2019 Annual Checklist - Required to Begin

Due diligence regulations require that we, as your income tax return preparer, obtain the following information from you annually. Please read, answer and return this checklist. Questions apply to you, your spouse and all dependents reported on your tax returns.

Questions reflect new laws and new lines on tax forms. Skipping questions will delay preparation. Do not assume we have this information. We cannot begin your tax returns until you complete, sign, date (page 7) and return this checklist, along with your signed "Letter of Engagement". Please PRINT clearly.

Section 1. - Personal Information - required for e-filing verification

A. Print your name ____________________ Spouse: ____________________

B. Current address ____________________

C. Current email ____________________

D. Current telephone (________)____________________ **(CIRCLE ONE)** Work Cell Home

E. 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 (IN, MI, etc.)	____________	____________
Date issued	____________	____________
Date expires	____________	____________

F. Did your marital status change during the year? **(CIRCLE ONE)** Yes No

G. 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.

H. Did you or any of your dependents receive an Identity Protection PIN (IP PIN) from the IRS for 2019? If yes, please provide the IRS letter for 2019 Yes No

I. Did you pay quarterly estimated tax payments for 2019? Please list below. Yes No

	Amount	Amount
Date: ____________	IRS: ____________	State: ____________
Date: ____________	IRS: ____________	State: ____________
Date: ____________	IRS: ____________	State: ____________
Date: ____________	IRS: ____________	State: ____________

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

Section 2. - NEW QUESTIONS / LINE ITEMS IN 2019

A. At any time during 2019, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? If yes, please provide all relevant information. **(CIRCLE ONE)** Yes No

B. Did you pay or receive alimony in 2019? **(CIRCLE ONE)** Yes No

Please provide the amount of alimony paid or received: $__________________

The date of your original divorce or separation agreement is now **required** on tax returns. Please provide the date: ____________________

C. Did you or your spouse have health care coverage through the government marketplace (Obamacare) during 2019? **(CIRCLE ONE)** Yes No

If yes, you should receive Form 1095-A, which is issued by the marketplace. You may receive more than one Form 1095-A for 2019. We need all the forms you receive.

Section 3. - Foreign Assets and Foreign Income

A. At any time during 2019 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?

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

Exclude foreign assets/stocks in a US administered broker account, even if your broker account says foreign taxes were paid. Yes No

B. During 2019, did you receive a distribution from, or were you the grantor of, or transferor of money to, a foreign trust? Yes No

C. 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? If yes, please describe. 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? Yes No
If yes, please provide name, date of birth, copy of social security card and relationship (son, daughter, parent, etc.)

B. In the case of a divorced or separated family, and you are the NON-Custodial parent, do you have a signed Form 8332 allowing you to claim the child as your dependent? Yes No
If yes, provide signed Form 8332.

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 2019? Yes No
If yes, has a tax return already been filed for the dependent? Yes No
If no, would you like us to prepare them for an additional fee? Yes No

Section 4. - Dependent Information *(continued)*

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 $2,200 in 2019?	Yes	No
	If yes, has a tax return already been filed for the dependent?	Yes	No
E.	Did any of your dependents have income from a trust in 2019?	Yes	No
	If yes, has a tax return been filed for the dependent?	Yes	No

If your dependent already filed their tax returns, <u>please provide us a copy.</u> If your dependent's return was prepared incorrectly, it may delay preparation and e-filing of your tax returns and, more importantly, the family as a whole may pay more tax than required!

Section 5. - Income

A.	Did you receive payments in 2019 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 2019? If yes, attach a signed copy of the closing papers.	Yes	No
C.	Did you sell any stocks, bonds, cryptocurrency, etc. in 2019? If yes, provide purchase cost and purchase date(s)	Yes	No
D.	Did you receive payments from a pension, profit sharing or 401(k) plan, Traditional IRA, Roth IRA, Keogh, SIMPLE or SEP in 2019? If yes, provide all Form 1099Rs	Yes	No
E.	Did you receive any disability income during 2019? If yes, provide documentation	Yes	No
F.	Did you cash out any Series EE or U.S. Savings bonds in 2019 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 2019? 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
	Are you the partner/shareholder responsible for the preparation of the company's tax return? If yes, please call us immediately for assistance. If no, please provide Schedule K-1 from the partnership or S Corp.	Yes	No
C.	Did you take out a home equity loan this year?	Yes	No
	If yes, did you use the proceeds to improve your principal residence?	Yes	No

For Sections 7 and 8 below, we ask that you provide the following information, even if you plan to use the standard deduction. Some of these items may qualify for state deductions and credits.

Section 7. - Medical, Mortgage Interest, Taxes and Casualty Losses

A. Did you list and summarize your 2019 out-of-pocket medical expenses? Yes No

B. Did you include mortgage and property tax statements for all properties owned? Yes No

C. Did you attach copies of your 2019 registration cards for personal vehicles, boats, trailers, etc. Yes No

Casualty losses
A list of 2019 federal declared disasters is available at https://www.fema.gov/disasters/year/2019
Only casualty losses caused by fire, flood, wind, etc. in a federally declared disaster area are deductible in 2019. Please provide details on your casualty loss, if due to one of these disasters.

Section 8. - Charitable Donations

IMPORTANT - Donations paid directly to individuals, "Go-fund-me" accounts, political parties, political action committees or political campaigns ***are not deductible***. **DO NOT** include below.

A. If you donated to not-for-profit charities by check or credit card in 2019, please list below:

Name of Charity:	Date Paid:	Dollar Amount:

Need more space? Please continue your list on separate sheet of paper or in the appropriate section of the Organizer. Keep receipts from the charity to prove your donation.

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

B. If you donated clothing, furniture, household items, shares of stock or other non-cash items in 2019, you are required to report all the following information for non-cash donations:

Charity name and full address (street, city, state, zip)
The date of your donation and a complete list of items donated
Fair market value of donation (you must determine this)

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 from the charity showing receipt of the non-cash items.

Section 8. - Charitable Donations *(continued)*

C. Did you make any charitable donations directly from your IRA required minimum distribution - called a Qualified Charitable 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 the Indiana return and paper file the Indiana return.

Section 9. - Other Information

A. Did you pay student loan interest during 2019? Yes No
If yes, provide Form 1098E

B. Did you gift a total of $15,000 or more to any individual during 2019? Yes No
If yes, please provide name of individual, date and amount of gift.
Please note that "gifts" include money, cars, stocks, artwork, etc.

C. Did you <u>deposit into</u> any Traditional IRA accounts in 2019? Do <u>not</u> include retirement plan contributions through your employer or Simple Plans. Yes No
If yes, please provide a statement from the IRA company.

D. Did you <u>deposit into</u> any Roth IRA accounts in 2019? Do <u>not</u> 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 <u>deposit into</u> a health savings account (HSA) in 2019? Yes No
If yes, please provide Form 5498-A from your HSA provider

F. Did you <u>withdraw from</u> a health savings account (HSA) in 2019? Yes No
If yes, please provide Form 1099-SA from your HSA provider

G. Did you pay college education expenses for you, your spouse, or a dependent during 2019? Yes No
If yes, provide Form 1098-T from the college or university and copies of the tuition bills.

Section 10. - Indiana Residents Only

A. Indiana county of residence on January 1, 2019 ____________ Spouse ______________
Indiana county of employment on January 1, 2019 ____________ Spouse ______________

B. Did you <u>deposit into</u> an Indiana College Choice 529 Investment Plan in 2019? Yes No
If yes, please provide the December 31, 2019 statement showing the account number and the amount deposited.

C. Did you <u>withdraw from</u> an Indiana 529 Investment Plan in 2019? Yes No
If yes, please provide Form 1099-Q.

D. Did you incur education expenses (tuition, fees, books) for dependents who attended an Indiana private school or home school in grades K - 12? Yes No
If yes, provide costs paid for each dependent separately.

Section 10. - Indiana Residents Only (continued)

E. Homeowners - Please provide the real estate taxes paid on your residence and the Indiana property tax statements.

F. If you rented a house or apartment, provide the name and address of the landlord, the number of months rented and total rent paid.

G. Did you purchase any items from out-of-state businesses on which sales tax was not charged (i.e. online purchases)? Yes No
If yes, enter total purchase price $ ____________________

Section 11. - Michigan Residents Only

A. Homeowners - Please provide the real estate taxes paid on your residence, 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)? Yes No
If yes, enter total purchase price $ ____________________

E. Please provide your Michigan School District ____________________________

Section 12. - Final Review

A. Did you read and answer all the questions in this checklist? Yes

B. Did you read and sign the "Letter of Engagement"? Yes
Please return the "Letter of Engagement" with this checklist.

C. Did you attach **all** your documents (W-2s, 1099's, etc.) to this checklist necessary to complete your tax return? Yes No
If **no**, please indicate any additional information you believe is missing.

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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.

DO NOT ASSUME we have this from last year. Missing information will delay processing.

Credit Union or Bank name ____________________________

Routing number ____________________________

CHECKING account number ____________________________

or SAVINGS account number ____________________________

Section 12. - Final Review *(continued)*

E. We will electronically file your tax returns. We will return your original documents to you, along with a paper copy of your completed returns, for your files. Only when requested by you in writing, and **for an additional fee of $25.00** per tax return year, will we provide you a scanned copy of your federal and state tax returns 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 a scanned copy of your return for an additional $25? Yes No

F. Do you want us to use a delivery service (UPS, FEDEX, etc.) to return your tax returns and tax documents to you for an additional charge when they are ready? Yes No

If yes, please **PRINT** the address where you want your package to be sent and indicate if you want a signature to be required or if you want the package delivered without signature.

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[ ] Signature required. [ ] No signature required.

Section 13 - Looking ahead to 2020

Do you anticipate a significant change in income, deductions or dependents in 2020? Yes No
If yes, please provide details.

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I (We), the undersigned, have read the above checklist and answered each question to the best of my (our) ability on my (our) behalf, and on behalf of all persons claimed on my income tax return in 2019.

______________________ ______________________
Date

______________________ ______________________
Date

Thank You !