



Dear Client,

Our firm looks forward to helping you with your 2019 income taxes! Please review the 2019 Income Tax Organizer and use it to organize your documents.

Please make sure you confirm your bank routing and account numbers under section entitled **Electronic Filing and Banking Information**. Due to IRS regulations, our firm must e-file your income tax returns. You can mail a check for tax payments or receive a check for tax refunds but your income tax returns must be e-filed. We will confirm refund or payment before tax returns are e-filed.

You have four options to deliver your tax documents to our office:

1. **Mail** all original documents to our office
2. **Call** our office to schedule a personal meeting
3. **Drop off** your documents at our office without a personal meeting
4. **Scan** all of your documents and send via e-mail using our secure portal

Our office will return a copy of your tax returns and all original documents.

Thank you for your business!

**AVM DeMars CPAs, LLP**



**2019 INCOME TAX QUESTIONNAIRE  
PERSONAL INFORMATION**

<b>Name</b>		<b>Spouse's Name</b>	
<b>(Below section for new clients only)</b>			
<b>E-mail</b>		<b>E-mail</b>	
<b>Social Security #</b>		<b>Social Security #</b>	
<b>Date of Birth</b>		<b>Date of Birth</b>	
<b>Home Address</b>		<b>Previous Address If moved during 2019</b>	
<b>Occupation</b>		<b>Occupation</b>	
<b>Home Phone #</b>		<b>Home Phone #</b>	
<b>Work Phone #</b>		<b>Work Phone #</b>	
<b>Cell Phone #</b>		<b>Cell Phone #</b>	

➤ Did you move during 2019? If yes, please provide former address above and date of move.

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**Electronic Filing and Banking Information**

Please provide a voided check from your checking account where you want your refund or tax payment processed to/from (*you can mail a check or receive a check if desired but your income tax returns must be e-filed and refund checks take 4 weeks longer*). We will confirm your refund or payment due before tax returns are e-filed.

**Banking Information for Refund Direct Deposit or Electronic Payment**

<b>Bank Routing #</b>	(9 digits bottom left of check)	<b>Bank Account #</b>	
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<b>CHILDREN AND OTHER DEPENDENTS</b>				
<b>Name</b>	<b>Son/Daughter/ Parent</b>	<b>Social Sec. No.</b>	<b>Date of Birth</b>	<b>College Student? What Year?</b>
1.				
2.				
3.				
4.				
5.				
6.				

**NOTE:** If children had interest/dividend/capital gains or W-2 income under their own social security number, please forward their tax documents (investment statements, W-2, etc.).

<b>CHILD CARE EXPENSES</b>			
<b>Name of Organization or individual that provided the care and address</b>	<b>Soc. Security # or Employer ID#</b>	<b>Childs name</b>	<b>Amount Paid \$</b>



**2019 ESTIMATED TAX PAYMENTS**

<b>ESTIMATED TAX PAYMENTS (checks mailed to IRS or State - not withholdings from W-2)</b>			
	<b>Due Date/Date Paid</b>	<b>Federal \$</b>	<b>State \$</b>
First Quarter 2019	04/15/19 -		
Second Quarter 2019	06/15/19 -		
Third Quarter 2019	09/15/19 -		
Fourth Quarter 2019	01/15/2020 -		

Note: Estimated tax payments are payments that you made to the IRS or state via check or electronic payment. Estimated tax payments are not tax payments made through payroll withholdings that appear on your Form W-2 or 1099-R.

**HOUSEHOLD EMPLOYMENT TAXES**

If you paid an individual \$2,200 or more to perform household services during the year (i.e., nanny), please provide details and any payroll reports, W-2, etc.



## INCOME TAX DOCUMENTS REQUIRED

TAXABLE INCOME CHECKLIST		
#	DOCUMENT	√
1	<b>New Clients:</b> Complete copy of your 2017 & 2018 IRS and State(s) tax returns	
2	Original <b>Form W-2s</b> from all employers	
3	Interest income (Form 1099-INT from Banks) for yourself and accounts for children. Include any foreign bank accounts.	
4	Dividends and Brokerage Statements (Form 1099-DIV, Brokerage Form 1099 Tax Statement) for yourself and any accounts for children.  Capital gains and losses on securities and mutual funds <b>Form 1099 Tax Statement from Brokerage will include details related to bonds, stocks, mutual funds sold.</b>	
5	Prior year state tax refund statement (1099-G) if received.	
6	Alimony received (not including child support) Was the divorce or separation agreement finalized before December 31, 2018?	
7	If you sold a personal residence during 2019, please provide a copy of Form 1099-S (from attorney) and a copy of the Uniform Closing Statement "HUD."	
8	Distributions from IRA, Pensions or Annuities including Roth IRA Conversions (1099-R from Financial Institution)	
9	Unemployment compensation (Statement from the State)	
10	Social Security benefits (Statement from SSA)	
11	Distributions from a state 529 college plan (provide Form 1099-Q)	
12	Business income and expenses (Schedule C for Self-Employed) Provide summary of revenue and expenses	
13	Form K-1 from Partnership, S-Corp, LLC Income	
14	Form K-1 from Estates and Trusts	
15	Rental real estate income and deductions ( <b>call to discuss</b> ) Provide summary of revenue and expenses	
16	Gambling/contest winnings and losses Provide any Forms W2-G and statements related to your winnings and a summary of losses	



ITEMIZED DEDUCTIONS CHECKLIST		
#	DOCUMENT	√
1	Medical Expenses (only if significant since you can only deduct if more than 7.5% of your Adjusted Gross Income). Long-term care premiums & assisted living expenses are considered medical expenses. Please provide summary of all medical expenses if you believe they will total more than 7.5% of your gross income.	
2	Real Estate Taxes for primary and second home if applicable. If you pay your real estate taxes via your monthly mortgage payment, the real estate taxes paid for 2019 will appear on your Mortgage Tax Statement (Form 1098). If you don't pay your real estate taxes via your monthly mortgage payment, please provide your 2019 real estate taxes paid or "Notice of Property Tax Assessment for 2019" postcard you received from your town (the postcard includes the taxes paid for 2019)  If you own a co-op apartment in <b>New York City</b> and pay a monthly maintenance fee, a portion of the fee is for real estate taxes and often mortgage interest. Please provide the letter from the co-op board you received and the # of shares you own.	
3	Sales Tax, usually applies to residents of states without income tax like FL and TX (If you made any major purchases and paid significant sales tax, please advise; you can deduct the higher of state income tax or sales tax paid during 2019, <u>in most cases the income tax paid will be higher and we do not need sales tax information</u> ).	
4	Home Mortgage Interest and balance due on primary and second home if applicable (Mortgage Statement from Bank, Form 1098)  For mortgage acquired, was it to purchase, construct or significantly improve your home?  If you own a co-op apartment in New York City and pay a monthly maintenance fee, a portion of the fee is typically for mortgage interest. Please provide the letter from the co-op board you received and the # of shares you own.	
5	Investment Margin Interest (Brokerage 1099 Statement)	
6	Charity (Complete page 7 – 2019 Charitable Contributions)	
7	Unreimbursed Employee Expenses are no longer tax deductible.	
8	Other Deductions include investment management fees, attorney fees (i.e., estate planning fees), tax preparation fees, and safe deposit box are no longer tax deductible.	



<b>ADJUSTMENTS TO INCOME CHECKLIST</b>		
<b>#</b>	<b>DOCUMENT</b>	<b>√</b>
1	Educator Expenses (teacher expenses)	
2	IRA Deduction, Form 5498, Individual Retirement Arrangement Information	
3	Student Loan Interest Paid	
4	College and Post-High School tuition deduction, provide name of student, name of school and tuition paid – provide a copy of Form 1098-T Tuition Statement from the school (see page 7).	
5	Moving expenses. Now only limited to members of the United States Armed Forces.	
6	Self-employed health insurance premiums	
7	Self-employed SEP IRA or SIMPLE IRA contributions	
8	Alimony Paid – If Yes, provide amount paid and Social Security # of recipient	

**Other 2019 Income Tax Information**

**IRA Contributions (Not 401-K through employer)**

<b>Current Year Contributions</b>	<b>Regular IRA</b>	<b>Roth IRA</b>	<b>Keogh or SEP IRA</b>
You			
Your spouse			

- If you have an IRA, please provide your December 2019 account statement. You should also receive Form 5498, Individual Retirement Arrangement Information, from the investment company where the IRA is maintained. Please provide a copy of this Form.
- If you have any questions regarding regular or Roth IRAs, please inquire.



**2019 CHARITABLE CONTRIBUTIONS**

	<b>2019 Cash/Check</b>	<b>2019 Clothing &amp; Property Donated</b>
<b>2019 Charitable Contributions</b>	\$ _____	\$ _____ <i>(Approx. thrift shop value, if more than \$500, provide receipts from charity)</i>

Note: If you donated a car during 2019, please provide Form 1098-C obtained from charity

**2019 EDUCATION CREDITS**

Provide a copy of Form 1098-T Tuition Statement from the college/university. We will make sure you receive any tax deduction or credit available.

	<b>Provide details</b>
<b>2019 Education Expenses College Expenses</b>	<p>Student name:</p> <p>What year (freshman, etc.):</p> <p>Amount paid:</p>

**American Opportunity Credit (maximum credit is \$2,500 for 2019)**

- Eligible student – you, your spouse or dependent
- Qualified expenses – tuition, fees and related expenses (computer, books, supplies, etc.)
- For the first 4 years of post-secondary education
- Credit phased out at \$80,000 for single and \$160,000 for married

**Lifetime Learning Credit (maximum credit is \$2,000 for 2019)**

- Unlike the American Opportunity Credit, the Lifetime Learning Credit is not limited to students in the first 4 years of post-secondary education.
- Expenses for graduate-level degree work are eligible
- You cannot claim the lifetime Learning Credit for the same year that you claim the American Opportunity Credit.
- Credit phased out at \$58,000 for single and \$116,000 for married





**RESIDENTIAL ENERGY TAX CREDITS**

If you incurred home improvement costs during 2019 you may be eligible for a tax credit. The improvements must be energy efficient related improvements including Solar, HVAC, insulation, roofing, siding, biomass stoves, water heater, windows, doors, skylights, geothermal heat pump, solar energy, wind energy, fuel cells.

If you received an energy tax credit in 2017 or 2018 you may not qualify for 2019.

ENERGY TAX CREDITS	✓
Please provide copy of invoices for any home improvements listed above including cost of materials and labor.	

**MOTOR VEHICLE CREDIT**

Qualified Plug-In Electric Drive Motor Vehicles and Plug-In Electric Vehicles may qualify for a tax credit. Provide copy of invoice.



**STATE SPECIFIC QUESTIONS**

*\*\* Please provide Lot and Block #s for personal residence \*\**

<b>New Jersey Residents</b>	<b>Answer</b>
If you normally work in the State of New York, how many days did you or spouse work outside of New York during 2019? (Do not include days worked at home).	
If you work in the State of New York, did you contribute to the New York 529 College Plan during 2019? (if yes, indicate how much was contributed – you can deduct up to \$10,000 from NY taxable income)	

<b>New York Residents</b>	<b>Answer</b>
Did you contribute to the New York 529 College Plan during 2019? (if yes, indicate how much was contributed, you can deduct up to \$10,000 from NYS taxable income)	
Did you pay premiums for Long Term Care Insurance in 2019? (if yes, indicate amount paid)	

<p>Did you have unreimbursed business expenses?</p> <ul style="list-style-type: none"> <li>a. Vehicle expense (requires additional info)</li> <li>b. Parking, tolls and transportation</li> <li>c. Travel expenses</li> <li>d. Gifts</li> <li>e. Education</li> <li>f. Home office (requires additional info)</li> <li>g. Trade publications</li> <li>h. Union/professional dues</li> <li>i. Uniforms</li> <li>j. Investment related</li> <li>k. Update of Will/Trusts</li> </ul>	
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<b>Connecticut Residents</b>	✓
Please provide copy of Motor Vehicle Tax Bill(s)	
If you normally work in the state of New York, how many days did you or spouse work outside of New York during 2019? (Do not include days worked at home).	
If you work in the State of New York, did you contribute to the New York 529 College Plan during 2019? (if yes, indicate how much was contributed - can deduct up to \$10,000 from NY taxable income)	

<b>Massachusetts Residents</b>	✓
Please provide Form MA 1099-HC from your health insurance company (Individual Mandate Massachusetts Health Care Coverage).	



