

Lambe, Tuter & Associates, APC  
189 South Binkley, Suite 201  
Soldotna, AK 99669

Thank you for selecting Lambe, Tuter & Associates, APC to assist you with the preparation of your tax return(s). Please sign page 3 (*Engagement Confirmation*) of this letter and return it to this office to enable us to begin preparing your tax return. (Minor children who receive an organizer will, also, receive this letter, which is to be signed by the parent or legal guardian.) The 2019 Tax Organizer will assist you in collecting and reporting information necessary for us to properly prepare your 2019 income tax return. Please complete the appropriate organizer sections and provide supporting documentation where necessary. Please refrain from using staples to secure documents. Rather, the use of paper clips is appreciated. Prior year data is included on the organizer sections for your reference. Please provide us with the following additional information:

- A copy of your 2018 tax return, if not prepared by this office
- Form(s) W-2 (wages, etc.)
- Form(s) 1099 (interest, dividends, etc.)
- Schedule(s) K-1 (income/loss from partnerships, S corporations, etc.)
- Form(s) 1098 (mortgage interest) and property tax statements
- Brokerage statements from stock, bond or other investment transactions
- Closing statements pertaining to real estate transactions
- Form(s) 1099-K (Merchant Card and Third Party Network Payments)
- All other supporting documents (schedules, checkbooks, etc.)
- Form 1095-A, 1095-B or 1095-C (Health Insurance Coverage Statements)
- Any tax notices received from the IRS or other taxing authorities

In order to have your tax return prepared by April 15, 2020, we will need to have your information in our office no later than Monday, March 23, 2020. We can still prepare your return if you get us your information after March 23, 2020 but we may find it necessary to extend your return. If you would like us to extend the filing date of your return, please give our office a call at 262-9123 by Friday, April 3, 2020. IF YOU ELECT TO EXTEND YOUR RETURN FILING DATE, be advised that all information must be submitted to our office NO LATER THAN Monday, September 28, 2020 to ensure timely filing.

#### E-FILE PROCEDURES

The IRS is requesting every taxpayer who qualifies to e-file their Form 1040 and requiring tax preparers to facilitate the electronic submission.

In order for our office to e-file your return, we will provide you with the Form 8879, *IRS e-file Signature Authorization*. This form must be signed by the taxpayer (or both spouses, if a joint return is being filed) and returned to our office prior to processing the e-file.

If you are receiving a refund, **we recommend you verify the bank account information in your organizer** to expedite receipt of your refund.

### ENGAGEMENT SCOPE OF SERVICES

When you submit your tax information to us, you acknowledge and agree to these terms and conditions for our services:

We will prepare your 2019 federal and state of residence (based on domicile) individual income tax returns from information you provide. We will prepare other state/local returns based on those that we prepared for you last year, along with any additional returns you specifically request. We understand that you will be responsible for the preparation of any required filings not specifically listed herein.

Your returns will be prepared from information you provide. We may ask for an explanation or clarification of some items, but we will not audit or otherwise verify your data. You are responsible for the completeness and accuracy of information used to prepare the returns. Our responsibility is to prepare the returns in accordance with applicable tax laws.

Those laws impose penalties on you for substantial understatements of tax, items in the return for which there is not substantial authority, and failure to maintain records required by law. Federal regulations impose significant penalties on us if we are associated with a return that takes a position that has no realistic possibility of success, if audited. Some items may require special disclosure to protect you and us from penalties. We will consult with you about any special disclosures we believe necessary.

We may observe opportunities for tax savings that require planning or changes in the way you handle some transactions. While an engagement for tax return preparation does not include significant tax planning services, we will share any ideas we have with you and discuss terms for any additional work that may be required to implement those ideas.

Our fees for preparing your return will be based on the time required at our standard rates for such services. Invoices are due when submitted to you. Late charges may be added to past due amounts in accordance with state law.

Your return may be selected for examination by tax agencies. In that event, we will be available to assist you in defending and explaining the return. That service is not part of our engagement to prepare your return and would be the subject of a separate agreement for services.

Thank you for your help in the completion of the Tax Organizer. Please contact us if you need further assistance.

Sincerely,

**Last Name(s), First Name(s):**

**Address:**

**Phone #(s):**

**email(s):**

## ENGAGEMENT CONFIRMATION

Lambe, Tuter & Associates, APC values your business and looks forward to many years of providing quality professional services to you.

Very truly yours,

*Lambe Tuter & Associates*

January 2, 2020

I have read and agree to the engagement terms and conditions as identified in the Engagement Scope of Services.

Client: \_\_\_\_\_

Date: \_\_\_\_\_





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**Miscellaneous Questions**

If any of the following items pertain to you or your spouse for 2019, please check the appropriate box and provide additional information if necessary.

**PERSONAL INFORMATION**

Yes No

- ☐ ☐ Did your state of residency change?
- ☐ ☐ Did your marital status change during the year?
- ☐ ☐ Did your address and/or email change during the year? Please update the "Client information" section of this organizer.
- ☐ ☐ Could you be claimed as a dependent on another person's tax return for 2019?

**DEPENDENTS**

- ☐ ☐ Were there any changes in dependents?
- ☐ ☐ Were any of your unmarried children, who might be claimed as dependents, 19 years of age or older at the end of 2019?
- ☐ ☐ Did you have any children under age 19 or full-time students under age 24 at the end of 2019, with interest and dividend income in excess of \$1,100, or total investment income in excess of \$2,200?

**HEALTH CARE COVERAGE (Form 1095 is required.)**

- ☐ ☐ Did you and your dependents have healthcare coverage for the full-year?
- ☐ ☐ Did you receive any of the following IRS Documents? Form 1095-A (Health Insurance Marketplace Statement), 1095-B (Health Coverage) or Form 1095-C (Employer Provided Health Insurance Offer and Coverage) If so, the Form 1095 is required to prepare your return.
- ☐ ☐ If you or your dependents did not have health care coverage during the year, do you fall into one of the following exemption categories: Indian tribe membership, health sharing ministry membership, religious sect membership, incarceration, exempt non-citizen or economic hardship? If you received an exemption certificate, please supply with your source documents.

**INCOME**

- ☐ ☐ Did you receive unreported tip income of \$20 or more in any month?
- ☐ ☐ Did you cash any Series EE U.S. savings bonds issued after 1989 and pay qualified higher education expenses for yourself, your spouse, or your dependents?
- ☐ ☐ Did you receive any disability income?
- ☐ ☐ Did you have any foreign income or pay any foreign taxes?
- ☐ ☐ Did you receive a 2019 Alaska Permanent Fund?
- ☐ ☐ Did your spouse receive a 2019 Alaska Permanent Fund?



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**Miscellaneous Questions****PURCHASES, SALES AND DEBT**

Yes

No

☐☐

Did you start a business or farm, purchase rental or royalty property, or acquire an interest in a partnership, S corporation, trust, or REMIC?

☐☐

Did you purchase or dispose of any business assets (furniture, equipment, vehicles, real estate, etc.) or convert any personal assets to business use?

☐☐

Did you buy or sell any stocks, bonds or other investment property in 2019?

☐☐

Did you sell or do you plan to sell any dividend-generating stocks or mutual funds during the first 60 days of 2020?

☐☐

Did you purchase, sell, or refinance your principal home or second home, or did you take a home equity loan?

☐☐

Did you purchase a home in 2019 and you were overseas on official extended duty?

☐☐

Did you make any residential energy-efficient improvements or purchases involving solar, wind, geothermal or fuel cell energy sources?

☐☐

Did you have any debts cancelled or forgiven?

☐☐

Does anyone owe you money which has become uncollectible?

**RETIREMENT PLANS**☐☐

Did you receive a distribution from a retirement plan (401(k), IRA, SEP, SIMPLE, Qualified Plan, etc.)?

☐☐

Did you make a contribution to a retirement plan (401(k), IRA, SEP, SIMPLE, Qualified Plan, etc.)?

☐☐

Did you transfer or rollover any amount from one retirement plan to another retirement plan?

☐☐

Did you convert part or all of your traditional, SEP, or SIMPLE IRA to a Roth IRA in 2019?

**EDUCATION**☐☐

Did you receive a distribution from an Education Savings Account or a Qualified Tuition Program?

☐☐

Did you, your spouse, or a dependent incur any tuition expenses that are required to attend a college, university or vocational school? Please include the Form 1098.

**ESTIMATED TAXES**☐☐

Did you apply an overpayment of 2018 taxes to your 2019 estimated tax (instead of being refunded)?

☐☐

If you have an overpayment of 2019 taxes, do you want the excess applied to your 2020 estimated tax (instead of being refunded)?

☐☐

Do you expect your 2020 taxable income and withholdings to be different from 2019?

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## Miscellaneous Questions

## FOREIGN BANK ACCOUNTS

Yes

No

☐☐

Did you have an interest in or signature or other authority over a financial account in a foreign country, such as a bank account, securities account or other financial account? If so, did the total balance of all accounts exceed \$10,000. at any time during the year? Please circle YES or NO.

☐☐

Did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust or did you have an interest in any foreign assets or accounts?

## MISCELLANEOUS

☐☐

Do you want to allocate \$3 to the Presidential Election Campaign Fund?

☐☐

Does your spouse want to allocate \$3 to the Presidential Election Campaign Fund?

☐☐

May the IRS discuss your tax return with your preparer?

☐☐

Was your home rented out or used for business?

☐☐

Did you open or contribute to a Health Savings Account (HSA)? If so, is it a joint or single plan? (Please circle)

☐☐

Did you receive a distribution from a Health Savings Account (HSA)?

☐☐

Were the distributions used for eligible medical expenses?

☐☐

Did you have a medical savings account (MSA), a Medicare + Choice MSA, or acquire an interest in an MSA or a Medicare + Choice MSA because of the death of the account holder? Or, were you a policyholder who received payments under a long-term care (LTC) insurance contract or received any accelerated death benefits from a life insurance policy?

☐☐

Are you a member of the Armed Forces of the United States on active duty who moved pursuant to a military order related to a permanent change of station?

☐☐

Did you engage the services of any household employees?

☐☐

Were you notified or audited by either the Internal Revenue Service or the State taxing agency?

☐☐

Is any portion of your home mortgage debt not used for acquisition or improvements?

☐☐

Did you or your spouse make any gifts to an individual that total more than \$15,000, or any gifts to a trust?

☐☐

Is your bank account information listed correctly in the "Direct Deposit & Estimates" section of this organizer?

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Client Information

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**LAMBE TUTER & ASSOCIATES APC**

189 S. Binkley Ste 201

Soldotna AK 99669

Telephone number: 907-262-9123

Fax number: 907-262-1455

E-mail address: info@akcpas.com

**Tax Return Appointment**

Date:

Time:

Location:

This tax organizer will assist you in gathering information necessary for the preparation of your 2019 tax return. Please add, change, or delete information as appropriate.

**CLIENT INFORMATION**

Filing Status	Filing status (table).....		<b>Filing Status</b> 1 = Single 2 = Married filing joint 3 = Married filing separate 4 = Head of household 5 = Qualifying widow(er)
	1=married filing separate and lived with spouse.....		
	Year spouse died, if qualifying widow(er) (2017 or 2018).....		
Taxpayer	First name and initial.....		
	Last name.....		
	Title/suffix.....		
	Social security number.....		
	Occupation.....		
	Date of birth (m/d/y).....		
	Date of death (m/d/y).....		
	1=blind.....		
Spouse	First name and initial.....		
	Last name.....		
	Title/suffix.....		
	Social security number.....		
	Occupation.....		
	Date of birth (m/d/y).....		
	Date of death (m/d/y).....		
	1=blind.....		
Address	In care of.....		
	Street address.....		
	Apartment number.....		
	City.....		
	State.....		
	ZIP code.....		
Foreign Address	Region.....		
	Postal code.....		
	Country.....		

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<b>2019</b>	<b>1040</b>	<b>US</b>	<b>Client Information (continued)</b>	<b>1</b> p2
Please add, change or delete information for 2019.				
<b>CLIENT INFORMATION</b>				
Taxpayer Contact Information	Home phone. ....		<b>Daytime Phone</b>  1 = Work 2 = Home 3 = Mobile	
	Work phone. ....			
	Work extension. ....			
	Daytime phone (table). ....			
	Mobile phone. ....			
	Fax number. ....			
	E-mail address. ....			
Spouse Contact Information	Home phone. ....			
	Work phone. ....			
	Work extension. ....			
	Daytime phone (table). ....			
	Mobile phone. ....			
	Fax number. ....			
	E-mail address. ....			
Taxpayer Authentication	Driver's license no. ....			
	Driver's license state. ....			
	Issue date (m/d/y). ....			
	Expiration date (m/d/y). ....			
	Theft protection PIN. ....			
Spouse Authentication	Driver's license no. ....			
	Driver's license state. ....			
	Issue date (m/d/y). ....			
	Expiration date (m/d/y). ....			
	Theft protection PIN. ....			
				<b>1</b> p2

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Dependents

2

Please add, change or delete information for 2019.

## DEPENDENTS

	Dependent	Dependent	
First name .....			<b>Type of Dependent</b> 1 = Child living w/taxpayer 2 = Child not living w/taxpayer 3 = Dependent other than child 4 = Head of household or qualifying widow(er) only, not a dependent 5 = Earned income credit only, not a dependent
Last name .....			
Title/suffix .....			
Date of birth (m/d/y) .....			
Date of death .....			
Date of adoption .....			
Social security number .....			
Relationship .....			
Months lived at home .....			
Type of dependent (see table) .....			
Earned income credit (see table) .....			
Claimed by: 1=taxpayer, 2=spouse .....			
First name .....			
Last name .....			
Title/suffix .....			
Date of birth (m/d/y) .....			
Date of death .....			
Date of adoption .....			
Social security number .....			
Relationship .....			
Months lived at home .....			
Type of dependent (see table) .....			
Earned income credit (see table) .....			
Claimed by: 1=taxpayer, 2=spouse .....			
First name .....			
Last name .....			
Title/suffix .....			
Date of birth (m/d/y) .....			
Date of death .....			
Date of adoption .....			
Social security number .....			
Relationship .....			
Months lived at home .....			
Type of dependent (see table) .....			
Earned income credit (see table) .....			
Claimed by: 1=taxpayer, 2=spouse .....			
First name .....			
Last name .....			
Title/suffix .....			
Date of birth (m/d/y) .....			
Date of death .....			
Date of adoption .....			
Social security number .....			
Relationship .....			
Months lived at home .....			
Type of dependent (see table) .....			
Earned income credit (see table) .....			
Claimed by: 1=taxpayer, 2=spouse .....			

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## Direct Deposit &amp; Estimates (Form 1040 ES)

3, 6

Please enter all pertinent 2019 information.

**DIRECT DEPOSIT / ELECTRONIC PAYMENT (3)**

1=direct deposit of federal tax refund into bank account .....

1=electronic payment of balance due.....

1=electronic payment of estimated tax.....


**BANK INFORMATION**

Name of Bank	Percent to Deposit (xx.xx)	Routing Number	Account Number	Type of Account (Table 1)	Type of Invest. (Table 2)

**2019 ESTIMATED TAX / 1040-ES (6)****Federal**

	Amount Paid	Date Paid	TS	2019 Voucher Amount
Overpayment applied from 2018 .....				
1st quarter payment .....				
2nd quarter payment .....				
3rd quarter payment .....				
4th quarter payment .....				
Additional Estimated Tax Payments				
Paid with extension .....				
Former spouse SSN if joint estimates .....				

**State**

	Amount Paid	Date Paid	TS	2019 Voucher Amount
Overpayment applied from 2018 .....				
1st quarter payment .....				
2nd quarter payment .....				
3rd quarter payment .....				
4th quarter payment .....				
Additional Estimated Tax Payments				
Paid with extension .....				

1

**Type of Account**

- 1 = Savings  
2 = Checking

2

**Type of Investment**

- 1 = Checking or savings (default)  
2 = Taxpayer's IRA (next year limits)  
3 = Spouse's IRA (next year limits)  
4 = Health savings account (HSA)  
5 = Archer MSA
- 6 = Coverdell savings account (ESA)  
7 = Other  
8 = Taxpayer's IRA (current year limits)  
9 = Spouse's IRA (current year limits)

3, 6



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Direct Deposit &amp; Estimates (Form 1040 ES) (cont.)

7.1

Please enter all pertinent 2019 information.

**APPLICATION OF 2019 OVERPAYMENT (7.1)**If you have an overpayment of 2019 taxes, do you want the excess refunded? ☐ or applied to 2020 estimate? ... ☐

Other (please explain):

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**2020 ESTIMATED TAX INFORMATION**Do you expect your 2020 taxable income to be different from 2019? ..... Yes ☐ No ☐  
If "yes" explain any differences in income, deductions, dependents, etc.:

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Do you expect your 2020 withholding to be different from 2019? ..... Yes ☐ No ☐  
If "yes" explain any differences:

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7.1

2019	1040	US	Wages, Pensions, Gambling Winnings	10, 13.1, 13.2
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Please enter all pertinent 2019 amounts & attach all W-2, W-2G and 1099-R forms.  
Last year's amounts are provided for your reference.

### WAGES, SALARIES, TIPS (10)

WAGES, TIPS, AND OTHER COMPENSATION											
No.	Name of Employer (Box c)	1=retirement plan (Box 13)			Wages, Tips, Other Compensation (Box 1)	Tax Withheld					2018 Wages
		1=spouse				Federal (Box 2)	Social Security (Box 4)	Medicare (Box 6)	State (Box 17)	Local (Box 19)	

### PENSIONS, IRA DISTRIBUTIONS (13.1)

No.	Name of Payer	Distribution code #2				Gross Distribution (Box 1)	Taxable Amount (Box 2a)	Tax Withheld		Value of all IRAs at 12/31/19	2018 Distribution
		Distribution code #1						Federal (Box 4)	State (Box 12)		
		1=IRA/SEP/SIMPLE									
		1=spouse									

### GAMBLING WINNINGS (W-2G) (13.2)

No.	Name of Payer	1=spouse	Gross Winnings (Box 1)	Tax Withheld			2018 Winnings
				Federal (Box 4)	State (Box 15)	Local (Box 17)	

### GAMBLING LOSSES & WINNINGS (NON W-2G) (13.2)

	2019 Amount	TS	2018 Amount
Total gambling losses .....	12		
Winnings not reported on Form W-2G .....	10		

10, 13.1, 13.2

ORGANIZER

2019	1040	US	Interest & Dividend Income						11, 12		
Please enter all pertinent 2019 amounts & attach all 1099-INT, 1099-OID and 1099-DIV forms. Last year's amounts are provided for your reference.											
INTEREST INCOME (11)											
No.	Name of Payer (also enter SSN & address for seller-financed mortgage)	1=taxpayer 2=spouse	Interest Income			Tax-Exempt Interest		Early Withdrawal Penalty (Box 2)	2018 Interest		
			Banks, S&Ls, C/Us, etc. (Box 1)	Seller- Financed Mtg. (Box 1)	U.S. Bonds, T-Bills (Box 3)	Total Municipal Bonds	In-state Municipal Bonds				
DIVIDEND INCOME (12)											
No.	Name of Payer	1=taxpayer 2=spouse	Dividend Income					Tax-Exempt Interest		Foreign Tax Paid (Box 7)	2018 Dividends
			Total Ordinary Dividends (Box 1a)	Qualified Dividends (Box 1b)	Total Capital Gain Distrib. (Box 2a)	SubSection 199A (Box 5)	U.S. Bonds (% or amt.)	Total Municipal Bonds	In-state Muni-bonds (% or amt.)		



2019	1040	US	Miscellaneous Income	14.1
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Please enter all pertinent 2019 amounts and attach all 1099-MISC, SSA-1099, and RRB-1099 forms. Last year's amounts are provided for your reference.

### MISCELLANEOUS INCOME

	2019 Amount		2018 Amount	
	Taxpayer	Spouse	Taxpayer	Spouse
Social security benefits (SSA-1099, box 5) .....				
Medicare premiums paid (SSA-1099) .....				
1=treat Medicare premiums paid as SE health ins. .				
Tier 1 RR retirement benefits (RRB-1099, box 5) ...				
1=lump-sum election for SS benefits .....				
Alimony received .....				
Taxable scholarships and fellowships .....				
Jury duty pay .....				
Household employee income not on W-2 .....				
Excess minister's allowance .....				
Alaska permanent fund dividends .....				
Income from rental of personal property .....				
Income subject to S/E tax:				
_____				
_____				
_____				
_____				
_____				
Other income (1099-MISC, box 3, 8)				
_____				
_____				
_____				
_____				
_____				
_____				

### TAX WITHHELD (not entered elsewhere)

Federal income tax withheld .....				
State income tax withheld .....				
Local income tax withheld .....				

				14.1
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Business Income (Schedule C)

No.

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Please enter all pertinent 2019 amounts. Last year's amounts are provided for your reference.

## GENERAL INFORMATION

Principal business/profession .....  
 Principal business code .....  
 Business name, if different from Form 1040 .....  
 Business address, if different from Form 1040 .....  
 City, if different from Form 1040 .....  
 State, if different from Form 1040 .....  
 ZIP code, if different from Form 1040 .....  
 Foreign region .....  
 Foreign postal code .....  
 Foreign country .....  
 Employer identification number .....  
 Other accounting method .....

Accounting method: 1=cash, 2=accrual .....  
 Inventory method: 1=cost, 2=lower cost/market, 3=other .....  
 1=change of inventory method .....  
 1=spouse, 2=joint .....  
 1=first Schedule C filed for this business .....  
 If required to file Form(s) 1099, did you or will you file all required Form(s) 1099: 1=yes, 2=no .....  
 1=not subject to self-employment tax .....  
 1=did not "materially participate" .....  
 1=personal services is not a material income producing factor .....  
 1=investment .....  
 1=minister's Schedule C .....  
 1=single member limited liability company .....  
 1=trader in financial instruments or commodities .....

## INCOME

Gross receipts or sales (Form 1099-MISC, box 7) .....  
 Returns and allowances .....  
 Other income:

2019 Amount

2018 Amount

.....  
 .....  
 .....

## COST OF GOODS SOLD

Inventory at beginning of the year .....  
 Purchases .....  
 Cost of items for personal use .....  
 Cost of labor .....  
 Materials and supplies .....  
 Other costs:

.....  
 .....  
 .....

Inventory at end of the year .....

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<b>2019</b>	<b>1040</b>	<b>US</b>	<b>Business Income (Schedule C) (cont.)</b>	No. <span style="border: 1px solid black; display: inline-block; width: 40px; height: 15px;"></span>	<b>16</b> p2
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Please enter all pertinent 2019 amounts. Last year's amounts are provided for your reference.

**EXPENSES**

	2019 Amount	2018 Amount
Accounting .....		
Advertising .....		
Answering service .....		
Bad debts from sales or service .....		
Bank charges .....		
Car and truck expenses (not entered elsewhere) .....		
Commissions .....		
Contract labor .....		
Delivery and freight .....		
Dues and subscriptions .....		
Employee benefit programs .....		
Insurance (other than health) .....		
Mortgage interest (paid to banks, etc.) .....		
Other interest (not entered elsewhere) .....		
Janitorial .....		
Laundry and cleaning .....		
Legal and professional .....		
Miscellaneous .....		
Office expense .....		
Outside services .....		
Parking and tolls .....		
Pension and profit sharing plans - contributions .....		
Pension and profit sharing plans - admin. and education costs .....		
Postage .....		
Printing .....		
Rent - vehicles, machinery, & equipment (not entered elsewhere) .....		
Rent - other .....		
Repairs .....		
Security .....		
Supplies .....		
Taxes - real estate .....		
Taxes - payroll .....		
Taxes - sales tax included in gross receipts .....		
Taxes - other (not entered elsewhere) .....		
Telephone .....		
Tools .....		
Travel .....		
Total meals in full (50%) .....		
Department of Transportation meals in full (80%) .....		
Uniforms .....		
Utilities .....		
Wages .....		

Other expenses:


NOTE: If you purchased or disposed of any business assets, please complete Sheet 22.



2019	1040	03	Capital Gains & Losses (Schedule D)	17
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**If you sold any stocks, bonds, or other investment property in 2019, please list the pertinent information for each sale below or provide a spreadsheet file with this information.**

**Be sure to attach all 1099-B forms and brokerage statements.**

[illegible]

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## Rental &amp; Royalty Income (Schedule E)

No. 

18

Please enter all pertinent 2019 amounts. Last year's amounts are provided for your reference.

## GENERAL INFORMATION

	2019 Amount	2018 Amount
Description of property .....		<b>Type of Property</b> 1 = Single Family Residence 2 = Multi-Family Residence 3 = Vacation/Short-Term Rental 4 = Commercial 5 = Land 6 = Royalties 7 = Self-Rental
Street address .....		
City .....		
State .....		
ZIP code .....		
Type of property (see table) .....		
Other type of property .....		
Number of days rented .....		

Percentage of ownership

if not 100% (.xxxx) .....

Percentage of tenant occupancy

if not 100% (.xxxx) .....

1=spouse, 2=joint .....

1=qualified joint venture .....

1=nonpassive activity,

2=passive royalty .....

1=did not actively participate ...

1=real estate professional .....

1=rental other than real estate ..

1=investment .....

1=single member limited

liability company .....

If required to file Form(s) 1099, did you or will you file all required Form(s) 1099: 1=yes, 2=no .....

## INCOME

	2019 Amount	2018 Amount
Rents or royalties received .....		

## DIRECT EXPENSES

NOTE: Direct expenses are related only to the rental activity. These include rental agency fees, advertising, and office supplies.

Advertising .....		
Association dues .....		
Auto and travel (not entered elsewhere) .....		
Cleaning and maintenance .....		
Commissions .....		
Gardening .....		
Insurance .....		
Legal and professional fees .....		
Licenses and permits .....		
Management fees .....		
Miscellaneous .....		
Mortgage interest (paid to banks, etc.) .....		
Qualified mortgage insurance premiums .....		
Excess mortgage interest .....		
Other interest (not entered elsewhere) .....		
Painting and decorating .....		
Pest control .....		
Plumbing and electrical .....		
Repairs .....		
Supplies .....		
Taxes - real estate .....		
Taxes - other (not entered elsewhere) .....		
Telephone .....		
Utilities .....		
Wages and salaries .....		
Other:		
_____		
_____		
_____		
_____		

NOTE: If you purchased or disposed of any business assets, please complete Sheet 22.

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Itemized Deductions

25

Please enter all pertinent 2019 amounts and attach all 1098 forms.  
Last year's amounts are provided for your reference.

## MEDICAL AND DENTAL EXPENSES

NOTE: Enter self-employed health insurance premiums on Sheet 24 and  
Medicare insurance premiums on Sheet 14.

	2019 Amount	TS	2018 Amount
Prescription medicines and drugs .....			
Doctors, dentists and nurses .....			
Hospitals and nursing homes .....			
Insurance premiums not entered elsewhere (excl. LT care & amts. paid w/pre-tax dollars) ..			
Long-term care premiums - taxpayer .....			
Long-term care premiums - spouse .....			
Insurance reimbursement (enter as a positive number) .....			
Lodging and transportation:			
Out-of-pocket expenses .....			
Medical miles driven .....			
Other medical and dental expenses:			
_____			
_____			
_____			

## TAXES PAID (State and local withholding and 2019 estimates are automatic.)

State income taxes - 1/19 payment on 2018 state estimate .....			
State income taxes - paid with 2018 state return extension .....			
State income taxes - paid with 2018 state return .....			
State income taxes - paid for prior years and/or to other state .....			
City/local income taxes - 1/19 payment on 2018 city/local estimate .....			
City/local income taxes - paid with 2018 city/local extension .....			
City/local income taxes - paid with 2018 city/local return .....			

## SALES AND USE TAXES PAID

State and local sales taxes (except autos and special items) .....			
Use taxes paid on 2019 purchases .....			
Use taxes paid with 2018 state return .....			
Sales tax on autos not included above .....			
Sales tax on boats, aircraft, other special items .....			

## OTHER TAXES PAID

Real estate taxes - principal residence:			
_____			
_____			
Real estate taxes - held for investment:			
_____			
_____			
_____			
Personal property taxes (including auto fees in some states. Provide a copy of tax notice) . . .			
Foreign income taxes .....			
Other taxes:			
_____			

25



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Itemized Deductions (continued)

25 p2

Please enter all pertinent 2019 amounts. Last year's amounts are provided for your reference.

## INTEREST PAID

Home mortgage int. (Box 1) and points (Box 2) reported on Form 1098:

2019 Amount

TS

2018 Amount


Home mortgage interest not reported on Form 1098:

Payee's name.....	
Payee's SSN or FEIN...	
Payee's street address..	
Payee's city.....	
Payee's state.....	
Payee's ZIP code.....	
Payee's region.....	
Payee's postal code....	
Payee's country.....	

Amount paid .....		
-------------------	--	--

Points not reported on Form 1098:


Mortgage insurance premiums on post 12/31/06 contracts (Box 4).....

Investment interest (interest on margin accounts):


Passive interest.....

NOTE: Points paid on loans other than to buy, build, or improve your main home are deductible over the life of the mortgage. For these types of loans also provide the dates and lives of the loans.

## CASH CONTRIBUTIONS

NOTE: No deduction is allowed for cash or check contributions unless the donor maintains a bank record, or a written communication from the donee, showing the name of the organization, contribution date(s), and contribution amount(s).

Churches, schools, hospitals, and other charitable organizations (60% limitation):

Contributions by cash or check:


Volunteer expenses (out-of-pocket).....

Number of charitable miles.....


Veterans' organizations, fraternal societies, nonprofit cemeteries, and certain private nonoperating foundations (30% limitation):

Contributions by cash or check:


Volunteer expenses (out-of-pocket).....

Number of charitable miles.....


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Please enter all pertinent 2019 amounts. Last year's amounts are provided for your reference.

**NONCASH CONTRIBUTIONS**

NOTE: Use Sheet 26 if total noncash contributions are over \$500. No deduction is allowed for contributions of clothing and household items that are not in *good* used condition or better. In addition, a deduction for any item with minimal monetary value may be denied.

50% limitation (see above):


2019 Amount	TS	2018 Amount

30% limitation (see above):



30% capital gain property (gifts of capital gain property to 50% limit orgs.):



20% capital gain property (gifts of capital gain property to non-50% limit orgs.):



**STATE MISC. DEDS. IF NON-CONFORMING TO TAX CUTS & JOBS ACT** (subject to 2% AGI limit)

Union and professional dues.....

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Other unreimbursed employee expenses (uniforms and protective clothing, professional subscriptions, employment agency fees, and certain edu. expenses):



Investment expense:



Tax return preparation fee.....

Safe deposit box rental.....


Miscellaneous deductions (2% AGI) (certain legal and accounting fees, and custodial fees):



[illegible]

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## Itemized Deductions (continued)

25 p5

If either of the following conditions below apply to you, your home mortgage interest deduction may need to be limited and the input section provided below should be completed. If neither condition applies, enter home mortgage interest amounts on organizer sheet 25 p2.

1. Total home equity debt exceeded \$100,000 at any time during 2019 (\$50,000 if married filing separate). For this purpose, home equity debt is defined as any mortgages taken out in which the proceeds were used to buy, build, or improve your home.
2. Total home acquisition debt exceeded \$750,000 at any time during 2019 (\$375,000 if married filing separate). For this purpose, home acquisition debt is defined as any mortgages taken out after October 13, 1987 in which the proceeds were used to buy, build, or improve your home.

NOTE: When completing the input section below, grandfather debt represents loans taken out prior to October 14, 1987.

Please enter all pertinent 2019 amounts and attach all 1098 forms.  
Last year's amounts are provided for your reference.

	2019 Amount	TS	2018 Amount
Fair market value of the property on the date that the last debt was secured			
Home acquisition and grandfather debt on the date that the last debt was secured			

## LOAN INFORMATION

## Loan #1

Lender's name			
Form (see table)			
Number of form			
1=taxpayer, 2=spouse, blank=joint			
Interest paid			
Points paid			
Total principal paid			
Lump sum principal payment (if paid off)			
Months outstanding (if not 12)			
1=home acquisition debt incurred after 12/15/17			
Home acquisition debt balance - beginning of year			
Home acquisition debt borrowed in 2019			
Home equity debt balance - beginning of year			
Home equity debt borrowed in 2019			
Grandfather debt balance - beginning of year			

## Loan #2

Lender's name			
Form (see table)			
Number of form			
1=taxpayer, 2=spouse, blank=joint			
Interest paid			
Points paid			
Total principal paid			
Lump sum principal payment (if paid off)			
Months outstanding (if not 12)			
1=home acquisition debt incurred after 12/15/17			
Home acquisition debt balance - beginning of year			
Home acquisition debt borrowed in 2019			
Home equity debt balance - beginning of year			
Home equity debt borrowed in 2019			
Grandfather debt balance - beginning of year			

## Form

- 1 = Schedule A (default)  
2 = Business use of home  
3 = Schedule E

25 p5



**Please enter all pertinent 2019 amounts and attach all 1098 forms.  
Last year's amounts are provided for your reference.**

**LOAN INFORMATION (continued)**

Loan #3

2019 Amount

TS

2018 Amount

Lender's name .....

Form (see table). . . . .

Number of form .....

1=taxpayer, 2=spouse, blank=joint. ....

Interest paid .....

Points paid.....

Total principal paid .....

Lump sum principal payment (if paid off).....

Months outstanding (if not 12).....

1=home acquisition debt incurred after 12/15/17.....

Home acquisition debt balance - beginning of year.....

Home acquisition debt borrowed in 2019 .....

Home equity debt balance - beginning of year .....

Home equity debt borrowed in 2019.....

Grandfather debt balance - beginning of year.....

Loan #4

Lender's name .....

Form (see table).....

Number of form .....

1=taxpayer, 2=spouse, blank=joint. ....

Interest paid .....

Points paid.....

Total principal paid.....

Lump sum principal payment (if paid off).....

Months outstanding (if not 12).....

1=home acquisition debt incurred after 12/15/17.....

Home acquisition debt balance - beginning of year.....

Home acquisition debt borrowed in 2019.....

Home equity debt balance - beginning of year .....

Home equity debt borrowed in 2019 .....

Grandfather debt balance - beginning of year.....

## Form

- 1 = Schedule A (default)  
2 = Business use of home  
3 = Schedule E

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## Noncash Contributions (Form 8283)

26

If your total noncash contributions are in excess of \$500 in 2019, please complete the information below for each donee using the following guidelines:

- \* If you contributed a motor vehicle, boat, or airplane with a claimed value of more than \$500, attach Form 1098-C or other written acknowledgement received from the donee organization.
- \* A deduction for contributions of clothing or other household items that are not in *good* used condition or better is not allowed. In addition, a deduction for any item with minimal monetary value may be denied. However, these rules do not apply to any contribution of a single item for which a deduction of more than \$500 is claimed, if a qualified appraisal for the donated property is provided.

## DONATED PROPERTY INFORMATION

No. <input type="text"/>	Name of charitable organization (donee) .....		
	Street address .....		
	City .....		
	State .....		
	ZIP code .....		
	1=spouse, 2=joint .....		
	Property description (other than vehicle) .....		
	Vehicle	Identification number (VIN) .....	
		Year (yyyy) .....	
		Make and model .....	
		Condition and mileage .....	
	Date of contribution (m/d/y) .....		
	Date acquired by donor (m/y) .....		
	How acquired by donor (Table 1 or describe) .....		
Donor's cost or basis .....			
Fair market value .....			
Method used to determine FMV (Table 2 or describe) .....			

No. <input type="text"/>	Name of charitable organization (donee) .....		
	Street address .....		
	City .....		
	State .....		
	ZIP code .....		
	1=spouse, 2=joint .....		
	Property description (other than vehicle) .....		
	Vehicle	Identification number (VIN) .....	
		Year (yyyy) .....	
		Make and model .....	
		Condition and mileage .....	
	Date of contribution (m/d/y) .....		
	Date acquired by donor (m/y) .....		
	How acquired by donor (Table 1 or describe) .....		
Donor's cost or basis .....			
Fair market value .....			
Method used to determine FMV (Table 2 or describe) .....			

1

## How Property was Acquired

- |              |                 |
|--------------|-----------------|
| 1 = Purchase | 3 = Inheritance |
| 2 = Gift     | 4 = Exchange    |

2

## Method Used to Determine FMV

- |                       |                      |
|-----------------------|----------------------|
| 1 = Appraisal         | 3 = Catalog          |
| 2 = Thrift shop value | 4 = Comparable sales |

For other methods, see IRS Pub. 561.

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**Please enter 2019 indirect expenses in full. Nonbusiness portion will carry to Schedule A. Business percentage will be applied to indirect expenses only.**

## BUSINESS USE OF HOME

Form .....

Number of form (e.g., enter 2 for Schedule C number 2) .....

Business use area (square footage) .....

Total area of home (square footage) .....

Total hours facility used (for daycare facilities only) .....

Total hours available (if not 8,760) .....

Area of home included above used exclusively for daycare business, if any (sq ft) .....

% (.xx) or amount of gross income from home if not 100% (-1 if none) .....

% (.xx) or amount of expenses from home if not 100% (-1 if none) .....

2019 Amount

2018 Amount

## INDIRECT EXPENSES

NOTE: Indirect expenses are for keeping up and running your entire home. They benefit both the business and personal parts of your home.

Mortgage interest	
Real estate taxes	
Casualty losses	
Insurance	
Miscellaneous	
Rent	
Repairs and maintenance	
Utilities	
Excess mortgage interest	
Excess real estate taxes	
Other indirect expenses:	

## DIRECT EXPENSES

NOTE: Direct expenses benefit only the business part of your home. They include painting or repairs made to specific areas or rooms used for business.

Mortgage interest	
Real estate taxes	
Casualty losses	
Insurance	
Miscellaneous	
Rent	
Repairs and maintenance	
Utilities	
Excess mortgage interest	
Excess real estate taxes	
Excess casualty losses	
Allowable casualty losses	
Other direct expenses:	



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Health Savings Accounts (8889)

32.1

Please enter all pertinent 2019 amounts & attach all 1099-SA forms.  
Last year's amounts are provided for your reference.

### HSA CONTRIBUTIONS

NOTE: Contributions to an HSA are only eligible to persons covered under a high deductible health plan. For tax year 2019, a high deductible health plan is one with an annual deductible that is not less than \$1,350 for self-only coverage or \$2,700 for family coverage, and the annual out-of-pocket expenses (deductibles, co-payments, and other amounts, but not premiums) do not exceed \$6,750 for self-only coverage or \$13,500 for family coverage.

	2019 Amount		2018 Amount	
	Taxpayer	Spouse	Taxpayer	Spouse
1=self-only coverage, 2=family coverage. ....				
HSA contributions you made or expect to make, except rollovers, employer contributions, and contributions made to an employee account through a cafeteria plan (1=maximum) .....				
Contributions included above that were made after you became eligible for Medicare. ....				
Contributions made to date .....				

### HSA DISTRIBUTIONS

Total HSA distribution received (1099-SA, box 1) ..				
Distributions included above that were rolled over to another HSA .....				
Total unreimbursed qualified medical expenses ....				

32.1



<b>2019</b>	<b>1040</b>	<b>US</b>	<b>Child and Dependent Care Expenses (Form 2441)</b>	<b>33.1,33.2</b>
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Please enter all pertinent 2019 information. Last year's amounts are provided for your reference. You must have paid for the care of one or more dependents enabling you to work or attend school to qualify for this credit.

**DEPENDENT CARE EXPENSES (33.1)**

	2019 Amount		2018 Amount	
	Taxpayer	Spouse	Taxpayer	Spouse
Dependent care expenses incurred but not paid in 2019...				
Employer-provided benefits forfeited in 2019.....				

**PERSONS AND EXPENSES QUALIFYING FOR DEPENDENT CARE CREDIT**

No. <input style="width: 40px;" type="text"/>	First name .....			
	Last name .....			
	Title or suffix .....			
	Date of birth (m/d/y) .....			
	Social security number .....			
	Qualified dependent care expenses incurred and paid in 2019 .....	2018 amt:		
	1=disabled .....			
	1=spouse, 2=joint. ....			

No. <input style="width: 40px;" type="text"/>	First name .....			
	Last name .....			
	Title or suffix .....			
	Date of birth (m/d/y) .....			
	Social security number .....			
	Qualified dependent care expenses incurred and paid in 2019 .....	2018 amt:		
	1=disabled .....			
	1=spouse, 2=joint. ....			

**PERSONS OR ORGANIZATIONS PROVIDING CARE (33.2)**

No. <input style="width: 40px;" type="text"/>	Name of provider .....			
	Street address .....			
	City .....			
	State .....			
	ZIP code .....			
	Foreign region .....			
	Foreign postal code .....			
	Foreign country .....			
	Identification number (SSN or EIN) .....			
	Amount paid to care provider in 2019 .....	2018 amt:		
1=spouse, 2=joint. ....				

**33.1,33.2**

[illegible]