ANDREA & ORENDORFF LLP
6300 76TH ST STE 200
KENOSHA, WI 53142-4018
262-657-7716

Due to the Affordable Care Act, you MUST complete your health care questionnaire! If you claim any education credits, you must have a 1098T form issued from the educational institute!

If you have an appointment time, please drop off your information a week or two prior to your appointment. Even if your information is not entirely complete, it is preferable to get us the information you do have ahead of the appointment. This will allow more time to talk with your preparer about your questions. If you had an appointment last year, we have scheduled an appointment this year for the indicated date and time. If you did not have an appointment last year, please drop off your information to our office as usual. If you feel you need an appointment this year or your pre-scheduled appointment is inconvenient, please contact our office as soon as possible at 262-657-7716 or email Caecelia at caeceliar@aocpa.net.

Please use the enclosed forms as a guide to compile the information necessary to complete your 2018 tax return. Complete the forms to the best of your ability and enclose the appropriate documentation for your tax preparer. (Especially W-2s, dividend and interest statements, capital gains/losses, property tax bill, mortgage interest or rent, etc...)

The IRS can fine tax preparers $5,000 if information on the tax return does not met certain standards of due diligence or if the taxpayer wants to take any uncertain tax positions. If the taxpayer does not provide adequate, solid substantiation to back up the tax position, we will need to recuse ourselves from preparing the tax return.

We have included an engagement letter, a copy of our privacy policy and your tax organizer. **Providing us your information to prepare your tax return constitutes acceptance of the engagement.** Please review your client and dependent information and fill out the questionnaire.

We will try to keep your preparer consistent with the prior year, however, scheduling restrictions and the addition of accountants have made it necessary for us to make some changes. As usual, we will make every attempt to satisfy your needs. All of our preparers are knowledgeable and particular questions that do arise are answered by the person with the most expertise in that particular field.

Please check out our website (aocpa.net) and Facebook page for our tax newsletter.

In addition to our tax compliance and planning services, Andrea & Orendorff LLP also offers a host of other services:
Non-profit & governmental consulting and auditing, including grant writing and budgeting.
Bookkeeping, payroll, and accounting services; including accounting system design.
Business tax return preparation.
Estate, trust, and gift tax planning and return preparation.
General consulting and management advisory services.

Please let us know if you would like our assistance with any of these services.

Sincerely,
Andrea & Orendorff LLP

Privacy Policy: A&O is committed to safeguarding the confidential information of all current, former, and potential clients. It is the policy of A&O to keep all information that we collect from you confidential from all sources except as required or permitted by law or by your consent. Only A&O employees and agents who have a business or professional reason for knowing your information are allowed access.

A&O restricts access to all nonpublic personal information about you from the following sources: Information received from you on organizers, worksheets, Federal and State reporting forms, and from other documents used in tax preparation or other financial and related services.
Information about your transactions with A&O, our affiliates, and others.
Information received from outside agencies such as banks and brokerage houses.

In the interest of facilitating services to your company, A&O may send data over the Internet, store electronic data via computer software applications hosted remotely on the Internet, or allow access to data through third-party vendors' secured portals or clouds. Electronic data that is confidential to your company may be transmitted or stored using these methods. A&O may use third-party service providers to store or transmit this data, such as providers of tax return preparation software. In using these data communication and storage methods, A&O employs measures designed to maintain data security. A&O uses reasonable efforts to keep such communications and data access secure in accordance with our obligations under applicable laws and professional standards. A&O also requires all of our third-party vendors to do the same.

You recognize and accept that A&O has no control over the unauthorized interception or breach of any communication or data once it has been sent or has been subject to unauthorized access, notwithstanding all reasonable security measures employed by us or our third-party vendors. You consent to A&O's use of these electronic devices and applications and submission of confidential client information to third-party service providers during this engagement.

A&O does not disclose any nonpublic personal information about our clients or former clients, except as permitted, required by law, approved by you, or as listed below:
Requirements to comply with Federal, State or local law.
Requirements to comply with National, State or local licensing rules.
Requirements to disclose information in response to legal subpoenas.
Information related to our required peer review.
Items you permit or request us to disclose, as authorized by you in writing.
Information to electronically file your tax return if you engage us for this service.
Information that discloses that you are our client, without disclosure of financial or other personal information.
Information, to the extent necessary, normally disclosed to collection agencies in order to pursue delinquent accounts which, in turn, may result in an adverse report to a credit bureau(s).

Engagement Letter

Providing your information to us constitutes acceptance of this engagement letter.

I have engaged Andrea & Orendorff LLP (A&O) to prepare my individual (1040) Federal and WI returns for the year ended December 31, 2018. A&O will prepare the tax returns solely for filing with the Internal Revenue Service ("IRS") and state and local tax authorities. They are not intended to benefit or influence any third party, either to obtain debt or equity financing or for any other purpose. As such, we will not respond to any request for banks, mortgage brokers or other lenders for verification of any information reported on these tax returns. I understand that it is my responsibility to provide you with all the information required to complete my tax return. In that regard I state that, to the best of my knowledge and belief:

1. I have provided true, correct and complete information regarding assets, liabilities, equity, income and expenses as listed on the attached schedules, computer disks, tax organizers, W-2s, 1099's and/or attached written summaries. Original documentation that supports and evidences related figures will be kept for seven (7) years. In addition, expenses such as travel, entertainment, vehicle use, charity, gifts and related expenses are supported by the necessary records required by the taxing authority.

2. I will inform you directly or indirectly if I hold any interest or signatory authority in any assets located in a foreign country. As part of a federal income tax return, I am required to report the maximum value of specified foreign financial assets, which include financial accounts with foreign institutions and certain other foreign non-account investment assets that exceed certain thresholds. A&O will also use this data to inform you of any additional filing requirements beyond the scope of a tax return. Non tax related forms are not included in the scope of this engagement. Failure to file required forms can result in the imposition of both civil and criminal penalties, which are significant.

3. I understand that taxing authorities may examine the returns. I understand that if a question arises regarding the interpretation of tax law, and a conflict exists between the tax authorities' interpretation of the law, and other supportable positions, that A&O will use its professional judgment in resolving the issues.

4. I understand that I will be charged an additional fee if you are asked to assist or represent me in a tax examination or inquiry. I understand that, in the event of preparer error, due to the extent of A&O responsibility, A&O will pay for any penalty and interest that may be assessed. I am responsible for any additional tax that may be due.

5. I understand that A&O will not audit or otherwise verify any information, may require clarification or additional information and is not responsible for disallowed deductions, the inclusion of additional unreported income or any resulting taxes, penalties or interest. Further, A&O services cannot be relied upon to disclose errors, fraud, or illegal acts that may exist. I will inform A&O of any material errors, illegal acts, or fraud that come to my attention, unless they are clearly inconsequential.

6. I will contact you immediately if I discover additional information that will lead to a change in my return, or if I receive any letters from the IRS or state taxing authorities.

7. I understand that your policy is to put all tax advice in writing, and that I will not rely upon any unwritten advice because it may be tentative, incomplete, or not fully reviewed.

8. I understand that A&O's bill will be due and payable upon completion of these returns, and that additional services will not be performed until the bill for these services is paid in full. I understand that your bill will be based upon the standard per-form billing rates posted in your waiting room. Interest may be assessed at 1% per month (12% per year) on balances over 30 days past due. If extraordinary circumstances exist, I may be charged extra. Extra charges will be discussed before proceeding.

9. I understand that A&O will not file any Federal, state or local tax extensions without my specific written request to do so. The filing of an extension may cause additional penalty and interest to become due. In addition, the statute of limitations for return examination is also extended.

10. I will provide A&O all information necessary to complete an accurate tax return no later than April 1st or September 20th (if filing an extension). If these deadlines are not met, an additional fee will be added to your invoice. A&O will be held harmless for any late filing and/or extension penalties or interest.

11. I will review my client and dependent information and answer the client questionnaire to the best of my ability.

12. If my dependent children are required to file a tax return and I wish your firm to complete that tax return, I understand all previously mentioned points apply to my child's tax return.

13. We do not prepare third party confirmations for the purposes of insurance, loans, or other requests.

14. I consent to allow A&O to send newsletters via email, fax or regular mail.

As your tax preparers, we pledge the following:

To process your tax return in a timely and accurate manner based upon the information provided.
To use our firm-wide resources to best answer your tax questions.
We will pay any penalties or interest related to a preparer error.

Providing us your information to process a tax return constitutes acceptance of this engagement letter. Please review your client and dependent information and answer the questionnaire to the best of your ability.

Either of us can terminate this agreement at any point in time.

If you have any questions regarding this letter, please contact our office:
262-657-7716 or caeceliar@aocpa.net.

Very truly yours,
ANDREA & ORENDORFF LLP

Questions

Please check the appropriate box and include all necessary details and documentation.

	Yes	No
Personal Information		
Did your marital status change during the year? If yes, explain: _____	☐	☐
Are you a legally married same sex couple or part of a registered domestic partner or a member of a civil union?	☐	☐
Did your address, phone number, or email change from last year?	☐	☐
Can you be claimed as a dependent by another taxpayer?	☐	☐
Did you change any bank accounts that have been used to direct deposit (or direct debit) funds from (or to) the IRS or other taxing authority during the tax year?	☐	☐
Are you or your spouse involved in any branch of the military?	☐	☐
Are you a veteran or the spouse of a veteran (alive or deceased)?	☐	☐
Dependent and Educational Information (See blue sheet for Education)		
Were there any changes in dependents from the prior year? (Need SS# and DOB for new dependents) If yes, explain: _____	☐	☐
Do you have any children with unearned income in excess of $1,050?	☐	☐
Do you have dependents who must file a tax return?	☐	☐
Did you pay for child care while you worked or looked for work?	☐	☐
Did you adopt or provide foster care for any children during the year?	☐	☐
Purchases, Sales and Debt Information		
Did you start a new business or purchase rental property during the year?	☐	☐
Did you purchase or sell a principal residence during the year?	☐	☐
Did you have any debts canceled or forgiven this year?	☐	☐
Did you acquire a new or additional interest in a partnership or S corporation?	☐	☐
Did you foreclose or abandon a principal residence or real property during the year?	☐	☐
Did you acquire or dispose of any stock during the year?	☐	☐
Did you refinance a principal residence or second home this year?	☐	☐
Did you sell an existing business, rental, or other property this year?	☐	☐
Did you incur any non-business bad debts this year?	☐	☐
Did you purchase a new plug-in electric vehicle this year?	☐	☐
Income Information		
Did you have any foreign income or pay any foreign taxes during the year?	☐	☐
Did you receive any income from property sold prior to this year? (land contract)	☐	☐
Did you receive any lump-sum payments from a pension, profit sharing or 401(k) plan?	☐	☐
Did you receive a distribution from an IRA, Roth IRA or any other retirement plan?	☐	☐
Did you receive any Social Security benefits during the year?	☐	☐
Did you receive any unemployment benefits during the year?	☐	☐
Did you receive any disability income during the year?	☐	☐
Did you receive tip income not reported to your employer this year?	☐	☐
Did any of your life insurance policies mature, or did you surrender any policies?	☐	☐
Do you have stock options or discounted share purchases?	☐	☐
Did you receive or exercise any stock options?	☐	☐
Did you earn any income (or sales if appropriate) from a state other than your home state?		
Did you have any transactions involving bitcoin?	☐	☐

Itemized Deduction Information

Do you have evidence to substantiate charitable contributions over $250?	☐	☐
Did you make any noncash charitable contributions (clothes, furniture, etc.)?	☐	☐
Did you provide services or pay for expenses of a non-profit organization?	☐	☐
Did you donate a vehicle or boat during the year? If yes, attach Form 1098-C.	☐	☐
Did you make any major purchases during the year (cars, boats, etc.)? (Please bring this information with you) Amount: _____	☐	☐
Did you make any out-of-state purchases (by telephone, internet, mail, in person) that the seller did not collect state sales or use tax? (Please bring this information with you.) Amount: _____	☐	☐
Are you a classroom teacher that purchased educational supplies? Amount: _____	☐	☐
Did you pay state and local real estate property taxes this year?	☐	☐

Miscellaneous Information

Did you receive an Identity Protection PIN from the Internal Revenue Service or have you been a victim of identity theft? If yes, attach the IRS letter.	☐	☐
Did you make gifts of more than $15,000 to any individual or trust?	☐	☐
Did you or your spouse make contribution to an IRA or Roth IRA?	☐	☐
Did you engage in any bartering transactions?	☐	☐
Did you (or your employer) contribute to a retirement plan at your workplace?	☐	☐
Did you incur moving costs and are an active member of the military?	☐	☐
Did you pay any individual as a household employee during the year?	☐	☐
Did you make solar energy efficient improvements to your main home this year?	☐	☐
Do you have an interest in or a signature or other authority over a bank account, securities account, other foreign financial account, or other foreign property, or were a grantor or transferor for a foreign trust in a foreign country? (Including foreign retirement accounts)	☐	☐
Did you receive correspondence from the State or the Internal Revenue Service?	☐	☐
Do you want to designate $3 to the Presidential Election Campaign Fund? If you check yes, it will not change your tax or reduce your refund.	☐	☐
Did the Pension Benefit Guarranty Corp (PBGC) take over your pension plan?	☐	☐
Did you donate any organs or bone marrow?	☐	☐
Did you roll money directly from your IRA to a charity?	☐	☐
Are your tax circumstances going to change next year? (Retirement, pension or IRA distributions, social security, job change, etc.)	☐	☐

New Tax Law Changes

Business clients, did you have meals & entertainment expenses in 2018? **If yes, please contact your tax preparer for deductibility	☐	☐
Did you take out a home equity loan in 2018?	☐	☐
**If yes, were the funds used to buy, build, or substantially improve the home that secures the loan?	☐	☐

Business or Rental Owners

If an asset list printed out with your organizer, please review the assets listed and indicate if any of the assets have been disposed of.

Please complete your healthcare questionnaire! (See blue sheet)

General: 1040

Personal Information

Filing (Marital) status code (1 = Single, 2 = Married filing joint, 3 = Married filing separate, 4 = Head of household, 5 = Qualifying widow(er))

Mark if you were married but living apart all year ___ Mark if your nonresident alien spouse does not have an ITIN ___

	Taxpayer	Spouse
Social security number		
First name		
Last name		
Occupation		
Designate $3.00 to the presidential election campaign fund? (1 = Yes, 2 = No, 3=Blank)		
Mark if legally blind		
Mark if dependent of another taxpayer		
Taxpayer between 19 and 23, full-time student, with income less than 1/2 support? (Y, N)		
Date of birth		
Date of death		
Work/daytime telephone number/ext number		
Do you authorize us to discuss your return with the IRS (Y, N)		

General: 1040, Contact

Present Mailing Address

Address
Apartment number
City/State postal code/Zip code
Foreign country name
Foreign phone number
Home/evening telephone number
Taxpayer email address
Spouse email address

General: 1040

Dependent Information

First Name	Last Name	Date of Birth	Social Security No.	Relationship	Months in home	Care expenses paid for dependent

Credits: 2441

Child and Dependent Care Expenses

Provider information:
Business name
First and Last name
Street address
City, state, and zip code
Social security number OR Employer identification number
Tax Exempt or Living Abroad Foreign Care Provider (1 = TE, 2 = LAFCP)
Amount paid to care provider in 2018

	Taxpayer	Spouse
Employer-provided dependent care benefits that were forfeited		

Health Care: Coverage

Health Care Coverage

"Your family" for health care coverage refers to you, your spouse if filing jointly, and anyone you can claim as a dependent.

	2018 Information	Prior Year Information
Was your entire family covered for the full year with minimum essential health care coverage? (Y, N)		

Income: W2

Salary and Wages

Please provide all copies of Form W-2 that you receive.
Below is a list of the Form(s) W-2 as reported in last year's tax return. If a particular W-2 no longer applies, mark the not applicable box.

T/S	Description	Prior Year Information	Mark if no longer applicable
___			___
___			___
___			___
___			___
___			___

Retirement: 1099R

Pension, IRA, and Annuity Distributions

Please provide all copies of Form 1099-R that you receive.
Below is a list of the Form(s) 1099-R as reported in last year's tax return. If a particular 1099-R no longer applies, mark the not applicable box.

T/S	Description	Prior Year Information	Mark if no longer applicable
___			___
___			___
___			___
___			___
___			___
___			___

Income: K1, K1T

Schedules K-1

Please provide all copies of Schedule K-1 that you receive.
Below is a list of the Schedule(s) K-1 as reported in last year's tax return. If a particular K-1 no longer applies, mark the not applicable box.

T/S/J	Description	Form	Mark if no longer applicable
___			___
___			___
___			___
___			___
___			___
___			___
___			___
___			___
___			___
___			___

Income: W2G

Gambling Income

Please provide all copies of Form W-2G that you receive.
Below is a list of the Form(s) W-2G as reported in last year's tax return. If a particular W-2G no longer applies, mark the not applicable box.

T/S	Description	Prior Year Information	Mark if no longer applicable
___			___
___			___
___			___

Educate: 1099Q

Qualified Education Plan Distributions

Please provide all copies of Form 1099-Q that you receive.
Below is a list of the Form(s) 1099-Q as reported in last year's tax return. If a particular 1099-Q no longer applies, mark the not applicable box

T/S	Description	Prior Year Information	Mark if no longer applicable
___			___
___			___

Income: B1

Interest Income

Please provide all copies of Form 1099-INT or other statements reporting interest income.

T/S/J	Payer Name	Interest Income	Prior Year Information

Income: B3

Seller Financed Mortgage Interest

T, S, J ___ Payer's name _____ Payer's social security number _____

Payer's address, city, state, zip code _____ ___ _____

Amount received in 2018 _____ Amount received in 2017 _____

Income: B2

Dividend Income

Please provide copies of all Form 1099-DIV or other statements reporting dividend income.

T/S/J	Payer Name	Ordinary Dividends	Qualified Dividends	Prior Year Information

Income: D

Sales of Stocks, Securities, and Other Investment Property

Please provide copies of all Forms 1099-B and 1099-S.

T/S/J	Description of Property	Date Acquired	Date Sold	Gross Sales Price (Less expenses of sale)	Cost or Other Basis

Income: Income

Other Income

Please provide copies of all supporting documentation.

	2018 Information		Prior Year Information
State and local income tax refunds			
	Taxpayer	Spouse	Prior Year Information
Alimony received			
Unemployment compensation			
Unemployment compensation repaid			
Social security benefits			
Medicare premiums to be reported on Schedule A			
Railroad retirement benefits			

T/S/J	Other Income:	2018 Information	Prior Year Information

Pension, Annuity, and IRA Distributions #1

Please provide all Forms 1099-R.

	2018 Information	Prior Year Information
Taxpayer/Spouse (T, S)		
Name of payer		
State postal code		
Gross distributions received **(Box 1)**	+	
Taxable amount received **(Box 2a)**	+	
Federal withholding **(Box 4)**	+	
Distribution code **(Box 7)**		
Mark if distribution is from an IRA, SEP, SIMPLE retirement plan		
State withholding **(Box 12)**	+	
Local withholding **(Box 15)**	+	
Amount of rollover	+	
Mark if distribution was due to a pre-retirement age disability		
	Control Totals +	

Pension, Annuity, and IRA Distributions #2

Please provide all Forms 1099-R.

	2018 Information	Prior Year Information
Taxpayer/Spouse (T, S)		
Name of payer		
State postal code		
Gross distributions received **(Box 1)**	+	
Taxable amount received **(Box 2a)**	+	
Federal withholding **(Box 4)**	+	
Distribution code **(Box 7)**		
Mark if distribution is from an IRA, SEP, SIMPLE retirement plan		
State withholding **(Box 12)**	+	
Local withholding **(Box 15)**	+	
Amount of rollover	+	
Mark if distribution was due to a pre-retirement age disability		
	Control Totals +	

Pension, Annuity, and IRA Distributions #3

Please provide all Forms 1099-R.

	2018 Information	Prior Year Information
Taxpayer/Spouse (T, S)		
Name of payer		
State postal code		
Gross distributions received **(Box 1)**	+	
Taxable amount received **(Box 2a)**	+	
Federal withholding **(Box 4)**	+	
Distribution code **(Box 7)**		
Mark if distribution is from an IRA, SEP, SIMPLE retirement plan		
State withholding **(Box 12)**	+	
Local withholding **(Box 15)**	+	
Amount of rollover	+	
Mark if distribution was due to a pre-retirement age disability		
	Control Totals +	

NOTES/QUESTIONS:

Social Security, Tier 1 Railroad Benefits

Please provide a copy of Form(s) SSA-1099 or RRB-1099

Taxpayer/Spouse (T, S) _

State postal code __

Social Security Benefits

	2018 Information	Prior Year Information
If you received a Form SSA - 1099, please complete the following information:		
Net Benefits for 2018 (Box 3 minus Box 4) **(Box 5)**	+	
Voluntary Federal Income Tax Withheld **(Box 6)**	+	
From the DESCRIPTION OF AMOUNT IN BOX 3 area of Form SSA-1099:		
Medicare premiums	+	
Prescription drug (Part D) premiums	+	

Tier 1 Railroad Benefits

	2018 Information	Prior Year Information
If you received a Form RRB - 1099, please complete the following information:		
Net Social Security Equivalent Benefit:		
Portion of Tier 1 Paid in 2018 **(Box 5)**	+	
Federal Income Tax Withheld **(Box 10)**	+	
Medicare Premium Total **(Box 11)**	+	

Additional Information About Benefits Received

Additional information about the benefits received not reported above. For example did you repay any benefits in 2018 or receive any prior year benefits in 2018. This information will be reported in the SSA-1099 DESCRIPTION OF AMOUNT IN BOX 3 area or in the RRB-1099 Boxes 7 through 9.

NOTES/QUESTIONS:

1040 Adj: IRA

Adjustments to Income - IRA Contributions

Please provide year end statements for each account and any Form 8606 not prepared by this office.

	Taxpayer	Spouse
Traditional IRA Contributions for 2018 -		
If you want to contribute the maximum allowable traditional IRA contribution amount, enter the applicable code: (1 = Deductible only, 2 = Both deductible and nondeductible)		
Enter the total traditional IRA contributions made for use in 2018		
Roth IRA Contributions for 2018 -		
Mark if you want to contribute the maximum Roth IRA contribution		
Enter the total Roth IRA contributions made for use in 2018		

Educate: Educate2

Higher Education Deductions and/or Credits

Complete this section if you paid interest on a qualified student loan in 2018 for qualified higher education expenses for you, your spouse, or a person who was your dependent when you took out the loan.

T/S	Qualified student loan interest paid	2018 Information	Prior Year Information

Complete this section if you paid qualified education expenses for higher education costs in 2018.
Qualified education expenses include tuition and fees required for enrollment or attendance at an eligible educational institution.
Please provide all copies of Form 1098-T.

T/S	Ed Exp Code*	Student's SSN	Student's First Name	Student's Last Name	Qualified Expenses	Prior Year Information

*Education Expense Code: 1 = American opportunity credit; 2 = Lifetime learning credit; 3 = Tuition and fees deduction

The student qualifies for the American opportunity credit when enrolled at least half-time in a program leading to a degree, certificate, or recognized credential; has not completed the first 4 years of post-secondary education; has no felony drug convictions on student's record.

1040 Adj: 3903

Job Related Moving Expenses

Complete this section if you moved to a new home due to service in the armed forces.

Description of move	
Taxpayer/Spouse/Joint (T, S, J)	
Mark if the move was due to service in the armed forces	
Number of miles from old home to new workplace	
Number of miles from old home to old workplace	
Mark if move is outside United States or its possessions	
Transportation and storage expenses	
Travel and lodging (not including meals)	
Total amount reimbursed for moving expenses	

1040 Adj: OtherAdj

Other Adjustments to Income

Alimony Paid: T/S	Recipient name	Recipient SSN	2018 Information	Prior Year Information
Street address				
City, State and Zip code				

	Taxpayer	Spouse	Prior Year Information
Educator expenses:			
Other adjustments:			

Itemized: A1

Medical and Dental Expenses

T/S/J		2018 Information	Prior Year Information
_	Medical and dental expenses		
_	Medical insurance premiums you paid***		
_	Long-term care premiums you paid***		
_	Prescription medicines and drugs		
_	Miles driven for medical items		

***Do not include pre-tax amounts paid by an employer-sponsored plan, amounts paid for your self-employed business, or Medicare premiums entered on Form Lite-3

Itemized: A1

Tax Expenses

T/S/J		2018 Information	Prior Year Information
_	State/local income taxes paid		
_	2017 state and local income taxes paid in 2018		
_	Sales tax paid on actual expenses		
_	Real estate taxes paid		
_	Personal property taxes		
_	Other taxes		

Itemized: A2

Interest Expenses

T/S/J		2018 Information	Prior Year Information
_	Home mortgage interest From Form 1098		

Other home mortgage interest paid to individuals:

T/S/J	Payee's Name	SSN or EIN	2018 Information	Prior Year Information
_				

Address	City	State	Zip Code

T/S/J		2018 Information	Prior Year Information
_	Investment interest expense, other than on Sch K-1s:		

Refinancing Information:

T/S/J	Refinance #1	Refinance #2
	_	_
Recipient/Lender name		
Total points paid at time of refinance		
Date of refinance		
Term of new loan (in months)		
Reported on Form 1098 in 2018		

Itemized: A3

Charitable Contributions

T/S/J		2018 Information	Prior Year Information
_	Contributions made by cash or check		
_	Volunteer miles driven		
_	Noncash items, such as: Goodwill, Salvation Army		

Itemized: A3, A-St

Miscellaneous Deductions

T/S/J		2018 Information	Prior Year Information
	Other expenses, not subject to the 2% AGI limitation:		
_			
_	Gambling losses (enter only if you have gambling income)		

***STATE USE ONLY - Complete the following fields only if you file a state return in AL, AR, CA, HI, IA, MN, NY or PA

T/S/J		2018 Information	Prior Year Information
_	Unreimbursed expenses***		
_	Union dues, other than amounts reported on Form W-2***		
_	Tax preparation fees***		
	Other expenses, subject to 2% AGI limitation***:		
_			
_			
_	Safe deposit box rental***		
_	Investment expenses, other than on Schedule(s) K-1 or Form(s) 1099-DIV/INT***		

General: Bank

Direct Deposit/Electronic Funds Withdrawal Information

Per IRS Security Summit requirements, verify the name of financial institution, routing transit number, account number , and type of account below. If you would like to have a refund direct deposited into or a balance due debited from your bank account(s), please enter information in the fields below. Note that electronic funds will be withdrawn only from the primary account listed below.

Mark to verify all accounts listed below have been reviewed, updated as needed, and are correct. ___

Primary account:

- Financial institution routing transit number _____
- Name of financial institution _____
- Your account number _____
- Type of account (1 = Savings, 2 = Checking, 3 = IRA*) ___
- Mark if married filing jointly and this is a joint account (Both taxpayer and spouse names are on the account) ___
- Mark if financial institution is foreign based (Not located in the territorial jurisdiction of the United States) ___
- Enter the maximum dollar amount, or percentage of total refund Dollar _____ or Percent (xxx.xx) _____

Secondary account #1:

- Financial institution routing transit number _____
- Name of financial institution _____
- Your account number _____
- Type of account (1 = Savings, 2 = Checking, 3 = IRA*) ___
- Mark if married filing jointly and this is a joint account (Both taxpayer and spouse names are on the account) ___
- Mark if financial institution is foreign based (Not located in the territorial jurisdiction of the United States) ___
- Enter the maximum dollar amount, or percentage of total refund Dollar _____ or Percent (xxx.xx) _____

Secondary account #2:

- Financial institution routing transit number _____
- Name of financial institution _____
- Your account number _____
- Type of account (1 = Savings, 2 = Checking, 3 = IRA*) ___
- Mark if married filing jointly and this is a joint account (Both taxpayer and spouse names are on the account) ___
- Mark if financial institution is foreign based (Not located in the territorial jurisdiction of the United States) ___
- Enter the maximum dollar amount, or percentage of total refund Dollar _____ or Percent (xxx.xx) _____

*Refunds may only be direct deposited to established traditional, Roth or SEP-IRA accounts. Make sure direct deposits will be accepted by the bank or financial institution.

Electronic Filing: ID Auth

Identity Authentication

Taxpayer -

- Form of identification (1 = Driver's license, 2 = State issued identification card, 3 = No applicable identification, 4 = Identification not provided) ___
- Identification number _____
- Issue date _____
- Expiration date _____
- Location of issuance ___
- Document number (New York only) _____

Spouse -

- Form of identification (1 = Driver's license, 2 = State issued identification card, 3 = No applicable identification, 4 = Identification not provided) ___
- Identification number _____
- Issue date _____
- Expiration date _____
- Location of issuance ___
- Document number (New York only) _____

NOTES/QUESTIONS:

Form ID: IL

Illinois General Information

Use Tax

General merchandise purchases
Qualifying food, non-prescription drugs and medical appliances purchases
Sales tax already paid to another state

Contributions

Amount of contributions you wish to make to:

Wildlife Preservation
Alzheimer's Disease Research
Assistance to the Homeless
Diabetes Research Fund
Hunger Relief Fund

Credits

Qualified Education Expenses

Child's Name	Grade	School Name	School City	School Type	Total Tuition, Books, Lab fees

Property Taxes

Description	Property Index Number

Part-year Resident and Nonresident Information

If you were a part-year resident during the tax year, enter the dates you lived in Illinois

	Taxpayer	Spouse
Part-year residency dates: From		
To		

Mark if you were a resident of any of the following states during the tax year: IA ___ KY ___ MI ___ WI ___

In what states other than above did you reside and/or file a tax return during the tax year?

State postal code	State postal code	State postal code
State postal code	State postal code	State postal code
State postal code	State postal code	State postal code
State postal code	State postal code	State postal code

NOTES/QUESTIONS:

Form ID: WI

Wisconsin General Information

City of residence
Village of residence
Town of residence
County of residence
School district
Mark if divorce decree
Enter rent paid:
  Heat included
  Heat not included

Use Tax

Mark if not subject to Use Tax

	County	Purchases
Sales and use tax on out-of-state purchases		
Sales and use tax on out-of-state purchases		
Sales and use tax on out-of-state purchases		

Contributions

Amount of charitable contributions you wish to make to:

Cancer research
Endangered resources
Military family relief
Multiple sclerosis
Red Cross WI disaster relief
Second Harvest / Feeding America
Special Olympics Wisconsin
Veterans trust fund

Part-year Resident and Nonresident Information

Residency code

Residency code

Blank = Both spouses have the same residency status (Default)
1 = Taxpayer nonresident, spouse resident
2 = Taxpayer resident, spouse nonresident
3 = Taxpayer part-year, spouse nonresident
4 = Taxpayer nonresident, spouse part-year
5 = Taxpayer resident, spouse part-year
6 = Taxpayer part-year, spouse resident

If you were a part-year resident during the tax year, enter the dates you lived in Wisconsin

	Taxpayer	Spouse
Part-year residency dates:		
From		
To		
State of residency (Nonresidents only)		
Country of residency (Nonresidents only)		

Nonresident aliens:
  Taxpayer or Spouse is a U.S. citizen or a resident alien
Resident of: IL ___ IN ___ KY ___ MI ___

NOTES/QUESTIONS:

If you have an overpayment of 2018 taxes, do you want the excess:
Refunded ___
Applied to 2019 estimated tax liability ___
Do you expect a considerable change in your 2019 income? (Y, N) ___
If yes, please explain any differences:

Do you expect a considerable change in your deductions for 2019? (Y, N) ___
If yes, please explain any differences:

Do you expect a considerable change in the amount of your 2019 withholding? (Y, N) ___
If yes, please explain any differences:

Do you expect a change in the number of dependents claimed for 2019? (Y, N) ___
If yes, please explain any differences:

Mark if you use the Electronic Federal Tax Payment System (EFTPS) to pay your estimated taxes ___

2018 Federal Estimated Tax Payments

2017 overpayment applied to 2018 estimates + _____
Mark if you paid the calculated amounts on the dates due indicated below. Skip the remaining fields. ___

If your estimated payments were not made on the date due or were for an amount other than the calculated amount below, please enter the actual date and amount paid.

	Date Due	Date Paid if After Date Due	Amount Paid	Calculated Amount	Method*
1st quarter payment	4/18/18		+		
2nd quarter payment	6/15/18		+		
3rd quarter payment	9/17/18		+		
4th quarter payment	1/15/19		+		
Additional payment			+		

*Method of payment indicated in prior year
EFW = Electronic funds withdrawal EFTPS = Electronic Federal Tax Payment System
Voucher = Form 1040-ES estimated tax payment voucher

NOTES/QUESTIONS:

2018 State Estimated Tax Payments

Taxpayer/Spouse/Joint (T, S, J) —
State postal code —

Amount paid with 2017 return + _____
2017 overpayment applied to '18 estimates + _____
Treat calculated amounts as paid —

	Date Paid	Amount Paid	Calculated Amount
1st quarter payment	_____	+ _____	_____
2nd quarter payment	_____	+ _____	_____
3rd quarter payment	_____	+ _____	_____
4th quarter payment	_____	+ _____	_____
Additional payment	_____	+ _____	

2018 City Estimated Tax Payments

City #1

City name _____
Amount paid with 2017 return + _____
2017 overpayment applied to '18 estimates + _____
Treat calculated amounts as paid —

	Date Paid	Amount Paid	Calculated Amount
1st quarter payment	_____	+ _____	_____
2nd quarter payment	_____	+ _____	_____
3rd quarter payment	_____	+ _____	_____
4th quarter payment	_____	+ _____	

City #2

City name _____
Amount paid with 2017 return + _____
2017 overpayment applied to '18 estimates + _____
Treat calculated amounts as paid —

	Date Paid	Amount Paid	Calculated Amount
1st quarter payment	_____	+ _____	_____
2nd quarter payment	_____	+ _____	_____
3rd quarter payment	_____	+ _____	_____
4th quarter payment	_____	+ _____	

City #3

City name _____
Amount paid with 2017 return + _____
2017 overpayment applied to '18 estimates + _____
Treat calculated amounts as paid —

	Date Paid	Amount Paid	Calculated Amount
1st quarter payment	_____	+ _____	_____
2nd quarter payment	_____	+ _____	_____
3rd quarter payment	_____	+ _____	_____
4th quarter payment	_____	+ _____	

City #4

City name _____
Amount paid with 2017 return + _____
2017 overpayment applied to '18 estimates + _____
Treat calculated amounts as paid —

	Date Paid	Amount Paid	Calculated Amount
1st quarter payment	_____	+ _____	_____
2nd quarter payment	_____	+ _____	_____
3rd quarter payment	_____	+ _____	_____
4th quarter payment	_____	+ _____	

Schedule C - General Information

☐ Preparer use only

	2018 Information	Prior Year Information
Taxpayer/Spouse/Joint (T, S, J)		
Employer identification number		
Business name		
Principal business/profession		
Business code		
Business address, if different from home address on Organizer Form ID: 1040		
Address		
City/State/Zip		
Accounting method (1 = Cash, 2 = Accrual, 3 = Other)		
If other:		
Inventory method (1 = Cost, 2 = LCM, 3 = Other)		
If other enter explanation:		
Enter an explanation if there was a change in determining your inventory:		
Did you "materially participate" in this business? (Y, N)		
If not, number of hours you did significantly participate		
Mark if you began or acquired this business in 2018		
Did you make any payments in 2018 that require you to file Form(s) 1099? (Y, N)		
If "Yes", did you or will you file all required Forms 1099? (Y, N)		
Mark if this business is considered related to qualified services as a minister or religious worker		
Did you receive wages as a statutory employee or as a minister? (1 = Statutory employee, 2 = Minister)		
Medical insurance premiums paid by this activity	+	
Long-term care premiums paid by this activity	+	
Amount of wages received as a statutory employee	+	

Business Income

	2018 Information	Prior Year Information
Gross receipts and sales		
	+	
	+	
	+	
	+	
Returns and allowances	+	
Other income:		
	+	
	+	
	+	
	+	

Cost of Goods Sold

	2018 Information	Prior Year Information
Beginning inventory	+	
Purchases	+	
Labor:		
	+	
	+	
Materials	+	
Other costs:		
	+	
	+	
	+	
	+	
Ending inventory	+	

Preparer use only

Principal business or profession

	2018 Information	Prior Year Information
Advertising	+	
Car and truck expenses	+	
Commissions and fees	+	
Contract labor	+	
Depletion	+	
Depreciation	+	
Employee benefit programs (Include Small Employer Health Ins Premiums credit):		
	+	
	+	
Insurance (Other than health):		
	+	
	+	
Interest:		
Mortgage (Paid to banks, etc.)		
	+	
	+	
	+	
Other:		
	+	
	+	
	+	
Legal and professional services	+	
Office expense		
Pension and profit sharing:		
	+	
	+	
Rent or lease:		
Vehicles, machinery, and equipment	+	
Other business property	+	
Repairs and maintenance	+	
Supplies	+	
Taxes and licenses:		
	+	
	+	
	+	
	+	
	+	
Travel and meals:		
Travel	+	
Meals (Enter 100% subject to 50% limitation)	+	
Meals (Enter 100% subject to DOT 80% limit)	+	
Utilities	+	
Wages (Less employment credit):		
	+	
	+	
Other expenses:		
	+	
	+	
	+	
	+	
	+	
	+	
	+	
	+	
	+	
	+	

☐ Preparer use only

Principal business or profession _____

Preparer use only

Carryovers	Regular	AMT
Operating	+	+
Short-term capital	+	+
Long-term capital	+	+
28% rate capital	+	+
Section 1231 loss	+	+
Ordinary business gain/loss	+	+
Section 179	+	+

NOTES/QUESTIONS:

Rent and Royalty Property - General Information

Preparer use only

	2018 Information	Prior Year Information
Description		
Taxpayer/Spouse/Joint (T, S, J)	State postal code	
Physical address: Street		
City, state, zip code		
Foreign country		
Foreign province/county		
Foreign postal code		
Type (1=Single-family, 2=Multi-family, 3=Vacation/short-term, 4=Commercial, 5=Land, 6=Royalty, 7=Self-rental, 8=Other, 9=Personal ppty)		
Description of other type (Type code #8)		
Did you make any payments in 2018 that require you to file Form(s) 1099? (Y,N)		
If "Yes", did you or will you file all required Forms 1099? (Y, N)		
Fair rental days (If not full year) (For types 1, 2, 4, 5, 7 and 8 only) (Use Rent-2 for type 3)		
Percentage of ownership if not 100%		
Business use percentage, if not 100% (Not vacation home percentage)		

Rent and Royalty Income

Rents and royalties	2018 Information	Prior Year Information
	+	

Rent and Royalty Expenses

	2018 Information	Percent if not 100%	Prior Year Information
Advertising	+		
Auto	+		
Travel	+		
Cleaning and maintenance	+		
Commissions:			
	+		
	+		
Insurance:			
	+		
	+		
Legal and professional fees	+		
Management fees:			
	+		
	+		
Mortgage interest paid to banks, etc (Form 1098)			
	+		
	+		
Other mortgage interest	+		
Qualified mortgage insurance premiums	+		
Other interest:			
	+		
	+		
Repairs	+		
Supplies	+		
Taxes:			
	+		
	+		
Utilities	+		
Depreciation	+		
Depletion	+		
Other expenses:			
	+		
	+		
	+		
	+		

☐ Preparer use only

Description _____

Refinancing Points

Preparer - Enter on Screen Rent

	2018 Information	Prior Year Information
Refinancing points paid -		
Recipient's/Lender's name		
Date of refinance		
Total # Payments		
Reported on 1098 in 2018		
Total points paid		
Points deemed as paid in current year **(Preparer use only)**		
Refinancing points paid -		
Recipient's/Lender's name		
Date of refinance		
Total # Payments		
Reported on 1098 in 2018		
Total points paid		
Points deemed as paid in current year **(Preparer use only)**		
Refinancing points paid -		
Recipient's/Lender's name		
Date of refinance		
Total # Payments		
Reported on 1098 in 2018		
Total points paid		
Points deemed as paid in current year **(Preparer use only)**		

Vacation Home Information

	2018 Information	Prior Year Information
Number of days home was used personally		
Number of days home was rented		
Number of day home owned, if not 365		
Carryover of disallowed operating expenses into 2018	+	
Carryover of disallowed depreciation expenses into 2018	+	

Passive and Other Information

Preparer use only

Carryovers	Regular	AMT
Operating	+	+
Short-term capital	+	+
Long-term capital	+	+
28% rate capital	+	+
Section 1231 loss	+	+
Ordinary business gain/loss	+	+
Comm revitalization	+	+
Section 179	+	+

Education Credits and Tuition and Fees Deduction

Please provide all copies of Form 1098-T.

Educational institutions use Form 1098-T to report qualified education expenses. An eligible educational institution is any college, university, or vocational school eligible to participate in a student aid program administered by the U.S. Department of Education.

Preparer - Enter on Screen Educate2

Taxpayer/Spouse (T, S) _
Education code (1=American Opportunity Credit, 2=Lifetime Learning Credit, 3=Tuition and Fees Deduction) _
Student's social security number _____
Student's first name _____
Student's last name _____

Institution Information

Enter information from each institution on a separate page, including the complete address and federal identification number of the institution

Institution's federal identification number _____
Institution's name _____
Institution's street address _____
Institution's city, state, zip code _____ __ _____

Tuition Paid and Related Information

Amounts reported in Box 1 may not reflect the actual amount paid for the student during 2018.
Enter the amount actually paid during 2018.

	2018 Information	Prior Year Information
Tuition paid (Enter only the amount actually paid) **(Box 1)**	+ _____	_____
Field no longer applicable	_____	
Educational institution changed its reporting method for 2018 **(Box 3)**	_	
Adjustments made for a prior year **(Box 4)**	_____	
Scholarships or grants **(Box 5)**	_____	
Adjustments to scholarships or grants for a prior year **(Box 6)**	_____	
Box 1 or 2 includes amounts for an academic period beginning January - March 2019 **(Box 7)**	_	
At least half-time student **(Box 8)**	_	
Graduate student **(Box 9)** (1=Yes, 2=No)	_	
Insurance contract reimbursement/refund **(Box 10)**	_____	
Non-Institution expenses (Books and fees not paid directly to the educational institution)	_____	
American Opportunity Tax Credit (AOTC) disqualifier 1 = Not pursuing degree, 2 = Not enrolled at least half-time, 3 = Felony drug conviction, 4 = 4 yrs post-secondary education before 2018	_	

NOTES/QUESTIONS: