

Client Full Name: [redacted] (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.

2019 Questions (Electronic Option)

Also check (or uncheck) the "Highlight Existing Fields" in the green bar at the top of the document.

Please check the appropriate box and include all necessary details.

Due to the diverse nature of tax situations, much of this organizer is presented where you can check a box and bypass to the next section if a tax item is not applicable to you. We will prepare your return based on how you answer these questions so please do not hesitate to call if you require clarification.

Please take the time to review the information carefully and in its entirety. It is also very important to use the personalized supplemental pages to ensure you have included all of your documentation, however, if all you are missing is Schedule K1 information, please turn your information into us for preparation. If an item is no longer applicable for the current year, please indicate that on the Client Organizer. Missing or incomplete information/ documentation increases our tax preparation time and therefore increases your tax return preparation costs.

If you received the e-mail PDF version of the Client Organizer and the checkboxes are not printing, please verify that you have the most recent version of Adobe and an updated printer driver. If that doesn't correct the issue, please call our office so we can send you a paper organizer.

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 below, if appropriate.

Required Documents

Please note that the Engagement Letter includes two additional documents under IRC 7216 regarding privacy and use of your 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 check your spam folder if not received.)

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

Did you have any changes in your marital status, dependents (e.g. adoption, graduation, divorce, supporting a parent etc.) or address?

If yes, explain:

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?

Personal/Bank Account Information (Continued)

YES NO

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 states 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? (see note below regarding states)

(Note: The withdrawal date would be the due date of 4/15, 6/15, 9/15 and 1/15. Not available for Michigan, other states would need to be reviewed if desired.)

Affordable Care Act - Health Insurance

If you had any after-tax out-of-pocket costs for health insurance, please provide the amount paid for health insurance costs here: \$ _____

(Note that most employers who require their employees to cover part or all of the health insurance costs have established pre-tax plans and those costs would not be deductible. If you are not sure if your employer plan is pre-tax, please contact your human resources department.)

HEALTH INSURANCE PURCHASED ON THE EXCHANGE (You must provide us with Form(s) 1095-A)

YES NO

Did you purchase health insurance on the exchange at any time during 2019?

Did you receive an "Advance Premium Tax Credit"?

Explanation, if necessary

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:

Are you receiving income from business or property sold in a prior year?
(i.e. income received over time, also known as an installment sale)

Dependent Information

Please be aware that the new tax laws have strict requirements regarding dependents. As such, you MUST also review and complete the *Child and Educational Tax Credit Checklist* (in the latter part of this Questionnaire).

IF YOU DO NOT HAVE ANY DEPENDENTS, PLEASE CHECK THIS BOX AND PROCEED TO THE NEXT SECTION.

YES NO

Did you incur any child care expenses for children under age 13 during 2019 while you worked, looked for work, or attended school?

(Do NOT include any amounts or information relating to overnight camps below or on page 80 in the organizer. These are non-eligible child care credit expenses.)

If yes, for whom and how much were the qualifying expenses for each qualifying child?

Child's Name _____ Amount \$ _____

Child's Name _____ Amount \$ _____

Child's Name _____ Amount \$ _____

Would you like us to file a tax return for any of your dependents?

(Please note that an additional charge will apply. 2019 law revisions reverted back to requiring children with investment income over \$2,200 be subject to the "kiddie tax" rules, which require that income over a certain threshold be taxed at the parent's top marginal tax rate. If applicable, we may not be able to finalize the dependent's return until your return is finalized.)

Do you have any dependents who are not citizens or residents of the United States?

Dependent Information (Continued)

YES NO

Did any dependent child over 19 years of age attend school less than 5 months during the year?

(If applicable, cross dependent off the personal information page of the Client Organizer. If you feel this person should still be your dependent, please note the reason why and provide an estimation of their earnings during 2019.)

Are you a non-custodial parent entitled to a dependency exemption due to a divorce decree?

HEAD OF HOUSEHOLD FILING STATUS

(Generally only applicable to non-married individuals supporting a dependent)

CHECK THIS BOX IF YOU DO NOT UTILIZE THE HEAD OF HOUSEHOLD FILING STATUS AND PROCEED TO THE NEXT SECTION. IF UNSURE OF YOUR FILING STATUS, PLEASE REVIEW THE PERSONAL INFORMATION PAGE OF THIS ORGANZIER. IF BOX CHECKED, PROCEED TO THE NEXT SECTION.

IMPORTANT: Due to new documentation requirements, we cannot prepare the return with the favorable Head of Household filing status unless we fully document that all criteria is met.

YES NO

Please confirm that you were NOT married at the end of the year?

If you have a pending divorce and you didn't live with your spouse during the last 6 months of the year, please check this box and we will contact you for more information.

Explanation, if needed:

Did you provide more than half of the support to maintain the household for the person(s) you are claiming as a dependent?

Have you provided documentation to verify proof of residency of at least ONE of your dependents?

This may be any document with your dependent's name which also shows your physical address. This helps with our requirement to prove residency in your household. Could be a tuition statement, bank statement, copy of their driver's license, medical bill, report card, etc.. Please let us know if you have a custody situation that you believe may prevent you from claiming the Head of Household filing status.

Head of Household Filing Status (Continued)

	YES	NO
Is there another person, such as an ex-spouse, who may also believe they can claim your dependent(s) on their return?	<input type="checkbox"/>	<input type="checkbox"/>
Did your dependent(s) reside with you for more than half the year? <i>(Children away for college are considered living with you if your home is considered their primary residence.)</i>	<input type="checkbox"/>	<input type="checkbox"/>
Are you providing a household for a dependent(s) for which you released the exemption to someone else?	<input type="checkbox"/>	<input type="checkbox"/>

If yes, please explain:

If audited, you may be asked to provide documentation to verify that you are entitled to the Head of Household filing status. Please confirm that you could produce such documentation, if requested, including "proof of residency" and "proof of support".

Are you able to provide said documentation, if requested?	<input type="checkbox"/>	<input type="checkbox"/>
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Investment Activities (Including Cryptocurrency Transactions)

It is imperative that we are able to view the tax documents related to investment activities. These documents include, but are not limited to, 1099-INT, 1099-DIV, 1099-B, Schedule K-1. Also note that tax exempt investments can have a taxable component and States view federal tax exempt investments differently. As such, please provide available information relating to tax exempt investments.

IF YOU DID NOT ENGAGE IN INVESTMENT ACTIVITIES OUTSIDE OF YOUR RETIREMENT ACCOUNTS DURING THE YEAR, PLEASE CHECK THIS BOX AND PROCEED TO THE NEXT SECTION.

	YES	NO
Did you sell any stock, securities, bonds, or other investment property that would not be reported on a tax document? <i>(Please provide a statement of cost basis, date of purchase, date sold, sale price and description of investment activity, including number of shares and share price, if applicable.)</i>	<input type="checkbox"/>	<input type="checkbox"/>
Do you own any stock which became worthless during 2019? <i>(Worthless stock must meet certain criteria. Essentially it must have a market value of ZERO. A significant reduction in marketable value does NOT make a stock worthless. If you believe you have a stock that meets this criteria, please provide details and any documentation regarding this investment loss.)</i>	<input type="checkbox"/>	<input type="checkbox"/>

Investment Activities (Continued)

	YES	NO
Did you sell, exchange, or purchase any real estate during the year? <i>(Please provide purchase and closing documents of the sale)</i>	<input type="checkbox"/>	<input type="checkbox"/>
Did you acquire a new or additional interest in a partnership, S corporation or other business entity? <i>(If yes, please supply copies of all relevant documents.)</i>	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive grants of stock options from your employer, exercise any stock options granted to you, or dispose of any stock acquired under a qualified employee stock purchase plan? <i>If yes, please provide a statement or schedule from your employer.</i>	<input type="checkbox"/>	<input type="checkbox"/>
Do you participate in purchasing shares of your employer's stock?	<input type="checkbox"/>	<input type="checkbox"/>
Were any of your business or property sales installment sales (i.e. income received over time)?	<input type="checkbox"/>	<input type="checkbox"/>

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.)? <i>(Cryptocurrency does have tax implications but generally does not provide tax documentation. If you answer yes, we will contact you regarding your particular use of cryptocurrency.)</i>	<input type="checkbox"/>	<input type="checkbox"/>
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Personal Residences

	YES	NO
Was your personal residence involved in any purchases or sales during the year? <i>(Please provide closing documents.)</i>	<input type="checkbox"/>	<input type="checkbox"/>
If yes, was your personal residence ever used for business purposes? If yes, was Form 1099-S received?	<input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>
<i>(Depending on how paperwork is filed you may have received Form 1099-S. If it was received, please include it with your tax documents.)</i>		
Did you invest in a solar, wind or geothermal energy system during 2019? If yes, please provide the purchase invoice and certificate of qualification.	<input type="checkbox"/>	<input type="checkbox"/>
Did you invest in energy efficient property for your personal residence? If yes, please provide property certification certificate from manufacturer.		

Itemized Deductions - General Information

Many of the new tax law changes related to itemized deductions. The information below allows you to make a quick estimation if you will itemize or take the standard deduction.

You may also review your prior year return (Form 1040, page 2, line 8 to see if we itemized or took the standard deduction). If "Schedule A" IS included in your client copy this means we DID itemized deductions on your return and, barring any unusual exceptions, you will most likely itemize again this year.

We will review any information you provide and select the best outcome for you. This information is not all inclusive so please let us know if you have any questions. If you, or your spouse, are over 65 your standard deduction will be slightly higher.

Single: \$12,200 (plus \$1,650 if over 65 or blind)
Head of Household: \$18,350 (plus \$1,650 if over 65 or blind)
Married Filing Joint: \$24,400 (plus \$1,300 per person over 65 or blind)

(To estimate if you will itemize or take the standard deduction, add the items below and compare to the above amounts for you filing status)

Taxes: MAXIMUM \$10,000

(state taxes paid: add withholding, estimated tax payments and real estate taxes)

Mortgage Interest: No Maximum Deduction Threshold

(review Form(s) 1098: may be limited if mortgage debt over \$750K)

Charity: No Maximum Deduction Threshold *(cash and non-cash)*

Itemized Deduction Information (Sales Taxes)

(Special provision generally only benefiting those clients who live in states without an income tax or those whose income is exempt from their state's income tax based on the type of income.)

YES NO

Did you make any large eligible purchases for which sales tax was charged this year?

If yes, please identify what was purchased and the amount of sales tax paid.

(Note: Most taxpayers who pay some type of state income tax will not benefit from this deduction because their state tax deduction is generally greater. Eligible purchases refer to vehicles, boats, aircrafts or sales tax charged for

Itemized Deduction Information (Mortgage/Investment Interest)

IF YOU DID NOT PAY MORTGAGE INTEREST OR WILL TAKE THE STANDARD DEDUCTION (SEE THRESHOLDS PREVIOUSLY NOTED), PLEASE CHECK THIS BOX AND PROCEED TO THE NEXT SECTION.

(Please provide all Forms 1098 received)

	YES	NO
Is any of the mortgage interest you paid for property NOT considered a personal residence? (i.e. vacant land, rental property, business building property)	<input type="checkbox"/>	<input type="checkbox"/>
Did you pay mortgage interest to an individual rather than a lending institution?	<input type="checkbox"/>	<input type="checkbox"/>

If yes, please provide the recipient's name, address, social security number or taxpayer identification number, and amount of interest paid (include an amortization schedule if available).

Are you claiming a deduction for mortgage interest paid to a financial institution for which someone else received the Form 1098?	<input type="checkbox"/>	<input type="checkbox"/>
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If yes, please explain:

Did you refinance any property this year?	<input type="checkbox"/>	<input type="checkbox"/>
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(Please provide the refinance/closing statement.)

Did you take out a home equity loan this year or withdraw funds from an existing loan?	<input type="checkbox"/>	<input type="checkbox"/>
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If yes, was the money used to buy, build or improve your personal residence that secured the loan?	<input type="checkbox"/>	<input type="checkbox"/>
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If not used to buy, build or improve the secured residence please answer the following:

How much did you withdraw? \$ _____

What was the money used for?

VERY IMPORTANT: *Under the new laws home equity interest is only deductible if it was used to buy, build or improve the residence that secures the loan. This includes amounts withdrawn prior to the recently enacted tax law change. If you are unsure, please provide details. If a new loan/refinance, please provide closing document and let us know how the proceeds were used.*

Itemized Deduction Information (Charitable Contributions)

IF YOU DID NOT MAKE ANY CHARITABLE CONTRIBUTIONS DURING THE TAX YEAR OR YOU WILL TAKE THE STANDARD DEDUCTION (SEE THRESHOLDS PREVIOUSLY NOTED), PLEASE CHECK THIS BOX AND PROCEED TO THE NEXT SECTION.

(Please provide details in pages 59 through 62 in the Client Organizer)

	YES	NO
Did you make a charitable contribution (other than cash or securities) with a value in excess of \$5,000?	<input type="checkbox"/>	<input type="checkbox"/>
Did you make contributions of appreciated property during the year?	<input type="checkbox"/>	<input type="checkbox"/>

Support for charitable contributions: Our procedures are to visually scan receipts provided, however, due to time constraints we are not able to match individual receipts to donations. By providing amounts either here or in the detail pages, you assert you have proper receipts to support your deductions.

Substantiation requirements are as follows:

(Please enter details on Organizer pages 59 through 62)

Cash: Receipts required for ALL cash contributions.

Check or credit card: Only list the total amount you can substantiate:

- (1) For separate contributions of \$250 or more, you must have written acknowledgement from the charity; your canceled check is not enough.
- (2) For separate contributions under \$250, either a bank record or a receipt is required.

Clothing and household goods: The IRS stipulates that items must be donated in good or better condition. If total non-cash contributions are over \$500, please provide the name and address of each charity on a separate statement or within the Client Organizer.

Valuing non-cash contributions:

If you need help in valuing your donated items, please type this link provided by the Salvation Army in your search browser:

<https://satruck.org/Home/DonationValueGuide>

Explanations, if needed:

General Retirement: IRA's, SEP, SIMPLE, 401(k), and Keogh Plans

	YES	NO
Do you have any individual pension plans that require a separate tax filing? <i>(Examples might include a Solo 401K or Keogh)</i>	<input type="checkbox"/>	<input type="checkbox"/>
Did you convert a traditional IRA to a ROTH IRA in 2019?	<input type="checkbox"/>	<input type="checkbox"/>
If yes, enter amount converted and provide available paperwork \$ _____		

Retirement Contributions: IRA's, SEP, SIMPLE, 401(k), and Keogh Plans

IF YOU DID NOT MAKE OR DO NOT WISH TO CONSIDER RETIREMENT CONTRIBUTIONS FOR THE TAX YEAR, PLEASE CHECK THIS BOX AND PROCEED TO THE NEXT SECTION.

The IRA contribution limit is \$6,000 per individual for 2019 and \$7,000 per individual over 50 in 2019. (IRA contributions require wage type earning so generally not applicable to retirees. Please note that individual ROTH IRA contributions have an income threshold phaseout, before contributing please contact this office if you are unsure if you qualify for the ROTH option.)

(IRA contributions MUST be made by 4/15/20 AND designated for the 2019 tax year.)

	YES	NO
Did you contribute to an IRA this year?	<input type="checkbox"/>	<input type="checkbox"/>
If yes, ROTH IRA contribution amount: \$ _____		
If yes, Traditional IRA contribution amount: \$ _____		
Did your spouse contribute to an IRA this year?	<input type="checkbox"/>	<input type="checkbox"/>
If yes, ROTH IRA contribution amount: \$ _____		
If yes, Traditional IRA contribution amount: \$ _____		

(Many factors affect the availability and deductibility of IRA contributions such as your employer retirement options, your income level and whether your spouse is eligible under an employer plan. As such, contributions are often available but contain no current tax benefit. While this is an option to consider, we generally recommend that you maximize your employer options first.)

Are you interested in considering IRA contribution options?	<input type="checkbox"/>	<input type="checkbox"/>
If yes, would you still be interested if you would not receive a current contribution deduction? <i>(see note above)</i>	<input type="checkbox"/>	<input type="checkbox"/>
If you or your spouse have self-employment income, do you want to consider additional retirement plan contribution options?	<input type="checkbox"/>	<input type="checkbox"/>

Retirement Distributions: IRA's, SEP, SIMPLE, 401(k), and Keogh Plans

IF YOU DID NOT HAVE ANY RETIREMENT DISTRIBUTIONS, PLEASE CHECK THIS BOX AND PROCEED TO THE NEXT SECTION.

If you are under age 59 1/2 and took a withdrawal from a retirement account, please provide reason for the withdrawal. (Purpose is to try to limit penalty on the withdrawal.)

	YES	NO
	<input type="checkbox"/>	<input type="checkbox"/>

Reason for withdrawal:

Did you roll over any retirement distributions received?
(Please provide paperwork to document rollover into new account.)

	<input type="checkbox"/>	<input type="checkbox"/>
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If this was a trustee to trustee transfer (i.e. - you never took possession of the funds), please check this box. Under trustee to trustee provisions, you may not have been issued a Form 1099. If you have any concerns, you should call the distributing company and request clarification.

Did you make a charitable contribution from your IRA directly to a qualified charity?

	<input type="checkbox"/>	<input type="checkbox"/>
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Are you receiving retirement distributions from a deceased spouse?
If yes, what year was your spouse born? _____

	<input type="checkbox"/>	<input type="checkbox"/>
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If yes, what year did your spouse pass away? _____

SPECIAL PROVISION FOR TEACHERS ONLY

CHECK THIS BOX IF YOU ARE NOT AN ELIGIBLE EDUCATOR DEFINED AS A TEACHER, COUNSELOR, PRINCIPAL, OR AIDE FOR GRADES K - 12 AND MOVE TO THE NEXT SECTION.

Did you work at least 900 hours in a school during a school year?

	YES	NO
	<input type="checkbox"/>	<input type="checkbox"/>

Was your spouse also a K - 12 educator and met the 900-hour requirement?
(If yes, you may each qualify separately for the \$250 teacher deduction.)

	<input type="checkbox"/>	<input type="checkbox"/>
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Did you (and/or your spouse) spend at least \$250 in unreimbursed classroom supplies?

	<input type="checkbox"/>	<input type="checkbox"/>
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How much did you (and/or your spouse) spend in total on classroom supplies including the \$250/\$500?

	<input type="checkbox"/>	<input type="checkbox"/>
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Total amount spent on eligible expenses during the tax year: \$ _____

Education (Tuition, Contributions, Withdrawals)

Please be aware that the new tax laws have strict requirements regarding dependents and educational credits. As such, you **MUST** review and complete the *Child and Educational Tax Credit Checklist* (in the latter part of this Questionnaire).

IF YOU OR YOUR DEPENDENTS DID NOT INCUR ANY COLLEGE/UNIVERSITY EDUCATIONAL EXPENSES, EDUCATIONAL ACCOUNT CONTRIBUTIONS OR WITHDRAWALS, PLEASE CHECK THIS BOX AND PROCEED TO THE NEXT SECTION.

**TO RECEIVE A TAX BENEFIT FOR TUITION EXPENSES
YOU MUST PROVIDE US WITH FORM 1098-T.**

(Many colleges no longer mail Form 1098-T. You may need to log into the student's account to retrieve the form.)

When gathering expenses, please review NOTES 1 and 2 on the next page. This will assist you in understanding the complexities that we must consider in determining for which tax benefits you are eligible. In addition, certain expenses are not eligible for credits but are eligible for educational savings account withdrawals. As such, it is important that you not lump all expenses into a single number but provide us with "categories" of expenses. Please attach a separate page if necessary.

	YES	NO
Did you pay any student loan interest in 2019 (please provide Form 1098-E)?	<input type="checkbox"/>	<input type="checkbox"/>
Did you have tuition relating to the first 4 years of post-secondary education?	<input type="checkbox"/>	<input type="checkbox"/>

The American Opportunity Tax Credit expands the list of qualifying educational expenses to include textbooks purchased for 4-year undergraduate students.

If applicable, please provide cost of course-related textbooks per student.

Student: _____ \$ _____
Student: _____ \$ _____

Did the student receive any scholarships, fellowships, stipend or grants which exceeded the cost of their tuition? YES NO

Did you contribute any money to college savings plans [529 Plans (such as MESP), Coverdell Education Savings accounts, prepaid tuition plans (such as MET)]? YES NO

If yes, enter the following information for each person who received a contribution.
(Attach a separate page if necessary.)

Beneficiary Name: _____ Amount: \$ _____

Plan Type: _____ State Where Account Held: _____

Beneficiary Name: _____ Amount: \$ _____

Plan Type: _____ State Where Account Held: _____

Beneficiary Name: _____ Amount: \$ _____

Plan Type: _____ State Where Account Held: _____

Education (Tuition, Contributions, Withdrawals) Continued

TO PROPERLY REPORT ALL EDUCATIONAL ACCOUNT WITHDRAWALS YOU MUST PROVIDE US WITH ALL FORM(S) 1099-Q

	YES	NO
Did you <u>withdrawal money from any type of college savings account</u> ?	<input type="checkbox"/>	<input type="checkbox"/>
If yes, were all of the withdrawals for qualified education purposes? (See NOTE 1 below)	<input type="checkbox"/>	<input type="checkbox"/>
If yes, do you have documents to verify eligibility of qualified expenses? (See NOTE 2 below)	<input type="checkbox"/>	<input type="checkbox"/>
Is it possible that someone else may be using these college costs to offset their taxes on educational account withdrawals?	<input type="checkbox"/>	<input type="checkbox"/>

(An example of this might be a grandparent who establishes a 529 savings account on behalf of the grandchild. Depending on how the transaction is structured, the grandparent may receive the 1099-Q tax form. We are looking to ensure these educational costs are NOT double dipped between two returns. If applicable, please coordinate with the other party. Under certain circumstances, it may be necessary for us to coordinate with the other party's accountant.)

(NOTE 1: Tuition, books, fees and equipment are considered qualified expenses. However, you may only include expenses as qualified under a 529 plan withdrawal for computer technology, equipment or internet access **ONLY IF REQUIRED BY THE INSTITUTION AS AN ENROLLMENT REQUIREMENT**. These expenses are only considered to apply to tax free withdrawals from 529 plans and they cannot be considered in the computation of the education tax credits or the tuition and fees deduction.)

(NOTE 2: Under current law in order to claim educational type credits the tax preparer must prepare a "Due Diligence Checklist". Part of that checklist requires that we review the documents used to claim the expense and maintain a copy in our files. As such, we request that you provide us these documents with your tax information. Primarily those documents will be the tuition bills. If you are using room and board/book expenses to offset Section 529 plan withdrawals, a summary of those costs is acceptable.

EDUCATION - Grandparents or Other Relatives Contributing To or Distributions From Educational Accounts on Behalf of Individuals Not Considered their Dependents)

CHECK THIS BOX IF YOU DID NOT MAKE ANY EDUCATIONAL ACCOUNT CONTRIBUTIONS OR IF CONTRIBUTIONS YOU MADE WERE FOR INDIVIDUALS CLAIMED AS DEPENDENTS ON YOUR TAX RETURN.

YES NO

Did you contribute any money to college savings plans [529 Plans (such as MESP), Coverdell Education Savings accounts, prepaid tuition plans (such as MET)]?

If yes, enter the following information for each person who received a contribution.
(Attach a separate page if necessary.)

Beneficiary Name: _____ Amount: \$ _____

Plan Type: _____ State Where Account Held: _____

Beneficiary Name: _____ Amount: \$ _____

Plan Type: _____ State Where Account Held: _____

Beneficiary Name: _____ Amount: \$ _____

Plan Type: _____ State Where Account Held: _____

Were distributions take from an education account for which you, or your spouse, were the account owners?

(NOTE: *There is no official tax document issued for contributions, 1099-Q is issued for withdrawals. However, depending on how the withdraw took place, and to whom it was payable, the tax document could be issued in your name or the name of the beneficiary. Due to the inadvertent oversights that occur with this "crossing of tax data" it is important to confirm who received this document and to ensure expenses used to offset the withdrawal are not being accounted for twice. If the 1099-Q document is issued in your name, we may need to contact the tax preparer for the beneficiary (or the beneficiary's parents if they are still a dependent) to clarify the appropriate use of expenses. If this is the case, please provide that information below: (Please let them know we may be contacting them.)*

Contact Name: _____

Relationship To You: _____

Contact Phone Number: _____

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.

Under the new laws certain types of businesses may be entitled to an additional business deduction depending on the type of business and/or the level of income of the taxpayer. Please provide a brief description of your business (i.e. - what are you doing that people are paying you for?).

Please also indicate the industry (medical, engineering, health, law, accounting, engineering, financial services, actuarial science, performing arts, athletics.... just to name a few.)

Description of Business (what do you do that people pay you for?). Please be sure to include the industry you work in.

	YES	NO
Did you start a business?	<input type="checkbox"/>	<input type="checkbox"/>
Have you verified that ALL 1099-MISC tax forms received are included as income?	<input type="checkbox"/>	<input type="checkbox"/>
Have you considered income that may NOT be reported on a Form 1099-MISC?	<input type="checkbox"/>	<input type="checkbox"/>
<i>(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.)</i>		
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?	<input type="checkbox"/>	<input type="checkbox"/>
<i>(Generally you need to prepare Forms 1099 for amounts over \$600 paid to non-corporate entities and individuals.)</i>		
If yes, have you issued the required Forms 1099?	<input type="checkbox"/>	<input type="checkbox"/>
Have you engaged in any bartering transactions relating to your business?	<input type="checkbox"/>	<input type="checkbox"/>

If yes, please provide details.

Did you hire your spouse or children to work in the business?	<input type="checkbox"/>	<input type="checkbox"/>
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Self-Employment Business Income/Expenses (Continued)

YES NO

Are you deducting meal expenses relating to business client interactions?

(By checking this box yes, you assert that you have adequate documentation as to date and bona fide business purpose. Please provide 100% of the cost, we will adjust the deductible portion to 50%.)

CLIENT ENTERTAINMENT EXPENSES ARE NOT DEDUCTIBLE. MEALS 50%.

Are you deducting employee meal or employee relations expenses?

(By checking this box yes, you assert that you have adequate documentation as to date and bona fide purpose. Please provide 100% of the cost, we will adjust the 50% as appropriate. Certain employee expenses may be fully deductible such as a holiday party or team building events, as such please provide details of expenditure that you believe you may be entitled to a full deduction.

Are you claiming a "gift expense" business deduction in excess of \$25 per recipient?

Did you have any large asset purchases this year (generally in excess of \$2500 per item)? *[If yes, please provide copy of invoice(s)]*

Have you reviewed the asset listing at the end of this Client Organizer and noted any assets that you no longer own?
(Please note on the asset page if you sold or scrapped the asset.)

Are you deducting cell phone expenses for your business?

If yes, you may provide the full bill amount for YOUR phone ONLY and we will adjust the deductible amount, as may be appropriate. **What percentage of your cell phone do you use for business?** _____%

Do you have any property that has not been claimed by your employees, customers, vendors (often in the form of uncashed checks)?

(As a business owner you are required to make reasonable attempts to return money or items to their rightful owner. After a period of dormancy, typically one year, you must turn that property over to the State of Michigan's Unclaimed Property Division. This could include uncashed paychecks, vendor payments or even tangible items in your possession to which you do not have title. You may also visit www.michigan.gov/treasury and click on the "Unclaimed Property" icon.)

Self-Employment Business Income/Expenses (Continued)

HOME OFFICE (ONLY APPLICABLE TO THOSE WHO USE THEIR HOME FOR BUSINESS PURPOSES.)

IF YOU DO NOT CLAIM A HOME OFFICE DEDUCTION, PLEASE CHECK THIS BOX AND PROCEED TO THE NEXT SECTION.

	YES	NO
Do you maintain an office in your home?	<input type="checkbox"/>	<input type="checkbox"/>

If yes, is that office used regularly and EXCLUSIVELY for your business?	<input type="checkbox"/>	<input type="checkbox"/>
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(Note: This must be a dedicated space that has some type of enclosure, for example, the end of a dining room table would not qualify. In order to claim a home office deduction, it MUST be exclusive use for your business.)

If yes, would you consider this office your principal place to conduct this business activity?	<input type="checkbox"/>	<input type="checkbox"/>
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(Note: Please provide us with your home mortgage interest, taxes, homeowner's insurance, utility bills, repairs, association fees and any other expenses relating to your home office.)

Would you prefer an alternate simplified method of calculating your home office deduction?	<input type="checkbox"/>	<input type="checkbox"/>
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(A flat \$5 per square footage of the home that is used for business with a maximum of 300 square feet would be \$1,500.)

Household Employees

IF YOU DID NOT PAY A HOUSEHOLD EMPLOYEE DURING THE YEAR, PLEASE CHECK THIS BOX AND PROCEED TO THE NEXT SECTION.

(A household employee is a babysitter, nanny, health care provider, or other domestic worker. If you hired the worker through an agency and you pay that agency directly, usually the worker is considered the agency's employee and not your household employee. The specific agency will be able to help you if you have any questions about your arrangements with them.)

	YES	NO
Did you pay any household employee wages of \$2,100 or more during 2019?	<input type="checkbox"/>	<input type="checkbox"/>

Did you file employment tax returns for 2019? If yes, please provide copies of federal and/or state reporting forms.	<input type="checkbox"/>	<input type="checkbox"/>
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Rental Properties

IF YOU ARE NOT ENGAGED IN ANY RENTAL PROPERTY ACTIVITIES, PLEASE CHECK THIS BOX AND PROCEED TO THE NEXT SECTION.

	YES	NO
Did you purchase or sell any of your rental properties during the year?	<input type="checkbox"/>	<input type="checkbox"/>

(Please provide applicable closing statements)

Did you make any substantial improvements or remodeling of your rental properties during the year?	<input type="checkbox"/>	<input type="checkbox"/>
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(Please provide detailed receipts and explain below the types of improvements made to the property (properties). If you have multiple properties, please identify this information for each property individually.)

Were any of your properties placed "out of service" during the year?	<input type="checkbox"/>	<input type="checkbox"/>
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(Note: Out-of-service means a property that was NOT available for rent.)

If yes, answer the following (if not applicable, please indicate N/A)

Please identify property location: _____

Please indicate date taken out-of-service: _____

Please indicate date placed back into service: _____

Is your property also considered your vacation home?	<input type="checkbox"/>	<input type="checkbox"/>
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(This refers to property that you rent out and also use personally.)

If yes, answer the following (if not applicable, please indicate N/A)

Number of days rented to non-related parties: _____

Number of days used personally or by family members: _____

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?	<input type="checkbox"/>	<input type="checkbox"/>

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.)

Child and Educational Tax Credit Checklist

**** MUST be completed if you have dependent(s) or educational expenses, see checkbox section below before completing ****

IMPORTANT: In accordance with the new tax laws, we must review, scan and document why we believe you are entitled to a child tax credit, educational credit and head of household status, if applicable. We cannot sign a return unless we have complied with our Due Diligence requirement under the law.

PLEASE CHECK THIS BOX IF YOUR RETURN DOES NOT CONTAIN ANY OF THE FOLLOWING AND PROCEED TO THE NEXT SECTION.

- Children (or other dependents on your return)
- Educational expenses for the current tax year
- If your income is over \$440,000 (married filing joint) or \$240,000 (single or head of household filers) - check this box, you are **NOT** entitled to these credits.

YES NO

Have you ever been disallowed or received a reduced credit in a previous tax year relating to the Earned Income Tax Credit, the Child Tax Credit and/or the Educational Credit?

Please explain if YES marked to the above question:

Did the children listed on your return reside with you for over half the year?

If no, do you have an arrangement where you receive the exemption for the child under a non-custodial parent release of exemption agreement with the custodial parent (Form 8332)?

(College students are considered living with you if your home would have otherwise been their residence.)

Is there any other person who may be considered providing more dependent support during the year than you?

If yes, explain:

Child and Educational Tax Credit Checklist (Continued)

Respond to the questions directly below ONLY if you have Educational Expenses/Educational Account Withdrawals

	YES	NO
Have you provided us with Form 1098-T (Tuition Statement). If you have not we will need it before we can prepare the return?	<input type="checkbox"/>	<input type="checkbox"/>

(Often colleges/universities do not mail this form, you may need to go online to retrieve.)

Have you provided us with the tuition bills and receipts for course related books and supplies?	<input type="checkbox"/>	<input type="checkbox"/>
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(We MUST review the physical documents - please provide an expense summary sheet with the documents.)

If yes, do you certify that these bills were paid during the 2019 tax year?	<input type="checkbox"/>	<input type="checkbox"/>
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(You can consider a bill paid if paid through a student loan that you MUST pay back. Scholarships should be reported on Form 1098-T and will reduce the amount of qualified expenses eligible for the educational tax credit. This section relates ONLY to the American Opportunity Tax Credit. It should not be confused with other educational type expenses, such as room and board, which can be paid from college savings accounts.)

Did anyone else help you pay for college expenses?	<input type="checkbox"/>	<input type="checkbox"/>
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If yes, do you certify that the expenses you are providing are NOT being considered as paid by the other person who helped with the college expenses?	<input type="checkbox"/>	<input type="checkbox"/>
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Miscellaneous Information

	YES	NO
Will your income or withholding significantly change in 2020? If yes, please explain:	<input type="checkbox"/>	<input type="checkbox"/>

Have you been advised that you are a beneficiary to a trust or estate?	<input type="checkbox"/>	<input type="checkbox"/>
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If you had withdrawals from pre-tax medical savings accounts, do you attest that all withdrawals were for medical expenses?	<input type="checkbox"/>	<input type="checkbox"/>
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Did you pay alimony to an ex-spouse during 2019?	<input type="checkbox"/>	<input type="checkbox"/>
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If yes, were you required to pay that amount of alimony under written contract?	<input type="checkbox"/>	<input type="checkbox"/>
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If yes, enter amount paid: \$_____

Miscellaneous Information (Continued)

	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?	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive an inheritance, gift, or bequest this year? If yes, enter amount: \$_____	<input type="checkbox"/>	<input type="checkbox"/>
Have you been advised, or did you have a tax event where you believe you may be required to file taxes in a state other than your principal residence state?	<input type="checkbox"/>	<input type="checkbox"/>
<u>If yes, explain:</u>		
Were you forgiven of any indebtedness during the year? (Including mortgage and credit card debt)	<input type="checkbox"/>	<input type="checkbox"/>
Did you forgive someone of any indebtedness during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive correspondence from a state government or the Internal Revenue Service?	<input type="checkbox"/>	<input type="checkbox"/>
<u>If yes, explain:</u>		
Do you want to allocate \$3 to the Presidential Election Campaign Fund?	<input type="checkbox"/>	<input type="checkbox"/>

PLEASE PROCEED TO SPECIFIC STATE TAX INFORMATION SECTION ON THE FOLLOWING PAGES. PLEASE NOTE THAT THE USE TAX QUESTION WOULD APPLY TO ALL STATES THAT ALSO HAVE A SALES TAX.

IF YOU ARE NOT A RESIDENT OF MICHIGAN YOU CAN SKIP THE CHARITABLE CONTRIBUTION AND PROPERTY TAX CREDIT INFORMATION.

IF YOU HAVE ANY QUESTIONS OR CONCERNS ABOUT YOUR PARTICULAR STATE OF RESIDENCE THAT IS NOT ADDRESSED IN THIS ORGANIZER, PLEASE MAKE A NOTE AND WE WILL RESPOND TO YOU DURING THE PREPARATION PROCESS.

AT THE END OF THE QUESTIONNAIRE PORTION WE HAVE INCLUDED A SECTION WHERE YOU CAN INCLUDE ADDITIONAL COMMENTS THAT MAY NOT HAVE A DESIGNATED SECTION WITHIN OTHER PARTS OF THE ORGANIZER.

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.

Note: Many Amazon purchases will have sales tax included in the amount, however, Amazon also permits 3rd party sellers who may not have included sales tax in your purchase. You may find the details in the invoice portion of "your orders" or agree to use the states' standard tax table which estimates use tax based on your income level.

	YES	NO
Did you purchase goods to be used in Michigan (or your State of residence) for which no sales tax was not charged?	<input type="checkbox"/>	<input type="checkbox"/>

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:
Amount: \$ _____

(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.)

Michigan Charitable Contribution Organizations

IF YOU WOULD NOT LIKE TO MAKE ANY CONTRIBUTIONS WITH YOUR MICHIGAN RETURN, PLEASE CHECK THIS BOX AND MOVE TO THE NEXT SECTION

If you would like to consider a contribution to a designated organization with your Michigan Income Tax Return, please review the available organizations listed below. Please note in the amount field how much you would like to contribute to each organization. **The minimum contribution cannot be less than \$5.00 per organization selected.**

Charitable Organization:

Amount:

Animal Welfare Fund	\$ _____
Children's Trust Fund - Prevent Child Abuse Michigan	\$ _____
Military Family Relief Fund	\$ _____
United Way Fund	\$ _____
American Red Cross Michigan Fund	\$ _____
Fostering Futures Scholarship Trust Fund	\$ _____
Kiwanis Fund	\$ _____
Lions of Michigan Foundation Fund	\$ _____
Michigan World War II Legacy Memorial Fund	\$ _____

Homestead Property Tax Credit Information

IF YOUR INCOME IS OVER \$60,000, PLEASE CHECK THIS BOX AND PROCEED TO THE PERSONALIZED INFORMATION PAGES LOCATED IN THE PDF CLIENT ORGANIZER E-MAILED TO YOU OR REVIEW/ENTER YOUR CLIENT SPECIFIC INFORMATION DIRECTLY ON THE WEB ORGANIZER.

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.)

Additional Comments/Explanation: additional space on next page if needed

Additional Comments/Explanation (Continued):