



DAVIS & GRAVES  
CERTIFIED PUBLIC ACCOUNTANTS LLP

700 N Main Ave  
Gresham, Oregon 97030  
ph. 503.667.2511 / 503.665.0173  
fax 503.667.9065

December 14, 2017

Dear Client:

This letter is to confirm and specify the terms of our engagement for the year ended 2017 and to clarify the nature and extent of the tax services we will provide.

We will prepare your 2017 federal, state and local (if applicable) individual income tax returns from information which you will furnish to us. We are under no duty to review the information you provide to determine whether you may have a filing obligation with another state. If we become aware of any other filing requirement, we will tell you of the obligation and may prepare the appropriate returns at your request as a separate engagement.

This engagement letter does not cover the preparation of any financial statements, which, if we are to provide, will be covered under a separate engagement letter.

It is your responsibility to provide all the information required for the preparation of complete and accurate returns. You should retain all the documents, canceled checks, and other data that form the basis of income and deductions. These may be necessary to prove the accuracy and completeness of the returns to a taxing authority. **You have the final responsibility for the income tax returns and, therefore, you should review them carefully before you sign them.**

We may provide you with a questionnaire or other document requesting specific information. Completing those forms will assist us in making sure you are well served for a reasonable fee. You represent that the information you are supplying to us is accurate and complete to the best of your knowledge and that you have disclosed to us all relevant facts affecting the returns. This will include the ownership of or signature authority over any foreign bank accounts and the ownership of any other foreign financial assets. We will not verify the information you give us; however, we may ask for additional clarification of some information.

You should also know that IRS audit procedures will almost always include questions on bartering transactions and on deductions that require strict documentation such as travel and entertainment expenses and expenses for business usage of autos and computers. In preparing your returns, we rely on your representations that we have been informed of all bartering transactions and that you understand and have complied with the documentation requirements for your expenses and deductions. If you have questions about these issues, please contact us.

If, during our work, we discover information that affects prior-year tax returns, we will make you aware of the facts. However, we cannot be responsible for identifying all items that may affect prior-year returns. If you become aware of such information during the year, please contact us to discuss the best resolution of the issue. We will be happy to prepare appropriate amended returns as a separate engagement.

Our work in connection with the preparation of the tax return(s) does not include any procedures designed to discover defalcations or other irregularities, should any exist. The returns will be prepared solely from information provided to us without verification by us.

The firm may from time to time, and depending on the circumstances, use third-party service providers to assist in preparing your return, but these preparers will not make substantive decisions concerning your return. We may share your tax return information with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, the firm will remain responsible for the work provided by any such third-party service providers.

In accordance with federal law, in no case will we disclose your tax return information to any location outside the United States, to another tax return preparer outside of our firm for purposes of a second opinion, or to any other third party for any purpose other than to prepare your return without first receiving your consent.

The Internal Revenue Code and regulations impose preparation and disclosure standards with non-compliance penalties on both the preparer of a tax return and on the taxpayer. To avoid exposure to these penalties, it may be necessary in some cases to make certain disclosures to you and/or in the tax return concerning positions taken on the return that don't meet these standards. Accordingly, we will discuss tax positions that may increase the risk of exposure to penalties and any recommended disclosures with you before completing the preparation of the return. If we concluded that we are obligated to disclose a position and you refuse to permit the disclosure, we reserve the right to withdraw from the engagement and you agree to compensate us for our services to the date of withdrawal. Our engagement with you will terminate upon our withdrawal.

The IRS permits you to authorize us to discuss, on a limited basis, aspects of your return for one year after the return's due date. Your consent to such a discussion is evidenced by checking a box on the return. Unless you tell us otherwise, we will check that box authorizing the IRS to discuss your return with us.

It is our policy to keep records related to this engagement for five (5) years. However, we do not keep any of your original records, so we will return those to you upon the completion of the engagement. When records are returned to you, it is your responsibility to retain and protect the records for possible future use, including potential examination by governmental or regulatory agencies.

By signing this engagement letter, you acknowledge and agree that upon the expiration of the five (5) year period, we are free to destroy our records related to this engagement.

Certain communications involving tax advice are privileged and not subject to disclosure to the IRS. By disclosing the contents of those communications to anyone, or by turning over information about those communications to the government, you may be waiving this privilege. To protect this right to privileged communication, please consult with us or your attorney prior to disclosing any information about our tax advice. Should you decide that it is appropriate for us to disclose any potentially privileged communication, you agree to provide us with written, advance authority to make that disclosure.

Should we receive any request for the disclosure of privileged information from any third party, including a subpoena or IRS summons, we will notify you. In the event you direct us not to make the disclosure, you agree to hold us harmless from any expenses incurred in defending the privilege, including, by way of illustration only, our attorney's fees, court costs, outside adviser's costs, or penalties or fines imposed as a result of your asserting the privilege or your direction to us to assert the privilege.

The return(s) may be selected for review by the taxing authorities. In the event of an audit, you may be requested to produce documents, records, or other evidence to substantiate the items of income and deductions shown on a tax return. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of a tax examination, we will be available, upon request, to represent you. However, such additional services are not included in the fees for the preparation of the tax return(s).

We generally base our fees on time required at our regular rates for the services and the personnel assigned, plus out-of-pocket costs and relevant computer charges. However, our charges also may include other appropriate factors; including the difficulty of the engagement, the degree of risk and responsibility the work entails, time limitations imposed on us by others, the experience and professional expertise of the personnel assigned, and the priority and importance of the work to the client. We may bill you on an interim basis prior to completion of this engagement. Our invoices are due and payable upon presentation. Invoices unpaid 30 days after invoice date are subject to interest charges at the rate of 24% per annum (2% monthly; \$5.00 minimum), on any unpaid principal balance.

We look forward to providing the services described in this letter, as well as other accounting services agreeable to us both. In the unlikely event that any differences concerning our services or fees should arise that are not resolved by mutual agreement, we both recognize that the matter probably will involve complex business or accounting issues that would be decided most equitably to both parties by formal mediation. Accordingly, you and we agree to waive any right to a trial by jury in any action, proceeding or counterclaim arising out of or relating to any of our services or fees. Furthermore, we both agree the venue for any such action will be Multnomah County, Oregon.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim

and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits or disclosure or communication of confidential or proprietary information.

We have the right to withdraw from this engagement, in our discretion, if you do not provide us with any information we request in a timely manner, refuse to cooperate with our reasonable requests, or misrepresent any facts. Our withdrawal will release us from any obligation to complete your return and will constitute completion of our engagement. You agree to compensate us for our time and out-of-pocket expenses through the date of our withdrawal.

By executing this engagement letter, you consent to us **and only us** using your tax return information to send you **and only you** by any medium: firm newsletters, surveys, press releases, information concerning firm seminars and nontax-related services, and any other communication sent to some or all of the firm's clients. This consent shall be valid for five (5) years. The disclosure will include the entire federal income tax return, and you acknowledge, by signing this engagement, that you have the right to consent to a disclosure of less than the entire tax return, but have decided, without coercion, that you consent to the disclosure of the entire tax return. This consent is not conditioned on our providing services to you.

If the foregoing correctly sets forth your understanding of our tax engagement, please sign this letter in the space below and return it to our office. If you disagree with any of these terms, please notify us immediately.

We want to express our appreciation for this opportunity to work with you.

Very truly yours,  
*Davis & Graves CPA LLP*

=====  
**AGREED TO AND ACCEPTED:**

By: \_\_\_\_\_

Date: \_\_\_\_\_



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December 14, 2017

Dear Client:

This Tax Organizer is designed to help you gather the tax information needed to prepare your 2017 personal income tax return. To help you complete the organizer with minimal time and effort, when available, you will find certain information from your 2016 personal income tax return.

In order to meet the filing deadline for your 2017 income tax return, your completed tax organizer needs to be **received by our office no later than March 23, 2018**. Any information received after that date may require an extension of time be filed for your return.

In your Tax Organizer, all social security numbers and bank account numbers have been replaced with asterisks (\*\*\_\*\_\*\_\*\_\*\*\*\*) and (\*\*\*\*1234) to protect your privacy and personal information. If you need to change or update a social security number or bank account information, please contact this office. Do not indicate the social security number or bank account change on your Tax Organizer. When you receive your completed tax return(s), please review all social security numbers and bank account information for accuracy. Report any discrepancies to this office immediately.

Enter 2017 information on the Tax Organizer pages provided. If any information does not apply to you or is incorrect, please draw a line through it or make the necessary corrections.

The Client Questionnaire asks about pertinent tax items necessary for preparing the most accurate tax return possible. Please answer all applicable questions and attach a statement when necessary for additional information not provided in the Client Organizer. **If the Client Questionnaire is incomplete, it will cause delays in processing your 2017 income tax returns.**

**NOTE:** If you own a business entity (Schedule C/E/F) you may have additional filing requirements regarding certain information returns and/or personal property reports. Taxing authorities impose penalties for late filing. Information about these requirements are enclosed as separate inserts with your organizer. You should review these filing deadlines if you own a business entity. We can prepare these forms on your behalf for an additional cost.

We will also need the following information:

- Forms W-2 for wages, salaries and tips.
- All Forms 1099 for interest, dividends, retirement, miscellaneous income, Social Security, state or local refunds, gambling winnings, etc.
- Brokerage statements showing investment transactions for stocks, bonds, etc.
- Schedule K-1 from partnerships, S corporations, estates and trusts.
- Statements supporting educational expenses, deductions or distributions, including any Forms 1098-T, 1098-E, or 1099-Q.
- All Forms 1095-A for the advance payment of the Premium Tax Credit for lower cost health care coverage under [healthcare.gov](http://healthcare.gov).
- Statements supporting deductions for mortgage interest, taxes, and charitable contributions (including any Form 1098-C).
- Copies of closing statements regarding the sale or purchase of real property.
- Legal papers for adoption, divorce, or separation involving custody of your dependent children.
- Any tax notices sent to you by the IRS or other taxing authority.
- Copies of your federal, state and local (if applicable) income tax returns from the last 3 years (if not prepared by our office).

Thank you for the opportunity to serve you.

Very truly yours,

*Davis & Graves CPA LLP*



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## **IMPORTANT INFORMATION - DID YOU KNOW?**

### **REQUIRED MINIMUM DISTRIBUTIONS (RMDs)**

If you are age 70-1/2 you must take withdrawals from certain retirement accounts or face the consequences. Additional excise taxes are imposed if RMD's are not taken or not enough is taken.

RMD's apply to:

- Traditional IRAs
- SEP IRAs
- SIMPLE IRAs
- 401(k) plans
- 403(b) plans
- 457(b) plans
- Inherited IRAs
- Profit sharing plans
- Other defined contribution plans

ROTH IRA's do not require withdrawals until after the death of the owner. There are no required minimum distributions.

**We can calculate your RMD when we prepare your income taxes.**

We'll need the fair market value of all your IRA accounts as of December 31. Include the December statement(s) with your tax information.

How to contact us:

Email: [firm@davisgraves.com](mailto:firm@davisgraves.com)  
Phone: 503-667-2511  
Fax: 503-667-9065  
Mail: 700 N Main Ave  
Gresham, OR

(CLIENT)

## Questionnaire

Please check the appropriate box and include all necessary details and documentation.

We will assume "NO" to any unanswered question below

### MANDATORY INFORMATION

The questions in this section must be answered before we begin your returns:

- |  | Yes                      | No                       |
|--|--------------------------|--------------------------|
| 1) Did your address, email, or contact phone change from last year?<br>If yes, make changes on appropriate organizer pages attached.   | <input type="checkbox"/> | <input type="checkbox"/> |
| 2) Did you change any bank accounts that have been used to direct deposit (or direct debit) funds from (or to) the IRS or other taxing authority during the tax year?  | <input type="checkbox"/> | <input type="checkbox"/> |
| 3) Did you (or spouse) receive an Identity Protection PIN (IP PIN) from the IRS or have you been a victim of identity theft? If yes, attach the IRS letter.  | <input type="checkbox"/> | <input type="checkbox"/> |
| 4) Did you (or spouse) receive an Identity Protection PIN (IP PIN) from the IRS in <u>previous years</u> ?   | <input type="checkbox"/> | <input type="checkbox"/> |
| 5) Did you have qualifying health care coverage, such as employer-sponsored, self-enrolled, or government-sponsored coverage (i.e. Medicare/Medicaid) <b>for every month of the year</b> for your family?<br>"Your family" for health care coverage refers to you, your spouse if filing jointly, and anyone you can claim as a dependent. If yes, attach any Form(s) 1095-B and/or 1095-C you received. | <input type="checkbox"/> | <input type="checkbox"/> |
| 6) Did you make gifts of more than \$14,000 to any individual?   | <input type="checkbox"/> | <input type="checkbox"/> |
| 7) Did you receive correspondence from <u>any</u> taxing authority?<br>If yes, provide copies.   | <input type="checkbox"/> | <input type="checkbox"/> |

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### Personal Information

- |   | Yes                      | No                       |
|---|--------------------------|--------------------------|
| 8) Did your marital status change during the year?  | <input type="checkbox"/> | <input type="checkbox"/> |
| 9) Did you get married to a same-sex spouse in a state that legally recognizes same-sex marriage? | <input type="checkbox"/> | <input type="checkbox"/> |
| 10) Can you be claimed as a dependent by another taxpayer?  | <input type="checkbox"/> | <input type="checkbox"/> |

### Dependent Information

- |  |                          |                          |
|--|--------------------------|--------------------------|
| 11) Were there any changes in dependents from the prior year?  | <input type="checkbox"/> | <input type="checkbox"/> |
| 12) Do you have any children under age 19 or a full-time student under age 24 with unearned income in excess of \$2,100?   | <input type="checkbox"/> | <input type="checkbox"/> |
| 13) Do you have dependents who must file a tax return?   | <input type="checkbox"/> | <input type="checkbox"/> |
| 14) Did you provide over half the support for any other person(s) other than your dependent children during the year?  | <input type="checkbox"/> | <input type="checkbox"/> |
| 15) Did you pay for child care while you worked or looked for work?  | <input type="checkbox"/> | <input type="checkbox"/> |
| 16) Did you pay any expenses related to the adoption of a child during the year?   | <input type="checkbox"/> | <input type="checkbox"/> |
| 17) If you are divorced or separated with child(ren), do you have a divorce decree or other form of separation agreement which establishes custodial responsibilities? | <input type="checkbox"/> | <input type="checkbox"/> |
| 18) Did any dependents receive an Identity Protection PIN (IP PIN) from the IRS or have they been a victim of identity theft? If yes, attach the IRS letter.           | <input type="checkbox"/> | <input type="checkbox"/> |
| 19) Did any dependents receive an Identity Protection PIN (IP PIN) from the IRS in <u>previous years</u> ?   | <input type="checkbox"/> | <input type="checkbox"/> |

### Purchases, Sales and Debt Information

- |   |                          |                          |
|---|--------------------------|--------------------------|
| 20) Did you start a new business or purchase rental property during the year?   | <input type="checkbox"/> | <input type="checkbox"/> |
| 21) Did you acquire a new or additional interest in a partnership or S corporation?   | <input type="checkbox"/> | <input type="checkbox"/> |
| 22) Did you sell an existing business, rental, or other property this year?   | <input type="checkbox"/> | <input type="checkbox"/> |
| 23) Did you purchase or dispose of any business assets during the year?<br>If yes, update the Depreciation-Asset List provided in your organizer. | <input type="checkbox"/> | <input type="checkbox"/> |
| 24) Did you convert any personal assets to business use?  | <input type="checkbox"/> | <input type="checkbox"/> |
| 25) Did you purchase or sell a principal residence during the year?   | <input type="checkbox"/> | <input type="checkbox"/> |

## Questionnaire

Please check the appropriate box and include all necessary details and documentation.  
We will assume "NO" to any unanswered question below

	Yes	No
<b>Purchases, Sales and Debt Information, Continued</b>		
26) Did you sell, exchange, or purchase any other real estate during the year (ex: vacation, second home, land-locked, etc.)?	<input type="checkbox"/>	<input type="checkbox"/>
27) Did you foreclose or abandon a principal residence or real property during the year?	<input type="checkbox"/>	<input type="checkbox"/>
28) Did you acquire or dispose of any stock during the year?	<input type="checkbox"/>	<input type="checkbox"/>
29) Did you take out a home equity loan this year?	<input type="checkbox"/>	<input type="checkbox"/>
30) Did you refinance a principal residence or second home this year?	<input type="checkbox"/>	<input type="checkbox"/>
31) Did you lend money with the understanding of repayment and this year and it became totally uncollectable?	<input type="checkbox"/>	<input type="checkbox"/>
32) Did you have any debts canceled or forgiven this year, such as home mortgage or student loans?	<input type="checkbox"/>	<input type="checkbox"/>
33) Did you purchase a qualified plug-in electric drive vehicle or qualified fuel cell vehicle this year?	<input type="checkbox"/>	<input type="checkbox"/>
<b>Income Information</b>		
34) Did you have any foreign income or pay any foreign taxes during the year, directly or indirectly, such as from investment accounts, partnerships or a foreign employer?	<input type="checkbox"/>	<input type="checkbox"/>
35) Did you receive any income from property sold prior to this year?	<input type="checkbox"/>	<input type="checkbox"/>
36) Did you receive any unemployment benefits during the year?	<input type="checkbox"/>	<input type="checkbox"/>
37) Did you receive any disability income during the year?	<input type="checkbox"/>	<input type="checkbox"/>
38) Did you receive tip income not reported to your employer this year?	<input type="checkbox"/>	<input type="checkbox"/>
39) Did any of your life insurance policies mature, or did you surrender any policies?	<input type="checkbox"/>	<input type="checkbox"/>
40) Did you receive any awards, prizes, hobby income, gambling or lottery winnings?	<input type="checkbox"/>	<input type="checkbox"/>
41) Do you expect a large fluctuation in income, deductions, or withholding next year?	<input type="checkbox"/>	<input type="checkbox"/>
<b>Retirement Information</b>		
42) Did you receive any Social Security benefits during the year?	<input type="checkbox"/>	<input type="checkbox"/>
43) Are you an active participant in a pension or retirement plan?	<input type="checkbox"/>	<input type="checkbox"/>
44) Did you make any withdrawals from an IRA, Roth, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan?	<input type="checkbox"/>	<input type="checkbox"/>
45) Did you receive any lump-sum payments from a pension, profit sharing or 401(k) plan?	<input type="checkbox"/>	<input type="checkbox"/>
46) Did you make any contributions to an IRA, Roth, myRA, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan?	<input type="checkbox"/>	<input type="checkbox"/>
<b>Education Information</b>		
47) Did you, your spouse, or your dependents attend a post-secondary school during the year, or plan to attend one in the coming year?	<input type="checkbox"/>	<input type="checkbox"/>
48) Did you have any educational expenses during the year on behalf of yourself, your spouse, or a dependent?	<input type="checkbox"/>	<input type="checkbox"/>
49) Did anyone in your family receive a scholarship of any kind during the year?	<input type="checkbox"/>	<input type="checkbox"/>
50) Did you make any withdrawals from an education savings or 529 Plan account?	<input type="checkbox"/>	<input type="checkbox"/>
51) Did you pay any student loan interest this year?	<input type="checkbox"/>	<input type="checkbox"/>
52) Did you cash any Series EE or I U.S. Savings bonds issued after 1989?	<input type="checkbox"/>	<input type="checkbox"/>
53) Did you make any contributions to an education savings or 529 Plan account?	<input type="checkbox"/>	<input type="checkbox"/>

## Questionnaire

Please check the appropriate box and include all necessary details and documentation.  
We will assume "NO" to any unanswered question below

Yes No

### Health Care Information

- 54) Did anyone in your family qualify for an exemption from the health care coverage mandate?  
If yes, attach the Exemption Certificate Number (ECN) or type of exemption.
- 55) Did you enroll for lower cost Marketplace Coverage through healthcare.gov under the Affordable Care Act?  
If yes, please provide any Form(s) 1095-A you received.
- 56) Did you enroll for lower cost Marketplace Coverage through healthcare.gov under the Affordable Care Act and share a policy with anyone who is not included in your family?
- 57) Did you make any contributions to a Health savings account (HSA) or Archer MSA?
- 58) Did you receive any distributions from a Health savings account (HSA), Archer MSA, or Medicare Advantage MSA this year?
- 59) Did you pay long-term care premiums for yourself or your family?
- 60) Did you make any contributions to OR receive any distributions from an ABLE (Achieving a Better Life Experience) account?  
If yes, attach any Form(s) 1099-QA you received.
- 61) If you are a Schedule C proprietor, did you pay health insurance premiums for your employees this year?

### Itemized Deduction Information

- 62) Did you incur a casualty or theft loss or any condemnation awards during the year?
- 63) Did you pay out-of-pocket medical expenses (Co-pays, prescription drugs, etc.)?
- 64) Did you make any cash or noncash charitable contributions (clothes, furniture, etc.)?  
If yes, please provide evidence such as a receipt from the donee organization, canceled checks, or record of payment, to substantiate all contributions made.
- 65) Did you donate a vehicle or boat during the year?  
If yes, attach Form 1098-C or other written acknowledgement from the donee organization.
- 66) Did you have an expense account or allowance during the year?
- 67) Did you use your car on the job, for other than commuting?
- 68) Did you work out of town for part of the year?
- 69) Did you have any expenses related to seeking a new job during the year?
- 70) Did you make any major purchases during the year (cars, boats, etc.)?
- 71) Did you make any out-of-state purchases (by telephone, internet, mail, or in person) for which the seller did not collect state sales or use tax?

### Miscellaneous Information

- 72) Did you utilize an area of your home for business purposes?
- 73) Did you engage in any bartering transactions?
- 74) Did you retire or change jobs this year?
- 75) Did you incur moving costs because of a job change?
- 76) Did you pay any individual as a household employee during the year?
- 77) Did you make energy efficient improvements to your main home this year?
- 78) Did you receive a distribution from, or were you a grantor or transferor for a foreign trust?
- 79) Did you have a financial interest in or signature authority over a financial account such as a bank account, securities account, or brokerage account, located in a foreign country?

# Questionnaire

Please check the appropriate box and include all necessary details and documentation.  
We will assume "NO" to any unanswered question below

Yes No

## Miscellaneous Information, Continued

- 80) Do you have any foreign financial accounts, foreign financial assets, or hold interest in a foreign entity?  Yes  No
- 81) Do you have previous years tax returns that are either unfiled or filed with unpaid balances due?  Yes  No
- 82) Do you want to designate \$3 to the Presidential Election Campaign Fund? Checking "yes" will not change your tax or reduce your refund.  Yes  No
- 83) If filing jointly, does your spouse want to designate \$3 to the Presidential Election Campaign Fund?  Yes  No

## Supplemental Questions

- 84) If you have a business entity (Sch C/E/F), did you make any payments totaling \$600 or more to any one person during the year? If yes, did you file or will you file the required information forms?  Yes  No

**There are different filing requirement deadlines -- Refer to inserts**

- 85) Did you make any political contributions? If yes, provide details.  Yes  No
- 86) Did you have any additional sources of income not listed in the tax organizer? If yes, provide details.  Yes  No
- 87) If you have a sole proprietorship (Sch C) business, we require a breakdown of your sales by the following areas:

Portland only \$ \_\_\_\_\_

Multnomah County, including Portland \$ \_\_\_\_\_

Tri-Met District \$ \_\_\_\_\_

Form ID: 1040 **Personal Information** **1**

Filing (Marital) status code (1 = Single, 2 = Married filing joint, 3 = Married filing separate, 4 = Head of household, 5 = Qualifying widow(er)) \_\_\_\_\_

Mark if you were married but living apart all year \_\_\_\_\_

Mark if your nonresident alien spouse does not have an Individual Taxpayer Identification Number (ITIN) \_\_\_\_\_

	<b>Taxpayer</b>	<b>Spouse</b>
Social security number	_____	_____
First name	_____	_____
Last name	_____	_____
Occupation	_____	_____
Designate \$3.00 to the presidential election campaign fund? (1 = Yes, 2 = No, 3 = Blank)	_____	_____
Mark if dependent of another taxpayer	_____	_____
Taxpayer with income less than 1/2 support age 18 or 19 - 23 full-time student? (Y, N)	_____	_____
Mark if legally blind	_____	_____
Date of birth	_____	_____
Date of death	_____	_____
Work/daytime telephone number/ext number	_____	_____
Home/evening telephone number	_____	_____
Do you authorize us to discuss your return with the IRS? (Y, N)	<u>Y</u>	_____

**Present Mailing Address**

Address \_\_\_\_\_

Apartment number \_\_\_\_\_

City, state postal code, zip code \_\_\_\_\_

Foreign country name \_\_\_\_\_

Foreign phone number \_\_\_\_\_

In care of addressee \_\_\_\_\_

**Dependent Information**

(\*Please refer to Dependent Codes located at the bottom)

First Name	Last Name	Date of Birth	Social Security No.	Relationship	Months in home	**Dep Codes * **	Care expenses paid for dependent

Name of child who lived with you but is not your dependent \_\_\_\_\_

Social security number of qualifying person \_\_\_\_\_

**Dependent Codes**

<p><b>*Basic</b></p> <p>1 = Child who lived with you</p> <p>2 = Child who did not live with you due to divorce/separation</p> <p>3 = Other dependent</p> <p>5 = Qualifying child for Earned Income Credit only</p> <p>6 = Children who lived with you, but do not qualify for Earned Income Credit</p> <p>7 = Children who lived with you, but do not qualify for Child Tax Credit</p> <p>8 = Children who lived with you, but do not qualify for Child Tax Credit or Earned Income Credit</p> <p><b>***Month</b></p> <p>77 = Reported on odd year return</p> <p>88 = Reported on even year return</p> <p>99 = Not reported on return</p>	<p><b>**Other</b></p> <p>1 = Student (Age 19 - 23)</p> <p>2 = Disabled dependent</p> <p>3 = Dependent who is both a student and disabled</p>
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**Preparer - Enter on Screen Contact**

Tax matters person (Indicate which spouse handles tax return related questions) (Blank = Both, T = Taxpayer, S = Spouse) \_\_\_\_\_

Taxpayer email address \_\_\_\_\_

Spouse email address \_\_\_\_\_

**Taxpayer**

**Spouse**

Fax telephone number \_\_\_\_\_

Mobile telephone number \_\_\_\_\_

Mobile telephone #2 number \_\_\_\_\_

Pager number \_\_\_\_\_

Other: \_\_\_\_\_

    Telephone number \_\_\_\_\_

    Extension \_\_\_\_\_

Preferred method of contact: \_\_\_\_\_

    Email, Work phone, Home phone, Fax, Mobile phone, Mobile phone #2 \_\_\_\_\_

**NOTES/QUESTIONS:**



**IRS regulations require paid tax preparers who expect to prepare a certain amount of federal individual tax returns to file them electronically. To comply with this requirement your return will be electronically filed this year if it qualifies for electronic filing under IRS rules. Taxpayers may choose to file a paper return instead of filing electronically.**

Mark if you want to file a paper return even if you qualify for electronic filing \_\_\_\_\_

Receive email notification(s) when your electronic file is accepted by the taxing agency (Blank = None, 1 = Return, 2 = Return & Extension) \_\_\_\_\_

If 1 or 2, please provide email address on Organizer Form ID: Info

Mark if you are filing a balance due return electronically and you want to pay the amount due by debiting your financial institution account \_\_\_\_\_

The IRS requires a Personal Identification Number (PIN) be used in signing returns that are electronically filed.

Each taxpayer and spouse, if applicable, must provide a 5 digit self-selected PIN of your choice other than all zeroes.

Taxpayer self-selected Personal Identification Number (PIN) \_\_\_\_\_

Spouse self-selected Personal Identification Number (PIN) \_\_\_\_\_

---

**NOTES/QUESTIONS:**

**Taxpayer -**

Form of identification (1 = Driver's license, 2 = State issued identification card) \_\_\_\_\_  
Identification number \_\_\_\_\_  
Issue date \_\_\_\_\_  
Expiration date (mm/dd/yyyy) \_\_\_\_\_  
Location of issuance (State issued only) \_\_\_\_\_  
Document number (New York only) \_\_\_\_\_

**Spouse -**

Form of identification (1 = Driver's license, 2 = State issued identification card) \_\_\_\_\_  
Identification number \_\_\_\_\_  
Issue date \_\_\_\_\_  
Expiration date (mm/dd/yyyy) \_\_\_\_\_  
Location of issuance (State issued only) \_\_\_\_\_  
Document number (New York only) \_\_\_\_\_

---

**NOTES/QUESTIONS:**

If you have an overpayment of 2017 taxes, do you want the excess:

- Refunded \_\_\_\_\_
- Applied to 2018 estimated tax liability \_\_\_\_\_

Do you expect a considerable change in your 2018 income? (Y, N) \_\_\_\_\_

If yes, please explain any differences:  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Do you expect a considerable change in your deductions for 2018? (Y, N) \_\_\_\_\_

If yes, please explain any differences:  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Do you expect a considerable change in the amount of your 2018 withholding? (Y, N) \_\_\_\_\_

If yes, please explain any differences:  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Do you expect a change in the number of dependents claimed for 2018? (Y, N) \_\_\_\_\_

If yes, please explain any differences:  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Mark if you use the Electronic Federal Tax Payment System (EFTPS) to pay your estimated taxes \_\_\_\_\_

<b>2017 Federal Estimated Tax Payments</b>
--

2016 overpayment applied to 2017 estimates + \_\_\_\_\_

Mark if you paid the calculated amounts on the dates due indicated below. Skip the remaining fields. \_\_\_\_\_

If your estimated payments were not made on the date due or were for an amount other than the calculated amount below, please enter the actual date and amount paid.

	Date Due	Date Paid if After Date Due	Amount Paid	Calculated Amount	Method*
1st quarter payment	4/18/17	_____	+ _____	_____	_____
2nd quarter payment	6/15/17	_____	+ _____	_____	_____
3rd quarter payment	9/15/17	_____	+ _____	_____	_____
4th quarter payment	1/16/18	_____	+ _____	_____	_____
Additional payment		_____	+ _____	_____	_____

<b>*Method of payment indicated in prior year</b>
EFW = Electronic funds withdrawal      EFTPS = Electronic Federal Tax Payment System
Voucher = Form 1040-ES estimated tax payment voucher

**NOTES/QUESTIONS:**

Taxpayer/Spouse/Joint (T, S, J) \_\_\_\_\_  
State postal code \_\_\_\_\_

Amount paid with 2016 return + \_\_\_\_\_  
2016 overpayment applied to '17 estimates + \_\_\_\_\_  
Treat calculated amounts as paid \_\_\_\_\_

Date Paid	Amount Paid	Calculated Amount
1st quarter payment _____	+ _____	<div style="border: 1px solid black; padding: 5px;">           _____            _____            _____            _____         </div>
2nd quarter payment _____	+ _____	
3rd quarter payment _____	+ _____	
4th quarter payment _____	+ _____	
Additional payment _____	+ _____	

**2017 City Estimated Tax Payments**

**City #1**  
 City name \_\_\_\_\_  
 Amount paid with 2016 return + \_\_\_\_\_  
 2016 overpayment applied to '17 estimates \_\_\_\_\_  
 Treat calculated amounts as paid \_\_\_\_\_

**City #2**  
 City name \_\_\_\_\_  
 Amount paid with 2016 return + \_\_\_\_\_  
 2016 overpayment applied to '17 estimates \_\_\_\_\_  
 Treat calculated amounts as paid \_\_\_\_\_

Date Paid	Amount Paid
1st quarter payment _____	+ _____
2nd quarter payment _____	+ _____
3rd quarter payment _____	+ _____
4th quarter payment _____	+ _____

Date Paid	Amount Paid
1st quarter payment _____	+ _____
2nd quarter payment _____	+ _____
3rd quarter payment _____	+ _____
4th quarter payment _____	+ _____

**Calculated Amount**

1st quarter payment	_____
2nd quarter payment	_____
3rd quarter payment	_____
4th quarter payment	_____

**Calculated Amount**

1st quarter payment	_____
2nd quarter payment	_____
3rd quarter payment	_____
4th quarter payment	_____

**City #3**  
 City name \_\_\_\_\_  
 Amount paid with 2016 return + \_\_\_\_\_  
 2016 overpayment applied to '17 estimates \_\_\_\_\_  
 Treat calculated amounts as paid \_\_\_\_\_

**City #4**  
 City name \_\_\_\_\_  
 Amount paid with 2016 return + \_\_\_\_\_  
 2016 overpayment applied to '17 estimates \_\_\_\_\_  
 Treat calculated amounts as paid \_\_\_\_\_

Date Paid	Amount Paid
1st quarter payment _____	+ _____
2nd quarter payment _____	+ _____
3rd quarter payment _____	+ _____
4th quarter payment _____	+ _____

Date Paid	Amount Paid
1st quarter payment _____	+ _____
2nd quarter payment _____	+ _____
3rd quarter payment _____	+ _____
4th quarter payment _____	+ _____

**Calculated Amount**

1st quarter payment	_____
2nd quarter payment	_____
3rd quarter payment	_____
4th quarter payment	_____

**Calculated Amount**

1st quarter payment	_____
2nd quarter payment	_____
3rd quarter payment	_____
4th quarter payment	_____

Please provide all copies of Form W-2.

**2017 Information**

**Prior Year Information**

Taxpayer/Spouse (T, S) \_\_\_\_\_

Employer name \_\_\_\_\_

Were these wages earned for service as: (1 = Minister, 2 = Military, 3 = Farming / Fishing, 4 = National Guard) \_\_\_\_\_

Mark if this is your current employer \_\_\_\_\_

Federal wages and salaries (**Box 1**) + \_\_\_\_\_

Federal tax withheld (**Box 2**) + \_\_\_\_\_

Social security wages (**Box 3**) (if different than federal wages) + \_\_\_\_\_

Social security tax withheld (**Box 4**) + \_\_\_\_\_

Medicare wages (**Box 5**) (if different than federal wages) + \_\_\_\_\_

Medicare tax withheld (**Box 6**) + \_\_\_\_\_

SS tips (**Box 7**) + \_\_\_\_\_

Allocated tips (**Box 8**) + \_\_\_\_\_

Dependent care benefits (**Box 10**) + \_\_\_\_\_

**Box 13 -**

Statutory employee \_\_\_\_\_

Retirement plan \_\_\_\_\_

Third-party sick pay \_\_\_\_\_

State postal code (**Box 15**) \_\_\_\_\_

State wages (**Box 16**) (if different than federal wages) + \_\_\_\_\_

State tax withheld (**Box 17**) + \_\_\_\_\_

Local wages (**Box 18**) + \_\_\_\_\_

Local tax withheld (**Box 19**) + \_\_\_\_\_

Name of locality (**Box 20**) \_\_\_\_\_

**Control Totals+**

**Wages and Salaries #2**

Please provide all copies of Form W-2.

**2017 Information**

**Prior Year Information**

Taxpayer/Spouse (T, S) \_\_\_\_\_

Employer name \_\_\_\_\_

Were these wages earned for service as: (1 = Minister, 2 = Military, 3 = Farming / Fishing, 4 = National Guard) \_\_\_\_\_

Mark if this your current employer \_\_\_\_\_

Federal wages and salaries (**Box 1**) + \_\_\_\_\_

Federal tax withheld (**Box 2**) + \_\_\_\_\_

Social security wages (**Box 3**) (if different than federal wages) + \_\_\_\_\_

Social security tax withheld (**Box 4**) + \_\_\_\_\_

Medicare wages (**Box 5**) (if different than federal wages) + \_\_\_\_\_

Medicare tax withheld (**Box 6**) + \_\_\_\_\_

SS tips (**Box 7**) + \_\_\_\_\_

Allocated tips (**Box 8**) + \_\_\_\_\_

Dependent care benefits (**Box 10**) + \_\_\_\_\_

**Box 13 -**

Statutory employee \_\_\_\_\_

Retirement plan \_\_\_\_\_

Third-party sick pay \_\_\_\_\_

State postal code (**Box 15**) \_\_\_\_\_

State wages (**Box 16**) (if different than federal wages) + \_\_\_\_\_

State tax withheld (**Box 17**) + \_\_\_\_\_

Local wages (**Box 18**) + \_\_\_\_\_

Local tax withheld (**Box 19**) + \_\_\_\_\_

Name of locality (**Box 20**) \_\_\_\_\_

**Control Totals+**

### Interest Income

Please provide copies of all Form 1099-INT or other statements reporting interest income.  
 \*Whole numbers will be treated as \$ amounts. Enter percentages in the XXX.XX format. For example, enter 100% as 100.00 or 75.5% as 75.50.

T/S/J	Type Code (**See codes below)	Interest Income	Tax Exempt Income	Penalty on Early Withdrawal	U.S. Obligations* \$ or %	Tax Exempt* \$ or %	Foreign Taxes Paid	Prior Year Information
	<b>1</b>	Payer						
		Amounts	+					
	<b>2</b>	Payer						
		Amounts	+					
	<b>3</b>	Payer						
		Amounts	+					
	<b>4</b>	Payer						
		Amounts	+					
	<b>5</b>	Payer						
		Amounts	+					
	<b>6</b>	Payer						
		Amounts	+					
	<b>7</b>	Payer						
		Amounts	+					
	<b>8</b>	Payer						
		Amounts	+					
	<b>9</b>	Payer						
		Amounts	+					
	<b>10</b>	Payer						
		Amounts	+					

**Interest Codes		
Blank = Regular Interest	4 = Accrued Interest	6 = ABP Adjustment
3 = Nominee Distribution	5 = OID Adjustment	7 = Series EE & I Bond

### Dividend Income

Please provide copies of all Form 1099-DIV or other statements reporting dividend income.

\*Whole numbers will be treated as \$ amounts. Enter percentages in the XXX.XX format. For example, enter 100% as 100.00 or 75.5% as 75.50.

T S J	Type Code	(**See codes below)	Ordinary Dividends	Qualified Dividends	Total Cap Gain Distributions	Section 1250	Sec. 1202	28% Capital Gain	Tax Exempt Dividends	U.S. Obligations* \$ or %	Tax Exempt* \$ or %	Foreign Taxes Paid	Prior Year Information
1	Payer												
	Amounts	+											
2	Payer												
	Amounts	+											
3	Payer												
	Amounts	+											
4	Payer												
	Amounts	+											
5	Payer												
	Amounts	+											
6	Payer												
	Amounts	+											
7	Payer												
	Amounts	+											
8	Payer												
	Amounts	+											
9	Payer												
	Amounts	+											
10	Payer												
	Amounts	+											

<b>**Dividend Codes</b>	
Blank = Other	3 = Nominee



	2017 Information		Prior Year Information
	Taxpayer	Spouse	
State and local income tax refunds	+ _____	+ _____	<div style="border: 1px solid black; height: 100px; width: 100%;"></div>
Alimony received	+ _____	+ _____	
Unemployment compensation	+ _____	+ _____	
Unemployment compensation federal withholding	+ _____	+ _____	
Unemployment compensation state withholding	+ _____	+ _____	
Unemployment compensation repaid	+ _____	+ _____	
Alaska Permanent Fund dividends	+ _____	+ _____	

T/S/J	Self-Employment Income? (Y, N)	Other income, such as: Commissions, Jury pay, Director fees, Taxable scholarships	2017 Information		Prior Year Information
—	—	_____	+	_____	<div style="border: 1px solid black; height: 100%; width: 100%;"></div>
—	—	_____	+	_____	
—	—	_____	+	_____	
—	—	_____	+	_____	
—	—	_____	+	_____	
—	—	_____	+	_____	
—	—	_____	+	_____	
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—	—	_____	+	_____	
—	—	_____	+	_____	
—	—	_____	+	_____	
—	—	_____	+	_____	
—	—	_____	+	_____	
—	—	_____	+	_____	

NOTES/QUESTIONS:

Please provide all Forms 1099-R.

	2017 Information	Prior Year Information
Taxpayer/Spouse (T, S)	—	<div style="border: 1px solid black; height: 100%; width: 100%;"></div>
Name of payer _____		
State postal code _____	—	
Gross distributions received <b>(Box 1)</b>	+ _____	
Taxable amount received <b>(Box 2a)</b>	+ _____	
Federal withholding <b>(Box 4)</b>	+ _____	
Distribution code <b>(Box 7)</b>	—	
Mark if distribution is from an IRA, SEP, SIMPLE retirement plan	—	
State withholding <b>(Box 12)</b>	+ _____	
Local withholding <b>(Box 15)</b>	+ _____	
Amount of rollover	+ _____	
Mark if distribution was due to a pre-retirement age disability	—	
<b>Control Totals+</b>		

<b>Pension, Annuity, and IRA Distributions #2</b>
---

Please provide all Forms 1099-R.

	2017 Information	Prior Year Information
Taxpayer/Spouse (T, S)	—	<div style="border: 1px solid black; height: 100%; width: 100%;"></div>
Name of payer _____		
State postal code _____	—	
Gross distributions received <b>(Box 1)</b>	+ _____	
Taxable amount received <b>(Box 2a)</b>	+ _____	
Federal withholding <b>(Box 4)</b>	+ _____	
Distribution code <b>(Box 7)</b>	—	
Mark if distribution is from an IRA, SEP, SIMPLE retirement plan	—	
State withholding <b>(Box 12)</b>	+ _____	
Local withholding <b>(Box 15)</b>	+ _____	
Amount of rollover	+ _____	
Mark if distribution was due to a pre-retirement age disability	—	
<b>Control Totals+</b>		

<b>Pension, Annuity, and IRA Distributions #3</b>
---

Please provide all Forms 1099-R.

	2017 Information	Prior Year Information
Taxpayer/Spouse (T, S)	—	<div style="border: 1px solid black; height: 100%; width: 100%;"></div>
Name of payer _____		
State postal code _____	—	
Gross distributions received <b>(Box 1)</b>	+ _____	
Taxable amount received <b>(Box 2a)</b>	+ _____	
Federal withholding <b>(Box 4)</b>	+ _____	
Distribution code <b>(Box 7)</b>	—	
Mark if distribution is from an IRA, SEP, SIMPLE retirement plan	—	
State withholding <b>(Box 12)</b>	+ _____	
Local withholding <b>(Box 15)</b>	+ _____	
Amount of rollover	+ _____	
Mark if distribution was due to a pre-retirement age disability	—	
<b>Control Totals+</b>		

**NOTES/QUESTIONS:**

Please provide a copy of Form(s) SSA-1099 or RRB-1099

Taxpayer/Spouse (T, S) \_\_\_\_\_  
State postal code \_\_\_\_\_

**Social Security Benefits**

	2017 Information	Prior Year Information
If you received a Form SSA - 1099, please complete the following information:		
Net Benefits for 2017 (Box 3 minus Box 4) <b>(Box 5)</b>	+ _____	<div style="border: 1px solid black; height: 100%; width: 100%;"></div>
Voluntary Federal Income Tax Withheld <b>(Box 6)</b>	+ _____	
From the DESCRIPTION OF AMOUNT IN BOX 3 area of Form SSA-1099:		
Medicare premiums	+ _____	
Prescription drug (Part D) premiums	+ _____	

**Tier 1 Railroad Benefits**

	2017 Information	Prior Year Information
If you received a Form RRB - 1099, please complete the following information:		
Net Social Security Equivalent Benefit:		<div style="border: 1px solid black; height: 100%; width: 100%;"></div>
Portion of Tier 1 Paid in 2017 <b>(Box 5)</b>	+ _____	
Federal Income Tax Withheld <b>(Box 10)</b>	+ _____	
Medicare Premium Total <b>(Box 11)</b>	+ _____	

**Additional Information About Benefits Received**

Additional information about the benefits received not reported above. For example did you repay any benefits in 2017 or receive any prior year benefits in 2017. This information will be reported in the SSA-1099 DESCRIPTION OF AMOUNT IN BOX 3 area or in the RRB-1099 Boxes 7 through 9

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**NOTES/QUESTIONS:**

Form ID: IRA	<b>Traditional IRA</b>	<b>26</b>
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	Taxpayer	Spouse
Are you or your spouse (if MFJ or MFS) covered by an employer's retirement plan? (Y, N)	—	—
Do you want to contribute the maximum allowable traditional IRA contribution amount? If yes, enter the applicable code: (1 = Deductible only, 2 = Both deductible and nondeductible)	—	—
Enter the total traditional IRA contributions made for use in 2017	+ _____	+ _____
	<b>Taxpayer</b>	<b>Spouse</b>
Enter the nondeductible contribution amount made for use in 2017	+ _____	+ _____
Enter the nondeductible contribution amount made in 2018 for use in 2017	+ _____	+ _____
Traditional IRA basis	+ _____	+ _____
Value of all your traditional IRA's on December 31, 2017:		
_____	+ _____	+ _____
_____	+ _____	+ _____
_____	+ _____	+ _____
_____	+ _____	+ _____
_____	+ _____	+ _____

<b>Roth IRA</b>
-----------------

**Please provide copies of any 1998 through 2016 Form 8606 not prepared by this office**

	Taxpayer	Spouse
Mark if you want to contribute the maximum Roth IRA contribution	—	—
Enter the total Roth IRA contributions made for use in 2017	+ _____	+ _____
Enter the total amount of Roth IRA conversion recharacterizations for 2017	+ _____	+ _____
Enter the total contribution Roth IRA basis on December 31, 2016	+ _____	+ _____
Enter the total Roth IRA contribution recharacterizations for 2017	+ _____	+ _____
Enter the Roth conversion IRA basis on December 31, 2016	+ _____	+ _____
Value of all your Roth IRA's on December 31, 2017:		
_____	+ _____	+ _____
_____	+ _____	+ _____
_____	+ _____	+ _____
_____	+ _____	+ _____
_____	+ _____	+ _____

**NOTES/QUESTIONS:**

		<b>Preparer use only</b>
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Business activity or profession name \_\_\_\_\_

Taxpayer/Spouse (T, S) \_\_\_\_\_

State postal code \_\_\_\_\_

Contribute the maximum allowable contribution amount? (1 = Keogh, 2 = SEP, 3 = SIMPLE 401(k), 4 = Solo 401(k), 5 = SIMPLE IRA, 6 = SARSEP) \_\_\_\_\_

Plan contribution rate. Enter in xx.xx format (Limitation percentage) \_\_\_\_\_

Enter the total amount of contributions made to a Keogh plan in 2017 + \_\_\_\_\_

Enter the total amount of contributions made to a Solo 401(k) plan in 2017 + \_\_\_\_\_

Enter the total amount of contributions made to a SEP plan in 2017 + \_\_\_\_\_

Enter the total amount of contributions made to a SARSEP plan in 2017 + \_\_\_\_\_

Enter the total amount of contributions made to a defined benefit plan in 2017 + \_\_\_\_\_

Enter the total amount of contributions made to a profit-sharing plan in 2017 + \_\_\_\_\_

Enter the total amount of contributions made to a money purchase plan in 2017 + \_\_\_\_\_

Enter the total amount of contributions made to a SIMPLE 401(k) plan in 2017 + \_\_\_\_\_

Enter the total amount of contributions to a SIMPLE IRA plan in 2017 + \_\_\_\_\_

<b>Catch-up Contributions</b>
-------------------------------

Enter the amount of catch-up contributions made to a Solo 401(k) or SARSEP in 2017 + \_\_\_\_\_

Enter the amount of catch-up contributions made to a SIMPLE Plan in 2017 + \_\_\_\_\_

<b>Elective Deferrals</b>
---------------------------

Enter the total contributions to a Solo 401(k) or SARSEP made through elective deferrals in 2017 + \_\_\_\_\_

Enter the amount of elective deferrals designated as Roth contributions in 2017 + \_\_\_\_\_

**NOTES/QUESTIONS:**

**Preparer use only**

**2017 Information**

**Prior Year Information**

Taxpayer/Spouse/Joint (T, S, J) \_\_\_\_\_

Employer identification number \_\_\_\_\_

Business name \_\_\_\_\_

Principal business/profession \_\_\_\_\_

Business code \_\_\_\_\_

Business address, if different from home address on Organizer Form ID: 1040

    Address \_\_\_\_\_

    City/State/Zip \_\_\_\_\_

Accounting method (1 = Cash, 2 = Accrual, 3 = Other) \_\_\_\_\_

    If other: \_\_\_\_\_

Inventory method (1 = Cost, 2 = LCM, 3 = Other) \_\_\_\_\_

    If other enter explanation: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Enter an explanation if there was a change in determining your inventory:

\_\_\_\_\_

\_\_\_\_\_

Did you "materially participate" in this business? (Y, N) \_\_\_\_\_

    If not, number of hours you did significantly participate \_\_\_\_\_

Mark if you began or acquired this business in 2017 \_\_\_\_\_

Did you make any payments in 2017 that require you to file Form(s) 1099? (Y, N) \_\_\_\_\_

    If "Yes", did you or will you file all required Forms 1099? (Y, N) \_\_\_\_\_

Mark if this business is considered related to qualified services as a minister or religious worker \_\_\_\_\_

Did you receive wages as a statutory employee or as a minister? (1 = Statutory employee, 2 = Minister) \_\_\_\_\_

Medical insurance premiums paid by this activity + \_\_\_\_\_

Long-term care premiums paid by this activity + \_\_\_\_\_

Amount of wages received as a statutory employee + \_\_\_\_\_

**Business Income**

**2017 Information**

**Prior Year Information**

Gross receipts and sales

\_\_\_\_\_ + \_\_\_\_\_

\_\_\_\_\_ + \_\_\_\_\_

\_\_\_\_\_ + \_\_\_\_\_

\_\_\_\_\_ + \_\_\_\_\_

Returns and allowances \_\_\_\_\_ + \_\_\_\_\_

Other income:

\_\_\_\_\_ + \_\_\_\_\_

\_\_\_\_\_ + \_\_\_\_\_

\_\_\_\_\_ + \_\_\_\_\_

\_\_\_\_\_ + \_\_\_\_\_

**Cost of Goods Sold**

**2017 Information**

**Prior Year Information**

Beginning inventory + \_\_\_\_\_

Purchases + \_\_\_\_\_

Labor:

\_\_\_\_\_ + \_\_\_\_\_

\_\_\_\_\_ + \_\_\_\_\_

Materials + \_\_\_\_\_

Other costs:

\_\_\_\_\_ + \_\_\_\_\_

\_\_\_\_\_ + \_\_\_\_\_

\_\_\_\_\_ + \_\_\_\_\_

\_\_\_\_\_ + \_\_\_\_\_

Ending inventory + \_\_\_\_\_



**Preparer use only**

Principal business or profession \_\_\_\_\_

<b>Preparer use only Carryovers</b>	<b>Regular</b>	<b>AMT</b>
Operating	+	+
Short-term capital	+	+
Long-term capital	+	+
28% rate capital	+	+
Section 1231 loss	+	+
Ordinary business gain/loss	+	+
Section 179	+	+

**NOTES/QUESTIONS:**

**Preparer use only**

	2017 Information	Prior Year Information
Description _____		
Taxpayer/Spouse/Joint (T, S, J) _____	State postal code _____	
Physical address: Street _____		
City, state, zip code _____		
Foreign country _____		
Foreign province/county _____		
Foreign postal code _____		
Type (1=Single-family, 2=Multi-family, 3=Vacation/short-term, 4=Commercial, 5=Land, 6=Royalty, 7=Self-rental, 8=Other, 9=Personal ppty) _____		
Description of other type (Type code #8) _____		
Did you make any payments in 2017 that require you to file Form(s) 1099? (Y,N) _____		
If "Yes", did you or will you file all required Forms 1099? (Y, N) _____		
Fair rental days (If not full year) (For types 1, 2, 4, 5, 7 and 8 only) (Use Rent-2 for type 3) _____		
Percentage of ownership if not 100% _____		
Business use percentage, if not 100% (Not vacation home percentage) _____		

**Rent and Royalty Income**

	2017 Information	Prior Year Information
<b>Rents and royalties</b>		
_____ + _____		_____
_____		_____

**Rent and Royalty Expenses**

	2017 Information	Percent if not 100%	Prior Year Information
Advertising	+ _____	_____	_____
Auto	+ _____	_____	_____
Travel	+ _____	_____	_____
Cleaning and maintenance	+ _____	_____	_____
Commissions:			_____
_____	+ _____	_____	_____
_____	+ _____	_____	_____
Insurance:			_____
_____	+ _____	_____	_____
_____	+ _____	_____	_____
Legal and professional fees	+ _____	_____	_____
Management fees:			_____
_____	+ _____	_____	_____
_____	+ _____	_____	_____
Mortgage interest paid to banks, etc (Form 1098)			_____
_____	+ _____	_____	_____
_____	+ _____	_____	_____
Other mortgage interest	+ _____	_____	_____
Qualified mortgage insurance premiums	+ _____	_____	_____
Other interest:			_____
_____	+ _____	_____	_____
_____	+ _____	_____	_____
Repairs	+ _____	_____	_____
Supplies	+ _____	_____	_____
Taxes:			_____
_____	+ _____	_____	_____
_____	+ _____	_____	_____
Utilities	+ _____	_____	_____
Depreciation	+ _____	_____	_____
Depletion	+ _____	_____	_____
Other expenses:			_____
_____	+ _____	_____	_____
_____	+ _____	_____	_____
_____	+ _____	_____	_____
_____	+ _____	_____	_____

**Preparer use only**  
 Description \_\_\_\_\_

**Refinancing Points**

Preparer - Enter on Screen Rent

	2017 Information	Prior Year Information	
<b>Refinancing points paid -</b>			
Recipient's/Lender's name	_____		
Date of refinance	_____		
Total # Payments	_____		
Reported on 1098 in 2017	—		
Total points paid	_____		
Points deemed as paid in current year <b>(Preparer use only)</b>	_____		
<b>Refinancing points paid -</b>			
Recipient's/Lender's name	_____		
Date of refinance	_____		
Total # Payments	_____		
Reported on 1098 in 2017	—		
Total points paid	_____		
Points deemed as paid in current year <b>(Preparer use only)</b>	_____		
<b>Refinancing points paid -</b>			
Recipient's/Lender's name	_____		
Date of refinance	_____		
Total # Payments	_____		
Reported on 1098 in 2017	—		
Total points paid	_____		
Points deemed as paid in current year <b>(Preparer use only)</b>	_____		

**Vacation Home Information**

	2017 Information	Prior Year Information
Number of days home was used personally	_____	
Number of days home was rented	_____	
Number of day home owned, if not 365	_____	
Carryover of disallowed operating expenses into 2017	+ _____	
Carryover of disallowed depreciation expenses into 2017	+ _____	

**Passive and Other Information**

Preparer use only Carryovers	Regular	AMT
Operating	+	+
Short-term capital	+	+
Long-term capital	+	+
28% rate capital	+	+
Section 1231 loss	+	+
Ordinary business gain/loss	+	+
Comm revitalization	+	+
Section 179	+	+

Please provide all Forms 1099-K

Preparer use only

	2017 Information	Prior Year Information
Taxpayer/Spouse/Joint (T, S, J)	—	
Employer identification number	_____	
Description	_____	
Principal Product	_____	
State postal code	_____	
Accounting method (1 = Cash, 2 = Accrual)	_____	
Agricultural activity code	_____	
Did you "materially participate" in this business? (Y, N)	_____	
Did you make any payments in 2017 that require you to file Form(s) 1099? (Y, N)	_____	
If "Yes", did you or will you file all required Forms 1099? (Y, N)	_____	
Mark if Schedule F net income or loss should be excluded from self-employment income	_____	
Medical insurance premiums paid by this activity	+ _____	
Long-term care premiums paid by this activity	+ _____	

**Schedule F Income**

Sales Code**	Income description	2017 Information	Prior Year Information
—	_____	+ _____	
—	_____	+ _____	
—	_____	+ _____	
—	_____	+ _____	
—	_____	+ _____	

**\*\* Sales Codes**

<b>1 = Cash sales of items bought for resale</b>	<b>4 = Custom hire (machine work)</b>
<b>2 = Cash sales of items raised</b>	<b>5 = Other income</b>
<b>3 = Accrual sales</b>	

	2017 Information	Prior Year Information
Cost or other basis of livestock and other items you bought for resale (Cash method)	+ _____	
Beginning inventory of livestock and other items (Accrual method)	+ _____	
Accrual cost of livestock, produce, grains, and other products purchased	+ _____	
Ending Inventory of livestock and other items (Accrual method)	+ _____	
Total cooperative distributions you received	+ _____	
Taxable cooperative distributions you received	+ _____	

	2017 Total	2017 Taxable	Prior Year Information
Agricultural program payments			
_____ + _____	+ _____	+ _____	
_____ + _____	+ _____	+ _____	

	2017 Information	Prior Year Information
CRP payments received while enrolled to receive social security or disability benefits	_____	
Commodity credit loans reported under election:		
_____	+ _____	
_____	+ _____	
Total commodity credit loans forfeited	+ _____	
Taxable commodity credit loans forfeited	+ _____	

	2017 Total	2017 Taxable	Prior Year Information
Total crop insurance proceeds you received in 2017			
_____ + _____	+ _____	+ _____	
_____ + _____	+ _____	+ _____	
Mark if electing to defer crop insurance proceeds to 2018		—	
Crop insurance proceeds deferred from 2016		+ _____	



Preparer use only

Description \_\_\_\_\_

<b>Preparer use only Carryovers</b>	<b>Regular</b>	<b>AMT</b>
Operating	+	+
Short-term capital	+	+
Long-term capital	+	+
28% rate capital	+	+
Section 1231 loss	+	+
Ordinary business gain/loss	+	+
Section 179	+	+
Excess farm loss	+	+

**NOTES/QUESTIONS:**

**Preparer use only**

	2017 Information	Prior Year Information
Taxpayer/Spouse/Joint (T, S, J)	—	
Employer identification number	_____	
Description	_____	
State postal code	—	
Did you "actively participate" in the operation of this business this year? (Y, N)	—	

<b>Income Items</b>
---------------------

	2017 Information	Prior Year Information
Income from production of livestock, produce, grains, and other crops:		
_____	+ _____	
_____	+ _____	
_____	+ _____	
_____	+ _____	
_____	+ _____	
_____	+ _____	
Total cooperative distributions you received	+ _____	
Taxable cooperative distributions you received	+ _____	

	2017 Total	2017 Taxable	Prior Year Information
Agricultural program payments:			
_____ + _____	+ _____	+ _____	
_____ + _____	+ _____	+ _____	
_____ + _____	+ _____	+ _____	

	2017 Information	Prior Year Information
Commodity credit loans reported under election:		
_____	+ _____	
_____	+ _____	
Total commodity credit loans forfeited	+ _____	
Taxable commodity credit loans forfeited	+ _____	

	2017 Total	2017 Taxable	Prior Year Information
Crop insurance proceeds you received in 2017			
_____ + _____	+ _____	+ _____	
_____ + _____	+ _____	+ _____	
_____ + _____	+ _____	+ _____	

	2017 Information	Prior Year Information
Mark if electing to defer crop insurance proceeds to 2018	—	
Crop insurance proceeds deferred from 2016	+ _____	
Other income:		
_____	+ _____	
_____	+ _____	
_____	+ _____	
_____	+ _____	
_____	+ _____	
_____	+ _____	
_____	+ _____	
_____	+ _____	
_____	+ _____	
_____	+ _____	
_____	+ _____	
_____	+ _____	

**Preparer use only**

Description	2017 Information	Prior Year Information
Car and truck expenses	+ _____	_____
Chemicals	+ _____	_____
Conservation expenses	+ _____	_____
Carryover from prior years	+ _____	_____
Custom hire (machine work)	+ _____	_____
Depreciation	+ _____	_____
Employee benefit programs	+ _____	_____
Feed purchased	+ _____	_____
Fertilizers and lime	+ _____	_____
Freight and trucking	+ _____	_____
Gasoline, fuel, and oil	+ _____	_____
Insurance (Other than health):	+ _____	_____
_____	+ _____	_____
_____	+ _____	_____
_____	+ _____	_____
Mortgage interest (Paid to banks, etc.):	+ _____	_____
_____	+ _____	_____
_____	+ _____	_____
_____	+ _____	_____
Other interest	+ _____	_____
Labor hired (Less employment credit)	+ _____	_____
Pension and profit sharing	+ _____	_____
Rent - vehicles, machinery, and equipment	+ _____	_____
Rent - other	+ _____	_____
Repairs and maintenance	+ _____	_____
Seed and plants purchased	+ _____	_____
Storage and warehousing	+ _____	_____
Supplies purchased	+ _____	_____
Taxes:	+ _____	_____
_____	+ _____	_____
_____	+ _____	_____
_____	+ _____	_____
_____	+ _____	_____
_____	+ _____	_____
_____	+ _____	_____
Utilities	+ _____	_____
Veterinary, breeding, and medicine	+ _____	_____
Other expenses:	+ _____	_____
_____	+ _____	_____
_____	+ _____	_____
_____	+ _____	_____
_____	+ _____	_____
_____	+ _____	_____
_____	+ _____	_____
_____	+ _____	_____
_____	+ _____	_____
Preproductive period expenses	+ _____	_____

Preparer use only		
Carryovers	Regular	AMT
Operating	+	+
Short-term capital	+	+
Long-term capital	+	+
28% rate capital	+	+
Section 1231 loss	+	+
Ordinary business gain/loss	+	+
Section 179	+	+
Excess farm loss	+	+

Please provide copies of Schedules K-1 showing income from partnerships and S-corporations.

Taxpayer/Spouse/Joint (T, S, J) \_\_\_\_\_  
 Employer identification number \_\_\_\_\_  
 Name of entity \_\_\_\_\_  
 State postal code \_\_\_\_\_  
 Type of entity (1 = Partnership, 2 = S Corporation, 3 = Foreign partnership, 4 = Publicly traded partnership) \_\_\_\_\_

	<b>Preparer use only</b> <b>Carryovers</b>	<b>Regular</b>	<b>AMT</b>
<b>Enter on K1-7</b>	Operating		
	Short-term capital		
	Long-term capital		
	28% rate capital		
	Section 1231 loss		
	Ordinary business gain/loss		
	Other losses - 1040 pg.1		
	Comm revitalization		
	Section 179		
	Excess farm loss		

Taxpayer/Spouse/Joint (T, S, J) \_\_\_\_\_  
 Employer identification number \_\_\_\_\_  
 Name of entity \_\_\_\_\_  
 State postal code \_\_\_\_\_  
 Type of entity (1 = Partnership, 2 = S Corporation, 3 = Foreign partnership, 4 = Publicly traded partnership) \_\_\_\_\_

	<b>Preparer use only</b> <b>Carryovers</b>	<b>Regular</b>	<b>AMT</b>
<b>Enter on K1-7</b>	Operating		
	Short-term capital		
	Long-term capital		
	28% rate capital		
	Section 1231 loss		
	Ordinary business gain/loss		
	Other losses - 1040 pg.1		
	Comm revitalization		
	Section 179		
	Excess farm loss		

Taxpayer/Spouse/Joint (T, S, J) \_\_\_\_\_  
 Employer identification number \_\_\_\_\_  
 Name of entity \_\_\_\_\_  
 State postal code \_\_\_\_\_  
 Type of entity (1 = Partnership, 2 = S Corporation, 3 = Foreign partnership, 4 = Publicly traded partnership) \_\_\_\_\_

	<b>Preparer use only</b> <b>Carryovers</b>	<b>Regular</b>	<b>AMT</b>
<b>Enter on K1-7</b>	Operating		
	Short-term capital		
	Long-term capital		
	28% rate capital		
	Section 1231 loss		
	Ordinary business gain/loss		
	Other losses - 1040 pg.1		
	Comm revitalization		
	Section 179		
	Excess farm loss		

**Please provide all copies of Schedules K-1 showing income from estates and trusts.**

Taxpayer/Spouse/Joint (T, S, J) \_\_\_\_\_  
 Employer identification number \_\_\_\_\_  
 Name of activity \_\_\_\_\_  
 State postal code \_\_\_\_\_

	<b>Preparer use only Carryovers</b>	<b>Regular</b>	<b>AMT</b>
<b>Enter on K1T-3</b>	Operating		
	Short-term capital		
	Long-term capital		
	28% rate capital		
	Section 1231 loss		
	Ordinary business gain/loss		
	Comm revitalization		

Taxpayer/Spouse/Joint (T, S, J) \_\_\_\_\_  
 Employer identification number \_\_\_\_\_  
 Name of activity \_\_\_\_\_  
 State postal code \_\_\_\_\_

	<b>Preparer use only Carryovers</b>	<b>Regular</b>	<b>AMT</b>
<b>Enter on K1T-3</b>	Operating		
	Short-term capital		
	Long-term capital		
	28% rate capital		
	Section 1231 loss		
	Ordinary business gain/loss		
	Comm revitalization		

Taxpayer/Spouse/Joint (T, S, J) \_\_\_\_\_  
 Employer identification number \_\_\_\_\_  
 Name of activity \_\_\_\_\_  
 State postal code \_\_\_\_\_

	<b>Preparer use only Carryovers</b>	<b>Regular</b>	<b>AMT</b>
<b>Enter on K1T-3</b>	Operating		
	Short-term capital		
	Long-term capital		
	28% rate capital		
	Section 1231 loss		
	Ordinary business gain/loss		
	Comm revitalization		

Taxpayer/Spouse/Joint (T, S, J) \_\_\_\_\_  
 Employer identification number \_\_\_\_\_  
 Name of activity \_\_\_\_\_  
 State postal code \_\_\_\_\_

	<b>Preparer use only Carryovers</b>	<b>Regular</b>	<b>AMT</b>
<b>Enter on K1T-3</b>	Operating		
	Short-term capital		
	Long-term capital		
	28% rate capital		
	Section 1231 loss		
	Ordinary business gain/loss		
	Comm revitalization		



T/S/J	2017 Information	Prior Year Information
Medical and dental expenses, such as: Doctors, Dentists, Hospital/nursing home fees, Lab/x-ray fees, Medical supplies, Hearing aids, Eyeglasses/contact lenses, and Insurance reimbursements received	+	
_____	+	
_____	+	
_____	+	
_____	+	
_____	+	
Medical insurance premiums you paid: <small>Do not include pre-tax amounts paid by an employer-sponsored plan or amounts entered elsewhere, such as amounts paid for your self-employed business (Sch C, Sch F, Sch K-1, etc.) or Medicare premiums entered on Form SSA-1099.</small>	+	
_____	+	
_____	+	
_____	+	
Long-term care premiums you paid: <small>Do not include pre-tax amounts paid by an employer-sponsored plan or amounts entered elsewhere, such as amounts paid for your self-employed business (Sch C, Sch F, Sch K-1, etc.)</small>	+	
_____	+	
Prescription medicines and drugs:	+	
_____	+	
_____	+	
Miles driven for medical items	_____	

**Schedule A - Tax Expenses**

T/S/J	2017 Information	Prior Year Information
State/local income taxes paid:	+	
_____	+	
_____	+	
_____	+	
_____	+	
2016 state and local income taxes paid in 2017:	+	
_____	+	
_____	+	
Real estate taxes paid:	+	
_____	+	
_____	+	
Personal property taxes:	+	
_____	+	
Other taxes, such as: foreign taxes and State disability taxes	+	
_____	+	
_____	+	
Sales tax paid on major purchases:	+	
_____	+	
Sales tax paid on actual expenses:	+	
_____	+	
_____	+	

T/S/J	2017 Interest Paid	2017 Points Paid	Type*	2017 Mortgage Ins. Premiums Paid	Prior Year Information
Home mortgage interest: From Form 1098					
—	+	+	—	+	
—	+	+	—	+	
—	+	+	—	+	
—	+	+	—	+	
—	+	+	—	+	
—	+	+	—	+	
—	+	+	—	+	
—	+	+	—	+	
—	+	+	—	+	

**\*Mortgage Types**

Blank = Used to buy, build or improve main/qualified second home  
 1 = Not used to buy, build, improve home or investment  
 2 = Used to pay off previous mortgage  
 3 = Used to pay off previous mortgage, excess proceeds invested  
 4 = Taken out before 7/1/82 and secured by home used by taxpayer

T/S/J	Payee's Name	SSN or EIN	2017 Information	Prior Year Information
Other, such as: Home mortgage interest paid to individuals				
			+	
	<b>Address</b>			
	<b>City, state and zip code</b>			
			+	
	<b>Address</b>			
	<b>City, state and zip code</b>			

T/S/J	Name and address of other person who received Form 1098 for jointly liable mortgage interest you paid -	2017 Information	Prior Year Information
—	Payer's/Borrower's name _____		
	Street Address _____		
	City/State/Zip code _____		
	<b>Refinancing Points paid in 2017 -</b>		
	Taxpayer/Spouse/Joint (T, S, J) _____		
	Recipient/Lender name _____		
	Total points paid at time of refinance _____		
	Percentage of principal exceeding original mortgage (For AMT adjustment) _____		
	Points deemed as paid in 2017 ( <b>Preparer use only</b> ) _____	+	
	Date of refinance _____		
	Term of new loan (in months) _____		
	Reported on Form 1098 in 2017 _____		
	Taxpayer/Spouse/Joint (T, S, J) _____		
	Recipient/Lender name _____		
	Total points paid at time of refinance _____		
	Percentage of principal exceeding original mortgage (For AMT adjustment) _____		
	Points deemed as paid in 2017 ( <b>Preparer use only</b> ) _____	+	
	Date of refinance _____		
	Term of new loan (in months) _____		
	Reported on Form 1098 in 2017 _____		

T/S/J	2017 Information	Prior Year Information
Investment interest expense, other than on Schedule(s) K-1:		
—	+	
—	+	
—	+	
—	+	
—	+	
—	+	
—	+	
—	+	
—	+	

T/S/J	Qualified Disaster Relief**	2017 Information	Prior Year Information
Contributions made by cash or check (including out-of-pocket expenses)			
Any contribution of cash, a check or other monetary gift requires a written record of the contribution in order to claim the contribution on your return.			
Individual contributions of \$250 or more must be accompanied by a written acknowledgment from the charity to claim the contribution on your return.			
—	_____	_____ + _____	_____
—	_____	_____ + _____	
—	_____	_____ + _____	
—	_____	_____ + _____	
—	_____	_____ + _____	
—	_____	_____ + _____	
—	_____	_____ + _____	
—	_____	_____ + _____	
—	_____	_____ + _____	
—	_____	_____ + _____	
—	Volunteer miles driven	_____	_____
Noncash items, such as: Goodwill/Salvation Army/clothing/household goods			
—	_____	_____ + _____	_____
—	_____	_____ + _____	
—	_____	_____ + _____	
—	_____	_____ + _____	
—	_____	_____ + _____	
—	_____	_____ + _____	

\*\*Mark if qualifying disaster relief contribution made between 8/23/2017 and 12/31/2017

**Miscellaneous Deductions**

T/S/J	2017 Information	Prior Year Information
Unreimbursed expenses, such as: Uniforms, Professional dues, Business publications, Job seeking expenses, Educational expenses		
—	_____ + _____	_____
—	_____ + _____	
—	_____ + _____	
—	_____ + _____	
—	_____ + _____	
—	_____ + _____	
—	_____ + _____	
—	_____ + _____	
—	_____ + _____	
—	_____ + _____	
Union dues, other than amounts reported on Form W-2:		
—	_____ + _____	_____
—	_____ + _____	
—	Tax preparation fees	
—	Other expenses, subject to 2% AGI limit, such as: Legal/accounting/custodial fees	
—	_____ + _____	
—	_____ + _____	
—	_____ + _____	
—	_____ + _____	
—	_____ + _____	
—	_____ + _____	
Safe deposit box rental		
—	_____ + _____	_____
—	_____ + _____	
—	_____ + _____	
—	_____ + _____	
—	_____ + _____	
—	_____ + _____	
—	_____ + _____	
—	_____ + _____	
—	_____ + _____	
—	_____ + _____	
Investment expenses, other than on Schedule(s) K-1 or Form(s) 1099-DIV/INT:		
—	_____ + _____	_____
—	_____ + _____	
—	_____ + _____	
—	_____ + _____	
—	_____ + _____	
—	_____ + _____	
—	_____ + _____	
—	_____ + _____	
—	_____ + _____	
—	_____ + _____	
Other expenses, not subject to the 2% AGI limit:		
—	_____ + _____	_____
—	_____ + _____	
—	_____ + _____	
—	_____ + _____	
—	_____ + _____	
—	_____ + _____	
—	_____ + _____	
—	_____ + _____	
—	_____ + _____	
—	_____ + _____	
Gambling losses: (Enter only if you have gambling income)		
—	_____ + _____	_____
—	_____ + _____	

