

To our tax clients,

Despite the recent news regarding federal tax reform, no notable changes have been cemented. We anticipate upcoming changes that likely will be less dramatic to most tax payers than current press reports.

**New This Year:** For a return to be eligible for efile, taxpayers ***must*** either (a) supply a state-issued photo ID, (b) state that they do not have a state-issued photo ID, or (c) state that they refuse to supply such an ID.

As in prior years, **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 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 at our 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 actively monitor the tax climate to properly serve you. Please contact us with any questions and concerns and we will provide timely and 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 & Associates*  
Killen & Associates  
Certified Public Accountants, PA  
Charleston, South Carolina

December 31, 2017

## POLICIES FOR THE 2017 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 17<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 2017 federal and state individual income tax returns from information you provide. 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.

December 31, 2017

MEMBER  
AICPA &  
SCACPA

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 & Associates*  
Killen and Associates

Certified Public Accountants, PA  
Charleston, South Carolina

December 31, 2017

Taxpayer:

SIGNATURE

DATE

Spouse:

SIGNATURE

DATE

Comments or additional requests:

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

**Foreign Accounts**

1. At any time in 2017, 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 2017, 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.*

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**Use Tax**

- In 2017, 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

## **NEW THIS YEAR**

To protect taxpayers from identity theft, the IRS, state tax agencies and the tax industry do ask for the taxpayers' driver's license number or a state-issued identification number. This information is optional for most state tax returns, but a few states do require it to complete the electronic filing process. It is also optional for a federal tax return. However, providing these identification numbers helps the IRS verify your identity which can prevent unnecessary delays in tax return processing.

2017

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?

Provide proof of identity to be eligible to e-file your tax return (driver's license or state-issued photo ID)

### Dependent Information

- ☐ Did you have any changes in dependents during the year?

If "Yes," explain \_\_\_\_\_

- ☐ Can another person qualify to claim any dependents?

- ☐ 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 own property in 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 care premiums for yourself, your spouse, or a dependent during the year?

- ☐ Did you receive any state or local income tax refunds from prior years?



## Miscellaneous Information

Name:

SSN:

### Itemized Deduction Information (continued)

**Yes      No**

- ☐ ☐ Did you make any major purchases (vehicle, boat, etc.) during the year?
- ☐ ☐ Did you pay any real estate property taxes or personal taxes during the year?
- ☐ ☐ Did you pay mortgage interest during the year?
- ☐ ☐ 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 2016 taxes to your 2017 estimated taxes?
- ☐ ☐ If you have an overpayment of 2017 taxes, do you want the refund applied to your 2018 estimated taxes?
- ☐ ☐ Did you make any estimated payments toward your 2017 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 copy of your tax return emailed to you instead of receiving a printed copy?

### Preparer Notes

#### Miscellaneous Notes

## 2017 Comprehensive 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 2017

- ☐ Married  
☐ Married filing separately  
☐ Single  
☐ Widow(er) If spouse passed away in 2017 enter the date of death \_\_\_\_\_

#### 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 2016	_____	_____	_____	_____	_____	_____
First quarter	_____	_____	_____	_____	_____	_____
Second quarter	_____	_____	_____	_____	_____	_____
Third quarter	_____	_____	_____	_____	_____	_____
Fourth quarter	_____	_____	_____	_____	_____	_____
Additional payments	_____	_____	_____	_____	_____	_____

#### Appointment Information & Notes

Your 2017 appointment is scheduled for \_\_\_\_\_

#### Notes

## Healthcare Coverage Questionnaire

Name:

SSN:

### Healthcare Information

Member of household for healthcare purposes	Covered the entire year	Covered 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 the following applies to any member of the household

- ☐ ☐ Was your previous insurance policy cancelled in 2017?
- ☐ ☐ 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

Child and Dependent Care

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

Child Care Provider's Information

Social Security Number or Employer ID Number \_\_\_\_\_ Amount paid \_\_\_\_\_

Name \_\_\_\_\_

Street address \_\_\_\_\_

City \_\_\_\_\_ Phone \_\_\_\_\_

**U.S. only** State, ZIP \_\_\_\_\_

**Foreign only** Province/State, Country, Postal code \_\_\_\_\_

Social Security Number or Employer ID Number \_\_\_\_\_ Amount paid \_\_\_\_\_

Name \_\_\_\_\_

Street address \_\_\_\_\_

City \_\_\_\_\_ Phone \_\_\_\_\_

**U.S. only** State, ZIP \_\_\_\_\_

**Foreign only** Province/State, Country, Postal code \_\_\_\_\_

Social Security Number or Employer ID Number \_\_\_\_\_ Amount paid \_\_\_\_\_

Name \_\_\_\_\_

Street address \_\_\_\_\_

City \_\_\_\_\_ Phone \_\_\_\_\_

**U.S. only** State, ZIP \_\_\_\_\_

**Foreign only** Province/State, Country, Postal code \_\_\_\_\_

Social Security Number or Employer ID Number \_\_\_\_\_ Amount paid \_\_\_\_\_

Name \_\_\_\_\_

Street address \_\_\_\_\_

City \_\_\_\_\_ Phone \_\_\_\_\_

**U.S. only** State, ZIP \_\_\_\_\_

**Foreign only** Province/State, Country, Postal code \_\_\_\_\_

## Wages and Salaries

Name:

SSN:

### Provide all copies of Form W-2

TS \_\_\_\_\_ Employer's name and address: \_\_\_\_\_ Federal EIN \_\_\_\_\_

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

Wages, tips, other compensation \_\_\_\_\_

State \_\_\_\_\_ State I.D. \_\_\_\_\_

Federal income tax withheld \_\_\_\_\_

State wages \_\_\_\_\_

Social Security wages \_\_\_\_\_

State income tax \_\_\_\_\_

Social Security tax withheld \_\_\_\_\_

Locality name \_\_\_\_\_

Medicare wages and tips \_\_\_\_\_

Local wages \_\_\_\_\_

Medicare tax withheld \_\_\_\_\_

Local income tax \_\_\_\_\_

Social Security tips \_\_\_\_\_

State \_\_\_\_\_ State I.D. \_\_\_\_\_

Allocated tips \_\_\_\_\_

State wages \_\_\_\_\_

Dependent care benefits \_\_\_\_\_

State income tax \_\_\_\_\_

Locality name \_\_\_\_\_

Are you a statutory employee? \_\_\_\_\_

Local wages \_\_\_\_\_

Are you covered by a retirement plan? \_\_\_\_\_

Local income tax \_\_\_\_\_

Did you receive third-party sick pay? \_\_\_\_\_

TS \_\_\_\_\_ Employer's name and address: \_\_\_\_\_ Federal EIN \_\_\_\_\_

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

Wages, tips, other compensation \_\_\_\_\_

State \_\_\_\_\_ State I.D. \_\_\_\_\_

Federal income tax withheld \_\_\_\_\_

State wages \_\_\_\_\_

Social Security wages \_\_\_\_\_

State income tax \_\_\_\_\_

Social Security tax withheld \_\_\_\_\_

Locality name \_\_\_\_\_

Medicare wages and tips \_\_\_\_\_

Local wages \_\_\_\_\_

Medicare tax withheld \_\_\_\_\_

Local income tax \_\_\_\_\_

Social Security tips \_\_\_\_\_

State \_\_\_\_\_ State I.D. \_\_\_\_\_

Allocated tips \_\_\_\_\_

State wages \_\_\_\_\_

Dependent care benefits \_\_\_\_\_

State income tax \_\_\_\_\_

Locality name \_\_\_\_\_

Are you a statutory employee? \_\_\_\_\_

Local wages \_\_\_\_\_

Are you covered by a retirement plan? \_\_\_\_\_

Local income tax \_\_\_\_\_

Did you receive third-party sick pay? \_\_\_\_\_

## 2017

## Interest Income

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

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

**Provide all Form(s) 1099-INT relating to interest income**[illegible]

Did you have a financial interest in or signature authority over a financial account or asset located in a foreign country? ☐ Yes ☐ No

## 2017

## Dividend Income

Name:

SSN:

**Provide all Form(s) 1099-DIV relating to dividend income**

[illegible]

Did you have a financial interest in or signature authority over a financial account or asset located in a foreign country?

☐ Yes    ☐ No

Schedule C - Profit or Loss from Business

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

General Business Information

TS \_\_\_\_\_ Principal business product or profession \_\_\_\_\_ Business code \_\_\_\_\_

Employer I.D. number \_\_\_\_\_

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

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

City \_\_\_\_\_

U.S. only State, ZIP \_\_\_\_\_

Foreign only Province/State, Country, Postal code \_\_\_\_\_

Accounting method, if not cash ☐ Accrual ☐ Other \_\_\_\_\_

Inventory method, if not cost ☐ Lower of cost or market ☐ Other \_\_\_\_\_

Change of inventory method ☐ Yes ☐ No

You started or acquired this business during 2017 ☐

Some investment is NOT at risk ☐

You disposed of this property during 2017 ☐

Did you make any payments in 2017 that would require you to file Form(s) 1099? ☐ Yes ☐ No

If "Yes," did you or will you file all required Form(s) 1099 for the individual(s)? ☐ Yes ☐ No

Other Information

Family health coverage . . . . . \_\_\_\_\_

Income

Gross receipts or sales . . . . . \_\_\_\_\_

Returns and allowances . . . . . \_\_\_\_\_

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

Cost of Goods Sold

Inventory at beginning of the year . . . . . \_\_\_\_\_

Purchases (less cost of items withdrawn for personal use) . . . . . \_\_\_\_\_

Cost of labor . . . . . \_\_\_\_\_

Materials and supplies . . . . . \_\_\_\_\_

Other costs (list on detail worksheet) . . . . . \_\_\_\_\_

Inventory at end of year . . . . . \_\_\_\_\_



## Schedule C - Profit or Loss from Business

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

SSN:

## Expenses

TS	Business name	Profession or product
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Advertising . . . . . \_\_\_\_\_

Car and truck expenses . . . . . \_\_\_\_\_

Commissions and fees . . . . .

Contract labor . . . . . \_\_\_\_\_

Depletion . . . . . \_\_\_\_\_

Employee benefit programs . . . . .

Insurance (other than health) . . . . .

Mortgage interest (paid to banks, etc.) . . . . .

Other interest . . . . .

Legal and professional services . . . . .

Office expenses . . . . .

Pension and profit sharing plans . . . . .

Rent or lease (vehicles, machinery, and equipment) . . . . .

Rent (other business property) . . . . .

Repairs and maintenance . . . . .

Supplies . . . . .

Taxes and licenses (including real estate taxes) . . . . .

Travel . . . . .

Total meals and entertainment . . . . .

Utilities . . . . .

Wages . . . . .

Other expenses (list):

## 2017

## Sale of Capital Assets

Name:

SSN:

### Sale of Capital Assets (not reported on Form 1099-B)

Provide all brokerage statements

[illegible]

## Casualties and Thefts

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

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

Description of property \_\_\_\_\_

Location of property \_\_\_\_\_

Was property ☐ Personal ☐ Business ☐ Income-producing ☐ Employee income-producing

Date acquired . . . . . \_\_\_\_\_ Fair market value before incident . . . . . \_\_\_\_\_

Cost or other basis . . . . . \_\_\_\_\_ Fair market value after incident . . . . . \_\_\_\_\_

Insurance or other reimbursement (whether or not you filed a claim) . . . . . \_\_\_\_\_ Date of incident . . . . . \_\_\_\_\_

### Theft Loss Deduction for Ponzi-Type Investment Scheme

#### Part I Computation of Deduction

Initial investment . . . . . \_\_\_\_\_ Percentage of qualified investment . . . . . \_\_\_\_\_

Subsequent investments . . . . . \_\_\_\_\_ Actual recovery . . . . . \_\_\_\_\_

Income reported in prior years . . . . . \_\_\_\_\_ Potential insurance / SIPC recovery . . . . . \_\_\_\_\_

Withdrawals . . . . . \_\_\_\_\_

#### Part II Required Statements and Declarations

Information about the person or entity that conducted fraudulent arrangements

Name \_\_\_\_\_ SSN/EIN \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_

Description of property \_\_\_\_\_

Location of property \_\_\_\_\_

Was property ☐ Personal ☐ Business ☐ Income-producing ☐ Employee income-producing

Date acquired . . . . . \_\_\_\_\_ Fair market value before incident . . . . . \_\_\_\_\_

Cost or other basis . . . . . \_\_\_\_\_ Fair market value after incident . . . . . \_\_\_\_\_

Insurance or other reimbursement (whether or not you filed a claim) . . . . . \_\_\_\_\_ Date of incident . . . . . \_\_\_\_\_

### Theft Loss Deduction for Ponzi-Type Investment Scheme

#### Part I Computation of Deduction

Initial investment . . . . . \_\_\_\_\_ Percentage of qualified investment . . . . . \_\_\_\_\_

Subsequent investments . . . . . \_\_\_\_\_ Actual recovery . . . . . \_\_\_\_\_

Income reported in prior years . . . . . \_\_\_\_\_ Potential insurance / SIPC recovery . . . . . \_\_\_\_\_

Withdrawals . . . . . \_\_\_\_\_

#### Part II Required Statements and Declarations

Information about the person or entity that conducted fraudulent arrangements

Name \_\_\_\_\_ SSN/EIN \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_

Installment Sale Income			
Name:		SSN:	
TSJ _____ Description of property: _____			
Date acquired _____	Date sold _____	2017	Prior years
Selling price . . . . .			
Mortgages assumed . . . . .			
Cost of property sold . . . . .			
Depreciation allowed . . . . .			
Commissions and expense of sale . . . . .			
Gross profit percentage . . . . .			
Interest received . . . . .			
Principal payments received . . . . .			
TSJ _____ Description of property: _____			
Date acquired _____	Date sold _____	2017	Prior years
Selling price . . . . .			
Mortgages assumed . . . . .			
Cost of property sold . . . . .			
Depreciation allowed . . . . .			
Commissions and expense of sale . . . . .			
Gross profit percentage . . . . .			
Interest received . . . . .			
Principal payments received . . . . .			
TSJ _____ Description of property: _____			
Date acquired _____	Date sold _____	2017	Prior years
Selling price . . . . .			
Mortgages assumed . . . . .			
Cost of property sold . . . . .			
Depreciation allowed . . . . .			
Commissions and expense of sale . . . . .			
Gross profit percentage . . . . .			
Interest received . . . . .			
Principal payments received . . . . .			

## 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

- |  |   |                                    |                                      |
|--|---|------------------------------------|--------------------------------------|
| <input type="checkbox"/> Single family residence | <input type="checkbox"/> Vacation / short-term rental | <input type="checkbox"/> Land      | <input type="checkbox"/> Self-rental |
| <input type="checkbox"/> Multi-family residence  | <input type="checkbox"/> Commercial                   | <input type="checkbox"/> Royalties | <input type="checkbox"/> 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, what percentage did you occupy \_\_\_\_\_

- |   |  |  |
|---|--|--|
| <input type="checkbox"/> This property is your main home                      | <input type="checkbox"/> Yes <input type="checkbox"/> No | Payments of \$600 or more were paid to an individual who is not your employee for services provided for this rental. |
| <input type="checkbox"/> This property was disposed of during 2017            | <input type="checkbox"/> Yes <input type="checkbox"/> No | You filed Form(s) 1099 for the individual(s)   |
| <input type="checkbox"/> This property was owned as a qualified joint venture |  |  |

### Income

Rent Income . . . . . _____	Royalties from oil, gas, mineral, copyright or patent . . . . _____
Rental income from Form(s) 1099-MISC _____	Royalties from Form 1099(s)-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 (list)	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

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.

## 2017

## 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]

Form 4835 - Farm Rental Income and Expenses

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

General Information

Description \_\_\_\_\_ Employer ID number \_\_\_\_\_

☐ This farm was disposed of during 2017 ☐ This farm received applicable subsidy during 2017

Income

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 2017 . . . . . \_\_\_\_\_

☐ You elect to defer to 2018 \_\_\_\_\_

Amount deferred from 2016 . . . . . \_\_\_\_\_

Expenses

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 (list) \_\_\_\_\_

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 . . . . . \_\_\_\_\_

Schedule F - Profit or Loss from Farming

Name:

SSN:

General Information

Principal product \_\_\_\_\_ Employer ID Number \_\_\_\_\_

- ☐ This farm was disposed of during 2017 ☐ 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 2017 ☐ Yes ☐ No You filed Form(s) 1099 for the individual(s)

Income

Sale 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 2017 . . . . .	
<input type="checkbox"/> You elect to defer to 2018	
Amount deferred from 2016 . . . . .	
Custom hire income . . . . .	

Expenses

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 . . . . .	



Adjustments

Name:

SSN:

Moving Expenses

TSJ

Enter the number of miles from your OLD home to your NEW workplace

Enter the number of miles from your OLD home to your OLD workplace

Enter the amount you paid for transportation and storage of household goods and personal effects

Enter the amount you paid for travel and lodging expenses incurred during the move (do NOT include meals)

Enter the amount of moving expenses reimbursed to you by your employer

Was this a military move? ☐ Yes

Self-Employed Health Insurance

TSJ

Enter the qualified long term care amount

Enter your Medicare wages from an S corporation

Self-Employed Pensions

TSJ

Enter your plan contribution rate as a decimal

Enter your allowable elective deferrals made during 2017

Enter your catch-up contributions

Enter the amount of designated ROTH contributions included above

Nondeductible IRAs

TS

Total traditional IRA contributions made for 2017

Total basis in traditional IRAs as of 12/31/2017

Distributions you received from traditional, SEP, and Simple IRAs. (Do not include rollovers)

Amount of traditional IRAs converted to ROTH IRAs

IRA basis before conversion

Total ROTH IRA contributions made for 2017

Health Savings Account

TSJ

HSA contributions made for 2017

Total distributions from all HSAs during 2017

Distributions included above that were rolled over into another account

Qualified medical expenses paid using HSA distributions

## Noncash Charitable Contributions

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

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

TSJ \_\_\_\_\_ Donee I.D. \_\_\_\_\_

Name of donee organization \_\_\_\_\_

Address of donee organization \_\_\_\_\_

City \_\_\_\_\_

**U.S. only** State, ZIP \_\_\_\_\_**Foreign only** Province/State, Country, Postal code \_\_\_\_\_

Description of donated property \_\_\_\_\_ Donor's cost or adjusted basis \_\_\_\_\_

Valuation method used \_\_\_\_\_ Fair market value \_\_\_\_\_

Physical condition of donated property \_\_\_\_\_ Average security price \_\_\_\_\_

How was it acquired? \_\_\_\_\_ Bargain sale price \_\_\_\_\_

Date acquired \_\_\_\_\_ ☐ Capital gain property

Date contributed \_\_\_\_\_

**Property type (if over \$5,000)** ☐ Donated property is publicly traded security

- |  |  |  |
|--|--|--|
| <input type="checkbox"/> Art valued more than \$20,000                         | <input type="checkbox"/> Equipment                     | <input type="checkbox"/> Collectibles          |
| <input type="checkbox"/> Qualified conservation - qualified farmer/rancher     | <input type="checkbox"/> Art valued less than \$20,000 | <input type="checkbox"/> Intellectual Property |
| <input type="checkbox"/> Qualified conservation - non-qualified farmer/rancher | <input type="checkbox"/> Other real estate             | <input type="checkbox"/> Vehicles              |
| <input type="checkbox"/> Qualified conservation                                | <input type="checkbox"/> Securities                    | <input type="checkbox"/> Other                 |

TSJ \_\_\_\_\_ Donee I.D. \_\_\_\_\_

Name of donee organization \_\_\_\_\_

Address of donee organization \_\_\_\_\_

City \_\_\_\_\_

**U.S. only** State, ZIP \_\_\_\_\_**Foreign only** Province/State, Country, Postal code \_\_\_\_\_

Description of donated property \_\_\_\_\_ Donor's cost or adjusted basis \_\_\_\_\_

Valuation method used \_\_\_\_\_ Fair market value \_\_\_\_\_

Physical condition of donated property \_\_\_\_\_ Average security price \_\_\_\_\_

How was it acquired? \_\_\_\_\_ Bargain sale price \_\_\_\_\_

Date acquired \_\_\_\_\_ ☐ Capital gain property

Date contributed \_\_\_\_\_

**Property type (if over \$5,000)** ☐ Donated property is publicly traded security

- |  |  |  |
|--|--|--|
| <input type="checkbox"/> Art valued more than \$20,000                         | <input type="checkbox"/> Equipment                     | <input type="checkbox"/> Collectibles          |
| <input type="checkbox"/> Qualified conservation - qualified farmer/rancher     | <input type="checkbox"/> Art valued less than \$20,000 | <input type="checkbox"/> Intellectual Property |
| <input type="checkbox"/> Qualified conservation - non-qualified farmer/rancher | <input type="checkbox"/> Other real estate             | <input type="checkbox"/> Vehicles              |
| <input type="checkbox"/> Qualified conservation                                | <input type="checkbox"/> Securities                    | <input type="checkbox"/> Other                 |

Other Income and Adjustments

Name:

SSN:

Other Income

Taxpayer

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 2017 . . . . .	_____	_____
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

Taxpayer

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: _____	_____	_____



Employee Business Expense

Name:

SSN:

Employee Business Expense

TSJ \_\_\_\_\_ Occupation \_\_\_\_\_

Part I - Employee Business Expense and Reimbursements

Rural mail carrier . . . . . \_\_\_\_\_

Parking fees, tolls, and local transportation, including train, bus, etc. . . . . \_\_\_\_\_

Travel expense while away from home overnight, including lodging, airplane, car rental, etc. **Do not** include meals and entertainment . . . . . \_\_\_\_\_

Other business expenses . . . . . \_\_\_\_\_

Meals and entertainment expenses . . . . . \_\_\_\_\_

DOT meals . . . . . \_\_\_\_\_

Enter reimbursements received from your employer that were **not** reported to you in box 1 of Form W-2. Include any amount reported under code "L" in box 12 on your Form W-2 for . . . . . \_\_\_\_\_

Other business expenses . . . . . \_\_\_\_\_

Meals and entertainment expenses . . . . . \_\_\_\_\_

Portion of total expenses that is for impairment-related work expenses of disabled employee . . . . . \_\_\_\_\_

Portion of total expenses that is for an Armed Forces reservist . . . . . \_\_\_\_\_

☐ Qualifying performing artist ☐ Fee-based state or local government official ☐ Pastor

Business Vehicle Expenses

Vehicle 1

Vehicle 2

Enter the date vehicle was placed in service . . . . . \_\_\_\_\_

Total miles vehicle was driven during 2017 . . . . . \_\_\_\_\_

Business miles . . . . . \_\_\_\_\_

Average daily roundtrip commuting distance . . . . . \_\_\_\_\_

Commuting miles included in total miles above . . . . . \_\_\_\_\_

Taxes . . . . . \_\_\_\_\_

Gasoline, oil, repairs, vehicle insurance, etc. . . . . \_\_\_\_\_

Vehicle rentals . . . . . \_\_\_\_\_

Inclusion amount . . . . . \_\_\_\_\_

Value of employer-provided vehicle (applies only if 100% annual lease value was included on Form W-2) . . . . . \_\_\_\_\_

Enter cost or other basis . . . . . \_\_\_\_\_

Enter section 179 deduction . . . . . \_\_\_\_\_

Enter depreciation method and percentage . . . . . \_\_\_\_\_

If your employer provided a vehicle, was personal use during off duty hours permitted? ☐ Yes ☐ No

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

Do you have evidence to support your deduction? . . . . . ☐ Yes ☐ No

If "Yes," is the evidence written? . . . . . ☐ Yes ☐ No

Auto Expense Worksheet

Name:

SSN:

General Information

For \_\_\_\_\_

Business name and profession/product \_\_\_\_\_

Description \_\_\_\_\_

Date placed in service \_\_\_\_\_

Do you or your spouse have another vehicle available for personal use?

☐ Yes

☐ No

Was this vehicle available for use during off-duty hours?

☐ Yes

☐ No

Do you have evidence to support your deduction?

☐ Yes

☐ No

If "Yes," is the evidence written?

☐ Yes

☐ No

Enter the number of miles your vehicle was used for:

a Business . . . . . \_\_\_\_\_

b Commuting . . . . . \_\_\_\_\_

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

Expenses

Garage rent . . . . . \_\_\_\_\_

Gas . . . . . \_\_\_\_\_

Insurance . . . . . \_\_\_\_\_

Licenses . . . . . \_\_\_\_\_

Oil . . . . . \_\_\_\_\_

Parking fees . . . . . \_\_\_\_\_

Lease payments . . . . . \_\_\_\_\_

Interest . . . . . \_\_\_\_\_

Property tax . . . . . \_\_\_\_\_

Repairs . . . . . \_\_\_\_\_

Tires . . . . . \_\_\_\_\_

Tolls . . . . . \_\_\_\_\_

Other expenses (list):

Apply business %

\_\_\_\_\_

☐

\_\_\_\_\_

\_\_\_\_\_

☐

\_\_\_\_\_

\_\_\_\_\_

☐

\_\_\_\_\_

Expenses for Business Use of Your Home

Name:

SSN:

Business Use of Home

TSJ \_\_\_\_\_ For \_\_\_\_\_

Square feet of home used exclusively for business . . . . . \_\_\_\_\_

Total square feet of home . . . . . \_\_\_\_\_

Use of Home for Daycare

Area used part time for business . . . . . \_\_\_\_\_

Total hours used for daycare . . . . . \_\_\_\_\_

Total hours available . . . . . \_\_\_\_\_

Did you live in the home all year? ☐ Yes ☐ No

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.

Cost of Home

Enter the **smaller** of your home's adjusted basis or its fair market value . . . . . \_\_\_\_\_

Does this include the value of the land? ☐ Yes ☐ No . . . . . Value of land \_\_\_\_\_

Date placed in service . . . . . \_\_\_\_\_

Date taken out of service . . . . . \_\_\_\_\_

Residential Energy Credits

Name: SSN:



TSJ \_\_\_\_\_

Part I - Residential Energy Efficient Property Credit

Qualified solar electric property costs . . . . . \_\_\_\_\_

Qualified solar water heating property costs . . . . . \_\_\_\_\_

Qualified small wind energy property costs . . . . . \_\_\_\_\_

Qualified geothermal heat pump property costs . . . . . \_\_\_\_\_

Was qualified fuel cell property installed on or in your main home in US? ☐ Yes ☐ No

Address of main home \_\_\_\_\_

City, State, ZIP \_\_\_\_\_

Qualified fuel cell property costs . . . . . \_\_\_\_\_

Kilowatt capacity of property on line 22 . . . . . \_\_\_\_\_

Amount of unused credit from 2016 Form 5695, line 28 . . . . . \_\_\_\_\_

Part II - Nonbusiness Energy Property Credit

Were improvements or costs made to your main home located in the US? ☐ Yes ☐ No

Address of main home \_\_\_\_\_

City, State, ZIP \_\_\_\_\_

Were improvements or costs related to the construction of this main home? ☐ Yes ☐ No

Enter the nonbusiness energy property credit that you took in:

2006 _____	2009 _____	2011 _____	2014 _____	2016 _____
2007 _____	2010 _____	2013 _____	2015 _____	

Qualified Energy Efficient Improvements

Insulation material or systems primarily designed to reduce heat loss or gain . . . . . \_\_\_\_\_

Exterior doors that meet or exceed Energy Star requirements . . . . . \_\_\_\_\_

Metal or asphalt roof with appropriate pigmented coatings designed to reduce heat gain . . . . . \_\_\_\_\_

Exterior windows and skylights that meet or exceed Energy Star requirements . . . . . \_\_\_\_\_

Enter the amount of window expense you claimed in:

2006 _____	2009 _____	2011 _____	2014 _____	2016 _____
2007 _____	2010 _____	2013 _____	2015 _____	

Residential Energy Property Costs

Energy efficient building property costs . . . . . \_\_\_\_\_

Qualified natural gas, propane, or oil furnace or hot water boiler . . . . . \_\_\_\_\_

Advanced main air circulating fan used in a natural gas, propane, or oil furnace . . . . . \_\_\_\_\_



Education Credits and Deduction

Name: SSN:

Provide all Form(s) 1098-T

Student's first and last name: SSN:

Has the Hope Scholarship Credit or American Opportunity Credit been claimed for this student for a total of four times in any prior years? Yes ☐

Was the student enrolled at least half time for at least one academic period that began in 2017 at an eligible education institution in a program leading toward a post-secondary degree, certificate, or other recognized post-secondary educational credential? ☐

Did the student complete the first four years of post-secondary education before 2017? ☐

Was the student convicted, before the end of 2017, of a felony for possession or distribution of a controlled substance? ☐

Is the student pursuing a degree? ☐

Number of years the American Opportunity Credit has been claimed for this student

Total qualified education expenses (including the cost of books, supplies, and equipment) that were REQUIRED to be paid directly to the educational institution

ADDITIONAL qualified education expenses that were NOT required to be paid directly to the educational institution

Tax-free education assistance received in 2017 allocable to the academic period

Tax-free education assistance received in 2018 (and before 2017 return is filed) allocable to the academic period

Refunds of qualified education expenses paid in 2017 if the refund is received before the 2017 return is filed

Educational Institution Name:

Educational Institution Name:

Student's first and last name: SSN:

Has the Hope Scholarship Credit or American Opportunity Credit been claimed for this student for a total of four times in any prior years? Yes ☐

Was the student enrolled at least half time for at least one academic period that began in 2017 at an eligible education institution in a program leading toward a post-secondary degree, certificate, or other recognized post-secondary educational credential? ☐

Did the student complete the first four years of post-secondary education before 2017? ☐

Was the student convicted, before the end of 2017, of a felony for possession or distribution of a controlled substance? ☐

Is the student pursuing a degree? ☐

Number of years the American Opportunity Credit has been claimed for this student

Total qualified education expenses (including the cost of books, supplies, and equipment) that were REQUIRED to be paid directly to the educational institution

ADDITIONAL qualified education expenses that were NOT required to be paid directly to the educational institution

Tax-free education assistance received in 2017 allocable to the academic period

Tax-free education assistance received in 2018 (and before 2017 return is filed) allocable to the academic period

Refunds of qualified education expenses paid in 2017 if the refund is received before the 2017 return is filed

Educational Institution Name:

Educational Institution Name:

Energy Credits		
Name:		SSN:
Form 8936 - Qualified Plug-in Electric Drive Motor Vehicle Credit		
TSJ _____	Vehicle 1	Vehicle 2
Year of vehicle . . . . .		
Make of vehicle . . . . .		
Model of vehicle . . . . .		
How many wheels does the vehicle have? . . . . .		
Vehicle Identification Number . . . . .		
Date vehicle was placed in service . . . . .		
Tentative credit . . . . .		
Business/investment use percentage . . . . .		
Section 179 expense deduction . . . . .		
Form 8910 - Alternative Motor Vehicle Credit		
TSJ _____	Vehicle 1	Vehicle 2
Year of vehicle . . . . .		
Make of vehicle . . . . .		
Model of vehicle . . . . .		
Vehicle Identification Number . . . . .		
Date vehicle was placed in service . . . . .		
Maximum credit allowable . . . . .		
Business/investment use percentage . . . . .		

## 2017

## Detail Worksheet

Name:

SSN:

[illegible]