

2018	1040	US	Miscellaneous Questions
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Please answer the following items as they pertain to either you or your spouse for 2018 and provide additional information if necessary.

If you are unsure about your answer to any of questions below, please call and discuss it with us.

Yes No

- For next year, would you like a fillable electronic copy of the tax organizer in lieu of the paper organizer (this is completely optional)?

PERSONAL INFORMATION

- Did your marital status change during the year? If due to the death of your spouse, please make sure we have a current copy of your will, trust agreement, and all trust amendments, a copy of your spouse's death certificate, and an estimate of the total value of your estate.
- Did your address change during the year? If yes, if you sold your residence, please provide a copy of the final escrow for both the sale as well as the original purchase. Also, please provide detailed information concerning any improvements to the residence under your ownership.
- Could you be claimed as a dependent on another person's tax return for 2018?
- Did you or your spouse renew your drivers license during 2018? If yes, please provide updated authentication information on page 2.

EMERGENCY CONTACT

We would also like to get from you an alternative contact, such as a family member or neighbor, that we could call if we were unable to reach you. We would not be releasing any information to this contact. The only purpose of this contact would be to assist us in reaching you. If you agree to provide us with an alternate contact, please list the contact's information below:

Name: _____

Relationship: _____

Phone: _____

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Yes No

DEPENDENTS

- Were there any changes in dependents?
- Were any of your dependents listed a) over age 18 at the end of 2018 and not a full-time student or b) over age 23 and they were a full-time student? If yes, please indicate each dependents gross income for 2018 and confirm that you provided for more than half of their support for 2018. In order for you to claim them as your dependent, their gross income must be below \$4,150.
- Did any of your dependents file their own tax return and claim himself or herself as a dependent for 2018? If yes, please indicate which dependents.
- Did you have any children under age 19 or full-time students under age 24 at the end of 2018, with interest and dividend income in excess of \$1,050, or total investment income in excess of \$2,100?

INCOME

- Did you cash any Series EE U.S. savings bonds issued after 1989 and pay qualified higher education expenses for yourself, your spouse, or your dependents?
- Did you receive any disability income?
- Did you buy any items which you subsequently brought into your state of residence, either purchased in another state or via the internet, for which you did not pay sales & use tax to your state of residence? If yes, please mark one of the following:

_____ I elect to report my use tax liability based on actual receipts. My actual amounts for 2018 are:

Total paid for all items purchased \$ _____

Total sales tax paid to any other state \$ _____

_____ As a California resident, I elect to report my use tax liability based on the look-up table based on my income (http://www.boe.ca.gov/info/use_tax_table.html). My actual amounts for 2018 on purchases **of items greater than \$1,000 only** are:

Total paid for all items purchased \$ _____

Total sales tax paid to any other state \$ _____

- If you file Schedule E for any real estate rental income, were any of the rental properties rented for less than 365 days, rented at less than fair market value, or used personally for any number of days? If yes, please indicate by property the actual days rented and actual days used personally, if applicable.

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Yes No

RETIREMENT PLANS

- Did you make a qualified IRA distribution directly to a charity (QCD)? If yes, please provide details including IRA account number, date, amount, and charity.
- Did you receive a distribution from a retirement plan (401(k), IRA, SEP, SIMPLE, Qualified Plan, etc.)? If yes, please provide a copy(ies) of Form 1099-R.
- If you or your spouse turned 70 1/2 years old prior to December 31, 2018, you generally are required to take an annual required minimum distribution (RMD) from your IRA and annuities. If you fail to withdraw your annual RMD, you can be subject to tax penalties. Do you have any IRA's or annuities for which you did not withdraw your annual RMD, if applicable?
- Did you make a contribution to a retirement plan (401(k), IRA, SEP, SIMPLE, Qualified Plan, etc.)? If yes, please indicate type of contribution & year paid.
- Are you interested in making a contribution to a regular or Roth IRA prior to April 15, 2019, if you have not already done so?
- Did you receive a distribution from a retirement plan that was subsequently rolled over into another retirement account within 60 days of receiving the distribution? If yes, please provide details.
- Did you convert part or all of your traditional, SEP, or SIMPLE IRA to a Roth IRA or recharacterize a Roth IRA conversion? If yes, please provide details.

FOREIGN FINANCIAL ASSET REPORTING

- Did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If yes, you may be required to file Form 3520.
- Did you have an interest in or signature or other authority over any foreign rental property? If yes, please provide details.
- At any time during 2018, did you have a financial interest in or signature authority over a financial account located in a foreign country? Foreign financial accounts include, but are not limited to the following: checking accounts, savings accounts, investment accounts, certain retirement accounts, etc. (Note: this does not include an investment in foreign stock traded on an American stock exchange.)
- FinCEN Form 114** -- If yes to the above, did the aggregate balances of ALL such accounts exceed \$10,000 on any one day during the year? If yes, you are required to file FinCEN Form 114 electronically by April 15th (or October 15th if you are on extension). Failure to file this form can result in both civil and criminal penalties up to the greater of \$500,000 or 50% of the account, as well as imprisonment. If yes, please provide detail statements for all foreign accounts.

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FOREIGN FINANCIAL ASSET REPORTING (continued)

Form 8938 -- You are also required to inform the Internal Revenue Service via the filing of Form 8938 of any "specified foreign financial asset" that you had an interest in during the tax year. "Specified foreign financial assets" include but are not limited to the following: (1) depository or custodial accounts at foreign financial institutions, (2) to the extent not held in an account at a financial institution: (a) stocks or securities issued by foreign persons, (b) any other financial instrument or contract held for investment that is issued by or has a counterparty that is not a U.S. person, and (c) any interest in a foreign entity, (3) real estate, (4) rights to foreign pension plans, (5) rights to distributions from foreign estates or trusts, (6) life insurance with cash surrender values, and (7) any other foreign assets. The filing requirements for this form are as follows:

1. *Individuals living in the U.S.:* The following reporting thresholds apply to taxpayers living in the U.S.:

A. An unmarried taxpayer satisfies the reporting threshold only if the total value of his specified foreign financial assets is more than \$50,000 on the last day of the tax year or more than \$75,000 at any time during the tax year.

B. Married taxpayers filing a joint income tax return satisfy the reporting threshold only if the total value of their specified foreign financial assets is more than \$100,000 on the last day of the tax year or more than \$150,000 at any time during the tax year.

C. A married taxpayer filing a separate income tax return satisfies the reporting threshold only if the total value of his specified foreign financial assets is more than \$50,000 on the last day of the tax year or more than \$75,000 at any time during the tax year.

2. *Individuals living abroad:* The following reporting thresholds apply to a taxpayer living abroad - i.e., whose tax home is in a foreign country and who is (1) a U.S. citizen who has been a bona fide resident of a foreign country for an uninterrupted period that includes an entire tax year; or (2) a U.S. citizen or resident who is present in a foreign country at least 330 full days during any period of 12 consecutive months that ends in the tax year being reported:

A. A taxpayer who does not file a joint return satisfies the reporting threshold if the total value of his specified foreign financial assets is more than \$200,000 on the last day of the tax year or more than \$300,000 at any time during the tax year.

B. A married taxpayer who files a joint income tax return satisfies the reporting threshold only if the total value of all specified foreign financial assets he or his spouse owns is more than \$400,000 on the last day of the tax year or more than \$600,000 at any time during the tax year.

Yes No

A person who fails to provide required information for any tax year is subject to a \$10,000 penalty. A failure continuing for more than 90 days after the day on which IRS mails a notice of the failure to the person subjects the person to an additional penalty of \$10,000 for each 30-day period (or fraction thereof) during which the failure continues after the 90-day period has expired, up to a maximum penalty of \$50,000 for each such failure. **Did you have an interest in any "specified foreign financial assets" during the tax year? If yes, please provide detail statements for all such assets.**

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Yes No

PURCHASES, SALES AND DEBT

- Did you start a business or farm, purchase rental or royalty property, or acquire an interest in a partnership, S corporation, trust, or REMIC?
- Do you have a LLC, including a single-member LLC and a fractional LLC, for which we do not prepare the annual tax return? Please note that you may have a California tax return and tax liability, even if the LLC was formed in another state. If yes, please provide us a copy of the LLC agreement and information on the holdings of the LLC so we can assist with evaluating any applicable filing requirements.
- Did you purchase or sell your principal home or second home? If yes, please provide the closing escrow statement, the initial purchase date and amount, and the amount of any improvements made. In addition, please also confirm if you have used the house as your principal residence for 2 of the previous 5 years.
- Did you make any residential energy-efficient improvements or purchases involving solar, wind, geothermal or fuel cell energy sources? If yes, please provide a description of the improvements and related cost.
- Did you have any debts cancelled or forgiven? If yes, please provide details as well as any related Form 1099 which you may have received.
- Did anyone owe you money which had become uncollectible? If yes, please provide date of loan, amount lent, and borrowers name, address, and social security number.
- Did you exercise the option to purchase any incentive stock options? If yes, please provide the purchase cost and FMV at date of purchase.

EDUCATION

- Did you receive a distribution from an Education Savings Account or a Qualified Tuition Program? If yes, please provide a copy(ies) of Form 1099-Q.
- Did you, your spouse, or a dependent incur any tuition expenses that are required to attend a college, university, or vocational school? If yes, please provide a copy(ies) of Form 1098-T.

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Yes No

HEALTH INSURANCE

- Taxpayer, spouse and ALL dependents had qualified health insurance for the "entire" year. Please provide any Form 1095s received. **If no, for any individual not covered above, please indicate by individual specifically which months they were covered by qualified health insurance.**
- One or more individuals included on this tax return has received an exemption through the Marketplace. Please make sure to provide us a copy of the exchange certification form(s).
- One or more individuals included on this return did not have qualified health insurance for the entire year, but qualified for one of the following exemptions: A) unaffordable coverage, B) short gap coverage, C) exempt non-citizen, D) health sharing ministry membership, E) Indian tribe membership, or G) economic hardship? If yes, please indicate by individual which exemption they qualify for.

ITEMIZED DEDUCTIONS

- Did you incur a loss because of damaged or stolen property for which your net cost or reduction in fair market value after insurance reimbursement exceeded 10% of your adjusted gross income? If yes, please provide a description of the event, the date the loss was sustained, the cost of the damaged or stolen property, any insurance proceeds received, and the fair market value of the property both before and after the damage or theft was sustained.
- Did you make any single charitable contributions for \$250 or more? If yes, please provide a copy of the acknowledgement letter received from the charity stating the total donations.
- Did you make a non-cash donation valued at \$5,000 or more? If yes, please provide a copy of the appraisal report.
- During 2018, did you refinance your home and pull out additional cash or take an equity loan on your home? If yes, please provide a copy of the escrow paperwork and a breakdown by category of what the cash was used for (such as home improvements, purchase of investments, rental property improvements, personal items including paying off credit cards and vacations, etc). We do not need an itemized list, just a total by each category. Please discuss any questions with us.

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Yes No

ESTIMATED TAXES

If you have an overpayment of 2018 taxes, do you want the excess applied to your 2019 estimated tax (instead of being refunded)? If yes:
 ___ First quarter only
 ___ All 4 quarters, refund excess
 ___ Other - Specify: _____

Do you expect your 2019 taxable income and withholdings to be significantly different from 2018? If yes, please elaborate.

DIRECT DEPOSIT OF REFUND / ELECTRONIC PAYMENT

Bank name: _____

Bank routing number: _____

Bank account number: _____

Do you want your refund(s), if any, to be directly deposited into your checking account?

If you owe a balance on your federal or state return, do you want the full amount(s) to be automatically deducted from your checking account on the due date?

If you owe quarterly estimates for 2019, do you want the full amount of all four quarterly estimates to be automatically deducted from your checking account on the various due dates (this way you do not need to worry about remembering to write the checks each quarter)?

If yes to any of the above three questions, was there any change to your bank routing information during the past year (either a new bank account number or a new bank routing number)? If yes, please provide a voided check. If there is no change to your bank routing information, please manually enter the routing information above so we can confirm that the information we have in our system matches your current information. This extra step is for your safety to make sure that any refunds are deposited into the correct account and/or your quarterly estimates are timely paid.

I have reviewed the bank information above and certify that all information listed, including the bank routing number and account number, is correct.

Signature

Date

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Yes No

MISCELLANEOUS

- | | | |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | Do you want to allocate \$3 to the Presidential Election Campaign Fund? |
|--------------------------|--------------------------|---|
- | | | |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | If married, does your spouse want to allocate \$3 to the Presidential Election Campaign Fund? |
|--------------------------|--------------------------|---|
- | | | |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | Do you object to giving the IRS authorization to discuss your tax return with us? Please note that we will obtain your verbal permission first. |
|--------------------------|--------------------------|---|
- | | | |
|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | Was your home rented out or used for business? If yes, please provide details. |
|--------------------------|--------------------------|--|
- | | | |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | Did you (or someone on your behalf, including your employer) make contributions to an health savings account (HSA) this year? Or, did you receive an HSA distribution or acquire an interest in an HSA due to the death of the account beneficiary? |
|--------------------------|--------------------------|---|
- | | | |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | Did you have a medical savings account (MSA)? Or, were you a policyholder who received payments under a long-term care (LTC) insurance contract? If yes, please provide a copy(ies) of Form 1099-LTC. |
|--------------------------|--------------------------|---|
- | | | |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | Did you incur moving expenses due to a change of employment? If yes, please provide details and related cost. |
|--------------------------|--------------------------|---|
- | | | |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | Were you notified or audited by either the Internal Revenue Service or a state taxing agency? If yes, please provide a copy of the correspondence and/or notices. |
|--------------------------|--------------------------|---|
- | | | |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | Did you or your spouse make any gifts to an individual that total more than \$15,000 individually (or double that if paid from a joint account), or any gifts to a trust? |
|--------------------------|--------------------------|---|
- | | | |
|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | Did you pay rent for at least half of the year on property in California which was your principal residence? |
|--------------------------|--------------------------|--|
- | | | |
|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | Does your IRA have any investments in a partnership? If it does, even though IRA income is not taxable income, please provide us with a copy of the K-1 from the partnership to determine if there is any unrelated business taxable income. |
|--------------------------|--------------------------|--|
- | | | |
|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | If you have a business activity, including Sch C, Sch E or Sch F, did you pay any individual or business entity (other than to corporations) \$600 or more for any services during 2018? If yes, please provide a copy of the 1099's issued (if we did not prepare them for you). Please note that failure to file a 1099 can incur penalties of up to \$200 for each missed 1099. |
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PORTALS

We have the ability to setup a secure portal to deliver your tax return electronically to you. Your login name will be the email address to which all notifications are sent. The password is your own personal password which you can reset at any time. If you forget your password, you can reset your password directly from acpa4u.sharefile.com. You can access the portal from the front page of our website at www.acpa4u.com or by clicking on the download link from any email notifications you receive from us. You are responsible to notify us of any changes to your email account associated with the portal.

Yes No

 Please upload a copy of my 2018 income tax return to my secure portal.

 If you elected to receive a copy of your income tax return electronically via the secure portal, do you also want to receive a paper copy?

 Are there any changes to the email address currently on file (see below)?

Taxpayer's email address on file (if any):

New email address: _____

I hereby authorize you to upload my tax return to the portal. I understand that Harvey & Parmelee LLP may use electronic services both in-house and externally to deliver this information to me and that all account information is stored securely and transmission methods use 256-bit SSL encryption. I also understand that while Harvey & Parmelee LLP uses its best efforts to keep such information secure in accordance with their obligations under applicable laws and professional standards, I understand that Harvey & Parmelee LLP has no control over the security measures for any third parties involved. Consequently, I agree to hold harmless Harvey & Parmelee LLP and its partners and employees for any security breaches and any adverse consequences that may result.

Signature

Date

NOTES OR QUESTIONS