2016
TAX RETURN PREPARATION QUESTIONNAIRE

The following questions help us understand your tax situation. Please answer each question by **circling** yes (Y) or no (N). For every question you answered yes, please provide details. If a question does not pertain to you, then please circle **no**.

Y N 1. Have you listed **ALL your income from ALL sources**? If not, then please list any other income. **Note:** The Internal Revenue Code states that *everything* is income *unless* there is a specific exception, exemption or exclusion.

Y N 2. Has the IRS or any other taxing authority notified you of any changes to any prior year tax returns? If yes, then provide copies of the notices.

Y N 3. Did you have any personal interest in or signature authority over a bank account, security account or other financial account in a **foreign country**? This does not apply to transactions with your U.S. broker. If the answer is yes, then provide details. You will be required to file a supplemental report to the U.S. Treasury on **FIN CEN 114** by the due date of **April 18, 2017** if the balance in the account on any *one* day during 2016 was *greater than* **$10,000.** Please note that the **penalty** assessed by the U.S. Treasury for **failure to timely file** begins at **$10,000.**

Y N 4. Did your **marital status** change during the year? If so, how?

Y N 5. Were there any **births** or **deaths** in your household?

Y N 6. Did any children cease to be your dependents in 2016? If yes, state the child's name. ______________________________

Y N 7. Did any of your dependent children age **18** or younger (or under **24** if a college student) have any income (wages, interest, etc.)? **Note:** Some of their unearned income may be subject to your tax rates.

Y N 8. Did you incur child care expenses for a dependent child **under** 13 years of age? If yes, then provide the name, address, **social security numbers** or **Federal ID numbers of the caregivers** and the **amounts** paid to each caregiver.

Y N 9. Did you make monetary or noncash **charitable contributions** in 2016? The law requires that in order to take the deduction **you must have receipts.** Also, note that you should review your acknowledgment letters from each charity. For any **single** contribution of **$250** or more the letter must state that "no goods or services" were received in exchange for the contribution. The acknowledgment must be in your possession *before* you file your return.

Y N 10. Did you pay any qualified higher education expenses during 2016 for yourself, your spouse or dependents? If yes, then provide a copy of the **Form 1098-T** from the qualified higher education institution that you paid.

Y N 11. Did you pay wages of **$2,000** or more in any calendar quarter this year to any one household employee such as a babysitter or cleaning person? If you did, then you may also be required to issue that person a **Form W-2** as a Household Employer, and **also pay state unemployment taxes**.

Y N 12. Did you **receive or pay** any alimony? How much and to whom? Please provide **social security number** and provide the **proper name** of that person.

Y N 13. Did you have income in **more than one state** during the year? If yes, then please provide details because you may be required to file a return in that state.

Y N 14. Did you **purchase or sell** any real estate? If yes, then provide the settlement sheet **(HUD-1 statement)**. If you sold real estate, then also provide Form **1099-S** if applicable.

Y N 15. Did you **refinance** any of your mortgages during the year or establish a home equity line of credit? If yes, then provide a copy of the settlement sheet(s).

Y N 16. Did you **sell**, any stocks, bonds or mutual funds during the year? If yes, then provide the **Form 1099-B** from your broker. Also provide your cost basis and dates of acquisition of those securities if not reported on the brokerage statement.

Y N 17. Did you have any IRA or pension **distributions or rollovers**? If yes, then please submit the **Form 1099-R**.

Y N 18. Did you make any **contributions** to an **IRA** account for 2016? If yes, provide details and the amount of the contribution.

Y N 19. If you or your spouse has **self-employment income**, did you pay any health insurance premiums or long-term care premiums that were <u>not</u> part of an employer sponsored group health plan? <u>If</u> yes, <u>then</u> provide the details of those payments.

Y N 20. If you are in a trade or business, did you make cumulative payments of **$600** or more to any one individual for services provided to your business by that individual during 2016? <u>If</u> yes, <u>then</u> you are required to issue that person **IRS Form 1099-MISC** by **1/31/17** and also submit a copy to the IRS by **1/31/17**.

NOTE: There is a penalty of **$260** for <u>not</u> filing the **1099-MISC** with the IRS and a *separate* **$260** penalty for <u>not</u> issuing the **1099-MISC** to the payee by 1/31/17.

Y N 21. Do you have any ownership interest in, or right to income from any pass-through entity such as a **Partnership, Subchapter S-Corporation, Trust or Estate**? <u>If</u> yes, <u>then</u> please provide the Schedule K-1 from the entity.

22. The 2010 Health Care Legislation commonly called the "Affordable Care Act" (ACA) requires that beginning January 1, 2014 every American is required to have "minimum essential health coverage" for themselves and members of their family, or pay a "shared responsibility payment" (penalty). As a result of this legislation you are required to include specified information on your Federal Income Tax Return about the coverage. You should have received an IRS **Form 1095-A, 1095-B** or **1095-C** from your Insurance Provider, Employer or the Health Insurance Exchange. As a result of this legislation please answer the following question:

Y N Did you receive any type of **Form 1095**? If yes, please provide a copy. You may receive multiple forms or different types of forms.