance proceeds:		
Amount received in 2016		
<input type="checkbox"/> You elect to defer to next year		
Amount deferred from last year		
Custom hire income		

Expenses

	2016	2016
Car & truck expenses		Seeds & plants purchased
Chemicals		Storage & warehousing
Conservation expenses		Supplies purchased
Custom hire (machine work)		Taxes
Employee benefit programs		Utilities
Feed purchased		Veterinary, breeding, & medicine
Fertilizers & lime		Other expenses
Freight & trucking		
Gasoline, fuel, & oil		
Insurance (other than health)		
Interest - mortgage (paid to banks, etc.)		
Interest - other		
Labor hired (less jobs credit)		
Pension & profit-sharing plans		
Rent - vehicles, machinery, & equipment		
Rent - other (land, animals, etc.)		
Repairs & maintenance		

Form 4835 - Farm Rental Income and Expenses

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

General Information

Description \_\_\_\_\_ Employer ID Number \_\_\_\_\_

☐ This farm was disposed of during 2016 ☐ This farm received applicable subsidy during 2016

Income

	2016	2016
Income from production of livestock, grains, and other crops . . . . .	_____	Other income . . . . . _____
Total cooperative distributions . . . . .	_____	_____
Total agricultural payments . . . . .	_____	_____
Commodity Credit Corporation (CCC) loans:		
CCC loans reported . . . . .	_____	_____
CCC loans forfeited . . . . .	_____	_____
Crop insurance proceeds:		
Amount received in 2016 . . . . .	_____	_____
<input type="checkbox"/> You elect to defer to next year		_____
Amount deferred from last year . . . . .	_____	_____

Expenses

	2016	2016
Car & truck expenses . . . . .	_____	Seeds & plants purchased . . . . . _____
Chemicals . . . . .	_____	Storage & warehousing . . . . . _____
Conservation expenses . . . . .	_____	Supplies purchased . . . . . _____
Custom hire (machine work) . . . . .	_____	Taxes . . . . . _____
Employee benefit programs . . . . .	_____	Utilities . . . . . _____
Feed purchased . . . . .	_____	Veterinary, breeding, & medicine . . . . . _____
Fertilizers & lime . . . . .	_____	Other expenses _____
Freight & trucking . . . . .	_____	
Gasoline, fuel, & oil . . . . .	_____	
Insurance (other than health) . . . . .	_____	
Interest - mortgage (paid to banks, etc.)	_____	
Interest - other: . . . . .	_____	
Labor hired (less jobs credit) . . . . .	_____	
Pension & profit-sharing plans . . . . .	_____	
Rent - vehicles, machinery & equip . . . . .	_____	
Rent - other (land, animals, etc.) . . . . .	_____	
Repairs & maintenance . . . . .	_____	

Expenses Related to Business

Name:

SSN:

Auto Expense

Name of business vehicle is used for \_\_\_\_\_

Description of vehicle \_\_\_\_\_ Date vehicle was placed in service \_\_\_\_\_

- ☐ Another vehicle is available for personal use
- ☐ There is evidence to support your deduction
- ☐ This vehicle is available for use during off-duty hours
- ☐ The evidence is written

Number of miles the vehicle was driven during 2016

Business \_\_\_\_\_ Commuting \_\_\_\_\_ Total \_\_\_\_\_

Garage rent . . . . .	_____	Property tax . . . . .	_____
Gas . . . . .	_____	Repairs . . . . .	_____
Insurance . . . . .	_____	Tires . . . . .	_____
Licenses . . . . .	_____	Tolls . . . . .	_____
Oil . . . . .	_____	Other expenses	_____
Parking fees . . . . .	_____		_____
Lease payments . . . . .	_____		_____
Interest . . . . .	_____		_____

Business Use of Home

Name of business home is used for \_\_\_\_\_

What is the total square footage of your home that was used regularly and exclusively for business \_\_\_\_\_

What is the total square footage of your home \_\_\_\_\_

For daycare facilities, not used exclusively for business, complete the following questions

How many days during the year was the area used \_\_\_\_\_ How many hours per day was the area used \_\_\_\_\_

- ☐ The daycare facility was in operation for the entire year

Expenses

Office expenses

Home expenses

Mortgage interest . . . . .	_____	_____
Real estate taxes . . . . .	_____	_____
Excess mortgage interest . . . . .	_____	_____
Insurance . . . . .	_____	_____
Rent . . . . .	_____	_____
Repairs & maintenance . . . . .	_____	_____
Utilities . . . . .	_____	_____
Other expenses . . . . .	_____	_____

In the "Office expenses" column, enter those expenses that pertain exclusively to your office; in the "Home expenses" column, enter those expenses that pertain to the entire dwelling.

## Schedule A - Itemized Deductions

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

SSN: \_\_\_\_\_

**Medical and Dental Expenses**

Health insurance premiums (paid by you) . . . . . \_\_\_\_\_

Long-term care premiums (you) . . . . . \_\_\_\_\_

Long-term care premiums (your spouse) . . . . . \_\_\_\_\_

Long-term care premiums (dependents) . . . . . \_\_\_\_\_

Mileage driven for medical purposes . . . . . \_\_\_\_\_

Medical and dental expenses

    Doctor, dental, etc . . . . . \_\_\_\_\_

    Prescription medicines . . . . . \_\_\_\_\_

    Insulin . . . . . \_\_\_\_\_

    Glasses and contacts . . . . . \_\_\_\_\_

    Hearing aids . . . . . \_\_\_\_\_

    Braces . . . . . \_\_\_\_\_

    Medical equipment & supplies . . . . . \_\_\_\_\_

    Hospital services . . . . . \_\_\_\_\_

    Laboratory services . . . . . \_\_\_\_\_

    Nursing services . . . . . \_\_\_\_\_

    Other . . . . . \_\_\_\_\_

**Taxes Paid**

State and local income taxes . . . . . \_\_\_\_\_

Sales tax . . . . . \_\_\_\_\_

Real estate taxes . . . . . \_\_\_\_\_

Personal property taxes . . . . . \_\_\_\_\_

Other taxes (list) \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**Interest paid**

Mortgage interest paid (attach Form 1098) . . . . . \_\_\_\_\_

Mortgage interest paid to an individual . . . . . \_\_\_\_\_

Paid to:

    Name \_\_\_\_\_

    Address \_\_\_\_\_

    City, State, ZIP \_\_\_\_\_

    SSN or EIN \_\_\_\_\_

Qualified mortgage insurance premiums . . . . . \_\_\_\_\_

Investment interest . . . . . \_\_\_\_\_

**Charitable Contributions**

Donations to Charity	Cash	Noncash	Amount
Church . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	_____
Boy or Girl Scouts . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	_____
Goodwill . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	_____
Red Cross . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	_____
Salvation Army . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	_____
United Way . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	_____
Veterans . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	_____
Hospital . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	_____
University . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	_____
Other . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	_____

Miles driven for charitable purposes \_\_\_\_\_

**Job Expenses & Certain Misc. Deductions**

Necessary job expenses you paid that were not reimbursed by your employer

Safety equipment, tools, & supplies . . . . . \_\_\_\_\_

Uniforms . . . . . \_\_\_\_\_

Protective clothing (shoes, hardhats, glasses, etc.) \_\_\_\_\_

Dues to professional organizations . . . . . \_\_\_\_\_

Books & subscriptions . . . . . \_\_\_\_\_

Other . . . . . \_\_\_\_\_

Tax preparation fees . . . . . \_\_\_\_\_

Other nonpersonal expenses related to taxable income

Safe deposit box fees . . . . . \_\_\_\_\_

Investment expenses not entered elsewhere . . . . . \_\_\_\_\_

Other . . . . . \_\_\_\_\_

**Other Misc. Deductions**

Amortizable bond premiums . . . . . \_\_\_\_\_

Federal estate tax . . . . . \_\_\_\_\_

Gambling losses . . . . . \_\_\_\_\_

Impairment-related work expenses . . . . . \_\_\_\_\_

Claim repayments . . . . . \_\_\_\_\_

Unrecovered pension investments . . . . . \_\_\_\_\_

Loss from other activities from Schedule K-1 . . . . . \_\_\_\_\_

Ordinary loss debt instrument . . . . . \_\_\_\_\_

Other Information

Name:

SSN:

Mortgage Interest

Attach all copies of Form 1098

Lender's name	Mortgage Interest Received	Mortgage Insurance Premiums	Real Estate Taxes Paid

Employee Business Expense Not Reimbursed by Your Employer

	NOT reimbursed by your employer	Reimbursed by your employer not included on your W-2
Rural mail carrier expenses . . . . .		
Parking fees, tolls, local transportation . . . . .		
Meals & entertainment . . . . .		
Overnight business travel expenses (Do not include meals & entertainment) . . . . .		
Other business expenses . . . . .		

- ☐ You used your personal vehicle for your job during 2016
- ☐ You are a reservist
- ☐ You are a qualified performing artist
- ☐ You are a fee-based state or local government official
- ☐ You are a disabled employee with impairment-related work expenses
- ☐ You are a member of the clergy

Casualties and Thefts

Property description	Property description
Property location	Property location
Date property was damaged or stolen	Date property was damaged or stolen
Cost of property damaged or stolen	Cost of property damaged or stolen
Amount of damage	Amount of damage
Insurance reimbursement	Insurance reimbursement

Other Information

Name:

SSN:

Child and Other Dependent Care Expenses

Name of care provider	Address	SSN or EIN	Amount Paid

Education Expenses

Attach all copies of Form 1098-T

Student Name

Type of Expense	Amount

Student Name

Type of Expense	Amount

Student Name

Type of Expense	Amount

Student Name

Type of Expense	Amount