

# Henry V. Kaelber, CPA, CFP®, CGMA

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Charlottesville, VA 22902

## Mailing:

124-B Buckingham Circle  
Charlottesville, VA 22903

January 2, 2018

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Dear New Client,

*Year's end is neither an end nor a beginning but a going on, with all the wisdom that experience can instill on us. – Hal Borland*

Thank you for choosing to work with me this year. I hope that the past year was happy and prosperous for you. And, I am looking forward to assisting with your tax compliance needs.

Included is an organizer provided to aid in gathering information necessary to prepare your Individual income tax returns. Complete only the items that seem applicable to you. If you have prepared other schedules, please refer to them in the organizer and forward them as well. A fully completed organizer lessens the likelihood of omissions from your tax return.

The Internal Revenue Service (IRS) matches information returns/forms with amounts reported on tax returns. A negligence penalty may be assessed when income is underreported or when deductions are overstated. Accordingly, all information returns reflecting amounts reported to the IRS are also mailed or delivered to you in an envelope that should be clearly marked "IMPORTANT TAX DOCUMENTS ENCLOSED" and should be submitted with this organizer.

Also included is a Tax Law update as well as my engagement letter. The engagement letter explains the tax preparation and planning services I will provide to you. Each year, I am required to obtain a signed copy in order to provide services to you. Please sign, date and return a copy of the engagement letter and keep a copy for your records.

To avoid confusion, I am no longer including the ELF Capital Management LLC ("ELF") engagement letter. ELF continues to assist clients with their investment needs and its Firm Brochure may be viewed and printed from ELF's web site at: [www.hwkfs.com](http://www.hwkfs.com) on the "Home" page. If you wish investment related services through ELF, please do not hesitate to contact me regarding these services after the 4/17/2018 tax filing deadline.

The filing deadline for your Individual return is 4/17/2018. Your completed tax organizer needs to be received no later than 3/10/2018. Any information received after that date may require an extension of time. The extended filing deadline for your return is 10/15/2018.

**If an extension of time to file is required, any tax that may be due with this return must be paid with that extension. Any taxes not paid by the 4/17/2018 filing deadline may be subject to late payment penalties and interest.**

When you have gathered all your tax information, please return to me the signed engagement letter, along with your completed organizer and various tax related documentation. Should you have questions regarding any items, please do not hesitate to contact me.

Thank you for allowing this opportunity to serve you. Also, if any of your friends or associates seeks to work with a CPA like myself, please send them my way. Your referrals are greatly appreciated and anyone you send to me will be treated with the utmost respect and courtesy.

Sincerely,

Henry V Kaelber, CPA, CFP®, CGMA

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## What's New That Affects You? A Snapshot of Tax Law for Your Return

Dear New Client,

For the current filing season, no tax changes that will affect 2017 income tax returns came out of Washington. However, the Tax Cuts and Jobs Act signed into law on December 22, 2017 has mixed implications for all taxpayers beginning in 2018. First, I will reiterate some items that relate to your 2017 tax year filing obligations; and, then, provide you some of what the new Tax Law brings. And, as always, I am happy to help you determine strategies and steps to minimize your tax liability and enhance your financial position.

### DID YOU KNOW?

- The IRS never calls about outstanding tax due. Be alert for the continuing tax scams!
- Due dates for some tax forms have changed, including the foreign bank account reporting form, which is now due April 15 and can be extended until Oct. 15.

### ALTERNATIVE MINIMUM TAX (AMT)

When the AMT is triggered, the taxpayer must add back certain non-taxable income, loses certain exemptions and deductions, and must recalculate their tax at an established flat rate. Then, pay the higher of the regular of AMT calculated amounts.

### SURCHARGES AFFECTING HIGHER-INCOME TAXPAYERS

- The additional 0.9% Medicare surcharge on wages and self-employment income in excess of: \$200,000 for Single filers; \$125,000 for Married Filing Separately filers; \$250,000 for Married Filing Jointly filers; and, \$200,000 for Head of Household filers.
- The additional 3.8% net investment income tax when modified adjusted gross income (MAGI) exceeds: \$200,000 for Single filers; \$125,000 for Married Filing Separately; \$250,000 for Married Filing Jointly; and, \$200,000 for Head of Household filers.

### WHEN DO YOU HAVE TO PAY A GIFT TAX?

People are sometimes surprised to learn that the IRS regulates gifts over a certain size.

- As a donor, you are responsible for reporting the gift if it exceeds \$14,000 and paying the gift tax if you have given more than \$5.45 million in cash or property (over a lifetime).

Regardless of the amount, you cannot deduct a gift as you could with a charitable donation.

- As a recipient, you do not need to include the gift as part of your taxable income. However, if you receive property other than cash, you will need to determine the cost basis at the time of the transfer to have the proper value in case you dispose of it later.

#### HEALTH CARE AND TAXES UNDER THE AFFORDABLE CARE ACT:

- If you did not have qualifying coverage for yourself or any dependents for any portion of 2016, and do not qualify for an exemption, you will be subject to a penalty on your 2017 federal income tax return (\$695 per uninsured adult or 2.5% of household income).
- Individuals who are within certain income limits continue to qualify for a premium tax credit if they purchase insurance through approved market exchanges.

#### W-2 AND 1099 FILING DEADLINES

**The W-2 and 1099 filing deadlines are January 31. And expect the IRS to hold refunds involving two key refundable tax credits until at least February 15. Only one 30-day extension to file Form W-2 is available and this extension is not automatic. If an extension is necessary, a Form 8809 *Application for Extension of Time to File Information Returns* must be completed as soon as you know an extension is necessary, but by January 31. Please carefully review the instructions for Form 8809, for more information.**

If you would like help with any W-2 reporting, it is a little more involved and I am happy to help you with that.

#### THE NEW TAX CUTS AND JOBS ACT HIGHLIGHTS

- **For Corporations, the Act:**
  - **Replaced the prior law graduated corporate tax rate, which taxed income over \$10 million at 35%, with a flat rate of 21%;**
  - **Repealed the Corporate AMT;**
  - **Extended and modified bonus depreciation allowing businesses to 100% of the cost of eligible property placed in service, through 2022. It also removed the rule that only new property qualified;**
  - **Limits the interest deduction to 30% of taxable income plus modest adjustments;**
  - **Net operating losses can only be carried forward and is limited to 80% of pre-NOL taxable income each year carried forward;**
  - **Limits like kind exchanges to real property not held primarily for sale;**
  - **Disallows most entertainment expenses, including dining out with clients;**
  - **Limits the meals deduction to 50% for employee meals while on business travel and on the job for the convenience of the employer (with the latter formally 100% deductible);**
  - **Carried interests must be held for 3 years or more to qualify for long term capital gains treatment; and,**
  - **Modified a number of credits available to businesses.**
- **For Individuals, for tax years 2018 through 2025, the Act:**
  - **Modestly reduced tax rates across most brackets and modestly expanded the income levels at which the rates apply with the income levels to be indexed for inflation after 2018;**
  - **System for taxing capital gains and qualified dividends did not change, except that the income levels at which the 15% and 20% rates apply were modestly expanded;**

- **Increased the standard deduction to \$24,000 for married filing jointly, \$18,000 for heads of household and \$12,000 for all other individuals;**
- **Repealed all personal exemptions;**
- **Allows a 20% deduction of “qualified business income” from a partnership, S corporation, or sole proprietorship income, REIT dividends, qualified cooperative dividends and qualified publicly traded partnership income;**
  - **“Qualified business income excludes: reasonable compensation to S corporation shareholders, guaranteed payments to partners or investment related income, deductions or losses;**
  - **Also, for most service businesses that rely on professional reputation and skills, the deduction phases out with taxable income in excess of \$157,500 for a single taxpayer or \$315,000 on a jointly filed return.**
- **Increased the child tax credit to \$2,000 per qualifying child;**
- **Limited 529 plan distributions for elementary or secondary school to \$10,000;**
- **Modified Itemized Deductions as follows:**
  - **Reduced the threshold for deduction of medical expenses to 7.5% of AGI;**
  - **The mortgage interest deduction was modified to reduce the limit on “new” home acquisition indebtedness to \$750,000;**
  - **Repealed the home equity loan interest deduction;**
  - **Limits the deduction for state and local income or property taxes to \$10,000;**
  - **Increased the income percentage for charitable contributions but denies a deduction for payments made for college athletic event seating rights;**
  - **Repealed all miscellaneous itemized deductions subject to the 2% floor;**
- **Made alimony payments, from a divorce or separation agreement executed after 12/31/2018, non-deductible by the payee and not included as income to the recipient;**
- **Repealed the moving expense deduction, except for members of the armed forces pursuant to permanent change of station orders;**
- **Excludes certain IRA recharacterizations;**
- **Increased the exemption amount before the AMT becomes applicable;**
- **Reduces the Affordable Care Act penalty to zero on taxpayers who do not obtain minimal essential health insurance coverage; and,**
- **Doubles the estate and gift tax exemption amounts.**

Again, these are only the highlights. However, it is important to point out, again, that the Tax Cuts and Jobs Act expires after 2025 for Individuals and is made permanent for Corporations. After the end of 2025, the Tax Code for Individuals reverts back to the 2017 rules. And, while the Tax Cuts and Jobs Act was supposed to simplify tax filing for everyone, it looks to have made it more complicated.

Sincerely,

Henry V. Kaelber, CPA, CFP®, CGMA



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January 2, 2018

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Dear New Client,

Henry V. Kaelber, CPA, CFP®, CGMA appreciates the opportunity to work with you to provide the professional services described below. Before I may provide any services for you for the 2017 tax year, I am required to obtain a signed copy of this engagement letter. This letter outlines and confirms our understanding of the terms and objectives of our engagement and the nature and limitations of the services I will provide.

### **Engagement Objective and Scope**

Your federal and any required state Individual Income Tax Return(s) (the "Return(s)") for the 2017 tax year will be prepared based on information and representations that you provide me. In the tax preparation process, I may organize your information for the purposes of preparing your Return(s). However, I am not being engaged to and will not prepare formal financial statements. In addition, I will not audit or independently verify the data you submit, although I may ask you to clarify some of the information given.

Your Return(s) will be prepared solely for filing with the Internal Revenue Service ("IRS") and any required state and local tax authorities. My work is not intended to benefit or influence any third party, either to obtain credit or for any other purpose. As such, I will not respond to any request from banks, mortgage brokers or other lenders for verification of any information reported on these Return(s).

You agree to indemnify and hold me and my firm harmless with respect to any and all claims arising from the use of the Return(s) for any purpose other than filing with the IRS and state and local tax authorities regardless of the nature of the claim, including the negligence of any party.

My engagement does not include any procedures designed to discover errors, fraud, or theft and is limited to the professional services outlined above. Therefore, my engagement cannot be relied upon to disclose such matters.

## **CPA Firm Responsibilities**

Unless otherwise noted, I will perform my services in accordance with the Statements on Standards for Tax Services (“SSTS”) issued by the American Institute of Certified Public Accountants (“AICPA”) and U.S. Treasury Department Circular 230 (“Circular 230”). It is my duty to perform services with the same standard of care that a reasonable income tax preparer would exercise in this type of engagement. It is your responsibility to safeguard your assets and maintain accurate records pertaining to transactions. I will not hold your property in trust for you, or otherwise accept fiduciary duties in the performance of the engagement.

Your Return(s) will be prepared based upon your filing status (single, married filing jointly, married filing separately, head of household or qualifying widow[er] with dependent child) as reflected in your Return(s) for last year. If your filing status has changed, you wish to change it, or you have questions about your filing status, please contact me immediately.

### **Confidentiality**

If the Return(s) prepared in connection with this engagement are filed using the married filing jointly filing status, both spouses are deemed to be clients of the firm under the terms of this Agreement. Both individuals acknowledge that there is no expectation of privacy from the other concerning our services in connection with this Agreement. I am at liberty to share with either of you, without prior consent of the other, documents and other information concerning the preparation of your Return(s).

### **Bookkeeping Assistance**

During the course of my work for you, it may become necessary to advise that additional bookkeeping or accounting work is needed, solely for the purpose of preparing the Return(s). If so, I will discuss this need with you. If needed, I may be able to recommend someone for this work as it is not always cost efficient to use me for bookkeeping services. However, if I perform additional bookkeeping or accounting work, these services will be performed solely in accordance with the AICPA Code of Professional Conduct and my efforts will not include CPA audit or review procedures designed to discover fraud, theft, or other irregularities.

### **Estimated Payments**

You may be required to make quarterly estimated tax payments. I will calculate these payments for the current tax year based upon the information you provide to prepare your 2017 Return(s) and have no obligation to update recommended payments after the engagement is completed. If you desire for me to update your estimated tax payments, additional charges will apply.

### **Tax Planning Services**

During the course of preparing the tax returns identified above, I may bring to your attention potential tax savings strategies for you to consider as a possible means of reducing your taxes in subsequent tax years. However, I have no responsibility to do so, and will take no action with respect to such recommendations, as the responsibility for implementation remains with you, the taxpayer.

### **Government Inquiries**

All Return(s) are subject to examination or audit by the taxing authorities. In the event of an examination or audit, you may be requested to produce documents, records, or other evidence to substantiate the items of income and deduction or other information shown on your tax



returns. In preparing your Return(s), I rely that you understand and have complied with applicable documentation requirements for your expenses, deductions, and credits. If you have questions about these requirements, you should ask me for clarification. If any of your Return(s) are selected for examination or audit, I would be pleased to discuss providing assistance to you for this specific purpose. It is always wise to immediately read and take action when you receive notices from any tax authority. You understand that these additional services are not included in my fees for your Return(s) preparation.

#### Divorce

If you inform me of your pending divorce, I will advise each of you to seek independent tax advice. As you may have conflicting interests, you will both be required to sign a conflict of interest waiver. I will not be able to advise either of you until your divorce is finalized. For example, your income tax return filing status is an item about which I will need instruction. Electing a filing status of married filing jointly establishes joint liability for taxes owed and requires that certain tax related decisions be made prior to the preparation of Return(s). Consequently, I will require a letter of instruction from both of your divorce attorneys identifying items needed to prepare your Return(s) and your agreement to same before the Return(s) can be prepared. In the event you elect to file separate Return(s), you will both be required to sign new engagement letters prior to the preparation of them.

#### Tax Advice

With respect to any tax consulting matters that may arise for which you seek my assistance, I will base my conclusions on the facts and assumptions that you submit and will not independently verify this information. Inaccuracy or incompleteness of the information you provide could have a material effect on my conclusions. My advice will be based upon tax reference materials, facts, assumptions, and representations that are subject to change. Tax reference materials include, but are not limited to the Internal Revenue Code (“IRC”), tax regulations, Revenue Rulings, Revenue Procedures, Private Letter Rulings and court decisions. I will not update my advice after the conclusion of the engagement for subsequent legislative or administrative changes or future judicial interpretations. To the extent I provide written advice concerning federal tax matters, I will follow the guidance contained in Circular 230, §10.37, Requirements for Written Advice.

#### Arguable Positions

As applicable, I will use my best judgment to resolve most questions in your favor where tax law is unclear provided there is reasonable justification to do so. If I am aware that an applicable tax law is unclear or there are conflicting interpretations, I will explain the possible positions that may be taken on your return. I will follow the position you desire, provided it is consistent with my understanding of the Internal Revenue Code, tax regulations, and their interpretations. If the IRS or state tax authorities later contest the position taken, additional tax, penalties and interest may be assessed. I assume no liability, and you hereby release me from any liability for such additional tax, penalties, interest and related professional fees.

#### Client Responsibilities

Included with this letter is a tax organizer to help you gather and document information necessary to prepare your Return(s). Please complete the organizer with accurate and complete information, identifying **all of your worldwide income** including any bartering income.

### Documentation

You are responsible for maintaining adequate documentation to substantiate the accuracy and completeness of your Return(s). You should retain all documents that provide evidence and support for reported income, credits, and deductions on your Return(s) as required under applicable tax laws and regulations. You are responsible for the adequacy of all information provided in such documents. You represent that you have such documentation and can produce it if necessary to respond to any audit or inquiry by tax authorities. You agree to hold me and my firm harmless with respect to any additional taxes, penalties, interest and professional fees resulting from the disallowance of tax deductions due to inadequate documentation.

### Personal Expenses

Unless otherwise advised, you confirm that your personal expenses, if any, are segregated from business expenses and that expenses such as meals, travel, entertainment, vehicle use, gifts and related expenses and that your expenses are supported by the proper documentation required by the IRS. At your request, I can advise you on the types of records required.

### Other State and Local Filing Obligations

While I will always endeavor to inform you of your tax filing requirements, you retain responsibility for determining your tax filing obligations with any tax authorities, including, but not limited to income, franchise, sales, use, business licenses or property taxes. You agree that I have no responsibility to research these obligations or to inform you of them. However, if it comes to my attention that you may have an obligation to file additional tax reports, I will notify you of this in writing and ask you to contact me. Upon your acknowledgement and approval, I will be happy to prepare these returns for you.

### U.S. Filing Obligations Related to Foreign Financial Assets

As part of your filing obligations, you are required to report the maximum value of specified foreign financial assets, which include financial accounts with foreign institutions and certain other foreign non-account investment assets that exceed certain thresholds. In some but not all cases, this filing obligation may overlap your FBAR filing obligations. You are responsible for informing me of all foreign assets so I can properly advise you regarding your filing obligations.

It is your responsibility to inform me if you directly or indirectly hold any interest or signature authority in any assets located in a foreign country. Based upon the information you provide, this information will be used to calculate any applicable foreign tax credits. I will also use this data to inform you of any additional filing requirements, which may include FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). Failure to file required forms can result in the imposition of both civil and criminal penalties, which can be significant.

### Foreign Filing Obligations

You are responsible for complying with any other country's income reporting and tax filing requirements. You acknowledge and agree that I have no responsibility to raise these issues with you and that foreign filing obligations are not within the scope of this engagement.

### Ultimate responsibility

You have final responsibility for your Return(s). I will provide you with a copy of your electronic Return(s) and accompanying schedules and statements for review prior to filing with the IRS and state and local tax authorities (as applicable). You agree to review and examine them carefully for accuracy and completeness.

You will be required to verify and sign a completed Form 8879, IRS e-file Signature Authorization, and any similar state and local equivalent authorization form before your Return(s) can be filed electronically.

In the event that you do not wish to have your Return(s) filed electronically, please contact me. Additional procedures will apply. You will be responsible for reviewing the paper returns for accuracy, signing them, and filing them timely with the tax authorities.

### **Investment Advice Exclusion**

If you provide me with copies of brokerage and or investment advisory statements, I will use the statement information solely in connection with the preparation your income tax returns. I will rely on the accuracy of the information provided in the statements and will not undertake any action to verify this information. I will not monitor investment activity, provide investment advice, or supervise the actions of the entity or individuals performing investment activities on your behalf. I recommend that you receive and review all brokerage and or investment advisory statements promptly and carefully, and direct any questions regarding activities on your account to your broker or investment advisor. If you desire investment advisory services, you may request these services through ELF Capital Management, LLC, a separate registered investment advisor firm owned by me.

### **Extension of Returns**

The original filing due date for your Individual Income Tax Return is 4/17/2018. It may become necessary to apply for an extension of the filing deadline if there are unresolved tax issues or delays in processing, or if I do not receive all of the necessary information from you on a timely basis. **Due to the high volume of tax returns prepared by my firm, if you are unable to provide me all of your Individual information and documentation by 3/10/2018, you must contact me in writing and request that I apply for an extension of the filing deadline on your behalf.** In order to file for an extension, I will still need a signed copy of this engagement letter and sufficient information to estimate your taxable income in order to obtain a valid extension of time to file. **Failure to timely request an extension of time to file can result in penalties for failure to file tax returns, which accrue from the original due date of the returns, and can be substantial.**

All taxes owed are due by the original 4/17/2018 filing due date. Additionally, extensions may affect your liability for penalties and interest or compliance with government or other deadlines. You acknowledge that I am not responsible for penalties or interest resulting from your underpayment of estimated taxes or timely filing of your Return(s). Preparation of the application for an extension of the filing deadline will result in additional fees charged due to the computation of the anticipated tax liability and the preparation of the extension request.

### **Penalties and Interest Charges**

Federal, state, and local tax authorities impose various penalties and interest charges for non-compliance with tax laws and regulations, including failure to file or late filing of returns, and underpayment of taxes. You remain responsible for the payment of all tax, penalties, and interest charges imposed by the tax authorities.

As discussed above, I will rely on the accuracy and completeness of the information you provide me in connection with the preparation of your tax returns or advice given. In the event that your tax return is examined or audited by the taxing authorities, failure to

substantiate the items of income and deduction shown on your filed tax returns can result in the imposition of penalties and interest charges.

### **Fees and Billings**

My professional fee for the services outlined above will be based on the complexity of the work and the time required performing these services, plus out-of-pocket expenses if any. In addition, this fee is dependent on the timely delivery, availability, quality and completeness of the information you provide to me. In the event your records are not submitted in a timely manner, or are incomplete or unusable, I reserve the right to charge additional fees and expenses for services required to correct the problem.

You agree to pay all invoices as presented to you. My invoices to you are due upon receipt. Please notify me in writing if you dispute any entry for services, fees or costs on any invoice. In the event your payment is not received when due, I will not be responsible for your failure to meet government and other filing deadlines, for any penalties or interest that may be assessed against you resulting from your failure to meet deadlines, and for any other damages incurred by you as a result of the later filing or non-filing of the Return(s).

### **Electronic Data Communication and Storage and Use of Third Party Service Provider**

In the interest of facilitating our services to you, we may send data over the Internet, store electronic data via computer software applications hosted remotely on the Internet, or allow access to data through third-party vendors' secured portals or clouds. Electronic data that is confidential to you may be transmitted or stored using these methods. I may use third-party service providers to store or transmit this data, such as providers of tax return preparation software. In using these data communication and storage methods, my firm employs measures designed to maintain data security. I use reasonable efforts to keep such data and communications access secure in accordance with my obligations under applicable laws and professional standards. I also require all of our third-party vendors to do the same.

You recognize and accept that I have no control over the unauthorized interception or breach of any communications or data once it has been sent or has been subject to unauthorized access, notwithstanding all reasonable security measures employed by me or my third-party vendors. You consent to my use of these electronic devices and applications and submission of confidential client information to third-party service providers during this engagement.

### **Assignment and Termination**

My services, under this engagement letter, will conclude one year from the date of this letter. No Assignment of this engagement shall be made by me without your written consent. I reserve the right to withdraw from this engagement without completing the returns if you fail to comply with the terms of this engagement letter or as I determine professional standards require. You may withdraw from this engagement at any time by giving me written notice of your intent to do so. Upon termination, you shall pay any fees owed to me, plus out of pocket expenses, as of the effective date of termination.

**Required Response**

As always, I appreciate this opportunity to be of service to you. Please sign and date this engagement letter and return it to me to acknowledge your agreement with it. It is my policy to initiate services only after I've received a signed copy of this engagement letter from you.

Sincerely,

Henry V. Kaelber, CPA, CFP®, CGMA

ACCEPTED:

\_\_\_\_\_ Date \_\_\_\_\_  
Taxpayer Name

\_\_\_\_\_ Date \_\_\_\_\_  
Spouse Name

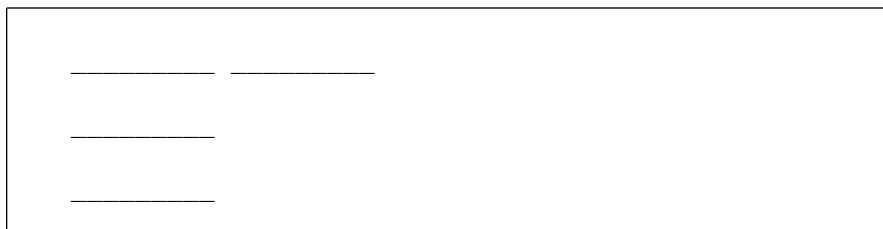
Please provide the email address that you would like for me to use in corresponding with you.

The current E-mail address on file is: \_\_\_\_\_

If this E-mail address is incorrect or blank, please correct it below.

New E-mail address: \_\_\_\_\_





This Tax Organizer is designed to help you collect and report the information needed to prepare your 2017 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 2017 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, 2016 information is included for your reference. You do not need to make any 2016 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 2016 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.

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2017  
**TAX ORGANIZER**

Taxpayer Information	Spouse Information
Last name .....	Last name.....
First name .....	First name .....
Middle Initial.....	Middle Initial.....
Suffix.....	Suffix .....
Social security number .....	Social security number .....
Occupation .....	Occupation.....
Work phone .....	Work phone.....
Ext ...	Ext ...
Cell phone .....	Cell phone .....
E-mail address.....	E-mail address.....
Date of birth.....	Date of birth .....
Address .....	Apartment number.....
City .....	State.....
	ZIP Code.....
Home phone.....	Fax number .....

Dependent Information					
First name	MI	Social Security Number	Date of Birth	Months Lived with Taxpayer	Child Care Expense
Last name	Suffix	Relationship			

Child and Dependent Care Provider Expenses			
Name	Address	ID Number	Amount Paid

**Education Tuition and Fees**  
 Attach all Form 1098-Ts and a list of your qualified education expenses.

**Student Loan Interest Paid**  
 Enter total 2017 qualified student loan interest.....



**Attach Form(s) W-2 – Wages, Salaries, Tips and Other Compensation**

Employer Name	2016 Amount
_____	_____
_____	_____
_____	_____

**Attach Form(s) 1099-R – Distributions from Pensions, Annuities, Retirement, Profit-Sharing, IRAs, etc**

1099-R Payer Name	2016 Amount
_____	_____
_____	_____
_____	_____

**Attach Form(s) SSA-1099 – Social Security/Railroad Benefits**

	Taxpayer	Spouse
Social Security Benefits from Form SSA-1099 .....	_____	_____
Railroad Retirement Benefits from Form RRB-1099 .....	_____	_____
Medicare B premiums withheld .....	_____	_____
Medicare C premiums withheld .....	_____	_____
Medicare D premiums withheld .....	_____	_____

**Attach Form(s) 1099-MISC – Miscellaneous Income**

1099-MISC Payer Name
_____
_____
_____
_____

**Attach Form(s) 1099-INT – Interest Income**

1099-INT Payer Name	2016 Amount
_____	_____
_____	_____
_____	_____
_____	_____

**Attach Form(s) 1099-DIV – Dividend Income**

1099-DIV Payer Name	2016 Amount
_____	_____
_____	_____
_____	_____
_____	_____

**Attach Form(s) 1099-B, 1099-S – Sales of Stocks, Bonds, Real Estate, etc**

Attach all stock sale transaction information, including initial cost information.

**Other Government Forms to attach:**

Form(s) 1099-G – Certain Government Payments, Schedule K-1s – Partnership, S-Corporation, Trust or Estate Income, Form(s) W-2G – Gambling or Lottery Winnings, Form(s) 1099-Q – Payments from Qualified Education Programs

**Other Income:**

Alimony, jury duty, unreported tips, disability income, etc. Business, rentals, farms: Attach income and expenses for any business, rental or farm you own. Include a list of all new equipment acquired this year, including date of purchase and cost.

**Retirement Plan Contributions**

	Taxpayer	Spouse
Traditional IRA contributions made for 2017 .....	_____	_____
Roth IRA contributions made for 2017 .....	_____	_____
SEP, Keogh, Individual 401(k) or SIMPLE Contributions .....	_____	_____

## 2017 Deductions

<b>Medical and Dental Expenses</b>	<b>2017 Amount</b>	<b>2016 Amount</b>
Prescription medications.....		
Health insurance premiums .....		
Doctors, dentists, etc .....		
Hospitals, clinics, etc .....		
Eyeglasses and contact lenses .....		
Miles driven for medical purposes.....		
Other medical and dental expenses: _____		
<b>Taxes</b>	<b>2017 Amount</b>	<b>2016 Amount</b>
Real estate taxes paid on principal residence .....		
Real estate taxes paid on additional homes or land .....		
Auto license registration fees based on the value of the vehicle .....		
Other personal property taxes .....		
<b>Interest Expenses</b>		
Home mortgage interest paid – Attach Form(s) 1098.		
<b>Lender's Name</b>	<b>2017 Amount</b>	<b>2016 Amount</b>
Points paid on loan to buy, build or improve main home		
<b>Lender's Name</b>	<b>2017 Amount</b>	
<b>Cash/Check/Credit Contributions</b>	<b>2017 Amount</b>	<b>2016 Amount</b>
<b>Noncash Charitable Contributions</b>		
Attach all receipts with details listing the following information: Donee, donee address, description of donation, date acquired and date contributed, your cost, value at time of donation, and how you acquired the property.		
<b>Miscellaneous Deductions</b>	<b>2017 Amount</b>	<b>2016 Amount</b>
Union and professional dues .....		
Professional subscriptions, books, supplies .....		
Uniforms and protective clothing (including cleaning) .....		
Job search costs .....		
Taxpayer educator expenses .....		
Spouse educator expenses .....		
Tax return preparation fees .....		
Safe deposit box rental .....		
Gambling losses (to the extent of gambling income) .....		
Other expenses (list): _____		

**2017 Questions**

	<b>Yes</b>	<b>No</b>
1 Did a lender cancel any of your debt in 2017? (Attach any Forms 1099-A or 1099-C).....	<input type="checkbox"/>	<input type="checkbox"/>
2 Did you make energy efficient improvements to your home or purchase any energy-saving property during 2017? If <b>yes</b> , please attach details.....	<input type="checkbox"/>	<input type="checkbox"/>
3 Did you purchase a motor vehicle or boat during 2017 ?..... If <b>yes</b> , attach documentation showing sales tax paid.	<input type="checkbox"/>	<input type="checkbox"/>
4 Did you purchase a hybrid or electric vehicle in 2017? If <b>yes</b> , enter year, make, model, and date purchased: _____	<input type="checkbox"/>	<input type="checkbox"/>
5 Did you donate a vehicle in 2017? If <b>yes</b> , attach Form 1098C.....	<input type="checkbox"/>	<input type="checkbox"/>
6 What was the sales tax rate in your locality in 2017 ? ..... % State ID .....		
7 Did your marital status change during 2017?..... If <b>yes</b> , explain: _____	<input type="checkbox"/>	<input type="checkbox"/>
8 Were you or your spouse permanently and totally disabled in 2017? .....	<input type="checkbox"/>	<input type="checkbox"/>
9 Do you have dependents who must file?.....	<input type="checkbox"/>	<input type="checkbox"/>
10 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"/>
11 Did you provide over half the support for any other person during 2017? .....	<input type="checkbox"/>	<input type="checkbox"/>
12 Did you incur adoption expenses during 2017? .....	<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 Did you receive any disability payments in 2017? .....	<input type="checkbox"/>	<input type="checkbox"/>
15 Did you receive tip income <b>not</b> reported to your employer? .....	<input type="checkbox"/>	<input type="checkbox"/>
16a Did you buy, sell, refinance, foreclose or abandon a principal residence or other real property in 2017? If <b>yes</b> , attach closing or escrow statements, 1099-C or 1099-A forms.....	<input type="checkbox"/>	<input type="checkbox"/>
b If you sold a home, did you claim the First-Time Homebuyer Credit when you purchased it?.....	<input type="checkbox"/>	<input type="checkbox"/>
17 Did you incur any casualty or theft losses during 2017? .....	<input type="checkbox"/>	<input type="checkbox"/>
18 Did you incur any non-business bad debts?.....	<input type="checkbox"/>	<input type="checkbox"/>
19 Did you pay any individual for domestic services in 2017?.....	<input type="checkbox"/>	<input type="checkbox"/>
20 Did you buy or sell any stocks or bonds in 2017? .....	<input type="checkbox"/>	<input type="checkbox"/>
21 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"/>
22 Did you incur any moving expenses? If <b>yes</b> , attach details.....	<input type="checkbox"/>	<input type="checkbox"/>
23 Did you receive any income not included in this Tax Organizer?..... If <b>yes</b> , please attach information.	<input type="checkbox"/>	<input type="checkbox"/>
24 Do you expect your income and deductions in 2018 to be the same as 2017 ? .....	<input type="checkbox"/>	<input type="checkbox"/>
If <b>no</b> , attach explanation of changes expected.		
25a Did you and your dependents have health insurance 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"/>
26 If you paid any alimony, enter recipient's SSN: _____ Alimony paid: _____		
27 Enter your state of residence..... <b>Taxpayer</b> _____ <b>Spouse</b> _____		

**Electronic Filing and Direct Deposit of Refund** **Yes**  **No**

If your tax return is eligible for Electronic Filing, would you like to file electronically?.....  **Yes**  **No**

The Internal Revenue Service is able to deposit many refunds directly into taxpayers' accounts.  
If you receive a refund, would you like direct deposit? .....

If **yes**, please provide a voided check (not a deposit slip) if your bank account information has changed.  
What type of account is this?..... Checking  Savings

**Estimated Tax Paid**

Federal		State			Local		
Date	Amount	Date	Amount	ID	Date	Amount	ID

**Additional Information** (Enter any additional information here and attach any documents.)

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**General Questions**

**ORG3**

**PERSONAL INFORMATION**

	Yes	No
<b>1</b> Did your marital status change during 2017? ..... If <b>yes</b> , explain .....	<input type="checkbox"/>	<input type="checkbox"/>
<b>2</b> Do you want to allow your tax preparer to discuss this year's return with the IRS? ..... If <b>no</b> , enter another person (if desired) to be allowed to discuss this return with the IRS. <b>Caution:</b> Review any transferred information for accuracy.	<input type="checkbox"/>	<input type="checkbox"/>
Designee's Name ..... ▶ Phone Number ..... ▶ Personal Identification Number (5 digit PIN) ..... ▶		
<b>3</b> Do you or your spouse plan to retire in 2018? .....	<input type="checkbox"/>	<input type="checkbox"/>
<b>4</b> Were you or your spouse permanently and totally disabled in 2017? .....	<input type="checkbox"/>	<input type="checkbox"/>
<b>5</b> Enter date of death for taxpayer or spouse (if during 2017 or 2018 ): Taxpayer: _____ Spouse: _____		
<b>6</b> Were you or your spouse a member of the U.S. Armed Forces during 2017? .....	<input type="checkbox"/>	<input type="checkbox"/>

**DEPENDENT INFORMATION**

	Yes	No
<b>7 a</b> Do you have dependents who must file? .....	<input type="checkbox"/>	<input type="checkbox"/>
<b>b</b> If <b>yes</b> , do you want us to prepare the return(s)? .....	<input type="checkbox"/>	<input type="checkbox"/>
<b>8 a</b> 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>b</b> If <b>yes</b> , do you want to include your child's income on your return? .....	<input type="checkbox"/>	<input type="checkbox"/>
<b>9</b> Are any of your dependents <b>not</b> U.S. citizens or residents? .....	<input type="checkbox"/>	<input type="checkbox"/>
<b>10</b> Did you provide over half the support for any other person during 2017? .....	<input type="checkbox"/>	<input type="checkbox"/>
<b>11</b> Did you incur adoption expenses during 2017? .....	<input type="checkbox"/>	<input type="checkbox"/>

**IRA, PENSION AND EDUCATION SAVINGS PLANS**

	Yes	No
<b>12</b> Did you receive payments from a pension or profit-sharing plan? .....	<input type="checkbox"/>	<input type="checkbox"/>
<b>13</b> 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"/>
<b>14 a</b> Did you convert all or part of a regular IRA into a Roth IRA? .....	<input type="checkbox"/>	<input type="checkbox"/>
<b>b</b> Did you roll over all or part of a qualified plan into a Roth IRA? .....	<input type="checkbox"/>	<input type="checkbox"/>
<b>15</b> Did you contribute to a Coverdell Education Savings Account? .....	<input type="checkbox"/>	<input type="checkbox"/>

**ITEMS RELATED TO INCOME/LOSSES**

	Yes	No
<b>16</b> Did you receive any disability payments in 2017? .....	<input type="checkbox"/>	<input type="checkbox"/>
<b>17</b> Did you receive tip income <b>not</b> reported to your employer? .....	<input type="checkbox"/>	<input type="checkbox"/>
<b>18 a</b> Did you buy, sell, refinance, or abandon a principal residence or other real property in 2017? (Attach copies of any escrow statements or Forms 1099.) .....	<input type="checkbox"/>	<input type="checkbox"/>
<b>b</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"/>
<b>c</b> Are you planning to purchase a home soon? .....	<input type="checkbox"/>	<input type="checkbox"/>
<b>19</b> Did you incur any casualty or theft losses during 2017? .....	<input type="checkbox"/>	<input type="checkbox"/>
<b>20</b> Did you incur any non-business bad debts? .....	<input type="checkbox"/>	<input type="checkbox"/>

**PRIOR YEAR TAX RETURNS**

	Yes	No
<b>21</b> Were you notified by the Internal Revenue Service or state taxing authority of changes to a prior year's return? ..... If <b>yes</b> , enclose agent's report or notice of change.	<input type="checkbox"/>	<input type="checkbox"/>
<b>22</b> 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 2017 ? .....  | <input type="checkbox"/> | <input type="checkbox"/> |
| 24a At any time during 2017, 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 2017 ? 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 2017, 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                       |
|---|--------------------------|--------------------------|
| 27a 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"/> |
| 28a 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 2017? If yes, please attach details ..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 32 Did you start paying mortgage insurance premiums in 2017 ? If yes, please attach details .....  | <input type="checkbox"/> | <input type="checkbox"/> |
| 33 Did you purchase a motor vehicle or boat during 2017 ? .....  | <input type="checkbox"/> | <input type="checkbox"/> |
| If yes, attach documentation showing sales tax paid.   |                          |                          |
| 34 Did you purchase an energy efficient vehicle in 2017 ? .....  | <input type="checkbox"/> | <input type="checkbox"/> |
| If yes, enter year, make, model, and date purchased: _____   |                          |                          |
| 35 Did you donate a vehicle in 2017 ? If yes, attach Form 1098C .....  | <input type="checkbox"/> | <input type="checkbox"/> |
| 36 What was the sales tax rate in your locality in 2017 ? _____ %      State ID _____  |                          |                          |
| 37 Did you or your spouse make gifts of over \$14,000 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 2017 ? .....   | <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 2017 ? .....  | <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 2017 ? .....   | <input type="checkbox"/> | <input type="checkbox"/> |
| 45 Did a lender cancel any of your debt in 2017 ? (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.

<b>Part 1 Coverage</b>																
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](http://www.irs.gov/uac/ACA-Individual-Shared-Responsibility-Provision-Exemptions) or [www.healthcare.gov/exemptions](http://www.healthcare.gov/exemptions). Some exemptions may be claimed directly on the income tax return.

The **Shared Responsibility Payment** for 2017 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 for 2017 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 in 2017. The national average bronze plan amount is \$272 per month and limited to \$1,360 per month for a family of five or more members.

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.

## 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 <b>yes</b> , 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 2017 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 <b>yes</b> , enter percentage of rental use .....	_____	_____

8 Did you actively participate in this property's management during 2017 ? .....  Yes  No

9 Did you materially participate in this property's management during 2017 ? .....  Yes  No

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

11 Did this property have unallowed passive losses in 2016 ? .....  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.....  Yes  No

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	2017	2016			
15 Rents or royalties received .....					
<table style="width: 100%; border: none;"> <tr> <td style="width: 30%; vertical-align: top;"> <b>* Property Types:</b>                      1 Single family residence                      2 Multi-family residence                      3 Vacation/short-term rental                      4 Commercial                 </td> <td style="width: 30%; vertical-align: top;">                     5 Land                      6 Royalties                      7 Self-rental                      8 Other                 </td> <td style="width: 40%;"></td> </tr> </table>			<b>* Property Types:</b> 1 Single family residence 2 Multi-family residence 3 Vacation/short-term rental 4 Commercial	5 Land 6 Royalties 7 Self-rental 8 Other	
<b>* Property Types:</b> 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	2017	2016
Property location .....		
<b>16</b> Advertising .....		
<b>17 a</b> Automobile (complete ORG18 for autos).....		
<b>b</b> Travel.....		
<b>18</b> Cleaning and maintenance .....		
<b>19</b> Commissions.....		
<b>20 a</b> Mortgage insurance premiums – qualified .....		
<b>b</b> Other insurance .....		
<b>21</b> Legal and professional fees .....		
<b>22</b> Management fees .....		
<b>23 a</b> Mortgage interest paid to banks – qualified.....		
<b>b</b> Mortgage interest paid to banks – other.....		
<b>24</b> Other interest .....		
<b>25</b> Repairs.....		
<b>26</b> Supplies.....		
<b>27 a</b> Real estate taxes.....		
<b>b</b> Other taxes.....		
<b>28</b> Utilities .....		
<b>29</b> Other expenses:		
<b>a</b> .....		
<b>b</b> .....		
<b>c</b> .....		
<b>d</b> .....		
<b>e</b> .....		
<b>30 a</b> Depreciation and Section 179 deduction <b>(Preparer Use Only)</b> .....		
<b>b</b> Depletion <b>(Preparer Use Only)</b> .....		



## 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 2017 ?..... Yes  No

8 Accounting method:  
     Cash       Accrual       Other (specify)  .....

9 Method used to value closing inventory:  
     Cost       Lower of       Other (explain)  .....

Yes    No

10 Was there a change in determining quantities, costs, or valuations between opening/closing inventory?  
 (If yes, attach explanation) .....

11 Did you materially participate in the operation of this business during 2017 ? .....

12 Did you start or acquire this business during 2017 ? .....

13 a Did you make any payments in 2017 that require you to file Forms 1099? .....

    b If yes, did you or will you file all the required Forms 1099? .....

14 At-risk determination:  
     a Is all of the investment in this activity at risk? .....

    b Is some of the investment in this activity not at risk? .....

15 Did you have unallowed passive losses in 2016 ? .....

16 a Treat all MACRS assets for this activity as qualified Indian reservation property? .....

    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? .....

    d Was this business located in a Qualified Disaster Area? .....

Complete ORG51 for Asset Acquisitions and ORG50 for Dispositions.

INCOME	2017	2016
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	2017	2016
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	2017	2016
Business name _____		
<b>27</b> Advertising .....		
<b>28</b> Car and truck expenses (complete ORG18).....		
<b>29</b> Commissions and fees .....		
<b>30</b> Contract labor .....		
<b>31</b> Depletion .....		
<b>32</b> Depreciation and Section 179 deduction ( <b>Preparer Use Only</b> ).....		
<b>33</b> Employee benefit programs:		
<b>a</b> Employee health insurance premiums .....		
<b>b</b> Other employee benefit programs .....		
<b>34</b> Insurance (other than health) .....		
<b>35</b> Self-employed health insurance attributable to this business .....		
<b>36</b> Interest:		
<b>a</b> Mortgage paid to banks not reported to you on Form 1098.....		
<b>b</b> Other .....		
<b>37</b> Legal and professional services .....		
<b>38</b> Office expenses .....		
<b>39</b> Pension and profit-sharing plans .....		
<b>40</b> Rent or lease:		
<b>a</b> Machinery and equipment (enter vehicle lease on ORG18) .....		
<b>b</b> Other business property.....		
<b>41</b> Repairs and maintenance .....		
<b>42</b> Supplies (not included in cost of goods sold) .....		
<b>43</b> Taxes and licenses not reported to you on Form 1098 .....		
<b>44</b> Travel, meals, and entertainment:		
<b>a</b> Travel.....		
<b>b</b> Meals and entertainment subject to 50% limit .....		
<b>c</b> Meals subject to 80% limit.....		
<b>d</b> Meals and entertainment not subject to limit.....		
<b>45</b> Utilities .....		
<b>46</b> Gross wages .....		
<b>47</b> Other expenses:		
_____		
_____		
_____		
_____		
_____		
_____		
_____		
<b>48</b> Expenses for business use of your home ( <b>Preparer Use Only</b> ).....		
Complete ORG20 for Business Use of Home.		
<b>49</b> Qualified pension plan start-up costs.....		

**Car And Truck Expenses**  
(Employees use ORG17 – Employee Business Expenses)

ORG18

for: ORG19

GENERAL INFORMATION-	Vehicle 1	Vehicle 2	Vehicle 3
1 Description of vehicle.....			
2 Date placed in service.....			
3 Enter detail on lines 3a and 3b, or total on line 3c:			
a Ending mileage reading.....			
b Beginning mileage reading.....			
c <b>Total miles</b> for the year (line 3a less line 3b).....			
4 Business miles.....			
5 Total commuting miles.....			
STANDARD MILEAGE RATE	Vehicle 1	Vehicle 2	Vehicle 3
6 Do you qualify for standard mileage? ( <b>Preparer Use</b> ).....	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
7 Is this a leased vehicle?.....	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
ACTUAL EXPENSES	Vehicle 1	Vehicle 2	Vehicle 3
8 Gasoline, oil, repairs, insurance, etc.....			
9 Vehicle registration fee (excluding property tax).....			
10 Vehicle lease or rental fee.....			
11 Inclusion amount ( <b>Preparer Use Only</b> ).....			
12 Depreciation ( <b>Preparer Use Only</b> ).....			
13 Parking fees, tolls, and local transportation.....			
14 Portion of vehicle registration fee based on value.....			
15 Interest on vehicle.....			
DEPRECIATION/DISPOSITIONS	Vehicle 1	Vehicle 2	Vehicle 3
16 Cost or basis.....			
17 Is this an electric vehicle?.....	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
18 Is this qualified Indian reservation property?.....	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
19 Type of vehicle ( <b>Preparer Use</b> ).....			
20 Section 179 expense ( <b>Preparer Use</b> ).....			
21 Qualified Property for Economic Stimulus? ( <b>Preparer Use</b> ).....	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
22 Qualified Property for Qualified Disaster Area? ( <b>Preparer Use</b> ).....	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
23 Kansas Disaster Zone? ( <b>Preparer Use</b> ).....	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
24 Qualified GO Zone Property ( <b>Preparer Use</b> ).....	<input type="checkbox"/> Reg <input type="checkbox"/> Ext <input type="checkbox"/> N/A	<input type="checkbox"/> Reg <input type="checkbox"/> Ext <input type="checkbox"/> N/A	<input type="checkbox"/> Reg <input type="checkbox"/> Ext <input type="checkbox"/> N/A
25 Percentage for SDA? ( <b>Preparer Use</b> ).....	<input type="checkbox"/> 100%/50% <input type="checkbox"/> 30% <input type="checkbox"/> No	<input type="checkbox"/> 100%/50% <input type="checkbox"/> 30% <input type="checkbox"/> No	<input type="checkbox"/> 100%/50% <input type="checkbox"/> 30% <input type="checkbox"/> No
26 Elect OUT of SDA? ( <b>Preparer Use</b> ).....	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
27 Elect 30% in place of 50% SDA ( <b>Preparer Use</b> ).....	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
28 Date sold.....			
29 Date acquired, if different from line 2.....			
30 Sales price.....			
31 Expense of sale.....			
32 Gain/loss basis, if different ( <b>Preparer Use</b> ).....			
33 AMT gain/loss basis, if different ( <b>Preparer Use</b> ).....			
VEHICLE QUESTIONS	Vehicle 1	Vehicle 2	Vehicle 3
34 Is another vehicle available for personal use?.....	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
35 Was vehicle available during off duty hours?.....	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
36 Was vehicle used primarily by a greater than 5% owner or related person?.....	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
37 Do you have evidence to support the business use claimed?.....			<input type="checkbox"/> Yes <input type="checkbox"/> No
38 If <b>yes</b> , is the evidence written?.....			<input type="checkbox"/> Yes <input type="checkbox"/> No

# Foreign Earned Income

ORG52

Taxpayer Copy

1 Foreign address (including country) and POD \_\_\_\_\_

2 Occupation \_\_\_\_\_

3 Employer's name..... ▶ \_\_\_\_\_

4a Employer's U.S. Address ..... ▶ \_\_\_\_\_

b Employer's Foreign Address..... ▶ \_\_\_\_\_

5 Employer is (Check any that apply):

a  A foreign entity

b  A U.S. entity

c  Self

d  A foreign affiliate of a U.S. company

e  Other (specify)..... ▶ \_\_\_\_\_

6a Last year 2555 or 2555-EZ filed ..... ▶ \_\_\_\_\_

b Check if Form 2555 or 2555-EZ not filed after 1981 to claim either of the exclusions ..... ▶  Yes  No

c Either exclusion ever revoked? ..... ▶  Yes  No

d Enter type of exclusion and enter year for which the revocation was effective: Exclusion ..... ▶ \_\_\_\_\_ Year .... ▶ \_\_\_\_\_

7 Citizen/national of which country? ..... ▶ \_\_\_\_\_

8a Maintained a separate foreign residence for family due to adverse conditions? .....  Yes  No

b If 'Yes,' city and country of the separate foreign residence. Also, enter the number of days during the tax year that a second household maintained at the address.  
▶ \_\_\_\_\_

9 Tax home(s) during tax year and dates(s) established.  
▶ \_\_\_\_\_

**Taxpayers Qualifying Under Bona Fide Residence Test**

10 Date bona fide residence began.... ▶ \_\_\_\_\_, and ended ..... ▶ \_\_\_\_\_

11 Kind of living quarters in foreign country.

a  Purchased house

b  Rented house or apartment

c  Rented room

d  Quarters furnished by employer

12a Did any of your family live with you abroad during any part of the tax year? .....  Yes  No

b If 'Yes,' who and for what period?  
▶ \_\_\_\_\_

13a Have you submitted a statement to the authorities of the foreign country where you claim bona fide residence that you are not a resident of that country? .....  Yes  No

b Are you required to pay income tax to the country where you claim bona fide residence? .....  Yes  No

**If you answered 'Yes' to 13a and 'No' to 13b, you do not qualify as a bona fide resident. Do not complete the rest of this part.**

14a List any contractual terms or other conditions relating to the length of your employment abroad.  
▶ \_\_\_\_\_

b Enter the type of visa under which you entered the foreign country.  
▶ \_\_\_\_\_

c Did your visa limit the length of your stay or employment in a foreign country?.....  Yes  No

d Did you maintain a home in the United States while living abroad? .....  Yes  No

e If 'Yes,' enter address of your home, whether it was rented, and the names of the occupants, and their relationship to you.  
▶ \_\_\_\_\_

15 Qualified housing expenses for the tax year ..... \_\_\_\_\_

**For use with Form 8801 Information**

	<b>Prior year Form 2555, line 45 and line 50</b>		
16 TP – Foreign Earned Income	a Taxpayer (Form 2555, line 45) .....	16a	_____
TP – Housing	b Taxpayer (Form 2555, line 50) .....	b	_____
SP – FEI	c Spouse (Form 2555, line 45) .....	c	_____
SP – Housing	d Spouse (Form 2555, line 50) .....	d	_____

# State Information Worksheet

ORG60

## GENERAL INFORMATION

	<b>Taxpayer</b>	<b>Spouse</b>
1 Enter your state of residence .....	_____	_____
2 Check the appropriate box if:	<b>Taxpayer</b>	<b>Spouse</b>
a Full year resident.....	<input type="checkbox"/>	<input type="checkbox"/>
b Part year resident .....	<input type="checkbox"/>	<input type="checkbox"/>
c Nonresident .....	<input type="checkbox"/>	<input type="checkbox"/>
	Date of entry: _____	Date of exit: _____
3 Resident locality: _____		
4 County: _____	School district: _____	School district number: _____
	<b>Taxpayer</b>	<b>Spouse</b>
5 Check if disabled .....	<input type="checkbox"/>	<input type="checkbox"/>

## STATE CREDITS

6 Description/type of credit (for example, solar energy, carpool)	Code	Amount
a _____		
b _____		
c _____		
d _____		
e _____		

## VOLUNTARY STATE CONTRIBUTIONS

7 Description/type of contribution (for example, wildlife, cancer)	Code	Amount
a _____		
b _____		
c _____		
d _____		
e _____		

## MISCELLANEOUS QUESTIONS

		<b>Yes</b>	<b>No</b>
8 Did you file a state return for 2016? .....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9 Do you want state forms and instructions sent to you next year? .....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10 Do you want any applicable penalty and interest calculated and added to the return? .....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11 How do you want your state refund (if any) applied?			
a Refunded .....	<input type="checkbox"/>	b Apply to 2018 estimates .....	<input type="checkbox"/>
		c Apply to 2018 taxes .....	<input type="checkbox"/>
12 Additional state information: _____			
_____			
_____			