2018 Tax Organizer Questionnaire

Please answer the following questions to the best of your ability and attach all requested documents.

Incomplete questionnaires could mean overlooked tax savings!

General Information

	Question	Yes	No	Org. Page	Inclusion Reminders and Other Information
1	Did you receive ANY correspondence from the IRS or state taxing agencies during the year?	☐	☐		*Include all correspondence received not previously provided to us.*
2	Do you want to allocate $3 to the Presidential Election Campaign Fund:				
	For yourself?	☐	☐		
	For your spouse?	☐	☐		
3	Do you want to allocate part of your California refund to any of the state designated charities (see our website for a complete list)?	☐	☐		*Provide us with the name of charity from the list and donation dollar amount:* ____________
4	Did you know that if you fill out this questionnaire from start to finish, F&P, CPA's will enter you into a contest to win $50 from a store of your choice? (No kidding!)	☐	☐	Congrats to JR & Donna R.- our 2017 winners!	*You would like your winning gift card from (circle one): Macy's, Target, Nordstrom, Starbucks, Peet's OR* ____________ *(Drawing will be held 10/31/2019)*
5	Did you make a gift exceeding $15,000 to a single individual during 2018? (No change to gift limits in 2019.)	☐	☐		*Provide a list of gifts made, including amount, date and recipients' name, address and SSN.*

Foreign Reporting

	Question	Yes	No	Org. Page	Inclusion Reminders and Other Information
6	At any time during 2018, did you own or have signature authority over a foreign bank account with a balance in excess of $10,000 USD?	☐	☐		*Tax returns due by 4/15/19 or an extension is required. If you will file your own FIN CEN form, initial here* ____
7	Do you own any foreign financial assets (including partnership interests, hedge funds and private equity funds) with a FMV in excess of $50,000 at 12/31/18 or in excess of $75,000 at any time during 2018?	☐	☐		*Foreign stock maintained in a U.S. based brokerage account is excluded. However, foreign stock not maintained in a financial account is included.*
8	At any time during 2018, did you have an online gambling account with a balance in excess of $10,000 USD?	☐	☐		*Recent court appeals have made this a "gray area". This will be discussed on a case-by-case basis.*

Income

	Question	Yes	No	Org. Page	Inclusion Reminders and Other Information
9	In 2018, did you have any of the following:				
	Wages?	☐	☐	10	*Include form(s) W-2*
	Non-employee compensation?	☐	☐	14.1	*Include form(s) 1099-MISC*
	Disability income, other than state disability?	☐	☐	10,13.2	*Include form(s) 1099 or W-2*
	Gambling income?	☐	☐	13.2	*Include form(s) W-2G*
	Rebate income?	☐	☐	14.1	*See question 63*
	Interest income?	☐	☐	11	*Include form(s) 1099-INT*
	Dividend income?	☐	☐	12	*Include form(s) 1099-DIV*
	Social security benefits?	☐	☐	14.1	*Include form(s) SSA-1099*
	State income tax refunds?	☐	☐	14.2	*Include form(s) 1099-G*
	Unemployment compensation?	☐	☐	14.2	*Include form(s) 1099-G*
	Cancellation of debt?	☐	☐	14.1	*Include form(s) 1099-C*
	Health savings account (HSA) distributions?	☐	☐	32.1	*Include form(s) 1099-SA*
	Education savings accounts or qualified tuition program distributions?	☐	☐	14.3	*Include form(s) 1099-Q*
	Long term care benefit payments?	☐	☐	14.1	*Include form(s) 1099-LTC*
	Foreign income?	☐	☐		*All amounts need to be included in the organizer.*

We need all 1099's & W-2's!

Take our soda pop quiz! Answers are on the last page:

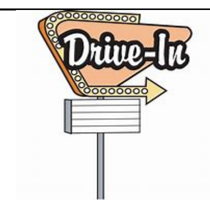
1. What is the oldest soft drink in America?

Children & Dependents

	Question	Yes	No	Org. Page	Inclusion Reminders and Other Information
10	Were your dependent children (who are <u>over</u> age 18) full-time students in 2018?			2	
11	Did your dependent children (who are age 18 or <u>under</u>) have investment income in excess of $1,050?			2	
12	Are you claiming a dependent child who did not live with you for at least one-half of the year?			2	*If yes, attach Form 8332 if your spouse is the custodial parent.*
13	Did you pay over 50% support for a parent?			2	*If yes, you may be able to claim them as a dependent.*
14	Did you pay any dependent care expenses for a child or a parent?			33.1,33.2	*Even if your employer reimbursed you, this information is required.*

Retirement Plans

	Question	Yes	No	Org. Page	Inclusion Reminders and Other Information
15	Did you receive any distributions from an IRA, profit-sharing plan, or other retirement plan?			13.1	*Include form(s) 1099-R*
	If yes, have you ever made a non-deductible contribution in a previous year?				*This will be excludable as return of principal.*
16	What is the total value of ALL of your traditional IRA'S at 12/31/18 (Roth's excluded)? Taxpayer $________________ Spouse $___________________				**Required if you received IRA distributions in 2018!**
17	Did you roll over any distributions into a regular IRA within 60 days? *Provide rollover amount $*___________			13.1	*Include form(s) 1099-R*
18	Did you roll over any distributions into a Roth IRA within 60 days? *Provide rollover/conversion amount $*___________			13.1	*Include form(s) 1099-R*
19	If you are at least 70-1/2, did you transfer IRA funds directly to a charity in 2018?			13.1	*Include form(s) 1099-R*
20	Do you want to make a 2018 retirement plan contribution for yourself?			24	*All IRA's must be deposited by April 15, 2019,*
	If the contribution is not deductible, do you still want to make it?				*even if you file an extension.*
	If you still want to make it, do you prefer it to be to a Roth IRA?				
	Do you want the extra catch-up if you are age 50+ at 12/31/18?				*The maximum 2018 catch-up contribution is $1,000*
	Do you want the maximum contribution allowed?				*for all IRA's, $3,000 for SIMPLE, and $6,000 for SEP.*
	If no, what amount do you want to contribute? $__________				
21	Do you want to make a 2018 retirement plan contribution for your spouse?			24	
	If the contribution is not deductible, do you still want to make it?				
	If you still want to make it, do you prefer it to be to a Roth IRA?				
	Do you want the extra catch-up if you are age 50+ at 12/31/18?				
	Do you want the maximum contribution allowed?				
	If no, what amount do you want to contribute? $__________				



Business Income and Expenses

	Question	Yes	No	Org. Page	Inclusion Reminders and Other Information
22	Did you purchase or start a new business?			16	*Include any purchase documents.*
23	Did you receive any business income from bartering or trades?			16	*These are reportable as income.*
24	Did you receive any business income from virtual currency (i.e. bitcoins)?			16	*These are reportable as income.*
25	Does your business accept merchant cards and/or third party payments (i.e. credit cards or PayPal)?			16	*Include any form 1099-K's.*
26	Did you sell items online?			16	*Include any form 1099-K's.*
27	Did you pay any person or business (excluding corporations) for a business related service in the amount of $600 or more?			16	*1099-MISC's are required to be distributed to the recipient by 1/31/19. Non-filed 1099-MISC's will likely lead to lost business deductions in the event of an audit.*
	If yes, did you file a 1099-MISC on the payee's behalf?				
28	Did you purchase or dispose of any business assets (furniture or equipment)?			16p2 ***(NOT 22)***	*Provide the item description, date placed in service, cost or sales price and if the item is new or used.*

2. What soft drink has trademarked the slogan "Obey your thirst"?

Business Income and Expenses (continued)

	Question	Yes	No	Org. Page	Inclusion Reminders and Other Information
29	Did you pay for any business meals & entertainment in 2018? If so, be sure to provide separate totals for meals and another for entertainment.	☐	☐	16	*New law! Entertainment OR meals purchased in conjunction with entertainment are no longer deductible.*
30	Do you have an accounting procedure established to treat amounts paid for depreciable items costing $2,500 or less as an expense, instead of capitalizing?	☐	☐		*This applies to business & rental property owners only. We recommend signing the enclosed capitalization policy statement* ***(see green sheet).***
31	Did you use your car on the job, other than commuting to and from work?	☐	☐	22 p3 or 30 p2	
32	Did you purchase an automobile in 2018 used for business?	☐	☐	22 p3	*Include the purchase contract.*
	If yes, is the gross vehicle weight:				
	Between 6,000 and 14,000 pounds?	☐	☐		
	Greater than 14,000 pounds?	☐	☐		
33	Did you start a new automobile lease in 2018 used for business?	☐	☐	22 p3	*Include the lease agreement.*
34	Was any part of your home used exclusively for business or rented out?	☐	☐	29	*Include square footage (total and business use).*
35	Were either you or your spouse self-employed AND paying for health insurance for yourself or your family?	☐	☐	24	*This includes adult children under age 27 as of 12/31/18.*
36	Did you purchase or refinance any rental real estate? If yes, number of years of mortgage ___________	☐	☐	18	*Include final settlement statement, forms 1098, 2018 activity statements, and details for use of any cash back.*
37	Did you convert a personal residence into rental real estate? If yes, the market value on the date it was converted was $________	☐	☐	18	
38	Did you have an ownership interest in any of the following:				*Include ALL pages of any form(s) K-1.*
	Partnership or LLC?	☐	☐	20.1	
	S-Corporation?	☐	☐	20.2	
	Trust? (*This does* ***not*** *include your own living trust.*)	☐	☐	20.3	
39	Do you have unreimbursed business expense for a partnership or S-corporation?	☐	☐	30	*The partnership or S-corporation agreement must indicate that these expenses are non-reimbursable to qualify as a deduction.*
	If yes, could you have been reimbursed?	☐	☐		

Gains and Losses

	Question	Yes	No	Org. Page	Inclusion Reminders and Other Information
40	Did you sell any stocks, bonds, or other investment property? Note: Do NOT hand-write each transaction in the organizer. We accept and prefer electronic information.	☐	☐	17	*Include form(s) 1099-B for stock sales and ALL pages of realized gains and losses from your broker. Be sure to check for missing cost amounts!*
41	Did you sell any "qualified small business stock"?	☐	☐	17	*There are specific rules to qualify for this exclusion.*
42	Did you sell a collectible item for a profit?	☐	☐	17	
43	Did you receive, sell, or exchange any virtual currency in 2018 (including if your bitcoin forked)?	☐	☐	17	*Bitcoin is becoming a big IRS interest! Contact us if you had any of these transactions in the past that you did not already report.*
44	Did you exercise any employer stock options?	☐	☐	17	*Include all exercise statements and employer supplied documentation to establish the tax basis.*
45	Did you acquire any employer restricted stock and make an IRC 83(b) election?	☐	☐	17	*Provide a copy of the election as this needs to be included with your federal tax return.*
46	Did you sell or exchange any business or rental real estate?	☐	☐	17	*Include form(s) 1099-S & settlement statements.*
47	Did you sell a principal residence?	☐	☐	17	*Include ALL settlement statements.*
	If yes, was it used as a principal residence for at least 2 of the last 5 years before the sale?	☐	☐		
	Was it ever rented?	☐	☐		
	Was it acquired by any of the following:				
	Inheritance?	☐	☐		
	Gift?	☐	☐		
	IRC 1031 exchange?	☐	☐		
	Reinvestment from a prior residence sold before May 7, 1997?	☐	☐		
	Did you receive a homebuyer credit for the property in 2008 - 2010?	☐	☐		
48	Does an unrelated party owe you money which became uncollectible this year?	☐	☐	17	*Indicate the name, address, date of original loan and amount of loss in the organizer.*

3. What was the first soft drink to be consumed in outer space?

Gains and Losses (continued)

	Question	Yes	No	Org. Page	Inclusion Reminders and Other Information
49	Did you incur a loss because of damaged or stolen property (including disaster or flood losses) that exceeds 10% of your income OR that was related to your business?			17	*Include specific details, including date of loss, original cost, insurance reimbursement, value at time of loss and description of item(s) damaged or stolen.*
50	Did you live in a Presidentially declared 2018 disaster area?			17	*Available at https://www.fema.gov/disasters/year/2018*

Personal Deductions and Credits

The TCJA increased the standard deduction substantially, but even if you are certain you won't itemize on your federal return, you may still itemize on your state return. Please continue to include your itemized deductions in your organizer!

	Question	Yes	No	Org. Page	Inclusion Reminders and Other Information
51	Did you and all of your *eligible* dependents have "minimum essential health care coverage" for at least 1 day of every month in 2018? Please include with your tax package at least one of the following: ☐ Form 1095-A for insurance purchased on the marketplace ☐ Form 1095-B or 1095-C for insurance purchased privately or employer provided insurance ☐ Signed health care coverage statement **(see green sheet)**			39.1	*Form 39.1 in your organizer is for health insurance. If you and all of your dependents were covered by health insurance for the entire year, you do not need to fill out this form in detail. Simply mark a "1" in the first box indicating the entire household was covered.* ***2018 is the final year for the health coverage requirement!***
52	If you did not have minimum essential health care coverage, did you meet one of the exceptions?			39.1	*The exception list is lengthy. If you are unsure whether you met an exception, please write a brief explanation on page 39.1 and we will contact you if needed.*
53	Did you include in the organizer all real property taxes paid?			25	
54	Did you include in the organizer all fees paid to the DMV for personal vehicle registrations? Number of vehicles included ____________ ***"Personal property taxes, Line 18"***			25	*You can look up your DMV payments at: https://mv.dmv.ca.gov/FeeCalculatorWeb/vlfForm.do or find it on your DMV registration slip.*
55	Did you purchase a new vehicle, aircraft, or boat?			25	*Include the purchase contract.*
56	Did you have long-term care insurance or pay for long-term care services?			25	*If self-employed, use page 24 instead of page 25.*
57	Do you have documentation from your charities for ALL charitable contributions that you included in the organizer?			25	*For donation substantiation requirements, go to our website and click F&P Highlights.*
	Were any of these donations for a fundraising event (i.e. auction)?				*"Goods or services received" are not deductible.*
58	Did your total non-cash donations exceed $500?			26	*We need a detailed list of descriptions, dates & charities.*
59	Did you donate a vehicle valued over $500?			26	*Include form(s) 1098-C, original cost & purchase date.*
60	Did you move during 2018? If yes, date you moved _______________ If yes, date your spouse moved _______________				
61	Did you incur moving expenses due to a change of employment?			27	*No longer deductible for IRS, but some states allow.*
62	If your combined property tax payments and state/local income tax payments exceeded $10,000 in 2018, would you like to convert some of your property tax payments to a fully deductible charitable contribution?			Kidding…	*Well that sounds great, but get real! Some states (including CA) have tried to work around the IRS' new $10,000 tax cap by allowing taxpayers to donate to a state charity as an alternative to paying property taxes. Since charitable donations are not limited and state and property taxes are limited to $10K, the goal was to circumvent the lost deduction. But of course the IRS has squashed this with another new opposing law!*
63	Did you pay interest on a higher education loan?			24	*Include form(s) 1098-E*
64	Did you pay for tuition, books or required computers for higher education?			38	*Include form(s) 1098-T*
65	Do you OWN an HSA (Health Savings Account)?			32.1	*Include your 12/31/18 statement, regardless of whether you had any contributions or distributions in 2018.*
	Did you make a contribution to the HSA in 2018?			32.1	*Include form(s) 5498-SA (including annual earnings).*
66	Did you install any solar water heating property, solar electric property, geothermal heat pumps, or small wind energy property? *(Costs allocated to heat a pool or hot tub are not eligible.)*				*Include all purchase documents and manufacturers' certifications.*
67	Did you receive a rebate for an energy efficient auto or any other energy efficient improvement or purchase in 2018?			14.1	*This includes any rebate excluding rebates directly provided by the manufacturer. Examples include a local agency, government unit or utility company.*

4. What was Pepsi-Cola originally called?

Personal Deductions and Credits (continued)

	Question	Yes	No	Org. Page	Inclusion Reminders and Other Information
68	Did you purchase a "qualified plug-in electric drive vehicle" in 2018? If yes, make and model of vehicle ___________________________	☐	☐		*This includes a Tesla. For a complete list, go to:* *www.irs.gov/businesses/qualified-vehicles-acquired-after-12-31-2009*

Mortgages and Debts

	Question	Yes	No	Org. Page	Inclusion Reminders and Other Information
69	Did you pay mortgage interest?	☐	☐	25 p2	*Include form(s) 1098 and lender 12/31/18 statement.*
70	Did you refinance or take a home equity loan in 2018? If yes, term of new debt: ☐ 15 yrs ☐ 30 yrs ☐ Other ________ If proceeds were received, provide a list of how they were used.	☐	☐	25 p2	*Include refinance final settlement statement, forms 1098 and lender annual activity statements. Cash received or debts paid off through a refinance have specific rules. Be sure to provide all details.*
71	Did you pay interest on a home equity line of credit? If yes, provide lender statement(s) with balance at 12/31/18.	☐	☐	25 p 2	*New law! Interest is not deductible if proceeds used for personal purposes, regardless of loan origination date. Include form(s) 1098 (or equivalent).*
72	Did you complete a loan modification in 2018?	☐	☐		*Include the final agreement.*
73	Did you have real estate property subject to foreclosure in 2018?	☐	☐		*Include form(s) 1099-A and/or 1099-C.*
74	Did you sell any real estate in a short sale transaction?	☐	☐		*Include form(s) 1099-A and/or 1099-C.*
75	Do your total outstanding mortgage balances on all personal residences exceed $1 million ($750,000 if new loan in 2018)? (This does not include rentals, business, or investment properties.)	☐	☐		*Provide year end lender statements for all mortgages if the principal balance is not on your form 1098.*
76	Did you declare bankruptcy in 2018?	☐	☐		*Include the final bankruptcy decree.*
77	Did you receive a homebuyer credit for a 2008 home purchase?	☐	☐		*Repayment of this credit began in 2010.*
78	Did you pay mortgage insurance premiums (PMI) on a home purchased or refinanced after 12/31/06?	☐	☐	25 p2	

Tax Withholdings, Estimates, and Payments

	Question	Yes	No	Org. Page	Inclusion Reminders and Other Information
79	If you have an overpayment do you want it directly deposited into your bank account?	☐	☐	3	***Confirm bank information in organizer!***
80	If you have a balance due, do you want it directly debited from your bank account? If yes, date you want your account debited ____________	☐	☐	3	*The balance due will be withdrawn from the account you have included in the organizer.*
81	If you have a balance due, do you need an installment agreement to pay the taxes?	☐	☐		*There are additional government handling fees. For information on setting up your own payment plan, go to F&P Highlights on our website.*
82	If you pay estimates, do you want them directly debited from your bank account each quarter for 2018?	☐	☐	3	*The amounts will be withdrawn from the account you have included in the organizer.*
83	Do you want us to prepare your 2019 estimated tax vouchers?	☐	☐		
	If yes, do you want all or part of your 2018 overpayment applied to your 2019 estimates?	☐	☐		
	If yes, do you expect any changes in your withholding taxes for the year 2019?	☐	☐		*Include a current 2018 year-to-date paystub of all jobs for you and your spouse.*
84	Do you want paper vouchers for your tax payments?	☐	☐		*Not needed if paying by EFTPS, IRS Direct Pay or FTB Web Pay.*
85	Did you purchase any items acquired out-of-state, online, or by mail-order from an out-of-state retailer that did not include sales tax? ***For California taxpayers only:***	☐	☐		*Be sure to keep adequate records and report ALL purchases that did not include sales tax for your state of residency.* ***CA is cracking down! The FTB is sending letters asking WHY you didn't have any use tax, so be sure to consider this question carefully!***
	If yes, did any one purchase exceed $1,000?	☐	☐		
	If yes, indicate the total amount of purchases in 2018 $_______	☐	☐		
	If no, you can use *either* a safe harbor or the actual amount. ☐ Use safe harbor ☐ Use actual purchases, which is $________				*The safe harbor is approximately 0.035% of your adjusted gross income (i.e. $66 if AGI is $190,000).*
86	Did you pay wages of $2,000 or more during the year to household workers, not including amounts paid to an agency?	☐	☐		*Include payroll reports. The W-2 to your employee is due by 1/31/19.*
87	Do you want us to review your withholding amounts for 2018?	☐	☐		*Please send us current year-to-date paystubs any time after 5/1/19.*

Quiz Answers: 1. Dr. Pepper; 2. Sprite; 3. Coca Cola; 4. Brad's Drink

Do you want an electronic copy of your tax returns <u>in addition to</u> the PDF copy that will automatically be posted to your F&P Sharefile account?

There is no charge, but please provide a flash drive or your prior year F&P CD.

There is a $5 fee if a new CD is needed as we have a very limited remaining supply.

☐

**Remember - "more is better" when deciding what documents to send us.
More and more detail is being required by the IRS and state agencies. Additionally, it takes us less time to prepare a tax return when we have all documents available.
We'll return everything...we promise!**