

Hemminger & Associates, Inc.

Income Tax Service

Please Read!

Dear Client;

We've moved to 6915 Lakewood Dr. W Suite A3 Tacoma, WA 98467

Referrals! We would like you to pass our name to someone you think may benefit from our services.

This organizer is for the tax year 2017. Please use it as a guide in gathering together your 2017 tax information. Bring it with you to your interview or include it when you drop off or mail in the information. If you need more room than this organizer offers, feel free to use your own worksheets.

In compiling the information for your 2017 tax preparation, please review your return from 2016. *Please make sure that all of the social security numbers, name spellings, addresses and birthdates are correct.*

Extension Information!

This year's filing date is April 17th. If you need to make an extension to file your return please remember, the extension only gives you extra time to file the return, not to pay any extra tax you may owe. Please do not assume that we will put you or your business on extension. We *NEED* your permission. Contact us at 565-8333.

Personal extensions are valid through October 15th 2018.

Corporate and Partnership extensions are valid until September 17th 2018.

For those of you that are responsible for a *corporate or partnership* tax return, call our office... due dates have changed!

If you have brokerage accounts, *please bring in your 1099-DIV, 1099-INT and 1099-B forms.* The Internal Revenue Service is very good at matching income reported to them with income you report to us. In the past few years we have seen a dramatic increase in letters from them with income that has slipped through the cracks. Please make sure you report all security sales to Internal Revenue Service. In addition to reporting the sale it is very important to report your purchase price. Please bring with you the cost of the securities you sold as well as the date you bought them.

Being well organized is one way to help keep your fee lower. Bringing your W-2's, 1099's, mortgage interest statements, making sure your expenses are sorted and totaled, these are all time savers for us which ultimately saves you money, not only in your fee but on your tax return. **Please use our tax organizer.**

The **Affordable Care Act (ACA)** is still in effect for this year. We need to know, were you and your family covered by medical insurance? Please give us copies of the forms that the insurance company or employer sent you to show your health insurance coverage.

We would all like to thank you for your trust in our services and for your continued patronage. We hope that this New Year will be good to you and your loved ones.

Yours truly,

Gordon, Cathy, Steve, Jim, Patricia, Michelle

Phone 253-565-8333

TAX Organizer for 2015
Hemminger and Associates, Inc.
6915 Lakewood Dr. W Suite A3
Tacoma, WA 98467
253-565-8333 Voice/Message 253-565-6128 Fax
Hemtax.com

Personal Information Page For Efile purposes your Name MUST match your Social Security Card!

Taxpayer Information: First Name and Middle Initial _____
Last Name _____
Social Security Number _____
Date of Birth _____ Date of Death _____ (If in 2017)
Occupation _____
Email Address _____

In 2017 were you (*please check if YES*): Retired Covered by Medical Insurance
Covered by a Pension at work Legally Blind Turned: 59.5 65 70.5

Spouse Information: First Name and Middle Initial _____
Last Name _____
Social Security Number _____
Date of Birth _____ Date of Death _____ (If in 2017)
Occupation _____
Email Address _____

In 2017 were you (*please check if YES*): Retired Covered by Medical Insurance
Covered by a Pension at work Legally Blind Turned: 59.5 65 70.5

Contact Information

Street Address: _____ Apt/Unit # _____

City: _____ State: _____ Zip: _____

Foreign Address: _____

Telephone Number: () _____ Alternate Number: () _____

Is this information different from last year (*Please check if YES*)? Address? Phone?

General (Important) Questions:

Please Circle your answer

Were you married or divorced this year?	Yes	No
Do you have new dependents?	Yes	No
Do you have a new job?	Yes	No
Did you become Unemployed?	Yes	No
Did you move?	Yes	No
Did you start a business?	Yes	No
Do you have an interest in a Foreign Financial Account?	Yes	No
Did you make a gift of more than \$14,000?	Yes	No
Did you take money from a retirement account before reaching age 59.5?	Yes	No
Did you sell your primary residence?	Yes	No
Did you refinance your primary residence?	Yes	No
Did you purchase a primary residence?	Yes	No
Did you have any debt cancelled?	Yes	No
Did you have medical insurance all year?	Yes	No
Do you have mandatory out of pocket employee expenses?	Yes	No
Do you have an In Home Office required by your employer?	Yes	No

Dependent Information: *Please answer completely for each dependent*

Legal Name (First Name, Middle Initial, Last Name) _____

Social Security Number _____

Date of Birth _____

Relationship _____

Number of Months they lived in your home _____

Disabled (please circle one)

No Yes

Employed

No Yes Amount Earned _____

Investment Income more than \$1050

No Yes If yes bring 1099 forms

Child (Dependent) Care Expenses

No Yes See Child Care Worksheet

Adopted in this year or last year?

No Yes

Was your child enrolled in higher education

No Yes See Tuition Worksheet

Can this dependent be claimed by someone else

No Yes

Does this dependent live with someone else

but you are entitled to the exemption

No Yes

Legal Name (First Name, Middle Initial, Last Name) _____

Social Security Number _____

Date of Birth _____

Relationship _____

Number of Months they lived in your home _____

Disabled (please circle one)

No Yes

Employed

No Yes Amount Earned _____

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Can this dependent be claimed by someone else

No Yes

Does this dependent live with someone else

but you are entitled to the exemption

No Yes

Please use as many of these worksheets as you need!

W-2 and Other Income Worksheet #1: *Please bring all of the forms asked for below*

W-2's from Employers: Please provide W-2's

	Employer Name	Box 1 Amount	Box 2 Amount
1.	_____	\$ _____	\$ _____
2.	_____	\$ _____	\$ _____
3.	_____	\$ _____	\$ _____

Interest From: Banks, Credit Unions, Contracts, Etc. Please Provide 1099 Forms

	Institution Name	Interest Earned
1.	_____	\$ _____
2.	_____	\$ _____
3.	_____	\$ _____

Dividends From: Brokerage Accounts, Stocks, Mutual Funds, Etc. Please Provide 1099 Forms

	Institution Name	
1.	_____	Because dividends can be taxed differently
2.	_____	based on the type of income, please bring
3.	_____	the 1099 forms for us to decipher.

Other Types of Income: Please bring any form that is being reported to IRS

- Alimony / Spousal Maintenance \$ _____
- Gambling Winnings \$ _____ Gambling Losses that can be proved \$ _____
- Unemployment \$ _____
- State Income Tax Refund \$ _____
- Prizes / Awards \$ _____
- Cancelled Debt \$ _____

Retirement & Other Income Worksheet #2: *Please bring all of the forms asked for below*

Retirement and Pension Income: Please provide 1099-R's

Provider Name	Box 1 Amount	Box 2 Amount	Box 4 Amount
1. _____	\$ _____	\$ _____	\$ _____
2. _____	\$ _____	\$ _____	\$ _____
3. _____	\$ _____	\$ _____	\$ _____

IRA Distributions: Please provide 1099-R's

Provider Name	Box 1 Amount	Box 2 Amount	Box 4 Amount
1. _____	\$ _____	\$ _____	\$ _____
2. _____	\$ _____	\$ _____	\$ _____
3. _____	\$ _____	\$ _____	\$ _____

Social Security Benefits: Please provide SSA form

Taxpayer Box 5 Amount \$ _____ Medicare Premiums \$ _____

Spouse Box 5 Amount \$ _____ Medicare Premiums \$ _____

Sales and Redemptions

Stocks, Bonds, Mutual Funds, Other Securities and Property:

These sorts of sales are generally reported on a form known as a **1099-B**, in the case of Real Property it will be a form 1099-S. It will list the date of sale, sale price and various other bits of information that IRS requires. This form usually comes from the institution that is holding your investments. **We need to have that form in order to properly complete your tax return.** In addition to that form we may also need to know *when* you purchased the item that was sold and *how much you paid for it*. This is an area that is frequently audited by IRS because taxpayers forget about the sale or think that because it was sold at a loss, they need not report it. We have another worksheet available for you to fill in however you may find it more convenient to just provide the 1099's to us and let us ask for more information if it is needed.

Itemized Deductions

Medical, Taxes & Interest Paid

Medical and Dental Expenses:

Please note, these expenses generally include; deductibles, co-payments and various other Out-Of-Pocket expenses you paid for in 2015 for you, your spouse and/or your qualifying dependents. The itemizing below for medical is for your benefit in organizing your qualifying expenses. Our categories do not reflect what you will see on the tax return. The total qualifying medical expense needs to exceed 10% of your AGI and then only the amount that goes over is used as a deduction.

Medical Insurance Premiums you (or your spouse) paid \$_____

Do not include PRETAX premiums. Do NOT include Medicare Premiums.

Dental Insurance \$_____ Long Term Care Insurance \$_____

Prescription Drugs \$_____ Clinic/Lab Tests \$_____

Hospital \$_____ Doctors \$_____

Dental \$_____ Eyeglasses/Hearing Aids \$_____

Medical Travel, Lodging \$_____ Medical Equipment \$_____

Medical **Mileage** (Include any mileage related to the expenses noted above) _____

The rate per mile for 2017 is .17, we will do the calculation for you.

Tax Expenses: Please do not include your Estimated Taxes here

Real Estate Tax for your home and Other Real Estate: \$_____

Do NOT include RE taxes paid for RENTALS or BUSINESS here.

RTA Excise tax on your Car Tabs (not all of us pay this) \$_____

Personal Property Tax (not all of us pay this) \$_____

Sales Tax Paid on Vehicles and/or Improvements to your House \$_____

Other Sales Tax Paid (Please see note below) \$_____

Note: If you prefer we can use IRS numbers for this deduction. You need to keep your receipts for this deduction if we don't use the IRS allowed deduction.

Interest Paid: Please do not include Rental or Business interest paid here.

Please bring your 1098 forms from the lender. Do not include Credit Card, Auto or other "personal" interest paid.

Mortgage Interest Paid on your Primary Residence* \$_____

Equity/Second Mortgage for Primary Residence \$_____

Second **Home** Mortgage (This can be a second house, cabin, RV, Boat, Etc.) \$_____

Only 1 second home can be claimed. It must have Sleeping, Toilet & Cooking facilities.

Points paid for Primary \$_____ MPI Paid on Primary \$_____

Investment Interest Paid \$_____ Prior Year Amortized Points \$_____

***If you paid Mortgage Interest to a person(s), you MUST provide their Name, Address and SSN.**

Itemized Deductions

Charitable Contributions & Miscellaneous Deductions

Charitable Contributions: There can be a lot of confusion here. Please read the following for the basics. **IRS regulations require that you have proof of your contribution to the qualified charitable organization. Please bear in mind that as a preparer we do not need to see the proof. IRS only requires that you have it.**

Cash, Check or Charge – you must have proof that you gave the stated amount. A bank record that shows the name of the qualified organization, the date of the contribution, and the amount of the contribution. Bank records may include: a canceled check, a bank or credit union statement, or a credit card statement. A receipt (or a letter or other written communication) from the qualified organization showing the name of the organization, the date of the contribution, and the amount of the contribution. *The preceding statement is for ALL cash and like cash contributions.*

IF the contribution exceeds \$250 (Cash, Check, Charge or Non-Cash) to 1 organization at 1 time, you must have a receipt from that organization.

For personal and household Non-Cash the items must be in good or better condition. Fair market value will be used unless an appraisal is required (generally over \$5000 deduction). If the total Non-Cash deduction to be claimed exceeds \$500 then an additional form will be filed with your tax return.

Vehicle donations have their own set of rules altogether. In short donations of vehicles will have a form 1098-C issued by the organization receiving the vehicle.

Cash Contributions:

Church, Synagogue, Mosque	\$ _____	Other _____	\$ _____
Other _____	\$ _____	Other _____	\$ _____

Non-Cash Contributions:

Goodwill, Salvation Army, Thrift Store, Etc.	Fair Market Value \$ _____
Description of goods donated _____	

Miscellaneous Itemized Deductions:

Job related expenses MUST be ordinary, necessary and unreimbursed by employer. Education and job seeking must be in current area of employment.

Union/Professional Dues	\$ _____	Uniforms	\$ _____
Trade Tools & Safety Equipment	\$ _____	Job Education	\$ _____
Job Seeking	\$ _____	Job Travel	\$ _____
Job Other _____	\$ _____	Other _____	\$ _____
Job Other _____	\$ _____	Investment Expense	\$ _____
Safe Deposit Box	\$ _____	IRA Fees (You Paid)	\$ _____
Gambling LOSSES(For Claimed Winnings)	\$ _____	Tax Preparation	\$ _____

Miscellaneous Worksheets #1

Dependent Care Deduction: For Qualifying Children and Other Dependents

If the Care was in your home you may have a household employee. Please let us know if this is the case.

Child/Dependent Care Provider: _____

Address for provider _____

Employer Identification Number (EIN) or Social Security Number _____

Amount Paid for Tax Year \$ _____ Which Child/Dependent _____

Child/Dependent Care Provider: _____

Address for provider _____

Employer Identification Number (EIN) or Social Security Number _____

Amount Paid for Tax Year \$ _____ Which Child/Dependent _____

Child/Dependent Care Provider: _____

Address for provider _____

Employer Identification Number (EIN) or Social Security Number _____

Amount Paid for Tax Year \$ _____ Which Child/Dependent _____

Higher Education Tuition & Expenses: For you or your dependent child

Please provide the 1098-T that the Educational Institute sends to you or your child.

Generally, qualified education expenses are amounts you paid for tuition and fees required for the student's enrollment or attendance at an eligible educational institution. Required fees include amounts for books, supplies, and equipment used in a course of study if required to be paid to the institution as a condition of enrollment or attendance. It does not matter whether the expenses were paid in cash, by check, by credit card, or with borrowed funds.

Students Name: _____ Grade Level: _____

School Name: _____ Tuition and Qualified Expenses: \$ _____

Students Name: _____ Grade Level: _____

School Name: _____ Tuition and Qualified Expenses: \$ _____

Other Information Worksheet

IRS allows the option to Direct Deposit your refund. If you get a refund would you like to have a Direct Deposit made? YES NO

Bank Name: _____

Bank Routing Number (nine digits): _____

Bank account number: _____ Checking or Savings

You may also have your Bank Account charged for your amount *due* to IRS. Would you like them to take the amount owed from your bank account? YES NO

If you would like them to take the money out, fill out the bank information above and tell us what date you would like to have the money taken from your account. The date must be a working day that your bank is open and payment must be made on or before April 15th.

Day _____ Month _____

Estimated Tax Payments:	Date Paid	Amount	State ES Amount
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First Quarter	(Due Apr 15 th)	_____	\$_____
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Second Quarter	(Due Jun 15 th)	_____	\$_____
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Third Quarter	(Due Sept 15 th)	_____	\$_____
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Fourth Quarter	(Due Jan 15 th of New Year)	_____	\$_____
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Any amount applied from prior year tax refund? IRS \$_____ State \$_____

Are you a qualified educator with classroom expenses? \$_____

Do you have a Health Savings Account?(please provide the form from your HSA) \$_____

Did you make a contribution to your Self Employed retirement account? \$_____

Did you make a contribution to your Traditional IRA? Taxpayer \$_____ Spouse \$_____

Did you make a contribution to your ROTH IRA? Taxpayer \$_____ Spouse \$_____

Do you have student loan interest? \$_____

Did you pay spousal maintenance / alimony? *Child support does not qualify* \$_____