



2019 Tax Season

In order to prepare your tax return in a *complete, accurate, and efficient manner*, we ask that you please fill out the **INDIVIDUAL QUESTIONNAIRE** to the best of your ability.

We request that you prepare this questionnaire to help you gather your supporting documents and answer the questions **we need** to begin working on your return.

ENGAGEMENT LETTER: If you have not already signed the engagement letter, please do so as we cannot start on your return until we have received the signed document.

Please answer the general questions on page 1-5 and ONLY complete the addendum pages that apply to you.

- General questions.....page 1-5
- New Client Addendum.....page 6
- Child Care Addendum.....page 6
- Estimated Tax Payments Addendum.....page 7
- Investment Account Addendum.....page 7
- Dependent Addendum.....page 8
- HSA Addendum.....page 9
- Education Savings Addendum.....page 9
- Education Addendum.....page 9
- Rental Property Addendum.....page 10
- Purchase of Rental Property Addendum.....page 11
- Business Addendum.....page 12
- Business Vehicle Addendum.....page 13
- Home Office Addendum.....page 14
- Schedule A (Itemized Deductions) Addendum.....page 15
- Noncash Charitable Contribution Addendum.....page 16
- Notes and Additional Comments.....page 17

TAX SEASON INDIVIDUAL DEADLINES (January 1st - April 15th)

MARCH 9th: Individual tax documents are **DUE** to Shaw & Associates. IF YOU SUBMIT YOUR DOCUMENTS TO US AFTER THIS DATE, WE WILL NEED TO EXTEND YOUR RETURN. SEE BELOW FOR EXTENSION DETAILS AND DEADLINES.

APRIL 15th: Individual, Trust, and C Corporation income tax returns are **DUE**.

EXTENSION SEASON INDIVIDUAL DEADLINES (April 16th - October 15th)

SEPTEMBER 1st: Individual, Trust, and C Corporation documents are **DUE** to Shaw & Associates. Documents received AFTER this date will incur additional preparation fees.

SEPTEMBER 30th: Trust income tax returns are **DUE**.

OCTOBER 15th: Individual and C Corporation income tax returns are **DUE**.

For additional information, links to our engagement letter, questionnaire, and frequently asked questions, visit our website at kevinshawcpa.com.



2019 INDIVIDUAL TAX QUESTIONNAIRE

It is extremely important that you thoroughly complete this questionnaire and return it to us as it is designed to identify potential tax savings and to create a complete and accurate tax return.

Submit the **COMPLETED** and **SIGNED** 2019 Tax Questionnaire with your tax documents in one of the following three ways:

- Upload your information electronically through our secure system, SafeSend. You can find the link in our signatures OR send us an email at info@kevinshawcpa.com
- Fax to: 970-223-6509
- Mail/Deliver to: 1044 West Drake Road, Suite 201, Fort Collins, CO 80526

Tax Season Office Hours: Monday – Friday 8-5 PM

CONTACT INFORMATION: *(Please complete even if you have provided us the same information in the past)*

TAXPAYER NAME: _____ SPOUSE NAME: _____

*** FOR SIGNING YOUR FINAL DOCUMENTS ELECTRONICALLY, YOU MUST PROVIDE DIFFERENT EMAIL ADDRESSES FOR TAXPAYER AND SPOUSE.**

CHECK HERE IF YOU DON'T WANT TO SIGN ELECTRONICALLY: _____

*TAXPAYER EMAIL: _____ *SPOUSE EMAIL: _____

PRIMARY NUMBER: _____ PREFERRED TEXTING NUMBER: _____

ADDRESS: _____ CITY: _____ ST: _____ ZIP: _____

TEXT MESSAGES:

We have the ability to send text notifications and reminders regarding the preparation of your tax return; we will not send marketing communications via text messaging.

PAPERLESS BILL:

Please provide your preferred email: _____

To **opt out** of paperless billing, check here: _____

FINAL TAX RETURN:

We will send you a copy of your final tax return in a secure email unless you do not have email, or you ask us otherwise.



PLEASE ANSWER EACH QUESTION. If a question is not answered, we will assume it is not applicable to your current situation. If you are unsure, please note your questions on the lines provided at the bottom of the page along with any additional information.

GENERAL QUESTIONS:

		YES	NO
1.	Do you want to review your tax return before we E-file?		
2.	If you are a new Shaw & Associates client this year, please complete the <u>New Client Addendum on page 6.</u>		
3.	Did you receive any notices from the IRS or any state tax authority during the past year regarding your taxes? (Please provide a copy if you have not already sent one to us).		
4.	Did you get married or divorced during 2019?		
5.	Did you live in more than one state and/or country during 2019? If so, please provide a summary of where you lived in 2019 including dates for each place. Please provide a separate summary for each spouse, if not the same.		
6.	Do you have any dependents (including someone who is not your child but whom you supported)? If so, complete the <u>Dependent Addendum on page 8.</u> In order to qualify for the child tax credit, other dependent credit, or earned income tax credit, you must complete this addendum each year.		
7.	Did you pay for any child care so you and your spouse if married could work, look for work, or attend school, for any child under the age of 13? If so, complete the <u>Child Care Addendum on page 6.</u>		
8.	Did you or your spouse pay in excess of \$1,000 in any quarter, or \$2,100 during the year for domestic services performed in or around your home to individuals who could be considered household employees (housekeepers, maids, childcare providers, gardeners, etc.)?		
9.	Did anyone attend college during 2019? If so, please complete the <u>Education Addendum on page 9.</u>		
10.	Did you earn wages in 2019? If so, <u>include all W-2's.</u>		
11.	Did you have any realized earnings from investment accounts in 2019? This would include interest, dividends, and capital gains. If so, please complete the <u>Investment Account Addendum on page 7.</u>		
12.	Did you have any distributions (withdrawals) from retirement accounts, including IRA's, pensions, or receive social security in 2019? If so, please complete the <u>Investment Account Addendum on page 7.</u>		
13.	Did you (or will you) make contributions to IRA accounts for 2019? If so, please complete the <u>Investment Account Addendum on page 7.</u>		

COMMENTS: _____



PLEASE ANSWER EACH QUESTION. If a question is not answered, we will assume it is not applicable to your current situation. If you are unsure, please note your questions on the lines provided at the bottom of the page along with any additional information.

GENERAL QUESTIONS CONTINUED:

		YES	NO
14.	At any time during 2019 did you receive, sell, send, exchange or otherwise acquire any financial interest in any virtual currency? If so, please provide us with all purchase, sale, or exchange details.		
15.	Did you own any rental property? If so, please complete the <u>Rental Property Addendum on page 10.</u>		
16.	Were you self-employed, or did you own a business that does not file a separate tax return? If so, complete the <u>Business Addendum on page 12.</u>		
17.	Did you pay or receive any alimony in 2019 (do NOT include child support)? If so, how much? _____ Please specify if you paid or received the alimony: _____		
17a.	<ul style="list-style-type: none"> Recent tax law changes impacted how alimony is treated on an individual tax return. Was your divorce or separation agreement new or modified in 2019? If so, please provide us a copy. 		
18.	Did you receive any unemployment compensation? If so, <u>include Form 1099-G.</u>		
19.	Did you have any foreign financial income (NOT including income within a domestic investment account), foreign bank accounts, foreign trusts, or any other foreign financial activity or assets at any time during 2019?		
20.	Did you have any other income from any source that you have not provided to us (including cash earnings, tips, bartering, etc.)? This should NOT include gifts received. If so, provide a summary to us.		
21.	Did you or a family member (taxpayer, spouse, and dependents) enroll in health insurance coverage for 2019 through the Health Insurance Marketplace (Exchange)? If yes, <u>please provide a copy of Form 1095-A.</u> Please contact your health insurance provider if you have not received your form for 2019.		
22.	Did you pay premiums for a long-term care insurance policy? If so, <u>please provide a copy of your annual bill paid in 2019.</u> You may have to contact your insurance provider for this statement.		
23.	Did you contribute to or withdraw from a Health Savings Account (HSA) for tax year 2019? If so, please complete the <u>HSA Addendum on page 9.</u>		
24.	Did you pay any student loan interest? If so, <u>include all 1098-E's.</u>		
25.	Did you make any contributions to an education savings account? If yes, please complete the <u>Education Savings Addendum on page 9.</u>		
26.	Did you work in grades K-12 in any of the following roles: teacher, counselor, aide, or principal? If so, how much did you pay out of pocket for classroom expenses in 2019 that were not reimbursed? Amount: _____		

COMMENTS: _____



PLEASE ANSWER EACH QUESTION. If a question is not answered, we will assume it is not applicable to your current situation. If you are unsure, please note your questions on the lines provided at the bottom of the page along with any additional information.

GENERAL QUESTIONS CONTINUED:

		YES	NO
27.	All taxpayers have the option each year to deduct either actual itemized deductions (mortgage interest, taxes, charity, etc.) or the standard deduction. Due to recent tax law changes, many more taxpayers will benefit from the standard deduction rather than the itemized deductions. We still encourage you to submit all your documents and expenses for the itemized deductions so that we can determine the best deduction for you. If you would like to give us these documents and have us evaluate, answer yes to this question and please complete the <u>Schedule A (Itemized Deductions) Addendum on page 15</u>. For 2019, the basic standard deduction is \$12,200 (single or married filing separately); \$18,350 (head of household); and \$24,400 (married filing jointly).		
28.	Did you make any charitable contributions in 2019? Please note, although this is a Schedule A item, Colorado income tax filers could get a state tax deduction for charitable contributions if you take the standard deduction. Therefore, if you are filing a Colorado income tax return and your total 2019 charitable contributions were greater than \$500, please complete this portion of the <u>Schedule A Addendum on page 15</u> regardless of whether you plan to take the standard deduction. Please also complete this portion if you file a return in a different state and would like us to check if you can get a deduction on your state return.		
29.	Did you buy or refinance a personal residence in 2019, including a second home? If so, include the purchaser (or borrower) settlement statement.		
30.	Did you sell any real estate in 2019, including a principal residence? If so, <u>include the seller settlement statement</u> and any additional selling costs not included on the settlement statement. <u>Also, provide the original purchase date, cost, and a list of any capital improvements</u> made during ownership if we would not have this from prior years.		
31.	Did you incur a casualty (flood, hurricane, tornado, fire, earthquake), disaster, or theft loss in 2019 in a federally declared disaster area ? If so, we will follow up with you for the details.		
32.	Did you make any estimated tax payments (in addition to withholding from your wages) to the IRS or state for 2019 (including 4 th quarter payments due in January 2020)? If so, please complete the <u>Estimated Tax Payments Addendum on page 7.</u>		

COMMENTS: _____



PLEASE ANSWER EACH QUESTION. If a question is not answered, we will assume it is not applicable to your current situation. If you are unsure, please note your questions on the lines provided at the bottom of the page along with any additional information.

GENERAL QUESTIONS CONTINUED:

YES NO

33.	How would you like to receive your refund, if applicable? Direct Deposit ___ Mailed Check ___ Applied to 2020 estimated taxes ___ Ha, Ha! What refund? ___		
33a.	<ul style="list-style-type: none"> • If direct deposit, provide the following: (EVEN IF WE ALREADY HAVE IT) <ul style="list-style-type: none"> ○ Bank Routing Number: _____ ○ Bank Account Number: _____ ○ Bank Name: _____ ○ Is the bank account a checking _____ or savings _____ account? ○ Is the bank account a personal _____ or business _____ account? ○ Is the bank account a joint _____ or individual _____ account? 		
34.	If you owe money, would you like to have it automatically withdrawn from your bank account? If so, provide the details above. We will automatically set your withdrawal date as of the due date of the return (generally April 15). If you prefer an earlier date, what is the preferred date?: _____		

COMMENTS: _____

2019 ADDENDUM SECTION

Please **ONLY** fill out the addendum pages that apply to you from page 6-16 and use the note section on page 17 for any additional comments.

See cover page for full list of addendum pages.



NEW CLIENT AND CHILD CARE ADDENDUMS:

NEW CLIENT ADDENDUM:

Please complete if you are a new client to Shaw & Associates.

Taxpayer Name: _____ **SSN:** _____

Date of Birth: _____ Occupation: _____

Driver License (DL) #: _____ DL State of Issue: _____

DL Issue Date: _____ DL Expiration Date: _____

Spouse Name: _____ **SSN:** _____

Date of Birth: _____ Occupation: _____

Driver License (DL) #: _____ DL State of Issue: _____

DL Issue Date: _____ DL Expiration Date: _____

YES NO

1.	Did you include your prior year FEDERAL AND STATE tax returns?		
2.	Do you want the IRS to contribute \$3 per taxpayer to the Presidential Campaign Fund? This does not affect your tax liability and does not go to a specific candidate.		
3.	Did you dispose of any vehicles during 2019 that you used for any business purpose, rental property, job, etc. that you deducted on your taxes in the past? If yes, please provide details including sale/disposal date and sale/trade in amount.		
4.	Did you receive a First-Time Homebuyer credit on your 2008 tax return, for a property that you still owned in 2019? If so, provide a copy of your 2008 income tax return.		

CHILD CARE ADDENDUM:

Please complete if you paid for child care so you and your spouse if married, looked for work or attended school.

1. Name of child care provider: _____

2. Address of child care provider: _____ City: _____ St: _____ Zip: _____

3. Tax Identification Number of child care provider (social security number or federal identification number)

If you do not provide this, you cannot take this credit: _____

4. Name of each dependent for whom child care was paid: _____

5. Amounts paid to child care provider **PER DEPENDENT:** _____

COMMENTS: _____



**ESTIMATED TAX PAYMENTS &
INVESTMENT ACCOUNT ADDENDUMS:**

ESTIMATED TAX PAYMENTS ADDENDUM:

Please complete if you made any estimated tax payments (in addition to withholding from your wages) to the IRS or State for 2019 (including 4th quarter payments due in January 2020).

IRS:

1st Quarter Date Paid: _____ Amount Paid: _____

2nd Quarter Date Paid: _____ Amount Paid: _____

3rd Quarter Date Paid: _____ Amount Paid: _____

4th Quarter Date Paid: _____ Amount Paid: _____

Additional Payments: _____

STATE: (If more than one state, please list each state separately)

1st Quarter Date Paid: _____ Amount Paid: _____

2nd Quarter Date Paid: _____ Amount Paid: _____

3rd Quarter Date Paid: _____ Amount Paid: _____

4th Quarter Date Paid: _____ Amount Paid: _____

Additional Payments: _____

INVESTMENT ACCOUNT ADDENDUM:

Please complete if you had any investment activity during 2019.

YES NO

1.	Did you have any interest or dividend income? If so, <u>include all 1099-INT's, 1099-DIV's, and 1099-Combined's/Consolidated's.</u>		
2.	Did you sell any stocks, bonds or mutual funds (<u>do not</u> include any activity within a 401k, IRA's, or any other tax protected account)? If so, <u>include all 1099-B's and 1099 Combined's/Consolidated's.</u>		
3.	Did you make any contributions to a Traditional _____ or Roth _____ IRA for 2019? If so, include Form 5498 or provide the contribution amount. Do not include amounts contributed in your work retirement account.		
3a.	<ul style="list-style-type: none"> Do you want to make a contribution prior to filing the 2019 tax return (can be made until 4/15/20 for 2019 tax year)? Traditional IRA: _____ Roth IRA: _____ 		
4.	Did you receive any retirement plan (401k, IRA, etc.) or annuity distributions (withdrew money from your retirement account)? If so, <u>include all 1099-R's.</u>		
5.	Did you receive any social security benefits? If so, <u>include all 1099-SSA's.</u>		

COMMENTS: _____



DEPENDENT ADDENDUM:

Please complete if you had any dependents for 2019.

YES NO

1.	Do you need to add or remove any dependents for 2019?		
1a.	<ul style="list-style-type: none"> If yes, indicate who needs to be removed, or provide the name, date of birth, relationship, and social security number of the new ones. <hr/> <hr/> <hr/>		
2.	For any dependents between the ages of 19 and 24 in 2019, were they a full-time student (more than 1/2 time) for a part of at least 5 months during the year?		
3.	Did your dependent child(ren) live with you more than half of 2019? Temporary absences for school, vacation, or medical care count as time lived with you.		
3a.	<ul style="list-style-type: none"> If yes, have you released the dependency claim for 2019 for any of your children to another person (such as the other parent)? Please list which of your children you have released the dependency claim for 2019. <hr/> <hr/> <hr/>		
3b.	<ul style="list-style-type: none"> If no, do you have an active Form 8332 Release/Revocation of Claim to Exemption for Child by Custodial Parent signed by the custodial parent (the parent the child lived with more than half of 2019)? Please provide this to us, as we will need to attach this to the tax return in order to get any tax benefit for this dependent. 		
4.	Do you have dependents that must file a tax return? Generally, if any dependent received any income totaling \$12,200 or more, had unearned income (interest, dividends, etc.) in excess of \$1,100 in 2019, or \$400 or more of self-employment income, they need to file a return. Note, if they are not required to file but had federal or state withholding it may still be beneficial for them to file. Let us know if you would like us to analyze this.		
4a.	<ul style="list-style-type: none"> If a dependent's return is necessary, do you want us to file the return? 		

COMMENTS: _____



**HSA, EDUCATION SAVINGS, AND EDUCATION
ADDENDUMS:**

HSA ADDENDUM:

Please complete if you made any contributions to or withdrawals from your Health Savings Account in 2019.

YES NO

1.	Provide the total amount you and/or your spouse contributed or include Form 5498-SA. (Do not include contributions made by your employer on your behalf through your payroll) for 2019. _____		
1a.	<ul style="list-style-type: none"> If you made HSA contributions, was the health insurance policy an individual _____ or a family _____ plan? (Please check one) 		
2.	If you have not yet made the maximum contribution for 2019, do you want to make an additional contribution prior to filing the 2019 tax return (can be made until 4/15/20 for 2019 tax year)? If so, how much? _____		
3.	Did you withdraw money from an HSA? If so, <u>include all 1099-SA's</u> .		
3a.	<ul style="list-style-type: none"> If so, were all funds withdrawn used for qualified medical expenses? 		

EDUCATION SAVINGS ADDENDUM:

Please complete if you made any contributions to an education savings account in 2019.

YES NO

1.	Did you make contributions to any Colorado 529 tuition savings plan? If so, <u>provide the 2019 year-end statement</u> for your Colorado 529 tuition savings plan account(s). Keep in mind the only types of plans that qualify for the Colorado deduction are administered by Collegenest, which include: Direct Portfolio College Savings Plan, Scholars Choice College Savings Program, Smart Choice College Savings Plan, and Stable Value Plus College Savings Plan.		
2.	If you are not a Colorado resident and you made contributions to a 529 tuition savings plan, please check yes and <u>provide us with your year-end statement</u> .		

EDUCATION ADDENDUM:

Please complete if anyone attended college during 2019 and include all Form 1098-T's.

YES NO

1.	Did the student receive scholarships or grants? If so, please indicate amounts received (if not provided on Form 1098-T). _____		
2.	Did the student or taxpayers receive any distributions from a qualified tuition program (529 plan, Coverdell, etc.)? If so, please <u>provide Form 1099-Q</u> .		
3.	Did you pay for any required course materials (books and supplies) in 2019 that were not reflected on the Form 1098-T? If so, provide a summary of these.		
3a.	<ul style="list-style-type: none"> If yes, please indicate the amount that was NOT purchased from that educational institution. _____ 		

COMMENTS: _____



RENTAL PROPERTY ADDENDUM:

Please complete if you owned rental property (not reported on a separate business tax return) during the year (**and have not already provided records for the properties**).

Also, please include any 1099's & 1098's received and any settlement statements for purchases/refinances/sales that occurred in 2019. **If you have more than one rental property, please copy this page and provide separately for each rental property:**

If you purchased rental property during 2019, please complete this Addendum and the **Purchase of Rental Property Addendum on page 11.**

		YES	NO
1.	Did you make any payments in 2019 that would require you to file 1099 Form(s) (1099-MISC, 1099-INT, etc.)? If you are unsure of the 1099 requirements, please contact us, as IRS fines can be substantial.		
1a.	• If so, did you file all required 1099 Form(s) for 2019?		
2019 Total Rent Received:			
2019 Advertising:			
2019 Cleaning & Maintenance Expenses:			
2019 Property Insurance Costs:			
2019 Management Fees:			
2019 Mortgage Interest:			
2019 Mortgage Insurance (not the same as property insurance):			
2019 Repairs:			
2019 Property Taxes:			
2019 Utility Costs (Electric, Gas, Water, Sewer, Trash):			
2019 HOA Fees:			
2019 Security Deposits Received (if not included in rent received amount):			
2019 Security Deposits Returned:			
2019 Other Expenses (please describe):			
2019 Capital Improvements and/or Appliances (include description, date in service, and amount):			

Please provide the following information:

- Total number of 2019 personal use days including days rented to family/friends below market rates (do not include repair days listed below): _____
- Total number of 2019 repair days (any day you spent working substantially full time repairing and maintaining the rental property): _____
- Total number of days rented in 2019: _____
- How is this property owned (individually, joint tenancy, partnership, single-member LLC, multi-member LLC, or other)? _____
- Did you incur any mileage on your vehicle while operating your rental property? If so, please complete the **Business Vehicle Addendum on page 13.**

COMMENTS: _____



PURCHASE OF RENTAL PROPERTY ADDENDUM:
If you purchased rental property during 2019, please complete the following:

NOTE: There are certain items included in a rental property purchase that can be depreciated over a shorter period of time than the building. Although this step is optional, by identifying the items below we can maximize the current year tax deductions for your property.

Please provide copies of the purchase closing statement of any real property purchased in 2019. Also, provide copies of any refinancing settlement statements if you refinanced the property after purchase.

Please provide the **value at purchase** of the following items in the rental property purchased:

Refrigerator:
Stove:
Oven:
Dishwasher:
Microwave:
Washer:
Dryer:
Flooring – Tacked Down Carpet:
Window Coverings:
Hot Water Heater:
Furnace:
Air Conditioner:
Roof:
Landscaping:
Other (please describe):

COMMENTS: _____



BUSINESS ADDENDUM:

Please complete if you are self-employed or own a business that does not file a separate tax return (you do not need to complete this is you already filled out a business tax questionnaire for your business).

YES NO

1.	Provide to us an accountant's copy of your books with a 1/1/20 dividing date or a summary of your income and expenses for the year.		
2.	Did the business purchase any fixed assets in 2019? If yes, please provide details including description, purchase date, and purchase amount (if not already detailed in your books).		
3.	Does the business have a retirement plan (401(k), solo 401(k), SEP, Simple IRA, etc.)?		
3a.	<ul style="list-style-type: none"> If yes, has the owner made any current year contributions on behalf of him/herself? 		
3b.	<ul style="list-style-type: none"> If yes, will there be any additional contributions for 2019 before the tax return is filed? If so, how much? Please note below if you need our help in determining the maximum allowed contribution. 		
3c.	<ul style="list-style-type: none"> If no, does the business owner want to make a contribution for 2019 or create a plan before the tax return is filed? Please note below if you need our help in determining the maximum allowed contribution. 		
4.	Did the business owner use personal funds to pay for any business items in 2019 that are not recorded in your books ? If so, please <u>include a summary by expense category</u> .		
5.	During 2019, did the business owner have <u>self-employed</u> health insurance for the owner and/or owner's family? Self-employed health insurance includes premiums paid by your business or from personal funds. It does not include any payments made through other employers' plans or to health sharing ministries such as Medishare or Liberty.		
5a.	<ul style="list-style-type: none"> If yes, at any time during 2019 was the business owner or his/her spouse eligible for group health insurance through another employer? 		
5b.	<ul style="list-style-type: none"> If no, please provide the total health insurance premiums paid in 2019 for the business owner and family (if not already detailed separately in your books). This could include long-term care, dental, vision, Medigap, and/or COBRA but not payments to health sharing ministries such as Medishare or Liberty. _____ 		
6.	Did the business have any foreign income, foreign bank accounts, foreign trusts, or any other foreign financial activity or assets at any time during 2019?		
7.	Did the business make any payments to foreign individuals or foreign entities for <u>services that foreign individual or foreign entity performed in the US during 2019?</u>		
8.	Did the business receive any <u>income</u> that has not been recorded in the books or in the summary that you provided (example: tips, cash sales, etc.)? If so, please <u>include a summary of these</u> .		
9.	Did the business have any sales, employees, contract labor, or assets in any state other than the business's home state in 2019?		
10.	Did the business make any payments in 2019 that would require it to file 1099 Form(s) (1099-MISC, 1099-INT, etc.)? If you are unsure of 1099 filing requirements, please contact us, as IRS fines can be substantial.		
10a.	<ul style="list-style-type: none"> If so, did the business file all required 1099 Form(s) for 2019? 		
11.	Did you use a vehicle in this business? If so, please complete the <u>Business Vehicle Addendum on page 13.</u>		
12.	Did you use a <u>qualified</u> home office in this business? If so, please complete the <u>Home Office Addendum on page 14.</u>		

COMMENTS: _____



BUSINESS VEHICLE ADDENDUM:

The IRS is enforcing more stringently their requirements for detailed mileage records that support business use of vehicles. It is the responsibility of the business owner to have these records available upon the request of the IRS. While we do not require that you provide us with these detailed records, it is imperative that you have them. If you use unsubstantiated estimates, you run the risk of the deduction being disallowed. If you have more than two vehicles used for business, attach additional copies of this page. Please summarize your actual business vehicle use below:

Do you have documentation for the vehicle information provided below? Yes _____ No _____
If so, is it written? Yes _____ No _____

VEHICLE 1:

Year: _____ Make: _____ Model: _____ Date in service: _____
of **total** miles (Business and Personal Combined) for Jan. 1, 2019 – Dec. 31, 2019: _____
of **business (Schedule C)** miles for Jan. 1, 2019- Dec. 31, 2019: _____
of **rental property** miles for Jan. 1, 2019- Dec. 31, 2019: _____

If this vehicle is NOT deducted using the standard mileage rate, provide a summary of actual 2019 expenses (gas, lease payments, insurance, registration/license, repairs/maintenance, etc.) **If not already in your books.**

VEHICLE 2:

Year: _____ Make: _____ Model: _____ Date in service: _____
of **total** miles (Business and Personal Combined) for Jan. 1, 2019 – Dec. 31, 2019: _____
of **business (Schedule C)** miles for Jan. 1, 2019- Dec. 31, 2019: _____
of **rental property** miles for Jan. 1, 2019- Dec. 31, 2019: _____

If this vehicle is NOT deducted using the standard mileage rate, provide a summary of actual 2019 expenses (gas, lease payments, insurance, registration/license, repairs/maintenance, etc.) **If not already in your books.**

Did you dispose of any vehicles during 2019 that you used for any business purpose, rental property, job, etc. that you deducted on your taxes in the past? Yes _____ No _____

If yes, please provide details including sale/disposal date: _____ and sale amount: _____

COMMENTS: _____



HOME OFFICE ADDENDUM:

*If the taxpayer or spouse has a **qualified** home office, please complete the following (include the total amount of each expense; we will calculate the home office portion). If you do not know what qualifies, please ask us.*

Square footage of the space used solely for business: _____

Total square footage of your home: _____

If this is a new home office:

- Purchase price of home: _____
- Cost of major improvements: _____
- Date home office first used: _____

If you would prefer to use the IRS standard home office deduction of \$5/square foot (maximum of \$1,500), please indicate and do not complete the remainder of this addendum

I want to use the standard home office deduction: Yes _____ No _____

2019 Mortgage Interest:
2019 Property Taxes:
2019 Rent Paid (if you don't own the home):
2019 Utility Costs (Electric, Gas, Water, Sewer, Trash):
2019 Property Insurance Costs:
2019 Maintenance Expenses:
2019 Repairs:
2019 HOA Fees:
2019 Capital Improvements and/or Appliances (include description, date in service, and amount):
2019 Other Home Office Expenses (please describe):

COMMENTS: _____



SCHEDULE A (ITEMIZED DEDUCTIONS) ADDENDUM:

Please complete only if you would like us to determine whether your itemized deductions are greater than your standard deduction.

Additionally, complete ONLY questions 1-3 if you are not itemizing but your total charitable contributions exceeded \$500 for the tax year.

YES NO

1.	Did you make any cash charitable contributions (cash, check, or credit card in 2019)? If so, provide us with a summary of these contributions. <u>Note, although you do not need to provide us with the receipts</u> , you are required to have a receipt in your records for any cash contribution > \$250.		
2.	Did you make any noncash charitable contributions (property, clothing, etc.) in 2019? If so, provide us with the total dollar amount. Note, if the total of all your noncash charitable contributions were greater than \$500, complete the <u>Noncash Charitable Contribution Addendum on page 16.</u>		
3.	Did you incur any mileage on your vehicle for charitable purposes in 2019? If so, how many miles? _____		
4.	Did you incur any out of pocket medical costs (not reimbursed by insurance or HSA Withdrawals)? If so, provide at least an estimate of the total amount paid in 2019. Medical costs are limited as to deductibility, so we can determine from your estimate if we think the medical costs are in excess of IRS limits. If it appears that medical costs may be deductible, we will request more specific information. _____		
5.	Did you incur any mileage on your vehicle for medical purposes during 2019 that you did not reimburse from your HSA account? If so, how many miles? _____		
6.	Did you make payments for health or long-term care insurance in 2019 that were not through an employer pre-tax group plan? If yes, provide total premium payments, including those for dental, vision, Medigap, and COBRA coverage for all taxpayers and dependents. _____		
7.	Did you incur mortgage interest on your principal residence or second home? If so, include all 1098 Mortgage Interest statements. The mortgage interest deduction rules recently changed, so it is imperative that you answer the next 3 questions.		
8.	At any time during 2019 was the combined total of all your mortgage balances (first and second home only, not rental or business property) greater than \$750,000 ? Make sure to include first and second mortgages, as well as home equity loans. If so, your mortgage interest deduction may be limited. Please indicate on the 1098 or in the details at the bottom of this page the 1/1/19 and 12/31/19 balance on all such mortgages.		
9.	Did you have any mortgage on any home with a balance that did not result from the purchase or improvement of the home that is securing that mortgage (in other words, you refinanced and took cash out to pay for education, vacation, purchase of a car, etc.)? If so, your interest deduction may be limited. Tell us which mortgage/home this applies to, and your tax preparer will tell you what additional details we need.		

COMMENTS: _____



SCHEDULE A (ITEMIZED DEDUCTIONS) CONTINUED & NONCASH CHARITABLE CONTRIBUTION ADDENDUM:

YES NO

10.	Is the fair market value of your home less than the combined total of all mortgage balances on that home?		
11.	Did you pay property taxes for any real estate? If so, provide amount paid in 2019 (unless already included on 1098 mortgage interest statement).		
12.	Did you purchase a vehicle, boat or any other large item, other than real estate? If so, include the purchase statement or indicate the amount of sales tax you paid in 2019.		
13.	Did you include your auto registration paid in 2019? Please note the deductible portion is not equal to the total registration expense that you paid. <u>Please provide us with the tax and fees receipt that was included with your registration.</u>		

NONCASH CHARITABLE CONTRIBUTION ADDENDUM:

If your cumulative noncash charitable contributions for 2019 were greater than \$500, specific information regarding each donation is required to be reported on your tax return.

Please provide the details below for your noncash charitable contributions ONLY if the total for 2019 was greater than \$500. If you made more than three noncash charitable contributions, attach additional copies of this page.

Noncash Charitable Contributions 1:

Charity Name: _____ Date: _____
 Charity Address: _____ City: _____ St: _____ Zip: _____
 Fair Market Value of Items Donated: _____
 Description of Items Donated: _____

Noncash Charitable Contributions 2:

Charity Name: _____ Date: _____
 Charity Address: _____ City: _____ St: _____ Zip: _____
 Fair Market Value of Items Donated: _____
 Description of Items Donated: _____

Noncash Charitable Contributions 3:

Charity Name: _____ Date: _____
 Charity Address: _____ City: _____ St: _____ Zip: _____
 Fair Market Value of Items Donated: _____
 Description of Items Donated: _____

COMMENTS: _____



NOTES & ADDITIONAL COMMENTS:

Lined area for notes and additional comments.