

IAS TAX INSTITUTE

Tax Organizer

(For preparation of 2017 taxes)

IAS Tax Institute

Complimentary Tax Organizer

Complete our Tax Organizer to organize your income tax documentation and information, which will enable you to prepare your tax return accurately utilizing our proven tax-saving strategies.

If you would like the IAS Tax Institute to prepare your taxes, please choose a payment option below and return this Tax Organizer to:

**IAS Tax Institute
PO Box 915109
Longwood, FL 32791**

Choose Payment Option:

Credit Card

Card: MasterCard Visa Discover American Express

Credit Card Number: _____

Expiration Date: ___/___/___

Signature: _____

Check

If paying by check, a deposit of \$99 is required. Please make it out to 'IAS Tax Institute'.

The Process:

Your credit card will not be charged until your tax returns have been prepared and completed.

Tax clients that are active members will receive a \$50 discount from the total preparation fee.

You will be notified of the final preparation fee and any balance due after your returns are prepared, along with the results of your tax returns. (Tax Preparation Fee Schedule is located on the last page of this booklet.)

Upon payment, we will E-File your return(s) and send you copies of your completed tax return(s) to keep for your records.

Our Guarantee:

If the information you provide is accurate and complete, the IAS Tax Institute will pay any interest and penalties levied by the IRS in the rare event that any errors are made during preparation.

A fully completed Tax Organizer is essential to ensuring an accurate tax return! Call the IAS Tax Institute at 800-654-6023 if you need any help completing this organizer.

Quick-Locator for Completing Applicable Tax Sections

Not all sections will apply to you. Use this guide to quickly determine which sections apply to you and to quickly locate them.

- SECTION 1-A** Healthcare Info—**Applicable to ALL, must be completed.**
- SECTION 1-B** Personal Info—**Applicable to ALL, must be completed.**
- SECTION 2** (p 9): Installment Sales/Sales of Business Property
- SECTION 3** (p 10): Sales of Stocks/Mutual Funds/Bonds/Real Estate
- SECTION 4** (p 12): “Estimated Tax Payments” to Federal/State **for 2017**
- SECTION 5** (p 13): Personal Tax Deductions/Credits:
- IRAs/SEPs/SIMPLE Plans/ Keoghs
 - Moving Expenses
 - Self-Employed Health Insurance Premiums
 - Child/Day Care Expenses
 - Alimony
- SECTION 6** (p 16): Itemized Deductions:
- Medical Expenses
 - Real Estate/State Taxes Paid
 - Mortgage Interest on Main/Secondary Home; Refi Points
 - Charity Contributions
 - Casualties/Thefts
- SECTION 7** (p 18): Un-reimbursed **EMPLOYEE** (job) Expenses
- SECTION 8** (p 21): Miscellaneous Deductions
- SECTION 9** (p 22): **Small Business** Income/Expenses
- SECTION 10** (p 27): **Rental Property** Income/Expenses
- SECTION 11** (p 28): **Farm** Income/Expenses
- SECTION 12** (p 30): College Tuition/Interest Expenses; Additional Information to convey to preparer.

SECTION 1-A (MUST BE COMPLETED)

Healthcare:

| | | |
|---|------------|-----------|
| <p>Did you have healthcare coverage (health insurance, including Medicare, Medicaid, CHIP, and TRICARE) for you, your spouse, and any dependents for the entire year?</p> <ul style="list-style-type: none"> ➤ If Yes, include all Forms 1095-A, 1095-B, and 1095-C. If you did not receive Forms 1095-A, 1095-B, or 1095-C, attach information detailing each month you, your spouse, and your dependents had coverage. ➤ If No, there are several exemptions from the mandate requiring health insurance coverage. Examples include membership in a healthcare sharing ministry, membership in a federally recognized Indian tribe, incarceration, membership in certain religious sects, and enrollment in certain Medicaid and TRICARE programs that do not provide minimum essential coverage. If any of those provisions apply, provide information regarding the exemption, the individual(s) (taxpayer, spouse, dependents) to which the exemption(s) may apply, and the month(s) for which the exemption(s) apply. | YES | NO |
| <p>Are you claiming the exemption for someone having healthcare coverage purchased in the Marketplace and for whom you did not receive Form 1095-A?</p> | YES | NO |
| <p>Did you receive Form 1095-A for someone for whom another taxpayer will claim the personal exemption on their tax return?</p> | YES | NO |
| <p>Did you apply for an exemption through the Marketplace?</p> <ul style="list-style-type: none"> ➤ If Yes, provide the Exemption Certificate Number: _____ | YES | NO |
| <p>Are any of your dependents required to file a tax return?</p> | YES | NO |
| <p>Was anyone covered on your health insurance policy also covered on another health insurance policy for any part of the year?</p> | YES | NO |
| <p>Were you eligible for employer-sponsored healthcare coverage?</p> | YES | NO |

Healthcare (continued):

| | | |
|--|------------|-----------|
| <p>If you received advance premium tax credit or enrolled in coverage through the Marketplace, are married, and are filing separately from your spouse, are you a victim of domestic abuse or spousal abandonment?</p> | YES | NO |
| <p>Did you or your spouse have any transactions pertaining to a health savings account (HSA)?</p> <p>➤ If you received distribution from an HSA include all Forms 1099-SA.</p> | YES | NO |
| <p>Did you or your spouse have any transactions pertaining to a medical savings account (MSA)?</p> <p>➤ If you received a distribution from an MSA include all Forms 1099-SA.</p> | YES | NO |
| <p>Did you or your spouse receive any distributions from long-term care insurance contracts?</p> <p>➤ If Yes, include all Forms 1099-LTC.</p> | YES | NO |
| <p>If you or your spouse is self-employed, are you or your spouse eligible to be covered under an employer's health plan at another job?</p> <p>➤ If Yes, how many months were you covered? _____</p> | YES | NO |
| <p>If you or your spouse is self-employed, are you or your spouse eligible to be covered under an employer's long-term care plan at another job?</p> <p>➤ If Yes, how many months were you covered? _____</p> | YES | NO |
| <p>Did you or your spouse lose your job because of foreign competition and pay for your own health insurance?</p> | YES | NO |

Personal Information

SECTION 1-B

Call 1-800-654-6023 if you have questions while completing this Tax Organizer.

Taxpayer:

Spouse:

Last Name _____
 First Name _____
 Middle Initial _____
 Social Security # _____
 Occupation _____
 Date of birth ___/___/19__

Last Name _____
 First Name _____
 Middle Initial _____
 Social Security # _____
 Occupation _____
 Date of birth ___/___/19__

Work phone (____) _____
 Extension ___ E-Mail: _____

Work phone (____) _____
 Extension ___ E-Mail: _____

Home phone (____) _____

Foreign Country _____

Current Address: _____ Apt no. _____

City _____ State _____ Zip Code _____ - _____

Federal Filing Status (Please check one of the following):

- () **1** Single
- () **2** Married filing jointly
- () **3** Married filing separately
 Check this box if you **did not** live with your spouse at any time during 2017.....()
 Check this box if taxpayer is eligible to claim spouse's exemption (**preparer's use**) ()
- () **4** Head of household
 If the qualifying person is a child but not your dependent, complete the following:
Child's name... _____ **Child's Social Security #** _____
- () **5** Qualifying widow(er)
 Check the appropriate box for the year spouse died.....() 2016 () 2017 () Other Year

Dependents (Please list in order of youngest to oldest):

| Full Name: | DOB | Soc Sec # | Relationship | No. of months lived in home during 2017 |
|------------|-------------|-----------|--------------|---|
| _____ | ___/___/___ | _____ | _____ | _____ |
| _____ | ___/___/___ | _____ | _____ | _____ |
| _____ | ___/___/___ | _____ | _____ | _____ |
| _____ | ___/___/___ | _____ | _____ | _____ |
| _____ | ___/___/___ | _____ | _____ | _____ |
| _____ | ___/___/___ | _____ | _____ | _____ |

If you would like any refund Directly Deposited in your Bank Acct. (must be joint acct. if MFJ) include the following information on that account: Checking _____ Saving _____
 Routing # _____ Account # _____

Did your dependent(s) live with you all year or are full time College Students? Yes___ No___

If not, please explain: (list name(s) of dependents and reason as applicable)

Do you want \$3 to go to the Presidential Election Campaign Fund?

Taxpayer.....Yes () No () Spouse Yes () No ()

If you are permanently and totally disabled, check the appropriate box:

TaxpayerYes () No () SpouseYes () No ()

If you are legally blind, check the appropriate box: (attach doctor's statement)

TaxpayerYes () No () SpouseYes () No ()

Are you being claimed as a dependent on someone else's tax return?

Taxpayer Yes () No () SpouseYes () No ()

Check this box if married filing separately and your spouse itemizes deductions ()

Decedent: (Regarding deceased taxpayers during the past year)

Taxpayer Date of death ... __/__/__ Spouse Date of death... __/__/__

State Income Tax Information:

Enter your state (or foreign country) of residence as of December 31, 2017 ... _____

Were you a resident of above state (or country) for the entire tax year?_____

Were you a resident of above state (or country) for part of the year?_____

Date established residence in state (or foreign country) above..... __/__/__

Which state (or foreign country) did you reside before this change?_____

Name of county you resided (as of 12/31/17)....._____

Name of county you previously resided (if moved during 2017). _____

Name of school district & no. where you reside. _____

Sources of Income: *(Please check and provide all items requested)*

- () **2016 Tax Returns**----Photocopy (unless prepared by IAS)
- () Wages- Enclose all **W-2 Forms**.
- () Interest/Dividends- Enclose all **1099-INT/1099-DIV** Forms.
- () State/Local Income Tax Refunds. Enclose Form **1099-G**.
- () Alimony payments received. **Amount:** \$_____
- () Self-employment or Commissions- Form **1099-MISC** (as applicable).
Complete worksheet on page (17)
- () Sales of Stocks, Bonds, & Mutual Funds. Enclose Form(s) **1099-B**. Also, be sure to complete worksheet on page (5) **(Mandatory)**
- () Sales of Business Equipment, Furniture, or Machinery. Be sure to complete worksheet on page (4), and provide **Depreciation** "worksheet" indicating depreciation deductions claimed in **prior tax years**.
- () Pension/IRA Distributions- Enclose "**Federal**" and "**State**" copies of all Forms **1099-R**. (*Indicate 'rollover' amounts in additional comments section, page 25*)
- () Partnership, Royalties, Corporations, & Trust Income or (loss)- Please provide all **Schedule K-1** Forms.
- () Rental Income Received. Complete worksheet on page (22).
- () Farm Income Received. Complete worksheet on page (23).
- () Unemployment Compensation. Enclose Form **1099-G**.
- () Social Security or Railroad Retirements Benefits. Enclose Form **SSA-1099** or **RRB-1099** as applicable.
- () Sale or Purchase of Real Estate. Provide "**closing statements**" for (all) property either **bought** or **sold** during 2017. Please list (cost) of major improvements and additions to property prior to sale. See pages **4, 5, and 6**.
- () Gambling/Lottery Winnings. Enclose Form(s) **W-2G**. If not available, provide source & amount received:_____ \$_____
- () Miscellaneous Income. Please list **source(s)** and **amount(s)** received:
_____ \$_____ \$_____

Installment Sales (Only):

If you have **sold** any real estate property and are receiving “**installment**” payments from the buyer, please furnish a copy of the amortization schedule showing amount of **principal** and **interest income** received last year. In addition, please provide the name, address and social security number of the buyer. (**mandatory**)

Name(s): _____

Address: _____

Social Security # _____

Interest Income received: \$ _____ Principal Payments received: \$ _____

Type of Property: () Land () Rental Property () Residence

Name(s): _____

Address: _____

Social Security # _____

Interest Income received: \$ _____ Principal Payments received: \$ _____

Type of Property: () Land () Rental Property () Residence

Sale of Business Equipment, Furniture, Machinery, and Vehicles:

| Description | Date Acq'd | Date Sold | Sales Price | Cost Plus Expense of Sale |
|-------------|------------|-----------|-------------|---------------------------|
| _____ | __/__/__ | __/__/__ | \$ _____ | \$ _____ |
| _____ | __/__/__ | __/__/__ | \$ _____ | \$ _____ |
| _____ | __/__/__ | __/__/__ | \$ _____ | \$ _____ |
| _____ | __/__/__ | __/__/__ | \$ _____ | \$ _____ |
| _____ | __/__/__ | __/__/__ | \$ _____ | \$ _____ |
| _____ | __/__/__ | __/__/__ | \$ _____ | \$ _____ |

Name of business under which assets were sold: _____

If Business Property was sold under an “**installment agreement**”, please provide the following information: (**mandatory**)

Name of Buyer(s): _____

Address: _____

Social Security # _____

Interest Income received: \$ _____ Principal Payments received: \$ _____

Sale of Your Home: (Primary Residence)

(Provide copy of closing statement for home sold as well as new home purchased)

Address of former home sold: _____

Date former main home sold..... / / _____

Date former main home was bought..... / / _____

Will you be receiving periodic payments of principal or interest from this sale? _____

If **Yes**, what is the amount of the financial instrument (note)?.....\$ _____

(Please provide copy of amortization schedule indicating amounts of **principal** and **interest income** received each month)...

Were any room(s) in the old home rented out or used for business purposes such as Office in the Home?.....() Yes () No

Sales price of the **old** home.....\$ _____

Cost of **old** home (original cost plus capital improvements).....\$ _____

Was the property sold used as your main home for at least **2** out of the last 5 years?

Prior to the sale?.....() Yes () No

At the time of sale, who owned the home?

You () Your Spouse () Both of you ()

Enter social security number of spouse at time of sale, if different spouse. _____

Total cost of “**fixing-up**” expenses for home sold.....\$ _____

(Ex: minor repairs, painting and cleaning expense to aid in sale of home)

Federal Estimated Tax Payments & Credits for tax year: (2017)

(Do not include federal tax withheld from W-2 Forms or balance of tax owed for (2016))

1st Quarter due 04/15/17: Date Paid: __/__/17 Amount: \$ _____

2nd Quarter due 06/16/17: Date Paid: __/__/17 Amount: \$ _____

3rd Quarter due 09/15/17: Date Paid: __/__/17 Amount: \$ _____

4th Quarter due 01/15/18: Date Paid: __/__/__ Amount: \$ _____

Add'l pmt made for 2017: Date Paid: __/__/__ Amount: \$ _____

Amount of excess tax refund from 2016 tax return applied to tax year 2017: \$ _____

Provide copy of 2016 Federal tax return. *(Unless prepared by IAS last year)*

Amount paid with 2017 **Form 4868** (Automatic Extension Request): \$ _____

State Estimated Tax Payments & Credits for tax year: (2017)

(Do not include state tax withheld from W-2 forms)

1st Quarter due 04/15/17: Date Paid: __/__/17 Amount: \$ _____

2nd Quarter due 06/15/17: Date Paid: __/__/17 Amount: \$ _____

3rd Quarter due 09/15/17: Date Paid: __/__/17 Amount: \$ _____

4th Quarter due 01/15/18: Date Paid: __/__/__ Amount: \$ _____

Add'l pmt made for 2017: Date Paid: __/__/__ Amount: \$ _____

Amount of excess tax refund from 2016 state return applied to tax year 2017: \$ _____

Provide copy of 2016 State tax return. *(Unless prepared by IAS last year)*

Amount paid with 2017 (State Extension Request): \$ _____

State and local income taxes paid during 2017 for previous tax years:

State: \$ _____ Local: \$ _____

1. Amount you or your spouse contributed to a ‘Traditional’ **IRA** (Individual Retirement Account) for 2017: (or will contribute by April 15, 2018)

Taxpayer \$ _____ Spouse \$ _____

Are you or your spouse eligible for, or participating in an **employer** qualified pension or retirement plan?

2. Amount contributed to **Roth IRA** for 2017: Taxpayer \$ _____ Spouse \$ _____

3. Amount contributed to **Keogh** or **SEP/IRA** retirement plans if (self-employed):

If **SEP**, please check () Taxpayer \$ _____ Spouse \$ _____

4. Amount contributed to “**SIMPLE**” **IRA** plan if (self-employed):

Taxpayer \$ _____ Spouse \$ _____

5. Health Saving Account (HSA) and Medical Savings Accounts (MSA) (circle one)
Don’t confuse with the “Flex” or “Cafeteria” plans.

Amount **contributed** to MSA/HSA (circle one): \$ _____

Amount of ‘high’ **deductible** under the plan: \$ _____

Number of months you had this plan in 2017 ____ Date plan started __/__/__

Type of plan: **Taxpayer** (), **Spouse** (), or **Family** () Please check one

6. Did you incur **moving expenses** due to a change in job location? _____

Were you a member of the armed forces during time of move? _____

Number of miles from your **old home** to your **new workplace** _____

Number of miles from your **old home** to your **old workplace** _____

Total cost of shipping household goods (movers, U-Haul etc.) \$ _____

Cost to “store” household goods & effects (up to one month) \$ _____

Total miles driven as result of move (include round trip): _____

Gasoline \$ _____ Parking Fees & Tolls \$ _____ Lodging \$ _____

Airfare \$ _____ Rental Vehicles \$ _____

If your employer **paid for** or **reimbursed** you for any moving expenses, please obtain Form 4782 from your employer and staple to this page. (**mandatory**)

7. If **self-employed**, and neither you nor your spouse were eligible to participate in an employer sponsored or subsidized health insurance plan, enter total amount of health insurance premiums paid on behalf of you, your spouse and dependents:

Total amount of **SE health** insurance premiums paid during 2017: _____

8. Did you make any **Qualified Energy-Efficient Improvements** to your primary residence?
(i.e. heat pumps, A/C, solar windows, etc.)

Type _____ Date _____ Amount \$ _____

9. Did you pay **Alimony** to an ex-spouse during 2017? () Yes () No

Amount Paid: \$ _____ Ex-spouse's **Soc Sec No.** ____-____-_____

10. Did you pay for **Child Day Care** expenses during the last tax year? (2017)

() Yes () No (If yes, complete **all** information below to receive credit)

Name of childcare provider: _____

Address: _____

Employer **ID# of Social Security No.** of provider: _____

Amount paid to provider: \$ _____

Name of childcare provider: _____

Address: _____

Employer **ID# of Social Security No.** of provider: _____

Amount paid to provider: \$ _____

Name of childcare provider: _____

Address: _____

Employer **ID# of Social Security No.** of provider: _____

Amount paid to provider: \$ _____

*(**Names of children** care was provided for): _____

Was childcare service performed in your home or provider's? _____

Amount of Child Dependent Care **benefits** received from your employer: \$ _____

11. Qualified **Adoption** expenses paid: (**legal fees, etc.**).....\$ _____

12. Did you pay any "**Foreign**" income taxes to another country during 2017? _____

Amount paid: \$ _____ (*Please attach documentation; ex: 1099 INT/DIV*)

13. Did you pay any one **household employee** cash wages of \$2,000 or more during 2017? () Yes () No

14. Did you purchase certain types of fuel such as **Gasoline, Diesel or Gasohol** for "off-highway" business use such as: (farming, heating, or aviation)? _____

Business Use: _____ Fuel type: _____ No. of gallons purchased: _____

15. Are you a "hybrid car" owner and purchased it in 2017? _____ make/model _____

Medical Expenses: (Unreimbursed/Out of Pocket)

- 1. Prescription drugs & medication.....\$ _____
- 2. Health Insurance Premiums (including Medicare Part B)\$ _____
Do Not Include premiums paid with PRE-Tax dollars (i.e.: employer plan)
- 2a. Long-Term Care Insurance Premiums.....\$ _____
- 3. Fees for Doctors, Dentists, etc.....\$ _____
- 4. Hospitals, clinics, etc.....\$ _____
- 5. Lab and X-ray fees.....\$ _____
- 6. Eyeglasses and contact lenses.....\$ _____
- 7. Medical Equipment and supplies.....\$ _____
- 8. Total (round trip) miles driven for medical purposes.....\$ _____
- 9. Ambulance fees & other medical transportation costs.....\$ _____
- 10. Lodging due to medical necessity (*up to \$50 per night per person*)..\$ _____
- 11. Home improvement (**due to medical necessity**).....\$ _____
(Fair Market Value of home before improvement): \$ _____
(Fair Market Value of home after improvement): \$ _____
- 12. Expenses for qualified long-term care (*nursing home etc.*).....\$ _____
Health or Medical Savings Account distributions received in 2017 \$ _____

Taxes Paid: (Do Not include tax paid on “rental properties”)

- 13. a) Amount of additional **state/local** income taxes paid when you filed your 2017 **state/local** income tax return(s) during 2017:.....\$ _____
b) **State SALES tax** paid for “non-consumption” purchases such as “motor vehicles” and “boats” paid in 2017 (Include receipts) \$ _____
- 14. Real estate taxes paid on your primary residence.....\$ _____
- 15. Real estate taxes paid on second home or vacation property.....\$ _____
- 16. Real estate taxes paid on land, vacant lots, etc.....\$ _____
- 17. Vehicle registration fees (*if based on “value” of vehicles*).....\$ _____
- 18. Other personal property taxes paid (excluding “sales tax”).....\$ _____
- 19. Other Taxes:
_____ \$ _____

Interest Paid: (Do Not include interest paid on “rental properties”)

*(Provide copies of all Form(s) **1098** and complete below):

- 20. Home mortgage interest reported to you on Form 1098.....\$ _____
- 21. Second Home or Vacation Home mortgage interest.....\$ _____
- 22. Second mortgage and/or home equity loan interest.....\$ _____
- 23. Home mortgage interest not reported to you on Form 1098.....\$ _____
(If paid to an **individual**, provide name, address, & social security number):

Name: _____ Soc Sec # _____
Address: _____

Interest Paid, cont.:

- 1. Total Loan Discount “**Points**” paid on a refinanced mortgage: \$ _____
 Starting date of refinanced loan..... _/ _/ _
 Term of loan (number of years) _____
 Purpose of loan.... _____
- 2. Other points paid **not** reported on Form 1098\$ _____
- 3. **PMI** (Private Mortgage Insurance paid on 1st mortgages acquired in 2017, main home) \$ _____
- 4. Investment interest expense paid on money borrowed for the _____ purchase of
 investments, such as (stocks, bonds, margin accounts and other income producing
 property excluding rental properties);
 Amount paid.....\$ _____

Charitable Contributions:

(Gifts by cash, checks, or payroll deductions):

New Law: Must have and keep receipts/cancelled checks for all cash amounts donated to charitable organizations for the donation to be deductible. (do not include receipts)

- 5. Charitable contributions paid by **cash, credit cards, or checks**\$ _____
- 6. Charitable contributions through payroll deductions.....\$ _____
- 7. Total miles driven for charitable purposes.....\$ _____
- 8. Parking fees, tolls, and local transportation (charitable).....\$ _____

Non-cash Charitable Contributions: (*All property items donated*)

| 9. Name & Address of Donee Organization | Description of Items Donated |
|---|------------------------------|
| A _____ _____ | _____ _____ |
| B _____ _____ | _____ _____ |
| C _____ _____ | _____ _____ |
| D _____ _____ | _____ _____ |
| E _____ _____ | _____ _____ |

(non-cash contributions continued next page)

Non-cash Charitable Contributions, cont.:

Note: If the amount you claimed as a deduction for an item is \$500 or less, you do not have to complete columns (d), (e), and (f). **However**, be sure to complete columns c, g, and h.

| (c) Date of Contribution | (d) Date Acq'd (month, yr) | (e) How Acquired | (f) Donor's Cost | (g) Fair Market Value | (h) *Method for Fair Market Value |
|--------------------------------|----------------------------------|------------------------|------------------------|-----------------------------|---|
| A ___/___/17 | ___/___ | _____ | \$ _____ | \$ _____ | _____ |
| B ___/___/17 | ___/___ | _____ | \$ _____ | \$ _____ | _____ |
| C ___/___/17 | ___/___ | _____ | \$ _____ | \$ _____ | _____ |
| D ___/___/17 | ___/___ | _____ | \$ _____ | \$ _____ | _____ |
| E ___/___/17 | ___/___ | _____ | \$ _____ | \$ _____ | _____ |

* Examples of methods used in determining FMV include: Appraisal, Thrift Shop, Catalog, or Comparable Sales

* Items (or groups of similar items) for which you claimed a deduction for more than \$5,000 per item or group may require a "certified written appraisal". Attach copy of complete appraisal to this page if applicable.

Casualties and Thefts: (Please Check Below):

Personal Use Property () **OR** Trade/Business Use Property ()

1. Description of properties (show **type**, **location** and **date** occurred for each):

Property A _____ ___/___/17
 Property B _____ ___/___/17
 Property C _____ ___/___/17
 Property D _____ ___/___/17

Properties (Use a separate column for each property lost or damaged from one casualty or theft.)

| | (A) | (B) | (C) | (D) |
|--|----------|----------|----------|----------|
| 2. Cost or basis of each property.... | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| 3. Insurance or Reimbursement... | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| 4. Fair market value before casualty or theft..... | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| 5. Fair market value after casualty or theft..... | \$ _____ | \$ _____ | \$ _____ | \$ _____ |

Job-Related Expenses

Note: Please do not list Self-Employment “small business” expenses on this page (go to SECTION 9, page 17). You are an “employee” if your income is reported on Form W-2 rather than From 1099-MISC.

| | <u>Taxpayer:</u> | <u>Spouse:</u> |
|---|-------------------------|-----------------------|
| 1. Parking fees, tolls, & local transportation.... | \$ _____ | \$ _____ |
| (Do not include expenses for commuting back and forth to work) | | |
| 2. Lodging, airfare, rental cars (out of town) | \$ _____ | \$ _____ |
| 3. Gifts to clients..... | \$ _____ | \$ _____ |
| 4. Job related education (tuition & books)..... | \$ _____ | \$ _____ |
| 5. Trade publications | \$ _____ | \$ _____ |
| 6. Supplies or small hand tools for work..... | \$ _____ | \$ _____ |
| 7. Cellular phone (____% used for work)..... | | |
| <i>Total Amount:.....</i> | \$ _____ | \$ _____ |
| 8. Meals and entertainment expenses..... | \$ _____ | \$ _____ |
| 9. Number of days worked out of town overnight:_____ <i>days</i> | | _____ <i>days</i> |
| 10. Union and professional dues | \$ _____ | \$ _____ |
| 11. Professional subscriptions..... | \$ _____ | \$ _____ |
| 12. <u>Uniforms</u> and <u>protective clothing & shoes</u> ...\$ | _____ | \$ _____ |
| 13. Job hunting expense (same occupation): | | |
| (Resume prep, employment agency fees, travel)... | \$ _____ | \$ _____ |

a) **Reimbursement** received from your employer for above (**non-meal**) expenses that was **not included as wages** in box 1, Form W-2. Include any amount reported under code “L” in box 13, Form W-2..... \$ _____ \$ _____

b) **Reimbursement** rec'd for Meals/Entertainment..\$ _____ \$ _____

14. *As an employee, did either you or your spouse maintain an **office in the home for the convenience of your employer**, as a condition of your employment, AND use regularly and exclusively for business purposes?
 () Taxpayer or () Spouse (**check one**)

15. *Was your office in home the **principal place** of business and used for any trade including for the storage of inventory or product samples?
 () Yes () No

16. *Was your office in home the place where you **met** or **dealt** with your patients, clients, or customers in the normal course of your employment?
 () Yes () No

If you answered 'Yes' to the questions #14, #15, #16, complete (Home Office section, next page).

Home Office Deductions for Job: (Required by employer as a condition of employment)

1. Total square feet of office area in home
2. Total square feet of entire home.....
3. Was your home used for child day care business? () Yes () No
(If **yes**, complete the following):

 Number of house per day used for day care.....
 Number of days per week
4. Total wages earned in 2017 from this occupation\$
5. Percent of wages earned from the business use of this home... %
6. Homeowner’s or Renter’s **Insurance** premiums paid.....\$
7. **Repairs** and **Maintenance** expense (home)\$
8. **Utilities** (electric, gas, water, heat) *“Do not include phone”*.....\$
9. **Rent** paid on home (*total amount for year during “office use”*)..\$
10. **Other** expenses:
 _____ \$ _____ \$
11. **Date first used** “office in your home”..... / /
12. **Cost of home** (purchased price plus improvements).....\$
13. **Land value** (at time of purchase).....\$
14. **Home Improvements** (affecting office) made last year:
 (Do not include amounts for painting, maintenance, or repairs)

| Date Improved | Description of Improvement | Amount |
|---------------|----------------------------|----------|
| ___/___/17 | _____ | \$ _____ |
| ___/___/17 | _____ | \$ _____ |
| ___/___/17 | _____ | \$ _____ |

15. If you purchased any “assets” such as (**computers, software, office equipment, furniture, or machinery**) for use in your **job** during the past tax year complete the following: (**Note**: Use of these items must be required as a condition of employment)

| Date Purchased: | Asset: | Price: | Percent of Business use: |
|-----------------|--------|----------|--------------------------|
| ___/___/17 | _____ | \$ _____ | _____% |
| ___/___/17 | _____ | \$ _____ | _____% |
| ___/___/17 | _____ | \$ _____ | _____% |
| ___/___/17 | _____ | \$ _____ | _____% |

Vehicle Expenses: (Job-related only)

1. Did you have non-commuting driving expenses for your job that your employer did not reimburse you for? (If yes complete the following):

| | <u>Taxpayer:</u> | <u>Spouse:</u> |
|--|------------------|----------------|
| Do you (own) or (lease) vehicle?..... | _____ | _____ |
| Year, make, and model of vehicle..... | _____ | _____ |
| Date first used for employer..... | ___/___/___ | ___/___/___ |
| Type of vehicle (car, truck etc.)..... | _____ | _____ |
| * <u>Total miles</u> driven for the year..... | _____ | _____ |
| <u>Business</u> miles driven for the year..... | _____ | _____ |
| Commuting miles driven for the year.... | _____ | _____ |
| Other (personal) miles driven for the year | _____ | _____ |
| Average daily commuting miles (to work) | _____ | _____ |

**("Total Miles" refers to personal, business, and commuting miles driven last year)*

- 2. Is there evidence to support the deduction?..... () Yes () No
- 3. If "Yes", is the evidence written?..... () Yes () No
- 4. Is another vehicle available for personal use..... () Yes () No
- 5. If your employer provided you with a vehicle, is personal use during 'off duty' hours permitted?..... () Yes () No

Actual vehicle expenses: (Optional)

(Lines *6-10 are optional if using the "Standard Mileage Rate" per mile allowance

| | <u>Taxpayer:</u> | <u>Spouse:</u> |
|--|------------------|----------------|
| 6. Gasoline, oil, repairs, insurance, etc | \$ _____ | \$ _____ |
| 7. Vehicle registration fees..... | \$ _____ | \$ _____ |
| 8. Vehicle lease payments (total for year) | \$ _____ | \$ _____ |
| 9. Original (cost) or <u>Lease Value</u> of vehicle..... | \$ _____ | \$ _____ |
| 10. Fair Market Value of vehicle on date <u>first</u> <u>Used</u> for business..... | \$ _____ | \$ _____ |
| a. Date Purchased vehicle: | ___/___/___ | |

11. Did either you or your spouse receive any reimbursement for the business use of your car? _____ If Yes, enter amount rec'd Taxpayer: \$ _____ Spouse: \$ _____

12. Was reimbursement included as wage income on your (W-2) Form?
If Yes, check: () Taxpayer; or () Spouse

1. Appraisal fees to determine casualty loss or charitable contribution.....\$ _____
2. Cost of clerical help and/or office rent in connection with managing and collecting taxable income from your investments.....\$ _____
3. If you used your home computer to manage your investments which produce taxable income, enter:
Date first used: __/__/__; & **Cost:**.....\$ _____ Investment use % _____%
4. Excess deductions (including administrative expenses) allowed a beneficiary on termination of an estate or trust. (From **Schedule K-1**) \$ _____
6. Fees paid to broker, bank, trustee, or similar agent to collect taxable bond interest or dividends on shares of stock. (**Do not include fees paid to a broker for the purchase or sale of investments such as stocks or bonds**)\$ _____
7. Hobby expenses (up to the amount of hobby income received).....\$ _____
8. Indirect deductions of “pass-through entities” (from **Schedule K-1**)....\$ _____
9. Investment counsel & advisory fees re: (**management of investments**).....\$ _____
10. Legal fees (**incurred to produce or collect taxable income**).....\$ _____
11. Loss on deposits in an insolvent or bankrupt financial institution.....\$ _____
12. Repayments of income previously included as income in a prior year..\$ _____
13. Safe Deposit Box rental (**used for storing taxable income producing items**)..\$ _____
14. Service Charges on dividend reinvestment plans.....\$ _____
15. **Tax Preparation Fees** (including accounting & electronic filing fees).....\$ _____
16. **IRA custodial fees** (if separately billed and paid)\$ _____

Other Miscellaneous Deductions: (not subject to 2% limit of adjusted gross income)

1. Federal estate tax paid on decedent’s income reported on this return....\$ _____
 - a. Gambling losses (**to the extent of gambling income**).....\$ _____
 (Include Form W-2G “Certain Gambling Winnings”)

Sole Proprietorship:

*(Do not report income and deductions from Corporations or Partnerships here)

NOTE: Please complete a separate page for “*each*” business activity.

1. Check Ownership.....() Taxpayer () Spouse () Joint
2. Name of Proprietor..... Soc Sec # _____
3. Type of Business..... Product or Service _____
4. Business Name..... Employer ID# _____
5. Business Address..... _____
6. Accounting Method: () Cash () Accrual () Other (*specify*) _____
7. Did you ‘**actively & materially**’ participate in the operation of this business during **2017**? () Yes () No
8. Date you started this business: ___/___/___
9. Did you sell or fully dispose of this business to an unrelated person during the past tax year? () Yes () No **Date Sold** ___/___/___
10. If you sold any business property or equipment, complete worksheet on page (4).
11. Is your investment in this business **100%** (meaning no partners)? () Yes () No

Income: (*Do not include state sales tax collected as income*)

12. Gross Income or Sales (*include amounts received from 1099-MISC*) \$ _____
13. Returns and allowances (*refunds to customers*) if included in Gross Income figure above:.....\$ _____

Cost of Goods Sold- (if applicable)

14. Method used to value closing inventory:
() Cost () Lower of cost or market () Other (**attach explanation**)
15. Was there any change in determining quantities, costs, or valuations between opening and closing inventory? () Yes () No If ‘**Yes,**’ attach explanation Exclude inventory purchased/used for personal use!
16. **Inventory** at beginning of year: (if different from last year’s closing inventory, attach explanation).....\$ _____
17. **Purchases** (cost of items for resale to customers).....\$ _____
18. **Cost of Contract Labor**(do not include wages paid to employees) \$ _____
19. **Cost of Materials and supplies**.....\$ _____
20. **Inventory at end of year** (cost of items unsold as of December 31, 2017)....\$ _____

Miscellaneous Business Income:

21. **Other Income** (ex: federal/state gas tax credit/refund, state sales tax allowance) \$ _____
(*Report business operating expenses on next page*)....

Business Operating Expenses:

- 22. Advertising.....\$ _____
- 23. Bad debts from sales or services (*if included in gross income reported*).. \$ _____
- 24. Car and truck expenses (**complete vehicle worksheet on next page**).....\$ _____
- 25. Commissions and fees.....\$ _____
- 26. Depletion\$ _____
- 27. Equipment, Furniture, Machinery, or Tools (*complete asset worksheet on page 20*)...
- 28. Employee benefit programs.....\$ _____
- 29. Insurance (example: business liability, workman’s comp).....\$ _____
- 30. Interest:
 - a. Mortgage (paid to banks, on business property.)\$ _____
 - b. Other (business loans, business credit cards, etc.).....\$ _____
- 31. Legal and professional services.....\$ _____
- 32. Office expenses (example: Letterhead, stationery, paper, pens, etc.).....\$ _____
- 33. Pension and profit-sharing plans.....\$ _____
- 34. Rent or lease:
 - a. Vehicle and machinery.....\$ _____
 - b. Other business property (example: Office, storage, land, etc.) ..\$ _____
- 35. Repairs and maintenance (*excluding vehicles*).....\$ _____
- 36. Supplies (not included in ‘**cost of goods sold**’).....\$ _____
- 37. Taxes & Licenses:
 - a. FICA and Medicare (‘**matching**’ payroll taxes, paid on behalf of employees) \$ _____
 - b. Federal Unemployment Taxes (FUTA).....\$ _____
 - c. State Unemployment Taxes.....\$ _____
 - d. Tangible Business Property Taxes (paid to local city/county).....\$ _____
 - e. License (*Occupational, etc*).....\$ _____
- 38. Travel/Out of town (airfare, lodging, rental cars, taxi, etc.).....\$ _____
- 39. Meals and Entertainment.....\$ _____
 (Number of days you were *out of town* ‘overnight’ on business):..... days
- 40. Utilities (electric, gas, water, heat, etc.) “**Do not include your home.**” \$ _____
- 41. Wages (**employee**).....\$ _____
- 42. Employment credits (‘Jobs Credit’).....\$ _____
- 43. **Other Expenses:**
 - a. Bank service charges/credit card fees.....\$ _____
 - b. Business phone and long distance.....\$ _____
 - c. Cellular phone (___% used for business)? **Total expense** for year.. \$ _____
 - d. Dues and business publications/subscriptions.....\$ _____
 - e. Education (*tuition, books; business related to maintain or improve existing business.*)
 (**Do not** include education expenses incurred to start your business)\$ _____
 - f. _____.....\$ _____
 - g. _____.....\$ _____
 - h. _____.....\$ _____

Business Vehicle Expense Worksheet:

| | <u>Vehicle #1</u> | <u>Vehicle #2</u> | <u>Vehicle#3</u> |
|---|-------------------|-------------------|------------------|
| 44. Make & model of vehicle..... | _____ | _____ | _____ |
| 45. Do you <u>own</u> or <u>lease</u> vehicle?..... | _____ | _____ | _____ |
| 46. Date first used for business:..... | __/__/__ | __/__/__ | __/__/__ |
| 47. Type of vehicle (car, truck, etc.).... | _____ | _____ | _____ |
| 48. <u>Total</u> miles driven for the year..... | _____ | _____ | _____ |
| 49. <u>Business</u> miles driven for year... | _____ | _____ | _____ |
| 50. <u>Commuting</u> miles driven/year..... | _____ | _____ | _____ |
| 51. Other <u>personal</u> miles driven..... | _____ | _____ | _____ |
| 52. Is another vehicle available for Personal use?..... | __yes __no | __yes __no | __yes __no |
| 53. Was the vehicle available for personal use during 'off-duty' hours?..... | __yes __no | __yes __no | __yes __no |
| 54. Was the vehicle used primarily by a more than 5% owner or related person?..... | __yes __no | __yes __no | __yes __no |
| 55. Did you use more than one vehicle simultaneously (at the same time) for your business?..... | __yes __no | __yes __no | __yes __no |
| 56. Is there evidence to support the business use claimed?..... | __yes __no | | |
| 57. If 'Yes,' is the evidence written?..... | __yes __no | | |

Actual Vehicle Expenses:

(Do not complete if taking the "Standard Mile Allowance")

| | <u>Vehicle #1</u> | <u>Vehicle #2</u> | <u>Vehicle #3</u> |
|--|-------------------|-------------------|-------------------|
| 58. Gas, oil, repairs, insurance..... | \$ _____ | \$ _____ | \$ _____ |
| 59. Vehicle registration fees..... | \$ _____ | \$ _____ | \$ _____ |
| 60. Vehicle <u>lease</u> payments (year).... | \$ _____ | \$ _____ | \$ _____ |
| 61. Date lease began:..... | __/__/__ | __/__/__ | __/__/__ |
| 62. Period (<u>term</u>) of lease..... | ____(yrs) | ____(yrs) | ____(yrs) |
| 63. Parking fees and tolls..... | \$ _____ | \$ _____ | \$ _____ |
| 64. <u>Interest</u> paid on vehicle..... | \$ _____ | \$ _____ | \$ _____ |
| 65. Vehicle purchase date..... | __/__/__ | __/__/__ | __/__/__ |
| 66. Vehicle purchase price/basis..... | \$ _____ | \$ _____ | \$ _____ |
| 67. Date vehicle was sold:..... | __/__/__ | __/__/__ | __/__/__ |
| 68. Sales price of vehicle (if sold)... | \$ _____ | \$ _____ | \$ _____ |
| 69. Expenses of sale (advertising, etc.) | \$ _____ | \$ _____ | \$ _____ |

Equipment and Other Assets Purchases for Business:

70. If you purchased any “assets” such as **computers, software, office equipment, furniture, tools, or machinery** for use in your business during the past year, complete the following:

| Date Purchased: | Asset: | Price: | Percent of Business use: |
|------------------------|---------------|---------------|---------------------------------|
| ___/___/17 | _____ | \$ _____ | _____ % |
| ___/___/17 | _____ | \$ _____ | _____ % |
| ___/___/17 | _____ | \$ _____ | _____ % |
| ___/___/17 | _____ | \$ _____ | _____ % |
| ___/___/17 | _____ | \$ _____ | _____ % |
| ___/___/17 | _____ | \$ _____ | _____ % |
| ___/___/17 | _____ | \$ _____ | _____ % |
| ___/___/17 | _____ | \$ _____ | _____ % |
| ___/___/17 | _____ | \$ _____ | _____ % |
| ___/___/17 | _____ | \$ _____ | _____ % |
| ___/___/17 | _____ | \$ _____ | _____ % |
| ___/___/17 | _____ | \$ _____ | _____ % |
| ___/___/17 | _____ | \$ _____ | _____ % |
| ___/___/17 | _____ | \$ _____ | _____ % |
| ___/___/17 | _____ | \$ _____ | _____ % |
| ___/___/17 | _____ | \$ _____ | _____ % |

Note: (If you converted personal property items to business use, under the heading ‘Date Purchased,’ indicate date when asset was first used for business and, under the heading ‘Price’, indicate fair market value of asset on date of first business use)

Business Use of Your Home:

- 71. Did you maintain an office in your home that was used **regularly** and **exclusively** for your business including administrative or mgmt. functions? () Yes () No
- 72. Was your office in home the **principal place** of business and used for any business purpose including for the storage of inventory or product samples? () Yes () No
- 73. Was your office in home the place where you **met** or **dealt** with your patients, clients or customers in the normal course of your trade or business? () Yes () No

If you answered ‘Yes’ to questions #71 and #72, (or) #73, complete (**Home Office Section on next page**).

Home Office Deductions for Business:

- 74. Total square feet of office area in home..... sq. ft.
- 75. Total square feet of entire home..... sq. ft.
- 76. Was your home used for child day care business? () Yes () No

(If 'yes', complete the following):

- a. Number of hours per day used for day care.....
 - b. Number of days per week used for day care.....
 - c. Number of weeks used for day care during 2017.....
77. What percent (%) of your gross business income is derived from the **business use of your home**?..... (%)

KEY: (a) **Direct** column = expenses the **ONLY** apply 100% to your Home Office
 (b) **Indirect** column = expenses that benefit the **entire** house **including** office

| | (a) Direct | (b) Indirect |
|--|-------------------|---------------------|
| 78. Interest paid on first mortgage..... | \$ _____ | \$ _____ |
| 79. Interest paid on 2 nd mtg./home equity loans. \$ _____ | \$ _____ | \$ _____ |
| 80. Real Estate Taxes paid on home..... | \$ _____ | \$ _____ |
| 81. Homeowner's Insurance | \$ _____ | \$ _____ |
| 82. Renter's Insurance | \$ _____ | \$ _____ |
| 83. Repairs and Maintenance | \$ _____ | \$ _____ |
| 84. Utilities (electric, gas, water, & heat)..... | \$ _____ | \$ _____ |
| 85. Rent paid (during period of "office use"-total amt) .. | \$ _____ | \$ _____ |
| 86. Other expenses: | | |
| _____ | \$ _____ | \$ _____ |
| _____ | \$ _____ | \$ _____ |
| 87. Date first used "office in your home"..... | ____/____/____ | ____/____/____ |
| 88. Cost of home (purchase price plus improvements)..... | \$ _____ | \$ _____ |
| 89. Land Value (at time of purchase)..... | \$ _____ | \$ _____ |
| 90. Home Improvements made <u>last year</u> : (Date, Description & Amount) (Do not include amounts for painting, maintenance, or repairs here) | | |
| ____/____/17 | _____ | \$ _____ |
| ____/____/17 | _____ | \$ _____ |
| ____/____/17 | _____ | \$ _____ |
| ____/____/17 | _____ | \$ _____ |
| ____/____/17 | _____ | \$ _____ |

Type of Real Estate:

1. Description: (ex. **Single family home, condo, duplex**) and Property Address:

- A) _____
- B) _____
- C) _____
- D) _____

2. Owner of Property: (**Taxpayer, Spouse, or Joint**).....A ___ B ___ C ___ D ___

3. Enter your ownership percentage (**if less than 100%**)...A ___ B ___ C ___ D ___

4. Number of days personal use during the year.....A ___ B ___ C ___ D ___

5. Did you actively & materially participate in the operation of each rental property during the tax year?..A ___ B ___ C ___ D ___

6. **Date** you ceased renting or **sold** this property:.....A ___ B ___ C ___ D ___

Income: (A) (B) (C) (D)

7. Rents received (*total for year*) \$ _____ \$ _____ \$ _____ \$ _____

8. Royalties received.....\$ _____ \$ _____ \$ _____ \$ _____

Expenses:

9. Advertising.....\$ _____ \$ _____ \$ _____ \$ _____

10. Auto Mileage (log required)..... mi mi mi mi

11. Travel (airfare, lodging).....\$ _____ \$ _____ \$ _____ \$ _____

12. Cleaning and maintenance.....\$ _____ \$ _____ \$ _____ \$ _____

13. Commissions..... \$ _____ \$ _____ \$ _____ \$ _____

14. Insurance..... \$ _____ \$ _____ \$ _____ \$ _____

15. Legal & professional fees..... \$ _____ \$ _____ \$ _____ \$ _____

16. Management fees..... \$ _____ \$ _____ \$ _____ \$ _____

17. Mortgage interest..... \$ _____ \$ _____ \$ _____ \$ _____

18. Other interest..... \$ _____ \$ _____ \$ _____ \$ _____

19. Repairs (*fix items*)..... \$ _____ \$ _____ \$ _____ \$ _____

20. Supplies..... \$ _____ \$ _____ \$ _____ \$ _____

21. Taxes (*real estate*)..... \$ _____ \$ _____ \$ _____ \$ _____

22. Utilities..... \$ _____ \$ _____ \$ _____ \$ _____

23. Other: (*list*)

a. _____ \$ _____ \$ _____ \$ _____ \$ _____

b. _____ \$ _____ \$ _____ \$ _____ \$ _____

24. **Date first available for rent:** ___/___/___ ___/___/___ ___/___/___ ___/___/___

25. Original purchase price:.....\$ _____ \$ _____ \$ _____ \$ _____

26. Original land value:.....\$ _____ \$ _____ \$ _____ \$ _____

27. **Improvements:** (2017) Ex: (**Construction, Additions, Carpet, Furniture, & Appliances**)

a. _____ ___/___/17 \$ _____ \$ _____ \$ _____ \$ _____

b. _____ ___/___/17 \$ _____ \$ _____ \$ _____ \$ _____

c. _____ ___/___/17 \$ _____ \$ _____ \$ _____ \$ _____

- A. Name of proprietor: _____ Social Security # _____
- B. Principal product (*crop or activity*) _____ Employer ID # _____
- C. Accounting method: (1) () Cash (2) () Accrual
- D. Did you actively & 'materially participate' in operation of this business during 2017? _____

Farm Income:(Report sales of livestock held for **draft, breeding, sport** or dairy purposes on page 4)

- 1. Sales of livestock and other items you bought for resale.....\$ _____
- 2. Cost or other basis of livestock & other items reported on line 1... \$ _____
- 3. Sales of livestock, produce, grains, & other products you raised.....\$ _____
- 4. Total cooperative distributions from Form(s) **1099-PATR**.....\$ _____
- 5. Agricultural program payments received.....\$ _____
- 6. Amount of Commodity Credit Corporation (CCC) loans received.....\$ _____
- 7. Amount of (CCC) loans forfeited or repaid with certificates.....\$ _____
- 8. a Crop insurance proceeds & certain disaster payments received in 2017\$ _____
 b Do you elect to (defer) insurance or payments received to year 2018? _____
- 9. Custom hire (machine work) income.....\$ _____
- 10. Other income (*including federal & state gasoline or fuel tax credit or refund*).....\$ _____

Farm Expenses:

- 11. Car/Truck (*see vehicle worksheet, pg. 24*).....
- 12. Chemicals.....\$ _____
- 13. Conservation expenses.....\$ _____
- 14. Custom hire (machine work).....\$ _____
- 15. Depreciation (*see asset worksheet, pg 25*).....
- 16. Employee benefit programs.....\$ _____
- 17. Feed purchased.....\$ _____
- 18. Fertilizers & lime.....\$ _____
- 19. Freight & trucking.....\$ _____
- 20. Gasoline, fuel, & oil (*equipment*)\$ _____
- 21. Insurance (*equipment, liability, etc*)\$ _____
- 22. Interest:
 A Mortgage (*excluding home*).....\$ _____
 B Other (*business loans, equip., etc*)\$ _____
- 23. Labor hired (*wages/commissions*)..\$ _____
- 24. Pension/profit sharing.. \$ _____
- 25. Rent or Lease:
 a Vehicles, equipment.. \$ _____
 b Other (*land, animals, etc*) \$ _____
- 26. Repairs/maintenance....\$ _____
- 27. Seeds and plants..... \$ _____
- 28. Storage/warehousing....\$ _____
- 29. Supplies purchased.... \$ _____
- 30. Taxes (*excluding home*)..\$ _____
- 31. Utilities (*excluding home*)\$ _____
- 32. Veterinary, breeding....\$ _____
- 33. Other expenses:
 a _____.....\$ _____
 b _____.....\$ _____
 c _____.....\$ _____

Farm Vehicle Expenses:

| | <u>Vehicle #1</u> | <u>Vehicle #2</u> | <u>Vehicle #3</u> |
|---|-------------------|-------------------|-------------------|
| 34. Make & model of vehicle..... | _____ | _____ | _____ |
| 35. Do you <u>own</u> or <u>lease</u> vehicle?..... | _____ | _____ | _____ |
| 36. Date <u>first used</u> for farming:..... | ___/___/___ | ___/___/___ | ___/___/___ |
| 37. Type of vehicle (<i>car, truck, etc.</i>)..... | _____ | _____ | _____ |
| 38. <u>Total</u> miles driven for year..... | _____ | _____ | _____ |
| 39. <u>Business</u> miles driven for year..... | _____ | _____ | _____ |
| 40. <u>Commuting</u> miles driven/year..... | _____ | _____ | _____ |
| 41. Other <u>personal</u> miles driven..... | _____ | _____ | _____ |
| 42. Is another vehicle available for personal use?..... | ___yes ___no | ___yes ___no | ___yes ___no |
| 43. Was the vehicle available for personal use during 'off-duty' hours?.... | ___yes ___no | ___yes ___no | ___yes ___no |
| 44. Was the vehicle used primarily by a more than 5% owner or related person?.... | ___yes ___no | ___yes ___no | ___yes ___no |
| 45. Did you use more than one vehicle simultaneously (<i>at the same time</i>) for your farming operation?..... | ___yes ___no | ___yes ___no | ___yes ___no |
| 46. Is there evidence to support the business use claimed?..... | ___yes ___no | | |
| 47. If 'Yes,' is this evidence written?..... | ___yes ___no | | |

Actual Vehicle Expenses: (Do not include if taking the "Standard Mile Allowance")

| | <u>Vehicle #1</u> | <u>Vehicle #2</u> | <u>Vehicle #3</u> |
|---|-------------------|-------------------|-------------------|
| 48. Gas, oil, repairs, insurance..... | \$ _____ | \$ _____ | \$ _____ |
| 49. Vehicle registration fees..... | \$ _____ | \$ _____ | \$ _____ |
| 50. Vehicle <u>lease</u> payments (year)..... | \$ _____ | \$ _____ | \$ _____ |
| 51. Date lease began: | ___/___/___ | ___/___/___ | ___/___/___ |
| 52. Period (<u>term</u>) of lease..... (yrs) | _____ (yrs) | _____ (yrs) | _____ (yrs) |
| 53. Parking fees and tolls..... | \$ _____ | \$ _____ | \$ _____ |
| 54. <u>Interest</u> paid on vehicle..... | \$ _____ | \$ _____ | \$ _____ |
| 55. Vehicle purchase date:..... | ___/___/___ | ___/___/___ | ___/___/___ |
| 56. Vehicle purchase price/basis..... | \$ _____ | \$ _____ | \$ _____ |
| 57. Date vehicle was sold:..... | ___/___/___ | ___/___/___ | ___/___/___ |
| 58. Sales price of vehicle (<i>if sold</i>)..... | \$ _____ | \$ _____ | \$ _____ |
| 59. Expenses of sale (<i>advertising, etc.</i>).... | \$ _____ | \$ _____ | \$ _____ |

Equipment and Other Assets Purchased for Farm:

60. If you purchase any farm “assets” such as equipment, machinery, tractors, farm buildings, or barns during the past year complete the following:

| Date Purchased: | Asset: | Price: | Percent of Business use: |
|------------------------|---------------|---------------|---------------------------------|
| __/__/17 | _____ | \$ _____ | _____ % |
| __/__/17 | _____ | \$ _____ | _____ % |
| __/__/17 | _____ | \$ _____ | _____ % |
| __/__/17 | _____ | \$ _____ | _____ % |
| __/__/17 | _____ | \$ _____ | _____ % |
| __/__/17 | _____ | \$ _____ | _____ % |
| __/__/17 | _____ | \$ _____ | _____ % |
| __/__/17 | _____ | \$ _____ | _____ % |
| __/__/17 | _____ | \$ _____ | _____ % |

Note: (If you converted personal property items to ‘farm’ use, under the heading ‘Date Purchased’, indicated date when asset was first used for farm operation and, under the heading ‘Price’, indicate fair market value of asset on date of first ‘farm’ use)

1. Amount of **student loan interest** paid during 2017 (Higher Education) \$ _____

2. Amount of “qualified” **college tuition expenses** paid for or on behalf of **taxpayer, spouse, or dependent during 2017** *Re: Hope Credit/Lifetime Learning Credit, Tuition Deduction, etc.)*

Student: _____ Date of Freshman Year: __/__/__ Tuition: \$ _____

Student: _____ Date of Freshman Year: __/__/__ Tuition: \$ _____

Student: _____ Date of Freshman Year: __/__/__ Tuition: \$ _____

Student: _____ Date of Freshman Year: __/__/__ Tuition: \$ _____

3. State 529 Plan Contributions: (Name of Sponsoring Plan: _____) \$ _____

Additional Information and Comments: (Use additional piece of paper if necessary)

**IAS Tax Institute
PO Box 915109, Longwood, FL 32791**

Tax Return Preparation Fee Schedule

| <u>Description of Service</u> | <u>Service Price</u> |
|--|----------------------|
| Form 1040 - U.S Individual Income Tax Return (pg. 1 & 2) | \$50.00 |
| Form 1040 ES - Estimated Tax Worksheet & Payment Vouchers | \$40.00 |
| Form 1040X - Amended U.S. Individual Income Tax Return | \$150.00 |
| Schedule A - Itemized Deductions | \$40.00 |
| Schedule B - Interest & Dividend Income (\$5.00 per entry, \$40 minimum) | \$40.00 |
| Schedule C - Profit or Loss From Business | \$125.00 |
| Schedule D - Capital Gains & Losses (\$12.00 per entry, \$60 minimum) | \$60.00 |
| Schedule E - Supplemental Income & Loss | \$60.00 |
| Schedule E - Rental Income | \$40.00 |
| Schedule E - Page 2 | \$40.00 |
| Schedule EIC - Earned Income Credit | \$50.00 |
| Schedule F - Farm Income & Expenses | \$125.00 |
| Schedule SE - Self-Employment Tax | \$40.00 |
| Form 2106 - Employee Business Expenses | \$40.00 |
| Form 2441 - Child & Dependent Care Expenses | \$40.00 |
| Form 3903 - Moving Expenses | \$40.00 |
| Form 4562 - Depreciation and Amortization | \$60.00 |
| Form 4797 - Sales of Business Property | \$40.00 |
| Form 4835 - Farm Rental Income and Expenses | \$40.00 |
| Form 4868 - *Application for Automatic Extension of Time to File | \$25-\$50 |
| Form 5329 - Additional Tax/Penalties on Retirement Plan Distributions | \$40.00 |
| Form 6251 - Alternative Minimum Tax- Individuals | \$60.00 |
| Form 6252 - Installment Sale Income | \$40.00 |
| Form 8283 - Non-cash Charitable Contributions | \$60.00 |
| Form 8582 - Passive Activity Loss Limitations | \$40.00 |
| Form 8606 - Nondeductible IRA Contributions, Distributions, & Basis | \$40.00 |
| Form 8829 - Expenses for Business Use of Your Home | \$40.00 |
| Form 8863 - Education Credits | \$40.00 |
| Form 8889 - Health Savings Accounts | \$40.00 |
| Form 8917 - Education Tuition & Fees Deduction | \$40.00 |
| Form 8962 - Premium Tax Credit (PTC) | \$60.00 |
| Form 8965 - Health Coverage Exemptions | \$60.00 |
| NOL worksheet - Net Operating Loss | ----- |
| State Tax Returns - *(each) | \$99.00 |
| All Other Forms/Schedules | \$40.00 |
| CORPORATIONS/PARTNERSHIPS/TRUSTS - Call for Special Tax Organizer | ----- |
| Form 1120 or 1120S - Corporate Tax Return (each) | \$699.00 |
| State Corporation Tax Return | \$199.00 |
| Form 1065 - U.S. Partnership Tax Return (each) | \$699.00 |
| Form 1041 - U.S. Income Tax Return for Estates & Trusts (each) | \$699.00 |
| Additional bookkeeping and or "organization time" billed per hour @ | \$60.00 |

***Member solely responsible for filing local and state extensions**