

2017

QUESTIONNAIRE

METZGER

MANCINI & LACKNER LLP

CERTIFIED PUBLIC ACCOUNTANTS

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2017 Questionnaire – Required to Begin

IRS compliance regulations require that we, as your income tax return preparer, obtain the following information from you each year. We ask that you read, answer and return this questionnaire. Questions apply to you, your spouse and all dependents reported on your tax return. **Questions changed from last year to keep up with new tax laws. Please do not assume we already have this information.**

***** We cannot begin your tax returns until this Questionnaire is completed, signed and dated (page 7) and returned, along with the signed "Letter of Engagement". Please PRINT.*****

Section 1. - Personal Information – required for e-filing verification, skipping lines will delay processing.

- A. Print your names: _____ Spouse: _____
- B. Current address: _____
- C. Current email: _____
- D. Current telephone: (_____) _____ (CIRCLE ONE) Work Cell Home
- E. Did your marital status change during the year? (CIRCLE ONE) Yes No
- F. Driver's license info or other state ID for you and your spouse – required for e-filing security.

| | | |
|----------------------------|--|--|
| Print Your Name | | |
| Driver license / State ID# | | |
| State issued by | | |
| Date issued | | |
| Date expires | | |

- G. Did you pay quarterly estimated tax payments for 2017? (CIRCLE ONE) Yes No
If yes, print date and amounts paid:
- | | <u>Amount</u> | <u>Amount</u> | |
|-------------|---------------|---------------|--|
| Date: _____ | IRS: _____ | State: _____ | |
| Date: _____ | IRS: _____ | State: _____ | |
| Date: _____ | IRS: _____ | State: _____ | |
| Date: _____ | IRS: _____ | State: _____ | |

Section 2. - Health Insurance - Read each statement carefully. More than one may apply to your family.

- A. Were you or spouse enrolled in Medicare at any time during 2017? (CIRCLE ONE) Yes No
- | | |
|---------------------------|--|
| <u>If yes, print name</u> | <u>Circle the months you were enrolled in Medicare</u> |
| | All Jan Feb Mar Apr May Jun Jul Aug Sept Oct Nov Dec |
| | All Jan Feb Mar Apr May Jun Jul Aug Sept Oct Nov Dec |

If you need assistance completing this questionnaire, please call Metzger, Mancini & Lackner, CPA's at (574) 232-9973. We are happy to help!

Section 2. - Health Insurance (Continued)

- B. Did you or your spouse have health care coverage through the government marketplace (Obamacare) during 2017? (CIRCLE ONE) Yes No

If yes, please provide Form 1095-A, which is issued by the marketplace. You may receive more than one Form 1095-A for 2017. We need all the forms you receive.

- C. Were you and/or your spouse insured through an employer plan or a private policy during 2017? (CIRCLE ONE) Yes No

Provide Form 1095-B, 1095-C or other proof of insurance document. If you participated in more than one employer plan during the year, you should receive, and we need, a form from each health plan.

- D. Were you were issued a hardship exemption by the government marketplace during 2017? (CIRCLE ONE) Yes No

Provide the government issued exemption certificates issued for each member of your family.

- E. If an individual listed on your tax return **did not have** insurance coverage during 2017, provide the uninsured individual's name and circle each month that person was not insured.

| <u>Uninsured Individual's Name</u> | <u>Please circle all months NOT insured</u> |
|------------------------------------|--|
| _____ | All Jan Feb Mar Apr May Jun Jul Aug Sept Oct Nov Dec |
| _____ | All Jan Feb Mar Apr May Jun Jul Aug Sept Oct Nov Dec |
| _____ | All Jan Feb Mar Apr May Jun Jul Aug Sept Oct Nov Dec |

Section 3. - Identity Theft, Foreign Assets and Foreign Income

- A. Did you or any of your dependents receive an Identity Protection PIN (IP PIN) from the IRS for 2017? Yes No
 If yes, please provide the IRS letter for 2017

- B. Did you receive any notice or correspondence from the IRS or state? Yes No
 Please provide us with a copy, if you have not already done so.

- C. At any time during 2017 did you, your spouse or your dependents own an interest in, or have signature authority over, any financial account (checking, savings, securities or a brokerage account) located in a foreign country? Yes No

For question C above, include accounts shared with dependents that may be temporarily abroad (a college student studying overseas), or a parent living in another country.

Ignore foreign assets/stocks in a US administered broker account, even if your broker account says foreign taxes were paid.

- D. During 2017 did you receive a distribution from, or were you the grantor of, or transferor of money to, a foreign trust? Yes No

Section 3. - Identity Theft, Foreign Assets and Foreign Income (Continued)

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|--|-----|----|
| E. To the best of your knowledge, do you own any foreign property, hold a business interest in an entity located in a foreign country, or have retirement accounts in a foreign country? | Yes | No |
|--|-----|----|

Section 4. - Dependent Information (if N/A, draw line through section)

- | | | |
|---|------------|----------|
| A. Are there any changes in dependents to be claimed from last year? If yes, please provide name, date of birth, social security number and relationship (son, daughter, parent, etc.) | Yes | No |
| B. In the case of a divorced or separated family, do you have a signed Form 8332 allowing you to claim the child as your dependent? If yes, provide signed Form 8332. | Yes | No |
| C. Did any dependent children earn income from a summer job, a part-time job, work study while at college, or as a 1099 payee in 2017? If yes, has a tax return already been filed for the dependent? | Yes Yes | No No |
| D. Do you have any dependent children under the age of 19, or a full time student under age 24, with interest, dividends, and capital gains, etc. greater than \$2,100 in 2017? If yes, has a tax return already been filed for the dependent? | Yes Yes | No No |
| E. Did any of your dependents have income from a trust in 2017? If yes, has a tax return been filed for the dependent? | Yes Yes | No No |

If your dependent already filed a tax return, please provide us a copy. Your dependent's return could have a significant impact on how we file your return.

Section 5. - Income Information

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|--|-----|----|
| A. Did you receive any income from real estate you sold in a prior year? If yes, we will need details of the sale, if not already provided. | Yes | No |
| B. Did you sell an existing business, rental, or other property in 2017? If yes, attach a signed copy of the closing papers. | Yes | No |
| C. Did you sell any stocks, bonds, etc. in 2017? If yes, provide purchase cost and purchase date(s) | Yes | No |
| D. Did you receive any payments from a pension, profit sharing or 401(k) plan, Traditional IRA, Roth IRA, Keogh, SIMPLE or SEP in 2017? If yes, provide Form 1099R | Yes | No |
| E. Did you receive any disability income during 2017? If yes, provide documentation | Yes | No |
| F. Did you cash any Series EE or U.S. Savings bonds in 2017 that were originally issued after 1989? If yes, provide documentation | Yes | No |
| G. Did you have any other income to be reported, such as income from unemployment, gambling earnings, lottery winnings, awards, etc.? If yes, provide documentation | Yes | No |

Section 6. - Purchases, Sales and Debt Information

- A. Did you start a new business in 2017?
If yes, call our office to discuss, if you have not already done so. Yes No
- B. Did you acquire a new interest in any partnership or S Corporation? Yes No
- C. Did you take out a home equity loan this year?
If yes, provide interest statement and year end loan amount. Yes No

Section 7. - Itemized Deduction Information

- A. Did you include your mortgage and property tax statements for all properties owned? Yes No
- B. Please attach copies of your 2017 registration cards for personal vehicles, boats, trailers, etc.
- C. Did you incur a casualty or theft loss not covered by insurance? Yes No
- D. Did you incur a casualty loss due to Hurricanes Harvey, Irma, or Maria?
If yes, please include documentation showing the amount of the loss. Yes No
- E. Did you have work expenses that were unreimbursed by your employer?
If yes, provide a detailed list of expenses. Yes No
- F. Did you use your personal car (except commuting to and from work) for work purposes that went unreimbursed by your employer?
If yes, provide total 2017 miles driven and miles driven for work. Yes No
- G. Did you have any unreimbursed work-related educational expenses?
If yes, provide a detailed list of expenses. Yes No

Section 8. - Charitable Donations (New rules this year!!)

*** Donations made directly to individuals, "Go-fund-me" accounts, political parties, political action committees or political campaigns are not deductible according to the tax code. ***

- A. If you donated to not-for-profit charities by check or credit card in 2017, please provide a detailed list showing the following for each donation:

| Name of Charity: | Date Paid: | Dollar Amount: |
|------------------|------------|----------------|
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |

Need more space? Please continue your list on separate piece of paper.
Keep receipts from the organization to prove your donation.

*** Please provide this list even if you do not itemize deductions on your federal return. Certain donations qualify for state credits. ***

Section 8. - Charitable Donations (Continued)

- B. If you donated clothing, furniture, household items, shares of stock or other non-cash items in 2017, we are required to report all the following information for non-cash donations:

Name and address (street, city, state) of charity
 List of items donated
 Dollar value of donation
 Date of donation

Stating that you donated "6 bags of clothes" is no longer adequate. You are responsible for a detailed list of items and the dollar value of each item donated (example 30 sweaters, \$3 each).

Large value items may require an appraisal before a deduction is allowed. Please provide the letter, if received, from the charity showing they received the non-cash items.

- C. Did you make any charitable donations directly from your IRA required minimum distribution? Yes No
 If yes, please provide documentation from the IRA company.
- D. Did you contribute to an Indiana Scholarship Granting Organization, (SGO) or an Indiana Neighborhood Assistance Program, (NAP) ? Yes No
 If yes, provide the certification letter from the organization. We must attach the letter to your Indiana state return.
- E. Donations for relief efforts in Hurricane Harvey, Irma or Maria disaster areas should be accompanied by written acknowledgements from the charities stating the contributions were used for such efforts. Donations between August 23, 2017 and December 31, 2017 to these organizations may receive special federal tax treatment. Provide the letter from the charity.

Section 9. - Other Information

- A. Did you pay student loan interest during 2017? Yes No
 If yes, provide Form 1098E
- B. Did you incur moving costs because of a job change? Yes No
 If yes, please provide an itemized list of expenses.
- C. Did you gift a total of \$14,000 or more to any individual during 2017? Yes No
 If yes, please provide name of individual, date and amount of gift.
 Please note that "gifts" include money, cars, stocks, artwork, etc.
- D. Did you contribute to any Traditional IRA accounts in 2017? Do not include retirement plan contributions through your employer or Simple Plans. Yes No
 If yes, please provide a statement from the IRA company.
- E. Did you contribute to any Roth IRA accounts in 2017? Do not include retirement plan contributions through your employer or Simple Plans. Yes No
 If yes, please provide a statement from the IRA company.
- F. Did you contribute to a health savings account (HSA) in 2017? Yes No
 If yes, please provide Form 5498-A from your HSA provider
- G. Did you withdraw from a health savings account (HSA) in 2017? Yes No
 If yes, please provide Form 1099-SA from your HSA provider

Section 9. - Other Information (Continued)

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| H. Did you pay college education expenses for you, your spouse, or a dependent during 2017? If yes, provide Form 1098-T from the college or university and copies of the tuition bills. | Yes | No |
|--|-----|----|

Section 10. - Indiana Residents Only

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|--|-----|----|
| A. Homeowners - Please provide the real estate taxes paid on your residence and the Indiana property tax statements. | | |
| B. If you rented a house or apartment, provide the name and address of the landlord, the number of months rented and total rent paid. | | |
| C. Did you pay into an Indiana College Choice 529 Investment Plan in 2017? If yes, please provide the December 31, 2017 statement showing the account number and the amount contributed. | Yes | No |
| D. Did you take a distribution from an Indiana College Choice 529 Investment Plan in 2017? If yes, please provide Form 1099-Q. | Yes | No |
| E. Did you incur education expenses (tuition, fees, books) for dependents who attended an Indiana private school or home school in grades K - 12? If yes, provide costs paid for each dependent separately. | Yes | No |
| F. Did you purchase any items from out-of-state businesses on which sales tax was not charged (i.e. online purchases)? If yes, enter total purchase price \$ _____ | Yes | No |

Section 11. - Michigan Residents Only

- | | | |
|---|-----|----|
| A. Homeowners - Please provide the real estate taxes paid on your residence and the Michigan property tax statements and the dates you made your payments. | | |
| B. Renters - Please provide address of home you rented, Landlord's name and address, number of months rented and the total rent paid for the year. | | |
| C. Did you pay tuition to a Michigan college? | Yes | No |
| D. Did you purchase any items from out-of-state businesses on which sales tax was not charged (i.e. online purchases)? If yes, enter total purchase price \$ _____ | Yes | No |
| E. Please provide your Michigan School District _____ | | |

Section 12. - Final Review

- | | |
|--|-----|
| A. Did you read and answer all the questions in this questionnaire? | Yes |
| B. Did you read and sign the "Letter of Engagement" Please return the "Letter of Engagement" with this questionnaire. | Yes |

Section 12. - Final Review (Continued)

- C. Did you attach all your documents to this questionnaire necessary to complete your tax return? (W-2s, 1099's) Yes No

If no, please indicate any additional information you believe is missing.

- D. If you want refunds deposited directly to your bank, please provide the following. Please print clearly. You will be required to verify this information on your return.

Credit Union or Bank name _____

Routing number _____

Checking account number _____

or Savings account number _____

- E. To reduce the risk of electronic identity theft, your tax returns will be delivered to you in paper format. Only when requested by you in writing, and for an additional fee of \$25.00 per tax return year requested, will we provide an electronic copy of your federal and state tax returns to you as an attachment to an email using an email address that you designate or on a USB device that you provide.

Do you wish to have an electronic copy of your return? Yes No

- F. An increasing number of third parties - banks, financial advisors, lawyers, etc. - request copies of tax documents for their files. Would you like us to make copies of your W-2s, 1099Rs, Schedule K-1s, etc. for your files so that, if needed, you have copies to provide to other parties?

Yes No

Note: Additional fees may apply, based on the time necessary to copy requested documents.

I, the undersigned, have read the above questionnaire and answered each question to the best of my ability on my behalf, and on behalf of all persons claimed on my income tax return in 2017.

Date: _____

Date: _____

Thank You!