

Heintzelman Accounting Services, Inc.
2660 Horizon Dr SE Ste 210
Grand Rapids, MI 49546-7964
616-957-2055

Dear CLIENT:

This letter is to confirm and specify the terms of our engagement with you and to clarify the nature and extent of the services we will provide. In order to ensure an understanding of our mutual responsibilities, we ask all clients for whom returns are prepared to confirm the following arrangements.

We will prepare your 2018 federal and state income tax returns from information which you will furnish to us. We will not audit or otherwise verify the data you submit, although it may be necessary to ask you for clarification of some of the information. We will furnish you with questionnaires and worksheets to guide you in gathering the necessary information. Your use of such forms will assist in keeping the fee to a minimum.

It is your responsibility to provide all the information required for the preparation of complete and accurate returns. You should retain all the documents, cancelled 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.

By law all charitable contributions claimed as a deduction on your tax return must be substantiated by keeping a written record of the contribution. Acceptable written records used to substantiate each contribution include a cancelled check or bank record that supports the donation, or a written receipt or similar statement that includes (1) the name of the donee organization and (2) the date and amount of the contribution and (3) if any goods or services were received in exchange for the contribution. Contributions of \$250 or more require a statement from the charitable organization. If the resulting returns are examined by the IRS, requests may be made for the written record of the contribution. It is recommended that for any charitable contributions claimed, you retain the written records for at least seven years.

The substantiation rules for noncash contributions require the donated property's fair market value (FMV) to be determined. FMV is the depreciated, or used, value of the donated property. It is not the purchase price of a similar "new" item. The following methods can be used to determine FMV:

- Valuation guides available from organizations such as the Salvation Army or Goodwill. Many guides include a value range that can be used to determine FMV based upon location and condition of the property. Keep any guides used to determine FMV with your tax records.
- Compare prices at area thrift stores for items in comparable condition. Visit a few stores to determine price and demand for the property.
- Search online auctions or classified ads for comparable items. Keep printouts of such listings

used to determine FMV of the donated property.

- For donated items with a FMV of more than \$5,000, valuation by a qualified appraiser will be required in most cases. Keep the appraiser's report with your tax documents.

To further substantiate your noncash contribution, keep any acknowledgment letters, receipts, or similar statements from the organization. Consider keeping a picture of the donated item(s) with your tax documents. See IRS Publication 561, Determining the Value of Donated Property for further information.

Our work in connection with the preparation of your income tax returns does not include any procedures designed to discover defalcations and/or irregularities, should any exist. We will render such accounting and bookkeeping assistance as determined to be necessary for preparation of the income tax returns.

Any accounting, business or tax advice contained in this communication, including attachments and enclosures, is not intended as a thorough, in-depth analysis of specific issues, nor a substitute for a formal opinion, nor is it sufficient to avoid tax-related penalties.

The law provides various penalties that may be imposed when taxpayers understate their tax liability. If you would like information on the amount or the circumstances of these penalties, please contact us.

Your returns may be selected for review by the taxing authorities. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of such government tax examination, we will be available upon request to represent you and will render additional invoices for the time and expenses incurred.

Our fee for these services will be based upon the amount of time required and complexity of your tax return and will be billed at our standard billing rates. All invoices are due and payable prior to the receipt of the signature copies of your tax return.

If the foregoing fairly sets forth your understanding, please sign the enclosed copy of this letter in the space indicated and return it to our office. However, if there are other tax returns you expect us to prepare, please inform us by noting so at the end of the return copy of this letter.

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

Very truly yours,

Heintzelman Accounting Services, Inc.

Accepted By:

Date: _____

Heintzelman Accounting Services, Inc.
2660 Horizon Dr SE Ste 210
Grand Rapids, MI 49546-7964
616-957-2055

Dear CLIENT:

This Tax Organizer is designed to help you gather the tax information needed to prepare your 2018 personal income tax return. To help you complete the Organizer with minimal time and effort, when available, you will find certain information from your 2017 personal income tax return.

To protect your privacy, your Tax Organizer contains masked data. Masked data displays as asterisks. For example, a Social Security number could display as ***-**-6789, an account number as *****6789, and a date of birth as **/**/2000. If you would like to confirm the masked data or make a change to your data, please contact this office. Do not indicate any changes to your data on your Tax Organizer. When you receive your completed tax return(s), make sure you review all Social Security numbers, bank account numbers, and dates of birth for accuracy.

Enter 2018 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 questions and attach a statement when necessary for additional information not provided in the Client Organizer.

You will also need to provide 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, 1095-B, and/or 1095-C related to health care coverage or the Premium Tax Credit.
- 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.
- A copy of your income tax return from last year, if not prepared by this office.

IRS regulations require paid tax preparers who expect to prepare and file 11 or more federal individual, nonresident alien, or trust tax returns to file them electronically. To comply with this requirement your return will be electronically filed this year. The benefits of e-filing include a

secure way to file tax returns and it provides proof of acceptance that the IRS has accepted your return for processing. Contact this office if you prefer your return be filed on paper.

In order to meet the filing deadline for your 2018 income tax return, your completed tax organizer needs to be received by our office no later than **March 22, 2019**. Any information received after that date may require an extension of time to be filed for your return.

Thank you for the opportunity to serve you.

Sincerely,

Heintzelman Accounting Services, Inc.

Any accounting, business or tax advice contained in this communication, including attachments and enclosures, is not intended as a thorough, in-depth analysis of specific issues, nor a substitute for a formal opinion, nor is it sufficient to avoid tax-related penalties.

Questions

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

| | Yes | No |
|---|--------------------------|--------------------------|
| Personal Information | | |
| Did your marital status change during the year? | <input type="checkbox"/> | <input type="checkbox"/> |
| If yes, explain: _____ | | |
| Did your address change from last year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Can you be claimed as a dependent by another taxpayer? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you change any bank accounts, or did routing transit numbers (RTN) and/or bank account number change for existing 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"/> |
| Did you 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"/> |
| Did you reside in or operate a business in a Federally declared disaster area? The Federally declared disaster areas include victims of hurricanes, tropical storms, floods, as well as wildfires. | <input type="checkbox"/> | <input type="checkbox"/> |
| Dependent Information | | |
| Were there any changes in dependents from the prior year? | <input type="checkbox"/> | <input type="checkbox"/> |
| If yes, explain: _____ | | |
| 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"/> |
| Do you have dependents who must file a tax return? | <input type="checkbox"/> | <input type="checkbox"/> |
| 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"/> |
| Did you pay for child care while you worked, looked for work, or while a full-time student? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you pay any expenses related to the adoption of a child during the year? | <input type="checkbox"/> | <input type="checkbox"/> |
| 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"/> |
| 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"/> |
| Due Diligence Checklist | | |
| Can you provide documentation, if required, to substantiate your eligibility for each credit and/or HOH filing status and the amount of each credit being claimed? (See below for examples of documentation.) | <input type="checkbox"/> | <input type="checkbox"/> |
| Were any of these credits disallowed or reduced in prior year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Is each qualifying person for whom you are claiming the Child Tax Credit, Additional Child Tax Credit, and Credit for Other Dependents a citizen, national, or resident of the United States? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did all children for whom you are claiming the Child Tax Credit and/or Additional Child Tax Credit reside with you for more than half the year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Is there an active Form 8332, Release/Revocation of Claim to Exemption for Child by Custodial Parent, or a similar statement in place? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you release the claim for exemption to another person? | <input type="checkbox"/> | <input type="checkbox"/> |
| Have you provided documentation for the American Opportunity Credit, including Form 1098-T and/or receipts for qualified tuition and related expenses? | <input type="checkbox"/> | <input type="checkbox"/> |
| Were you unmarried or considered unmarried on the last day of the tax year and provided more than half of the cost of keeping up a home for the year for a qualifying person? | <input type="checkbox"/> | <input type="checkbox"/> |

Documentation Examples

Residency of a Qualifying Child

School records or statements
Landlord or property management statement
Health care provider statement
Medical records
Child care provider records
Placement agency statement
Place of worship statement
Indian tribal official statement

Disability of Qualifying Child

Medical doctor's statement
Other health care provider's statement
Social services agency or program statement

Self-Employed Documentation

Business license
Forms 1099
Records of gross receipts
Summary of income
Records of expenses
Summary of expenses
Bank statements of income and expenses

Purchases, Sales and Debt Information

- | | | |
|---|--------------------------|--------------------------|
| Did you start a new business or purchase rental property during the year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you sell, exchange, or purchase any assets used in your trade or business? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you acquire a new or additional interest in a partnership or S corporation? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you sell, exchange, or purchase any real estate during the year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you purchase or sell a principal residence during the year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you foreclose or abandon a principal residence or real property during the year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you acquire or dispose of any stock during the year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you take out a home equity loan this year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you refinance a principal residence or second home this year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you sell an existing business, rental, or other property this year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you lend money with the understanding of repayment and this year it became totally uncollectable? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you have any debts canceled or forgiven this year, such as a home mortgage or student loan(s)? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you purchase a qualified plug-in electric drive vehicle or qualified fuel cell vehicle this year? | <input type="checkbox"/> | <input type="checkbox"/> |

Income Information

- | | | |
|---|--------------------------|--------------------------|
| 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"/> |
| Did you receive any income from property sold prior to this year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you receive any unemployment benefits during the year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you receive any disability income during the year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you receive tip income not reported to your employer this year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did any of your life insurance policies mature, or did you surrender any policies? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you receive any awards, prizes, hobby income, gambling or lottery winnings? | <input type="checkbox"/> | <input type="checkbox"/> |
| Do you expect a large fluctuation in income, deductions, or withholding next year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you have any sales or other exchanges of virtual currencies, or used virtual currencies to pay for goods or services, or you are holding virtual currencies as an investment? | <input type="checkbox"/> | <input type="checkbox"/> |

Retirement Information

- | | | |
|---|--------------------------|--------------------------|
| Are you an active participant in a pension or retirement plan? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you receive any Social Security benefits during the year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you make any withdrawals from an IRA, Roth, myRA, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan? | <input type="checkbox"/> | <input type="checkbox"/> |
| If yes, were any withdrawals due to a Federally declared disaster? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you receive any lump-sum payments from a pension, profit sharing or 401(k) plan? | <input type="checkbox"/> | <input type="checkbox"/> |
| 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"/> |

Education Information

- Did you, your spouse, or your dependents attend a post-secondary school during the year, or plan to attend one in the coming year?
- Did you have any educational expenses during the year on behalf of yourself, your spouse, or a dependent? If yes, attach any Form(s) 1098-T and receipts for qualified tuition and related expenses
- Did anyone in your family receive a scholarship of any kind during the year? If yes, were any of the scholarship funds used for expenses other than tuition, such as room and board?
- Did you make any withdrawals from an education savings or 529 Plan account? If yes, were any of these withdrawals rolled over into a ABLE (Achieving a Better Life Experience) account?
- Did you make any contributions to an education savings or 529 Plan account?
- Did you pay any student loan interest this year?
- Did you cash any Series EE or I U.S. Savings bonds issued after 1989?
- Would you like a worksheet to aid in the completion of a Free Application for Federal Student Aid (FAFSA) with the U.S. Department of Education?

Health Care Information

- Did you have qualifying health care coverage, such as employer-sponsored coverage or government-sponsored coverage (i.e. Medicare/Medicaid) for your family? "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.
- Did anyone in your family qualify for an exemption from the health care coverage mandate? Examples of exemptions include (but are not limited to) certain non-citizens, members of a health care sharing ministry, members of Federally-recognized Indian tribes, and exemptions requested from the Marketplace. If yes, attach the Exemption Certificate Number (ECN) or type of exemption.
- Did you enroll for lower cost Marketplace Coverage through healthcare.gov under the Affordable Care Act? If yes, attach any Form(s) 1095-A you received.
- 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?
- Did you make any contributions to a Health savings account (HSA) or Archer MSA?
- Did you receive any distributions from a Health savings account (HSA), Archer MSA, or Medicare Advantage MSA this year?
- Did you pay long-term care premiums for yourself or your family?
- Did you make any contributions to an ABLE (Achieving a Better Life Experience) account? If yes, attach any Form(s) 5498-QA you received.
- Did you receive any withdrawals from an ABLE (Achieving a Better Life Experience) account? If yes, attach any Form(s) 1099-QA you received.
- If you are a business owner, did you pay health insurance premiums for your employees this year?
- Did you receive any Health Coverage Tax Credit (HCTC) advance payments? If yes, attach any Form(s) 1099-H you received.

Itemized Deduction Information

- Did you incur a casualty or theft loss or any condemnation awards during the year?
- If yes, did the loss occur in a Federally declared disaster area?
- Did you pay out-of-pocket medical expenses (Co-pays, prescription drugs, etc.)?
- 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, a canceled check, or record of payment, to substantiate all contributions made.
- Did you donate a vehicle or boat during the year? If yes, attach Form 1098-C or other written acknowledgment from the donee organization.

- Did you pay real estate taxes for your primary home and/or second home?
- Did you pay any mortgage interest on an existing home loan? If yes, attach any Form(s) 1098 you received.
- Did you incur interest expenses associated with any investment accounts you held?
- Did you make any major purchases during the year (cars, boats, etc.)?
- 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

- Did you make gifts of more than \$15,000 to any individual?
- Did you utilize an area of your home for business purposes?
- Did you engage in any bartering transactions?
- Did you retire or change jobs this year?
- Did you incur moving costs because of a permanent change of station as a member of the Armed Forces on active duty?
- Did you pay any individual as a household employee during the year?
- Did you make energy efficient improvements to your main home this year?
- Did you receive a distribution from, or were you a grantor or transferor for a foreign trust?
- 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?
- Do you have any foreign financial accounts, foreign financial assets, or hold interest in a foreign entity?
- Did you receive correspondence from the State or the IRS?
If yes, explain: _____
- Do you have previous years of tax returns that are either unfiled or filed with unpaid balances due?
- Do you want to designate \$3 to the Presidential Election Campaign Fund? If you check yes, it will not change your tax or reduce your refund.

General: 1040

Personal Information

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 ITIN _____

Taxpayer **Spouse**

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 legally blind _____

Mark if dependent of another taxpayer _____

Taxpayer between 19 and 23, full-time student, with income less than 1/2 support? (Y, N) _____

Date of birth _____

Date of death _____

Work/daytime telephone number/ext number _____

Do you authorize us to discuss your return with the IRS (Y, N) _____

General: 1040, Contact

Present Mailing Address

Address _____

Apartment number _____

City/State postal code/Zip code _____

Foreign country name _____

Foreign phone number _____

Home/evening telephone number _____

Taxpayer email address _____

Spouse email address _____

General: 1040

Dependent Information

| First Name | Last Name | Date of Birth | Social Security No. | Relationship | Months in home | Care expenses paid for dependent |
|------------|-----------|---------------|---------------------|--------------|----------------|----------------------------------|
| _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ | _____ | _____ |

Credits: 2441

Child and Dependent Care Expenses

Provider information:

Business name _____

First and Last name _____

Street address _____

City, state, and zip code _____

Social security number OR Employer identification number _____

Tax Exempt or Living Abroad Foreign Care Provider (1 = TE, 2 = LAFCP) _____

Amount paid to care provider in 2018 _____

Taxpayer **Spouse**

Employer-provided dependent care benefits that were forfeited _____

Health Care: Coverage

Health Care Coverage

"Your family" for health care coverage refers to you, your spouse if filing jointly, and anyone you can claim as a dependent.

2018 Information **Prior Year Information**

Was your entire family covered for the full year with minimum essential health care coverage? (Y, N) _____

Income: W2 **Salary and Wages**

Please provide all copies of Form W-2 that you receive. Below is a list of the Form(s) W-2 as reported in last year's tax return. If a particular W-2 no longer applies, mark the not applicable box.

Table with 4 columns: T/S, Description, Prior Year Information, Mark if no longer applicable. Includes 5 rows of horizontal lines for data entry.

Retirement: 1099R **Pension, IRA, and Annuity Distributions**

Please provide all copies of Form 1099-R that you receive. Below is a list of the Form(s) 1099-R as reported in last year's tax return. If a particular 1099-R no longer applies, mark the not applicable box.

Table with 4 columns: T/S, Description, Prior Year Information, Mark if no longer applicable. Includes 5 rows of horizontal lines for data entry.

Income: K1, K1T **Schedules K-1**

Please provide all copies of Schedule K-1 that you receive. Below is a list of the Schedule(s) K-1 as reported in last year's tax return. If a particular K-1 no longer applies, mark the not applicable box.

Table with 4 columns: T/S/J, Description, Form, Mark if no longer applicable. Includes 8 rows of horizontal lines for data entry.

Income: W2G **Gambling Income**

Please provide all copies of Form W-2G that you receive. Below is a list of the Form(s) W-2G as reported in last year's tax return. If a particular W-2G no longer applies, mark the not applicable box.

Table with 4 columns: T/S, Description, Prior Year Information, Mark if no longer applicable. Includes 3 rows of horizontal lines for data entry.

Educate: 1099Q **Qualified Education Plan Distributions**

Please provide all copies of Form 1099-Q that you receive. Below is a list of the Form(s) 1099-Q as reported in last year's tax return. If a particular 1099-Q no longer applies, mark the not applicable box.

Table with 4 columns: T/S, Description, Prior Year Information, Mark if no longer applicable. Includes 2 rows of horizontal lines for data entry.

Income: B1 **Interest Income**

Please provide all copies of Form 1099-INT or other statements reporting interest income.

| T/S/J | Payer Name | Interest Income | Prior Year Information |
|-------|------------|-----------------|------------------------|
| _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ |

Income: B3 **Seller Financed Mortgage Interest**

T, S, J _____ Payer's name _____ Payer's social security number _____
 Payer's address, city, state, zip code _____
 Amount received in 2018 _____ Amount received in 2017 _____

Income: B2 **Dividend Income**

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

| T/S/J | Payer Name | Ordinary Dividends | Qualified Dividends | Prior Year Information |
|-------|------------|--------------------|---------------------|------------------------|
| _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ |

Income: D **Sales of Stocks, Securities, and Other Investment Property**

Please provide copies of all Forms 1099-B and 1099-S.

| T/S/J | Description of Property | Date Acquired | Date Sold | Gross Sales Price (Less expenses of sale) | Cost or Other Basis |
|-------|-------------------------|---------------|-----------|--|---------------------|
| _____ | _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ | _____ |

Income: Income **Other Income**

Please provide copies of all supporting documentation.

| | 2018 Information | | Prior Year Information |
|--|------------------|--------|------------------------|
| | Taxpayer | Spouse | Prior Year Information |
| State and local income tax refunds | _____ | _____ | _____ |
| Alimony received | _____ | _____ | _____ |
| Unemployment compensation | _____ | _____ | _____ |
| Unemployment compensation repaid | _____ | _____ | _____ |
| Social security benefits | _____ | _____ | _____ |
| Medicare premiums to be reported on Schedule A | _____ | _____ | _____ |
| Railroad retirement benefits | _____ | _____ | _____ |

| T/S/J | 2018 Information | Prior Year Information |
|---------------|------------------|------------------------|
| Other Income: | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |

1040 Adj: IRA

Adjustments to Income - IRA Contributions

Please provide year end statements for each account and any Form 8606 not prepared by this office.

Taxpayer Spouse

Traditional IRA Contributions for 2018 -

If you want to contribute the maximum allowable traditional IRA contribution amount,

enter the applicable code: (1 = Deductible only, 2 = Both deductible and nondeductible)

Enter the total traditional IRA contributions made for use in 2018

Roth IRA Contributions for 2018 -

Mark if you want to contribute the maximum Roth IRA contribution

Enter the total Roth IRA contributions made for use in 2018

Educate: Educate2

Higher Education Deductions and/or Credits

Complete this section if you paid interest on a qualified student loan in 2018 for qualified higher education expenses for you, your spouse, or a person who was your dependent when you took out the loan.

| T/S | Qualified student loan interest paid | 2018 Information | Prior Year Information |
|-----|--------------------------------------|------------------|------------------------|
| ___ | _____ | _____ | _____ |
| ___ | _____ | _____ | _____ |

Complete this section if you paid qualified education expenses for higher education costs in 2018.

Qualified education expenses include tuition and fees required for enrollment or attendance at an eligible educational institution.

Please provide all copies of Form 1098-T.

| T/S | Ed Exp Code* | Student's SSN | Student's First Name | Student's Last Name | Qualified Expenses | Prior Year Information |
|-----|--------------|---------------|----------------------|---------------------|--------------------|------------------------|
| ___ | ___ | _____ | _____ | _____ | _____ | _____ |
| ___ | ___ | _____ | _____ | _____ | _____ | _____ |
| ___ | ___ | _____ | _____ | _____ | _____ | _____ |
| ___ | ___ | _____ | _____ | _____ | _____ | _____ |

*Education Expense Code: 1 = American opportunity credit; 2 = Lifetime learning credit; 3 = Tuition and fees deduction

The student qualifies for the American opportunity credit when enrolled at least half-time in a program leading to a degree, certificate, or recognized credential; has not completed the first 4 years of post-secondary education; has no felony drug convictions on student's record.

1040 Adj: 3903

Job Related Moving Expenses

Complete this section if you moved to a new home due to service in the armed forces.

| | |
|--|-------|
| Description of move | _____ |
| Taxpayer/Spouse/Joint (T, S, J) | _____ |
| Mark if the move was due to service in the armed forces | ___ |
| Number of miles from old home to new workplace | _____ |
| Number of miles from old home to old workplace | _____ |
| Mark if move is outside United States or its possessions | ___ |
| Transportation and storage expenses | _____ |
| Travel and lodging (not including meals) | _____ |
| Total amount reimbursed for moving expenses | _____ |

1040 Adj: OtherAdj

Other Adjustments to Income

Alimony Paid:

| T/S | Recipient name | Recipient SSN | 2018 Information | Prior Year Information |
|--------------------------|----------------|---------------|------------------|------------------------|
| ___ | _____ | _____ | _____ | _____ |
| Street address | | _____ | _____ | _____ |
| City, State and Zip code | | _____ | _____ | _____ |

Taxpayer Spouse Prior Year Information

| | | | | |
|--------------------|-------|-------|-------|-------|
| Educator expenses: | _____ | _____ | _____ | _____ |
| Other adjustments: | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ |

Itemized: A1 **Medical and Dental Expenses**

| T/S/J | | 2018 Information | Prior Year Information |
|-------|--|------------------|------------------------|
| — | Medical and dental expenses | _____ | _____ |
| — | Medical insurance premiums you paid*** | _____ | _____ |
| — | Long-term care premiums you paid*** | _____ | _____ |
| — | Prescription medicines and drugs | _____ | _____ |
| — | Miles driven for medical items | _____ | _____ |

***Do not include pre-tax amounts paid by an employer-sponsored plan, amounts paid for your self-employed business, or Medicare premiums entered on Form Lite-3

Itemized: A1 **Tax Expenses**

| T/S/J | | 2018 Information | Prior Year Information |
|-------|--|------------------|------------------------|
| — | State/local income taxes paid | _____ | _____ |
| — | 2017 state and local income taxes paid in 2018 | _____ | _____ |
| — | Sales tax paid on actual expenses | _____ | _____ |
| — | Real estate taxes paid | _____ | _____ |
| — | Personal property taxes | _____ | _____ |
| — | Other taxes | _____ | _____ |

Itemized: A2 **Interest Expenses**

| T/S/J | | 2018 Information | Prior Year Information | | | | | | | | | | | | | | | | |
|--------------|---|------------------|------------------------|------------------|------------------------|-------|-------|-------|-------|---------|------|-------|----------|-------|-------|-------|-------|--|--|
| — | Home mortgage interest From Form 1098 | _____ | _____ | | | | | | | | | | | | | | | | |
| T/S/J | Other home mortgage interest paid to individuals: | | | | | | | | | | | | | | | | | | |
| — | <table border="0"> <tr> <td>Payee's Name</td> <td>SSN or EIN</td> <td>2018 Information</td> <td>Prior Year Information</td> </tr> <tr> <td>_____</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>Address</td> <td>City</td> <td>State</td> <td>Zip Code</td> </tr> <tr> <td>_____</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> </table> | Payee's Name | SSN or EIN | 2018 Information | Prior Year Information | _____ | _____ | _____ | _____ | Address | City | State | Zip Code | _____ | _____ | _____ | _____ | | |
| Payee's Name | SSN or EIN | 2018 Information | Prior Year Information | | | | | | | | | | | | | | | | |
| _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | |
| Address | City | State | Zip Code | | | | | | | | | | | | | | | | |
| _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | |
| T/S/J | Investment interest expense, other than on Sch K-1s: | 2018 Information | Prior Year Information | | | | | | | | | | | | | | | | |
| — | Refinancing Information: | | | | | | | | | | | | | | | | | | |
| | Refinance #1 | Refinance #2 | | | | | | | | | | | | | | | | | |
| T/S/J | Recipient/Lender name | _____ | _____ | | | | | | | | | | | | | | | | |
| | Total points paid at time of refinance | _____ | _____ | | | | | | | | | | | | | | | | |
| | Date of refinance | _____ | _____ | | | | | | | | | | | | | | | | |
| | Term of new loan (in months) | _____ | _____ | | | | | | | | | | | | | | | | |
| | Reported on Form 1098 in 2018 | _____ | _____ | | | | | | | | | | | | | | | | |

Itemized: A3 **Charitable Contributions**

| T/S/J | | 2018 Information | Prior Year Information |
|-------|--|------------------|------------------------|
| — | Contributions made by cash or check | _____ | _____ |
| — | Volunteer miles driven | _____ | _____ |
| — | Noncash items, such as: Goodwill, Salvation Army | _____ | _____ |

Itemized: A3, A-St **Miscellaneous Deductions**

| T/S/J | | 2018 Information | Prior Year Information |
|-------|---|------------------|------------------------|
| | Other expenses, not subject to the 2% AGI limitation: | | |
| — | _____ | _____ | _____ |
| — | Gambling losses (enter only if you have gambling income) | _____ | _____ |
| | ***STATE USE ONLY - Complete the following fields only if you file a state return in AL, AR, CA, HI, IA, MN, NY or PA | | |
| T/S/J | | 2018 Information | Prior Year Information |
| — | Unreimbursed expenses*** | _____ | _____ |
| — | Union dues, other than amounts reported on Form W-2*** | _____ | _____ |
| — | Tax preparation fees*** | _____ | _____ |
| — | Other expenses, subject to 2% AGI limitation***: | _____ | _____ |
| — | _____ | _____ | _____ |
| — | Safe deposit box rental*** | _____ | _____ |
| — | Investment expenses, other than on Schedule(s) K-1 or Form(s) 1099-DIV/INT*** | _____ | _____ |

General: Bank

Direct Deposit/Electronic Funds Withdrawal Information

Per IRS Security Summit requirements, verify the name of financial institution, routing transit number, account number, and type of account below. If you would like to have a refund direct deposited into or a balance due debited from your bank account(s), please enter information in the fields below. Note that electronic funds will be withdrawn only from the primary account listed below.

Mark to verify all accounts listed below have been reviewed, updated as needed, and are correct. _____

Primary account:

Financial institution routing transit number _____
 Name of financial institution _____
 Your account number _____
 Type of account (1 = Savings, 2 = Checking, 3 = IRA*) _____
 Mark if married filing jointly and this is a joint account (Both taxpayer and spouse names are on the account) _____
 Mark if financial institution is foreign based (Not located in the territorial jurisdiction of the United States) _____
 Enter the maximum dollar amount, or percentage of total refund Dollar _____ or Percent (xxx.xx) _____

Secondary account #1:

Financial institution routing transit number _____
 Name of financial institution _____
 Your account number _____
 Type of account (1 = Savings, 2 = Checking, 3 = IRA*) _____
 Mark if married filing jointly and this is a joint account (Both taxpayer and spouse names are on the account) _____
 Mark if financial institution is foreign based (Not located in the territorial jurisdiction of the United States) _____
 Enter the maximum dollar amount, or percentage of total refund Dollar _____ or Percent (xxx.xx) _____

Secondary account #2:

Financial institution routing transit number _____
 Name of financial institution _____
 Your account number _____
 Type of account (1 = Savings, 2 = Checking, 3 = IRA*) _____
 Mark if married filing jointly and this is a joint account (Both taxpayer and spouse names are on the account) _____
 Mark if financial institution is foreign based (Not located in the territorial jurisdiction of the United States) _____
 Enter the maximum dollar amount, or percentage of total refund Dollar _____ or Percent (xxx.xx) _____

*Refunds may only be direct deposited to established traditional, Roth or SEP-IRA accounts. Make sure direct deposits will be accepted by the bank or financial institution.

Electronic Filing: ID Auth

Identity Authentication

Taxpayer -

Form of identification (1 = Driver's license, 2 = State issued identification card, 3 = No applicable identification, 4 = Identification not provided) _____
 Identification number _____
 Issue date _____
 Expiration date _____
 Location of issuance _____
 Document number (New York only) _____

Spouse -

Form of identification (1 = Driver's license, 2 = State issued identification card, 3 = No applicable identification, 4 = Identification not provided) _____
 Identification number _____
 Issue date _____
 Expiration date _____
 Location of issuance _____
 Document number (New York only) _____

NOTES/QUESTIONS:

Michigan General Information

| | | |
|--|-----------------|---------------|
| School district name | | _____ [1] |
| School district code | | _____ [2] |
| Mark if 2/3 income from seafaring | | _____ [3] |
| | Taxpayer | Spouse |
| Do you want \$3.00 to go to the state campaign fund? (Y, N) | _____ [4] | _____ [5] |
| Mark the applicable boxes if the following conditions apply to you and/or your spouse: | | |
| Paraplegic, quadriplegic or hemiplegic | _____ [6] | _____ [7] |
| Totally and permanently disabled | _____ [8] | _____ [9] |
| Deaf | _____ [10] | _____ [11] |
| Qualified disabled veteran | _____ [12] | _____ [13] |

Use Tax

| | |
|--|------------|
| Purchases up \$1000 per purchase subject to use tax | _____ [14] |
| Purchases exceeding \$1000 per purchase subject to use tax | _____ [15] |

Contributions

Amount of charitable contribution you wish to make to:
Contributions must be a minimum of \$5, \$10 or any amount greater than \$10

| | |
|--|------------|
| American Red Cross of Michigan | _____ [16] |
| Animal Welfare Fund | _____ [17] |
| Children's Trust Fund - Preventing Child Abuse in Michigan | _____ [18] |
| Fostering Futures Scholarship Trust Fund | _____ [19] |
| Kiwanis Fund | _____ [20] |
| Lions of Michigan Foundation Fund | _____ [21] |
| Michigan World War II Legacy Memorial Fund | _____ [22] |
| Military Family Relief Fund | _____ [23] |
| United Way Fund | _____ [24] |

Part-year Resident Information

If you were a part-year resident during the tax year, enter the dates you lived in Michigan

| | Taxpayer | Spouse |
|--|------------|------------|
| From | _____ [25] | _____ [27] |
| To | _____ [26] | _____ [28] |
| Residency status of spouse (If different from taxpayer)(1 = Resident, 2 = Nonresident, 3 = Part-year resident) | | _____ [29] |

NOTES/QUESTIONS: