



NIEDERHAUSER & DAVIS, LLC

CERTIFIED PUBLIC ACCOUNTANTS

Valued Client

Dear Valued Client:

We hope this letter finds all well with you and yours. The close of another year brings with it the responsibility to once again file your income tax returns. We look forward to assisting you in this responsibility. In order to assist you in accumulating the information necessary for preparing your 2018 returns, we have enclosed an Income Tax Organizer. *Please carefully review the preprinted information and make any changes necessary.* Pay particular attention to make sure that *names* and *addresses* are correct and current. To help you complete the Income Tax Organizer with minimal time and effort, when available, you will find certain information from your 2017 personal income tax return. Include as much information as possible with the organizer according to the attached instructions. The Client Questionnaire asks about pertinent tax items necessary for preparing the most accurate tax return possible. Please answer all questions and attach a statement when necessary for additional information not provided in the Client Organizer. Your efforts to provide us with complete and accurate information will help us to be more efficient and potentially minimize your fees.

To protect your privacy, your Income Tax Organizer contains masked data. Masked data displays as asterisks. For example, a Social Security number could display as ***-**-6789, an account number as *****6789, and a date of birth as **/**/2000. If you would like to confirm the masked data or make a change to your data, please contact this office. When you receive your completed tax return(s), make sure you review all Social Security numbers, bank account numbers, and dates of birth for accuracy.

Your estimated fees this year will be determined based on review of your prior year return and a client interview used to determine issues unique to your income tax situation. We are requesting a deposit of 50% of this amount when we receive your information. The balance will be due and payable upon completion of the returns. We reserve the right to postpone the filing of your returns if we have not been paid in full.

Please call at your earliest convenience to schedule an appointment for us to review the information with you. If you prefer, you may drop off your information at the office or mail it to us. The sooner we receive your information, the better we will be able to serve you. If we do not meet with you or receive complete information by *March 15* it may be necessary to request an

extension of time to file, possibly resulting in penalties, interest, or other inconveniences. *We will not file an extension for you unless you have authorized us to do so.*

For 2018 we are updating our engagement letter which details your responsibilities as a client and our responsibilities as your tax professional. Please review, sign, and return the attached letter. We will not begin preparing your return until a signed engagement letter is received.

We again look forward to serving you this year. Thank you for choosing us as your team of tax professionals. As always, we will do our best to provide you with excellent client service, accurate and complete tax returns, and anything else you feel we can help you with. We are grateful to serve you in this way and hope this year is one of happiness and prosperity for you and yours.

Sincerely,

Niederhauser & Davis, LLC

Instructions for 2018 Client Organizer

This Client Organizer is designed to help you gather tax information needed to prepare your 2018 personal income tax return. We have preprinted certain information from your 2017 personal income tax return to help you complete the organizer with minimal time and effort.

In your Client Organizer, all social security numbers and bank account numbers have been replaced with asterisks (**_*-**-****) and (****1234) to protect your privacy and personal information. If you need to change or update a social security number or bank account information, please contact this office. Do not indicate the social security number or bank account change on your Client Organizer. When you receive your completed tax return(s), please review all social security numbers and bank account information for accuracy. Report any discrepancies to this office immediately.

Enter 2018 information on the Client Organizer sheets provided. If any information does not apply to you or is incorrect, please draw a line through it or make the necessary corrections.

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

We will also need the following information:

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

Important:

Due to changes in tax law and enforcement, you can no longer receive deductions for charitable contributions without a receipt, or for business mileage without a written log of use. We are required to request that you complete and sign the enclosed charitable contribution and mileage forms, if applicable, verifying that you have receipts for all your charitable contributions and that you have a written mileage log for all business use of your vehicle(s). If you do not sign and return the Charitable Contribution and Mileage Verification Forms, we cannot claim deductions for your charitable contributions and/or vehicle use.

This policy will be strictly enforced and is non-negotiable.

In order to meet the filing deadline for your 2018 income tax return, your completed tax organizer needs to be received by our office no later than March 15, 2019. Any information received after that date may require an extension of time to be filed for your return.

Charitable Contribution Verification Form

Valued Client

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Tax law requires substantiation for all charitable contributions as follows:

Cash donations under \$250 require written communication (i.e., receipt) from the charity or a bank record (i.e., cancelled check).

Non-cash donations require a receipt or other written record showing the name of the organization, the date and location of the contribution, and a reasonably detailed description of the property.

All donations over \$250 (cash and non-cash) require contemporaneous written acknowledgement from the charitable organization which must include the following things: (1) charity's name and address, (2) amount and description of cash and/or property contributed, (3) date and location of contribution, (4) statement as to whether goods or services were received from the organization and, if so, the fair market value of such, (5) must be obtained the earlier of the date the return is filed or the due date of return including extensions.

Out-of-pocket Expense donations must have adequate records to prove amounts and must have acknowledgement from the charitable organization with records and a description of the services provided.

Certain types of donations such as vehicles have special rules. Please contact us if you have any questions.

By signing this form, I verify that I have the proper documentation and verification (as determined by U.S. tax law) for any and all charitable donations I claim on my 2018 tax return.

Taxpayer

Date

Spouse (if applicable)

Date

Mileage Verification Form

Valued Client

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To claim a deduction for business use of business and/or personal vehicles, tax law requires written documentation of mileage, such as a log book. The log must include details on all business miles.

If you do not have written documentation of your miles, you can no longer claim a deduction. If you have any questions about how to complete and maintain a mileage log, please contact us.

Summary of Business Use of Vehicles:

	Vehicle #1	Vehicle #2	Vehicle #3
Total Miles Driven in 2018	_____	_____	_____
Number of Business Related Miles as Per Written Documentation	_____	_____	_____

By signing this form, I verify that I have the proper written documentation to verify and support the business use of vehicles as summarized above.

Taxpayer

Date

Spouse (if applicable)

Date

Foreign Asset(s) Reporting Verification Form

Valued Client

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Tax law requires specific reporting for certain foreign assets and/or interests, as follows:

Foreign Bank and Financial Account Reporting (FBAR):

U.S. persons, which include U.S. citizens, resident aliens, trusts, estates, and domestic entities that have an interest of at least \$10,000 at any time during the calendar year in foreign financial accounts, are required to report the interest in the applicable account on Form TD F 90-22.1 (Report of Foreign Bank and Financial Accounts), also known as "FBAR." The report is now due by April 15 each year and can be extended to October 15.

A taxpayer is considered to have an interest in an account if the taxpayer has either a financial interest in the account or signature authority over the account. A taxpayer has a financial interest in an account if the taxpayer (including the taxpayer's agent or representative) is the owner of record or holder of legal title, or has a sufficient interest in the entity that is the owner of record or holder of legal title. A taxpayer has signature authority over an account if the taxpayer has authority to control the disposition of the assets in the account by direct communication with the financial institution maintaining the account.

Foreign Financial Assets Reporting (Form 8938):

A specified person must file Form 8938 (Statement of Specified Foreign Financial Assets) with Form 1040 if the person has an interest in one or more specified foreign financial assets and those assets have an aggregate fair market value exceeding either \$50,000 on the last day of the tax year or \$75,000 at any time during the tax year or \$100,000 and \$150,000, respectively, for married specified individuals filing a joint annual return.

Specified foreign financial assets are (1) depository or custodial financial accounts maintained at foreign financial institutions, and (2) to the extent not held in an account at a financial institution, (a) stocks or securities issued by foreign corporations, (b) any other financial instrument or contract held for investment that is issued by or has a counterparty that is not a U.S. person, and (c) any interest in a foreign entity.

Often timeshare interests (or similar assets) are held within a foreign entity and may trigger the reporting requirement.

(Continued on following page)

Foreign Asset(s) Reporting Verification Form (continued)

The Internal Revenue Service requires U.S. persons to file information reporting returns related to certain foreign interests and/or transactions. These returns are due with your income tax return, including extensions. If you fall in one of the below categories you may be required to file the applicable form.

- **Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts (Form 3520):**
You are a U.S. person with a direct or indirect interest in a foreign trust, or a U.S. person who receives a gift from a foreign person/entity.
- **Information Return of U.S. Persons With Respect to Certain Foreign Corporations (Form 5471):**
You are an officer, director, or shareholder of a foreign corporation.
- **Return by a U.S. Transferor of Property to a Foreign Corporation (Form 926):**
You are a U.S. person who transfers property to a foreign corporation.
- **Return of U.S. Persons With Respect to Certain Foreign Partnerships (Form 8865):**
You are a U.S. person with a direct or indirect interest in a foreign partnership.

Failure to file any of these returns can result in substantial penalties. If you believe any of the above forms may apply please contact our office so that we may determine your filing requirements.

Please let us know if you have any questions or concerns about the above requirements. We would be happy to provide more information, or you can access the respective form instructions available from the IRS at www.irs.gov.

Please indicate your reporting requirement below.:

I do NOT meet any of the above reporting requirements; no additional filing is necessary.

I am required to file one or more of the above mentioned forms. I have attached (or will provide) all necessary information related to my 2018 tax return.

By signing this form I verify that I understand the reporting requirements relating to foreign assets and/or interests and will provide all necessary information to file a complete and accurate return.

Taxpayer

Date

Spouse (if applicable)

Date

Questions

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

	Yes	No
Personal Information		
Did your marital status change during the year?	<input type="checkbox"/>	<input type="checkbox"/>
If yes, explain: _____		
Did your address change from last year?	<input type="checkbox"/>	<input type="checkbox"/>
Can you be claimed as a dependent by another taxpayer?	<input type="checkbox"/>	<input type="checkbox"/>
Did you change any bank accounts, or did routing transit numbers (RTN) and/or bank account number change for existing bank accounts that have been used to direct deposit (or direct debit) funds from (or to) the IRS or other taxing authority during the tax year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive an Identity Protection PIN (IP PIN) from the IRS or have you been a victim of identity theft? If yes, attach the IRS letter.	<input type="checkbox"/>	<input type="checkbox"/>
Did you reside in or operate a business in a Federally declared disaster area? The Federally declared disaster areas include victims of hurricanes, tropical storms, floods, as well as wildfires.	<input type="checkbox"/>	<input type="checkbox"/>
Dependent Information		
Were there any changes in dependents from the prior year?	<input type="checkbox"/>	<input type="checkbox"/>
If yes, explain: _____		
Do you have any children under age 19 or a full-time student under age 24 with unearned income in excess of \$2,100?	<input type="checkbox"/>	<input type="checkbox"/>
Do you have dependents who must file a tax return?	<input type="checkbox"/>	<input type="checkbox"/>
Did you provide over half the support for any other person(s) other than your dependent children during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you pay for child care while you worked, looked for work, or while a full-time student?	<input type="checkbox"/>	<input type="checkbox"/>
Did you pay any expenses related to the adoption of a child during the year?	<input type="checkbox"/>	<input type="checkbox"/>
If you are divorced or separated with child(ren), do you have a divorce decree or other form of separation agreement which establishes custodial responsibilities?	<input type="checkbox"/>	<input type="checkbox"/>
Did any dependents receive an Identity Protection PIN (IP PIN) from the IRS or have they been a victim of identity theft? If yes, attach the IRS letter.	<input type="checkbox"/>	<input type="checkbox"/>
Purchases, Sales and Debt Information		
Did you start a new business or purchase rental property during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you sell, exchange, or purchase any assets used in your trade or business?	<input type="checkbox"/>	<input type="checkbox"/>
Did you acquire a new or additional interest in a partnership or S corporation?	<input type="checkbox"/>	<input type="checkbox"/>
Did you sell, exchange, or purchase any real estate during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you purchase or sell a principal residence during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you foreclose or abandon a principal residence or real property during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you acquire or dispose of any stock during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you take out a home equity loan this year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you refinance a principal residence or second home this year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you sell an existing business, rental, or other property this year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you lend money with the understanding of repayment and this year it became totally uncollectable?	<input type="checkbox"/>	<input type="checkbox"/>
Did you have any debts canceled or forgiven this year, such as a home mortgage or student loan(s)?	<input type="checkbox"/>	<input type="checkbox"/>
Did you purchase a qualified plug-in electric drive vehicle or qualified fuel cell vehicle this year?	<input type="checkbox"/>	<input type="checkbox"/>

Income Information

- Did you have any foreign income or pay any foreign taxes during the year, directly or indirectly, such as from investment accounts, partnerships or a foreign employer?
- Did you receive any income from property sold prior to this year?
- Did you receive any unemployment benefits during the year?
- Did you receive any disability income during the year?
- Did you receive tip income not reported to your employer this year?
- Did any of your life insurance policies mature, or did you surrender any policies?
- Did you receive any awards, prizes, hobby income, gambling or lottery winnings?
- Do you expect a large fluctuation in income, deductions, or withholding next year?
- Did you have any sales or other exchanges of virtual currencies, or used virtual currencies to pay for goods or services, or you are holding virtual currencies as an investment?

Retirement Information

- Are you an active participant in a pension or retirement plan?
- Did you receive any Social Security benefits during the year?
- Did you make any withdrawals from an IRA, Roth, myRA, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan?
- If yes, were any withdrawals due to a Federally declared disaster?
- Did you receive any lump-sum payments from a pension, profit sharing or 401(k) plan?
- Did you make any contributions to an IRA, Roth, myRA, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan?

Education Information

- Did you, your spouse, or your dependents attend a post-secondary school during the year, or plan to attend one in the coming year?
- Did you have any educational expenses during the year on behalf of yourself, your spouse, or a dependent? If yes, attach any Form(s) 1098-T and receipts for qualified tuition and related expenses
- Did anyone in your family receive a scholarship of any kind during the year?
- If yes, were any of the scholarship funds used for expenses other than tuition, such as room and board?
- Did you make any withdrawals from an education savings or 529 Plan account?
- If yes, were any of these withdrawals rolled over into a ABLE (Achieving a Better Life Experience) account?
- Did you make any contributions to an education savings or 529 Plan account?
- Did you pay any student loan interest this year?
- Did you cash any Series EE or I U.S. Savings bonds issued after 1989?
- Would you like a worksheet to aid in the completion of a Free Application for Federal Student Aid (FAFSA) with the U.S. Department of Education?

Health Care Information

- Did you have qualifying health care coverage, such as employer-sponsored coverage or government-sponsored coverage (i.e. Medicare/Medicaid) for your family? "Your family" for health care coverage refers to you, your spouse if filing jointly, and anyone you can claim as a dependent. If yes, attach any Form(s) 1095-B and/or 1095-C you received.
- Did anyone in your family qualify for an exemption from the health care coverage mandate? Examples of exemptions include (but are not limited to) certain non-citizens, members of a health care sharing ministry, members of Federally-recognized Indian tribes, and exemptions requested from the Marketplace. If yes, attach the Exemption Certificate Number (ECN) or type of exemption.
- Did you enroll for lower cost Marketplace Coverage through healthcare.gov under the Affordable Care Act? If yes, attach any Form(s) 1095-A you received.
- Did you enroll for lower cost Marketplace Coverage through healthcare.gov under

- the Affordable Care Act and share a policy with anyone who is not included in your family?
- Did you make any contributions to a Health savings account (HSA) or Archer MSA?
- Did you receive any distributions from a Health savings account (HSA), Archer MSA, or Medicare Advantage MSA this year?
- Did you pay long-term care premiums for yourself or your family?
- Did you make any contributions to an ABLE (Achieving a Better Life Experience) account? If yes, attach any Form(s) 5498-QA you received.
- Did you receive any withdrawals from an ABLE (Achieving a Better Life Experience) account? If yes, attach any Form(s) 1099-QA you received.
- If you are a business owner, did you pay health insurance premiums for your employees this year?
- Did you receive any Health Coverage Tax Credit (HCTC) advance payments? If yes, attach any Form(s) 1099-H you received.

Itemized Deduction Information

- Did you incur a casualty or theft loss or any condemnation awards during the year?
- If yes, did the loss occur in a Federally declared disaster area?
- Did you pay out-of-pocket medical expenses (Co-pays, prescription drugs, etc.)?
- Did you make any cash or noncash charitable contributions (clothes, furniture, etc.)?
- If yes, please provide evidence such as a receipt from the donee organization, a canceled check, or record of payment, to substantiate all contributions made.
- Did you donate a vehicle or boat during the year? If yes, attach Form 1098-C or other written acknowledgment from the donee organization.
- Did you pay real estate taxes for your primary home and/or second home?
- Did you pay any mortgage interest on an existing home loan? If yes, attach any Form(s) 1098 you received.
- Did you incur interest expenses associated with any investment accounts you held?
- Did you make any major purchases during the year (cars, boats, etc.)?
- Did you make any out-of-state purchases (by telephone, internet, mail, or in person) for which the seller did not collect state sales or use tax?

Miscellaneous Information

- Did you make gifts of more than \$15,000 to any individual?
- Did you utilize an area of your home for business purposes?
- Did you engage in any bartering transactions?
- Did you retire or change jobs this year?
- Did you incur moving costs because of a permanent change of station as a member of the Armed Forces on active duty?
- Did you pay any individual as a household employee during the year?
- Did you make energy efficient improvements to your main home this year?
- Did you receive a distribution from, or were you a grantor or transferor for a foreign trust?
- Did you have a financial interest in or signature authority over a financial account such as a bank account, securities account, or brokerage account, located in a foreign country?
- Do you have any foreign financial accounts, foreign financial assets, or hold interest in a foreign entity?
- Did you receive correspondence from the State or the IRS?
- If yes, explain: _____
- Do you have previous years of tax returns that are either unfiled or filed with unpaid balances due?
- Do you want to designate \$3 to the Presidential Election Campaign Fund? If you check yes, it will not change your tax or reduce your refund.

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

Mark if you were married but living apart all year _____ [2]

Mark if your nonresident alien spouse does not have an Individual Taxpayer Identification Number (ITIN) _____ [3]

	Taxpayer	Spouse
Social security number	_____ [4]	_____ [5]
First name	_____ [6]	_____ [7]
Last name	_____ [8] _____ [10]	_____ [9] _____ [11]
Occupation	_____ [12]	_____ [14]
Designate \$3.00 to the presidential election campaign fund? (1 = Yes, 2 = No, 3 = Blank)	_____ [15]	_____ [16]
Mark if dependent of another taxpayer	_____ [17]	
Taxpayer with income less than 1/2 support age 18 or 19 - 23 full-time student? (Y, N)	_____ [20]	_____ [21]
Mark if legally blind	_____ [22]	_____ [24]
Date of birth	_____ [26]	_____ [27]
Date of death	_____ [28]	_____ [29]
Work/daytime telephone number/ext number	_____ [28] _____ [29]	_____ [30] _____ [31]
Home/evening telephone number	_____ [32]	_____ [33]
Do you authorize us to discuss your return with the IRS? (Y, N)	_____ <u>Y</u> [34]	

Present Mailing Address

Address _____ [38]
 Apartment number _____ [39]
 City, state postal code, zip code _____ [40] _____ [41] _____ [42]
 Foreign country name _____ [44]
 Foreign phone number _____ [47]
 In care of addressee _____ [48]

Dependent Information

(*Please refer to Dependent Codes located at the bottom)

First Name [49]	Last Name	Date of Birth	Social Security No.	Relationship	Months*** in home	Dep Codes * **	Care expenses paid for dependent

Name of child who lived with you but is not your dependent _____ [50]

Social security number of qualifying person _____ [51]

Dependent Codes

- | | |
|---|---|
| <p>*Basic</p> <ul style="list-style-type: none"> 1 = Child who lived with you 2 = Child who did not live with you due to divorce/separation 3 = Other dependent 4 = Other dependents, but do not qualify for Credit for Other Dependents (ODC) 5 = Qualifying child for Earned Income Credit only 6 = Children who lived with you, but do not qualify for Earned Income Credit 7 = Children who lived with you, but do not qualify for Child Tax Credit 8 = Children who lived with you, but do not qualify for Child Tax Credit/Credit for Other Dependents/Earned Income Credit <p>***Months</p> <ul style="list-style-type: none"> 77 = Reported on odd year return 88 = Reported on even year return 99 = Not reported on return | <p>**Other</p> <ul style="list-style-type: none"> 1 = Student (Age 19 - 23) 2 = Disabled dependent 3 = Dependent who is both a student and disabled |
|---|---|

Preparer - Enter on Screen Contact

Tax matters person (Indicate which spouse handles tax return related questions) (Blank = Both, T = Taxpayer, S = Spouse) _____ [8]

Taxpayer email address _____ [9]

Spouse email address _____ [10]

Taxpayer

Spouse

Fax telephone number _____ [11] _____ [19]

Mobile telephone number _____ [12] _____ [20]

Mobile telephone #2 number _____ [13] _____ [21]

Pager number _____ [14] _____ [22]

Other: _____ [15] _____ [23]

 Telephone number _____ [16] _____ [24]

 Extension _____ [17] _____ [25]

Preferred method of contact: _____ [18] _____ [26]

 Email, Work phone, Home phone, Fax, Mobile phone, Mobile phone #2 _____ [18] _____ [26]

NOTES/QUESTIONS:

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

Mark to verify all accounts listed below have been reviewed, updated as needed, and are correct. _____ [1]

Primary account:

Financial institution routing transit number _____ [3]
 Name of financial institution _____ [4]
 Your account number _____ [5]
 Type of account (1 = Savings, 2 = Checking, 3 = IRA*) _____ [6]
 Mark if married filing jointly and this is a joint account (Both taxpayer and spouse names are on the account) _____ [7]
 Mark if financial institution is foreign based (Not located in the territorial jurisdiction of the United States) _____ [8]
 Enter the maximum dollar amount, or percentage of total refund Dollar _____ [9] or Percent (xxx.xx) _____ [10]

Secondary account #1:

Financial institution routing transit number _____ [25]
 Name of financial institution _____ [26]
 Your account number _____ [27]
 Type of account (1 = Savings, 2 = Checking, 3 = IRA*) _____ [28]
 Mark if married filing jointly and this is a joint account (Both taxpayer and spouse names are on the account) _____ [29]
 Mark if financial institution is foreign based (Not located in the territorial jurisdiction of the United States) _____ [30]
 Enter the maximum dollar amount, or percentage of total refund Dollar _____ [11] or Percent (xxx.xx) _____ [12]

Secondary account #2:

Financial institution routing transit number _____ [31]
 Name of financial institution _____ [32]
 Your account number _____ [33]
 Type of account (1 = Savings, 2 = Checking, 3 = IRA*) _____ [34]
 Mark if married filing jointly and this is a joint account (Both taxpayer and spouse names are on the account) _____ [35]
 Mark if financial institution is foreign based (Not located in the territorial jurisdiction of the United States) _____ [36]
 Enter the maximum dollar amount, or percentage of total refund Dollar _____ [15] or Percent (xxx.xx) _____ [16]

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

Refund - U.S. Series I Savings Bond Purchases

A tax refund may be used to buy up to \$5,000 of U.S. Series I Savings bonds and registered for up to three different persons. If you would like to purchase U.S. Series I Savings bonds (in increments of \$50) with your refund, if applicable, please complete the following information. Please note you may enter only one name per registration (with exception of married filing joint returns) and must enter the party's given name, do not use nicknames.

Indicate either a maximum dollar amount (up to \$5,000), or percentage of refund you would like used to purchase bonds

The bonds will be registered to the name(s) on the return. For married filing joint returns this means the bonds will be registered in both names listed on the return.

To register the bonds separately, leave these fields blank and use the fields provided below.

Enter either a dollar amount or percent, but not both Dollar _____ [13] or Percent (xxx.xx) _____ [14]

Bond information for someone other than taxpayer and spouse, if married filing jointly

Maximum dollar amount (up to \$5,000), or percentage of refund used to purchase bonds Dollar _____ [17] or Percent (xxx.xx) _____ [18]
 Owner's name (First Last) _____ [38] _____ [39]
 Co-owner or beneficiary (First Last) _____ [40] _____ [41]
 Mark if the name listed above is a beneficiary _____ [42]

Bond information for someone other than taxpayer and spouse, if married filing jointly

Maximum dollar amount (up to \$5,000), or percentage of refund used to purchase bonds Dollar _____ [21] or Percent (xxx.xx) _____ [22]
 Owner's name (First Last) _____ [43] _____ [44]
 Co-owner or beneficiary (First Last) _____ [45] _____ [46]
 Mark if the name listed above is a beneficiary _____ [47]

IRS regulations require paid tax preparers who expect to prepare a certain amount of federal individual tax returns to file them electronically. To comply with this requirement your return will be electronically filed this year if it qualifies for electronic filing under IRS rules. Taxpayers may choose to file a paper return instead of filing electronically.

Mark if you want to file a paper return even if you qualify for electronic filing

____ [1]

Receive email notification(s) when your electronic file is accepted by the taxing agency (Blank = None, 1 = Return, 2 = Return & Extension)

____ [2]

If 1 or 2, please provide email address on Organizer Form ID: Info

Mark if you are filing a balance due return electronically and you want to pay the amount due by debiting your financial institution account

____ [9]

The IRS requires a Personal Identification Number (PIN) be used in signing returns that are electronically filed.

Each taxpayer and spouse, if applicable, must provide a 5 digit self-selected PIN of your choice other than all zeroes.

Taxpayer self-selected Personal Identification Number (PIN)

____ [7]

Spouse self-selected Personal Identification Number (PIN)

____ [8]

NOTES/QUESTIONS:

Taxpayer -

Form of identification (1 = Driver's license, 2 = State issued identification card, 3 = No applicable identification, 4 = Identification not provided) _____[1]
Identification number _____[2]
Issue date _____[3]
Expiration date (mm/dd/yyyy) _____[4]
Location of issuance (State issued only) _____[5]
Document number (New York only) _____[6]

Spouse -

Form of identification (1 = Driver's license, 2 = State issued identification card, 3 = No applicable identification, 4 = Identification not provided) _____[9]
Identification number _____[10]
Issue date _____[11]
Expiration date (mm/dd/yyyy) _____[12]
Location of issuance (State issued only) _____[13]
Document number (New York only) _____[14]

NOTES/QUESTIONS:

If you have an overpayment of 2018 taxes, do you want the excess:

Refunded _____ [52]

Applied to 2019 estimated tax liability _____ [53]

Do you expect a considerable change in your 2019 income? (Y, N) _____ [54]

If yes, please explain any differences: _____ [55]

_____ [56]

_____ [57]

_____ [58]

Do you expect a considerable change in your deductions for 2019? (Y, N) _____ [59]

If yes, please explain any differences: _____ [60]

_____ [61]

_____ [62]

_____ [63]

Do you expect a considerable change in the amount of your 2019 withholding? (Y, N) _____ [64]

If yes, please explain any differences: _____ [65]

_____ [66]

_____ [67]

_____ [68]

Do you expect a change in the number of dependents claimed for 2019? (Y, N) _____ [69]

If yes, please explain any differences: _____ [70]

_____ [71]

_____ [72]

_____ [73]

Mark if you use the Electronic Federal Tax Payment System (EFTPS) to pay your estimated taxes _____ [74]

2018 Federal Estimated Tax Payments

2017 overpayment applied to 2018 estimates + _____ [1]

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

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

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

***Method of payment indicated in prior year**
 EFW = Electronic funds withdrawal EFTPS = Electronic Federal Tax Payment System
 Voucher = Form 1040-ES estimated tax payment voucher

NOTES/QUESTIONS:

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

__ [1]

State postal code

__ [2]

Amount paid with 2017 return

+ _____ [3]

2017 overpayment applied to '18 estimates

+ _____ [4]

Treat calculated amounts as paid

__ [8]

	Date Paid		Amount Paid	Calculated Amount
1st quarter payment	_____ [9]	+	_____ [10]	<div style="border: 1px solid black; padding: 5px;"> _____ _____ _____ _____ </div>
2nd quarter payment	_____ [11]	+	_____ [12]	
3rd quarter payment	_____ [13]	+	_____ [14]	
4th quarter payment	_____ [15]	+	_____ [16]	
Additional payment	_____ [17]	+	_____ [18]	

2018 City Estimated Tax Payments

City #1

City name _____ [28]

Amount paid with 2017 return + _____ [31]

2017 overpayment applied to '18 estimates + _____ [32]

Treat calculated amounts as paid _____ [36]

City #2

City name _____ [50]

Amount paid with 2017 return + _____ [53]

2017 overpayment applied to '18 estimates + _____ [54]

Treat calculated amounts as paid _____ [58]

	Date Paid		Amount Paid
1st quarter payment	_____ [37]	+	_____ [38]
2nd quarter payment	_____ [39]	+	_____ [40]
3rd quarter payment	_____ [41]	+	_____ [42]
4th quarter payment	_____ [43]	+	_____ [44]

	Date Paid		Amount Paid
1st quarter payment	_____ [59]	+	_____ [60]
2nd quarter payment	_____ [61]	+	_____ [62]
3rd quarter payment	_____ [63]	+	_____ [64]
4th quarter payment	_____ [65]	+	_____ [66]

Calculated Amount

1st quarter payment	_____
2nd quarter payment	_____
3rd quarter payment	_____
4th quarter payment	_____

Calculated Amount

1st quarter payment	_____
2nd quarter payment	_____
3rd quarter payment	_____
4th quarter payment	_____

City #3

City name _____ [72]

Amount paid with 2017 return + _____ [75]

2017 overpayment applied to '18 estimates + _____ [76]

Treat calculated amounts as paid _____ [80]

City #4

City name _____ [94]

Amount paid with 2017 return + _____ [97]

2017 overpayment applied to '18 estimates + _____ [98]

Treat calculated amounts as paid _____ [102]

	Date Paid		Amount Paid
1st quarter payment	_____ [81]	+	_____ [82]
2nd quarter payment	_____ [83]	+	_____ [84]
3rd quarter payment	_____ [85]	+	_____ [86]
4th quarter payment	_____ [87]	+	_____ [88]

	Date Paid		Amount Paid
1st quarter payment	_____ [103]	+	_____ [104]
2nd quarter payment	_____ [105]	+	_____ [106]
3rd quarter payment	_____ [107]	+	_____ [108]
4th quarter payment	_____ [109]	+	_____ [110]

Calculated Amount

1st quarter payment	_____
2nd quarter payment	_____
3rd quarter payment	_____
4th quarter payment	_____

Calculated Amount

1st quarter payment	_____
2nd quarter payment	_____
3rd quarter payment	_____
4th quarter payment	_____

Wages and Salaries #1

Please provide all copies of Form W-2.

	2018 Information	Prior Year Information
Taxpayer/Spouse (T, S)	__ [1]	
Employer name	_____ [3]	
Were these wages earned for service as: (1 = Minister, 2 = Military, 3 = Farming / Fishing, 4 = National Guard)	__ [5]	
Mark if this is your current employer	__ [6]	
Federal wages and salaries (Box 1)	+ _____ [10]	_____
Federal tax withheld (Box 2)	+ _____ [12]	_____
Social security wages (Box 3) (If different than federal wages)	+ _____ [14]	_____
Social security tax withheld (Box 4)	+ _____ [16]	_____
Medicare wages (Box 5) (If different than federal wages)	+ _____ [18]	_____
Medicare tax withheld (Box 6)	+ _____ [21]	_____
SS tips (Box 7)	+ _____ [23]	_____
Allocated tips (Box 8)	+ _____ [25]	_____
Dependent care benefits (Box 10)	+ _____ [27]	_____
Box 13 -		
Statutory employee	__ [29]	
Retirement plan	__ [30]	
Third-party sick pay	__ [31]	
State postal code (Box 15)	_____ [32]	
State wages (Box 16) (If different than federal wages)	+ _____ [34]	_____
State tax withheld (Box 17)	+ _____ [36]	_____
Local wages (Box 18)	+ _____ [38]	_____
Local tax withheld (Box 19)	+ _____ [40]	_____
Name of locality (Box 20)	_____ [43]	_____

	Control Totals +	
--	-------------------------	--

Wages and Salaries #2

Please provide all copies of Form W-2.

	2018 Information	Prior Year Information
Taxpayer/Spouse (T, S)	__ [1]	
Employer name	_____ [3]	
Were these wages earned for service as: (1 = Minister, 2 = Military, 3 = Farming / Fishing, 4 = National Guard)	__ [5]	
Mark if this your current employer	__ [6]	
Federal wages and salaries (Box 1)	+ _____ [10]	_____
Federal tax withheld (Box 2)	+ _____ [12]	_____
Social security wages (Box 3) (If different than federal wages)	+ _____ [14]	_____
Social security tax withheld (Box 4)	+ _____ [16]	_____
Medicare wages (Box 5) (If different than federal wages)	+ _____ [18]	_____
Medicare tax withheld (Box 6)	+ _____ [21]	_____
SS tips (Box 7)	+ _____ [23]	_____
Allocated tips (Box 8)	+ _____ [25]	_____
Dependent care benefits (Box 10)	+ _____ [27]	_____
Box 13 -		
Statutory employee	__ [29]	
Retirement plan	__ [30]	
Third-party sick pay	__ [31]	
State postal code (Box 15)	_____ [32]	
State wages (Box 16) (If different than federal wages)	+ _____ [34]	_____
State tax withheld (Box 17)	+ _____ [36]	_____
Local wages (Box 18)	+ _____ [38]	_____
Local tax withheld (Box 19)	+ _____ [40]	_____
Name of locality (Box 20)	_____ [43]	_____

	Control Totals +	
--	-------------------------	--

Interest Income

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

*Whole numbers will be treated as \$ amounts. Enter percentages in the XXX.XX format. For example, enter 100% as 100.00 or 75.5% as 75.50.

T/S/J	Type Code (**See codes below)	Interest Income	[1]	Tax Exempt Income	Penalty on Early Withdrawal	U.S. Obligations* \$ or %	Tax Exempt* \$ or %	Foreign Taxes Paid	Prior Year Information
	1	Payer							
		Amounts	+						
	2	Payer							
		Amounts	+						
	3	Payer							
		Amounts	+						
	4	Payer							
		Amounts	+						
	5	Payer							
		Amounts	+						
	6	Payer							
		Amounts	+						
	7	Payer							
		Amounts	+						
	8	Payer							
		Amounts	+						
	9	Payer							
		Amounts	+						
	10	Payer							
		Amounts	+						

**Interest Codes		
Blank = Regular Interest	4 = Accrued Interest	6 = ABP Adjustment
3 = Nominee Distribution	5 = OID Adjustment	7 = Series EE & I Bond

	Control Totals	+	Income	Form ID: B-1
--	----------------	---	--------	--------------

Dividend Income

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

*Whole numbers will be treated as \$ amounts. Enter percentages in the XXX.XX format. For example, enter 100% as 100.00 or 75.5% as 75.50.

T S J	Type Code (**See codes below)	Ordinary Dividends	[2] Qualified Dividends	Total Cap Gain Distributions	Section 1250	Sec. 1202	28% Capital Gain	Tax Exempt Dividends	U.S. Obligations* \$ or %	Tax Exempt* \$ or %	Foreign Taxes Paid	Prior Year Information
1	Payer											
	Amounts	+										
2	Payer											
	Amounts	+										
3	Payer											
	Amounts	+										
4	Payer											
	Amounts	+										
5	Payer											
	Amounts	+										
6	Payer											
	Amounts	+										
7	Payer											
	Amounts	+										
8	Payer											
	Amounts	+										
9	Payer											
	Amounts	+										
10	Payer											
	Amounts	+										

****Dividend Codes**

Blank = Other 3 = Nominee

Please provide copies of Schedules K-1 showing income from partnerships and S-corporations.

Taxpayer/Spouse/Joint (T, S, J) _____ [2]
 Employer identification number _____ [6]
 Name of entity _____ [13]
 State postal code _____ [14]
 Type of entity (1 = Partnership, 2 = S Corporation, 3 = Foreign partnership, 4 = Publicly traded partnership) _____ [17]

	Preparer use only Carryovers	Regular	AMT
Enter on K1-7	Operating	[23]	[24]
	Short-term capital	[25]	[26]
	Long-term capital	[27]	[28]
	28% rate capital	[29]	[30]
	Section 1231 loss	[31]	[32]
	Ordinary business gain/loss	[33]	[34]
	Other losses - 1040 Sch 1	[35]	[36]
	Comm revitalization	[37]	[38]
	Section 179	[39]	[40]
	Excess farm loss	[41]	[42]

Taxpayer/Spouse/Joint (T, S, J) _____ [2]
 Employer identification number _____ [6]
 Name of entity _____ [13]
 State postal code _____ [14]
 Type of entity (1 = Partnership, 2 = S Corporation, 3 = Foreign partnership, 4 = Publicly traded partnership) _____ [17]

	Preparer use only Carryovers	Regular	AMT
Enter on K1-7	Operating	[23]	[24]
	Short-term capital	[25]	[26]
	Long-term capital	[27]	[28]
	28% rate capital	[29]	[30]
	Section 1231 loss	[31]	[32]
	Ordinary business gain/loss	[33]	[34]
	Other losses - 1040 Sch 1	[35]	[36]
	Comm revitalization	[37]	[38]
	Section 179	[39]	[40]
	Excess farm loss	[41]	[42]

Taxpayer/Spouse/Joint (T, S, J) _____ [2]
 Employer identification number _____ [6]
 Name of entity _____ [13]
 State postal code _____ [14]
 Type of entity (1 = Partnership, 2 = S Corporation, 3 = Foreign partnership, 4 = Publicly traded partnership) _____ [17]

	Preparer use only Carryovers	Regular	AMT
Enter on K1-7	Operating	[23]	[24]
	Short-term capital	[25]	[26]
	Long-term capital	[27]	[28]
	28% rate capital	[29]	[30]
	Section 1231 loss	[31]	[32]
	Ordinary business gain/loss	[33]	[34]
	Other losses - 1040 Sch 1	[35]	[36]
	Comm revitalization	[37]	[38]
	Section 179	[39]	[40]
	Excess farm loss	[41]	[42]

Please provide all Forms 5498-SA.

	2018 Information	Prior Year Information
Taxpayer/Spouse (T, S)	_____ [1]	[]
Name of Trustee _____	_____ [4]	
State postal code _____	_____ [2]	
Indicate type of health or medical savings account:		
HSA	_____ [6]	
Archer MSA	_____ [7]	
MA (Medicare Advantage) MSA	_____ [9]	
Total HSA/MSA contributions made		
for 2018 (Enter all amounts contributed, including through employer cafeteria plans)	+ _____ [10]	
Indicate type of coverage under qualifying high deductible health plan (1 = Self-Only, 2 = Family)	_____ [12]	
Number of months in qualified high deductible health plan in 2018	_____ [13]	
Mark if you want to contribute the maximum allowable health or medical savings account contribution amount	_____ [14]	
Total HSA/MSA contribution to be made for 2018	+ _____ [15]	
Fair market value of HSA, Archer MSA, or MA MSA (Form 5498-SA, Box 5)	+ _____ [16]	
Excess contributions for 2017 taken as constructive contributions for 2018	+ _____ [19]	
Rollover contribution (Form 5498-SA, Box 4)	+ _____ [21]	

Complete this section if your account is an Archer MSA or MA MSA

Amount of annual deductible	+ _____ [24]	[]
Enter compensation from employer maintaining high deductible health plan	+ _____ [27]	
If self-employed, enter earned income from business under which plan was established	+ _____ [31]	

Complete this section if your account is an HSA

Was the high deductible health plan in effect for December 2018? (Y, N) _____ [33]

NOTES/QUESTIONS:

T/S/J	2018 Information	Prior Year Information	
	Medical and dental expenses, such as: Doctors, Dentists, Hospital/nursing home fees, Lab/x-ray fees, Medical supplies, Hearing aids, Eyeglasses/contact lenses, and Insurance reimbursements received		
__[1]	_____ + _____[2]		
__	_____ + _____		
__	_____ + _____		
__	_____ + _____		
__	_____ + _____		
__	_____ + _____		
	Medical insurance premiums you paid: Do not include pre-tax amounts paid by an employer-sponsored plan or amounts entered elsewhere, such as amounts paid for your self-employed business (Sch C, Sch F, Sch K-1, etc.) or Medicare premiums entered on Form SSA-1099.		
__[4]	_____ + _____[5]		
__	_____ + _____		
__	_____ + _____		
__	_____ + _____		
	Long-term care premiums you paid: Do not include pre-tax amounts paid by an employer-sponsored plan or amounts entered elsewhere, such as amounts paid for your self-employed business (Sch C, Sch F, Sch K-1, etc.)		
__[7]	_____ + _____[8]		
__	_____ + _____		
	Prescription medicines and drugs:		
__[10]	_____ + _____[11]		
__	_____ + _____		
__[13]	Miles driven for medical items _____[14]		

Schedule A - Tax Expenses

T/S/J	2018 Information	Prior Year Information	
	State/local income taxes paid:		
__[18]	_____ + _____[19]		
__	_____ + _____		
__	_____ + _____		
__	_____ + _____		
__	_____ + _____		
	2017 state and local income taxes paid in 2018:		
__[21]	_____ + _____[22]		
__	_____ + _____		
__	_____ + _____		
	Real estate taxes paid:		
__[24]	_____ + _____[25]		
__	_____ + _____		
__	_____ + _____		
	Personal property taxes:		
__[27]	_____ + _____[28]		
__	_____ + _____		
	Other taxes, such as: foreign taxes and State disability taxes		
__[30]	_____ + _____[31]		
__	_____ + _____		
__	_____ + _____		
	Sales tax paid on major purchases:		
__[36]	_____ + _____[37]		
__	_____ + _____		
	Sales tax paid on actual expenses:		
__[39]	_____ + _____[40]		
__	_____ + _____		
__	_____ + _____		

Control Totals +

Itemized Deductions

T/S/J		2018 Interest Paid [2]	2018 Points Paid	Type*	2018 Mortgage Ins. Premiums Paid	Prior Year Information
	Home mortgage interest: From Form 1098					
[1]	_____	+ _____	+ _____	_____	+ _____	
-	_____	+ _____	+ _____	_____	+ _____	
-	_____	+ _____	+ _____	_____	+ _____	
-	_____	+ _____	+ _____	_____	+ _____	
-	_____	+ _____	+ _____	_____	+ _____	
-	_____	+ _____	+ _____	_____	+ _____	
-	_____	+ _____	+ _____	_____	+ _____	
-	_____	+ _____	+ _____	_____	+ _____	
-	_____	+ _____	+ _____	_____	+ _____	
-	_____	+ _____	+ _____	_____	+ _____	

*Mortgage Types

Blank = Used to buy, build or improve main/qualified second home 1 = Not used to buy, build, improve home or investment

T/S/J	Payee's Name	SSN or EIN	2018 Information	Prior Year Information
	Other, such as: Home mortgage interest paid to individuals			
[4]	_____	_____	+ _____ [5]	
Address				
City, state and zip code				
	_____	_____	+ _____	
Address				
City, state and zip code				

T/S/J Name and address of other person who received Form 1098 for jointly liable mortgage interest you paid -

-	Payer's/Borrower's name	_____	[7]
	Street Address	_____	
	City/State/Zip code	_____	
	Refinancing Points paid in 2018 -		
	Taxpayer/Spouse/Joint (T, S, J)	_____	[11]
	Recipient/Lender name	_____	
	Total points paid at time of refinance	_____	
	Points deemed as paid in 2018 (Preparer use only)	+ _____	[12]
	Date of refinance	_____	
	Term of new loan (in months)	_____	
	Reported on Form 1098 in 2018	_____	-
	Taxpayer/Spouse/Joint (T, S, J)	_____	-
	Recipient/Lender name	_____	
	Total points paid at time of refinance	_____	
	Points deemed as paid in 2018 (Preparer use only)	+ _____	
	Date of refinance	_____	
	Term of new loan (in months)	_____	
	Reported on Form 1098 in 2018	_____	-

T/S/J 2018 Information

	Investment interest expense, other than on Schedule(s) K-1:		
[15]	_____	+ _____	[16]
-	_____	+ _____	
-	_____	+ _____	
-	_____	+ _____	
-	_____	+ _____	
-	_____	+ _____	
-	_____	+ _____	
-	_____	+ _____	
-	_____	+ _____	
-	_____	+ _____	

Charitable Contributions

T/S/J

Qual
Disaster
Relief**

2018 Information

Prior Year Information

Contributions made by cash or check (including out-of-pocket expenses)

Any contribution of cash, a check or other monetary gift requires a written record of the contribution in order to claim the contribution on your return.

Individual contributions of \$250 or more must be accompanied by a written acknowledgment from the charity to claim the contribution on your return.

__ [2]	_____	___ + _____	[3]
__	_____	___ + _____	
__	_____	___ + _____	
__	_____	___ + _____	
__	_____	___ + _____	
__	_____	___ + _____	
__	_____	___ + _____	
__	_____	___ + _____	
__	_____	___ + _____	
__	_____	___ + _____	
__	_____	___ + _____	
__	_____	___ + _____	
__	_____	___ + _____	
__	_____	___ + _____	
__	_____	___ + _____	
__	_____	___ + _____	
__	_____	___ + _____	
__	_____	___ + _____	
__	_____	___ + _____	
__	_____	___ + _____	
__	_____	___ + _____	

__ [5] Volunteer miles driven _____ [6]

Noncash items, such as: Goodwill/Salvation Army/clothing/household goods

__ [8]	_____	+ _____	[9]
__	_____	+ _____	
__	_____	+ _____	
__	_____	+ _____	
__	_____	+ _____	
__	_____	+ _____	
__	_____	+ _____	
__	_____	+ _____	
__	_____	+ _____	
__	_____	+ _____	
__	_____	+ _____	
__	_____	+ _____	
__	_____	+ _____	
__	_____	+ _____	
__	_____	+ _____	
__	_____	+ _____	

**Mark if qualifying disaster relief contribution made in 2018 for relief efforts in the California wildfire disaster area

Miscellaneous Deductions

T/S/J

2018 Information

Prior Year Information

Other expenses, not subject to the 2% AGI limit:

__ [12]	_____	+ _____	[13]
__	_____	+ _____	
__	_____	+ _____	
__	_____	+ _____	
__	_____	+ _____	
__	_____	+ _____	
__	_____	+ _____	
__	_____	+ _____	
__	_____	+ _____	
__	_____	+ _____	

Gambling losses: (Enter only if you have gambling income)

__ [15]	_____	+ _____	[16]
__	_____	+ _____	
__	_____	+ _____	
__	_____	+ _____	
__	_____	+ _____	

NOTES/QUESTIONS:

Complete this section if either of the following applies:

- You have home acquisition/improvement debt over \$750,000 for loans taken out in 2018
- You have home acquisition/improvement debt over \$1,000,000 for loans taken out in 2017 or earlier

Mortgages taken out before 10/14/87 generally qualify as grandfather debt regardless of how the proceeds are used.

Home acquisition debt is a mortgage taken out after 10/13/87, the proceeds of which are used to buy, build or substantially improve your home.

	2018 Information	Prior Year Information
Description of loan/property _____	[2]	
Taxpayer/Spouse/Joint (T, S, J) _____	[3]	
Loan origination date _____	[4]	
If refinanced debt, date of initial loan _____	[5]	
Fair market value of home + _____	[6]	
Number of months loan was outstanding in 2018, if not 12 _____	[8]	_____
Number of months home was a qualifying home _____ <small>(If different from number of months loan was outstanding)</small>	[10]	_____
Principal paid in 2018 + _____	[12]	
Interest paid during 2018 + _____	[14]	
Points reported on Form 1098 for 2018 + _____	[16]	
Home mortgage interest you paid, not reported on Form 1098:		
Recipient name _____	[19]	
Recipient SSN or EIN _____	[20]	
Recipient address _____	[21]	
Recipient city, state, zip code _____ [22] _____ [23] _____	[24]	
Grandfather debt as of 12/31/17 (or first day mortgage was outstanding) + _____	[25]	
Grandfather debt as of 12/31/18 (or last day mortgage was outstanding) + _____	[27]	
Home acquisition/improvement debt as of 12/31/17 (or first day mortgage was outstanding) + _____	[29]	
Home acquisition/improvement debt as of 12/31/18 (or last day mortgage was outstanding) + _____	[31]	
Home equity debt as of 12/31/17*** (or first day mortgage was outstanding) + _____	[33]	
Home equity debt as of 12/31/18*** (or last day mortgage was outstanding) + _____ <small>*** ONLY portion of loan proceeds used to buy, build, or improve qualified residence</small>	[35]	
Average balance in 2018 of grandfather debt + _____	[38]	
Average balance in 2018 of home acquisition/improvement debt + _____	[40]	
Average balance for 2018 all types of debt + _____	[42]	

NOTES/QUESTIONS:

Noncash Contributions Exceeding \$500

For donated securities, include the company name and number of shares in the donated property description, below

Taxpayer/Spouse/Joint (T, S, J) _____ [1]
 Donated property description _____ [4]
 Name of donee organization _____ [5]
 Address of donee organization _____ [6]
 City _____ [7]
 State postal code _____ [8]
 Zip code _____ [9]
 Date contributed _____ [10]
 Date acquired by donor _____ [11]
 How was donated property acquired: (P = Purchase, I = Inheritance, G = Gift, E = Exchange) _____ [12]
 Donor's cost or basis _____ [13]
 Fair market value _____ [14]
 Method used to determine fair market value (A = Appraisal, C = Catalog, T = Thrift shop value, S = Sales/comparative, O = Other) _____ [15]
 If other: _____ [16]

Control Totals +

Noncash Contributions Exceeding \$500

For donated securities, include the company name and number of shares in the donated property description, below

Taxpayer/Spouse/Joint (T, S, J) _____ [1]
 Donated property description _____ [4]
 Name of donee organization _____ [5]
 Address of donee organization _____ [6]
 City _____ [7]
 State postal code _____ [8]
 Zip code _____ [9]
 Date contributed _____ [10]
 Date acquired by donor _____ [11]
 How was donated property acquired: (P = Purchase, I = Inheritance, G = Gift, E = Exchange) _____ [12]
 Donor's cost or basis _____ [13]
 Fair market value _____ [14]
 Method used to determine fair market value (A = Appraisal, C = Catalog, T = Thrift shop value, S = Sales/comparative, O = Other) _____ [15]
 If other: _____ [16]

Control Totals +

Noncash Contributions Exceeding \$500

For donated securities, include the company name and number of shares in the donated property description, below

Taxpayer/Spouse/Joint (T, S, J) _____ [1]
 Donated property description _____ [4]
 Name of donee organization _____ [5]
 Address of donee organization _____ [6]
 City _____ [7]
 State postal code _____ [8]
 Zip code _____ [9]
 Date contributed _____ [10]
 Date acquired by donor _____ [11]
 How was donated property acquired: (P = Purchase, I = Inheritance, G = Gift, E = Exchange) _____ [12]
 Donor's cost or basis _____ [13]
 Fair market value _____ [14]
 Method used to determine fair market value (A = Appraisal, C = Catalog, T = Thrift shop value, S = Sales/comparative, O = Other) _____ [15]
 If other: _____ [16]

Control Totals +

Notes to Preparer

Submit questions and provide additional information to your tax return preparer here.

Taxpayer name(s)

Valued Client

Social security number
