

**FRANKLIN & FRANKLIN, PA**  
**3320 Siskey Parkway, Suite 102**  
**Matthews, NC 28105**  
**(704) 845-1195**

Date:

Dear New Client,

As 2018 ends and the new year begins, it's time to start thinking about taxes again.

Enclosed is your 2018 Tax Organizer which we will use in preparing your 2018 tax return(s). It summarizes your 2017 tax information and provides space for you to enter your 2018 data. As you receive your 2018 tax documents, please collect them and keep them with this organizer. These documents include such items as your W-2s, Form 1099s, K-1s, brokerage statements, etc. Your check register may also include pertinent information. **At a minimum, please complete the questionnaire portion of the organizer and insure that we have copies of your two most recently completed tax returns.**

At the request of our insurance carrier we have enclosed an engagement letter (along with a copy for you to keep) which summarizes the services we will provide. **Please sign and date the FRANKLIN & FRANKLIN, PA copy and return it with your information prior to us beginning work on your tax return.**

When you have gathered all your tax information, please mail or drop off the tax organizer along with your various tax forms OR you may contact our office to set up an appointment to complete your 2018 tax return(s). **We must receive all information to prepare your return by March 15, 2019**, to ensure that your return will be completed and E-Filed by April 15, 2019. If your return is not E-Filed by April 15, 2019 you may be subject to late filing or late payment penalties. If an extension request is requested/filed, to meet the late filing deadline of October 15, 2019, we must receive all information to prepare your return **by September 15, 2019.**

For information about our firm and other helpful information please refer to **[www.franklinpas.net](http://www.franklinpas.net)**. A summary of the Tax Cuts and Jobs Act (TCJA) with new 2018 tax tables and rates are posted on our website and are available per request.

We look forward to hearing from you soon. As always, contact us if you have any questions.

Sincerely,

FRANKLIN & FRANKLIN, PA

**FRANKLIN & FRANKLIN, PA COPY  
(TO BE SIGNED AND RETURNED)**

**FRANKLIN & FRANKLIN, PA  
3320 Siskey Parkway, Suite 102  
Matthews, NC 28105  
(704) 845-1195**

**ENGAGEMENT LETTER**

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

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

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

We appreciate the opportunity to work with you. To minimize the possibility of a misunderstanding between us, we are setting forth pertinent information about the services we will perform for you.

We will prepare your \_\_\_\_\_ (tax year) federal and applicable \_\_\_\_\_ state individual income tax returns from information you furnish us and we may process them using any of our staff. We will not audit or otherwise verify the data you submit, although we may ask you to clarify some of the information. We will furnish you with questionnaires to help you gather and organize the necessary information for us, in order to keep our fee to a minimum.

**The IRS requires all individual income tax returns prepared by a paid preparer to be electronically filed ("E-Filed"). It is imperative you review your tax returns and return the E-File authorization form with all required signatures to our office within 10 days of receipt, or by April 1, 2019, whichever comes first. Without this signed authorization, your taxes will not be filed and you may be subject to late filing or late payment penalties.**

We must receive all information to prepare your return by **March 15, 2019**, to ensure that your return will be completed and E-Filed by April 15, 2019. If your return is not completed and E-Filed by April 15, 2019, you may be subject to late filing or late payment penalties. If an extension request is filed, to meet the late filing deadline of October 15, 2019, we must receive all information to prepare your return by **September 15, 2019**.

It is your responsibility to disclose to us all sources of income and to maintain, in your records, the documentation necessary to support the data used in preparing your tax returns, including but not limited to the auto, travel, entertainment, and related expenses and the required documents to support charitable contributions of all amounts. If you have any questions as to the type of records required, please ask us for advice in that regard. It is also your responsibility to carefully examine and approve your completed tax returns before signing and mailing them to the tax authorities. We are not responsible for the disallowance of doubtful deductions or inadequately supported documentation, nor for resulting taxes, penalties and interest. The IRS has imposed more stringent preparer penalties which require that positions taken on tax returns must be "more likely than not" sustained on its merits. It is your responsibility to fully communicate these facts. We will file using the filing status from the previous year, not exploring other filing status options unless you expressly indicate a desire for us to do so. If filing a joint return we are authorized upon request to give either spouse a copy of the return.

Fees for our services will generally be at our standard rates plus computer charges and out-of-pocket expenses for all work performed. Our fee for the preparation of your tax return does not include research, responses to government agencies or responses to questions, which is billed separately. Payment for service is due when rendered and interim billings may be submitted as work progresses and expenses are incurred. We reserve the right to stop work on any account that is 180 days past due, in accordance with our firm's stated collection policy. Interest at 8% per year may be computed on invoices not paid within 30 days.

It is our firm's policy to retain copies of your tax returns and selected documents for five years, after which the records may be destroyed. Original documents are returned to you promptly at the completion of the engagement, along with a completed copy of your tax return. By your signature below, you acknowledge and agree that upon the expiration of the 5 year period Franklin & Franklin, PA shall be free to destroy our records related to this engagement, as records retention is your responsibility, and that our engagement file is our property.

We are responsible for preparing only the returns listed above. Our fee does not include responding to inquiries or examination by taxing authorities. However, we are available to represent you under a separate engagement for such services at our standard rates.

We strive to provide timely responses to client inquiries. If you contact us and you do not receive a response within 5 business days you should assume that we have not received your message and contact us again. Since tax advice is very complicated and not well suited to telephone conversations and email, it is agreed that only written advice on our letterhead will be relied upon.

We will use our judgment to resolve questions in your favor where a tax law is unclear if there is a reasonable justification for doing so. Whenever we are aware that a possibly applicable tax law is unclear or that there are conflicting interpretations of the law by authorities (e.g., tax agencies and courts), we will explain the possible positions that may be taken on your return. We will follow whatever position you request, so long as it is consistent with the codes and regulations and interpretations that have been promulgated. If the IRS should later contest the position taken, there may be an assessment of additional tax plus interest and penalties. Currently, the IRS and state taxing agencies are aggressive in assessing penalties. We assume no liability for any such additional penalties or assessments. In the event, however, that you ask us to take a tax position that in our professional judgment will not meet the applicable laws and standards as promulgated, we reserve the right to stop work and shall not be liable to you for any damages that occur as a result of ceasing to render services.

***As your CPAs, we collect:***

- ***Information provided by you from your tax organizer, worksheets, documents, and discussions and***
- ***Information that we develop as part of this engagement.***

***As your CPAs, we are required to keep all information about our engagement confidential, so we will not disclose any information about you unless we have your approval or are required/permitted by law. This applies even if you are no longer a client.***

***As your CPAs, we are committed to the safekeeping of your confidential information and we maintain physical, electronic, and procedural safeguards to protect your information. We also retain some information electronically and sometimes access that information over the internet. You authorize us to transmit, update and store information electronically and to transmit your information over the internet when needed.***

For tax years beginning in 2000, the IRS has provided that an individual taxpayer and his or her spouse, if applicable, may authorize the IRS to discuss the taxpayer's tax return with the CPA who signed the taxpayer's return as the return preparer. The authorization is granted by checking the "yes" box in the signature area of the tax return. By checking the "yes" box, you are granting the IRS permission to contact our firm with questions that may arise during the processing of your return. You would also be granting our firm the permission to (1) provide the IRS with any information that may be missing from your return, (2) call the IRS to inquire on the processing of your return or on the status of your refund, and (3) respond to any IRS notices that you have provided to our firm relating to mathematical errors, offsets, and return preparation. Please note that our firm will not receive separate copies of IRS notices; therefore, you must provide our firm with copies of any notices you receive from the IRS. Once elected, the authorization cannot be revoked. The authorization is valid for one year after the due date for filing the tax return.

Federal law has extended the attorney-client privilege to some, but not all, communications between a client and the client's CPA. The privilege applies only to non-criminal tax matters that are before the IRS or brought by or against the U.S. Government in a federal court. The communications must be made in connection with tax advice. Communications solely concerning the preparation of a tax return will not be privileged.

Federal law requires that certain individuals and entities report financial interests in, and signatory authority or certain other authority over, foreign financial accounts with more than \$10,000 in aggregate value in a calendar year. This form is not a tax form and is not filed with the tax return but is instead filed separately. Unless otherwise specifically agreed in writing, we will not prepare, file or provide assistance with respect to this filing requirement.

In addition, your confidentiality privilege can be inadvertently waived if you discuss the contents of any privileged communication with a third party, such as a lending institution, a friend, or a business associate. We recommend that you contact us before releasing any privileged information to a third party.

If we are asked to disclose any privileged communication, unless we are required to disclose the communication by law, we will not provide such disclosure until you have had an opportunity to argue that the communication is privileged. You agree to pay any and all reasonable expenses that we incur, including legal fees, that are a result of attempts to protect any communication as privileged.

If any dispute arises among the parties, they agree to try first in good faith to settle the dispute by mediation administered by the American Arbitration Association (AAA) under its Rules for Professional Accounting and Related Services Disputes. All unresolved disputes shall then be decided by final and binding arbitration in accordance with the Rules for Professional Accounting and Related Services Disputes of the AAA. Fees charged by any mediators, arbitrators, or the AAA shall be shared equally by all parties. IN AGREEING TO ARBITRATION, WE BOTH ACKNOWLEDGE THAT IN THE EVENT OF A DISPUTE OVER FEES CHARGED BY THE ACCOUNTANT, EACH OF US IS GIVING UP THE RIGHT TO HAVE THE DISPUTE DECIDED IN A COURT OF LAW BEFORE A JUDGE OR JURY AND INSTEAD WE ARE ACCEPTING THE USE OF ARBITRATION FOR RESOLUTION.

If the above fairly sets forth your understanding, please sign this letter and return it to us with your tax information. If tax information is received without a signed engagement letter, we will presume agreement with all above provisions.

Also, please indicate, by circling the appropriate response in the following sentence: **I hereby grant / do not grant (circle one)** limited authorization for your firm to contact the IRS on our/my behalf as discussed in the above letter. If you fail to indicate a response, it is our firm's policy to mark the box that grants authorization.

We are pleased to have you as a client and look forward to a long and mutually satisfying relationship.

Sincerely,

FRANKLIN & FRANKLIN, PA

**I (We) have submitted this information for the sole purpose of preparing my (our) 2018 tax return(s). Each item can be substantiated by receipts, cancelled checks or other documents. This information is true, correct and complete to the best of my (our) knowledge and we agree to the above terms.**

\_\_\_\_\_  
Taxpayer's Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Spouse's Signature

\_\_\_\_\_  
Date

Primary Email Address: \_\_\_\_\_

Secondary Email Address: \_\_\_\_\_

Taxpayer's Cell: \_\_\_\_\_

Spouse's Cell: \_\_\_\_\_

Preferred Method of Contact (i.e. cell, email, other): \_\_\_\_\_

[ ] By checking here I/we ask that you set up an appointment mid-year for the purposes of tax planning, to be billed separately.

**CLIENT COPY  
(RETAIN FOR YOUR RECORDS)**

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Sincerely,

FRANKLIN & FRANKLIN, PA

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**I (We) have submitted this information for the sole purpose of preparing my (our) 2018 tax return(s). Each item can be substantiated by receipts, cancelled checks or other documents. This information is true, correct and complete to the best of my (our) knowledge and we agree to the above terms.**

|  |       |                                |       |
|--|-------|--------------------------------|-------|
| _____  | _____ | _____                          | _____ |
| Taxpayer's Signature   | Date  | Spouse's Signature             | Date  |
| Primary Email Address: _____                                 |       | Secondary Email Address: _____ |       |
| Taxpayer's Cell: _____                                       |       | Spouse's Cell: _____           |       |
| Preferred Method of Contact (i.e. cell, email, other): _____ |       |                                |       |

[ ] By checking here I/we ask that you set up an appointment mid-year for the purposes of tax planning, to be billed separately.

Name:

Address:

This Tax Organizer is designed to help you collect and report the information needed to prepare your 2018 income tax return. The attached worksheets cover income, deductions, and credits, and will help in the preparation of your tax return by focusing attention on your special needs.

Please enter your 2018 information in the designated areas on the worksheets. If you need to include additional information, you may use the back of a worksheet or an additional page.

When possible, 2017 information is included for your reference. You do not need to make any 2017 entries.

Note: The General Questions and Business/Investment Questions worksheets include a variety of questions designed to assist in completing your tax return. If you answer **yes** to any of the questions, be sure to provide the applicable details.

Please provide the following information:

- ☐ A copy of your 2016 & 2017 tax return (if not in our possession).
- ☐ Original Form(s) W-2.
- ☐ Schedule(s) K-1 showing income or loss from partnerships, S corporations or estates or trusts.
- ☐ Copies of other compensation or pension documentation, such as Form 1099-MISC or Form 1099-R.
- ☐ Form(s) 1099 or statements reporting dividend and interest income.
- ☐ Brokerage statements showing transactions for stocks, bonds, etc.
- ☐ Form(s) 1098 reporting interest paid, copies of real estate tax bills and other information relating to real property holdings.
- ☐ Copies of closing statements regarding the sale or purchase of real property.
- ☐ All other information notices you received, or any items you have questions about.

Also include a signed engagement letter.

Thank you for taking the time to complete this Tax Organizer.

FRANKLIN & FRANKLIN, PA  
3320 Siskey Parkway, Suite 102  
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Telephone: (704)845-1195 Fax: (704)845-1194  
E-mail: [info@franklinpcpas.net](mailto:info@franklinpcpas.net)



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 Telephone: (704)845-1195 Fax: (704)845-1194  
 E-mail: info@franklincpas.net

## 2018 TAX ORGANIZER

| Taxpayer Information         |       | Spouse Information           |                       |
|------------------------------|-------|------------------------------|-----------------------|
| Last name .....              | _____ | Last name .....              | _____                 |
| First name .....             | _____ | First name .....             | _____                 |
| Middle Initial.....          | _____ | Middle Initial.....          | _____                 |
| Suffix.....                  | _____ | Suffix.....                  | _____                 |
| Social security number ..... | _____ | Social security number ..... | _____                 |
| Occupation .....             | _____ | Occupation.....              | _____                 |
| Work phone .....             | _____ | Work phone.....              | _____                 |
| Ext ...                      | _____ | Ext ...                      | _____                 |
| Cell phone .....             | _____ | Cell phone .....             | _____                 |
| E-mail address.....          | _____ | E-mail address .....         | _____                 |
| Date of birth .....          | _____ | Date of birth .....          | _____                 |
| Address .....                | _____ |                              | Apartment number..... |
| City .....                   | _____ | State.....                   | _____                 |
| ZIP Code.....                | _____ |                              |                       |
| Home phone.....              | _____ | Fax number .....             | _____                 |

### Dependent Information

| First name<br>Last name | MI<br>Suffix | Social Security Number<br>Relationship | Date<br>of Birth | Months Lived<br>with Taxpayer | Child Care<br>Expense |
|-------------------------|--------------|--|------------------|-------------------------------|-----------------------|
|                         |              |  |                  |                               |                       |
|                         |              |  |                  |                               |                       |
|                         |              |  |                  |                               |                       |
|                         |              |  |                  |                               |                       |

### Child and Dependent Care Provider Expenses

| Name | Address | ID Number | Amount Paid |
|------|---------|-----------|-------------|
|      |         |           |             |
|      |         |           |             |
|      |         |           |             |
|      |         |           |             |

### Education Tuition and Fees

Attach all Form 1098-Ts and a list of your qualified education expenses.

### Student Loan Interest Paid

Enter total 2018 qualified student loan interest.....

**Attach Form(s) W-2 – Wages, Salaries, Tips and Other Compensation****Employer Name****2018 Amount**

|       |       |
|-------|-------|
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |

**Attach Form(s) 1099-R – Distributions from Pensions, Annuities, Retirement, Profit-Sharing, IRAs, etc****1099-R Payer Name****2018 Amount**

|       |       |
|-------|-------|
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |

**Attach Form(s) SSA-1099 – Social Security/Railroad Benefits****Taxpayer****Spouse**

|   |       |       |
|---|-------|-------|
| Social Security Benefits from Form SSA-1099 .....     | _____ | _____ |
| Railroad Retirement Benefits from Form RRB-1099 ..... | _____ | _____ |
| Medicare B premiums withheld.....                     | _____ | _____ |
| Medicare C premiums withheld.....                     | _____ | _____ |
| Medicare D premiums withheld.....                     | _____ | _____ |

**Attach Form(s) 1099-MISC – Miscellaneous Income****1099-MISC Payer Name**

|       |
|-------|
| _____ |
| _____ |
| _____ |
| _____ |

**Attach Form(s) 1099-INT – Interest Income****1099-INT Payer Name****2018 Amount**

|       |       |
|-------|-------|
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |

**Attach Form(s) 1099-DIV – Dividend Income****1099-DIV Payer Name****2018 Amount**

|       |       |
|-------|-------|
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |

**Attach Form(s) 1099-B, 1099-S – Sales of Stocks, Bonds, Real Estate, etc**

Attach all stock sale transaction information, including initial cost information.

**Other Government Forms to attach:**

Form(s) 1099-G – Certain Government Payments, Schedule K-1s – Partnership, S-Corporation, Trust or Estate Income, Form(s) W-2G – Gambling or Lottery Winnings, Form(s) 1099-Q – Payments from Qualified Education Programs

**Other Income:**

Alimony, jury duty, unreported tips, disability income, etc. Business, rentals, farms: Attach income and expenses for any business, rental or farm you own. Include a list of all new equipment acquired this year, including date of purchase and cost.

**Retirement Plan Contributions****Taxpayer****Spouse**

|   |       |       |
|---|-------|-------|
| Traditional IRA contributions made for 2018 .....           | _____ | _____ |
| Roth IRA contributions made for 2018 .....                  | _____ | _____ |
| SEP, Keogh, Individual 401(k) or SIMPLE Contributions ..... | _____ | _____ |

## 2018 Deductions

| <b>Medical and Dental Expenses</b>          | <b>2018 Amount</b> | <b>2017 Amount</b> |
|---|--------------------|--------------------|
| Prescription medications.....               |                    |                    |
| Health insurance premiums .....             |                    |                    |
| Doctors, dentists, etc .....                |                    |                    |
| Hospitals, clinics, etc .....               |                    |                    |
| Eyeglasses and contact lenses .....         |                    |                    |
| Miles driven for medical purposes.....      |                    |                    |
| Other medical and dental expenses:<br>_____ |                    |                    |

  

| <b>Taxes</b>   | <b>2018 Amount</b> | <b>2017 Amount</b> |
|--|--------------------|--------------------|
| Real estate taxes paid on principal residence .....                    |                    |                    |
| Real estate taxes paid on additional homes or land .....               |                    |                    |
| Auto license registration fees based on the value of the vehicle ..... |                    |                    |
| Other personal property taxes .....                                    |                    |                    |

  

| <b>Interest Expenses</b>                               |                    |                    |
|--|--------------------|--------------------|
| Home mortgage interest paid — Attach Form(s) 1098.     |                    |                    |
| <b>Lender's Name</b>                                   | <b>2018 Amount</b> | <b>2017 Amount</b> |
|  |                    |                    |
| Points paid on loan to buy, build or improve main home |                    |                    |
| <b>Lender's Name</b>                                   | <b>2018 Amount</b> |                    |
|  |                    |                    |

  

| <b>Cash/Check/Credit Contributions</b> | <b>2018 Amount</b> | <b>2017 Amount</b> |
|--|--------------------|--------------------|
|  |                    |                    |
|  |                    |                    |
|  |                    |                    |

  

| <b>Noncash Charitable Contributions</b>   |
|---|
| Attach all receipts with details listing the following information: Donee, donee address, description of donation, date acquired and date contributed, your cost, value at time of donation, and how you acquired the property. |

  

| <b>Miscellaneous Deductions</b>                             | <b>2018 Amount</b> | <b>2017 Amount</b> |
|---|--------------------|--------------------|
| Union and professional dues .....                           |                    |                    |
| Professional subscriptions, books, supplies .....           |                    |                    |
| Uniforms and protective clothing (including cleaning) ..... |                    |                    |
| Job search costs .....                                      |                    |                    |
| Taxpayer educator expenses .....                            |                    |                    |
| Spouse educator expenses .....                              |                    |                    |
| Tax return preparation fees .....                           |                    |                    |
| Safe deposit box rental .....                               |                    |                    |
| Gambling losses (to the extent of gambling income) .....    |                    |                    |
| Other expenses (list):<br>_____                             |                    |                    |

|  | Yes                      | No                       |
|--|--------------------------|--------------------------|
| 1 Did a lender cancel any of your debt in 2018? (Attach any Forms 1099-A or 1099-C).....   | <input type="checkbox"/> | <input type="checkbox"/> |
| 2 Did you make energy efficient improvements to your home or purchase any energy-saving property during 2018? If <b>yes</b> , please attach details.....   | <input type="checkbox"/> | <input type="checkbox"/> |
| 3 Did you purchase a motor vehicle or boat during 2018 ? .....<br>If <b>yes</b> , attach documentation showing sales tax paid.   | <input type="checkbox"/> | <input type="checkbox"/> |
| 4 Did you purchase a hybrid or electric vehicle in 2018? If <b>yes</b> , enter year, make, model, and date purchased: _____  | <input type="checkbox"/> | <input type="checkbox"/> |
| 5 Did you donate a vehicle in 2018? If <b>yes</b> , attach Form 1098C.....   | <input type="checkbox"/> | <input type="checkbox"/> |
| 6 What was the sales tax rate in your locality in 2018 ? ..... %      State ID ..... _____   |                          |                          |
| 7 Did your marital status change during 2018? .....<br>If <b>yes</b> , explain: _____  | <input type="checkbox"/> | <input type="checkbox"/> |
| 8 Were you or your spouse permanently and totally disabled in 2018? .....  | <input type="checkbox"/> | <input type="checkbox"/> |
| 9 Do you have dependents who must file? .....  | <input type="checkbox"/> | <input type="checkbox"/> |
| 10 Do you have children who are under age 19 or a full time student under age 24 with investment income greater than \$2,100? ...  | <input type="checkbox"/> | <input type="checkbox"/> |
| 11 Did you provide over half the support for any other person during 2018? .....   | <input type="checkbox"/> | <input type="checkbox"/> |
| 12 Did you incur adoption expenses during 2018? .....  | <input type="checkbox"/> | <input type="checkbox"/> |
| 13 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? .....   | <input type="checkbox"/> | <input type="checkbox"/> |
| 14 Did you receive any disability payments in 2018? .....  | <input type="checkbox"/> | <input type="checkbox"/> |
| 15 Did you receive tip income <b>not</b> reported to your employer? .....  | <input type="checkbox"/> | <input type="checkbox"/> |
| 16a Did you buy, sell, refinance, foreclose or abandon a principal residence or other real property in 2018? If <b>yes</b> , attach closing or escrow statements, 1099-C or 1099-A forms.....  | <input type="checkbox"/> | <input type="checkbox"/> |
| b If you sold a home, did you claim the First-Time Homebuyer Credit when you purchased it? .....   | <input type="checkbox"/> | <input type="checkbox"/> |
| 17 Did you incur any casualty or theft losses during 2018? .....   | <input type="checkbox"/> | <input type="checkbox"/> |
| 18 Did you incur any non-business bad debts? .....   | <input type="checkbox"/> | <input type="checkbox"/> |
| 19 Did you pay any individual for domestic services in 2018? .....   | <input type="checkbox"/> | <input type="checkbox"/> |
| 20 Did you buy or sell any stocks or bonds in 2018? .....  | <input type="checkbox"/> | <input type="checkbox"/> |
| 21 Did you use the proceeds from Series EE or I U.S. savings bonds purchased after 1989 to pay for higher education expenses? ..   | <input type="checkbox"/> | <input type="checkbox"/> |
| 22 Did you incur any moving expenses? If <b>yes</b> , attach details.....  | <input type="checkbox"/> | <input type="checkbox"/> |
| 23 Did you receive any income not included in this Tax Organizer? .....  | <input type="checkbox"/> | <input type="checkbox"/> |
| If <b>yes</b> , please attach information.   |                          |                          |
| 24 Do you expect your income and deductions in 2019 to be the same as 2018 ? .....   | <input type="checkbox"/> | <input type="checkbox"/> |
| If <b>no</b> , attach explanation of changes expected.   |                          |                          |
| 25a Did you and your dependents have health insurance coverage for the full year? .....  | <input type="checkbox"/> | <input type="checkbox"/> |
| b Did you receive any of the following IRS documents? Forms 1095-A (Health Insurance Marketplace Statement), Form 1095-B (Health Coverage) or Form 1095-C (Employer Provided Health Insurance Offer and Coverage)? If so, please attach..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 26 If you paid any alimony, enter recipient's SSN: _____ Alimony paid: _____   |                          |                          |
| 27 Enter your state of residence..... Taxpayer _____ Spouse _____  |                          |                          |

|  | Yes                               | No                               |
|--|-----------------------------------|----------------------------------|
| <b>Electronic Filing and Direct Deposit of Refund</b>  |                                   |                                  |
| If your tax return is eligible for Electronic Filing, would you like to file electronically? .....               | <input type="checkbox"/>          | <input type="checkbox"/>         |
| The Internal Revenue Service is able to deposit many refunds directly into taxpayers' accounts.                  |                                   |                                  |
| If you receive a refund, would you like direct deposit? .....  | <input type="checkbox"/>          | <input type="checkbox"/>         |
| If <b>yes</b> , please provide a voided check (not a deposit slip) if your bank account information has changed. |                                   |                                  |
| What type of account is this? .....  | Checking <input type="checkbox"/> | Savings <input type="checkbox"/> |

| Estimated Tax Paid |        |       |        |    |       |        |    |
|--------------------|--------|-------|--------|----|-------|--------|----|
| Federal            |        | State |        |    | Local |        |    |
| Date               | Amount | Date  | Amount | ID | Date  | Amount | ID |
|                    |        |       |        |    |       |        |    |
|                    |        |       |        |    |       |        |    |
|                    |        |       |        |    |       |        |    |
|                    |        |       |        |    |       |        |    |

|  |
|--|
| <b>Additional Information</b> (Enter any additional information here and attach any documents.)<br><div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 15px;"></div> |
|--|

# Interest and Dividend Income

ORG11

T = Taxpayer, S = Spouse, J = Joint

## INTEREST INCOME

☒ Attach all copies of your Form 1099-INTs here.

**\*\*Type of Interest**

blank = Regular taxable interest

ME1 = ME bond interest in federal income

MD1 = MD nontaxable interest — taxable federal

MA1 = MA bank interest

NH1 = NH nontaxable interest — taxable federal

NJ1 = NJ nontaxable interest — taxable federal

OK1 = OK bank interest

TN1 = TN nontaxable interest — taxable federal

WV1 = WV bond interest in federal income

| TSJ | X* | Payer Name | 2018<br>Box 1<br>Interest | Type of<br>Interest** | 2018<br>Box 3<br>US/Treasury<br>Interest | 2018<br>Box 8<br>Tax Exempt | State | 2017<br>Box 1 + 3 |
|-----|----|------------|---------------------------|-----------------------|--|-----------------------------|-------|-------------------|
|     |    |            |                           |                       |  |                             |       |                   |
|     |    |            |                           |                       |  |                             |       |                   |
|     |    |            |                           |                       |  |                             |       |                   |
|     |    |            |                           |                       |  |                             |       |                   |
|     |    |            |                           |                       |  |                             |       |                   |
|     |    |            |                           |                       |  |                             |       |                   |
|     |    |            |                           |                       |  |                             |       |                   |
|     |    |            |                           |                       |  |                             |       |                   |
|     |    |            |                           |                       |  |                             |       |                   |
|     |    |            |                           |                       |  |                             |       |                   |

X\* Check if you did not receive income from this account in 2018 .

## DIVIDEND INCOME

☒ Attach all copies of your Form 1099-DIVs here.

| TSJ | X* | Payer Name | 2018<br>Box 1a<br>Ordinary<br>Dividends | 2018<br>Box 1b<br>Qualified<br>Dividends | 2018<br>Box 2a<br>Capital<br>Gains | State | 2017<br>Box 1a + 2a |
|-----|----|------------|---|--|------------------------------------|-------|---------------------|
|     |    |            |   |  |                                    |       |                     |
|     |    |            |   |  |                                    |       |                     |
|     |    |            |   |  |                                    |       |                     |
|     |    |            |   |  |                                    |       |                     |
|     |    |            |   |  |                                    |       |                     |
|     |    |            |   |  |                                    |       |                     |
|     |    |            |   |  |                                    |       |                     |
|     |    |            |   |  |                                    |       |                     |
|     |    |            |   |  |                                    |       |                     |
|     |    |            |   |  |                                    |       |                     |

X\* Check if you did not receive income from this account in 2018 .

# Business Income and Expenses

ORG19

## GENERAL INFORMATION

- 1 Check ownership ☐ Taxpayer ☐ Spouse ☐ Joint
- 2 Business name .....
- 3 a Business street address.....
- b 1 City, State and Zip Code, or .....
- 2 Foreign country.....
- 4 Principal business/profession .....
- 5 Employer ID number.....
- 6 Business code (Preparer Use Only) ..... Yes No
- 7 Was this business fully disposed of in a fully taxable transaction during 2018 ?..... ☐ ☐

- 8 Accounting method:  
Cash ☐ Accrual ☐ Other (specify) ☐ .....
- 9 Method used to value closing inventory:  
Cost ☐ Lower of cost or market ☐ Other (explain) ☐ .....
- 10 Was there a change in determining quantities, costs, or valuations between opening/closing inventory?  
(If yes, attach explanation) ..... Yes No
- 11 Did you materially participate in the operation of this business during 2018 ? ..... ☐ ☐
- 12 Did you start or acquire this business during 2018 ? ..... ☐ ☐
- 13 a Did you make any payments in 2018 that require you to file Forms 1099? ..... ☐ ☐
- b If yes, did you or will you file all the required Forms 1099? ..... ☐ ☐
- 14 At-risk determination:
- a Is all of the investment in this activity at risk? ..... ☐
- b Is some of the investment in this activity not at risk? ..... ☐
- 15 Did you have unallowed passive losses in 2017 ? ..... ☐ ☐
- 16 a Treat all MACRS assets for this activity as qualified Indian reservation property? ..... ☐ ☐
- b Treat all assets acquired after August 27, 2005 as qualified GO Zone property?..... Regular ☐ Extension ☐ No ☐
- c Treat all assets acquired after May 4, 2007 as qualified Kansas Disaster Zone property? ..... ☐ ☐
- d Was this business located in a Qualified Disaster Area? ..... ☐ ☐

Complete ORG51 for Asset Acquisitions and ORG50 for Dispositions.

| INCOME  | 2018 | 2017 |
|---|------|------|
| 17 Gross receipts or sales.....                                     |      |      |
| 18 Returns and allowances plus other adjustments.....               |      |      |
| 19 Other income (include federal/state gas tax credit/refund) ..... |      |      |

| COST OF GOODS SOLD – IF APPLICABLE                  | 2018 | 2017 |
|---|------|------|
| 20 Inventory at beginning of year .....             |      |      |
| 21 Purchases .....                                  |      |      |
| 22 Items withdrawn for personal use .....           |      |      |
| 23 Cost of labor (do not include your salary) ..... |      |      |
| 24 Materials and supplies .....                     |      |      |
| 25 Other costs .....                                |      |      |
| 26 Inventory at end of year.....                    |      |      |

# Business Income and Expenses (continued)

ORG19

| EXPENSES  | 2018 | 2017 |
|---|------|------|
| Business name _____   |      |      |
| <b>27</b> Advertising .....   |      |      |
| <b>28</b> Car and truck expenses (complete ORG18).....                            |      |      |
| <b>29</b> Commissions and fees .....  |      |      |
| <b>30</b> Contract labor .....  |      |      |
| <b>31</b> Depletion .....   |      |      |
| <b>32</b> Depreciation and Section 179 deduction <b>(Preparer Use Only)</b> ..... |      |      |
| <b>33</b> Employee benefit programs:  |      |      |
| <b>a</b> Employee health insurance premiums .....                                 |      |      |
| <b>b</b> Other employee benefit programs .....                                    |      |      |
| <b>34</b> Insurance (other than health) .....                                     |      |      |
| <b>35</b> Self-employed health insurance attributable to this business .....      |      |      |
| <b>36</b> Interest:   |      |      |
| <b>a</b> Mortgage paid to banks not reported to you on Form 1098.....             |      |      |
| <b>b</b> Other .....  |      |      |
| <b>37</b> Legal and professional services .....                                   |      |      |
| <b>38</b> Office expenses .....   |      |      |
| <b>39</b> Pension and profit-sharing plans .....                                  |      |      |
| <b>40</b> Rent or lease:  |      |      |
| <b>a</b> Machinery and equipment (enter vehicle lease on ORG18) .....             |      |      |
| <b>b</b> Other business property.....   |      |      |
| <b>41</b> Repairs and maintenance .....   |      |      |
| <b>42</b> Supplies (not included in cost of goods sold) .....                     |      |      |
| <b>43</b> Taxes and licenses not reported to you on Form 1098 .....               |      |      |
| <b>44</b> Travel and meals  |      |      |
| <b>a</b> Travel.....  |      |      |
| <b>b</b> Meals subject to 50% limit.....  |      |      |
| <b>c</b> Meals subject to 80% limit.....  |      |      |
| <b>d</b> Meals not subject to limit .....   |      |      |
| <b>45</b> Utilities .....   |      |      |
| <b>46</b> Gross wages .....   |      |      |
| <b>47</b> Other expenses:   |      |      |
| _____   |      |      |
| _____   |      |      |
| _____   |      |      |
| _____   |      |      |
| _____   |      |      |
| _____   |      |      |
| _____   |      |      |
| <b>48</b> Expenses for business use of your home <b>(Preparer Use Only)</b> ..... |      |      |
| Complete ORG20 for Business Use of Home.  |      |      |
| <b>49</b> Qualified pension plan start-up costs.....                              |      |      |

# Rent and Royalty Income and Expenses

ORG25

## BASIC PROPERTY INFORMATION

Property description: \_\_\_\_\_  
 Property type: \* \_\_\_\_\_ If type is other, enter a description: \_\_\_\_\_  
 Location (street address): \_\_\_\_\_  
 City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_  
 If a foreign address: Foreign province or state: \_\_\_\_\_  
 Foreign postal code: \_\_\_\_\_ Foreign Country: \_\_\_\_\_

1 Check property owner ..... ☐ Taxpayer ☐ Spouse ☐ Joint

2 a Did you make any payments that would require you to file Form(s) 1099? ..... ☐ Yes ☐ No  
 b If **yes**, did you or will you file all required Forms(s) 1099? ..... ☐ Yes ☐ No

3 a Enter the ownership percentage (if not 100%) .....  
 b If not 100%, are you reporting 100% of the income and expenses? ..... ☐ Yes ☐ No

4 Is this a rental property? (If **yes**, answer questions 5 through 11; if **no**, skip to question 12.) ..... ☐ Yes ☐ No

5 Did you have personal use of this property or rent it for part of the year at less than fair rental value? ..... ☐ Yes ☐ No

6 For all rental properties, **enter the number of days** during 2018 that:

a The property was rented at fair rental value .....  
 b The property was used personally or rented at less than fair rental value .....  
 c You owned the property, if not the entire year .....  
 \_\_\_\_\_

7 a Does this rental have multiple living units and you live in one of the units? ..... ☐ Yes ☐ No  
 b If **yes**, enter percentage of rental use ..... \_\_\_\_\_

8 Did you actively participate in this property's management during 2018 ? ..... ☐ Yes ☐ No

9 Did you materially participate in this property's management during 2018 ? ..... ☐ Yes ☐ No

10 Do you want to treat this property as non-passive? ..... ☐ Yes ☐ No

11 Did this property have unallowed passive losses in 2017 ? ..... ☐ Yes ☐ No

12 Did you dispose of this property in a fully taxable transaction? ..... ☐ Yes ☐ No

13 Check this box if some of this investment was **not** at-risk ..... ☐ Yes ☐ No

14 a Treat all MACRS assets for this activity as qualified Indian reservation property? ..... ☐ Yes ☐ No

b Treat all assets acquired after August 27, 2005 as qualified GO Zone property? ..... **Regular** ☐ **Extension** ☐ **No** ☐

c Treat all assets acquired after May 4, 2007 as qualified Kansas Disaster Zone property? ..... ☐ Yes ☐ No

d Was this activity located in a Qualified Disaster Area? ..... ☐ Yes ☐ No

Complete ORG51 for Asset Acquisitions and ORG50 for Dispositions.

| INCOME  |  | 2018 | 2017 |
|---|--|------|------|
| 15 Rents or royalties received .....  |  |      |      |
| * <b>Property Types:</b> <div>             1 Single family residence             2 Multi-family residence             3 Vacation/short-term rental             4 Commercial             5 Land             6 Royalties             7 Self-rental             8 Other           </div> |  |      |      |



# Rent and Royalty Income and Expenses (continued)

ORG25

| EXPENSES  | 2018 | 2017 |
|---|------|------|
| Property location .....   |      |      |
| 16 Advertising .....  |      |      |
| 17a Automobile (complete ORG18 for autos).....                      |      |      |
| b Travel.....   |      |      |
| 18 Cleaning and maintenance .....                                   |      |      |
| 19 Commissions.....   |      |      |
| 20a Mortgage insurance premiums — qualified .....                   |      |      |
| b Other insurance .....   |      |      |
| 21 Legal and professional fees .....                                |      |      |
| 22 Management fees .....  |      |      |
| 23a Mortgage interest paid to banks — qualified.....                |      |      |
| b Mortgage interest paid to banks — other.....                      |      |      |
| 24 Other interest .....   |      |      |
| 25 Repairs.....   |      |      |
| 26 Supplies.....  |      |      |
| 27a Real estate taxes.....  |      |      |
| b Other taxes .....   |      |      |
| 28 Utilities .....  |      |      |
| 29 Other expenses:  |      |      |
| a .....   |      |      |
| b .....   |      |      |
| c .....   |      |      |
| d .....   |      |      |
| e .....   |      |      |
| 30a Depreciation and Section 179 deduction (Preparer Use Only)..... |      |      |
| b Depletion (Preparer Use Only).....                                |      |      |

## Tax Payments

ORG40

### 2018 ESTIMATED TAX PAYMENTS

|                                      | Federal |        | State |        |    | Local |        |    |
|--------------------------------------|---------|--------|-------|--------|----|-------|--------|----|
|                                      | Date    | Amount | Date  | Amount | ID | Date  | Amount | ID |
| <b>1</b> Qtr 1 due by 04/18/18.....  |         |        |       |        |    |       |        |    |
| <b>2</b> Qtr 2 due by 06/15/18.....  |         |        |       |        |    |       |        |    |
| <b>3</b> Qtr 3 due by 09/15/18.....  |         |        |       |        |    |       |        |    |
| <b>4</b> Qtr 4 due by 01/16/19 ..... |         |        |       |        |    |       |        |    |
| <b>5 a</b> Additional payments ...   |         |        |       |        |    |       |        |    |
| <b>b</b> Additional payments ...     |         |        |       |        |    |       |        |    |
| <b>c</b> Additional payments ...     |         |        |       |        |    |       |        |    |
| <b>d</b> Additional payments ...     |         |        |       |        |    |       |        |    |

### OTHER TAX PAYMENTS

|   | Federal | State | Local |
|---|---------|-------|-------|
| <b>6</b> 2017 overpayment applied to 2018 .....                               |         |       |       |
| <b>7</b> Balance due paid with 2017 return .....                              |         |       |       |
| <b>8 a</b> 2017 Quarter 4 payments paid in 2018 .....                         |         |       |       |
| <b>b</b> 2017 extension payments paid in 2018 .....                           |         |       |       |
| <b>9</b> Other taxes paid in 2018 for prior years (include explanation) ..... |         |       |       |

### 2019 ESTIMATED TAX WORKSHEET

If you expect any significant change in your income or expenses in 2019, please enter the increase or decrease below.

#### Income

|  |                |  |
|--|----------------|--|
| <b>10</b> Wages .....  | Taxpayer ..... |  |
|  | Spouse.....    |  |
| <b>11</b> Self-Employment Income .....                         | Taxpayer ..... |  |
|  | Spouse.....    |  |
| <b>12</b> Capital Gains (sale of stock, real estate, etc)..... |                |  |
| <b>13</b> Other Income:  |                |  |
| Description .....  |                |  |

#### Deductions

|   |  |
|---|--|
| <b>14</b> Allowable Itemized Deductions .....                                       |  |
| <b>15</b> Other deductions (such as alimony paid, early withdrawal penalties, etc): |  |
| Description .....   |  |
| <b>16</b> Federal Withholding .....   |  |
| <b>17</b> Number of personal exemptions expected for 2019 .....                     |  |

### ADDITIONAL INFORMATION

|  |                          |
|--|--------------------------|
| <b>18</b> Check to use your 2018 tax amount for your 2019 estimate .....   | <input type="checkbox"/> |
| <b>19</b> If you have an overpayment of 2018 taxes, check the box to indicate how you want your overpayment applied. |                          |
| <b>a</b> Apply entire overpayment to next year and refund excess .....   | <input type="checkbox"/> |
| <b>b</b> Apply entire overpayment to first quarter and refund excess .....   | <input type="checkbox"/> |
| <b>20</b> Amount to apply if not entire overpayment .....  |                          |
| <b>21</b> Number of installments for estimated tax (1 - 4) .....   |                          |

## State Tax Return Items

### Consumer Use Tax

North Carolina has a use tax on purchases made outside the State for use inside the State called a Consumer Use Tax. You should pay the use tax on your individual income tax return. If you owe use tax on consumer items but are not required to file an individual income tax return, you should report and pay the use tax on Form E-554, Consumer Use Tax Return.

An individual owes consumer use tax on an out-of-state purchase when the item purchased is subject to North Carolina sales tax and the retailer making the sale does not collect sales tax on the sale or the state sales tax rate imposed by the other state is less than the state sales tax rate imposed by North Carolina. Examples of items that are subject to the consumer use tax include computer and other electronic equipment, software, books, audio and video tapes, compact discs, records, clothing, appliances, furniture, sporting goods and jewelry. Out-of-state retailers include mail-order companies, television shopping networks and firms selling over the internet. When an out-of-state retailer does not collect sales tax or the tax collected is less than the state tax imposed by North Carolina, the responsibility of paying the tax falls on the purchaser. This includes items purchased in other states during "tax-free holidays". Other states share information with North Carolina on sales to North Carolina residents and the U.S. Customs Service provides information on overseas purchases. The use tax is calculated at the same rate as the sales tax. If you paid another state's sales or use tax on out-of-state purchases, that amount can be credited against the North Carolina use tax due. If you file the Form D-400, the use tax will be shown on this form.

**Please circle A, B, C or D. If you are not a NC resident please complete part D.**

- A. I have records of all out-of-state purchases and no sales tax was charged on the following purchases: Total purchases from 1/1/18-12/31/18     \$ \_\_\_\_\_**
- B. I do not have records of my 2018 purchases, but I had less than \$1,000 in out-of-state purchases in which no sales tax was collected. Please use the Use Tax Table.**
- C. I had no out-of-state purchases or I did not have any out-of-state purchases in which sales tax was not collected.**
- D. I am not a NC resident. (circle one below)**
- a. I did have out-of-state purchases in which sales tax was not charged.**  
Total purchases from 1/1/18-12/31/18     \$ \_\_\_\_\_
- b. I did not have out-of-state purchases in which sales tax was not collected.**

### North Carolina Education Endowment Fund

NC fund established in 2015 to provide additional funds for NC teacher compensation funded by:

- a-Gifts, grants and contributions to the State (By way of designated tax refunds or Form NC-EDU)  
b-The Sale of "I Support Teachers" license plates  
c-Appropriations from NC General Assembly

NC taxpayers have the option to donate to this fund on your tax return. Please circle below:

- a. Please designate ALL of my NC overpayment to the NC Education Endowment fund**  
**b. Please designate \$ \_\_\_\_\_ of my NC overpayment to the NC Education Endowment fund**  
**c. Please provide a payment voucher, form NC-EDU, so that I may donate \$ \_\_\_\_\_ to the fund**  
**d. I DO NOT want to donate to the NC Education Endowment fund**