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January, 2019

Greetings & Happy New Year,

As we approach the end of the year it is time again to prepare for the tax filing season. **Attached is your Tax Organizer.** It is not required to be completed, but is designed to help remind you what items to gather to prepare your 2018 personal income tax return. Use it as a checklist and compare last years information to this year.

New 2018 Tax Law: Most of you have heard by now President Trump signed into law a new tax bill in December 2017 which affects the returns that we are going to prepare this tax season. There were many changes of which I will highlight a few for you here in this letter.

Itemized Deductions: Many of you that have had itemized deductions in the past, may no longer qualify. Those of you that have small mortgages and low property taxes will probably not itemize this year because the IRS raised the standard deduction from \$6,000 for Singles and \$12,000 for Married to double those amounts. Those that will itemize will find that some of the deductions you had in the past may be limited or are gone altogether.

Medical: Medical has always been limited to exclude the first 7.5% of your total income, anything over and above that was deductible. The threshold has been increased to 10% exclusion.

Taxes: Property Tax and State & Local Taxes are now combined into one total and limited to a maximum of \$10,000.00. Living here in Southern California your property taxes are probably more than that alone before adding your state taxes.

Mortgage Interest: Mortgage interest has been limited based upon the total mortgage balance of One Million dollars, that has been in effect since 1986 (back then who had a mortgage that high, not too many of you if any)? Today that amount is not unrealistic, but the new law if you purchase a home after 1/1/18 is limited to the interest deduction on the first \$750,000 anything over that is not deductible.

Donations: No Changes in this area other than **ALL** deductions must be receipted

Misc Deductions: Employees, (outside sales people or others required to use their personal vehicle for business) and are not reimbursed by their employers can NO longer write off any of those expenses. Same goes for Investment Expenses (brokerage fees) or Tax Preparation fees. This may have a dramatic impact on this year's returns.

State Tax Returns: Although you may not qualify to itemize for Federal purposes you may still qualify for the State so be sure to provide us all related deductions. 2018 was supposed to be a lowering of taxes for the middle class, but this may not be the case for some of you.

Qualified Business Income Deduction: What is that? A break for business owners, and the definition of a business has been expanded to also include income from Rental Properties. In a nut shell this deduction consists of a 20% reduction in the net profit of the rental or business. The big factor is determining the true net for this calculation. This is where it gets very complicated and we are still receiving regulations from IRS on this; so it is hard to give you a concrete answer to the exact amount of the deduction. We may find that once we have finalized your return based upon what we think are the correct calculations, that other calculations should have been taken into consideration now requiring preparation of an amended return. Congress (who are a bunch of attorneys) are great at passing laws but do not think through all of the consequences and you wonder why you need a tax accountant to help understand our complicated tax system.

Have I bored you yet? Just a few more mentionables:

Professional Gamblers: Can no longer deduct business expenses and losses have to be documented on a daily basis in a journal or log.

Estate Tax Exemption: is now up to \$11,180,000 per person, meaning upon death if you have assets less than this amount your family will not owe any estate taxes.

Gift Tax: I am often asked how much can be gifted without incurring tax. Each person can give a \$15,000 gift per person per year. This usually comes up when two parents are trying to help a child into their first home. Any amount in excess of the gift limit balance should be treated as a loan and then each year thereafter forgive \$30,000 (\$15,000 each parent) of the loan to avoid the gift taxes.

Selling your business?: want to defer the capital gains tax? You should consider a Qualified Opportunity Zone Fund. If you reinvest the sales proceeds into one of these funds you can defer the tax for 8 years and possibly longer. I can provide more information if anyone is thinking about selling their business this year or have sold it in the last 5 months and 29 days.

Penalized by the IRS?: If you have recently been penalized by the IRS we may be able to get you relief. IRS has a new program that allows abatement of penalties if you have filed and paid your taxes on time for the past 3 years prior to the penalty.

Due Diligence & Compliance: IRS continues to make us their policeman by penalizing us if we do not ask and gather more personal information about you. Please do not be surprised if we ask for copies of documents that we have not requested from you in the past. Sorry in advance for this inconvenience.

Attention Veterans: If you received a lump sum disability severance payment during the years of 1995 through 2016 the Department of Defense reported this as taxable income when in fact it was not. Therefore, if you were injured in Combat chances are you qualify for a tax refund. Please let me know if you may be eligible for this claim.

Tax Appointments A final note please call Terry on Ext. 405 (760) 431-8350 or email her at Terry@BSlattery.net. In order to streamline the process Terry is handling all Appointments.

Completing the 2018 Tax Organizer : If any information does not apply or is incorrect, please draw a line through it and/or make the necessary corrections.

The Questionnaire asks about pertinent tax items necessary for preparing the most accurate tax return possible. Please answer all questions and attach a statement when necessary for additional information not provided in the Client Organizer.

In Addition we will need copies of the following items to be provided in order to complete your return:

- Forms W-2 for wages, salaries and tips.
- All Forms 1099 for interest, dividends, retirement, miscellaneous income, Social Security, state or local refunds, gambling winnings, etc.
- Brokerage statements showing investment transactions for stocks, bonds, etc.
- Schedule K-1 from partnerships, S corporations, estates and trusts.
- Statements supporting educational expenses, deductions or distributions, including any Forms 1098-T, 1098-E, or 1099-Q.
- All Forms 1095-A, 1095-B, and/or 1095-C related to health care coverage or the Premium Tax Credit.
- Statements supporting deductions for mortgage interest, taxes, and charitable contributions (including any Form 1098-C).
- Copies of closing statements regarding the sale or purchase of real property.
- Legal papers for adoption, divorce, or separation involving custody of your dependent children.
- Any tax notices sent to you by the IRS or other taxing authority.
- A copy of your income tax return from last year, if not prepared by this office.

The IRS does not send out unsolicited emails requesting detailed personal information. Such authentic-looking emails are called "phishing" emails and responding may expose you to identity theft. If you receive such an email from the IRS, send a copy of the email to phishing@irs.gov. Please do not respond to the email unless the email request you send to the IRS has been verified as legitimate. You may also contact our office regarding any correspondence, written or electronic, that you receive from the IRS.

As always, we look forward to serving your needs this tax season.

Bill Slattery, E.A., Sean Pendergast, E.A., & Staff

Questions

Please check the appropriate box and include all necessary details and documentation.

	Yes	No
Personal Information		
Did your marital status change during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did your address change from last year?	<input type="checkbox"/>	<input type="checkbox"/>
Did your bank information change from the prior year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive an Identity Protection PIN (IP PIN) from the IRS because you were a victim of identity theft? If yes, attach the IRS letter.	<input type="checkbox"/>	<input type="checkbox"/>
Did you reside in or operate a business in a Federally declared disaster area?	<input type="checkbox"/>	<input type="checkbox"/>
Dependent Information		
Were there any changes in dependents from the prior year?	<input type="checkbox"/>	<input type="checkbox"/>
Do you have any children under age 19 or a full-time student under age 24 with unearned income in excess of \$2,100?	<input type="checkbox"/>	<input type="checkbox"/>
Do you have dependents who must file a tax return? Please bring them with you	<input type="checkbox"/>	<input type="checkbox"/>
Did you provide over half the support for any other person(s) other than your dependent children during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you pay for child care while you worked or while a full-time student?	<input type="checkbox"/>	<input type="checkbox"/>
If you are divorced or separated with child(ren), do you have a divorce decree or other form of separation agreement which establishes custodial responsibilities?	<input type="checkbox"/>	<input type="checkbox"/>
Purchases, Sales and Debt Information		
Did you start a business or purchase rental property? Please provide details	<input type="checkbox"/>	<input type="checkbox"/>
Did you sell, exchange, or purchase any assets such as stocks or real estate?	<input type="checkbox"/>	<input type="checkbox"/>
Did you refinance a principal residence or second home this year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you lend money with the understanding of repayment and this year it became totally uncollectable?	<input type="checkbox"/>	<input type="checkbox"/>
Did you have any debts canceled or forgiven this year, such as a home mortgage or credit cars or student loan(s)?	<input type="checkbox"/>	<input type="checkbox"/>
Did you purchase a qualified plug-in electric drive vehicle or qualified fuel cell vehicle this year?	<input type="checkbox"/>	<input type="checkbox"/>
Income Information		
Did you have any foreign income or pay any foreign taxes during the year, directly or indirectly, such as from investment accounts, partnerships or a foreign employer?	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive any unemployment benefits during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive any disability or unemployment income during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive any awards, prizes, hobby income, gambling or lottery winnings?	<input type="checkbox"/>	<input type="checkbox"/>
Retirement Information		
Are you an active participant in a pension or retirement plan?	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive any Social Security benefits during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you make any withdrawals from an IRA, Roth, myRA, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan?	<input type="checkbox"/>	<input type="checkbox"/>
Did you make any contributions to an IRA, Roth, myRA, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan?	<input type="checkbox"/>	<input type="checkbox"/>
Education Information		
Did you have any educational expenses during the year on behalf of yourself, your spouse, or a dependent? If yes, attach any Form(s) 1098-T and receipts for qualified tuition and related expenses	<input type="checkbox"/>	<input type="checkbox"/>
Did you make any withdrawals from an education savings or 529 Plan account?	<input type="checkbox"/>	<input type="checkbox"/>
Did you make any contributions to an education savings or 529 Plan account?	<input type="checkbox"/>	<input type="checkbox"/>

Did you pay any student loan interest this year?

☐ ☐

Health Care Information

Did you enroll for lower cost Marketplace Coverage (Covered California through healthcare.gov under the Affordable Care Act? If yes, attach any Form(s) 1095-A you received.

☐ ☐

Did you make any contributions to a Health savings account (HSA) or Archer MSA?

☐ ☐

Did you receive any distributions from a Health savings account (HSA), Archer MSA, or Medicare Advantage MSA this year?

☐ ☐

Did you pay long-term care premiums for yourself or your family?

☐ ☐

Itemized Deduction Information

Did you pay out-of-pocket medical expenses (Co-pays, prescription drugs, etc.)?

☐ ☐

Did you make any cash or noncash charitable contributions (clothes, furniture, etc.)?

☐ ☐

If yes, please provide evidence such as a receipt from the donee organization, a canceled check, or record of payment, to substantiate all contributions made.

Did you donate a vehicle or boat during the year? If yes, attach Form 1098-C

☐ ☐

Did you pay real estate taxes for your primary home and/or second home?

☐ ☐

Did you pay any mortgage interest on an existing home loan? If yes, attach any Form(s) 1098 you received.

☐ ☐

Did you make any major purchases during the year (cars, boats, etc.)?

☐ ☐

Miscellaneous Information

Did you utilize an area of your home for business purposes?

☐ ☐

Did you retire or change jobs this year?

☐ ☐

Did you make energy efficient improvements to your main home this year?

☐ ☐

Did you receive a distribution from, or were you a grantor or transferor for a foreign trust?

☐ ☐

Did you have a financial interest in or signature authority over a financial account such as a bank account, securities account, or brokerage account, located in a foreign country?

☐ ☐

Do you have any foreign financial accounts, foreign financial assets, or hold interest in a foreign entity?

☐ ☐

Did you receive correspondence from the State or the IRS?

☐ ☐

If yes, please bring copies.

GENERAL INFORMATION

General: 1040

Personal Information

Filing (Marital) status code (1 = Single, 2 = Married filing joint, 3 = Married filing separate, 4 = Head of household, 5 = Qualifying widow(er))

Mark if you were married but living apart all year

Mark if your nonresident alien spouse does not have an ITIN

Taxpayer

Spouse

Social security number

First name

Last name

Occupation

Designate \$3.00 to the presidential election campaign fund? (1 = Yes, 2 = No, 3=Blank)

Mark if legally blind

Mark if dependent of another taxpayer

Taxpayer between 19 and 23, full-time student, with income less than 1/2 support? (Y, N)

Date of birth

Date of death

Work/daytime telephone number/ext number

Do you authorize us to discuss your return with the IRS (Y, N)

General: 1040, Contact

Present Mailing Address

Address

Apartment number

City/State postal code/Zip code

Foreign country name

Foreign phone number

Home/evening telephone number

Taxpayer email address

Spouse email address

General: 1040

Dependent Information

First Name	Last Name	Date of Birth	Social Security No.	Relationship	Months in home	Care expenses paid for dependent

Credits: 2441

Child and Dependent Care Expenses

Provider information:

Business name

First and Last name

Street address

City, state, and zip code

Social security number OR Employer identification number

Tax Exempt or Living Abroad Foreign Care Provider (1 = TE, 2 = LAFCP)

Amount paid to care provider in 2018

Taxpayer

Spouse

Employer-provided dependent care benefits that were forfeited

Health Care: Coverage

Health Care Coverage

"Your family" for health care coverage refers to you, your spouse if filing jointly, and anyone you can claim as a dependent.

2018 Information

Prior Year Information

Was your entire family covered for the full year with minimum essential health care coverage? (Y, N)

Lite-1

GENERAL INFORMATION

General: Bank

Direct Deposit/Electronic Funds Withdrawal Information

Per IRS Security Summit requirements, verify the name of financial institution, routing transit number, account number, and type of account below. If you would like to have a refund direct deposited into or a balance due debited from your bank account(s), please enter information in the fields below. Note that electronic funds will be withdrawn only from the primary account listed below.

Mark to verify all accounts listed below have been reviewed, updated as needed, and are correct. _____

Primary account:

Financial institution routing transit number _____

Name of financial institution _____

Your account number _____

Type of account (1 = Savings, 2 = Checking, 3 = IRA*) _____

Mark if married filing jointly and this is a joint account (Both taxpayer and spouse names are on the account) _____

Mark if financial institution is foreign based (Not located in the territorial jurisdiction of the United States) _____

Enter the maximum dollar amount, or percentage of total refund Dollar _____ or Percent (xxx.xx) _____

Secondary account #1:

Financial institution routing transit number _____

Name of financial institution _____

Your account number _____

Type of account (1 = Savings, 2 = Checking, 3 = IRA*) _____

Mark if married filing jointly and this is a joint account (Both taxpayer and spouse names are on the account) _____

Mark if financial institution is foreign based (Not located in the territorial jurisdiction of the United States) _____

Enter the maximum dollar amount, or percentage of total refund Dollar _____ or Percent (xxx.xx) _____

Secondary account #2:

Financial institution routing transit number _____

Name of financial institution _____

Your account number _____

Type of account (1 = Savings, 2 = Checking, 3 = IRA*) _____

Mark if married filing jointly and this is a joint account (Both taxpayer and spouse names are on the account) _____

Mark if financial institution is foreign based (Not located in the territorial jurisdiction of the United States) _____

Enter the maximum dollar amount, or percentage of total refund Dollar _____ or Percent (xxx.xx) _____

*Refunds may only be direct deposited to established traditional, Roth or SEP-IRA accounts. Make sure direct deposits will be accepted by the bank or financial institution.

Electronic Filing: ID Auth

Identity Authentication**Taxpayer -**

Form of identification (1 = Driver's license, 2 = State issued identification card, 3 = No applicable identification, 4 = Identification not provided) _____

Identification number _____

Issue date _____

Expiration date _____

Location of issuance _____

Document number (New York only) _____

Spouse -

Form of identification (1 = Driver's license, 2 = State issued identification card, 3 = No applicable identification, 4 = Identification not provided) _____

Identification number _____

Issue date _____

Expiration date _____

Location of issuance _____

Document number (New York only) _____

NOTES/QUESTIONS:

2018 Federal Estimated Tax Payments

2017 overpayment applied to 2018 estimates _____ [1]

Mark if you paid the calculated amounts on the dates due indicated below. Skip the remaining fields. _____ [5]

If your estimated payments were not made on the date due or were for an amount other than the calculated amount below, please enter the actual date and amount paid.

	Date Due	Date Paid if After Date Due	Amount Paid	Calculated Amount	Method*
1st quarter payment	4/18/18	_____ [6]	_____ [7]	_____	_____
2nd quarter payment	6/15/18	_____ [8]	_____ [9]	_____	_____
3rd quarter payment	9/17/18	_____ [10]	_____ [11]	_____	_____
4th quarter payment	1/15/19	_____ [12]	_____ [13]	_____	_____
Additional payment		_____ [14]	_____ [15]	_____	_____

***Method of payment indicated in prior year**

EFW = Electronic funds withdrawal

EFTPS = Electronic Federal Tax Payment System

Voucher = Form 1040-ES estimated tax payment voucher

NOTES/QUESTIONS:

Form ID: St Pmt

2018 State Estimated Tax Payments**9**

Taxpayer/Spouse/Joint (T, S, J) _____ [1]

State postal code _____ [2]

Amount paid with 2017 return _____ [3]

2017 overpayment applied to '18 estimates _____ [4]

Treat calculated amounts as paid _____ [8]

	Date Paid	Amount Paid	Calculated Amount
1st quarter payment	_____ [9]	_____ [10]	_____
2nd quarter payment	_____ [11]	_____ [12]	_____
3rd quarter payment	_____ [13]	_____ [14]	_____
4th quarter payment	_____ [15]	_____ [16]	_____
Additional payment	_____ [17]	_____ [18]	_____

Please provide all copies of Form W-2.

2018 Information

Prior Year Information

Taxpayer/Spouse (T, S)	_____	[1]
Employer name	_____	[3]
Were these wages earned for service as: (1 = Minister, 2 = Military, 3 = Farming / Fishing, 4 = National Guard)	_____	[5]
Mark if this is your current employer	_____	[6]
Federal wages and salaries (Box 1)	_____	[10]
Federal tax withheld (Box 2)	_____	[12]
Social security wages (Box 3) (If different than federal wages)	_____	[14]
Social security tax withheld (Box 4)	_____	[16]
Medicare wages (Box 5) (If different than federal wages)	_____	[18]
Medicare tax withheld (Box 6)	_____	[21]
SS tips (Box 7)	_____	[23]
Allocated tips (Box 8)	_____	[25]
Dependent care benefits (Box 10)	_____	[27]
Box 13 -		
Statutory employee	_____	[29]
Retirement plan	_____	[30]
Third-party sick pay	_____	[31]
State postal code (Box 15)	_____	[32]
State wages (Box 16) (If different than federal wages)	_____	[34]
State tax withheld (Box 17)	_____	[36]
Local wages (Box 18)	_____	[38]
Local tax withheld (Box 19)	_____	[40]
Name of locality (Box 20)	_____	[43]

[illegible]

	Control Totals	
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Wages and Salaries #2

Please provide all copies of Form W-2.

2018 Information

Prior Year Information

Taxpayer/Spouse (T, S)	_____	[1]
Employer name	_____	[3]
Were these wages earned for service as: (1 = Minister, 2 = Military, 3 = Farming / Fishing, 4 = National Guard)	_____	[5]
Mark if this your current employer	_____	[6]
Federal wages and salaries (Box 1)	_____	[10]
Federal tax withheld (Box 2)	_____	[12]
Social security wages (Box 3) (If different than federal wages)	_____	[14]
Social security tax withheld (Box 4)	_____	[16]
Medicare wages (Box 5) (If different than federal wages)	_____	[18]
Medicare tax withheld (Box 6)	_____	[21]
SS tips (Box 7)	_____	[23]
Allocated tips (Box 8)	_____	[25]
Dependent care benefits (Box 10)	_____	[27]
Box 13 -		
Statutory employee	_____	[29]
Retirement plan	_____	[30]
Third-party sick pay	_____	[31]
State postal code (Box 15)	_____	[32]
State wages (Box 16) (If different than federal wages)	_____	[34]
State tax withheld (Box 17)	_____	[36]
Local wages (Box 18)	_____	[38]
Local tax withheld (Box 19)	_____	[40]
Name of locality (Box 20)	_____	[43]

[illegible]

	Control Totals	
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Pension, Annuity, and IRA Distributions #1

Please provide all Forms 1099-R.

2018 Information

Prior Year Information

Taxpayer/Spouse (T, S)	_____	[1]
Name of payer	_____	[3]
State postal code	_____	[5]
Gross distributions received (Box 1)	_____	[7]
Taxable amount received (Box 2a)	_____	[9]
Federal withholding (Box 4)	_____	[11]
Distribution code (Box 7)	_____	[14]
Mark if distribution is from an IRA, SEP, SIMPLE retirement plan	_____	[16]
State withholding (Box 12)	_____	[17]
Local withholding (Box 15)	_____	[19]
Amount of rollover	_____	[21]
Mark if distribution was due to a pre-retirement age disability	_____	[23]

[illegible]

Control Totals

Pension, Annuity, and IRA Distributions #2

Please provide all Forms 1099-R.

2018 Information

Prior Year Information

Taxpayer/Spouse (T, S)	_____	[1]
Name of payer	_____	[3]
State postal code	_____	[5]
Gross distributions received (Box 1)	_____	[7]
Taxable amount received (Box 2a)	_____	[9]
Federal withholding (Box 4)	_____	[11]
Distribution code (Box 7)	_____	[14]
Mark if distribution is from an IRA, SEP, SIMPLE retirement plan	_____	[16]
State withholding (Box 12)	_____	[17]
Local withholding (Box 15)	_____	[18]
Amount of rollover	_____	[21]
Mark if distribution was due to a pre-retirement age disability	_____	[23]

[illegible]

Gambling Winnings #1

Please provide all copies of Form W-2G.

2018 Information

Prior Year Information

Taxpayer/Spouse (T, S)	[1]
Payer name	[3]
State postal code	[4]
Mark if professional gambler	[9]
Reportable winnings (Box 1)	[11]
Date won (Box 2)	[13]
Type of wager (Box 3)	[15]
Federal withholding (Box 4)	[17]
Transaction (Box 5)	[19]
Race (Box 6)	[21]
Identical wager winnings (Box 7)	[23]
Cashier (Box 8)	[25]
Taxpayer identification number (Box 9)	[27]
Window (Box 10)	[28]
First ID (Box 11)	[30]
Second ID (Box 12)	[31]
Payer's state ID no. (Box 13)	[32]
State winnings (Box 14)	[33]
State withholding (Box 15)	[35]
Local winnings (Box 16)	[37]
Local withholding (Box 17)	[39]
Name of locality (Box 18)	[42]

[illegible]

INTEREST/DIVIDENDS/CAPITAL GAINS/OTHER INCOME

Income: B1

Interest Income

Please provide all copies of Form 1099-INT or other statements reporting interest income.

T/S/J	Payer Name	Interest Income	Prior Year Information

Income: B3

Seller Financed Mortgage Interest

T, S, J Payer's name Payer's social security number
Payer's address, city, state, zip code
Amount received in 2018 Amount received in 2017

Income: B2

Dividend Income

Please provide copies of all Form 1099-DIV or other statements reporting dividend income.

T/S/J	Payer Name	Ordinary Dividends	Qualified Dividends	Prior Year Information

Income: D

Sales of Stocks, Securities, and Other Investment Property

Please provide copies of all Forms 1099-B and 1099-S.

T/S/J	Description of Property	Date Acquired	Date Sold	Gross Sales Price (Less expenses of sale)	Cost or Other Basis

Income: Income

Other Income

Please provide copies of all supporting documentation.

		2018 Information	Prior Year Information
State and local income tax refunds			
	Taxpayer	Spouse	Prior Year Information
Alimony received			
Unemployment compensation			
Unemployment compensation repaid			
Social security benefits			
Medicare premiums to be reported on Schedule A			
Railroad retirement benefits			
T/S/J		2018 Information	Prior Year Information
Other Income:			

[2]

[14]

[27]

_____ [40]
 _____ [41]
 _____ [42]
 _____ [43]
 _____ [44]

Form ID: SSA-1099

1040 Adj: IRA

Adjustments to Income - IRA Contributions

Please provide year end statements for each account and any Form 8606 not prepared by this office.

Taxpayer

Spouse

Traditional IRA Contributions for 2018 -

If you want to contribute the maximum allowable traditional IRA contribution amount,

enter the applicable code: (1 = Deductible only, 2 = Both deductible and nondeductible)

Enter the total traditional IRA contributions made for use in 2018

Roth IRA Contributions for 2018 -

Mark if you want to contribute the maximum Roth IRA contribution

Enter the total Roth IRA contributions made for use in 2018

Educat: Educate2

Higher Education Deductions and/or Credits

Complete this section if you paid interest on a qualified student loan in 2018 for qualified higher education expenses for you, your spouse, or a person who was your dependent when you took out the loan.

T/S

Qualified student loan interest paid

2018 Information

Prior Year Information

_____	_____	_____	_____
_____	_____	_____	_____

Complete this section if you paid qualified education expenses for higher education costs in 2018.

Qualified education expenses include tuition and fees required for enrollment or attendance at an eligible educational institution.

Please provide all copies of Form 1098-T.

T/S	Ed Exp Code*	Student's SSN	Student's First Name	Student's Last Name	Qualified Expenses	Prior Year Information
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____

*Education Expense Code: 1 = American opportunity credit; 2 = Lifetime learning credit; 3 = Tuition and fees deduction

The student qualifies for the American opportunity credit when enrolled at least half-time in a program leading to a degree, certificate, or recognized credential; has not completed the first 4 years of post-secondary education; has no felony drug convictions on student's record.

1040 Adj: 3903

Job Related Moving Expenses

Complete this section if you moved to a new home due to service in the armed forces.

Description of move

Taxpayer/Spouse/Joint (T, S, J)

Mark if the move was due to service in the armed forces

Number of miles from old home to new workplace

Number of miles from old home to old workplace

Mark if move is outside United States or its possessions

Transportation and storage expenses

Travel and lodging (not including meals)

Total amount reimbursed for moving expenses

1040 Adj: Other Adj

Other Adjustments to Income

Alimony Paid:

T/S

Recipient name

Recipient SSN

2018 Information

Prior Year Information

Street address

City, State and Zip code

Taxpayer

Spouse

Prior Year Information

Educator expenses:

Other adjustments:

ITEMIZED DEDUCTIONS

Itemized: A1

Medical and Dental Expenses

T/S/J	2018 Information	Prior Year Information
— Medical and dental expenses		
— Medical insurance premiums you paid***		
— Long-term care premiums you paid***		
— Prescription medicines and drugs		
— Miles driven for medical items		

***Do not include pre-tax amounts paid by an employer-sponsored plan, amounts paid for your self-employed business, or Medicare premiums entered on Form Lite-3

Itemized: A1

Tax Expenses

T/S/J	2018 Information	Prior Year Information
— State/local income taxes paid		
— 2017 state and local income taxes paid in 2018		
— Sales tax paid on actual expenses		
— Real estate taxes paid		
— Personal property taxes		
— Other taxes		

Itemized: A2

Interest Expenses

T/S/J	2018 Information	Prior Year Information
— Home mortgage interest From Form 1098		
— Other home mortgage interest paid to individuals:		
T/S/J Payee's Name SSN or EIN	2018 Information	Prior Year Information
—		
Address City State Zip Code		
T/S/J	2018 Information	Prior Year Information
— Investment interest expense, other than on Sch K-1s:		
Refinancing Information: Refinance #1 Refinance #2		
T/S/J		
Recipient/Lender name		
Total points paid at time of refinance		
Date of refinance		
Term of new loan (in months)		
Reported on Form 1098 in 2018		

Itemized: A3

Charitable Contributions

T/S/J	2018 Information	Prior Year Information
— Contributions made by cash or check		
— Volunteer miles driven		
— Noncash items, such as: Goodwill, Salvation Army		

Itemized: A3, A-St

Miscellaneous Deductions

T/S/J	2018 Information	Prior Year Information
— Other expenses, not subject to the 2% AGI limitation:		
— Gambling losses (enter only if you have gambling income)		
***STATE USE ONLY - Complete the following fields only if you file a state return in AL, AR, CA, HI, IA, MN, NY or PA		
T/S/J	2018 Information	Prior Year Information
— Unreimbursed expenses***		
— Union dues, other than amounts reported on Form W-2***		
— Tax preparation fees***		
— Other expenses, subject to 2% AGI limitation***:		
—		
—		
— Safe deposit box rental***		
— Investment expenses, other than on Schedule(s) K-1 or Form(s) 1099-DIV/INT***		

Lite-5

ITEMIZED DEDUCTIONS

Preparer use only**2018 Information****Prior Year Information**

Taxpayer/Spouse/Joint (T, S, J) _____ [2]
 Employer identification number _____ [3]
 Business name _____ [5]
 Principal business/profession _____ [6]
 Business code _____ [12]
 Business address, if different from home address on Organizer Form ID: 1040
 Address _____ [15]
 City/State/Zip _____ [16] _____ [17] _____ [18]
 Accounting method (1 = Cash, 2 = Accrual, 3 = Other) _____ [19]
 If other: _____ [21]
 Inventory method (1 = Cost, 2 = LCM, 3 = Other) _____ [22]
 If other enter explanation: _____ [24]

 Enter an explanation if there was a change in determining your inventory: _____ [25]

 Did you "materially participate" in this business? (Y, N) _____ [26]
 If not, number of hours you did significantly participate _____ [28]
 Mark if you began or acquired this business in 2018 _____ [30]
 Did you make any payments in 2018 that require you to file Form(s) 1099? (Y, N) _____ [31]
 If "Yes", did you or will you file all required Forms 1099? (Y, N) _____ [33]
 Mark if this business is considered related to qualified services as a minister or religious worker _____ [35]
 Did you receive wages as a statutory employee or as a minister? (1 = Statutory employee, 2 = Minister) _____ [37]
 Medical insurance premiums paid by this activity _____ [40]
 Long-term care premiums paid by this activity _____ [44]
 Amount of wages received as a statutory employee _____ [47]

Business Income**2018 Information****Prior Year Information**

Gross receipts and sales _____ [52]

 Returns and allowances _____ [55]
 Other income: _____ [57]

Cost of Goods Sold**2018 Information****Prior Year Information**

Beginning inventory _____ [59]
 Purchases _____ [61]
 Labor: _____ [63]

 Materials _____ [65]
 Other costs: _____ [67]

 Ending inventory _____ [69]

Control Totals**Form ID: C-1**

☐ Preparer use only

Principal business or profession _____

	2018 Information	Prior Year Information
Advertising	_____ [6]	_____
Car and truck expenses	_____ [8]	_____
Commissions and fees	_____ [10]	_____
Contract labor	_____ [12]	_____
Depletion	_____ [14]	_____
Depreciation	_____ [16]	_____
Employee benefit programs (Include Small Employer Health Ins Premiums credit):	_____ [18]	_____
Insurance (Other than health):	_____ [20]	_____
Interest:		
Mortgage (Paid to banks, etc.)	_____ [22]	_____
Other:	_____ [24]	_____
Legal and professional services	_____ [26]	_____
Office expense	_____ [29]	_____
Pension and profit sharing:	_____ [31]	_____
Rent or lease:		
Vehicles, machinery, and equipment	_____ [33]	_____
Other business property	_____ [35]	_____
Repairs and maintenance	_____ [37]	_____
Supplies	_____ [39]	_____
Taxes and licenses:	_____ [41]	_____
Travel and meals:		
Travel	_____ [43]	_____
Meals (Enter 100% subject to 50% limitation)	_____ [45]	_____
Meals (Enter 100% subject to DOT 80% limit)	_____ [47]	_____
Utilities	_____ [51]	_____
Wages (Less employment credit):	_____ [53]	_____
Other expenses:	_____ [55]	_____

Preparer use only

Description _____ [2]
 Taxpayer/Spouse/Joint (T, S, J) ____ [3] State postal code ____ [5]
 Physical address: Street _____ [6]
 City, state, zip code _____ [7] ____ [8] ____ [9]
 Foreign country _____ [11]
 Foreign province/county _____ [12]
 Foreign postal code _____ [13]
 Type (1=Single-family, 2=Multi-family, 3=Vacation/short-term, 4=Commercial, 5=Land, 6=Royalty, 7=Self-rental, 8=Other, 9=Personal ppty) [14]
 Description of other type (Type code #8) _____ [15]
 Did you make any payments in 2018 that require you to file Form(s) 1099? (Y, N) ____ [16]
 If "Yes", did you or will you file all required Forms 1099? (Y, N) ____ [18]
 Fair rental days (If not full year) (For types 1, 2, 4, 5, 7 and 8 only) (Use Rent-2 for type 3) ____ [20]
 Percentage of ownership if not 100% ____ [22]
 Business use percentage, if not 100% (Not vacation home percentage) ____ [24]

Prior Year Information

Rent and Royalty Income

Rents and royalties

2018 Information

Prior Year Information

[34]

Rent and Royalty Expenses

2018 Information

Percent if not 100%

Prior Year Information

Advertising _____ [36] _____ [37]
 Auto _____ [39] _____ [40]
 Travel _____ [42] _____ [43]
 Cleaning and maintenance _____ [45] _____ [46]
 Commissions:
 _____ [48] _____ [50]
 Insurance:
 _____ [51] _____ [53]
 Legal and professional fees _____ [55] _____ [56]
 Management fees:
 _____ [58] _____ [60]
 Mortgage interest paid to banks, etc (Form 1098)
 _____ [61] _____ [63]
 Other mortgage interest _____ [64] _____ [66]
 Qualified mortgage insurance premiums _____ [67] _____ [68]
 Other interest:
 _____ [70] _____ [72]
 Repairs _____ [73] _____ [74]
 Supplies _____ [76] _____ [77]
 Taxes:
 _____ [79] _____ [81]
 Utilities _____ [82] _____ [83]
 Depreciation _____ [85] _____ [86]
 Depletion _____ [88] _____ [89]
 Other expenses:
 _____ [91] _____

Control Totals

Form ID: Rent

Please provide all Forms 1095-A

Taxpayer/Spouse (T,S) _____ [1]
 Marketplace identifier (Box 1) _____ [6]
 Marketplace-assigned policy number (Box 2) _____ [7]
 Policy issuer's name (Box 3) _____ [2]
Part III Household Information -

	A. 2018 Monthly Premium Amount	Prior Year Information	B. 2018 Monthly Premium Amount of Second Lowest Cost Silver Plan (SLCSP)	C. 2018 Monthly Advance Payment of Premium Tax Credit	Prior Year Information
January	_____ [12]		_____ [25]	_____ [38]	
February	_____ [13]		_____ [26]	_____ [39]	
March	_____ [14]		_____ [27]	_____ [40]	
April	_____ [15]		_____ [28]	_____ [41]	
May	_____ [16]		_____ [29]	_____ [42]	
June	_____ [17]		_____ [30]	_____ [43]	
July	_____ [18]		_____ [31]	_____ [44]	
August	_____ [19]		_____ [32]	_____ [45]	
September	_____ [20]		_____ [33]	_____ [46]	
October	_____ [21]		_____ [34]	_____ [47]	
November	_____ [22]		_____ [35]	_____ [48]	
December	_____ [23]		_____ [36]	_____ [49]	
Annual total	_____ [24]		_____ [37]	_____ [50]	

Control Totals

ACA - Health Insurance Marketplace Statement #2

Please provide all Forms 1095-A

Taxpayer/Spouse (T,S) _____ [1]
 Marketplace identifier (Box 1) _____ [6]
 Marketplace-assigned policy number (Box 2) _____ [7]
 Policy issuer's name (Box 3) _____ [2]
Part III Household Information -

	A. 2018 Monthly Premium Amount	Prior Year Information	B. 2018 Monthly Premium Amount of Second Lowest Cost Silver Plan (SLCSP)	C. 2018 Monthly Advance Payment of Premium Tax Credit	Prior Year Information
January	_____ [12]		_____ [25]	_____ [38]	
February	_____ [13]		_____ [26]	_____ [39]	
March	_____ [14]		_____ [27]	_____ [40]	
April	_____ [15]		_____ [28]	_____ [41]	
May	_____ [16]		_____ [29]	_____ [42]	
June	_____ [17]		_____ [30]	_____ [43]	
July	_____ [18]		_____ [31]	_____ [44]	
August	_____ [19]		_____ [32]	_____ [45]	
September	_____ [20]		_____ [33]	_____ [46]	
October	_____ [21]		_____ [34]	_____ [47]	
November	_____ [22]		_____ [35]	_____ [48]	
December	_____ [23]		_____ [36]	_____ [49]	
Annual total	_____ [24]		_____ [37]	_____ [50]	

Control Totals

NOTES/QUESTIONS:

Child and Dependent Care Expenses

**Please enter all amounts paid in 2018 for the care of one or more dependents which enables you to work or attend school.
Enter the amount of dependent care expenses paid for each qualifying dependent on Organizer Form ID:1040**

	Taxpayer	Spouse
2017 employer-provided dependent care benefits used during 2018 grace period	_____ [3]	_____ [4]
Employer-provided dependent care benefits that were forfeited in 2018	_____ [5]	_____ [6]
Total qualified expenses incurred in 2018		_____ [9]
Were you or your spouse a full time student or disabled? (Yes or No)	_____ [10]	_____ [11]
Did you provide care expenses for any person(s) who is not listed as a dependent? (Y, N)		_____ [12]

Business name of provider _____
 First and last name of provider _____
 Street address of provider _____
 City, State and Zip code _____
 Social security number OR Employer identification number _____
 Tax Exempt / LAFCP / Due Diligence (1 = Tax Exempt, 2 = Living Abroad Foreign Care Provider, 3 = Provider moved and unable to get TIN, 4 = Provider refuses to give TIN) _____
 Amount paid to care provider in 2018 _____ [7]
 Foreign province or state of provider _____
 Foreign country and Foreign postal code of provider _____

Business name of provider _____
 First and last name of provider _____
 Street address of provider _____
 City, State and Zip code _____
 Social security number OR Employer identification number _____
 Tax Exempt / LAFCP / Due Diligence (1 = Tax Exempt, 2 = Living Abroad Foreign Care Provider, 3 = Provider moved and unable to get TIN, 4 = Provider refuses to give TIN) _____
 Amount paid to care provider in 2018 _____
 Foreign province or state of provider _____
 Foreign country and Foreign postal code of provider _____

Business name of provider _____
 First and last name of provider _____
 Street address of provider _____
 City, State and Zip code _____
 Social security number OR Employer identification number _____
 Tax Exempt / LAFCP / Due Diligence (1 = Tax Exempt, 2 = Living Abroad Foreign Care Provider, 3 = Provider moved and unable to get TIN, 4 = Provider refuses to give TIN) _____
 Amount paid to care provider in 2018 _____
 Foreign province or state of provider _____
 Foreign country and Foreign postal code of provider _____

Business name of provider _____
 First and last name of provider _____
 Street address of provider _____
 City, State and Zip code _____
 Social security number OR Employer identification number _____
 Tax Exempt / LAFCP / Due Diligence (1 = Tax Exempt, 2 = Living Abroad Foreign Care Provider, 3 = Provider moved and unable to get TIN, 4 = Provider refuses to give TIN) _____
 Amount paid to care provider in 2018 _____
 Foreign province or state of provider _____
 Foreign country and Foreign postal code of provider _____

Business name of provider _____
 First and last name of provider _____
 Street address of provider _____
 City, State and Zip code _____
 Social security number OR Employer identification number _____
 Tax Exempt / LAFCP / Due Diligence (1 = Tax Exempt, 2 = Living Abroad Foreign Care Provider, 3 = Provider moved and unable to get TIN, 4 = Provider refuses to give TIN) _____
 Amount paid to care provider in 2018 _____
 Foreign province or state of provider _____
 Foreign country and Foreign postal code of provider _____

Control Totals**Form ID: 2441**