

GENERAL INFORMATION

Office Use Only:

CLIENT # _____ PARTNER'S NAME _____

NAME: _____
(last) (first) (middle)

SPOUSE'S
NAME: _____
(last) (first) (middle)

RESIDENTIAL
ADDRESS: _____ APT# _____

CITY &
STATE: _____ ZIP _____

HOME PHONE#: (_____) _____ - _____

E-MAIL ADDRESS _____

TAXPAYER

SPOUSE

OFFICE
PHONE#: (_____) _____ - _____

OFFICE
PHONE#: (_____) _____ - _____

S.S. # _____ - _____ - _____

S.S. # _____ - _____ - _____

BIRTHDATE: _____

BIRTHDATE: _____

OCCUPATION: _____

OCCUPATION: _____

	<u>DEPENDENT'S NAME</u>	<u>DATE OF BIRTH</u>	<u>S.S. #</u>	<u>RELATIONSHIP</u>
1.	_____	_____	_____	_____
2.	_____	_____	_____	_____
3.	_____	_____	_____	_____
4.	_____	_____	_____	_____

HOW WERE YOU REFERRED TO OUR COMPANY? _____

**PLEASE MARK ONLY THE FOLLOWING QUESTIONS THAT APPLY TO YOU.
CHANGES TO TAX LAWS ARE IN BOLD.**

SOURCES OF INCOME:

- A. Do you have all W-2's from places you were employed? _____
1. Unemployment Compensation? Sick Pay? _____
2. Military Combat Pay? _____
- B. Do you have a statement for each account in which you have received interest? _____
1. Did you cash in U.S. Savings Bonds? What was it used for? _____
2. Interest received from insurance policies? _____
3. Do you receive any tax-free interest income? _____
- C. Do you have a statement for each account in which you have received dividends? _____
- D. Retired? Bring all 1099's from pension and social security benefits. _____
- E. Sale of stock? Bring your records of both purchase and sale. Twelve-month holding period for long term gains. **Cost basis reporting, please provide full documentation.** _____
- F. Have you taken a distribution from any retirement account? _____
Over 70 ½? Ask about minimum IRA distributions.
Educational and First Home Buying cost are excludable. _____
- G. Income from miscellaneous source. _____
1. Alimony? _____
2. Commissions? _____
3. Lump sum distribution from pension/profit sharing/savings and investment plan? _____
4. Did you receive any other monies? _____
- H. Have you had any debt cancelled? **Foreclosure? Short Sale?** _____
- I. Rollover IRA to Roth IRA? _____
- J. Did you review your statement of earnings from Social Security? _____
You can go online and review. _____

ADJUSTMENTS TO INCOME:

A. Are you divorced? Do you make alimony or separation payment? _____
Bring divorce papers with you. Recipient's last name and social security number.

Name _____ S.S. # _____ - _____ - _____

B. Cashed in a certificate of deposit early? _____

C. Are you or your spouse covered by a retirement plan at work?
If so, what kind? _____

D. Individual retirement account? **Limits-\$5,500 under 50 and \$6,500 over 50 (IRA)*** Deposit must be made by **April 15, 2017.** _____

If so, how much went into each account:

Husband _____

Wife _____

E. If you are unable to deduct your IRA contribution, would you still like to contribute to a Roth IRA? _____

F. Did you or your employer establish a Health Savings Account?
Please provide statements _____

G. Educational IRA for your children. _____

H. Education Expenses Deduction (keep receipts) _____

I. Deduction for Army Reserve, Performing Artist and Legal Fee's for discrimination law suits. _____

J. Sales Tax on any major purchases? _____

DEDUCTIONS FROM INCOME:

A. Did you have any medical expenses? Were you reimbursed for the expenses? Long term care expenses? Long term care insurance? Home improvements for medical reasons? **Medical Mileage is 19 cents in 2016.**
65 or older? Have you registered for Medicare? _____

1. FORMS 1095 AND 8965 PROOF OF INSURANCE OR EXEMPTION FROM THE INSURANCE REQUIREMENT

B. Make any estimated tax payments and/or prior year tax payments to the Federal, State or City governments? Bring cancelled checks. _____

- C. Any interest expense? _____
1. In the event you have not received a statement, call and get information, and ask for a statement to be mailed! _____
 2. Student Loan Interest, loans could be in student's name to avoid income limitations. _____
 3. Interest related to investments (Margin interest). _____
- D. Any charitable contributions? _____
1. **All contributions must be documented.** _____
 2. Cash contributions? (List of who & amount) _____
 3. Non-cash contributions? (Need valuation receipt, inventory, pictures) _____
 4. Did you incur any charitable travel expenses? Volunteer expenses? Charitable mileage rate is 14 cents in 2016. _____
 5. State political contribution. _____
 6. **Consider donating appreciated stock.** _____
- E. Did you have casualty or theft loss? Bring police report or other related documents. _____
- F. Miscellaneous deductions. _____
1. Union dues or initiation fees? _____
 2. Business publications? _____
 3. Did you purchase special uniforms or shoes for your job? _____
 4. Did you move during the year? Did you incur moving expenses from job relocation? **New mileage rate 19 cents.** _____
- G. Expenses related to your job. _____
1. Did your employer reimburse you for any or all of the expense? If yes, is it included in your W-2? _____
 2. Need a letter from employer stating company reimbursement policy for employee business expense. _____
 3. Does your employer provide you with a company car? _____
 4. If your employer provided you with a vehicle, is personal use during off-duty hours permitted? _____
 5. Auto, repairs, insurance, entertainment, gifts, tools, cell phone, supplies. Need receipts and /or log book!! _____
 6. If you use a vehicle in business, please bring total miles driven during the year _____.
 7. What is your average daily round trip commuting from your home to your business location? _____ miles. _____
 8. Do you (or your spouse) have another vehicle available for personal use? _____
 9. Do you have evidence to support your deductions? _____
 10. If yes, is the evidence written? _____
 11. Did you pay employment fees? Other job hunting expense? _____
 12. Any educational expenses connected with employment? _____
 13. Do you use a home computer in your business? _____
 14. Do you travel away from home overnight? (Please provide log book for documentation). _____
 15. Internet service? Cell Phone? _____

OTHER INFORMATION:

- A. Did your marital status change during 2016? _____

- B. Any new additions to the family? _____
 - 1. Any dependents claimed in prior year which are not dependents this year? _____
 - 2. Do you have a child in college or did you return to school? _____
 - 3. Planning a college education? Ask about prepaid tuition plans, scholarships, 529's to help with tuition cost. Computers are qualified expense for 529 distributions. _____
 - 4. Do you provide support for anyone who you may be claimed as a dependent? Please go over **all** members of your household. Are you being claimed as a dependent by another person? _____

- C. Are you 65 or over? _____
 - 1. Are you disabled or blind? _____
 - 2. If 65 or over, or disabled, you may qualify for Homestead Exemption or reduced utility bills. _____

- D. Did you sell, buy or finance a home in the last three years? _____
 - 1. Bring all related escrow settlement statements and improvements. _____

- E. Do you have income from partnership or any other business venture? (Whether profitable or not) Bring K-1's or let us know if they are coming. _____

- F. Self employed? Own your own business? _____
 - 1. Cancelled check and bank statements for December 2015 to January 2017. Both personal and business must be presented! (All 14 months) _____
 - 2. Sell a car/truck or business equipment? If so, names, dates, cost, sales price and all paperwork. _____
 - 3. To be able to deduct auto expenses, you must maintain a log book on a daily basis. _____
 - 4. Did you buy any business property in 2016? _____
 - 5. Do you have a Keogh Account or SEP? Do you need one? _____
 - 6. Do you have an office in your home? Need sq. ft. _____
 - 7. Did you pay for health insurance premiums for yourself, your spouse and your dependents? Employee Health Care Credit _____
 - 8. Were you eligible to participate in any subsidized health plan maintained by your spouse's employer? _____
 - 9. Did you go on vacation? If so, was it connected with your business or profession in any way? _____

- G. Are you properly income-splitting with your children through business, savings accounts, etc.? _____

- H. Have you received tax notices from any of the tax agencies during 2016? If so, let us review them. _____

- I. Do you own rental property? (Bring all related paperwork) _____

J. Have you been audited in the last three years? _____

K. Do you have copies of your prior returns? (2013-2015) _____

L. Do your children have savings accounts or any other type of interest-bearing investments? If so, bring in their 1099 statement and expenses paid to maintain these accounts. _____

M. Do your children have any earned income? If so, bring in their W-2's or 1099 statements. Did you open their Roth IRA? _____

N. Did you incur child care expenses so you and your spouse could work? If so, bring in cancelled checks and list the following information for who you paid: _____

Name _____

Address _____

S.S.# or
I.D.# _____

***Note: Without the above information, the credit will not be allowed.**

O. Did your employer provide dependent care benefits? (DCB)? _____

P. Adoption Expenses? _____

Q. Do you employ anyone in your home? _____

ANYTHING ELSE YOU FEEL IS A DEDUCTION?

If so, please bring receipts and documentation. _____

***REMINDER: ALL DEDUCTIONS MUST BE SUBSTANTIATED WITH RECEIPTS AND/OR OTHER DOCUMENTATION.**

****INCOME TAX FEES MUST BE PAID BEFORE COMPLETED RETURNS WILL BE RELEASED. WE WILL INFORM YOU OF THE TAX PREPARATION FEE BEFORE YOU COME IN TO PICK UP YOUR RETURNS.**

*****AS IN PAST YEARS, WE HAVE TRIED TO KEEP ALL OF OUR CLIENTS INFORMED OF THE EVER CHANGING TAX LAWS. THIS IS A SUMMARY OF SOME OF THE LAW CHANGES FOR 2015 & 2016.**

1. **Expect major tax law changes during 2017. Ask your consultant.**
2. **Mileage rate for 2017 is 53.5 cents per mile.**
3. **Because of the Affordable Care Act (Obamacare) There is a new tax penalty for not having medical insurance. Also there is a premium credit for lower income taxpayers.**

Please consult with your tax advisor regarding how these matters can impact you.

******2017 TAX SEASON POINTS OF INTEREST**

1. **Some Financial Service Firms have taxpayers' year end Stock Sale Reports available in Microsoft Excel format. Culkar, Stachowicz & Co. can import that data and SAVE you the cost of input.**
2. **Culkar, Stachowicz & Co. can provide a convenient means for clients to access their completed 1040 tax returns 24/7 via our website portal. This portal is PASSWORD PROTECTED and SECURE.**
3. **We are also accepting VISA/MASTERCARD, DISCOVER & AMERICAN EXPRESS as payment options.**

It is more important than ever to consider a tax planning appointment during the year (May – December). We at Culkar, Stachowicz & Co. want to provide the best service possible. To successfully do that, planning during the year is essential.

Thank you for your trust.

Culkar, Stachowicz & Co. CPA's