2017 TAX QUESTIONNAIRE

Because of preparer liability laws and in order to take advantage of the constantly changing tax code...

ALL CLIENTS

are required to complete our questionnaire.

(This is separate than the Business Questionnaire you may have previously received.)

Complete the attached paper form and return with your other tax documents. If you prefer electronic options, please contact our office for further instruction.

Section 1: PERSONAL INFORMATION (Must be completed by all clients)

Client Name(s): ____

Address: ____

Address: ____

Home Phone: ____________________ Best time to call: ________________

Cell Phone: ____________________ Best time to call: ________________ Taxpayer or Spouse?

Work Phone: ____________________ Best time to call: ________________ Taxpayer or Spouse?

Other Phone: ____________________ Best time to call: ________________ Taxpayer or Spouse?

Do you check your email on a regular basis? Yes No If yes, may we use this method of communicating with you?

Please complete the email address to use: ____

YES	NO	
☐	☐	Were you permanently and totally disabled in 2017? Taxpayer ☐ Spouse ☐
☐	☐	Enter date of death for taxpayer or spouse, if during 2017 or 2016: Taxpayer __________ Spouse __________
☐	☐	Were you or your spouse a member of the U.S. Armed Forces during 2017?

If you were unmarried (or considered unmarried) at the end of the tax year, and you contributed over half the cost of maintaining a household for your child or other dependent, you may be eligible for Head of Household filing status. If you are married, you may be considered unmarried for this purpose if your spouse did not live in your home during the last six months of the tax year. If maintaining the household of a parent, the parent does not necessarily need to live with you to qualify. If you feel this may apply to you, please check here. ☐

DIRECT DEPOSIT OF REFUND

YES	NO	
☐	☐	Do you want any remaining federal or state refund deposited directly to your bank account? ***If yes, attach a voided check here or refund <u>WILL NOT</u> be directly deposited. (We cannot assume prior year information is the same.)***

VOIDED CHECK HERE

Section 2: DEPENDENT INFORMATION

YES	NO	
☐	☐	**Do you have any dependents? If no, skip Section 2. If Yes, answer questions in Section 2**
☐	☐	Were there any changes in dependents from the prior year? If yes, provide details.
☐	☐	Did any dependent child over 19 years of age attend school less than 5 months during the year?
☐	☐	Did you have any dependents that graduated from high school or college during 2017? If yes, we will be contacting you to determine if they can be claimed as a dependent.
☐	☐	Did you have a child, under the age of 19 or a full time student age 19 - 23, who earned more than $2,000 in investment income? If yes, we will need your child's tax documents.
☐	☐	Do you have any dependents who must file? If yes, do you want us to prepare the return(s)?
☐	☐	Are any of your dependents **not** U.S. citizens or residents?

Section 2: DEPENDENT INFORMATION (con't)		
YES	NO	
☐	☐	Did you pay child care costs for a dependent child under age 13, or costs of caring for a handicapped individual, so you could work, attend school or look for a job? If **yes**, provide the amounts paid for each dependent and the names, addresses and taxpayer identification numbers of the care providers.
☐	☐	Did you claim any amount through an employer's dependent care reimbursement plan?
☐	☐	Are you entitled to a dependency exemption due to a divorce decree?
☐	☐	Did you provide over half the support for any other person during 2017? (excluding your spouse and children)
☐	☐	Did you incur adoption expenses during 2017?

3: PRIOR YEAR TAX RETURNS		
YES	NO	
☐	☐	Were you notified by the Internal Revenue Service or state taxing authority of changes to a prior year's return? If yes, enclose agent's report or notice of change.
☐	☐	Were there changes to a prior year's income, deductions, credits, etc which would require filing an amended return?

Section 4: HEALTH AND LIFE INSURANCE (Everyone must complete the attached ACA – Obamacare Health Form)		
YES	NO	
☐	☐	If you or your spouse are self-employed, are either you or your spouse eligible to participate in an employee's health insurance plan at another job?
☐	☐	Did you pay long-term care premiums? Taxpayer: $ ______________ Spouse: $ ________________
☐	☐	Do you have a Health Savings Account? (This is not the same as a Medical Flex Plan.) If yes, attach Form 1099-SA
☐	☐	Was all distributions from your HSA used for medical expenses?
		Amount deducted from pay (**does not** include employer contributions) __________________
		Amount contributed individually, **not** through payroll deduction ____________________

Section 5: ITEMS RELATED TO INCOME/LOSSES		
YES	NO	
☐	☐	**Did you have any income OTHER than W-2 and bank interest? If No, skip section 5. If Yes, answer questions in Section 5.**
☐	☐	Did you receive any disability payments in 2017?
☐	☐	Did you receive any tips **NOT** reported to your employer?
☐	☐	Did you **receive** or **pay** (circle one) alimony in 2017? Amount $ ______________________
☐	☐	Did you receive unemployment compensation? If **yes**, provide Form **1099-G**.
☐	☐	Did you have gambling winnings? If **yes**, attach Form **W-2 G**.
☐	☐	Do you expect a substantial change in income or deductions next year?
☐	☐	Did you receive any self-employment income, rental income or farm income in 2017? (If yes, please complete the additional information pages that accompanied this questionnaire, or contact our office to receive these necessary forms.)
☐	☐	Did you sell stock, securities, real estate or other property? If yes, provide all Forms 1099-B. Also provide: (1) a description of the property, (2) date of purchase, (3) date of sale, (4) purchase price, (5) selling price, (6) expenses of sale, (7) improvements or other cost/basis additions, and (8) closing statements for purchase and/or sale.
☐	☐	Do you own any securities or hold any bad debts that became worthless during the year? Provide details.
☐	☐	Did you purchase or sell or abandon a home or refinance your home mortgage during 2017? Provide closing papers for all transactions. ○ New Purchase ○ Sold Home ○ Refinanced ○ Abandoned
☐	☐	Did you incur any debt forgiveness in 2017? Provide details and attach any Forms **1099-A** or **1099-C**.

Section 6: FOREIGN BANK ACCOUNTS, FOREIGN ASSETS AND FOREIGN TAXES		
YES	NO	
☐	☐	**Did you have foreign income or pay any foreign taxes in 2017? If no, skip Section 6. If Yes, answer questions in Section 6.**
☐	☐	At any time in 2017, did you have any interest in or a signature or other authority over a bank account, or other financial account in a foreign country?
☐	☐	At any time in 2017, did the aggregate value of all your foreign accounts exceed $10,000? If yes, all interest income must be reported. Enclose supporting documents.
☐	☐	Were you the grantor of or transferor to a foreign trust which existed during the tax year, whether or not you have any beneficial interest in the trust?
☐	☐	Did you, at any time during 2017, have an interest in or any authority over any foreign accounts or assets (i.e. stocks, bonds, mutual funds, partnership interests, etc.) held in foreign financial institutions that exceeded $50,000 in value at any time during the year?

Section 7: EDUCATION		
YES	NO	
☐	☐	**Did you have any educational expenses? If No, skip Section 7. If Yes, complete questions in Section 7.**
☐	☐	Did you have any student loan interest? If yes, provide the amount or document(s) from lending agent.
☐	☐	Did you pay college expenses? If yes, complete the **College Expense Worksheet** on the last page.
☐	☐	Did you contribute to Ohio College Savings Account Sec 529 plan? Amount $ ____________

Section 8: Ohio Sales Tax (Must be completed by all clients.)		
YES	NO	
☐	☐	Did you make any out-of-state internet or mail order purchases that would require you to pay Ohio sales tax? If Yes, please give amount of purchase(s) $ ____________

Section 9: IRA, PENSION AND EDUCATION SAVINGS PLANS		
YES	NO	
☐	☐	**Did you make any retirement contributions or take any retirement distributions? If No, skip Section 9. If Yes, complete questions in Section 9.**
☐	☐	Do you or your spouse plan to retire in 2017?
☐	☐	Did you receive payments from a pension or profit-sharing plan?
☐	☐	Did you receive a total distribution from an IRA or other qualified plan that was partially or totally rolled over into another IRA or qualified plan within 60 days of the distribution?
☐	☐	Did you convert all or part of a regular IRA or a qualified plan into a Roth IRA?
☐	☐	Did you contribute to a Coverdell Education Savings Account?
☐	☐	Did you contribute to an IRA, Roth IRA or self-employed retirement plan for 2017, other than through your place of employment? Complete for all that applies: Self / Spouse Traditional IRA $ ____________ $ ____________ Roth IRA $____________ $____________ SEP $____________ $____________
☐	☐	Are you interested in making additional contributions to a retirement plan?
☐	☐	If either you or your spouse attained age 70 ½ during the year, are you taking required minimum retirement plan distributions?

Section 10: MISCELLANEOUS (Must be completed by ALL clients)		
YES	NO	
☐	☐	Did you install in 2017 any energy efficient items to your home? You may be eligible for the Residential Energy Credit. Provide your invoices as well as the Qualification Certificate from the manufacturer
☐	☐	Did you incur any casualty or theft losses during 2017?
☐	☐	Did you purchase a hybrid or electric vehicle in 2017? If yes, provide purchase papers.
☐	☐	Did you purchase a motor vehicle or boat during 2017? If yes, provide sales receipt or amount of sales tax paid.
☐	☐	Are you making payments on a recreational vehicle or boat that has basic living accommodations? If yes, provide interest paid.
☐	☐	Did you donate a vehicle in 2017? If yes, attach Form 1098C
☐	☐	Did you make any charitable contributions? You must have copies of checks or receipts in order to claim. Any single donation of $250 or greater must also have a letter from the charitable organization that includes each donation listed separately.
☐	☐	Did you or your spouse make gifts of over $14,000 to an individual or contribute to a prepaid tuition plan?
☐	☐	Did you make gifts to a trust?
☐	☐	Did you make a loan at an interest rate below market rate?
☐	☐	Did you pay alimony during 2017? Name ______________________ Social Security Number ______________ Amount $ ____________
☐	☐	If there were dues paid to an association, was any portion required to be non-deductible due to political lobbying by the association? If yes, please attach details.
☐	☐	Did you have any out-of-pocket expenses associated with your job? Provide amounts and details.
☐	☐	Did you move at least 50 miles because of job change? Provide details for a possible moving expense deduction.
☐	☐	Did you acquire any interests in partnerships, LLCs, S corporations, estates or trusts this year?
☐	☐	Do you want any overpayment of taxes applied to next year's estimated taxes?

Section 11: Businesses/Farms (Schedule C's & F's)		
YES	NO	
☐	☐	**If you have business or farming income, did your company make any payments that would require you to prepare 1099s? If no, skip Section 11. If Yes, answer question in Section 11** (If uncertain, refer to 1099 rules found on our website or contact our office for more information.)
☐	☐	Do you need our firm to prepare your 1099's? If yes, provide information to our office by **1/20/2018**. If no, please provide copies of your 1096 and 1099s.
Please remember, if 1099's are not prepared, but eligible expenses are documented, by tax law, our firm cannot allow those expenses, which will increase taxable income.		

Client Checklist:

- ☐ Copy of driver's license(s)
- ☐ Completed health care/insurance information sheet or copy of form 1095-A B or C
- ☐ Supporting documents that correspond to your "yes" answers
- ☐ Voided check if direct deposit of refund is preferred

ESTIMATED TAX PAYMENTS

YES	NO	
☐	☐	Did you pay any estimated payments for tax year 2017? **If yes, complete information below or include detail with your documents.**

Federal 1040-ES	Date Actually Paid	Amount Paid
#1 Due April 2017		
#2 Due June 2017		
#3 Due Sept 2017		
#4 Due Jan 2018		

Ohio IT1040-ES	Date Actually Paid	Amount Paid
#1 Due April 2017		
#2 Due June 2017		
#3 Due Sept 2017		
#4 Due Jan 2018		

School SD100ES	Date Actually Paid	Amount Paid
#1 Due April 2017		
#2 Due June 2017		
#3 Due Sept 2017		
#4 Due Jan 2018		

College Information Worksheet (Complete a separate worksheet for each student. You can copy this page or find this form on our website.)

Student's Name ____

Part I- Student Status

YES	NO	
☐	☐	Did this student receive Form(s) 1098-T, Tuition Statement? **If yes**, attach form(s).
☐	☐	Did student receive scholarships or other education assistance?
☐	☐	Was this student the beneficiary of a Qualified Tuition Program (also known as Section 529 Plan)?
☐	☐	Was this student the beneficiary of an Education Savings Account (ESA)?
☐	☐	Did this student receive Form(s) 1099-Q, Payments From Qualified Education Programs (under Sections 529 and 530)? **If yes**, attach form(s).
☐	☐	Did you cash U.S. savings bonds during 2017 to pay for this student's education?

Part II- College Student Information

YES	NO	
☐	☐	How man years of college (postsecondary) education had the student completed as of 1/1/17? ☐ None ☐ One ☐ Two ☐ Three ☐ Four or more
☐	☐	Does the student have a high school diploma (or General Education Development credential)?
☐	☐	Was the student enrolled at an eligible education institution during 2017?
☐	☐	Did this student take at least one-half the normal full-time workload for one academic period?
☐	☐	Has this student been convicted of a felony for possessing or distributing controlled substance?

Other Expenses: Books purchased from the school $ __________________ Books purchased from an outside source $ ____________________

Besides the 1098-T for each institution, **please include a detailed student account report for the calendar year 2017**. This report will show all charges and payments received which will help determine the correct tuition deduction or credit.

Swartzentruber Rogers Inc.
Certified Public Accountants

711 Winkler Dr. Ste B
Wooster, OH 44691
Phone 330-345-7353
Fax 330-345-4915

Re: Affordable Care Act (aka Obamacare)

<u>This applies to everyone, whether your insurance is from the Marketplace or not!</u>

The Affordable Care Act requires that all Americans of all ages obtain qualified health insurance for the entire year. The requirement to obtain health insurance applies to you individually as well as to anyone you claim as a dependent on your return. This information is mandated by the government to be reported on your tax return and comes with a substantial penalty for not reporting this information.

If you have medical coverage of any type, you will receive a 2017 Form 1095-A, or Form 1095-B, Form 1095-C. Below is the description of each type of form:

1095-A: sent to those who purchase health insurance on government marketplaces
1095-B: sent to employees of businesses
1095-C: sent to employees of business with more than 50 full-time employees

If you have purchased healthcare through the government marketplace, it is mandatory you provide the 1095-A. We cannot complete your tax return without this document. If you have other types of insurance and cannot provide the listed form, then you will be required to complete the worksheet provided which will provide us the information required for each member on your tax return. You DO NOT have to complete the extra form if the above 1095 is provided.

Of equal importance for 2017 are the multiple possibilities of tax mistakes made primarily by your dependent children who may work and file their own tax return in 2017. The simplest guidance we can provide you to avoid this mistake is: ***Do not allow any dependent children to file their own return, particularly college students, and do not file them yourself.*** Although this guidance appears self-serving for us, let us assure you this guidance is meant to protect you and your children from inadvertently costing you literally thousands of dollars in potential health care tax credits.

As usual we thank you for your business in the past, and look forward to working together for many years.

www.GregSwartzCPA.com

e-mail: Office@SwartzRogersCPA.com

AFFORDABLE CARE ACT (Obamacare) EVERYONE MUST COMPLETE, EVEN IF NOT USING THE MARKETPLACE!

If you provided the 1095-A or 1095-B or 1095-C for all individuals on your tax return, you DO NOT need to complete this form too. However, the following worksheet must be completed *for each person* on your tax return as well as anyone else that is covered under your health insurance plan, **if you did not provide us the 1095-B or 1095-C.** Make copies as needed, or contact our office for addition copies of this worksheet. You can also find this form on our website www.gregswartzcpa.com. The information requested has been mandated by the federal government in order to complete the proper forms on your 2017 tax return.

ACA Worksheet:

Name: ____________________

If not on current tax return, please provide SS# and Date of Birth for this person. ____________________

Please indicate for each month what type of health insurance coverage this person was covered under:

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
Employer/Group Plan	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	*** Complete OR I've provided 1095-B** ☐
Self-Employed Plan	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	*** Complete OR I've provided 1095-B** ☐
COBRA	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	*** Complete OR I've provided 1095-B** ☐
Marketplace (Healthcare.gov)	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	*** 1095-A from Marketplace *must be provided***
Exempt	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	***Provide certificate from Marketplace**
Medicaid/Medicare/CHIP/VA	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	
Unknown	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	
None	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	

ACA Worksheet:

Name: ____________________

If not on current tax return, please provide SS# and Date of Birth for this person. ____________________

Please indicate for each month what type of health insurance coverage this person was covered under:

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Self-Employed Plan	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	*** Complete OR I've provided 1095-B** ☐
COBRA	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	*** Complete OR I've provided 1095-B** ☐
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Medicaid/Medicare/CHIP/VA	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	
Unknown	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	
None	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	

I, the taxpayer, certify that the information contained on this page is true and accurate to the best of my knowledge.

Signatures: ____________________ Date: ____________________ (add'l sheets on back)

ACA Worksheet:

Name: ______________________________

If not on current tax return, please provide SS# and Date of Birth for this person. ______________________________

Please indicate for each month what type of health insurance coverage this person was covered under:

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
Employer/Group Plan	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	*** Complete OR I've provided 1095-B** ☐
Self-Employed Plan	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	*** Complete OR I've provided 1095-B** ☐
COBRA	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	*** Complete OR I've provided 1095-B** ☐
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Exempt	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	***Provide certificate from Marketplace**
Medicaid/Medicare/CHIP/VA	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	
Unknown	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	
None	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	

ACA Worksheet:

Name: ______________________________

If not on current tax return, please provide SS# and Date of Birth for this person. ______________________________

Please indicate for each month what type of health insurance coverage this person was covered under:

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Employer/Group Plan	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	*** Complete OR I've provided 1095-B** ☐
Self-Employed Plan	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	*** Complete OR I've provided 1095-B** ☐
COBRA	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	*** Complete OR I've provided 1095-B** ☐
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Medicaid/Medicare/CHIP/VA	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	
Unknown	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	
None	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	

I, the taxpayer, certify that the information contained on this page is true and accurate to the best of my knowledge.

Signatures: ______________________________ Date: ____________________