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Personal Tax Appointment Packet
Tax Year 2018

What to bring

- See "Things to Bring List" on the following page.

What you should do before your appointment

- **Please be prepared and bring everything you need**… spend a few minutes at home organizing to insure that you are not missing information. Our "Things to Bring List" and YES/NO questionnaire will help you to organize. Our expectation is that you will review this tax appointment packet carefully and complete the YES/NO questionnaire. This should allow you to bring all relevant information to the appointment. Most clients do not have a "missing items" list. And this should be your goal too.
- **Sign your YES/NO questionnaire** (last page)... if you are married, both spouses must sign.

Ongoing policies

- **Ground-level handicapped accessible office**... is available. Please notify us in advance.
- **Payment in full**... is expected at the time of pickup by cash, check or website credit card processing.
- **We no longer swipe credit cards in the office**. Instead make credit card payments from your secure home internet via our web site's home page... www.baboiancpa.com**.**
- **Telephone appointments**... certain clients prefer the convenience. Call in advance for details.
  What's the difference? A telephone appointment gives you approximately 15-20 minutes of telephone time with Dave. Please note that Dave thoroughly assembles and reviews your information for at least 20 minutes before calling you. This type of appointment is not appropriate for a business, complicated circumstances or significant change of circumstances.
- **Ask for the last appointment of the day...**... if you have overly complicated circumstances that may require additional time.
- **IRS requires you to supply proof of your child dependents.** Your personal tax appointment packet will instruct what you should bring.

Your referrals are greatly appreciated!

Thank you again this year for referring family, friends and co-workers.
However, we have reduced the number of new client appointments available in an effort to give **more attention to our existing clients...** YOU!!! We are still accepting new personal & business clients, but most will need to contact us in the off-season (May-November) to come aboard as a client.

THINGS TO BRING LIST

1) First year clients only... **Driver's license** or state photo ID for the appointment attendee(s).

2) **Void check**... if you are changing your direct deposit information.
    a. If your bank recently changed names, provide an updated check.

3) **YES/NO Questionnaire**
    a. Complete to the best of your ability.
    b. Sign the last page. If married, both spouses should sign.

4) **Tax forms as applicable**
    a. W-2... Employee wages
        i. Please bring all copies, don't separate copies, open all envelopes.
    b. W-2G... Gambling winnings
    c. 1095-A... health insurance purchased from the Obamacare Marketplace
        i. This is usually mailed to you by Jan 31.
        ii. But you may have to print from your online account.
    d. 1095-B or 1095C... other health insurance forms
        i. It's ok if these forms have not come in the mail yet.
    e. 1098... Mortgage interest, home equity loan interest, property taxes paid via escrow
    f. 1098-E... Student Loan Interest
    g. 1098-T... Qualified Tuition
        i. This is usually mailed... to the student's name.
        ii. But you may have to print from your online student account.
    h. 1099-R... IRA and retirement account distributions
    i. 1099-SA, 5498-SA... HSA forms
    j. SSA-1099... Social security benefits
    k. 1099-Int... interest income
    l. 1099-Div & 1099-B... dividend income and investment sales
    m. 1099-G... Unemployment compensation
    n. 1099-Misc... miscellaneous income
    o. K-1... income from partnership, LLC, S-corp, estates & trusts
        i. If you have an inheritance, call your estate attorney to see if you have a 2018 K-1.

5) New rules... if you paid **college expenses** and your income is under $180k ($90k for single):
    a. Bring form 1098-T (may need to print from student online account).
    b. Bring payment history report from school web site or other proof of payment (cancelled checks).
    c. Bring receipts for books & supplies.

6) New rules... regarding **child dependents**
    a. if you claim a dependent child under age 17
    b. **or older children if your gross income is under $50k:**
        i. Bring a document that references 2018, their name, and your address
            1. Examples: daycare records, school records, medical records, employment records, church records, banking records, tax forms (W-2, 1099)
        ii. If you are not the custodial parent, bring proof you are allowed to claim the child such as form 8332 signed by the custodial parent or foster care records.

7) **Local income tax forms**... but only if pre-printed forms were mailed to you.

8) **Work final paystub**... for last payday in 2018. The ytd column should be close to the W-2 amount.

9) **If you itemize deductions:**
   a. Receipts for taxes paid (property tax, personal tax, $10-$52 LST tax).
   b. Sales tax paid... applies to very few taxpayers. Ask me during your appointment if you should keep these records.
   c. Listing of donations of money, clothing, canned foods, volunteer expenses, etc.
   d. Listing of medical expenses if total amount is more than 7.5% of your income. Include dental, vision, prescriptions, medical/long-term/cancer insurance. But don't include amounts deducted from your work paycheck.

10) **Real estate refinance, purchase or sale**... bring HUD-1 or Settlement Statement
   a. Document might also be called "Closing Disclosure".

11) If you sold investments… please verify that your 1099-B form includes the cost of what you sold. If your form is missing "cost basis", you should print out or request a "realized gain/loss summary".
   a. **Note:** often transfers of stock or mutual funds within a brokerage account are actually the sale of one investment and the purchase of another. Even if you did not receive any cash from the transaction, you may have a taxable gain or loss. If you invest online, you may be responsible for printing your own 1099-B realized gain/loss summary from a web site.

12) Company stock options & restricted stock… there are tax consequences from all of the following: purchasing stock at a discount, company gifting you stock, stock becoming fully vested, exercising options, selling stock, selling partial shares to cover tax withholdings.
   a. **if you sold company stock shares**... ask your company's Employee Benefits department for the "Confirmation of Exercise" or "Confirmation of Release" reports for each group of acquired shares.

13) **Business & rentals**...
   a. Gross income
   b. Expenses totaled up by category
   c. Business miles
   d. other YES/NO Questionnaire referenced items

14) **Miscellaneous:**
   a. Any other documentation that you feel may be necessary.
   b. Any other item that the YES/NO Questionnaire references or asks you to provide.

15) What not to bring... Please do not bring computer files for us to review, download or print. This policy is required to minimize our exposure to computer viruses. Instead print at home and bring the reports to your appointment.
   a. **However, we will accept Quickbooks files from our business or rental clients**.

DAVID S. BABOIAN, CPA

Updated: 01/21/19

2018 YES/NO Questionnaire

Instructions:

1) Completing this form is optional... but can result in a much larger refund.
2) If you don't understand a question, star *** it in the left margin and we can discuss.
3) Fill in the blanks as best you can for miles and amounts... $_____ .

YES NO

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1) Tax Preparation Options & Policies

___ ___ I would like overnight VIP service… $29 cost.
___ ___ I would like a "telephone appointment". Please notify us in advance.
___ ___ I would like to use the downstairs accessible office. Please notify us in advance.

_X_ ___ Yes, I am aware that credit card payments are accepted via Dave's web site.
_X_ ___ Yes, I am aware that year-round email & telephone questions are FREE.
_X_ ___ Yes, I am aware of available services.... personal & business tax returns, payrolls & bookkeeping.

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2) General

___ ___ Are you a new client for 2018? Please provide a copy of your driver's license.
___ ___ Do you require an out-of-state tax return? Please provide a copy of your driver's license.

___ ___ Did your address change?
___ ___ Did you incur moving expenses due to a military active-duty permanent change of station?
___ ___ Did you move at least 35 miles for the same employer AND incur moving expenses AND receive no reimbursements? (PA deduction only)

___ ___ Did you own foreign bank accounts or investments?
(for CPA: **sch B**, >$10k in aggregate, >$50/100k)

___ ___ Was there a birth, adoption, marriage, divorce or death that affects your tax return?
New: If an executor gave you form 8971 listing inherited asset values, please provide to us.

___ ___ Are you a victim of an IRS related identity theft?
(for CPA: form 14039 affidavit, identity protection pin#, IRS ID Protection Unit 800-908-4490)

___ ___ New... Did you make a contribution to an ABLE savings account for a disabled individual?

___ ___ Do you owe PA "use tax"? Use tax is the 6% sales tax that your family did not pay during 2018 due to internet purchases, mail-order or utilities for rentals. Ignore food & clothing purchases.

___ ___ Did anyone owe you money which became uncollectible during 2018? NOT unpaid business income or rents. NOT loans to relatives. NOT loans without loan documents.

___ ___ Did you participate in an employer's stock option or restricted stock program?

___ ___ Did you pay quarterly estimated tax payments? Please complete below.

	Federal:		**Pennsylvania:**		**Local:**	
	Date	Amount	Date	Amount	Date	Amount
1st qtr due 4/17/18	_____	_____	_____	_____	_____	_____
2nd qtr due 6/15/18	_____	_____	_____	_____	_____	_____
3rd qtr due 9/17/18	_____	_____	_____	_____	_____	_____
4th qtr due 1/15/19	_____	_____	_____	_____	_____	_____

YES NO

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3) Did you have **HEALTH INSURANCE** for all months of 2018 for your entire family?

___ ___

___ ___ Did you purchase insurance from www.healthcare.gov (Obamacare Marketplace)?
a) If yes, **we need a copy of any 2018 tax returns filed by your dependents**.
b) If yes, please bring form 1095-A mailed to you by the Marketplace.

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4) Do you have **DEPENDENT CHILDREN?**

___ ___ If no, skip ahead to section 5.

___ ___ Are you unmarried (or recently separated) with children in your household? HOH
___ ___ My total income is under $50,000 and I am claiming dependent children on this tax return.
___ ___ Do you have a dependent child **under age 17 at 12/31/18**?
Include child, grandchild, foster child, brother, sister... or any of their children.

___ ___ Were any of your unmarried dependent children age 19 or older at 12/31/18?
___ ___ If yes, was your child under age 24 at 12/31/18 and full-time student any part of 5 months?

___ ___ Did you pay daycare expenses for a child under age 13 or for a physically/mentally impaired dependent so that you and your spouse could earn a living or attend school full-time?
Please provide a year-end statement from each daycare provider with their tax ID#.
Include day camps (no overnight camps). Include 100% of schooling before kindergarten.
Include housekeeper/cook if hired in part for the well-being of child. For custodial parents only.

___ ___ Did your child under age 24 at 01/01/19 earn interest, dividends & capital gains over $500?
(for CPA... Kiddie tax$2100,01/01/19: <18; 18 yr olds who don't provide >50% of own support with earned inc; f/t students <24 who don't provide >50% of own support with earned income.)

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5) Did you own **INVESTMENTS?** (stocks, bonds, savings bonds, CD's, bitcoins)

___ ___ If no, skip ahead to section 6.

___ ___ Did you sell or transfer stocks, bonds, or mutual funds?
___ ___ ….....If yes, Did you sell inherited investments or investments given to you?
___ ___ ….....If yes, Did you sell small business stock not traded on a public stock exchange?
(for CPA: 1244 loss, undistributed AA basis adj)

___ ___ Did you cash U.S. Savings Bonds? Please bring 1099 forms showing the interest.
___ ___ Did you pay an early withdrawal penalty on a CD?
___ ___ Did you own "virtual currency" such as bitcoins?
___ ___ Did you borrow money to purchase investments and pay margin interest expense?
___ ___ Did you own investments that became worthless… not sellable for even $1?

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6) Did you **BUY OR SELL A HOME?**

___ ___ If no, skip ahead to section 7.

___ ___ Did you purchase a home in 2018? **Please bring HUD-1 settlement sheet or Closing Disclosure.**

___ ___ Did you sell a home in 2018? **Please bring HUD-1 settlement sheet or Closing Disclosure.**

If yes, please answer the following 4 questions:

___ ___ ……Did you use the home sold as principal residence for at least 2 of 5 years before the sale?
___ ___ ……Did you sell another home within the 2 year period prior to sale?
___ ___ ……Did you sell a home that was used for business/rental?
___ ___ ……Did you sell a home purchased in 2008 using the 1st-Time Homebuyer $7,500 credit/loan?

YES NO

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7) Retirement Plans & IRA's

___ ___ Did you or will you contribute to a 2018 IRA before 04/15/2019?
Circle: traditional IRA, Roth IRA, SEP IRA
Provide amounts: Taxpayer $_____ Spouse $_____
Note: For $29, we can process your tax return with various IRA amounts and call you to discuss the result from each scenario before you make your final IRA decision.

___ ___ 2018 Roth conversion... Did you rollover funds from a retirement plan/IRA to a Roth IRA?

___ ___ Were you unable to repay a RETIREMENT PLAN LOAN due to a severance from employment? The rollover deadline is the extended due date of tax return.

___ ___ Did you contribute to an employer's retirement plan in 2018?
(for CPA: 2k max*rate, S<30k / HH<46k / MFJ<61k, >17, not ft student, not dependent)

___ ___ Did you transfer funds directly out of your IRA to a qualified charity by 12/31/18?
Up to $100k qualifies as non-taxable if taxpayer is age 70½ or older. Counts toward RMD.

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8) Did you work a W-2 job and incur WORK EXPENSES?

___ ___ If no, skip ahead to section 9.

___ ___ Do you drive a company vehicle that you take home each day? (for CPA: personal use on W-2)
___ ___ Do you receive partial or full reimbursements for mileage, meals, etc.?

___ ___ Are you a kindergarten through 12th grade teacher, instructor, counselor, principal, or classroom aide who works at least 900 hours per school year? Sorry, no home schoolers.

___ ___ Did you have un-reimbursed continuing education for your W-2 employment?
Provide Tuition:$_____ Books & supplies:$_____ # miles: Jan-Dec _____
(for CPA: **Fed**... LTLC; **PA...** required by employer or licensing board.)

___ ___ Did you have other job related expenses that were not reimbursed by your employer?
Circle: union dues, uniforms purchased, uniforms laundry & maintenance, safety clothing & equipment, work supplies, reference materials, dues & subscriptions, tools, insurance, license, tolls & parking, computer & related toner/paper/usb drives, telephone, internet, internet subscriptions, i-pad, GPS, meals, workplace snacks & lunch, overnight travel, luggage, business gifts, office decor, expenses to overcome work impairments for the disabled.

___ ___ Did you have job related mileage (other than to and from work) not reimbursed in full by your employer... errands, between buildings, overnight travel, ~~from main job to 2nd job~~, from home to temporary work locations? Provide # miles: Jan-Dec _____
New... contractors can deduct mileage for only those jobs over 35 miles from home.

___ ___ Did you maintain a home office for the convenience of your employer and as the only office available to conduct substantial administrative activities? Your employer cannot have a local office available to you. If yes, complete the "Business Use of Home"questions in Section 17.

___ ___ Reservists/National Guard Army… Did you have unreimbursed travel expenses while traveling more than 100 miles away from home? (test = 100 miles one way).
Provide # miles: Jan-Dec _____ Meals $_____ Hotel $_____ Other travel $_____.

___ ___ Military/National Guard / Reserves… Did you have active duty pay while working/training out-of-state? Or did you have PA active duty pay related to a PA declared emergency? Please bring orders with dates and locations. Also provide out-of-state gross wages $_____.

YES NO

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9) Did you pay significant MEDICAL, HOME INTEREST, TAXES, CHARITY?

___ ___ If no, skip ahead to section 10.

___ ___ Did you refinance in 2018? **Please bring HUD-1 settlement sheet or Closing Disclosure.**
___ ___ Do you have a loan secured by a boat/camper/RV with bathroom, cooking & sleeping quarters?
___ ___ Did you incur damaged property in a federally-declared disaster area (storm, flood, fire, theft)?
___ ___ Did you pay interest or taxes on a vacation time-share?

___ ___ Did you pay a personal tax, per capita tax or school occupation tax (usually paid by check)?
___ ___ Did you have any of these taxes deducted from your paycheck... $10 or $52 LST, EMST, or OPT? Please bring last paystub. Taxpayer $_____ Spouse $_____

___ ___ Did you keep a detailed record of 2018 sales tax paid? If not, we will use IRS tables to calculate. Always provide sales tax paid on significant 2018 purchases of motor vehicles, aircraft, boats, mobile homes, or home building materials for do-it-yourself projects. $_____.

___ ___ Do you have a home equity loan?
___ ___ If yes... Were original funds used to buy, build or improve your main home?
___ ___ If yes... Were original funds used to buy a vacation home which also serves as collateral?

___ ___ Did you pay significant medical expenses including dental, vision, hearing, & insurance?
Significant is more than 7.5% of your income. Medical miles driven: _____
Don't include amounts deducted from your paycheck. Ask about including medical payments for others not claimed as dependents on your tax return… children of divorce, elderly family or others living in your home where you provided more than 50% of their financial support.
(for CPA: dependent other than AGI rule, no insur for child<27 unless dependent)

___ ___ Do you have records for your charitable contributions?
a. **Cash and check donations.** Even the smallest donation requires a detailed receipt or bank statement or credit card statement or paystub..... $_____
b. **Clothing & household donations** require good condition & receipt..... $_____
c. **Charity/volunteer miles driven**..... Jan-Dec miles _____

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10) Did you have STUDENT LOANS, COLLEGE STUDENTS, 529 ACCOUNTS?

___ ___ If no, skip ahead to section 11.

___ ___ Did you make contributions to a Sec 529 Qualified Tuition Program such as PA's TAP? Please provide information below. Skip SS# if we already have it.
T / S Student Beneficiary _____ SS# _____ 2018 contributions $_____
T / S Student Beneficiary _____ SS# _____ 2018 contributions $_____

___ ___ Did you pay student loan interest? (for CPA: 65-80k/130-160k agi)

___ ___ Did you withdraw funds from a 529 college savings plan?
(for CPA: no10% penalty if choose credits instead or scholarship)(ok for K-12; $10k per student per year)

___ ___ Did you cash U.S. Savings Bonds (series EE or I) in parent's name issued after 1989 and use the money for college expenses for yourself or your dependents? (for CPA: 78-93k/116-146k agi)

___ ___ Were amounts paid for college/vocational schools... by you, student, ex-spouse, student loans.
Need form 1098-T and payment history from school web site or cancelled checks.

If yes, please answer the following 4 questions:
___ ___ ……..Was student at least 1/2 time for at least one academic period?
___ ___ ……..Had student completed 4 years of undergraduate credits as of first day year - 01/01/18?
___ ___ ……..Was student convicted of a drug felony before 01/01/19 (for CPA: Am Opp)
___ ___ ……..Was student taking college courses while in high school? (for CPA: LTLC & ~~deduction~~)

YES NO

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11) Were you RETIREMENT AGE or DISABLED?

___ ___ If no, skip ahead to section 12.

___ ___ Were you or your spouse legally blind?
___ ___ Were you or your spouse 70 1/2 or older at 12/31/18... RMD time.
___ ___ Are you aware of the Medicare enrollment deadline (usually age 65) to avoid the 10% penalty?
___ ___ PA Property Tax/Rent Rebate form PA-1000… do you qualify?

- Are you age 65 or older; or widow/widower age 50 or older; or permanently disabled and age 18 or older (need SSI or physician's statement)?
- Are you a homeowner with less than $35k of 2018 income? The income limit for renters is $15k. (include ½ of Social Security; include ½ of Railroad Tier 1 income; subtract $8,231 from federal civil service retirement FCSRS).
- You can hire our office to prepare this form for a fee of $59.

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12) Other Income

___ ___ Did you collect unemployment? Please bring UC 1099-G tax form.
___ ___ Did you have debts cancelled or forgiven? Please bring any 1099-A's/1099-C's. (form 982)
___ ___ Did you receive non-taxable military combat zone pay? (EIC)(refundable child tax credit)
___ ___ Did you receive alimony? $_____. Do not include child support.

___ ___ Did you receive other miscellaneous income not reported to you on a 1099 tax form? **Circle:** jury duty, legal awards, tips exceeding $20/month, prizes, awards, gambling winnings, election volunteer pay, excess electricity REC's sales. **Non-taxable:** State/Local rebate to EMS workers, foster care payments, workers' compensation payments, grants, child support, student loan forgiveness/payments for health care professionals, disaster relief payments (do not reduce casualty loss unless for destroyed property; business aid is taxable unless used to replace/repair property).

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13) Other Deductions & Credits

___ ___ Did you pay legal fees related to work, divorce of business owner, alimony received or preserving other taxable income?

___ ___ Did you pay alimony? $_____. Do not include child support. Provide recipient's name and social security number unless we already have from prior year.

___ ___ Did you purchase a new alternate fuel vehicle (electric, hydrogen, natural gas)? No leases. Please provide: Purchase date_____ Year, make, & model _____ .

___ ___ Did you make solar, geothermal or wind improvements to your main or 2nd home in the US?

___ ___ Did you contribute to an HSA-Health Savings Account? **Please bring form 1099-SA & 5498-SA**. Deadline is April 15th. (must be<65; max ded=$3350/6750; catchup=$1k if age 55 at 12/31; 20% penalty <65)

___ ___ Are you on a bankruptcy payment plan & paying off deductible taxes, etc.?
___ ___ Did you receive Trade Adj. Assistance (TAA) or Pension Benefit Guaranty (PBGC) benefits and pay for your own health insurance? Please bring proof of eligibility paperwork. (Form 8885)

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14) Miscellaneous

___ ___ Did you claim the 2008 First-Time Homebuyer Credit ($7,500 loan) on your 2008 tax return? Payment #9 of 15 is due with this 2018 tax return.

___ ___ In 2018 were you notified or audited by the IRS, state or local income tax agencies?

___ ___ Would you like your email added to Dave's band mailing list? Ask about free tickets to the annual end of tax season party... April 13th , 8pm, Gullifty's. **www.my-80sband.com** or **www.thatband-pa.com**

YES NO

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15) Do you own either a **Rental Property or Business?**

___ ___ If no, skip ahead to the signing page.
Also answer "no" if you had a separate January corporate appointment for this rental/business.

___ ___ Do you operate as an LLC?

_X_ ___ Do you have records to substantiate your income & expenses? Yes answer indicates a fixed asset policy of expensing items $2,500 or less. (for CPA: elect de minimis safe harbor 1.263A-1F)

___ ___ Do you use **Quickbooks desktop** version? Optional: bring your Quickbooks backup file on a USB drive. (not Accountant Review Copy; not Portable file).
a. Quickbooks version:_____ password: _____

___ ___ Do you use **Online Quickbooks**, Wave, Quicken, or other bookkeeping software?
a. Bring a hard copy printout of your Profit & Loss report or Income Statement
b. Alternatively, bring a tablet or laptop to access online and provide amounts verbally.

___ ___ Are you deducting mileage?
rental miles driven: Jan-Dec _____
business miles driven: Jan-Dec _____
Total miles driven in 2018... combined rental, business, personal: _____

___ ___ Did you pay vehicle loan intersst for a vehicle used partly for rentals or business?
Please call your bank/lender for the 2018 interest paid $_____.

___ ___ Did you pay 2018 interest on credit cards that were used for rentals/business? Please call your credit card companies and provide $_____. **Note: Don't include 2018 bank credit card payments in your expenses. Instead only include the new 2018 bank credit card charges.**

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16) Do you own a **Rental Property?**

___ ___ If no, skip ahead to section 17.

___ ___ Did you operate a rental property which you used personally for the greater of… more than 14 days; or more than 10% of the total days rented? Days worked for at least 6 hours on maintenance, cleaning, or admin. are not considered personal use. Personal use includes days rented to family.

___ ___ Did you operate a rental property with an average rental period of **7 days or less**? If yes, did you do related work of at least 500 hours? or at least 100 hours and more than anyone else? (for CPA: (motel rules)(non-passive C Inn, passive C w/ no 25k allowance))

___ ___ Real Estate professional… Did over 50% of your work hours relate to real estate and did you work over 750 hours in real estate? (for CPA: sec 469 single activity election; no mgmt co, T&S 750ea)

___ ___ Did you maintain a home office AND have rentals that result in taxable income. If yes, complete the "Business Use of Home"questions in Section 17.

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17) Do you own a **Business**?

___ ___ If no, skip ahead to the signing page.

_X_ ___ Ask about the new 20% Qualified Business Income deduction.

___ ___ Would you like your email added to our quarterly **sales tax** reminder mailing list?

___ ___ Do you have over $10k of internet sales to individuals? PA says you need a sales tax license.

___ ___ Do you own a food & beverage business with tipped employees? (form 8846)

___ ___ Was the business owner under age 65 and collecting social security?

___ ___ Are you subject to the Harrisburg Mercantile tax? Did you pay the $50 license fee?

YES	NO	
_X_	___	Let's discuss the $52 LST tax? If you don't have another main job, you may owe this tax. This is a bill, not a tax form we prepared for you. We suggest that you not pay the LST until billed.
___	___	IRS crackdown on 1099s... Did you make payments totaling $600 or more during 2018 to any one payee for subcontract services, repairs or rents? Payments to corporations don't count. New: if you pay non-residents of PA over $5k, you need to withhold PA tax.
___	___	Are you using subcontractors in the construction industry? Ask me about Act 72 rules.
___	___	Are you a home improvement contractor? PA requires you to register. 888-520-6680 for info.
___	___	**Did you purchase at least 50 gallons of un-dyed fuel for generators, tractors, chain saws, or other off-road equipment (not vehicles)? _____ gallons unleaded; _____ gallons diesel**
___	___	Did you pay health, long-term care, or cancer insurance premiums for yourself or dependents or any child under age 27 that is no longer your dependent? Don't include months you were eligible to participate in an employer's subsidized plan. $_____.
___	___	Did your business pay over 50% of the health insurance premiums (include dental & vision) for any employee not related to you.? (for CPA: <10-25 FTE's, avg<25- $50k)
___	___	Are you a graphic designer or web designer? Ask me about act 84 sales tax rules.
___	___	Did you receive over $10,000 cash for a single transaction (or group of related transactions)? Cash=cash, cashiers check, travelers check, money order. Form 8300 is due within 15 days.
___	___	Did you pay startup & admin. costs to establish a retirement plan? (for CPA: form 8881=$500; 50% for 1st 3 yrs; plan must cover at least 1 non-owner)
___	___	Did your business increase accessibility for disabled employees or customers by removing barriers, modifying equipment, modifying walkways, etc.? (for CPA: 50% of $10k max, form 8826)
___	___	***Business Use of Home.*** Did you use part of your home exclusively for business either to 1) meet with clients on a regular basis, or 2) store inventory or 3) as paperwork base when no substantial administrative or managerial activities were performed by you at another location?

Use actual amount paid during the period your home was used for business. Supply the full amounts paid in the blanks below and we will do the percentage math calculations.

1) **home utilities...** don't include phone, cable, or internet here $_____
(electric, gas, oil, water, sewer, trash, coal, firewood)

2) **home repairs & improvements other than landscaping:**
1. **to the office/storage/business area** $_____
2. **to remainder of home including personal areas** $_____

3) home insurance……..$_____
(homeowners, fire, flood, renters, pmi – private mortgage insurance)

4) **miscellaneous……** $_____
(lease/rent paid, homeowners association dues, cleaning, security)

5) **monthly home internet……** $_____
(do not include cable tv or telephone lines)

6) **monthly cell phone……..……** $_____
(do not include kids and other non-business phones)

7) **Wait… you can skip this question 7) if you claimed home office deduction in the prior year or if previously discussed at an initial consultation.**

a. # rooms used for business…… _____.

b. total # of rooms…… _____.

(Room count should use average size rooms. For example a small bathroom counts as 1/2 room and a large finished basement counts as 2 rooms. Count all finished rooms that use heat & electric. Exclude garage.)

c. Amount you paid for your home plus home improvements over the years (don't include your own labor)(appraised value is not relevant). $_____.

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Agreement for Tax Return Preparation Services

for personal income tax returns

This letter is to inform you, the taxpayer, of the services we will provide you, and the responsibilities you have for preparation of your tax returns.

Tax Return Preparation

• We will prepare your **2018** federal, state, and local tax returns based on information you provide. Services for preparation of your returns do not include auditing or verification of information provided by you.
• This engagement does not include any audit or examination of your books or records.
• You must review the completed returns carefully to make sure the information is correct.
• Fees must be paid before your tax return is delivered to you or filed for you. If you terminate this engagement before completion, you agree to pay a fee for work completed.
• Fees charged for tax return preparation do not include audit representation or preparing materials to respond to correspondence from taxing authorities.
• Preparation fees do cover limited assistance during the year... short telephone and email questions are free.
• The engagement to prepare your **2018** tax returns terminates upon delivery of your completed returns and original documents to you. Please store your supporting documents and copies of your tax returns in a secure place for at least seven years.
• In the event of our human or mechanical error, we will correct the error at no charge and pay any resulting penalties.

Taxpayer Responsibilities

• You agree to provide us all income and deductible expense information. If you receive additional information after we begin working on your return, you will contact us immediately to ensure your completed tax returns contain all relevant information.
• You affirm that all expenses or other deduction amounts are accurate and that you have all required supporting written records. In some cases, we will ask to review your documentation.
• You must be able to provide written records of all items included on your return if audited by either the IRS, state, or local tax authorities.

Privacy Policy. The nature of our work requires us to collect certain nonpublic personal information about you from various sources. We collect financial and personal information from applications, worksheets, reporting statements, and other forms, as well as interviews and conversations with our clients and affiliates. We may also review banking and credit card information about our clients in the performance of receipt of payment. Under our policy, all information we obtain about you will be provided by you or obtained with your permission. Our firm has procedures and policies in place to protect your confidential information. We restrict access to your confidential information to those within our firm who need to know in order to provide you with services. We will not disclose your personal information to any third party without your express permission, except where required by law. We maintain physical, electronic, and procedural safeguards in compliance with federal regulations that protect your personal information from unauthorized access. Please contact us with any questions regarding our privacy policy.

Conflict of interest for DIVORCED taxpayers

Realizing that a possible conflict of interest exists, I hereby give permission for David S. Baboian, CPA, PC to prepare my income tax returns even though the firm may also be preparing the income tax returns of my ex-spouse.

Signatures. By signing below, you acknowledge that you have read, understand, and accept your obligations and responsibilities and that you understand our responsibilities in preparing your tax returns as explained above. For a joint return, both taxpayers must sign.

X_____ X_____ X____

Taxpayer Spouse Date