



LOCH, ELSENBAUMER, NEWTON & CO.

A PROFESSIONAL CORPORATION

ACCOUNTANTS AND CONSULTANTS

INDIVIDUAL INCOME TAX ORGANIZER

2018

Taxpayer Name: _____

Spouse's Name: _____

Day Time Phone Number: _____

Cell Phone Number: _____

Email Address: _____

Address (if different from last year):

Local Municipality: _____

Date Moved: _____

PLEASE ANSWER THE FOLLOWING QUESTIONS - Y(YES)/N(NO)

IF THE ANSWER IS YES, PLEASE:

- | | | |
|--|-----|--|
| 1. Did you receive any income from: | | |
| Wages and salary | ___ | Submit all Form W-2's |
| Interest income | ___ | Submit Forms 1099-INT |
| Dividend income | ___ | Submit Forms 1099-DIV |
| Sale of stock or securities | ___ | See summary on page 3 |
| Installment sales | ___ | See summary on page 4 |
| Sale of other property | ___ | See summary on page 3 |
| Sale of principal residence | ___ | Call us prior to your appointment |
| IRA, pension or annuity distributions | ___ | Submit Form(s) 1099R and see page 3 |
| Unemployment compensation | ___ | Submit Form(s) 1099-G |
| Did you receive COBRA assistance payments | ___ | |
| Social security benefits | ___ | Submit Form(s) SSA - 1099 |
| Refund of state or local income taxes | ___ | Submit Form(s) 1099-G |
| Alimony | ___ | Enter amount received \$_____ |
| Business or farm activities | ___ | See summary on pages 4 & 5 |
| Rents | ___ | See summary on page 6 |
| Partnerships | ___ | Please submit <u>all</u> Form K-1's |
| Estates or trusts | ___ | Please submit <u>all</u> Form K-1's |
| "S" corporations | ___ | Please submit <u>all</u> Form K-1's |
| 2. Are you required to file a Business Privilege Tax Return? | ___ | Would you like us to prepare the tax return for you? ___ |
| 3. Are you required to issue Forms 1099? | ___ | Would you like us to prepare them for you? ___ (due by January 31 st) |
| 4. Did you pay any of the following: | | |
| Penalty on early withdrawal of savings | ___ | Enter amount \$_____ |
| Alimony | ___ | Enter amount paid \$_____ |
| Enter recipient's Soc. Sec. No. | ___ | _____ - _____ - _____ |
| Education expenses | ___ | Describe on page 7 |
| 5. Do you have any securities or loans which became worthless during the year? ___ | | Describe _____, and enter date of purchase and original cost \$_____ |
| 6. Did you have any debts cancelled or forgiven? ___ | | Describe and submit applicable forms. |
| 7. Did you purchase a new vehicle, hybrid vehicle or make energy-saving home improvements? ___ | | Describe _____ Date of purchase, cost and sales tax: _____ Attach invoice |
| 8. Did you receive any Incentive Stock Options? ___ | | If so, please provide us with any information that you received. |

PLEASE ANSWER THE FOLLOWING QUESTIONS - Y(YES)/N(NO)

IF THE ANSWER IS YES, PLEASE:

9. Do you expect a significant change in your 2019 income? _____ Please describe _____

10. Did you make gifts of more than \$15,000 to an individual during the year? _____ Please describe _____

11. Did you pay any household employees during the year? _____ Enter amount paid \$ _____

12. Did you have an interest in, signature or other authority over a financial account in a foreign country or have any relationship with a foreign trust? _____ If so, please provide us with details of accounts and amounts.

13. Do you have any other foreign asset or investments? _____ If so, please describe _____

14. Did you make any contributions to a Section 529 Tuition account? _____ If so, please provide us with the names and social security numbers of each beneficiary and the amounts.

15. Sales and Use tax is now required to be reported on your state income tax return. Did you purchase items or services subject to sales tax for which the seller did not charge or collect sales tax? _____ If so, describe _____ and enter date of purchase and original cost.

16. Would you like us to help you determine if you are in compliance with the sales and use tax laws and regulations? _____

DEPENDENTS

Please list all social security numbers of dependents not previously submitted:

| <u>Name</u> | <u>Social Security Number</u> | <u>Birth Date</u> |
|-------------|-------------------------------|-------------------|
| _____ | ____-____-____ | ____/____/____ |
| _____ | ____-____-____ | ____/____/____ |
| _____ | ____-____-____ | ____/____/____ |

HEALTH INSURANCE

PLEASE SUBMIT ALL FORMS 1095 YOU RECEIVED.

Does every member of your household have health insurance for the entire year? _____

Have you received any advance health care credits? _____

INCOME TAX PAYMENTS MADE

| | <u>FEDERAL</u> | | <u>STATE</u> | | <u>LOCAL</u> | |
|--------------------------------|----------------|---------------|--------------|---------------|--------------|---------------|
| | <u>Date</u> | <u>Amount</u> | <u>Date</u> | <u>Amount</u> | <u>Date</u> | <u>Amount</u> |
| Prior year taxes paid in 2017 | | | | \$ _____ | | \$ _____ |
| Prior year overpayment applied | | \$ _____ | | | | |
| 4 th Qtr – 2017 | | | | | | |
| 1 st Qtr – 2018 | _____ | _____ | _____ | _____ | _____ | _____ |
| 2 nd Qtr – 2018 | _____ | _____ | _____ | _____ | _____ | _____ |
| 3 rd Qtr – 2018 | _____ | _____ | _____ | _____ | _____ | _____ |
| 4 th Qtr – 2018 | _____ | _____ | _____ | _____ | _____ | _____ |

IRA DISTRIBUTIONS

For IRA distributions received during 2018, please enter amount used for:

| | | | |
|---|----------|---|----------|
| Medical expenses | \$ _____ | General living expenses/other | \$ _____ |
| First-time home purchase | _____ | Rolled into a Roth IRA | _____ |
| Post secondary education expenses (tuition, books, supplies, etc.) | _____ | Rolled into another qualified retirement account/IRA | _____ |

GAIN OR LOSS FROM SALE OF STOCKS, SECURITIES AND OTHER PROPERTY

Please submit all 1099-B's and 1099-S's received and the following information for each item sold.

| <u>Description</u> | <u>Date Acquired</u> | <u>Date Sold</u> | <u>Gross Sales Price</u> | <u>Selling Expense</u> | <u>Cost</u> |
|--------------------|--------------------------|----------------------|------------------------------|----------------------------|-------------|
| _____ | _____ | _____ | \$ _____ | \$ _____ | \$ _____ |

(This is an example of the information required for each transaction.)

INSTALLMENT SALES

| <u>2018 Sales Only</u> | | <u>Prior Year Sales Only</u> | |
|----------------------------|----------|------------------------------|----------|
| Description _____ | | Description _____ | |
| Total sales price | \$ _____ | | |
| Downpayment | _____ | | |
| Mortgage or note assumed | _____ | Principal received in 2018 | \$ _____ |
| Note received | _____ | | |
| Principal received in 2018 | _____ | Interest received in 2018 | \$ _____ |
| Interest received in 2018 | _____ | | |

BUSINESS INCOME - TAXPAYER() SPOUSE ()

Business Name _____ Federal I.D. # _____

| | | | |
|---|----------|--------------------------|----------|
| Gross receipts | \$ _____ | Office supplies | \$ _____ |
| (Please submit all 1099-Misc | | Postage | _____ |
| AND 1099-K Forms | _____ | Printing | _____ |
| Other Income | _____ | Payroll processing | _____ |
| _____ | _____ | Outside services | _____ |
| Cost of goods sold: | | Employee retirement plan | |
| Beginning inventory | _____ | contributions | _____ |
| Purchases | _____ | Legal & accounting | _____ |
| Materials and supplies | _____ | Equipment rent | _____ |
| Freight | _____ | Real estate rent | _____ |
| Subcontract costs | _____ | Repairs & maint. | _____ |
| Other costs | _____ | Supplies | _____ |
| Ending inventory | _____ | Licenses & permits | _____ |
| Advertising | _____ | | _____ |
| Bank service charges | _____ | Travel | _____ |
| Commissions | _____ | Meals and entertainment | _____ |
| Vehicle expenses | _____ | Utilities | _____ |
| Employee medical & disability insurance | _____ | Telephone | _____ |
| Employer medical insurance | _____ | Gross wages | _____ |
| Business insurance | _____ | Payroll taxes | _____ |
| Interest expense - | | Business priv. tax | _____ |
| Business loan #1 | _____ | Real estate taxes | _____ |
| Business loan #2 | _____ | Dues/publications | _____ |
| Mortgage interest | | Other expenses: | |
| Business only (Form 1098) | _____ | _____ | _____ |
| | | _____ | _____ |
| | | _____ | _____ |

EQUIPMENT, VEHICLES AND OTHER CAPITAL EXPENDITURES DURING 2018

| <u>Date</u> <u>Acquired</u> | <u>Description</u> | <u>Total Cost (Including</u> <u>Taxes, Fees, Etc.)</u> |
|--------------------------------|--------------------|---|
| _____ | _____ | \$ _____ |
| _____ | _____ | \$ _____ |
| _____ | _____ | \$ _____ |

BUSINESS USE OF HOME

Area used regularly and exclusively for business or for inventory storage _____ sq. ft.

Total area of home _____ sq. ft.

Insurance \$ _____
Repairs & maint. _____

Security costs \$ _____
Utilities _____

BUSINESS RELATED VEHICLE EXPENSES

| | <u>Vehicle #1</u> | <u>Vehicle #2</u> |
|---|-------------------|-------------------|
| Vehicle description | _____ | _____ |
| Date vehicle placed in service | _____ | _____ |
| Total miles driven during year | _____ | _____ |
| Business miles driven during year | _____ | _____ |
| Gas, oil, lube, insurance, tags | \$ _____ | \$ _____ |
| Interest | \$ _____ | \$ _____ |
| Lease payments | \$ _____ | \$ _____ |
| Parking fees and tolls | \$ _____ | \$ _____ |
| Amount reimbursed - not included in W-2 | \$ _____ | \$ _____ |
| Average daily round trip commuting distance | \$ _____ | \$ _____ |
| Miles that vehicle was used for commuting | \$ _____ | \$ _____ |

IF A BUSINESS AUTOMOBILE WAS PURCHASED IN 2018, PLEASE SUBMIT THE PURCHASE INVOICE.

EMPLOYEE BUSINESS EXPENSES

| <u>DESCRIPTION</u> | <u>TOTAL EXPENSES</u> |
|--|-----------------------|
| Travel (away from home overnight) | \$ _____ |
| Lodging (away from home overnight) | _____ |
| Meals and entertainment | _____ |
| Fares for airplane, boat, bus | _____ |
| Education costs | _____ |
| Professional dues and fees | _____ |
| Telephone | _____ |
| Work clothes, safety equipment & tools | _____ |
| Union dues | _____ |
| Other _____ | _____ |

RENTAL INCOME AND EXPENSES

| | | |
|----------------------------|--------------------|-------------------|
| Property #1 Address: _____ | <u>Residential</u> | <u>Commercial</u> |
| Property #2 Address: _____ | () | () |
| Property #3 Address: _____ | () | () |

| | <u>Property #1</u> | <u>Property #2</u> | <u>Property #3</u> |
|-----------------------------|--------------------|--------------------|--------------------|
| Rental income | \$ _____ | \$ _____ | \$ _____ |
| Rental expenses: | | | |
| Advertising | _____ | _____ | _____ |
| Auto and travel | _____ | _____ | _____ |
| Cleaning and maintenance | _____ | _____ | _____ |
| Commissions | _____ | _____ | _____ |
| Insurance | _____ | _____ | _____ |
| Legal and accounting | _____ | _____ | _____ |
| Interest expense - mortgage | _____ | _____ | _____ |
| Interest expense - other | _____ | _____ | _____ |
| Repairs | _____ | _____ | _____ |
| Supplies | _____ | _____ | _____ |
| Real estate taxes | _____ | _____ | _____ |
| Business privilege tax | _____ | _____ | _____ |
| Utilities | _____ | _____ | _____ |
| Heat | _____ | _____ | _____ |
| Water and sewer | _____ | _____ | _____ |
| Bank service charges | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ |

FURNITURE, FIXTURES, EQUIPMENT AND OTHER CAPITAL EXPENDITURES DURING 2018

| <u>Date Acquired</u> | <u>Description</u> | <u>Cost</u> | | |
|----------------------|--------------------|--------------------|--------------------|--------------------|
| | | <u>Property #1</u> | <u>Property #2</u> | <u>Property #3</u> |
| _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ |

UNREIMBURSED MEDICAL DEDUCTIONS

(i.e. medicine, doctors, hospitals, hearing aids, eyeglasses, ambulance, equipment used for illness, additional costs of special diets, medical or long term care insurance)

| | | | |
|--------------------------|---------------|--------------------------|---------------|
| <u>Description</u> | <u>Amount</u> | | <u>Amount</u> |
| Other medical deductions | \$ _____ | Medical Insurance | \$ _____ |
| Total miles traveled | _____ | Long Term Care Insurance | _____ |

TAXES

| | | | |
|-------------------|----------|---------------------------|----------|
| Real Estate | \$ _____ | Occupation Privilege/EMST | \$ _____ |
| Personal Property | _____ | Other Taxes: | _____ |
| | | _____ | _____ |

INTEREST EXPENSE

| | <u>Interest Paid</u> |
|---|----------------------|
| Original home mortgage interest (please submit Form 1098) | \$ _____ |
| Home equity loan (please submit Form 1098) | \$ _____ |
| Margin account interest | \$ _____ |
| Education loans | \$ _____ |

CHARITABLE CONTRIBUTIONS

Miles driven for charitable purposes _____ miles

Cash contributions:

| <u>Description</u> | <u>Amount</u> |
|--------------------|---------------|
| _____ | \$ _____ |
| _____ | _____ |
| _____ | _____ |

Non cash contributions (clothing, furnishings, etc):

| <u>Description</u> | <u>Amount</u> |
|--------------------|---------------|
| _____ | \$ _____ |
| _____ | _____ |
| _____ | _____ |

If over \$250, please submit receipt and/or description of donation.

DEPENDENT AND CHILD CARE EXPENSES

Provider Name _____ E.I.N.: _____
 Address _____

Amount of dependent and child care expenses paid in 2018 \$ _____

| | | <u>IRA</u> | <u>Taxpayer</u> | <u>Spouse</u> |
|--------------------------------|----------------------------------|------------|-----------------|---------------|
| 2018 contribution made in 2018 | SEP, Simple ___ Reg ___ Roth ___ | | \$ _____ | \$ _____ |
| 2018 contribution made in 2019 | SEP, Simple ___ Reg ___ Roth ___ | | _____ | _____ |

EDUCATION EXPENSES

Please enter below the tuition and other fees required for enrollment at an eligible education institution for courses. Please submit Form 1098-T received from the education institution.

| <u>Student Name</u> | <u>Institution</u> | <u>Year of School</u> | <u>Amount Paid</u> | <u>Date Paid</u> |
|---------------------|--------------------|-----------------------|--------------------|------------------|
| _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ |

Did you have any distributions from a 529 Plan? If yes, please submit Form 1099Q.

CASUALTY, THEFT, MEDICAL SAVINGS AND OTHER IMPORTANT TAX INFORMATION
