

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 1/2? 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? **New 2018 rules** _____
- 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. **New rules for 2018!!!** _____

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 17, 2018.** _____

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 (form 1098-T) _____

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 17 cents in 2017. 65 or older? Have you registered for Medicare?** _____

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? **New rules 2018** _____

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 2017. _____

- 5. State political contribution. _____
- 6. **Consider donating appreciated stock.** _____
- 7. **IRA RMD** _____

E. Did you have casualty or theft loss? Bring police report or other related documents. **Suffered Hurricane Disaster ??** _____

- 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 17 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 2017? _____

- 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. **Expanded distribution rules in 2018 .** _____
 - 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 2016 to January 2018. 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 2017? _____
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 2017? 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? (2014-2016) _____
- 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.**

*****AT THE END OF 2017 A MAJOR TAX LAW WAS PASSED. BELOW ARE SOME OF THE 2018 CHANGES**

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

- 1. Mileage rate for 2018 is 54.5 cents per mile.**
- 2. The individual healthcare mandate is repealed.**
- 3. New lower withholding starting in February 2018.**
- 4. New 401k limit \$18,500.00, \$24,500.00 if over 50.**
- 5. There are significant changes to "Itemized Deductions".
Your consultant will advise how they will affect you.**
- 6. Moving expenses no longer are deductible.**
- 7. Increases to the child credit and standard deduction.**

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