SAVE FREQUENTLY

****Enter name only once – will duplicate across the pages.****

Client Full Name: _______________ **(required field)**

You must download and save this document to your local drive before completing.
Document will NOT save if completed directly on the website or as an e-mail attachment.

For checkbox type fields, tab will move you to the next field, hit enter (or the mouse left click) to place (or remove) checkbox.

For amount or explanation type fields, tab will move you to the next field, suppressing the enter field is NOT necessary, your data will remain when you hit tab to move to the next field. Additional room for detailed explanations at the end of this document.

If fields don't highlight properly, please check your Adobe preference setting or call us. Also check (or uncheck) the "Highlight Existing Fields" in the green bar at the top of the document.

2019 DEPENDENT QUESTIONNAIRE (Electronic Option)

Please check the appropriate box and include all necessary details.

You are receiving a simplified Client Organizer geared towards individuals who are still considered dependents. As a dependent you generally have less complicated tax issues so the questions we ask are limited in scope. If your situation has changed and you are no longer a dependent or have a complex tax situation, please let us know so we can send you a more thorough Client Organizer.

We would like to emphasize that if you are 18 years of age, you must sign your own tax return documents and Engagement Letter. Please make sure that your contact information is correct, especially e-mail. Please also provide authorization for us to speak with your parents, if desired, and confirm the physical address you would like to use on the tax return (we suggest your parent's address if you plan on moving within the next year or two).

You may make comments on any page in the Client Organizer; however, we have included a dedicated section at the end of the organizer questionnaire if additional space is needed.

How would you like to receive your client copy tax return?

(*For those who want web portal access we recommend you select "both" unless you are diligent in maintaining your digital files. Portal registration is required.)*

How would you like to receive your copy of your tax return?

- ☐ **Paper**
- ☐ **Web Portal**
- ☐ **Both**

Tax Return Signature Options (not to be confused with electronic filing)

We are pleased to offer our clients the ability to sign returns electronically. Do not confuse this with transmitting your returns electronically. You do NOT need to have an account on the PKK web portal to utilize this option. This is an ideal option for our clients who live out of state or have schedules where convenience is a priority. To utilize this option, we DO NEED a unique e-mail address for the taxpayer (and spouse, if applicable).

☐ I would like to utilize the e-signature option.

☐ I would NOT like to utilize the e-signature option.

Whichever you choose, please verify your personal information on page 1 and your e-mail address(es) on the contact information page 2 in the Client Organizer. Please update as appropriate.

Required Documents

Please note that the Engagement Letter included two additional documents under IRC 7216 regarding privacy and use of your information. Mark "yes" if these documents were previously return to us. If not yet provided to us, please provide them with your tax information. If you did not receive these documents or have any questions prior to signing these forms, please contact our office. *(These documents are being sent AFTER the Client Organizer.)*

	YES	NO
Have you received the Engagement Letter with Disclosures? *(To be sent out beginning in February AFTER the Client Organizer, may be sent via e-mail. Please also check your spam folder.)*		
Have you signed the first page of this Client Organizer? *(By signing the Client Organizer, you are stating that the information and responses provided are correct to the best of your knowledge.)*		

Personal/Bank Account Information

	YES	NO
Do you permit us to speak with someone else regarding your tax return?		

If yes, please indicate who is authorized (parents, financial planner, etc.)

If yes, explain:

	YES	NO
Did you have any changes in your marital status, dependents (e.g. adoption, graduation, divorce, supporting a parent etc.) or address?		

If yes, explain:

What address would you like to use on the tax return?

	YES	NO
Check "yes" if you would like to use parent's address?		

If you would like to use a different address, please note that address below:

Preferred address:

(Unless you have a stable address (i.e. - not a college student in transit, we strongly recommend using the parents address for tax purposes.)

Personal/Bank Account Information (Continued)

	YES	NO
Would you like to change the bank account information on file?		

(For your protection, only a small portion of your bank account information is shown, but enough to enable you to verify the account. This information rolls from year to year; our main concern is changes or closures of an account. You will have another opportunity to verify the account upon receiving your final tax return. If this is a joint return, please also verify this is a joint account. If changes are requested, please provide a voided check.)

Do you want any overpayment of taxes applied to next year's estimated taxes?

Do you want any remaining federal or state refund deposited directly to your bank account?

Did you make estimated tax payments for the current tax year?

(Please enter your federal and state payments on pages 8 and 9 of the Client Organizer)

Do you want an automatic withdrawal on a designated date from your bank account to pay for taxes due with your federal or State return?

(Date of auto withdrawal will be due date of return unless otherwise instructed by you. Available for federal and Michigan payments. Other state may be available and, if selected, we will review those options.)

Do you want an automatic withdrawal from your bank account to pay your federal estimated taxes?

(Note: The withdrawal date would be the due date of 4/15, 6/15, 9/15 and 1/15.)

Income

It is important that we are able to view certain types of tax documents to limit your exposure to potential errors of either incorrect amounts reported and/or improper recording of income type. As such you will find an income summary page in your Client Organizer. Please review the income summary page and verify that you have included income documents. **If any item is no longer applicable, please note the item as "N/A" on the applicable Client Organizer page.**

	YES	NO
Did you receive any income from sources NOT reported on a tax form? (e.g. alimony, disability benefits, jury duty pay, legal settlement, etc.)		

If yes, please explain and provide amounts received:

Have you worked outside the state of Michigan during the year?
(We are looking for the potential need to file in other states.)

Investing Activities

YES NO

Did you sell any stock, securities, bonds or other investment type property that would not be reported on a tax document (other than cryptocurrency)?

If yes, please explain:

VERY IMPORTANT IRS IS LOOKING FOR CRYPTOCURRENCY TRANSACTIONS!

Did you engage in any cryptocurrency transactions (such as Bitcoin, Litecoin, Ethereum, Zcash, Dash, Ripple, Monero, etc.)?

(Cryptocurrency does have tax implications but generally does not provide tax documentation. Transactions include buying, selling, mining, and accepting as payment. If you answer yes, we will contact you regarding your particular use of cryptocurrency.)

Retirement

The IRA contribution limit is $6,000 per individual for 2019.

YES NO

Did you contribute to an IRA this year?

If yes, ROTH IRA contribution amount: $

If yes, Traditional IRA contribution Amount: $

*[You can generally make an IRA contribution in the amount of your earned income (wages and self-employment net income) up to the threshold listed above. For younger clients, it is highly recommended that ROTH contributions be made if funds are available. **This contribution MUST be made by the tax due date, April 15, 2020 for the current year and designated as a 2019 IRA contribution**.]*

Would you like to contribute to an IRA this year?

If yes, preferred IRA contribution account type (ROTH or Traditional):

If yes, we will assume you want us to calculate the maximum calculation available given your tax income, however, if you have a maximum that you are able to afford by the required contribution date, please note that maximum amount below.

Maximum contribution amount: $

Self-Employment Business Income/Expenses

IF YOU ARE NOT ENGAGED IN ANY BUSINESS ACTIVITIES (QUALIFIED AS SELF-EMPLOYMENT), PLEASE CHECK THIS BOX AND PROCEED TO THE NEXT SECTION.

**** There are limited questions asked in this section because this Client Organizer assumes you have minimal activity and expenses for your self-employment tax situation. If you believe you qualify for a home office deduction (office MUST be exclusive use for the business in your home), have employees, have loans to or from your business, have engaged in bartering, had individual asset purchases over $2,500, have uncashed checks to vendors and/or independent contractors and/or are deducting significant meals or gift expenses, please call our office.**

If your return does not include a self-employment component, please check the box above and move to the next section. **

Please Indicate why type of business you have (i.e. - what do you do?)

	YES	NO
Did you start a new business?		

If yes, please explain activity (if different from above description, otherwise write same):

Have you verified that ALL 1099-MISC tax forms received are included as income?		
Have you considered income that may NOT be reported on a Form 1099-MISC?		

(Not every business income transaction includes the receipt of a 1099-MISC. You are responsible for ensuring that you report ALL income received and do not solely rely on tax forms to determine your business income.)

Are you currently involved in a trade or business and did you pay anyone more than $600 to manage or provide any service related to that trade or business?		

(Generally, you need to prepare Forms 1099 for amounts over $600 paid to non-corporate entities and individuals.)

If yes, have you issued the required Forms 1099?		

Foreign Accounts/Assets/Income

IF ALL OF YOUR INCOME, ASSETS AND ACCOUNTS ARE LOCATED IN THE UNITED STATES, PLEASE CHECK THIS BOX AND PROCEED TO THE NEXT SECTION.

(Note: US citizens and residents are taxed on their worldwide income even if that income does NOT enter the US banking system or is not used by the US person during the year. All earnings, capital transactions and inheritances MUST be reported.)

	YES	NO
Did you have any foreign income/assets?		
If yes, did you pay foreign taxes?		

(Interests in foreign assets DO NOT require a distribution of cash to be reportable nor does it have to be held at a financial institution. Some examples might include a foreign pension or deferred compensation plan, an investment or business interest in a foreign entity or trust, any financial instrument or contract that has an issuer that is not a US person, stock of a foreign corporation, capital or profit interest in a foreign partnership or any other foreign asset which you hold for investment purposes.)

Miscellaneous Information

	YES	NO
Will your income or withholding significantly change in 2020?		

If yes, please explain:

	YES	NO
Did you make gifts, including birthday, holiday, anniversary, graduation etc. with a total aggregate value in excess of $15,000 to any individual during the year?		
Were you forgiven of any indebtedness during the year? (Including mortgage and credit card debt)		
Did you forgive someone of any indebtedness during the year?		
Did you receive correspondence from a state government or the Internal Revenue Service?		

If yes, explain:

	YES	NO
Do you want to allocate $3 to the Presidential Election Campaign Fund?		

State Tax Information

Use Taxes (Applies to Most States)

What is Use Tax?
The use tax is a companion tax to the sales tax. Use tax is a tax on sales made outside your state of residence. Most states with a sales tax have adopted a companion use tax. The use tax is imposed for storing, using, or consuming goods in your state of residence.

YES NO

Did you purchase goods to be used in Michigan (or your State of residence) for which no sales tax was not charged?

If yes, enter amount of single purchases for $1,000 or more: $

If yes, also enter the total of all individual purchases under $1,000 each for which sales tax was not charged: $

(If you answer YES, but do not provide any amounts, we will use the standard table available for the applicable State to calculate your use tax. *Approx. Michigan Use Tax based on AGI: $50,001-$75,000 = $25 / $75,001-$100,000 = $35 / over $100,000 is 0.04% of AGI.)*

Homestead Property Tax Credit Information

IF YOUR INCOME IS OVER $60,000, PLEASE CHECK THIS BOX AND PROCEED TO THE PERSONALIZED INFORMATION PAGES LOCATED BEHIND THIS QUESTIONNAIRE

YES NO

Did you pay rent during 2019?

If yes, please list the total amount of rent paid during 2019: $

If yes, when did you first move in/out of rental unit?

(Note: There must be a legal rental document and your name must be listed as the lessee.)

Did your parents help pay your rent/living expenses during the year?

If yes, how much did they provide you? $

PLEASE USE THE NEXT PAGE FOR ADDITONAL COMMENTS.

Additional Comments/Explanation: