

Lacy Italiano, EA
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Lacy@LacyItaliano.com

January 9, 2019

Dear New Client,

As 2018 ends and the new year begins, it's time to start thinking about taxes again. We hope 2018 has been a happy and prosperous year for you.

This year we look forward to helping you better understand the tax law changes that have taken effect as well as the changes you can expect for 2018 filing. In order to help you better understand these changes, we have included with this letter an outline of the kinds of changes the "Tax Cuts and Jobs Act" (TCJA) will include for the 2018 tax filing. The current administration promised and delivered a "Postcard 1040" which looks impressive, however, it also requires 6 new schedules in addition to the normal schedule A, B, C, D, and E. So most of us will be unable to file using just the Postcard 1040.

We ask that you read the attached "TAX CUT AND JOBS ACT" outline carefully to help understand the changes you will see on your return, as these are clearly the most significant changes since the 1986 Tax Reform and will affect all of us this year and going forward. We also believe that many of the forms and software needed to prepare 2018 returns will be delayed due to the government having to catch up from the shutdown so we ask in advance that you be prepared for delays in actual filing of your returns. Please feel free to forward us your 2018 documents and information as early as possible so that we can stay ahead of the delays as best as we can.

That being said, enclosed is your 2018 Tax Organizer which we will use in preparing your 2018 tax return(s). It summarizes your 2017 tax information and provides space for you to enter your 2018 data. As you receive your 2018 tax documents, please collect them and keep them with this organizer. These documents include such items as your W-2s, Form 1099s, K-1s, brokerage statements, etc. Your check register may also include pertinent information.

A personalized list of necessary tax documents has been prepared for you. This list is based upon last year's tax return, so be sure to enclose any new tax forms you may have received this year. Please include these documents with your completed organizer. Complete only those schedules that apply to you. If you have already prepared other schedules for the necessary information, refer to them in the organizer and enclose them for our use. A fully completed organizer lessens the likelihood of omissions from your tax return.

When you have gathered all your tax information, there are several ways to get it to us. You may **mail, drop off** or **send electronically through our secure client portal** your completed tax organizer, along with your various tax forms.

Mail, drop off and appointment location will be:

2637 Adams Ave. San Diego, CA 92116.

If you would like to use our secure client portal to complete your 2018 tax return(s) and have not yet been set up, please contact the office.

Alternatively, If you'd like to schedule an appointment to meet, please call the office for scheduling.

We look forward to hearing from you soon. As always, contact us if you have any questions.

Sincerely,

Lacy Italiano, EA

Tax Cuts and Jobs Act of 2018

Tax reform that affects both individuals and businesses was enacted in December 2017. It's commonly referred to as the ***Tax Cuts and Jobs Act, TCJA or simply tax reform***. In addition to nearly doubling standard deductions, TCJA changed several itemized deductions that can be claimed on Schedule A, Itemized Deductions.

PLEASE KEEP IN MIND THAT CALIFORNIA AND OTHER STATES HAVE NOT CONFORMED TO MOST OF THE FEDERAL TAX LAW CHANGES, SO YOU WILL WANT TO INCLUDE MANY ITEMS BELOW FOR STATE FILING PURPOSES.

This means that many individuals who formerly itemized may now find it more beneficial to take the standard deduction. Taxpayers may only do one or the other. They either take the standard deduction or claim itemized deductions.

The tax reform law made the following changes to itemized deductions that can be claimed on Schedule A for 2018.

Limit on overall itemized deductions suspended.

The income-based phase-out of certain itemized deductions does not apply in 2018. This means that some taxpayers may be able to deduct more of their total itemized deductions if their deductions were limited in the past because their income was above certain levels.

Deduction for state and local income, sales and property taxes modified. ***CA and other states do not conform, please include all items***

A taxpayer's deduction for state and local income, sales and property taxes is limited to a combined, total deduction. The limit is \$10,000 - \$5,000 if married filing separately. Anything above this amount is not deductible.

New dollar limit on total qualified residence loan balance.

The date a taxpayer took out their mortgage or home equity loan may also impact the amount of interest they can deduct. If a taxpayer's loan was originated or was treated as originating on or before Dec. 15, 2017, they may deduct interest on up to \$1 million in qualifying debt, or \$500,000 for taxpayers who are married filing separately. If the loan originated after that date, the taxpayer may only deduct interest on up to \$750,000 in qualifying debt, or \$375,000 for taxpayers who are married filing separately. The limits apply to the combined amount of loans used to buy, build or substantially improve the taxpayer's main home and second home.

Deduction for home equity interest modified.

Interest paid on most home equity loans is not deductible unless the interest is paid on loan proceeds used to buy, build or substantially improve a main home or second home.

For example, interest on a home equity loan used to build an addition to an existing home is typically deductible, while interest on the same loan used to pay personal living expenses, such as credit card debts, is not.

As under prior law, the loan must be secured by the taxpayer's main home or second home (known as a qualified residence), not exceed the cost of the home and meet other requirements.

Limit for charitable contributions modified.

The limit on the deduction for charitable contributions of cash has increased from 50 percent to 60 percent of a taxpayer's adjusted gross income. This means that some taxpayers who make large donations to charity may be able to deduct more of what they give this year.

Deduction for casualty and theft losses modified.

CA and other states do not conform, please include all items

A taxpayer's net personal casualty and theft losses must now be attributable to a federally declared disaster to be deductible.

Miscellaneous itemized deductions suspended. CA and other states do not conform, please include all items

Previously, when a taxpayer itemized, they could deduct the amount of their miscellaneous itemized deductions that exceeded 2 percent of their adjusted gross income. These expenses are no longer deductible.

This includes unreimbursed employee expenses such as uniforms, union dues and the deduction for business-related meals, entertainment and travel. It also includes deductions for tax preparation fees and investment expenses, such as investment management fees, safe deposit box fees and investment expenses from pass-through entities.

Qualified Business Income deduction or 199A deduction

For those of you who have "Qualified Business Income Deduction" or 199A deduction, which will be anyone with K-1's from LLC's, S Corp, Trusts, Sch C (sole proprietorship), and Sch E (rental property), there will be some additional calculation if your income is over \$315,000 filing jointly or \$157,000 when filing single. The IRS explanation of how this works came out in a 184 page document in Aug 2018 and as of this date the 2018 IRS publication #535 is in 'draft form' and is supposed to help you to understand **(*NOT*)** the new calculation.

*Please feel free to call and discuss this with me or we will go over in detail when we prepare your taxes

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January 9, 2019

Dear New Client,

This letter is to confirm our understanding of the terms of our agreement and outline the nature and extent of services we will provide. Based upon the information you furnish to us, we will prepare your federal and applicable state income tax returns for 2018.

We will not audit or verify the data you submit to us, although we may ask you for clarification when necessary. All the information you submit to us will, to the best of your knowledge, be correct and complete and include all other information necessary for the completion of your tax return.

We will also prepare estimated tax vouchers if required, based on your income and withholding taxes for 2018. If you anticipate a substantial change in income or withholding taxes for 2019, please advise us as soon as possible. We will then determine whether an adjustment should be made to your tax estimates.

Your returns are subject to review by the taxing authorities. Any items that may be resolved against you by the examining agent are subject to certain rights of appeal. In the event of an examination, we will be available upon request to represent you, or to review the results of any examination. Billing for these additional services will be at our standard rates.

The charges for our services are based on our fee schedule and the complexity of the returns. For 2018, there will be an additional \$75 fee for those who will need to complete the 199A (Qualified Business Deduction).

You, as the taxpayer, have the final burden of responsibility for your income tax returns. Please review them carefully for any errors or omissions before you sign and file them.

Sincerely,

Lacy Italiano, EA

ENGAGEMENT AGREEMENT

By signing this, I affirm that I have read, understand and accept the terms of the engagement as detailed above:

Accepted by:

Client #1 signature

Date

Client #2 signature

Date

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Our Privacy Policy, Compliance with the Gramm-Leach-Bliley Act, Public Law 106-102 (FTC 16 CFR Part 313)

The privacy of your client information has always been important to us, and we have always been bound by professional standards of confidentiality. However, we are now required by law to formally inform you of our privacy policy.

We collect nonpublic personal information about you that is provided by you or obtained by us with your authorization. This information may come from various sources, including information we receive from personal interviews, tax organizers, worksheets and other documents necessary to provide professional services to you.

We do not disclose any nonpublic personal information about our clients or former clients to anyone, except as permitted or required by law, or when necessary to process transactions requested by a client.

We restrict access to nonpublic personal information about you to members of our firm who need to know that information in order to provide you professional services. We retain records relating to the professional services that we provide you in accordance with accounting and government standards.

We employ physical, electronic, and procedural security safeguards to protect your nonpublic personal information.

Your confidence and trust are important to us. If you have any questions or concerns regarding the privacy of your nonpublic personal information, please contact us.

Sincerely,

Lacy Italiano, EA

PRIVACY STATEMENT

A copy of this privacy statement was provided to the client.

Lacy Italiano, EA

By signing this, I affirm that I have read and understand this privacy policy:

Client #1 signature

Date

Client #2 signature

Date

NEW CLIENT

This Tax Organizer is designed to help you collect and report the information needed to prepare your 2018 income tax return. The attached worksheets cover income, deductions, and credits, and will help in the preparation of your tax return by focusing attention on your special needs.

Please enter your 2018 information in the designated areas on the worksheets. If you need to include additional information, you may use the back of a worksheet or an additional page.

When possible, 2017 information is included for your reference. You do not need to make any 2017 entries.

Note: The General Questions and Business/Investment Questions worksheets include a variety of questions designed to assist in completing your tax return. If you answer **yes** to any of the questions, be sure to provide the applicable details.

Please provide the following information:

- A copy of your 2017 tax return (if not in our possession).
- Original Form(s) W-2.
- Schedule(s) K-1 showing income or loss from partnerships, S corporations or estates or trusts.
- Copies of other compensation or pension documentation, such as Form 1099-MISC or Form 1099-R.
- Form(s) 1099 or statements reporting dividend and interest income.
- Brokerage statements showing transactions for stocks, bonds, etc.
- Form(s) 1098 reporting interest paid, copies of real estate tax bills and other information relating to real property holdings.
- Copies of closing statements regarding the sale or purchase of real property.
- All other information notices you received, or any items you have questions about.

Thank you for taking the time to complete this Tax Organizer.

General Questions

| PERSONAL INFORMATION | | Yes | No |
|---|--|--------------------------|--------------------------|
| 1 | Did your marital status change during 2018? If yes , explain | <input type="checkbox"/> | <input type="checkbox"/> |
| 2 | Do you want to allow your tax preparer to discuss this year's return with the IRS? If no , enter another person (if desired) to be allowed to discuss this return with the IRS. Caution: Review any transferred information for accuracy. Designee's Name ▶ _____ Phone Number ▶ _____ Personal Identification Number (5 digit PIN)..... ▶ _____ | <input type="checkbox"/> | <input type="checkbox"/> |
| 3 | Do you or your spouse plan to retire in 2019? | <input type="checkbox"/> | <input type="checkbox"/> |
| 4 | Were you or your spouse permanently and totally disabled in 2018? | <input type="checkbox"/> | <input type="checkbox"/> |
| 5 | Enter date of death for taxpayer or spouse (if during 2018 or 2019): Taxpayer: _____ Spouse: _____ | | |
| 6 | Were you or your spouse a member of the U.S. Armed Forces during 2018? | <input type="checkbox"/> | <input type="checkbox"/> |
| DEPENDENT INFORMATION | | Yes | No |
| 7 a | Do you have dependents who must file? | <input type="checkbox"/> | <input type="checkbox"/> |
| b | If yes , do you want us to prepare the return(s)? | <input type="checkbox"/> | <input type="checkbox"/> |
| 8 a | Do you have children who are under age 19 or a full time student under age 24 with investment income greater than \$2,100? | <input type="checkbox"/> | <input type="checkbox"/> |
| b | If yes , do you want to include your child's income on your return? | <input type="checkbox"/> | <input type="checkbox"/> |
| 9 | Are any of your dependents not U.S. citizens or residents? | <input type="checkbox"/> | <input type="checkbox"/> |
| 10 | Did you provide over half the support for any other person during 2018? | <input type="checkbox"/> | <input type="checkbox"/> |
| 11 | Did you incur adoption expenses during 2018? | <input type="checkbox"/> | <input type="checkbox"/> |
| IRA, PENSION AND EDUCATION SAVINGS PLANS | | Yes | No |
| 12 | Did you receive payments from a pension or profit-sharing plan? | <input type="checkbox"/> | <input type="checkbox"/> |
| 13 | Did you receive a total distribution from an IRA or other qualified plan that was partially or totally rolled over into another IRA or qualified plan within 60 days of the distribution? | <input type="checkbox"/> | <input type="checkbox"/> |
| 14 a | Did you convert all or part of a regular IRA into a Roth IRA? | <input type="checkbox"/> | <input type="checkbox"/> |
| b | Did you roll over all or part of a qualified plan into a Roth IRA? | <input type="checkbox"/> | <input type="checkbox"/> |
| 15 | Did you contribute to a Coverdell Education Savings Account? | <input type="checkbox"/> | <input type="checkbox"/> |
| ITEMS RELATED TO INCOME/LOSSES | | Yes | No |
| 16 | Did you receive any disability payments in 2018? | <input type="checkbox"/> | <input type="checkbox"/> |
| 17 | Did you receive tip income not reported to your employer? | <input type="checkbox"/> | <input type="checkbox"/> |
| 18 a | Did you buy, sell, refinance, or abandon a principal residence or other real property in 2018? (Attach copies of any escrow statements or Forms 1099.) | <input type="checkbox"/> | <input type="checkbox"/> |
| b | If you sold or abandoned a home, did you claim the First-Time Homebuyer Credit when you purchased the home? | <input type="checkbox"/> | <input type="checkbox"/> |
| c | Are you planning to purchase a home soon? | <input type="checkbox"/> | <input type="checkbox"/> |
| 19 | Did you incur any casualty or theft losses during 2018? | <input type="checkbox"/> | <input type="checkbox"/> |
| 20 | Did you incur any non-business bad debts? | <input type="checkbox"/> | <input type="checkbox"/> |
| PRIOR YEAR TAX RETURNS | | Yes | No |
| 21 | Were you notified by the Internal Revenue Service or state taxing authority of changes to a prior year's return? If yes , enclose agent's report or notice of change. | <input type="checkbox"/> | <input type="checkbox"/> |
| 22 | Were there changes to a prior year's income, deductions, credits, etc which would require filing an amended return? | <input type="checkbox"/> | <input type="checkbox"/> |

General Questions (continued)

ORG3

FOREIGN BANK ACCOUNTS, FOREIGN ASSETS AND FOREIGN TAXES

- | | Yes | No |
|--|--------------------------|--------------------------|
| 23 Did you have foreign income or pay any foreign taxes in 2018 ? | <input type="checkbox"/> | <input type="checkbox"/> |
| 24 a At any time during 2018, did you have an interest in or a signature or other authority over a bank account, or other financial account in a foreign country? | <input type="checkbox"/> | <input type="checkbox"/> |
| b Did the aggregate value of all your foreign accounts exceed \$10,000 at any time during 2018 ? Report all interest income on Org 11 | <input type="checkbox"/> | <input type="checkbox"/> |
| 25 Were you the grantor of or transferor to a foreign trust which existed during the tax year, whether or not you have any beneficial interest in the trust? | <input type="checkbox"/> | <input type="checkbox"/> |
| 26 Did you at any time during 2018, have an interest in or any authority over any foreign accounts or assets (i.e. stocks, bonds, mutual funds, partnership interests, etc.) held in foreign financial institutions that exceeded \$50,000 in value at any time during the year? | <input type="checkbox"/> | <input type="checkbox"/> |

HEALTH AND LIFE INSURANCE

- | | Yes | No |
|---|--------------------------|--------------------------|
| 27 a Did you and your dependents have health care coverage for the full year? | <input type="checkbox"/> | <input type="checkbox"/> |
| b Did you receive any of the following IRS documents? Forms 1095-A (Health Insurance Marketplace Statement), Form 1095-B (Health Coverage) or Form 1095-C (Employer Provided Health Insurance Offer and Coverage)? If so, please attach | <input type="checkbox"/> | <input type="checkbox"/> |
| c If you or your dependents did not have health care coverage during the year, do you fall into one of the following exemption categories: Indian tribe membership, health sharing ministry membership, religious sect membership, incarceration, exempt non-citizen or economic hardship? If you received an exemption certificate, please attach..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 28 a Did you or your spouse have self-employed health insurance? | <input type="checkbox"/> | <input type="checkbox"/> |
| b If you or your spouse are self-employed, are either of you eligible to participate in an employer's health plan at another job? | <input type="checkbox"/> | <input type="checkbox"/> |
| 29 Did your employer pay premiums on life insurance in excess of \$50,000 where the proceeds are payable to beneficiaries named by you? | <input type="checkbox"/> | <input type="checkbox"/> |
| 30 Did you contribute to or receive distributions from a Health Savings Account (HSA)? | <input type="checkbox"/> | <input type="checkbox"/> |

MISCELLANEOUS

- | | Yes | No |
|---|--------------------------|--------------------------|
| 31 Did you make energy efficient improvements to your home or purchase any energy-saving property during 2018 ? If yes , please attach details | <input type="checkbox"/> | <input type="checkbox"/> |
| 32 Did you start paying mortgage insurance premiums in 2018 ? If yes , please attach details | <input type="checkbox"/> | <input type="checkbox"/> |
| 33 Did you purchase a motor vehicle or boat during 2018 ? | <input type="checkbox"/> | <input type="checkbox"/> |
| If yes , attach documentation showing sales tax paid. | | |
| 34 Did you purchase an energy efficient vehicle in 2018 ? | <input type="checkbox"/> | <input type="checkbox"/> |
| If yes , enter year, make, model, and date purchased: _____ | | |
| 35 Did you donate a vehicle in 2018 ? If yes, attach Form 1098C | <input type="checkbox"/> | <input type="checkbox"/> |
| 36 What was the sales tax rate in your locality in 2018 ? _____ % State ID _____ | | |
| 37 Did you or your spouse make gifts of over \$15,000 to an individual or contribute to a prepaid tuition plan? | <input type="checkbox"/> | <input type="checkbox"/> |
| 38 Did you make gifts to a trust? | <input type="checkbox"/> | <input type="checkbox"/> |
| 39 If there were dues paid to an association, was any portion required to be non-deductible due to political lobbying by the association? | <input type="checkbox"/> | <input type="checkbox"/> |
| If yes , please attach details. | | |
| 40 Did you or your spouse participate in a medical savings account in 2018 ? | <input type="checkbox"/> | <input type="checkbox"/> |
| If yes , please attach Form 1099-SA (Distributions from an HSA, Archer MSA or Medicare+Choice MSA.) | | |
| 41 Did you make a loan at an interest rate below market rate? | <input type="checkbox"/> | <input type="checkbox"/> |
| 42 Did you pay any individual for domestic services in 2018 ? | <input type="checkbox"/> | <input type="checkbox"/> |
| 43 Did you pay interest on a student loan for yourself, your spouse, or your dependents? | <input type="checkbox"/> | <input type="checkbox"/> |
| 44 Did you, your spouse, or your dependents attend post-secondary school in 2018 ? | <input type="checkbox"/> | <input type="checkbox"/> |
| 45 Did a lender cancel any of your debt in 2018 ? (Attach any Forms 1099-A or 1099-C) | <input type="checkbox"/> | <input type="checkbox"/> |
| 46 Did you receive any income not included in this Tax Organizer? | <input type="checkbox"/> | <input type="checkbox"/> |
| If yes , please attach information. | | |

ELECTRONIC FILING AND DIRECT DEPOSIT OF REFUND

- | | Yes | No |
|--|--------------------------|--------------------------|
| 47 If your tax return is eligible for Electronic Filing, would you like to file electronically? | <input type="checkbox"/> | <input type="checkbox"/> |
| 48 The Internal Revenue Service is able to deposit many refunds directly into taxpayers' accounts. If you receive a refund, would you like direct deposit? | <input type="checkbox"/> | <input type="checkbox"/> |

- Caution:** Review transferred information for accuracy.
- 49 If **yes**, please provide the following information:
- a Name of your financial institution
- b Routing Transit Number (must begin with 01 through 12 or 21 through 32)
- c Account number
- d What type of account is this?Checking Savings

Please attach a **voided** check (not a deposit slip) if your bank account information has changed.

Health Insurance Coverage

ORG3A

Preparer note: The fields on this form are non-enterable. This worksheet is meant to gather client data only. This worksheet will not transfer to the ProSeries/1040 product. Data from this worksheet must be manually entered on the appropriate form in ProSeries/1040.

| Part 1 Coverage | | | | | | | | | | | | | | | | |
|---|------------|----------------|-----------------|--------------------|--|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| Enter the name, SSN/DOB and health insurance status for each person who will claim on your return in the table below: See the information below regarding the new health insurance reporting requirements beginning in 2015. | | | | | | | | | | | | | | | | |
| Name of covered individual(s) | SSN or DOB | Covered 12 mos | Exchange Policy | Exemption Received | Indicate which months each person was covered by MEC*: | | | | | | | | | | | |
| | | | | | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
| 1. | | | | | | | | | | | | | | | | |
| 2. | | | | | | | | | | | | | | | | |
| 3. | | | | | | | | | | | | | | | | |
| 4. | | | | | | | | | | | | | | | | |
| 5. | | | | | | | | | | | | | | | | |
| 6. | | | | | | | | | | | | | | | | |
| 7. | | | | | | | | | | | | | | | | |
| 8. | | | | | | | | | | | | | | | | |
| 9. | | | | | | | | | | | | | | | | |

Use this worksheet to list the names of individuals listed on the income tax return and their health care insurance coverage status. It will help your tax preparer determine who has health insurance coverage, who may have an exemption, and who may be subject to the individual shared responsibility payment.

Most individuals are required to have:

- ▶ **Minimum Essential Coverage (*MEC)**, or
- ▶ an **Exemption** from the responsibility to have minimum essential coverage, or
- ▶ Make a **Shared Responsibility Payment**.

Minimum Essential Coverage includes employer-sponsored coverage, health insurance purchased through the Health Insurance Marketplace (Exchange), Medicare, Medicaid, certain VA coverage, Tricare, etc.

Exemptions may be obtained in advance from Healthcare.gov. Exemptions are available to members of federally recognized tribes, certain religious sects, and members of healthcare sharing ministries. There are numerous other exemptions and hardship exemptions available at www.irs.gov/uac/ACA-Individual-Shared-Responsibility-Provision-Exemptions or www.healthcare.gov/exemptions. Some exemptions may be claimed directly on the income tax return.

The **Shared Responsibility Payment** is the **GREATER OF 2.5%** of the household income that is above the filing threshold for the filing status, or the family's flat dollar amount is \$695 per adult and \$347.50 per child, limited to a family maximum of \$2,085. This total is capped at the cost of the national average premium for a bronze level plan available through the Marketplace.

If you purchased a health insurance policy from an exchange (or Marketplace), check the Exchange Policy box above. You will receive Form 1095-A from the exchange that issued your policy. Please provide this form with your Organizer documents to your tax preparer.

Please call with any questions on this worksheet.

Business/Investment Questions

ORG4

| | Yes | No |
|--|--------------------------|--------------------------|
| 1 Did you receive stock from a stock bonus plan with your employer? (Do not include stock sales included on your W-2.) | <input type="checkbox"/> | <input type="checkbox"/> |
| 2 Did you buy or sell any stocks or bonds in 2018? If yes , attach broker's information (such as Form 1099-Bs and broker annual statements) related to the transactions. | <input type="checkbox"/> | <input type="checkbox"/> |
| 3 Did you surrender any U.S. savings bonds during 2018? | <input type="checkbox"/> | <input type="checkbox"/> |
| 4 Did you use the proceeds from Series EE or I U.S. savings bonds purchased after 1989 to pay for higher education expenses? | <input type="checkbox"/> | <input type="checkbox"/> |
| 5 Did you realize a gain or loss on property which was taken from you by destruction, theft, seizure, or condemnation? | <input type="checkbox"/> | <input type="checkbox"/> |
| 6 Did you start a business, purchase a rental property or farm, or acquire interests in partnerships or S corporations? | <input type="checkbox"/> | <input type="checkbox"/> |
| 7 Do you have any investments for which you were not personally 'at risk' (other than sole proprietorship or farm)? | <input type="checkbox"/> | <input type="checkbox"/> |
| 8 Did you own an interest in a Real Estate Mortgage Investment Conduit (REMIC) during 2018? | <input type="checkbox"/> | <input type="checkbox"/> |
| 9 Did you sell property or equipment on installment in 2018? | <input type="checkbox"/> | <input type="checkbox"/> |
| 10 Did you have any business related educational expenses? | <input type="checkbox"/> | <input type="checkbox"/> |
| 11 Did you do a 'like-kind' exchange of property in 2018? | <input type="checkbox"/> | <input type="checkbox"/> |
| 12 Deductions for travel and meals may be allowed under certain circumstances. Adequate records must be presented. Information must include: 1 Amount; 2 Time and place; 3 Date; 4 Business purpose; 5 Description of gift(s); and 6 Business relationship of recipient Do you have records to support expenses? | <input type="checkbox"/> | <input type="checkbox"/> |
| 13 Did you purchase special fuels for non-highway use? | <input type="checkbox"/> | <input type="checkbox"/> |
| If yes , please list the type of use and the number of gallons for each fuel. | | |
| <hr/> | | |

PERSONAL INFORMATION

| | TAXPAYER | SPOUSE |
|---|--|--|
| Last name..... | <u>NEW CLIENT</u> | _____ |
| First name | _____ | _____ |
| Middle initial and suffix | MI _____ Suffix _____ | MI _____ Suffix _____ |
| Social security number | _____ | _____ |
| Occupation..... | _____ | _____ |
| Work phone/extension | _____ | _____ |
| Cell phone | _____ | _____ |
| E-mail address..... | _____ | _____ |
| Driver's License/Id issuing state | _____ | _____ |
| License /Id number..... | _____ | _____ |
| License/Id issue date | _____ | _____ |
| License/Id expiration date..... | _____ | _____ |
| Birthdate | MM/DD/YYYY | MM/DD/YYYY |
| Blind | Yes <input type="checkbox"/> No <input type="checkbox"/> | Yes <input type="checkbox"/> No <input type="checkbox"/> |
| Contribute to Presidential Election Campaign Fund..... | Yes <input type="checkbox"/> No <input type="checkbox"/> | Yes <input type="checkbox"/> No <input type="checkbox"/> |
| Eligible to be claimed as a dependent on another return | Yes <input type="checkbox"/> No <input type="checkbox"/> | Yes <input type="checkbox"/> No <input type="checkbox"/> |
| Street address..... | _____ | Apartment number |
| City..... | _____ State..... | ZIP code..... |
| Home phone..... | _____ Foreign country | _____ |
| Fax..... | _____ Foreign phone | _____ |

FILING STATUS

1 Single

2 Married filing jointly

3 Married filing separately

Check this box if you **did not** live with spouse at any time during the year

Check this box if you are eligible to claim spouse's exemption

Check this box if your spouse itemizes deductions.....

4 Head of household

If the qualifying person is a child but not your dependent, enter

Child's name..... Child's social security number.....

5 Qualifying widow(er)

Check the box for the year the spouse died 2016 2017

DEPENDENT INFORMATION

| Full Name (first name, middle initial, last name, suffix) | Social Security Number | **Code | Not qualified credit Other dep | Date of Birth | 2018 Child Care Expense |
|--|------------------------|--------|-----------------------------------|--------------------------|-------------------------|
| | | | | | +Months in U.S. |
| | | | | | |
| | | | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | | <input type="checkbox"/> | <input type="checkbox"/> | |

** For the Dependent Code, enter the following:

- L = dependent child who lived with you
- N = dependent child who didn't live with you due to divorce or separation
- O = other dependent
- Q = not a dependent (but is a person who qualifies your client for the earned income credit and/or the credit for child and dependent care expenses)

+ Enter the number of months dependent lived with you, and/or your spouse if married filing jointly, in the U.S.

* Check this box if dependent child is not a U.S. citizen or resident alien

W-2 – WAGES, SALARIES, TIPS, AND OTHER COMPENSATION

Attach all copies of your W-2 forms here.

| | | | |
|----------|--|--|--------------------------|
| 1 | Employer's name | Check if not applicable for 2018 | <input type="checkbox"/> |
| | Employer's name | Check if for spouse | <input type="checkbox"/> |
| | 1 Check if this employer hired an on-staff care provider or furnished dependent care at your workplace | | <input type="checkbox"/> |
| | 2 Enter any amounts forfeited from a flexible spending account | | _____ |
| | 3 Check if the income reported is from a foreign source | | <input type="checkbox"/> |
| | 4 a Clergy: Enter your designated housing or parsonage allowance | | _____ |
| | b Clergy: Enter smallest of (a) the designated housing or parsonage allowance, (b) amount spent on qualifying housing expenses, or (c) fair rental value..... | | _____ |
| | c Check SE tax on: (a) housing or parsonage allowance..... | (b) W-2 wages..... | (c) both..... |
| | | <input type="checkbox"/> | <input type="checkbox"/> |
| | | <input type="checkbox"/> | <input type="checkbox"/> |

| | | | |
|----------|--|--|--------------------------|
| 2 | Employer's name | Check if not applicable for 2018 | <input type="checkbox"/> |
| | Employer's name | Check if for spouse | <input type="checkbox"/> |
| | 1 Check if this employer hired an on-staff care provider or furnished dependent care at your workplace | | <input type="checkbox"/> |
| | 2 Enter any amounts forfeited from a flexible spending account | | _____ |
| | 3 Check if the income reported is from a foreign source | | <input type="checkbox"/> |
| | 4 a Clergy: Enter your designated housing or parsonage allowance | | _____ |
| | b Clergy: Enter smallest of (a) the designated housing or parsonage allowance, (b) amount spent on qualifying housing expenses, or (c) fair rental value..... | | _____ |
| | c Check SE tax on: (a) housing or parsonage allowance..... | (b) W-2 wages..... | (c) both..... |
| | | <input type="checkbox"/> | <input type="checkbox"/> |
| | | <input type="checkbox"/> | <input type="checkbox"/> |

1099-R – DISTRIBUTIONS FROM PENSIONS, ANNUITIES, RETIREMENT OR PROFIT-SHARING PLANS, IRAS, INSURANCE CONTRACTS, ETC

Attach all copies of your 1099-R forms here.

| | | | |
|----------|---|--|--------------------------|
| 1 | Payer's name..... | Check if not applicable for 2018 | <input type="checkbox"/> |
| | Payer's name..... | Check if for spouse | <input type="checkbox"/> |
| | 1 Check if either box applies: Rollover | Conversion to Roth IRA | <input type="checkbox"/> |
| | 2 a If a partial rollover, enter the amount rolled over | | _____ |
| | b If a partial conversion to a Roth IRA, enter the amount converted to Roth IRA | | _____ |
| | 3 Health insurance premiums deductible on Schedule A..... | | _____ |
| | 4 a If entire distribution is a Required Minimum Distribution (RMD), check this box | | <input type="checkbox"/> |
| | b If only part of distribution is RMD, enter the part that is RMD..... | | _____ |

| | | | |
|----------|---|--|--------------------------|
| 2 | Payer's name..... | Check if not applicable for 2018 | <input type="checkbox"/> |
| | Payer's name..... | Check if for spouse | <input type="checkbox"/> |
| | 1 Check if either box applies: Rollover | Conversion to Roth IRA | <input type="checkbox"/> |
| | 2 a If a partial rollover, enter the amount rolled over | | _____ |
| | b If a partial conversion to a Roth IRA, enter the amount converted to Roth IRA | | _____ |
| | 3 Health insurance premiums deductible on Schedule A..... | | _____ |
| | 4 a If entire distribution is a Required Minimum Distribution (RMD), check this box | | <input type="checkbox"/> |
| | b If only part of distribution is RMD, enter the part that is RMD..... | | _____ |

W-2G – GAMBLING OR LOTTERY WINNINGS

Attach all copies of your W-2G forms here.

| Name of Payer | Check if Spouse | Gross Winnings (Box 1) | Federal Tax Withheld (Box 2) | State Tax Withheld (Box 14) | State Code (Box 13) |
|---------------|--------------------------|------------------------|------------------------------|-----------------------------|---------------------|
| | <input type="checkbox"/> | | | | |
| | <input type="checkbox"/> | | | | |
| | <input type="checkbox"/> | | | | |

Medical and Tax Expenses

ORG13

| MEDICAL AND DENTAL EXPENSES | 2018 | 2017 |
|--|-------------|-------------|
| 1 Prescription medications..... | | |
| 2 Health insurance premiums (enter Medicare B on ORG10)..... Exclude premiums paid through an exchange (Form 1095-A) | | |
| 3 Qualified long-term care premiums | | |
| a Taxpayer's gross long-term care premiums | | |
| b Spouse's gross long-term care premiums | | |
| c Dependent's gross long-term care premiums | | |
| 4 Enter self-employed health insurance premiums on ORG19, ORG27, ORG45A, or ORG46A for the appropriate activity..... | | |
| 5 Insurance reimbursement..... | | |
| 6 Doctors, dentists, etc | | |
| 7 Hospitals, clinics, etc | | |
| 8 Lab and X-ray fees..... | | |
| 9 Expenses for qualified long-term care..... | | |
| 10 Eyeglasses and contact lenses | | |
| 11 Medical equipment and supplies | | |
| 12 Miles driven for medical purposes..... | | |
| 13 Ambulance fees and other medical transportation costs..... | | |
| 14 Lodging..... | | |
| 15 Other medical and dental expenses: | | |
| a _____ | | |
| b _____ | | |
| c _____ | | |
| d _____ | | |
| e _____ | | |
| f _____ | | |
| g _____ | | |
| h _____ | | |
| i _____ | | |
| j _____ | | |
| TAXES | 2018 | 2017 |
| Enter state and local income taxes on ORG7, ORG8, ORG10, and ORG40. | | |
| 16 Real estate taxes paid on principal residence | | |
| 17 Real estate taxes paid on additional homes or land | | |
| 18 Auto registration fees based on the value of the vehicle..... | | |
| 19 Other personal property taxes | | |
| 20 Other taxes: | | |
| _____ | | |
| _____ | | |

Interest Paid and Cash Contributions

| HOME MORTGAGE INTEREST PAID | | | |
|-----------------------------|---------------------------|------|------|
| Lender's Name | Check if NOT on Form 1098 | 2018 | 2017 |
| | <input type="checkbox"/> | | |

| POINTS PAID ON LOAN TO BUY, BUILD, OR IMPROVE MAIN HOME | | |
|---|---------------------------|------|
| Lender's Name | Check if NOT on Form 1098 | 2018 |
| | <input type="checkbox"/> | |

| SELLER FINANCED MORTGAGE | | |
|--------------------------|--------------------|---------|
| Individual's Name | Identifying Number | Address |
| | | |
| | | |

| OTHER PERSON RECEIVING FORM 1098 | |
|----------------------------------|---------|
| Form 1098 Recipient's Name | Address |
| | |
| | |

| OTHER POINTS | | | | | |
|---|--------------------------|-------------|--------------|---------------------|----------------------|
| Enter below any points paid on a home equity loan (other than to improve your main home), a loan for a second home, or a refinanced mortgage. | | | | | |
| Lender's Name | Loan Over | Points Paid | Date of Loan | Loan Length (years) | 2017 Points Deducted |
| | <input type="checkbox"/> | | | | |
| | <input type="checkbox"/> | | | | |
| | <input type="checkbox"/> | | | | |
| | <input type="checkbox"/> | | | | |

| QUALIFIED MORTGAGE INSURANCE PREMIUMS | | |
|---|------|------|
| | 2018 | 2017 |
| Premiums paid in 2018 for qualified mortgage insurance not from Form 1098 import | | |

Interest Paid and Cash Contributions (continued)

| INVESTMENT INTEREST | | |
|---|-------------|-------------|
| | 2018 | 2017 |
| Investment interest (for example: margin interest, interest paid on loans used for property held for investment, etc) | | |

| LIMITED HOME MORTGAGE DEDUCTION | | | | | |
|--|--------|--------|--------|--------|--------|
| If the mortgage meets the following reasons during 2018 complete the following: - The principal amount of your mortgage and home equity debt is over \$750,000 (\$375,000 if married filing separate), or - You had home debt that was not used to buy, build or substantially improve the home that secures the loan | | | | | |
| | Loan 1 | Loan 2 | Loan 3 | Loan 4 | Loan 5 |
| 1a Interest paid in 2018 | | | | | |
| Points paid in 2018 | | | | | |
| Months loan outstanding | | | | | |
| Principal pd on loan in 2018 | | | | | |
| b Was all proceeds of this loan used to buy, build, or substantially improve the home? Yes: <input type="checkbox"/> No: <input type="checkbox"/> Yes: <input type="checkbox"/> No: <input type="checkbox"/> Yes: <input type="checkbox"/> No: <input type="checkbox"/> Yes: <input type="checkbox"/> No: <input type="checkbox"/> | | | | | |
| 2 Home Debt Origination on or after December 15, 2017 | | | | | |
| Beginning of year balance .. | | | | | |
| Additional borrowed in 2018 | | | | | |
| Enter the amount of debt not used to buy, build, or substantially improve the home: | | | | | |
| | | | | | |
| 3 Home Debt Origination after October 13, 1987 and Before December 15, 2017 | | | | | |
| Beginning of year balance .. | | | | | |
| Enter the amount of debt not used to buy, build, or substantially improve the home: | | | | | |
| | | | | | |
| 4 Grandfathered debt: (before 10/14/1987) | | | | | |
| Beginning of year balance .. | | | | | |
| Enter the amount of debt not used to buy, build, or substantially improve the home: | | | | | |
| | | | | | |

| CASH CONTRIBUTIONS | | | |
|---|---|------|------|
| Name of Donee Organization | Check if Statement Exists for Gifts \$250 or More | 2018 | 2017 |
| | <input type="checkbox"/> | | |
| Charitable miles driven | | | |
| Miles driven to deliver noncash contributions | | | |
| Parking fees, tolls, and local transportation | | | |

Noncash Contributions

| Name of Donee Organization | Check if Statement Exists for Gifts of \$250 or More | Fair Market Value | Prior Year Fair Market Value |
|----------------------------|--|-------------------|------------------------------|
| A _____ | | | |
| B _____ | | | |
| C _____ | | | |
| D _____ | | | |
| E _____ | | | |
| F _____ | | | |
| G _____ | | | |
| H _____ | | | |
| I _____ | | | |

Note: Complete sections below **only** if the **total** noncash contributions are **more than \$500**.

| Description of Donated Property | Type** | Address of Donee Organization |
|---------------------------------|--------|-------------------------------|
| A _____ | | |
| B _____ | | |
| C _____ | | |
| D _____ | | |
| E _____ | | |
| F _____ | | |
| G _____ | | |
| H _____ | | |
| I _____ | | |

| Method for Fair Market Value* | Date of Contribution | Complete these columns only for each contribution over \$500 | | |
|-------------------------------|----------------------|---|-----------------|-----------|
| | | Date Acquired (month, year) | How Acquired*** | Your Cost |
| A _____ | | | | |
| B _____ | | | | |
| C _____ | | | | |
| D _____ | | | | |
| E _____ | | | | |
| F _____ | | | | |
| G _____ | | | | |
| H _____ | | | | |
| I _____ | | | | |

***Methods of determining FMV:**

- | | | | |
|---------------|--------------------------|-------------------|-------------|
| Appraisal | Capitalization of income | Present value | Thrift shop |
| Average share | Comparative sales | Replacement cost | |
| Catalog | Consignment shop | Reproduction cost | |

****Type of Donated Property**

- | | | |
|---------------------------------|-----------------------------------|--|
| Household/clothing items | Business equipment | Intellectual property |
| Motor vehicle, boat or airplane | Business inventory | Real property, conservation property |
| Art, other than self-created | Stock, publicly traded | Real property, other than conservation |
| Art, self-created | Stock, other than publicly traded | Other personal property |
| Collectibles | Securities, other than stock | Other intangible property |

*****How Property was Acquired:** Purchase, Gift, Inheritance, Exchange

Miscellaneous Itemized Deductions

| MISCELLANEOUS DEDUCTIONS (2% LIMITATION) | 2018 | 2017 |
|--|----------------------------------|--|
| Employee Business Expenses | | |
| Note: If you have any travel, transportation, meal expenses or your employer reimbursed you for any of your job-related expenses, complete ORG17 for all your employee expenses. | | |
| 1 Union and professional dues | | |
| 2 Professional subscriptions | | |
| 3 Uniforms and protective clothing | | |
| 4 Job search costs | | |
| 5 Other unreimbursed employee expenses: | | |
| a _____ | | |
| b _____ | | |
| c _____ | | |
| d _____ | | |
| e _____ | | |
| Other Expenses Subject to the 2% Limitation | | |
| Treat all MACRS assets for this activity as qualified Indian reservation property? | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| Treat all assets acquired after August 27, 2005 as qualified GO Zone property? | <input type="checkbox"/> Regular | <input type="checkbox"/> Extension |
| Treat all assets acquired after May 4, 2007 as qualified Kansas Disaster Zone property? | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| Was this property located in a Qualified Disaster Area? | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| Check to code assets as Investment Expense | <input type="checkbox"/> | |
| Use ORG50 to record dispositions. | | |
| Use ORG51A to enter additional assets. | | |
| Use ORG11a for investment expenses related to interest income. | | |
| Use ORG11b for investment interest related to dividend income. | | |
| 6 Tax return preparation fees | | |
| 7 Investment counsel and advisory fees | | |
| 8 Certain attorney and accounting fees | | |
| 9 Safe deposit box rental | | |
| 10 IRA custodial fees | | |
| 11 a Government unemployment benefits repaid in 2018 | <input type="checkbox"/> | |
| b Other expenses (list): | | |
| _____ | | |
| _____ | | |
| _____ | | |
| _____ | | |
| _____ | | |
| OTHER MISCELLANEOUS DEDUCTIONS | 2018 | 2017 |
| 12 Federal estate tax paid on income in respect of a decedent | | |
| 13 Amortizable bond premiums (acquired before 10/23/86) | | |
| 14 Gambling losses (to the extent of gambling income) | | |
| 15 Claim repayments | | |
| 16 Unrecovered investment in annuity | | |
| 17 Ordinary loss attributable to certain debt instruments | | |

Business Income and Expenses

ORG19

GENERAL INFORMATION

1 Check ownership **Taxpayer** **Spouse** **Joint**

2 Business name

3 a Business street address.....

 b 1 City, State and Zip Code, or

 2 Foreign country..... (not applicable)

4 Principal business/profession

5 Employer ID number.....

6 Business code (Preparer Use Only)

7 Was this business fully disposed of in a fully taxable transaction during 2018 ?..... **Yes** **No**

8 Accounting method:
 Cash Accrual Other (specify)

9 Method used to value closing inventory:
 Cost Lower of cost or market Other (explain)

10 Was there a change in determining quantities, costs, or valuations between opening/closing inventory? (If yes, attach explanation) **Yes** **No**

11 Did you materially participate in the operation of this business during 2018 ? **Yes** **No**

12 Did you start or acquire this business during 2018 ? **Yes** **No**

13 a Did you make any payments in 2018 that require you to file Forms 1099? **Yes** **No**

 b If yes, did you or will you file all the required Forms 1099? **Yes** **No**

14 At-risk determination:
 a Is all of the investment in this activity at risk? **Yes** **No**

 b Is some of the investment in this activity not at risk? **Yes** **No**

15 Did you have unallowed passive losses in 2017 ? **Yes** **No**

16 a Treat all MACRS assets for this activity as qualified Indian reservation property? **Yes** **No**

 b Treat all assets acquired after August 27, 2005 as qualified GO Zone property?..... **Regular** **Extension** **No** **Yes**

 c Treat all assets acquired after May 4, 2007 as qualified Kansas Disaster Zone property? **Yes** **No**

 d Was this business located in a Qualified Disaster Area? **Yes** **No**

Complete ORG51 for Asset Acquisitions and ORG50 for Dispositions.

| INCOME | 2018 | 2017 |
|---|------|------|
| 17 Gross receipts or sales..... | | |
| 18 Returns and allowances plus other adjustments..... | | |
| 19 Other income (include federal/state gas tax credit/refund) | | |

| COST OF GOODS SOLD – IF APPLICABLE | 2018 | 2017 |
|---|------|------|
| 20 Inventory at beginning of year | | |
| 21 Purchases | | |
| 22 Items withdrawn for personal use | | |
| 23 Cost of labor (do not include your salary) | | |
| 24 Materials and supplies | | |
| 25 Other costs | | |
| 26 Inventory at end of year..... | | |

Business Income and Expenses (continued)

ORG19

| EXPENSES | 2018 | 2017 |
|--|------|------|
| Business name _____ | | |
| 27 Advertising | | |
| 28 Car and truck expenses (complete ORG18)..... | | |
| 29 Commissions and fees | | |
| 30 Contract labor | | |
| 31 Depletion | | |
| 32 Depreciation and Section 179 deduction (Preparer Use Only)..... | | |
| 33 Employee benefit programs: | | |
| a Employee health insurance premiums | | |
| b Other employee benefit programs | | |
| 34 Insurance (other than health) | | |
| 35 Self-employed health insurance attributable to this business | | |
| 36 Interest: | | |
| a Mortgage paid to banks not reported to you on Form 1098..... | | |
| b Other | | |
| 37 Legal and professional services | | |
| 38 Office expenses | | |
| 39 Pension and profit-sharing plans | | |
| 40 Rent or lease: | | |
| a Machinery and equipment (enter vehicle lease on ORG18) | | |
| b Other business property..... | | |
| 41 Repairs and maintenance | | |
| 42 Supplies (not included in cost of goods sold) | | |
| 43 Taxes and licenses not reported to you on Form 1098 | | |
| 44 Travel and meals | | |
| a Travel..... | | |
| b Meals subject to 50% limit..... | | |
| c Meals subject to 80% limit..... | | |
| d Meals not subject to limit | | |
| 45 Utilities | | |
| 46 Gross wages | | |
| 47 Other expenses: | | |
| _____ | | |
| _____ | | |
| _____ | | |
| _____ | | |
| _____ | | |
| _____ | | |
| _____ | | |
| _____ | | |
| 48 Expenses for business use of your home (Preparer Use Only)..... | | |
| Complete ORG20 for Business Use of Home. | | |
| 49 Qualified pension plan start-up costs..... | | |

Business Use of Home

for: ORG19

copy: 1

Simplified method election for Home Office expenses: Elect the simplified method **in 2018** instead of entering actual expenses

Elected the simplified method **in 2017** instead of entering actual expenses

| GENERAL INFORMATION | | 2018 | 2017 |
|---------------------|---|------|-------|
| 1 | Area used regularly and exclusively for business, regularly and exclusively for day care, or regularly for inventory storage (square footage) | | |
| 2 | Area used only partly for day care (square footage) | | |
| 3 | Total area of home (square footage) | | |
| 4 | Daycare hours | | |
| a | Number of weeks used for day care, if less than full year | | |
| b | Number of days used for day care each week | | |
| c | Number of days closed for holidays, vacations, etc | | |
| d | Number of hours used for day care each day | | |
| e | Total hours used for day care | | |
| f | Total hours available for use | | 8,760 |
| 5 | Enter the date you began using this home office for this business | | |
| 6 | If part of your income is from a place of business other than this home, enter % of gross income from business use of this home | | |
| 7 | Adjustment to gain from business use of home shown on Schedule D or Form 4797 (Preparer Use Only) | | |
| 8 | Adjustment to losses from this business shown on Schedule D or Form 4797 (Preparer Use Only) | | |

Enter expenses that benefit only your business area in the 'Direct' column and expenses that benefit your entire home in the 'Indirect' column.

| EXPENSES | 2018 | | 2017 | |
|----------|--|----------|--------|----------|
| | Direct | Indirect | Direct | Indirect |
| 9 | Casualty losses (Preparer Use Only) | | | |
| 10 | Total mortgage interest/points | | | |
| 11 | Mortgage interest/points on Form 1098 | | | |
| 12 | Interest not on Form 1098 | | | |
| 13 | Points not of Form 1098 | | | |
| 14 | Real estate taxes | | | |
| 15 | Excess mortgage interest (Preparer Use) | | | |
| 16 | Qualified mortgage insurance | | | |
| 17 | Other insurance | | | |
| 18 | Rent | | | |
| 19 | Repairs and maintenance | | | |
| 20 | Utilities | | | |
| 21 | Other expenses (e.g., rent) | | | |
| 22 | Carryover of operating expenses | | | |
| 23 | Excess casualty losses (Preparer Use Only) | | | |
| 24 | Depreciation of your home (Preparer Use Only) | | | |
| 25 | Carryover of excess casualty losses and depreciation | | | |

DEPRECIATION

If your home and any additions or improvements to your home are not already listed on ORG50 for this business, please complete the following information.

| 26 | Description | Date Acquired (MM/DD/YY) | Date Placed in Service (MM/DD/YY) | Cost (include land for residence only) |
|----|---|--------------------------|-----------------------------------|--|
| | Residence | | | |
| | Addition/Improvement | | | |
| | Addition/Improvement | | | |
| | Addition/Improvement | | | |
| | Addition/Improvement | | | |
| 27 | Enter the land value included in cost for residence | | | |

Rent and Royalty Income and Expenses

ORG25

BASIC PROPERTY INFORMATION

Property description: _____
 Property type: * _____ If type is other, enter a description: _____
 Location (street address): _____
 City: _____ State: _____ Zip: _____
 If a foreign address: Foreign province or state: _____
 Foreign postal code: _____ Foreign Country: (not applicable)

1 Check property owner **Taxpayer** **Spouse** **Joint**

| | | |
|---|--------------------------|--------------------------|
| | Yes | No |
| 2 a Did you make any payments that would require you to file Form(s) 1099? | <input type="checkbox"/> | <input type="checkbox"/> |
| b If yes , did you or will you file all required Forms(s) 1099? | <input type="checkbox"/> | <input type="checkbox"/> |

| | | |
|--|--------------------------|--------------------------|
| 3 a Enter the ownership percentage (if not 100%) | | |
| b If not 100%, are you reporting 100% of the income and expenses? | <input type="checkbox"/> | <input type="checkbox"/> |

4 Is this a rental property? (If **yes**, answer questions 5 through 11; if **no**, skip to question 12.) **Yes** **No**

5 Did you have personal use of this property or rent it for part of the year at less than fair rental value? **Yes** **No**

6 For all rental properties, **enter the number of days** during 2018 that:

| | | |
|--|-------|-------|
| a The property was rented at fair rental value | | |
| b The property was used personally or rented at less than fair rental value | _____ | _____ |
| c You owned the property, if not the entire year | _____ | _____ |

| | | |
|--|--------------------------|--------------------------|
| 7 a Does this rental have multiple living units and you live in one of the units? | <input type="checkbox"/> | <input type="checkbox"/> |
| b If yes , enter percentage of rental use | _____ | _____ |

8 Did you actively participate in this property's management during 2018 ? **Yes** **No**

9 Did you materially participate in this property's management during 2018 ? **Yes** **No**

10 Do you want to treat this property as non-passive?..... **Yes** **No**

11 Did this property have unallowed passive losses in 2017 ? **Yes** **No**

12 Did you dispose of this property in a fully taxable transaction? **Yes** **No**

13 Check this box if some of this investment was **not** at-risk.....

14 a Treat all MACRS assets for this activity as qualified Indian reservation property? **Yes** **No**

b Treat all assets acquired after August 27, 2005 as qualified GO Zone property?..... **Regular** **Extension** **No**

c Treat all assets acquired after May 4, 2007 as qualified Kansas Disaster Zone property? **Yes** **No**

d Was this activity located in a Qualified Disaster Area?..... **Yes** **No**

Complete ORG51 for Asset Acquisitions and ORG50 for Dispositions.

| INCOME | 2018 | 2017 | | | |
|---|---|---|---|--|--|
| 15 Rents or royalties received | | | | | |
| <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;">* Property Types:</td> <td style="width: 35%;"> 1 Single family residence 2 Multi-family residence 3 Vacation/short-term rental 4 Commercial </td> <td style="width: 35%;"> 5 Land 6 Royalties 7 Self-rental 8 Other </td> </tr> </table> | * Property Types: | 1 Single family residence 2 Multi-family residence 3 Vacation/short-term rental 4 Commercial | 5 Land 6 Royalties 7 Self-rental 8 Other | | |
| * Property Types: | 1 Single family residence 2 Multi-family residence 3 Vacation/short-term rental 4 Commercial | 5 Land 6 Royalties 7 Self-rental 8 Other | | | |

Rent and Royalty Income and Expenses (continued)

ORG25

| EXPENSES | 2018 | 2017 |
|--|------|------|
| Property location | | |
| 16 Advertising | | |
| 17a Automobile (complete ORG18 for autos)..... | | |
| b Travel..... | | |
| 18 Cleaning and maintenance | | |
| 19 Commissions..... | | |
| 20a Mortgage insurance premiums – qualified | | |
| b Other insurance | | |
| 21 Legal and professional fees | | |
| 22 Management fees | | |
| 23a Mortgage interest paid to banks – qualified..... | | |
| b Mortgage interest paid to banks – other | | |
| 24 Other interest | | |
| 25 Repairs..... | | |
| 26 Supplies..... | | |
| 27a Real estate taxes..... | | |
| b Other taxes | | |
| 28 Utilities | | |
| 29 Other expenses: | | |
| a | | |
| b | | |
| c | | |
| d | | |
| e | | |
| 30a Depreciation and Section 179 deduction (Preparer Use Only) | | |
| b Depletion (Preparer Use Only) | | |