

2019 TAX YEAR QUESTIONNAIRE

A+ Accounting and Tax

Please complete this questionnaire to the best of your ability. Please provide last year’s tax return (if a new client) and all W-2, 1099, 1098, and K-1 forms received. Please note any questions you have or items below that are unclear.

Taxpayer: _____
Full Name Occupation
Mailing Address: _____
Street City State Zip Code
() _____
Phone Email Social Security Number / /
Date of Birth

Please enter your Spouse’s information (if applicable): (include address if different than above)

Spouse: _____
Full Name Occupation
() _____
Phone Email Social Security Number / /
Date of Birth

School District: _____ YES NO

Did our office prepare your tax return last year? _____
If not, please bring a copy of your 2018 Federal and State tax return.

Is your Name, Address, and Marital Status the same as last year? _____

Were there any deaths in the family in 2019? If so, who? _____

Are you or your spouse legally blind? If so, who: _____

Do you anticipate having a significant change in income, deductions or tax liability next year?
If so, why _____

Were you or your spouse a member of the armed forces in 2019 (also National Guard, Military Reserve)? _____

Are you or your spouse a teacher who worked at least 900 hours/yr? (deduct up to \$250 for supplies) _____

Were you notified by the IRS or State of any changes to any prior year tax return (s)? _____
Please bring documentation/letter you received as well as the amount paid or received and the date.

Did you pay in taxes for prior year returns? If so, how much was paid for Federal \$ _____ State \$ _____

If you were a victim of identity theft and received an IP PIN from the IRS please provide it _____

Was a child adopted during the year or were any adoption expenses paid?
Please bring the Social Security number or ATIN of the child and expenses paid

Did you receive any alimony in 2019? From who: _____ Amount \$ _____
Alimony for divorces that were finalized after 2018 are NOT taxable to the recipient.

Did you make any energy efficient improvements to your home (insulation, exterior windows, exterior doors, Metal roofs, water heater, furnace, central air conditioner, geothermal, solar panels, wind turbines) _____
If so, what was purchased and what was the cost: _____
Have you previously claimed any deductions for these types of expenses? (after 2005) _____

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Please enter your **Dependent's** information (if applicable):

Generally to claim a child as a dependent, they must be under age 19 at year end or under age 24 if a full-time student or be disabled. If you are a non-custodial parent claiming a dependent please bring a signed Form 8332.

	Full Name	Relationship	Social Security #	Date of Birth
Dependent 1:	_____	_____	_____	___/___/___
Dependent 2:	_____	_____	_____	___/___/___
Dependent 3:	_____	_____	_____	___/___/___
Dependent 4:	_____	_____	_____	___/___/___
Dependent 5:	_____	_____	_____	___/___/___

Is there a chance someone else may attempt to claim a child listed above as their dependent? YES NO
 If so, who and what child is involved? _____

Did you pay any child/dependent care expenses (daycare) to enable you to work? _____

Daycare _____ Address _____
 Daycare Tax ID/SS# _____ Amount for 1st child \$ _____ Amount for 2nd child \$ _____

Did you contribute to the "College Savings Iowa" 529 plan for a child(ren)? _____
 Total of contributions: \$ _____ Child's Name(s): _____ (Bring in letter (s) from CSI)

Did a child under age 24 have more than \$2,200 in **unearned** income (interest, dividends, capital gains, etc) _____

Compile information on all sources of **income** for you, your spouse and dependents and provide it to us.

- A. **W-2's** : Include Wages, Salaries. Also include Tips, Bonuses, and Commissions
- B. **Interest Income** (1099-INT, 1099-OID) : Include Tax-exempt interest
- C. **Dividend Income** (1099-DIV):
- D. **Capital Gains** (1099-B, 1099-S) : Mutual funds, Stock, Sale of Home, collectibles
- E. **Estate/Trust Income/Partnership/S-Corp** (Schedule K-1, Form 1041) : Passthrough Entities
- If a Partnership, did you materially participate? (General Partner)** _____
- F. **Other Income** (1099-G, W-2G) : Unemployment, Tax Refund, Alimony (not child Support), Winnings
- G. **Self-employment / Rental Income / Farm** (Complete Page 6, 7, 8 or bring own Income statement/balance sheet)
- H. **Social Security benefits** (SSA-1099)
- I. **Pension/Annuity/IRA distributions (1099-R):**

Were you involved in bankruptcy, foreclosure, or had any debt (including credit cards) cancelled? YES NO

Did you receive, sell, send, exchange, or acquire an interest in "virtual currency" in 2019 (Bitcoin, etc)? _____

Were any of your investments deemed to be "worthless stocks" or do you have any "bad debts"? _____

Did you purchase or sell a principal residence (house) in 2019? **Purchase Sale (circle)** _____
 If a sale, had you ever used any portion of the house for a home office or as a rental unit? _____
 Did you own and use the home as your principal residence for at least 2 of the last 5 years? _____
 Was the sale required due to a job transfer, medical, or unforeseen circumstance (divorce, job loss)? _____
Be sure to provide a copy of the "Settlement Sheet" for both the Sale and Purchase plus Form 1099-S

Did you refinance your mortgage in 2019? Over how many years? **Bring copy of "Settlement Sheet"** _____

Did you purchase a home in 2008 and claim the \$7,500 1st time homebuyer credit? (not the \$8,000 credit) _____

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Do you participate in a *retirement program* (401K, 403B, 457, SEP, SIMPLE IRA, etc)? YES NO
 Does your spouse? What kind (s)? _____ _____

Have you or your spouse contributed or have plans to start an *IRA for 2019 (through 4/15/20)*? _____
 Roth or Traditional? (Circle) Taxpayer: How Much? \$ _____ Spouse: How Much? \$ _____

Did you or your spouse take a distribution from a retirement account in 2019? **Bring 1099-R Form** _____
 If so, did you roll it over into a different retirement account or IRA? _____

Are you, your spouse, or dependents currently enrolled in *college* (at least 1/2 time) or paying for any kind of *continuing education*? **(Bring 1098-T)** Who? _____
 Total amount paid for tuition & course materials (books, supplies, equipment) \$ _____
 Is the student in the first 4 years of college? _____

Did you pay any *tuition or textbook* expenses (including extracurricular) for any **dependents** in *Kindergarten through twelfth grade*? Total for child 1: \$ _____ Child 2: \$ _____ Child 3: \$ _____

Are you, your spouse, or dependents paying on a *student loan*? **(Bring 1098-E tax form)** _____

Did you live in a foreign country or have a foreign bank account? _____
 If so, what country (s) _____

Did you or your spouse pay for *Health Insurance* on an after tax basis (**not Pre-tax**)? _____
 Total of premiums paid: \$ _____

Were some members of your household covered by health insurance purchased through the Federal or State-Run **MarketPlace (Obamacare)** in 2019? **If so make sure to bring your 1095-A form (s)** _____

Did you or your spouse pay for any *Long Term Care Insurance* or receive any benefits during the year? _____
 Total premiums paid: (Taxpayer) \$ _____ Spouse \$ _____ Benefits received: \$ _____ (bring 1099-LTC form)

Did you move to or from another state in 2019? If so what State and date of move? _____
Moving expenses are only deductible in 2019 if you moved for the military.

Did you make any *alimony payments* (NOT CHILD SUPPORT)? **(only divorces PRIOR to 2019)** _____
 Total of payments: \$ _____ Recipient Name & SS#: _____

Did you make any Estimated Tax payments for 2019? (if so, fill in amounts and dates below) _____

	Amount	Date	Amount	Date	Amount	Date	Amount	Date
Federal:	1 st \$ _____	_____	2 nd \$ _____	_____	3 rd \$ _____	_____	4 th \$ _____	_____
State:	1 st \$ _____	_____	2 nd \$ _____	_____	3 rd \$ _____	_____	4 th \$ _____	_____

Standard Deduction Amounts for 2019

<u>Filing Status</u>	<u>Federal</u>	<u>Iowa</u>
Single	\$ 12,200	\$ 2,110
Head of Household	\$ 18,350	\$ 5,210
Qualifying Widow(er)	\$ 24,400	\$ 5,210
Married filing Separately	\$ 12,200	\$ 2,110
Married filing Jointly	\$ 24,400	\$ 5,210

If blind or over age 65 by year end, you are eligible for an *extra* standard deduction on Federal:

<u>Filing Status</u>	<u>Federal</u>
Single, Head of Household	\$ 1,650 (\$3,300 for age and blindness)
Married, Widowed	\$ 1,300 (\$2,600 for age and blindness)

If you wish to *itemize* deductions (instead of taking the standard deduction) then complete Page 4 of Questionnaire.

Itemized Deductions (Schedule A):

I. Medical and Dental (only to extent they exceed 7.5% of your income)

(Include out of pocket expenses only – those not covered by insurance or paid out of a flex spending account)

- | | |
|---|----------|
| | Total |
| A. Prescription Medications (Doctor Prescribed only) and Insulin | \$ _____ |
| B. Payments to Doctors, Dentists, Clinics, Hospitals, X-Ray, Lab fees, Ambulance, etc | \$ _____ |
| C. Eyeglasses, Contacts, False Teeth, Hearing Aids, Wheelchairs, Medical Aid Equipment, etc | \$ _____ |
| D. Lodging, Meals, Transportation (Parking fees, tolls), # of Miles _____ | \$ _____ |
| E. Smoking Cessation (NOT nicotine patches/gum) and Weight Loss programs (extra costs of diet food) | \$ _____ |
| F. Nursing Home Medical Care | \$ _____ |

II. Taxes You Paid

- | | |
|--|----------|
| | Total |
| A. State Taxes withheld from your wages (W-2) | \$ _____ |
| B. Property taxes or Mobile Home taxes paid (not Association fees or Assessments (unless Maintenance)) | \$ _____ |
| C. Annual Registration Fees for autos and Multipurpose vehicles (NOT vans, motorcycles, or campers) | |
| Vehicle 1: Weight _____ Fee \$ _____ Vehicle 2: Weight _____ Fee \$ _____ Vehicle 3: Weight _____ Fee \$ _____ | |
| D. Did you purchase a vehicle, RV, motorcycle, plane, boat, home in 2019? Total | |

III. Interest You Paid

- | | |
|--|----------|
| | Total |
| A. Home Mortgage Interest Paid (Reported on Form 1098) (Primary, 2 nd Home, Home Equity) | \$ _____ |
| Home equity loan interest is deductible only if the proceeds are used to improve home (NOT for personal expenses) | |
| B. Home Mortgage Interest on 1 st Mortgage paid to an individual (Contract for Deed) (Not on Form 1098) | \$ _____ |
| Name _____ Address _____ SS# _____ | |
| C. Points (Loan Origination fee, Loan Discount) paid to acquire a NEW mortgage (not refinancing) | \$ _____ |
| D. Points paid on refinancing a 1 st mortgage. Had you previously refinanced? _____ | \$ _____ |
| E. Interest paid on a loan for a boat or RV that has basic living accommodations (toilet, cooking, sleeping) | \$ _____ |

IV. Gifts to Charity

- | | |
|---|----------|
| | Total |
| A. Contributions by cash or check (You should have a receipt for all cash contributions) | \$ _____ |
| B. Donations of property – If over \$500: Include Name & address of organization, Items and date donated | \$ _____ |
| If a vehicle, boat, or airplane donation over \$500 then provide Form 1098-C from the organization | |
| C. Volunteer expenses – travel (\$.14 per mile), supplies (not cost of your time) | \$ _____ |
| D. If you transferred funds from an IRA directly to a charity then bring documentation of the transfer. | |

V. Casualty and Theft Losses (Only allowed on Federal return if due to a federally-declared disaster)

- | | |
|--|----------|
| | Total |
| A. Casualty or Theft losses (\$100 deductible and only amount that exceeds 10% of AGI) | \$ _____ |

VI. Miscellaneous Deductions (only to extent they exceed 2% of AGI) **NOT allowed on Federal but allowable for Iowa**

- | | |
|--|----------|
| | Total |
| A. Unreimbursed employee expenses (meals & entertainment, lodging, dues, tools, uniforms & upkeep, job education, professional subscriptions, supplies, home office used for work, safety equipment) | \$ _____ |
| Unreimbursed Miles driven for job _____ | |
| B. Expenses related to investment income (consultants, publications, safe deposit box, IRA fees) | \$ _____ |
| C. Legal expenses to collect income or other business related purpose (generally not for divorce) | \$ _____ |
| D. Tax Preparation and consultation Fees (paid in 2019) | \$ _____ |
| E. Costs of Appraisals for determining a casualty loss or charitable donation | \$ _____ |
| F. Costs of looking for a new job in the same line of work (not 1 st job) or driving to a 2 nd job (mileage) | \$ _____ |
| G. Gambling Losses (not subject to 2% limit but limited to amount of Gambling Winnings) | \$ _____ |

2019 TAX YEAR QUESTIONNAIRE

**Complete this section if you or your spouse had any income from Business / Rentals.
Use a separate sheet for EACH business/Rental unit**

Proprietor: _____ Business Name: _____ EIN: _____
Business or Rental property Address: _____

Principal Business/Profession (Product/Service): _____ YES NO

Did your business provide health insurance to employees? Total amount of premiums paid \$ _____

Was the business started or acquired during the year? If yes, then what date? _____

Was the business sold or discontinued during the year? Please provide date & proceeds? _____

Did you use a home office for the business? (exclusive use) _____
Sq. footage of office: _____ Total sq. footage of home: _____ Date 1st used: _____

Did you run a Day-Care Facility out of your home? _____
Total hours used for daycare per year (Days x Hours per day): _____

Was a rental unit's personal use greater than 14 days or 10% of days rented? If so then no loss is allowed _____

If your business paid subcontractors, did you issue everyone that you paid over \$600 a 1099-MISC? _____

PROFIT OR LOSS FROM BUSINESS: (If Farm Income see page 7)

INCOME

Gross Receipts/Sales for Business: \$ _____
Income from 1099's (not included above) \$ _____
Rent Received: \$ _____

COST OF GOODS SOLD (if applicable)

Inventory at *beginning* of the year: \$ _____
Purchases during the year: \$ _____
Above withdrawn for Personal Use: \$ _____
Inventory at *end* of the year: \$ _____

EXPENSES

Sales Returns & Allowances: \$ _____
Advertising: \$ _____
Bad debts from sales or services: \$ _____
Bank Charges: \$ _____
Commissions and Fees Paid: \$ _____
Dues and Publications: \$ _____
Insurance (other than Health): \$ _____
Small Tools and Equipment: \$ _____
Interest paid on business loans: \$ _____
Cleaning expense: \$ _____
Legal and Professional Services: \$ _____
Office Supplies and Postage: \$ _____
Supplies (Other): \$ _____
Utilities (Business premises): \$ _____
Cost of Labor/Subcontractors: \$ _____
Cellphone expense (business use %): \$ _____
Rent or Lease expense: \$ _____
Repairs and Maintenance: \$ _____
Mortgage Interest (Rental): \$ _____
Real Estate Taxes (Rental): \$ _____
Utilities of Home (Home Office): \$ _____
Homeowners Insurance (Home Office): \$ _____

Wages (Bring copies of W-2s/W-3, 940, SUTA, 941s)
Payroll taxes: (paid by Employer, not employee share)
Workman's Compensation: \$ _____
Employee Benefit Programs: \$ _____
Retirement (Employer contributions): \$ _____
Taxes and Licenses: \$ _____
Auto Expenses See Page 6 below
Travel (Overnight): (Per Diem?)
Transportation (Airfare/Vehicle): \$ _____
Lodging: \$ _____
Cabs, Shuttle, Rentals, Tips: \$ _____
Other: \$ _____
Meals and Entertainment:
Meals and Tips: \$ _____
Entertainment: \$ _____
Daycare Meals (for daycare kids only, not your own):
of Breakfasts _____ # of Lunches _____
of Snacks (up to 3 per day) _____ Dinners _____
Other Business Expenses:
\$ _____
\$ _____

Depreciable Property and Equipment used in the Business with a useful life longer than 1 year :

<u>Description of Property</u>	<u>Date Placed in Service</u>	<u>Cost or Basis</u>	<u>Retired/Disposed in 2019 (Date, Price)</u>
_____	___/___/___	\$ _____	_____
_____	___/___/___	\$ _____	_____
_____	___/___/___	\$ _____	_____
_____	___/___/___	\$ _____	_____
_____	___/___/___	\$ _____	_____
_____	___/___/___	\$ _____	_____

** Up to \$1,020,000 of qualifying business equipment purchased in 2019 may be expensed currently in lieu of depreciation.

If this is your first year with us, please provide a depreciation schedule for all property placed in service before 2019.

Did you use a personal vehicle for business purposes in 2019? YES NO
_____ _____

Vehicle Description: _____ Date placed in service and Value: _____

Business Miles driven _____ Total miles (both business & personal) driven for the year: _____

Interest (not principal) paid on Vehicle loan: \$ _____ Parking Fees & Tolls: _____ License fees: _____

If you are choosing to deduct actual expenses (instead of the standard mileage rate (\$.58 cents)) then enter the following:

Gas: \$ _____ Maintenance & Repairs: \$ _____ Insurance: \$ _____ Lease payments: \$ _____

If you traded in a vehicle for a new one please bring the bill of sale that shows the amount the dealer gave for the trade.

Amortization (Organizational costs, Copyrights, Patents, Goodwill, etc):

<u>Description of Costs</u>	<u>Date Amortization Begins</u>	<u>Amortizable Amount</u>
_____	___/___/___	\$ _____
_____	___/___/___	\$ _____
_____	___/___/___	\$ _____
_____	___/___/___	\$ _____

