
2020 CLIENT ORGANIZER QUESTIONNAIRE

ALL sections may NOT apply to you. If a section is left blank, we will assume it is not applicable and will prepare your return accordingly.

***Please provide a copy of your (and your spouse's, if applicable) drivers license (front and back), this information may be needed to electronically file your return.**

Taxpayer's name _____

Spouse's name _____

Home address _____

City, town or post office

State

Zip Code

CELL no. _____ Email _____

May we text you? Yes No (please circle) If yes, who is your cellular provider _____

PLEASE LIST BELOW ALL DEPENDENTS YOU WILL CLAIM FOR 2020

► Dependent children who lived with you:

Full name	Social Security number	Relationship	Birth date	F/T College Student?

► Other dependents (NOT qualified children):

Full name	Social Security number	Relationship	Birth date	# months resided in your home	% support furnished by you

Add additional dependents here

Please answer the following questions and submit details for any question answered "yes." Yes No

▶ 1) Will the address on your current returns be different from that shown on your prior year returns? Yes No
 If yes, provide the new address and the date moved. _____

▶ 2) Did any births, adoptions, marriages, separations, divorces or deaths occur related to you, your spouse or any of your dependents for 2020? Yes No
 If yes, provide details. _____

▶ 3) Are you entitled to a dependency exemption due to a divorce decree? PROVIDE DETAILS Yes No

▶ 4) Did any of your dependents have unearned income of \$1,100 or more (\$350 if self-employed)? Yes No
 If yes, do you want us to prepare your child's tax return? Yes No

▶ 5) Did you receive an economic impact payment in 2020 (related to COVID-19)? If yes, please provide the amount _____ Yes No

▶ 6) Has the IRS, or any state or local taxing agency, notified you of changes to a prior year's tax return in which you have not already notified us (including a partnership or LLC in which you have an investment)? Yes No
 If yes, provide copies of all notices or correspondence received.

▶ 7) Did you receive any income from any legal proceedings, cancelation of student loans, foreclosure, credit cards or other indebtedness during the year? If yes, provide details. Yes No

▶ 8) Did you acquire, use, dispose of or hold any virtual currency/cryptocurrency (such as bitcoin)? If yes, provide details. Yes No

▶ 9) Did you have any interest in, or signature or other authority over, a bank, securities or other financial account in a foreign country? If yes and the aggregate value of all your accounts exceeded U.S. \$10,000 at any time during the year, complete the following: Yes No

Name and address of financial institution	Account type (bank securities/ other)**	Account number	Maximum value during the year*	Currency	Held separately (S) or jointly (J) or signature authority (SA)	Joint owner's name(s), address, and U.S. taxpayer identification number (if any)

* Please provide the highest value at any time during the year in the foreign currency.

** Treasury guidance presently (Form 114, *Report of Foreign Bank and Financial Accounts*) defines a foreign financial account as any bank, securities, securities derivatives or other financial instruments account. These accounts generally encompass any accounts in which the assets are held in a commingled fund and the account owner holds an equity interest in the

fund (mutual fund). The term also means any savings, demand, checking, deposit, time deposit, debit card or credit card maintained with a financial institution or other person engaged in the business of a financial institution. A financial account also includes a commodity futures or options account, an insurance policy with cash surrender value (whole life), and an annuity policy with cash surrender value.

- ▶ 10) Did you have an interest in specified foreign financial assets valued at more than \$50,000 on the last day of the tax year or more than \$75,000 at any time during the tax year? Please include assets not previously listed for FinCEN 114 reporting.

Description of asset	Identifying number	Date asset acquired or disposed of during the year	Maximum value of asset during the tax year	Currency/exchange rate	If asset is stock of a foreign entity, provide name, type and mailing address	If asset is not a stock of a foreign entity, provide name of issuer, type and mailing address

- ▶ 11) Were you a resident of, or did you have income from, more than one state during the year? If so, provide details. You may be required to file tax returns and may also owe taxes in those states.

- ▶ 12) Do you and/or your spouse want to designate \$3 to the Presidential Election Campaign Fund?

Taxpayer Yes No

Spouse Yes No

- ▶ 13) Did you and all members of your household maintain minimum essential health coverage for all months of 2020? Minimum essential coverage includes employer-sponsored health insurance coverage, Medicare, Medicaid or Tricare.

1. Enclose documentation received from your employer and/or insurance company, such as Form(s) 1095-B, *Health Coverage*, Form(s) 1095-C, *Employer-Provided Health Insurance Offer and Coverage*, even for partial periods of coverage.

2. If anyone in the household was not covered for the entire year, provide details that include dates of partial periods of coverage and any other types of health insurance coverage and/or benefits received during the year, such as Indian tribe membership and/or health care sharing ministry membership.

- ▶ 14) NJ RESIDENTS: If you or your household did not maintain minimum essential health coverage for the entire year:

1. Were you offered coverage (through your or your spouse's plan) that you declined?

2. If yes, did the coverage offer minimum value and was it affordable?

3. Were you or any member of your household eligible for Medicare or Medicaid but did not enroll?

- ▶ 15) Did you or any member of your family enroll in health insurance coverage through the Health Insurance Marketplace at [healthcare.gov](https://www.healthcare.gov) under the Affordable Care Act? If yes, enclose Form 1095-A, *Health Insurance Marketplace Statement*.

- ▶ 16) Did you receive any distribution from an individual retirement account (IRA) or other qualified plan that was partially or totally rolled over into another IRA or qualified plan within 60 days of the distribution? Include Form 1099-R, *Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.*, and proof of the rollover.

- ▶ 17) Did you receive a required minimum distribution (RMD) from an IRA or other qualified plan during 2020? Provide details (Form 1099-R). **For 2020, RMDs were temporarily suspended until 2021.**

- ▶ 18) If you received an IRA distribution, which you did not roll over, provide details (Form 1099-R).
 - 1. Did you or your spouse withdraw amounts from your IRA or other qualified plan to acquire a personal residence, pay for unreimbursed medical expenses or pay higher education expenses, or was the withdrawal related to certain qualified disasters or **COVID-19? If yes, provide details.**

- ▶ 19) Did you convert IRA funds or any other qualified retirement plan funds into a Roth IRA? If yes, provide details (Form 1099-R).

- ▶ 20) Did you receive any Social Security income this year?

- ▶ 21) Did you receive tip income not reported to your employer?

- ▶ 22) Did you sell or purchase a principal residence or other real estate? If yes, provide the settlement sheet (Closing Disclosure) and Form 1099-S, *Proceeds from Real Estate Transactions*.

- ▶ 23) Did you refinance any existing loans on your home or other real estate you own? If yes, provide the settlement sheet (Closing Disclosure).

- ▶ 24) During this year, do you have any securities that became worthless or loans that became uncollectible?

- ▶ 25) Did you receive unemployment compensation? If yes, provide Form 1099-G, *Certain Government Payments (you will need to print the form from your online account)*.

- ▶ 26) Did you receive or pay any alimony during the year? If yes, provide details, including the **date of the divorce agreement and the Social Security number of the spouse paying the alimony or whom the alimony was paid.**

- ▶ 27) Did you, or do you plan to, contribute money before April 15, 2021 to a traditional or Roth IRA for the last calendar year? If yes, provide details (note that some states may have earlier due dates).

- ▶ 28) If you or your spouse have self-employment income, do you want to make a retirement plan contribution?

- ▶ 29) Did you, or do you plan to, contribute money before April 15, 2021 to a health savings account (HSA) for the last calendar year? If yes, provide details.

- ▶ 30) Did you receive any distributions from an HSA? Were all distributions made for qualified medical expenses? If so, provide detail, including Form 1099-SA, *Distributions From an HSA, Archer MSA, or Medicare Advantage MSA*, Form 5498-SA, *HSA, Archer MSA, or Medicare Advantage MSA Information*.

- ▶ 31) Did you incur expenses as an elementary or secondary educator? If so, how much? The amount deductible is limited to \$250 per taxpayer.

- ▶ 32) Do you own your primary residence?
If no, how much rent did you pay in 2020 (do not include amounts owed but not paid)?
\$ _____

- ▶ 33) Did you purchase an energy-efficient or other new vehicle? If yes, provide the purchase invoice.

- ▶ 34) Did you make any energy-efficient improvements to your home (do not include appliances)? Ex: windows, doors, HVAC, water heater (provide receipts)?

- ▶ 35) Did you purchase and place in service any solar water heating, solar electric, fuel cells, small wind energy or geothermal heat pump to any property you own (not just your home)?

- ▶ 36) Did you incur adoption expenses or adopt a U.S. child that the state has determined to have special needs?

- ▶ 37) Were you granted, or did you exercise, any stock options? If yes, provide details.

- ▶ 38) Were you granted any restricted stock? If yes, provide details.

- ▶ 39) Did you pay any household employee over age 18 wages of \$2,200 or more?
 - 1. If yes, provide a copy of Form W-2 issued to each household employee.
 - 2. If yes, did you pay total wages of \$1,000 or more in any calendar quarter to all household employees?

- ▶ 40) Did you surrender any U.S. savings bonds, or did they mature?

- ▶ 41) Did you use the proceeds from Series EE U.S. savings bonds purchased after 1989 to pay for higher education expenses?

- ▶ 42) Did you start a business? If yes, complete SCH C WORKSHEET below.

- ▶ 43) Did you purchase or convert property you already owned to rental property? If yes, provide the settlement sheet (Closing Disclosure).

- ▶ 44) Did you acquire or dispose of any interests in partnerships, LLCs, S corporations, estates or trusts this year? If yes, provide the Schedule K-1 that the organization has issued to you.

- ▶ 45) Do you have records to support travel, meals or gift expenses incurred in your business? The law requires that adequate records be maintained for travel, meals and gift expenses. The documentation should include the amount, time and place, date, business purpose, description of gift(s) (if any) and business relationship of recipient(s). Note that entertainment expenses are not deductible.

▶ 46) Did you or any of your dependents receive an identity protection personal identification number (IP PIN) from the IRS or have you been a victim of identity theft, either in 2020 or in prior years? If you received an IP PIN, provide a copy of the IRS notice.

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

▶ 48) Do you want any federal or state refund deposited directly into your bank account? If yes, enclose a voided check or provide your bank routing number and account number.

BANK NAME _____ ROUTING NUMBER _____

ACCOUNT NUMBER _____ CHECKING OR SAVINGS (Circle One)

1. Do you want any balance due directly withdrawn from this same bank account on the due date?

2. Do you want next year's estimated taxes withdrawn from this same bank account on the due dates?

▶ 49) If you owe federal or state tax upon completion of your return, are you able to pay the balance due? If not, please provide further information.

Estimated tax payments made for tax year 2020 ONLY (do not include any payments for prior years, or withholdings from W2s and/or 1099s)

Prior year overpayment applied	Federal		State (name)	
	Date paid	Amount paid	Date paid	Amount paid
1st quarter				
2nd quarter				
3rd quarter				
4th quarter				

Wages, salaries and other employee compensation

▶ Enclose all Forms W-2. Done N/A

Pension, IRA and annuity income

Yes No

▶ Enclose all Forms 1099-R. Done N/A

▶ 1) If over age 70½, did you or your spouse make a contribution from your IRA directly to a charitable organization? Yes No

Miscellaneous income — List and enclose related Forms 1099 or other forms.

▶ 1) Enclose all 1099 SSA forms. Done N/A

Interest income — Enclose all Forms 1099-INT and statements of tax-exempt interest earned.

If Forms 1099-INT not available, complete the following:

TSJ*	Name of payer	Banks, savings and loan (S&L), etc.	U.S. bonds, T-bills	Tax-exempt	
				In-state	Out-of-state

* T = Taxpayer S = Spouse J = Joint

Dividend income — Enclose all Forms 1099-DIV and statements of tax-exempt dividends earned.

If Forms 1099-DIV not available, complete the following:

TSJ*	Name of payer	Ordinary dividends	Qualified dividends	Capital gain distributions	Non-taxable	Federal tax withheld	Foreign tax withheld

*T = Taxpayer S = Spouse J = Joint

Description	Amount
Alimony paid or received	
Date of your divorce or separation agreement _____	
Jury fees	
Prizes	
Gambling winnings (Form W-2G) PROVIDE LOSS TOTALS AS WELL	
Trustee fees	
Executor fees	
Other miscellaneous income	

Sale/purchase of personal residence

► Provide closing statements (Closing Disclosure) on purchase and sale of old residence and purchase of new residence.

Description	Amount

	Yes	No
► For sale of personal residence, did you own and live in it for two of the five years prior to the sale?	<input type="checkbox"/>	<input type="checkbox"/>
Was there any rental or business use during the period of ownership?	<input type="checkbox"/>	<input type="checkbox"/>

Residence change

► If you changed residences during the year, provide the period of residence in each location.

Residence #1 _____ From ___ / ___ / ___ To ___ / ___ / ___

Own Rent

Residence #2 _____ From ___ / ___ / ___ To ___ / ___ / ___

Own Rent

Contributions to retirement plans

	Taxpayer	Spouse
Are you covered by a qualified retirement plan?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
Do you want to make the maximum deductible IRA contribution?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
IRA contributions made for this return		
IRA contributions made for this return for nonworking spouse		
Do you want to make an IRA contribution even if part or all of it may not be deducted? If yes, provide a copy of the latest Form 8606, <i>Nondeductible IRAs</i> , filed.	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
Have you made, or do you want to make, a Roth IRA contribution? If yes, provide Roth IRA contributions made for this return.	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
Do you want to make the maximum allowable Keogh/SEP/SIMPLE IRA contribution?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

Medical and dental expense

Please note that medical expenses must exceed 7.5% of adjusted gross income to be deductible as an itemized deduction. Itemized deductions are generally only beneficial if they exceed your standard deduction. Health insurance premiums and medical expenses paid with pre-tax dollars (cafeteria plans, HSAs, etc.) are not deductible.

Description	Amount
Premiums for health and accident insurance including Medicare – NOT THROUGH EMPLOYER	
Long-term care premiums: Taxpayer \$ _____ Spouse \$ _____	
Medicine and drugs (prescription only)	
Doctors, dentists, nurses	
Hospitals, clinics, laboratories	
Eyeglasses/corrective surgery	

Ambulance	
Medical supplies/equipment	
Hearing aids	
Lodging and meals	
Travel	
Mileage (number of miles)	
Long-term care expenses	
Payments for in-home care (complete later section on home care expenses)	
Other	
Insurance reimbursements received	

Yes No

► Were any of the above expenses related to cosmetic surgery?

Deductible taxes (subject to limitation)

Description	Amount
State and local income tax payments made this year for prior year(s)	
Real estate taxes: Primary residence	
Secondary residence	
Other	
Personal property or ad valorem taxes	
Sales tax on major items (auto, boat, home improvements, etc.)	
Other sales taxes paid (if applicable)	
Other Taxes (itemize)	

Interest expense

▶ Mortgage interest (enclose Forms 1098 – if **Forms 1098 not available**, complete the following)

Payee*	Property**	Amount***

Mortgage balance beginning of the year _____

Mortgage balance end of the year _____

* Include address and Social Security number if payee is an individual.

** Describe the property securing the related obligation, e.g., principal residence, motor home, boat, etc. If any mortgage or equity loan was not used to buy, build or improve your principal or second residence, describe the amount of proceeds and how the proceeds were used.

*** Include mortgage insurance premiums.

▶ Unamortized points on residence refinancing – submit closing documents

Date of refinance	Loan terms	Total points

Contributions

▶ Cash contributions: Retain proof in your records (receipts, canceled checks, etc.) – TOTAL \$ _____

Note: If the donation is \$250 or more, you must have the appropriate written communication from the charity. In order to take a deduction for donations of used clothing and household goods, they must be in “good condition” or better. An exception allows deductions for single items that are appraised at more than \$500, even if they are not in “good condition.”

For 2020, there is a charitable contribution deduction available even if you are not able to itemize (not to exceed \$300).

Note: Current tax law requires taxpayers to have the following for all tax deductions of a donation to a charitable contribution of cash, check or any other monetary gift: (1) a bank record (such as a canceled check) or (2) a written communication from the charity that adequately documents the donation.

▶ Expenses incurred in performing volunteer work for charitable organizations:

Parking fees and tolls \$ _____

Supplies \$ _____

Meals and entertainment \$ _____

Other (itemize) \$ _____

Automobile mileage _____

▶ Other than cash contributions (enclose receipts): commonly clothing, household items etc .

Organization name and address		
Description of property		
Date acquired		
How acquired		
Cost or basis		
Date contributed		
Fair market value (FMV)		
How FMV determined		

▶ Include Form 1098-C, *Contributions of Motor Vehicles, Boats, and Airplanes*, for donations of motor vehicles, boats or airplanes.

▶ Include a signed and dated Form 8283, *Noncash Charitable Contributions*, by the donee organization and/or qualified appraiser, if applicable.

▶ For contributions over \$5,000, include a copy of the qualified appraisal and confirmation from the charity.

Childcare expenses/home care expenses

Yes No

▶ Did you pay an individual or an organization to perform services for the care of a dependent under 13 years old or your spouse or dependent age 13 or over, if physically or mentally incapable of caring for themselves in order to enable you to work or attend school on a full-time basis? Yes No

▶ Did you use funds from a cafeteria plan at work to pay for any daycare expenses? Yes No

▶ Did you pay an individual to perform in-home health care services for yourself, your spouse or dependents? Yes No

▶ If the response to either of the questions above is yes, complete the following:

Name(s) of dependent(s) for whom services were rendered.

- ▶ List individuals or organizations to whom expenses were paid during the year (services of a relative may be deductible only if that relative is not a dependent and if the relative's services are considered employment for Social Security purposes).

Name and address	ID number	Amount	If under 18
			<input type="checkbox"/> Yes <input type="checkbox"/> No

- ▶ If payments of \$2,200 or more during the tax year were made to an individual, were the services performed in your home? Yes No

Educational expenses

Yes No

- ▶ Did you or any other member of your family pay any post-secondary educational expenses this year? Yes No

- ▶ If yes, complete the following and provide Form 1098-T, *Tuition Statement* from the school:

Student name	Institution	Grade/level	Amount paid	Date paid

Yes No

- ▶ Was any of the preceding tuition paid with funds withdrawn from an educational IRA or 529 plan? Yes No

If yes, how much? \$ _____. Submit Form 1099-Q, *Payments from Qualified Education Programs (Under Sections 529 and 530)*.

- ▶ **Student loan interest** – provide 1098E

Payee	Amount

*****STOP*****

You have completed the organizer unless you own a business or rental property. Business owners and rental property owners please complete the remaining applicable sections.

Schedule C Business Owners ONLY - Income from business or profession

*****If JWH CPA prepares your monthly/quarterly/annual bookkeeping DO NOT COMPLETE*****

▶ Who owns this business? Taxpayer Spouse Joint

Principal business or profession _____

Business name _____

Business taxpayer identification number _____

Business address _____

Paycheck Protection Program (PPP) Yes No

Did your business receive PPP funds? If yes, provide details of the amount of funds received. Include a copy of the application and documentation for loan forgiveness and the forgiveness response from the bank, if applicable.

▶ Method(s) used to value closing inventory:

Cost Lower of cost or market Other (describe) _____ N/A

Accounting method:

Cash Accrual Other (describe) _____

	Yes/ Done	No/ N/A
▶ 1) Was there any change in determining quantities, costs or valuations between the opening and closing inventory? If yes, attach an explanation.	<input type="checkbox"/>	<input type="checkbox"/>
▶ 2) Did you deduct expenses for the business use of your home? If yes, complete the office-in-home schedule provided in this organizer.	<input type="checkbox"/>	<input type="checkbox"/>
▶ 3) Did you materially participate in the operation of the business during the year?	<input type="checkbox"/>	<input type="checkbox"/>
▶ 4) Did you pay any health insurance premiums or long-term care premiums?	<input type="checkbox"/>	<input type="checkbox"/>
▶ 5) Was all your investment in this activity at risk?	<input type="checkbox"/>	<input type="checkbox"/>
▶ 6) Were any assets sold, retired or converted to personal use during the year? If yes, list assets sold including date acquired, date sold, sales price and original cost.	<input type="checkbox"/>	<input type="checkbox"/>
▶ 7) Were any assets purchased during the year? If yes, list assets acquired, including date placed in service and purchase price, including trade-in. Attach copies of purchase invoices.	<input type="checkbox"/>	<input type="checkbox"/>
▶ 8) Was this business still in operation at the end of the year?	<input type="checkbox"/>	<input type="checkbox"/>
▶ 9) List the states in which the business was conducted and provide income and expense by state.	<input type="checkbox"/>	<input type="checkbox"/>
▶ 10) Did you make any payments during the year that would require you to file Forms 1099?	<input type="checkbox"/>	<input type="checkbox"/>
If yes, did you file Forms 1099?	<input type="checkbox"/>	<input type="checkbox"/>
Note: In general, Form 1099 will be required to be issued to each person to whom was paid at least \$600. There are other situations for which Form 1099 will be required.		
▶ 11) Did you have employees?	<input type="checkbox"/>	<input type="checkbox"/>
If yes:		
1. Provide copies of all federal and state payroll reports including Forms W-2/W-3, 940 and 941.	<input type="checkbox"/>	<input type="checkbox"/>
2. Do you have a health reimbursement arrangement or otherwise reimburse your employees for medical expenses or health insurance premiums?	<input type="checkbox"/>	<input type="checkbox"/>
3. Do you have less than 50 full-time equivalent employees?	<input type="checkbox"/>	<input type="checkbox"/>
4. Do you pay an average wage of less than \$50,000?	<input type="checkbox"/>	<input type="checkbox"/>
5. Do you pay at least half of the employees' health insurance premiums?	<input type="checkbox"/>	<input type="checkbox"/>
6. Provide a copy of Form 1094-C, <i>Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns</i> , if applicable.	<input type="checkbox"/>	<input type="checkbox"/>
7. Did you defer the deposit and payment of the employer's share of Social Security tax for any quarter in 2020 (per the CARES Act)? If so, please provide the payroll tax returns.	<input type="checkbox"/>	<input type="checkbox"/>
8. Did you claim the employee retention credit and/or credits for qualified leave wages paid to employees due to paid sick leave or expanded family and medical leave for reasons related to COVID-19? If so, provide the payroll tax returns for the relevant quarters.	<input type="checkbox"/>	<input type="checkbox"/>
9. Provide copies of certification for employees of target groups and associated wages qualifying for the work opportunity tax credit.	<input type="checkbox"/>	<input type="checkbox"/>

Income and expenses (Schedule C) — Complete the following worksheet for income and expenses. A separate schedule for each business is required. Additional bookkeeping fees will apply if this format is not followed.

Description	Amount
Part I — Income	
Gross receipts or sales	
Returns and allowances	
Other income (list type and amount)	
Part II — Cost of goods sold	
Inventory at beginning of year	
Purchases less cost of items withdrawn for personal use	
Cost of labor (do not include salary paid to yourself)	
Materials and supplies	
Other costs (list type and amount)	
Inventory at end of year	
Part III — Expenses	
Advertising	
Bad debts from sales or services	
Car and truck expenses (complete the auto expense schedule)	
Commissions and fees	
Depletion	
Depreciation and Sec. 179 expense deduction (provide depreciation schedules)	
Employee health insurance and other benefit programs (excluding retirement plans)	
Employee retirement contribution (other than owner)	
Self-employed owner:	
a. Health insurance premiums	
b. Retirement contributions	
c. State income tax	

Description	Amount
Insurance (other than health)	
Interest:	
a. Mortgage (paid to banks, etc.)	
b. Other	
Legal and professional services	
Office expense	
Rent or lease:	
a. Vehicles, machinery and equipment	
b. Real estate or other business property	
Repairs and maintenance	
Supplies	
Taxes and licenses (enclose copies of payroll tax returns; do not include state income tax)	
Travel, meals and entertainment:	
a. Travel	
b. Meals	
c. Entertainment	
Utilities	
Wages (enclose copies of Forms W-3/W-2)	
Lobbying expenses	
Club dues:	
a. Civic club dues	
b. Social or entertainment club dues	
Other expenses (list type and amount)	

► Automobile expenses – Mileage Method — Complete a separate schedule for each vehicle.

Vehicle description	_____	Total business miles	_____
Date placed in service	_____	Total commuting miles	_____
Cost/fair market value	_____	Total other personal miles	_____
Lease term, if applicable	_____	Total miles this year	_____
		Average daily round trip commuting distance	_____

► Automobile expenses - Actual expenses (do NOT complete this section if using Mileage Method above)

Gas, oil	_____	Taxes and tags	_____
Repairs	_____	Interest	_____
Tires, supplies	_____	Parking	_____
Insurance	_____	Tolls	_____
Lease payments	_____	Other	_____

	Yes	No
► Did you acquire, lease or dispose of a vehicle used for business during this year? If yes, enclose the purchase and sales contract or lease agreement.	<input type="checkbox"/>	<input type="checkbox"/>

► Did you use the above vehicle in this business less than 12 months? If yes, enter the number of months. _____	<input type="checkbox"/>	<input type="checkbox"/>

► Do you have another vehicle available for personal purposes?	<input type="checkbox"/>	<input type="checkbox"/>

► Do you have evidence to support your deduction?	<input type="checkbox"/>	<input type="checkbox"/>

► Is the evidence written?	<input type="checkbox"/>	<input type="checkbox"/>

Office in home

Do you want to make an election to apply a simplified method to your home office expenses?

Yes No

- To qualify for an office-in-home deduction, the area must be used exclusively for business purposes on a regular basis in connection with your employer's business and for your employer's convenience. If you are self-employed, it must be your principal place of business or you must be able to show that income is actually produced there. If your business use of your home relates to daycare, provide the total hours of business operation for the year.

Business or activity for which you have an office	Total area of the house (square feet)	Area of business portion (square feet)	Business percentage

► I. Depreciation

	Date placed in service	Cost/basis	Method	Life	Prior depreciation
House					
Land					
Total purchase price					
Improvements (provide details)					

► II. Mortgage interest

Real estate taxes _____

Utilities _____

Property insurance _____

Other expenses — itemize _____

► III. Expenses that apply directly to home office:

Telephone _____

Maintenance _____

Other expenses — itemize _____

Schedule E - Rental and royalty income — Complete the following worksheet for income and expenses. A separate schedule for each rental property is required. Additional bookkeeping fees will apply if this format is not followed.

▶ 1) Description and location of property: _____

	Yes	No
▶ 2) Type of property:		
Personal use	<input type="checkbox"/>	<input type="checkbox"/>
Residential rental	<input type="checkbox"/>	<input type="checkbox"/>
Commercial rental	<input type="checkbox"/>	<input type="checkbox"/>
Royalty	<input type="checkbox"/>	<input type="checkbox"/>
Other — describe _____		

If used personally (vacation), provide the following:

- Number of days the property was occupied by you, a member of your family or any individual not paying rent at the fair market value. _____
- Number of days the property was not occupied. _____
If not occupied, was it available for rent during this time? Yes No
- How many days was the property rented during the year? _____

▶ 3) Did you participate in the operation of the rental property during the year? Note that both requirements must be met by you (and not combined with your spouse's activity) to qualify as a real estate professional.	<input type="checkbox"/>	<input type="checkbox"/>
1. Were more than half of the personal services that you performed during the year performed in a real property trade or business?	<input type="checkbox"/>	<input type="checkbox"/>
2. Did you perform more than 750 hours of services during the year in a real property trade or business?	<input type="checkbox"/>	<input type="checkbox"/>
3. Did you perform more than 250 hours of service during the year with respect to each property?	<input type="checkbox"/>	<input type="checkbox"/>
4. Did you maintain separate books and records with respect to each property?	<input type="checkbox"/>	<input type="checkbox"/>

▶ 4) Did you make any payments during the year that would require you to file Forms 1099?	<input type="checkbox"/>	<input type="checkbox"/>
If yes, did you file Forms 1099?	<input type="checkbox"/>	<input type="checkbox"/>

Note: In general, Form 1099 will be required to be issued to each person to whom was paid at least \$600. There are other situations for which Form 1099 will be required.

Income	Amount		Amount
Rents received		Royalties received	
Expenses			
Mortgage interest		Legal and other professional fees	
Other interest		Cleaning and maintenance	
Insurance		Commissions	
Repairs		Utilities	
Auto and travel		Management fees	
Advertising		Supplies	
Taxes		Other expense (describe)	

	Yes	No
▶ If this is a new property, have you provided the closing statement (Closing Disclosure)?	<input type="checkbox"/>	<input type="checkbox"/>
▶ If the property was sold during the year, have you provided the closing statement (Closing Disclosure)?	<input type="checkbox"/>	<input type="checkbox"/>
▶ List below any improvements or assets purchased during the year.		

Description	Date placed in service	Cost

Notes, Comments, Explanations