

Dear Friends,

We hope that you had a happy and healthy holiday season. We are looking forward to assisting with your tax planning and preparation needs in the New Year.

We have enclosed a tax organizer to assist you in gathering your tax information. Please complete this organizer and include it with your submission of your tax documents. If you have the majority of your tax documents and are only waiting on a few items, such as K-1s or 1099s, we encourage you to provide us with the available information so we can begin preparation of your return, and send us any additional information as soon as you receive it. If you prefer to send your information digitally please email us at cpa@dha-cpa.com to request a secure upload link.

If you do not wish to extend your tax return this year, we suggest submitting your information as early as possible. If your information is submitted to us after March 20, we will file an automatic extension for your tax return and cannot guarantee filing of your return before the April 15 deadline. If you already know you will require an extension this year, please notify us before the deadline. There is no additional fee to extend your return, but it is important to note that filing an extension DOES NOT extend the time for payment of your taxes. Therefore, if you owe taxes, your payment is still due on April 15, 2020. If we extend your return, you will be notified before the deadline and we will send you a voucher if a payment is due.

Please read the next section thoroughly as our seasonal office hours will be changing this year. During tax season (2/17/20 – 4/15/20) our extended office hours are as follows:

8:00am – 6:00pm (Mon. – Thurs.)
8:00am – 5:00pm (Friday)
9:00am – 1:00pm (Saturday)

Our office will close at 5:00pm on Wednesday, April 15 and will be closed the entire day Thursday, April 16. When we re-open on Friday, April 17 we will go back to our normal office hours of 9:00am to 5:00pm (M-F). During the summer months, from Memorial Day to Labor Day, our Friday office hours will be reduced to 9:00am to 12:00pm.

To accommodate client needs outside of our open office hours we have installed a client drop box for submitting documentation. The drop box is located in the back of our building at door 550. When using the drop box, please submit your documents in a securely sealed envelope and label with taxpayer's name.

We would like to thank you in advance for selecting DHA for your tax preparation services.

If you have any questions, please give us a call at (952) 448-4220.

Sincerely,

DRAZAN, HENKE AND ASSOCIATES, PLLC

CONTACT INFORMATION & DELIVERY PREFERENCES

Please fill in your contact information and select your preferred form of contact:

- Phone: _____
- Taxpayer Email: _____
- Spouse Email: _____

Please select your delivery preferences below:

PLEASE NOTE: The selections below do not reflect the filing of your tax return. We will attempt to e-file all tax returns and will notify you if your return has been disqualified from electronic filing for any reason.

SIGNATURE FORMS: (E-file authorization & other forms requiring signature)

**You will be responsible for signing and returning these forms to our office before filing deadline.*

- Sign in office
- Mail to me
- Downloadable PDF delivered to primary email via ShareFile
- Electronic signature (sign using your computer or mobile device)

TAX RETURN COPY & PAYMENT VOUCHERS (if applicable)

- Pick up in office
- Mail to me
- Downloadable PDFs delivered to primary email via ShareFile

TAX DOCUMENTS (original documents you provided to us)

- Pick up at office
- Mail to me
- N/A - I did not provide physical documents

Starting in 2021, DHA will be offering the option to complete your 2020 Tax Organizer electronically. If you select this option, a link and further instructions will be emailed to your primary email address in January 2021. Please check the box below if you prefer to complete an electronic organizer next year. If you do not check this box, you will continue to receive your tax organizer through the mail.

Yes, I prefer a Digital Copy of my Tax Organizer



Notification to download the documents will be sent to the email provided above for "Digital Copy".

REMINDERS FOR FREQUENTLY OVERLOOKED ITEMS

Please utilize this list & the tax organizer to provide us with all the necessary documentation to complete your individual income tax return.

- ✓ **Please DO NOT:** Staple, tape, or paper clip your tax documents and organizer pages
 - ✓ **Please DO NOT:** Submit cash register receipts with your tax docs. Please summarize totals of receipts by category in the organizer, in an Excel spreadsheet, or on a separate sheet of paper. Failure to provide summaries may result in additional fees.
 - ✓ **Please DO:** Open all mailing envelopes and submit only the tax documents enclosed.
- 1) Were you and everyone on your return covered by health insurance for all 12 months of 2019? ___Y ___N
 - 2) Do you own a **foreign bank account** or have signature authority on a foreign bank account? ___Y ___N
 - 3) **Auto Tabs** from vehicle registrations or list plate #'s here: _____, _____, _____. If you purchased a new vehicle, we need the invoice from the dealer to determine the deductions.
 - 4) If you did not receive a **1099-INT** from your bank, please include your Dec. 31st year-end checking/savings statement if the interest paid exceeds one dollar (\$1).
 - 5) Please include **all forms 1098** received for mortgage interest paid on all your residences.
 - 6) For **MN K-12 Education Subtraction or Credit** please provide: child's name & grade; instrument played/rented; and a summary of amounts paid for tuition, tutoring, music lessons, & school supplies.
 - 7) For **MN 529 plan Subtraction or Credit** please provide: Financial Institution, account number, and amount contributed.
 - 8) If you **bought, sold or refinanced** your home, please enclose the 3-5 pages of Closing Documents.
 - 9) **Medical expenses and mileage** must be summarized in the organizer, on an Excel spreadsheet, or separate sheet of paper. Please do not include your medical receipts.
 - 10) **Documentation needed for non-cash charitable contributions totaling over \$500** must list the name of the charity, the date & the value of item(s) donated. (Example: Goodwill- 10/3/18; clothing; \$105 & Love INC- 5/26/18; furniture; \$425)
 - 11) **Charitable cash contributions over \$250** require a written acknowledgement from the charity. Summarize cash contributions in the organizer, on an Excel spreadsheet, or on a separate sheet of paper.
 - 12) For **direct deposit of refunds or direct debit of payments**, review the bank information listed in the organizer to ensure that the routing number and account number are correct, or provide a voided check.

2019 Minnesota Property Tax Return

- MN Form M1PR is considered a separate tax filing from the MN Income Tax Return (Form M1) and therefore an additional fee of \$85 will be applied for preparation and filing of this return. Please inform us by checking the box below if you DO NOT want DHA to prepare and file your MN M1PR.
- Form M1PR will be filed at the same time as your income tax return if we have access to your property tax statement or certificate of rent paid before time of filing.
- If your county has not released property tax statements before we file your income tax return, we will wait and file your MN M1PR separately and after the April 15th deadline. Preparation of these M1PRs will start in June.

Please check this box if you **DO NOT** want us to prepare your M1PR:



Personal Information

Taxpayer:

First Name and Initial _____ Last Name _____ Social Security Number _____

Occupation _____ Date of Birth (Mo/Da/Yr) _____ Date of Death (Mo/Da/Yr) _____

Driver's License or State-Issued ID Number _____ Expiration Date (Mo/Da/Yr) _____ Issue Date (Mo/Da/Yr) _____ State _____ Does not expire

Driver's License State-Issued ID No Identification

Spouse:

First Name and Initial _____ Last Name _____ Social Security Number _____

Occupation _____ Date of Birth (Mo/Da/Yr) _____ Date of Death (Mo/Da/Yr) _____

Driver's License or State-Issued ID Number _____ Expiration Date (Mo/Da/Yr) _____ Issue Date (Mo/Da/Yr) _____ State _____ Does not expire

Driver's License State-Issued ID No Identification

Contact Information:

Street Address _____ Apartment Number _____

City _____ State _____ ZIP or Postal Code _____

Foreign Province or County _____

Foreign Country _____

Taxpayer Daytime/Work Phone _____ Taxpayer Evening/Home Phone _____ Taxpayer Foreign Phone _____

Taxpayer Cell Phone _____ Taxpayer Fax Number _____

Spouse Daytime/Work Phone _____ Spouse Evening/Home Phone _____ Spouse Foreign Phone _____

Spouse Cell Phone _____ Spouse Fax Number _____

Taxpayer Email Address _____

Spouse Email Address _____

Preferred Method of Contact _____

May the IRS or other taxing authority discuss the return with the preparer? Yes No

Is the taxpayer claimed as a dependent on someone else's tax return? Yes No

Are you considered legally blind per IRS regulations? Yes No

Do you want to contribute to the Presidential Election Campaign Fund? Yes No

Are you a U.S. citizen or Green Card holder? Yes No

Personal Identification Numbers:

Code - 1 - Issued by IRS 2 - Issued by State or City

TS	State	City	Code	PIN

Tax Organizer Legend:

Throughout the tax organizer, you will find columns with the heading "TSJ". Enter "T" for taxpayer, "S" for spouse or "J" for joint.

Worksheets: Basic Data > General and Return Options > Processing Options

Forms 1, 1A and 2

Questions

The following questions pertain to the current tax year. For any question answered Yes, include supporting detail or documents.

Personal Information:

Yes No

Did your marital status change? _____

Are you married? _____

If Yes, do you and your spouse want to file separate returns? _____

If No, are you in a domestic partnership, civil union, or other state-defined relationship? _____

Can you or your spouse be claimed as a dependent by another taxpayer? _____

Did you or your spouse serve in the military or were you or your spouse on active duty? _____

Dependents:

Yes No

Were there any changes in dependents from the prior year? _____

Note: Include non-child dependents for whom you provided more than half the support.

Did you or your spouse pay for child care while you or your spouse worked or looked for work? _____

Do you have any children under age 18 with unearned income more than \$1,050? _____

Do you have any children age 18 or student children, aged 19 to 23, who did not provide more than half of their cost of support with earned income and that have unearned income of more than \$1,050? _____

Did you adopt a child or begin adoption proceedings? _____

Are any of your dependents non-U.S. citizens or non-U.S. residents? _____

Healthcare:

Yes No

Did you have healthcare coverage (health insurance, including Medicare, Medicaid, CHIP, and TRICARE) for you, your spouse, and any dependents for the entire year? _____

If Yes, include all Forms 1095-A, 1095-B, and 1095-C. If you did not receive Forms 1095-A, 1095-B or 1095-C, attach information detailing each month you, your spouse, and your dependents had coverage.

If No, there are several exemptions from the mandate requiring health insurance coverage. Examples include membership in a healthcare sharing ministry, membership in a federally recognized Indian tribe, incarceration, membership in certain religious sects, and enrollment in certain Medicaid and TRICARE programs that do not provide minimum essential coverage. If any of these provisions apply, provide information

regarding the exemption, the individual(s) (taxpayer, spouse, dependents) to which the exemption(s) may apply, and the month(s) for which the exemptions apply.

Are you claiming the exemption for someone having healthcare coverage purchased in the Marketplace and for whom you did not receive Form 1095-A? _____

Did you receive Form 1095-A for someone for whom another taxpayer will claim the personal exemption on their tax return? _____

Did you apply for an exemption through the Marketplace? _____

If Yes, provide the Exemption Certificate Number. _____

Are any of your dependents required to file a tax return? _____

Was anyone covered on your health insurance policy also covered on another health insurance policy for any part of the year? _____

Were you eligible for employer-sponsored healthcare coverage? _____

If you received advance premium tax credit or enrolled in coverage through the Marketplace, are married, and are filing separately from your spouse, are you a victim of domestic abuse or spousal abandonment? _____

Did you or your spouse have any transactions pertaining to a health savings account (HSA)? If you received a distribution from an HSA, include all Forms 1099-SA. _____

Did you or your spouse have any transactions pertaining to a medical savings account (MSA)? If you received a distribution from an MSA, include all Forms 1099-SA. _____

Did you or your spouse receive any distributions from long-term care insurance contracts? If Yes, include Form 1099-LTC. _____

If you or your spouse are self-employed, are you or your spouse eligible to be covered under an employer's health plan at another job? _____

If Yes, how many months were you covered? _____

If you or your spouse are self-employed, are you or your spouse eligible to be covered under an employer's long-term care plan at another job? _____

If Yes, how many months were you covered? _____

Did you or your spouse lose your job because of foreign competition and pay for your own health insurance? _____

Education:

Yes No

Did you or your spouse pay any student loan interest? _____

Did you or your spouse withdraw any amounts from your IRA to pay for higher education expenses incurred by you, your spouse, your children or grandchildren? _____

Did you or your spouse withdraw any amounts from a Coverdell Education Savings Account or Qualified Education Program (Section 529) plan?

If Yes, include all Forms 1099-Q.

Did you, your spouse, or your dependents incur any post-secondary education expenses, such as tuition?

Deductions and Credits:

Yes No

Did you or your spouse contribute property (other than cash) with a fair market value of more than \$5,000 to a charitable organization?

If Yes, provide the appraisal of property contributed. An appraisal is not required for contributions of publicly traded securities or contributions of non-publicly traded stock of \$10,000 or less.

Did you or your spouse incur any casualty or theft losses?

Did you or your spouse make any large purchases, such as motor vehicles and boats?

Did you or your spouse incur any casualty or loss attributable to a federally declared disaster?

Did you or your spouse purchase a new alternative technology vehicle, including a qualified plug-in electric drive motor vehicle?

Did you or your spouse use gasoline or special fuels for business or farm purposes (other than for a highway vehicle)?

If Yes, provide the number of gallons or special fuels used for off-highway business purposes.

_____ Gallons _____ Type

Did you or your spouse install any alternative energy equipment in your residence such as solar water heaters, solar electricity equipment (photovoltaic) or fuel cells?

Did you or your spouse install any energy efficiency improvement or energy property in your residence such as exterior doors or windows, insulation, heat pumps, furnaces, central air conditioners, or water heaters?

Did you or your spouse have any debts canceled, forgiven or refinanced?

Did you or your spouse start or purchase a business, rental property, or farm, or acquire any new interest in any partnership or S corporation?

Did you or your spouse sell an existing business, rental property, farm, or any existing interest in a partnership or S corporation?

Did you or your spouse sell, exchange, or purchase any real estate?

If Yes, include closing statements.

Investments:

Yes No

Did you or your spouse receive grants of stock options from your employer, exercise any stock options granted to you or your spouse or dispose of any stock acquired under a qualified employee stock purchase plan?

Did you or your spouse engage in any put or call transactions?

If Yes, provide the transaction details.

Did you or your spouse close any open short sales?

Did you or your spouse sell any securities not reported on Form 1099-B?

Retirement or Severance:

Yes No

Did you or your spouse contribute to a Roth IRA or convert an existing IRA into a Roth IRA?

Did you or your spouse roll into a Roth IRA any distributions from a retirement plan, an annuity plan, tax shelter annuity or deferred compensation plan?

Did you or your spouse turn age 70 ½ and have money in an IRA or other retirement account without taking any distribution?

Did you or your spouse retire or change jobs?

Did you or your spouse receive deferred, retirement or severance compensation?

If Yes, enter the date received (Mo/Da/Yr). _____

Personal Residence:

Yes No

Did your address change?

If Yes, provide the new address.

If Yes, did you move to a different home because of a change in the location of your job?

Did you or your spouse claim a homebuyer credit for a home purchased in 2008?

Did you or your spouse withdraw any amounts from your Individual Retirement Account (IRA) or Roth IRA to acquire a principal residence?

Are your total mortgages on your first and/or second residence greater than \$1,000,000?

If Yes, provide the principal balance and interest rate at the beginning and end of the year.

Did you or your spouse take out a home equity loan?

Did you or your spouse have an outstanding home equity loan at the end of the year?

If Yes, provide the principal balance and interest rate at the beginning and end of the year.

Are you claiming a deduction for mortgage interest paid to a financial institution and someone else received the Form 1098? _____

Did you or your mortgagee receive mortgage assistance payments? _____

If Yes, include all Forms 1098-MA.

Sale of Your Home:

Yes No

Did you sell your home? _____

Did you receive Form 1099-S? _____

If Yes, include Form 1099-S.

Did you or your spouse own and occupy the home as your principal residence for at least two years of the five-year period prior to the sale? _____

Did you or your spouse ever rent out the property? _____

Did you or your spouse ever use any portion of the home for business purposes? _____

Have you or your spouse sold a principal residence within the last two years? _____

At the time of the sale, the residence was owned by the: _____ Taxpayer _____
Spouse _____ Both

Gifts:

Yes No

Did you or your spouse make any gifts, including birthday, holiday, anniversary, graduation, education savings, etc., with a total (aggregate) value in excess of \$14,000 to any individual? _____

Did you or your spouse make any gifts of difficult-to-value assets (such as non-publicly traded stock) to any person regardless of value? _____

Did you or your spouse make any gifts to a trust for any amount? _____

Did you or your spouse have a life insurance trust? _____

Did you or your spouse assist with the purchase of any asset (auto, home) for any individual? _____

Did you or your spouse forgive any indebtedness to any individual, trust or entity? _____

Foreign Matters:

Yes No

Did you or your spouse perform any work outside of the U.S. or pay any foreign taxes? _____

Were you or your spouse grantor or transferor for a foreign trust, have any interest in or a signature authority over a bank account, securities account or other financial account in a foreign country?

Did you or your spouse create or transfer money or property to a foreign trust?

Did you or your spouse own any foreign financial assets?

Miscellaneous:

Yes No

Did you or your spouse pay in excess of \$1,000 in any quarter or \$2,000 during the year for domestic services performed in or around your home to individuals who could be considered household employees?

Did you or your spouse receive unreported tip income of \$20 or more in any month?

Have you or your spouse received a punitive damage award for damages other than for physical injuries or illness?

Did you or your spouse engage in any bartering transactions?

Were you or your spouse notified by the IRS or other taxing authority of any changes in prior year returns?

For any trust that you or your spouse created or are trustee, did any beneficiaries, grantors, or trustees die or move?

Additional state pages have been included at the back of the organizer and should be reviewed.



Federal Tax Payments

Refund Application:

If you have an overpayment of 2019 taxes, do you want the excess:

Refunded Yes No
 Applied to your 2020 estimated tax liability Yes No

Federal Estimated Tax Payments:

2019 1st Quarter Estimate (Due 04-15-2019)
 2019 2nd Quarter Estimate (Due 06-17-2019)
 2019 3rd Quarter Estimate (Due 09-16-2019)
 2019 4th Quarter Estimate (Due 01-15-2020)

Amount Due	Date Paid if Not Date Due (Mo/Da/Yr)	Amount Paid

2018 overpayment applied to 2019 estimate

Tax Planning Information for Tax Year 2020:

Do you expect any of the following to occur in 2020?

	Yes	No
A change in your marital status	<input type="checkbox"/>	<input type="checkbox"/>
A change in the number of your dependents	<input type="checkbox"/>	<input type="checkbox"/>
A substantial change in your income	<input type="checkbox"/>	<input type="checkbox"/>
A substantial change in your withholding	<input type="checkbox"/>	<input type="checkbox"/>
A substantial change in deductions	<input type="checkbox"/>	<input type="checkbox"/>

If you answered Yes to any of the above questions, provide details.



2019

State and City Tax Payments

20A

State and City Estimated Tax Payments:

TSJ _____ State/City _____		
Amount Due	Date Paid if Not Date Due (Mo/Da/Yr)	Amount Paid

2019 1st Quarter Estimate

2019 2nd Quarter Estimate

2019 3rd Quarter Estimate

2019 4th Quarter Estimate

If you have an overpayment of 2019 taxes, do you
want the excess applied to your 2020 estimated tax liability? Yes No

2018 overpayment applied to 2019 estimate

Balance of prior year(s)' tax paid in 2019 plus
amount paid with 2018 extensions

Estimated tax payments for 2018 paid in 2019

State and City Estimated Tax Payments:

TSJ _____ State/City _____		
Amount Due	Date Paid if Not Date Due (Mo/Da/Yr)	Amount Paid

2019 1st Quarter Estimate

2019 2nd Quarter Estimate

2019 3rd Quarter Estimate

2019 4th Quarter Estimate

If you have an overpayment of 2019 taxes, do you
want the excess applied to your 2020 estimated tax liability? Yes No

2018 overpayment applied to 2019 estimate

Balance of prior year(s)' tax paid in 2019 plus
amount paid with 2018 extensions

Estimated tax payments for 2018 paid in 2019

State and City Estimated Tax Payments:

TSJ _____ State/City _____		
Amount Due	Date Paid if Not Date Due (Mo/Da/Yr)	Amount Paid

2019 1st Quarter Estimate

2019 2nd Quarter Estimate

2019 3rd Quarter Estimate

2019 4th Quarter Estimate

If you have an overpayment of 2019 taxes, do you
want the excess applied to your 2020 estimated tax liability? Yes No

2018 overpayment applied to 2019 estimate

Balance of prior year(s)' tax paid in 2019 plus
amount paid with 2018 extensions

Estimated tax payments for 2018 paid in 2019



2019

Direct Deposit and Withdrawal

Direct Deposit and Electronic Funds Withdrawal Account Information:

The IRS and certain states allow refunds to be deposited to and balances due to be paid directly from your financial institution. If you would like to receive your refund or pay a balance due electronically, complete the following information. If you selected either of these options in 2018, your account information may already be included below.

Would you like any refunds owed to you directly deposited?	Yes No
Would you like to pay any amount due on your <u>federal</u> return using electronic withdrawal?	<input type="checkbox"/> <input type="checkbox"/>

If Yes, what amount would you like withdrawn, if not the entire balance due? _____

If Yes, when should the withdrawal occur, if other than the due date of the return? _____ (Mo/Da/Yr)

Would you like to pay any amount due on your <u>state</u> return(s) using electronic withdrawal?	<input type="checkbox"/> <input type="checkbox"/>
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If Yes, what amount would you like withdrawn, if not the entire balance due? _____

If Yes, when should the withdrawal occur, if other than the due date of the return? _____ (Mo/Da/Yr)

The IRS and some states allow estimated payments to be electronically withdrawn on the due dates of the estimated payments.

Would you like to pay any estimated payments due for your <u>federal</u> return using electronic withdrawal?	<input type="checkbox"/> <input type="checkbox"/>
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Would you like to pay any estimated payments due for your <u>state</u> return(s) using electronically withdrawal, if available?	<input type="checkbox"/> <input type="checkbox"/>
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Name of bank or financial institution

Routing Transit Number (RTN)

Account number

Type of account:	<input type="checkbox"/> Checking	<input type="checkbox"/> Traditional Savings	<input type="checkbox"/> IRA Savings
	<input type="checkbox"/> Archer MSA Savings	<input type="checkbox"/> Coverdell Ed. Savings	<input type="checkbox"/> HSA Savings

Is this a business account? Yes No

Account owner Taxpayer Spouse Joint

I confirm that the bank account information and the direct deposit/electronic withdrawal options selected above are correct.

Would you like any refunds owed to you directly deposited?	Yes No
Would you like to pay any amount due on your <u>federal</u> return using electronic withdrawal?	<input type="checkbox"/> <input type="checkbox"/>

If Yes, what amount would you like withdrawn, if not the entire balance due? _____

If Yes, when should the withdrawal occur, if other than the due date of the return? _____ (Mo/Da/Yr)

Would you like to pay any amount due on your <u>state</u> return(s) using electronic withdrawal?	<input type="checkbox"/> <input type="checkbox"/>
--	---

If Yes, what amount would you like withdrawn, if not the entire balance due? _____

If Yes, when should the withdrawal occur, if other than the due date of the return? _____ (Mo/Da/Yr)

The IRS and some states allow estimated payments to be electronically withdrawn on the due dates of the estimated payments.

Would you like to pay any estimated payments due for your <u>federal</u> return using electronic withdrawal?	<input type="checkbox"/> <input type="checkbox"/>
--	---

Would you like to pay any estimated payments due for your <u>state</u> return(s) using electronically withdrawal, if available?	<input type="checkbox"/> <input type="checkbox"/>
---	---

Name of bank or financial institution

Routing Transit Number (RTN)

Account number

Type of account:	<input type="checkbox"/> Checking	<input type="checkbox"/> Traditional Savings	<input type="checkbox"/> IRA Savings
	<input type="checkbox"/> Archer MSA Savings	<input type="checkbox"/> Coverdell Ed. Savings	<input type="checkbox"/> HSA Savings

Is this a business account? Yes No

Account owner Taxpayer Spouse Joint

I confirm that the bank account information and the direct deposit/electronic withdrawal options selected above are correct.



2019

Electronic Filing

Electronic Filing:

Electronic filing is the means by which your return is transmitted directly to the IRS and state tax authorities. The IRS has implemented an electronic filing mandate requiring certain preparers, including this firm, to file all returns that they prepare electronically. Some states also require certain preparers to electronically file state returns prepared. The IRS and some states allow taxpayers to elect not to file their returns electronically.

Do not electronically file the federal return

Do not electronically file the state return(s)

Note: The IRS and some states that require returns to be electronically filed also impose fees and/or penalties for failure to do so. If you checked either of the boxes above, you may be required to sign an "opt-out" form before we can release your returns. As a follow-up we will contact you to discuss these requirements and your ability to "opt-out" of electronic filing.

The IRS requires, and many states allow, the use of a Personal Identification Number (PIN) in lieu of mailing a signature document when electronically filing.

Would you like to use a randomly generated PIN?		Yes	No
Taxpayer		<input type="checkbox"/>	<input type="checkbox"/>
Spouse		<input type="checkbox"/>	<input type="checkbox"/>

If No, enter a 5-digit self-selected PIN:

Taxpayer PIN _____

Spouse PIN _____



Dependents and Wages

Dependent Information:

	First Name and Initial	Last Name	Social Security Number	Date of Birth (Mo/Da/Yr)	Date of Death (Mo/Da/Yr)	Relationship to Taxpayer
A						
B						
C						
D						
E						
F						
G						
H						

Did dependent have income over \$4,200?



	Months Lived in Your Home	X if Disabled	Yes or No	Identity Protection PIN
A				
B				
C				
D				
E				
F				
G				
H				

Provide the name of any dependent who is not a U.S. citizen or Green Card holder.

Provide the name of any person living with you who is claimed as a dependent on someone else's tax return.

List the years that a release of claim to exemption is given for a dependent child not living with you.

Wages and Salaries: Include all copies of your current year Forms W-2

Note: Use this section to report any wages and/or salaries for which no Form W-2 was received.

TS	Employer's Name	Taxable Wages	Tax Withheld				
			Federal	FICA/TIER 1	Medicare	State	Local



Consolidated Brokerage Statement Sales of Stocks, Securities, Capital Assets and Miscellaneous Income

5G

Gains or Losses from Sales of Stocks, Securities and Other Capital Assets:

Include all Forms 1099-A, 1099-B, 1099-MISC, 1099-S and copies of mutual fund statements for the year

Did you have any of the following during the year?

	Yes	No
Mutual fund transactions		
Exchange of any securities or investments for something other than cash		
Sales of inherited property		
Sales of any stock or stock options at a loss and purchases of the same or substantially similar stock or options 30 days before or 30 days after the sale		
Commodity sales, short sales or straddles		
Reinvestment of the proceeds of the sale of a publicly traded security into an SSBIC interest		
Reinvestment of the proceeds of the sale of qualified small business stock in other qualified small business stock		
Securities which became worthless		

	Kind of Property and Description	Quantity	Date Acquired (Mo/Da/Yr)	Date Sold (Mo/Da/Yr)
A				
B				
C				
D				

	Gross Sales Price (Less Commissions)	Cost or Other Basis	Federal Tax Withheld	State Tax Withheld
A				
B				
C				
D				

Other Income:

Nature and Source	2019 Amount	2018 Amount

Other Adjustments to Income:

Nature and Source	2019 Amount	2018 Amount

Investment Interest Expense:

Interest paid on money you borrowed that is allocable to property held for investment.

Paid To	2019 Amount	2018 Amount

Foreign Bank Accounts and Trusts:

At any time during 2019, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? Yes No

If Yes, enter name of foreign country _____

Were you the grantor of, or transferor to, a foreign trust that existed during 2019, whether or not you had any beneficial interest in it? Yes No



2019

Pension, Annuity and Retirement Plan Information

9A

Pensions and Annuities: Include all Forms 1099-R and any nontaxable distribution details

TSJ	Name of Payer	2019 Gross Distributions	Taxable Amount	Federal Tax Withheld	State Tax Withheld	Is this a Rollover?	2018 Gross Distributions

Self-Employed Retirement Plan: Include copies of all Forms 1099-R

Have you established a self-employed retirement or SIMPLE plan with deductible contributions?

Do you want to contribute the maximum amount allowed?

Taxpayer		Spouse	
Yes	No	Yes	No
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Contributions to:

Simplified employee pension plan

Defined benefit plan

Defined contribution plan

SIMPLE plan

2019 Amount	2019 Amount



2019

Business Income and Cost of Goods Sold

Name of Business: _____

Principal Business or Profession: _____

TSJ _____
 Employer ID number _____
 Street address _____
 City, state, ZIP or postal code, and country _____
 Method of inventory _____
 Method of accounting _____

Business Questions for 2019:

	Yes	No
Did you dispose of this business? _____	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, what was the disposition date? _____ (Mo/Da/Yr)		
Was there a change in determining quantities, costs or valuations between opening and closing inventory? _____	<input type="checkbox"/>	<input type="checkbox"/>
Were you involved in the operations of this business on a regular, continuous and substantial basis? _____	<input type="checkbox"/>	<input type="checkbox"/>
Have you prepared or will you prepare all required Forms 1099? _____	<input type="checkbox"/>	<input type="checkbox"/>

2019 Amount	2018 Amount

Health insurance premiums paid for yourself and your dependents _____

Income:

Include all Forms 1099-K

Payment card and third party transactions:

Description	2019 Amount	2018 Amount

Miscellaneous income:

Include all Forms 1099-MISC

Other Income:

Other gross receipts or sales _____
 Less returns and allowances _____

Cost of Goods Sold:

2019 Amount	2018 Amount

Beginning inventory _____
 Purchases less cost of items withdrawn for personal use _____
 Cost of labor (do not include amounts paid to yourself) _____
 Materials and supplies _____
 Other costs of goods sold: _____

Description	2019 Amount	2018 Amount

Ending inventory _____



2019

Business Expenses and Property & Equipment

6A

Name of Business:

Principal Business or Profession:

Expenses:

- Advertising
- Car and truck expenses
- Parking fees and tolls
- Commissions and fees
- Contract labor
- Employee benefit programs and health insurance (other than pension and profit-sharing plans)
- Insurance (other than health)
- Interest - mortgage (paid to banks, etc.)
- Interest - other
- Legal and professional fees
- Office expense
- Pension and profit-sharing plans
- Rent or lease - vehicles, machinery and equipment
- Rent or lease - other business property
- Repairs and maintenance
- Supplies (not included in Cost of Goods Sold)
- Taxes and licenses
- Travel
- Meals
- Entertainment (deductible only on some state returns)
- Utilities
- Wages
- Dependent care benefits

2019 Amount	2018 Amount

Other Expenses:

Description	2019 Amount	2018 Amount

Property and Equipment: Include a list if more space is needed

X if not new	Acquisitions - Description	Date Acquired (Mo/Da/Yr)	Cost

Dispositions - Description	Date Acquired (Mo/Da/Yr)	Cost	Date Sold (Mo/Da/Yr)	Selling Price



Business Expenses - Vehicle and Other Listed Property

Name of Business: _____

Principal Business or Profession: _____

Listed Property Questions for 2019:

Do you have evidence to support your deduction?	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, is the evidence written?	<input type="checkbox"/>	<input type="checkbox"/>
Do you have evidence to support the business use percentage claimed on listed property?	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, is the evidence written?	<input type="checkbox"/>	<input type="checkbox"/>

If you are an employer who provides vehicles for use by employees:

Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	<input type="checkbox"/>	<input type="checkbox"/>
Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? ..	<input type="checkbox"/>	<input type="checkbox"/>
Do you treat all use of vehicles by employees as personal use?	<input type="checkbox"/>	<input type="checkbox"/>
Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles and retain the information received?	<input type="checkbox"/>	<input type="checkbox"/>
Do you meet the requirements for qualified demonstration use by maintaining a written policy statement that prohibits vehicle use by individuals other than full-time vehicle salespersons, use for personal vacation trips, storage of personal possessions in the vehicle and limits the total mileage outside the salesperson's normal working hours?	<input type="checkbox"/>	<input type="checkbox"/>

Vehicle:

Description of vehicle

Date placed in service (Mo/Da/Yr)

Do you (or your spouse) have another vehicle available for your personal use? Yes No

Was your vehicle available for use during off-duty hours?

Vehicle 1	
Description of vehicle	
Date placed in service (Mo/Da/Yr)	
Do you (or your spouse) have another vehicle available for your personal use? <input type="checkbox"/> Yes <input type="checkbox"/> No	
Was your vehicle available for use during off-duty hours?	
2019 Miles	2018 Miles
2019 Amount	2018 Amount

Vehicle 2	
Description of vehicle	
Date placed in service (Mo/Da/Yr)	
Do you (or your spouse) have another vehicle available for your personal use? <input type="checkbox"/> Yes <input type="checkbox"/> No	
Was your vehicle available for use during off-duty hours?	
2019 Miles	2018 Miles
2019 Amount	2018 Amount

Mileage:

Total miles

Total business miles

Total commuting miles for the year ..

Actual Expenses:

Gasoline, oil, repairs, insurance, etc . .

Interest

Taxes

Fair market value of leased vehicle ..

Vehicle rentals/leases



Business Use of Home

Name of Business: _____

Principal Business or Profession: _____

Partial Use of Your Home for Business:

	2019	2018
Square footage of home used exclusively for business		
Total square footage of home		
Total hours home was used for day care during the year		

Was your home used for day care purposes for the entire year?

Yes

No

Were improvements made to the home and/or home office since the time you began using the home for business?

Expenses: **Enter all expenses at 100 percent**

Direct expenses benefit the business part of your home.
 Example: Cost of painting or repairs made to the specific area or room used for business.

Indirect expenses are required for keeping up and running your entire home.
 Example: Real estate taxes.

	Direct Expenses		Indirect Expenses	
	2019 Amount	2018 Amount	2019 Amount	2018 Amount
Casualty losses				
Deductible mortgage interest paid to:				
Financial institutions				
Individuals				
Real estate taxes				
Insurance				
Qualified mortgage insurance premiums				
Repairs and maintenance				
Utilities				
Rent				

Other Expenses:

Description	Direct Expenses		Indirect Expenses	
	2019 Amount	2018 Amount	2019 Amount	2018 Amount

Seller-Financed Mortgage Interest Information:

Name of Individual to Whom Mortgage Interest Was Paid	Identification Number of Individual	Address of Individual to Whom Mortgage Interest Was Paid



Sale or Exchange of Your Home:

Include the closing statements from the purchase and sale of your former and new homes

Former Home Information:

TSJ
Date acquired (Mo/Da/Yr)
Date sold (Mo/Da/Yr)
Selling price

Original Cost and Cost of Improvements:

Table with 2 columns: Description, Amount

Sale Expenses:

Commissions, legal fees, advertising and other expenses.

Table with 2 columns: Description, Amount

Did you personally own and occupy the home for at least 2 of the 5 years preceding the sale?
If your spouse is deceased, did the sale occur within two years of the date of death and did your spouse live in the home for at least 2 of the 5 years preceding the sale?
If you had a foreign mortgage on the above property, please provide the amount of the mortgage retired on the sale and the date the mortgage was acquired or the date the mortgage was most recently renegotiated

Moving Expenses:

TSJ
Were the moving expenses reimbursed by your employer?
Enter reimbursements not included in wages on your Form W-2
Was the move due to a permanent change of station pursuant to a military order?

Mileage:

Number of miles from old home to new workplace (applicable only on some state returns)
Number of miles from old home to old workplace (applicable only on some state returns)
Number of automobile miles in move

Transportation Expenses:

Costs of transportation of household goods and personal effects
Costs of travel and lodging (do not include meals or automobile expenses)
Automobile expenses (gasoline, oil, etc.)
Meals (Pennsylvania only)



Rental and Royalty Income

Location of Property: _____

TSJ

Type of property

Have you prepared or will you prepare all required Forms 1099? Yes No

Ownership percentage if not 100%

How many days was this property rented at fair market value?

How many days was this property used personally (including use by family members)?

2019	2018

Income:

Rents received

Royalties received

2019 Amount	2018 Amount

Payment card and third party transactions: Include all Forms 1099-K

Description	2019 Amount	2018 Amount

Miscellaneous income: Include all Forms 1099-MISC

Description	2019 Amount	2018 Amount

Other income:

Description	2019 Amount	2018 Amount



Rental and Royalty Expenses

Location of Property:

Expenses:

- Advertising
- Auto and travel
- Cleaning and maintenance
- Commissions
- Insurance
- Legal and other professional fees
- Management fees
- Mortgage interest paid to banks, etc.
- Mortgage interest paid to individuals
- Other interest
- Repairs
- Supplies
- Taxes
- Utilities
- Dependent care benefits
- Employee benefits
- Other Expenses:

2019 Amount	2018 Amount

Description	2019 Amount	2018 Amount



Rental and Royalty Vehicle and Other Listed Property

Location of Property: _____

Listed Property Questions for 2019:

	Yes	No
Do you have evidence to support your deduction?	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, is the evidence written?	<input type="checkbox"/>	<input type="checkbox"/>
Do you have evidence to support the business use percentage claimed on listed property?	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, is the evidence written?	<input type="checkbox"/>	<input type="checkbox"/>

If you are an employer who provides vehicles for use by employees:

	Yes	No
Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	<input type="checkbox"/>	<input type="checkbox"/>
Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? ..	<input type="checkbox"/>	<input type="checkbox"/>
Do you treat all use of vehicles by employees as personal use?	<input type="checkbox"/>	<input type="checkbox"/>
Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles and retain the information received?	<input type="checkbox"/>	<input type="checkbox"/>
Do you meet the requirements for qualified demonstration use by maintaining a written policy statement that prohibits vehicle use by individuals other than full-time vehicle salespersons, use for personal vacation trips, storage of personal possessions in the vehicle and limits the total mileage outside the salesperson's normal working hours?	<input type="checkbox"/>	<input type="checkbox"/>

Vehicle:

Description of vehicle

Date placed in service (Mo/Da/Yr) _____

Do you (or your spouse) have another vehicle available for your personal use?

Was your vehicle available for use during off-duty hours?

Vehicle 1	
<input type="checkbox"/> Yes <input type="checkbox"/> No	
<input type="checkbox"/> Yes <input type="checkbox"/> No	
2019 Miles	2018 Miles
2019 Amount	2018 Amount

Vehicle 2	
<input type="checkbox"/> Yes <input type="checkbox"/> No	
<input type="checkbox"/> Yes <input type="checkbox"/> No	
2019 Miles	2018 Miles
2019 Amount	2018 Amount

Mileage:

Total miles

Total business miles

Total commuting miles for the year ..

Actual Expenses:

Gasoline, oil, repairs, insurance, etc ..

Interest

Taxes

Fair market value of leased vehicle ..

Vehicle rentals/leases



Include Forms: W-2G, 1099-MISC, 1099-RRB, 1099-SSA, 1099-SA, 1099-LTC and 1099-G

Miscellaneous Income and Adjustments:

Table with columns for TSJ (2019 Amount, 2018 Amount) and rows for Unemployment compensation, Social security benefits, Medicare premiums, etc.

State and Local Income Tax Refunds:

Table with columns for TSJ, State, City, Tax Year, and Income Tax Refund (State, Local).

Other Income:

Table with columns for TSJ, Nature and Source, 2019 Amount, and 2018 Amount.

Alimony Paid or Received:

Table with columns for TSJ, Recipient's Name, Recipient's Social Security No., Alimony Received?, 2019 Amount, and 2018 Amount.



Miscellaneous Adjustments

Educator Expenses: Deduction for amounts paid by educators of kindergarten through Grade 12

TS	2019 Amount	2018 Amount

Health Savings Accounts (HSAs)

TS	Description	2019 Amount	2018 Amount
	Contributions made for 2019		
	Distributions received from all HSAs in 2019		

What type of coverage applies to your high deductible health plan? Self only Family

Were any HSA contributions listed above also shown on your Form W-2?

Were all distributions from your HSA for unreimbursed medical expenses?

Did you or your spouse enroll in Medicare?

If Yes, what month did you enroll?

What month did your spouse enroll?

Yes	No

Other Adjustments to Income: Include all Forms 1098-E for Student Loan Interest Paid

TSJ	Nature and Source	2019 Amount	2018 Amount



Itemized Deductions - Medical and Taxes

Medical and Dental Expenses:

- Prescription medicines and drugs
- Total medical insurance premiums paid *
- Long-term care expenses
- Total insurance reimbursement
- Number of miles traveled for medical care
- Lodging
- Doctors, dentists, etc.
- Hospitals
- Lab fees
- Eyeglasses and contacts

TSJ	2019 Amount	2018 Amount

2019 Amount	2018 Amount

- Taxpayer long-term care insurance premiums paid
- Spouse long-term care insurance premiums paid

* Do not include Medicare premiums or premiums deducted in computing taxable wages reported on a W-2.

Other Medical Expenses:

TSJ	Description	2019 Amount	2018 Amount

Taxes Paid: Include copies of your tax bills

- Personal property taxes paid (include vehicle taxes)
- General sales taxes paid on specified items

TSJ	2019 Amount	2018 Amount

Itemize real estate taxes by state.

TSJ	Real Estate Taxes	2019 Amount	2018 Amount

Other Taxes Paid:

TSJ	Description	2019 Amount	2018 Amount

If you purchased or sold your home in 2019, did you include any taxes from your closing statement in the amounts above? Yes No



Mortgage Questions for 2019:

	Yes	No
If you purchased or sold your home, did you include any mortgage interest from your closing statement in the amount below? . . .	<input type="checkbox"/>	<input type="checkbox"/>
Did you refinance your home? (If Yes, enclose the closing statement.)	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, how many years is your new mortgage loan? _____		
Did you purchase a new home or sell your former home during the year?	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, enclose the closing statements from the purchase and sale of your new and former homes.		
If Yes, also, did you (or your spouse, if married) have an ownership interest in a principal residence in the US during the 3 year period prior to the purchase of this home?	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, did you (and your spouse, if married at the time of purchase) own and use the same home as a principal residence in the U.S. for any 5 consecutive year period during the 8 year period ending on the purchase date of the new home?	<input type="checkbox"/>	<input type="checkbox"/>

Home Mortgage Interest Paid To Financial Institutions:

TSJ	Paid To	Did You Receive Form 1098?		2019 Amount	2018 Amount
		Yes	No		

Other Home Mortgage Interest Paid:

TSJ	Paid To		ID Number	2019 Amount	2018 Amount
	Name	Address			

Deductible Points:

TSJ	Paid To	Did You Receive Form 1098?		2019 Amount	2018 Amount
		Yes	No		

Mortgage Insurance Premiums:

Premiums paid or accrued for qualified mortgage insurance.

TSJ	2019 Amount	2018 Amount

Investment Interest Expense:

Interest paid on money you borrowed that is allocable to property held for investment.

TSJ	Paid To	2019 Amount	2018 Amount



Itemized Deductions - Contributions

Cash Contributions: Include all Forms 1098-C or other documentation.

You cannot deduct a cash contribution, regardless of the amount, unless you keep as a record of the contribution a bank record (such as a canceled check, a bank copy of a canceled check, or a bank statement containing the name of the charity, the date, and the amount) or a written communication from the charity. The written communication must include the name of the charity, date of the contribution, and amount of the contribution. Clothes and household items donated must be in good, used condition or better in order to be deductible unless the item donated is worth more than \$500 and you have the item's value appraised. Attach a copy of the appraisal. Include any vehicles donated to charity.

TSJ	Organization or Description of Contribution	2019 Amount	2018 Amount

TSJ	Conservation Real Property	2019 Amount	2018 Amount
	100% limit		
	50% limit		

TSJ	Description	2019 Miles	2018 Miles
	Number of miles traveled performing volunteer work for qualified charitable organizations		

Noncash Contributions Totaling \$500 or Less: Include all documentation.

TSJ	Description of Donated Property	2019 Amount	2018 Amount

Noncash Contributions Totaling More Than \$500: Include all Forms 1098-C or other documentation.

TSJ	Property Description	Date Acquired	Date of Donation	Cost or Basis
A				
B				
C				

	Fair Market Value (FMV)	Method Used to Determine FMV	Other Method Description	Method of Acquisition
A				
B				
C				

- 1 - Appraisal 3 - Comparable Sale 5 - Thrift Shop Value
- 2 - Catalog 4 - Other (Describe)

- 1 - Gift 3 - Exchange
- 2 - Inheritance 4 - Purchase

	Donee Organization Name	Donee Organization Address
A		
B		
C		



Itemized Deductions - Miscellaneous

* These expenses are not deductible on the federal return but may be deductible on some state returns.

Miscellaneous Itemized Deductions:

- Union and professional dues *
- Tax preparation fee *
- Professional subscriptions *
- Hobby expense (To extent of income) *
- Safe deposit box *
- Uniforms and protective clothing *
- Work tools *
- Gambling losses
- Estate taxes

TSJ	2019 Amount	2018 Amount

Other Itemized Deductions:

Examples:

- Certain legal and accounting fees *
- Investment expenses *
- Custodial fees *
- Employment agency fees *
- Certain educational expenses *
- Amortizable bond premium
- Impairment-related work expense of a disabled person
- Repayment of amounts under a claim of right

TSJ	Description	2019 Amount	2018 Amount

Casualty or Theft Loss:

TSJ _____
 Property description _____

Which of the following describes the type of property that sustained the casualty or theft loss?

- Personal use
 Business use
 Income producing
 Employee Use
 Personal use attributable to insolvent or bankrupt financial institution losses on deposits

Was the loss due to a federally declared disaster? Yes No

Date acquired (Mo/Da/Yr) _____

Date damaged or lost (Mo/Da/Yr) _____

Original cost or other basis

Fair market value before casualty

Fair market value after casualty

Cost of replacement

Insurance reimbursement



Itemized Deductions - Business Use of Home

These expenses are not deductible on the Federal return but may be deductible on some state returns.

Partial Use of Your Home for Business:

Square footage of home used exclusively for business

Total square footage of home

Total hours home was used for day care during the year

2019	2018

Was your home used for day care purposes for the entire year?

Were improvements made to the home and/or home office since the time you began using the home for business?

Yes	No

Expenses: Enter all expenses at 100 percent

Direct expenses benefit the business part of your home.
 Example: Cost of painting or repairs made to the specific area or room used for business.

Indirect expenses are required for keeping up and running your entire home.
 Example: Real estate taxes.

	Direct Expenses		Indirect Expenses	
	2019 Amount	2018 Amount	2019 Amount	2018 Amount
Casualty losses				
Deductible mortgage interest paid to:				
Financial institutions				
Individuals				
Real estate taxes				
Insurance				
Qualified mortgage insurance premiums				
Repairs and maintenance				
Utilities				
Rent				

Other Expenses:

Description	Direct Expenses		Indirect Expenses	
	2019 Amount	2018 Amount	2019 Amount	2018 Amount

Seller-Financed Mortgage Interest Information:

Name of Individual to Whom Mortgage Interest Was Paid	Identification Number of Individual	Address of Individual to Whom Mortgage Interest Was Paid



Employee Business Expenses (Page 1 of 2)

TS: _____ Occupation: _____

Business Expenses: Enter all expenses at 100 percent Include all documentation

Occupation code _____

- | | | |
|--------------------------|--|-------------------------|
| 1 - Performing artist | 3 - Fee-basis state or local government official | 5 - Outside salesperson |
| 2 - Handicapped employee | 4 - National Guard or Reserve | (Big Rapids, MI only) |

If not 100%, enter the percentage to apply to Schedule A _____ %

	2019 Amount	2018 Amount
Parking fees and tolls		
Local transportation		
Travel expenses		
Meals		
Entertainment (deductible only on some state returns)		

Other Business Expenses:

Description	2019 Amount	2018 Amount

Reimbursements: List only reimbursements NOT reported in Box 1 of your Form W-2

	2019 Amount	2018 Amount
Amount received for other expenses		
Amount received for meals		
Amount received for entertainment		

Does your employer's reimbursement plan for meals and entertainment allow for offset of other reimbursements? Yes No



Employee Business Expenses- Business Use of Home

17B

Partial Use of Your Home for Business:

Square footage of home used exclusively for business

Total square footage of home

Total hours home was used for day care during the year

2019	2018

Was your home used for day care purposes for the entire year?

Were improvements made to the home and/or home office since the time you began using the home for business?

Yes	No

Expenses: Enter all expenses at 100 percent

Direct expenses benefit the business part of your home.
 Example: Cost of painting or repairs made to the specific area or room used for business.

Indirect expenses are required for keeping up and running your entire home.
 Example: Real estate taxes.

	Direct Expenses		Indirect Expenses	
	2019 Amount	2018 Amount	2019 Amount	2018 Amount
Casualty losses				
Deductible mortgage interest paid to:				
Financial institutions				
Individuals				
Real estate taxes				
Insurance				
Qualified mortgage insurance premiums				
Repairs and maintenance				
Utilities				
Rent				

Other Expenses:

Description	Direct Expenses		Indirect Expenses	
	2019 Amount	2018 Amount	2019 Amount	2018 Amount

Seller-Financed Mortgage Interest Information:

Name of Individual to Whom Mortgage Interest Was Paid	Identification Number of Individual	Address of Individual to Whom Mortgage Interest Was Paid



Child/Dependent Care Expenses & Education Expenses

Child/Dependent Care Expenses:

General Information:

TSJ

Were you or your spouse a full time student or disabled? Yes No

Did you pay an individual for services performed in your home? Yes No

Expenses incurred in 2018 but paid in 2019

Employer-provided dependent care benefits that were forfeited in 2019

2018 carryover used in grace period

Child/Dependent Care Providers:

Provider 1:

Name
Street address
City, state, ZIP or postal code, and country
Social security number OR
Employer identification number
Telephone number (California only)

	2019 Amount	2018 Amount
Expenses incurred and paid in 2019		
Expenses incurred and not paid in 2019		

Provider 2:

Name
Street address
City, state, ZIP or postal code, and country
Social security number OR
Employer identification number
Telephone number (California only)

	2019 Amount	2018 Amount
Expenses incurred and paid in 2019		
Expenses incurred and not paid in 2019		

Qualifying Persons for Child/Dependent Care Expenses:

First Name and Initial	Last Name	Social Security Number	2019 Expenses Incurred	2018 Expenses Incurred

Higher Education Expenses for Education Credits and/or Tuition Fees Deduction:

Qualified expenses are for post-secondary education tuition and related expenses; they do not include room or board. Include a detailed listing of the expenses.

Include copies of all Forms 1098-T

First Name and Initial	Last Name	Social Security Number	2019 Qualified Expenses



Household Employment Taxes

General Information:

TSJ

Employer identification number

Did you pay any one household employee cash wages of \$2,100 or more in 2019? Yes No

Did you withhold any federal income tax from wages paid to any household employee? Yes No

Did you pay total cash wages of \$1,000 or more in any calendar quarter of 2018 or 2019? Yes No

Social Security, Medicare and Income Taxes:

Cash wages subject to social security taxes

Cash wages subject to Medicare taxes (if different than cash wages subject to social security)

Cash wages subject to additional Medicare tax withholding

Federal income tax withheld

State disability plan payments subject to social security taxes

State disability plan payments subject to Medicare taxes (if different than plan payments subject to social security)

	2019 Amount	2018 Amount

Federal Unemployment (FUTA) Tax:

Did you pay unemployment contributions to more than one state? Yes No

Were all of the wages subject to FUTA tax subject to the state's unemployment tax? Yes No

State	Total Cash Wages Subject to FUTA	2018 Amount

Complete the following for all state unemployment contributions made:

X if payment to be made after April 15, 2020

Name of State	Total Taxable Wages	Contribution Paid to Unemployment Fund	X	2018 Amount