



Claeys Wolken & Associates

PROFESSIONAL TAX PREPARATION

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Tax Questionnaire

2017 Tax Year

Primary Taxpayer's First Name

Primary Taxpayer's Last Name

Taxpayer's

Date of Birth

Taxpayer's Occupation *(we will add this to the signature line on your tax return)*

	Yes	No
Did your marital status change during 2017?		
Were you legally married <u>as of</u> December 31, 2017? If Yes, provide your spouse's information in the spaces below.		

Spouse's First Name
(leave blank if not married)

Spouse's Last Name
(leave blank if not married)

Spouse's Date of Birth
(leave blank if not married)

Spouse's Occupation
(we will add this to the signature line on your tax return)
(Leave blank if not married)

Presidential Election Campaign Fund - Do you want \$3 of your taxes to go to the Presidential Election Campaign Fund?

	Yes	No
Taxpayer		
Spouse <i>(Leave blank if unmarried)</i>		

Identity PIN (IP PIN)

If you and/or your spouse were issued an IP PIN by the IRS and/or a PIN by a state taxing authority, please complete the following section(s):

Taxpayer's Name Taxpayer's PIN Spouse's First Name Spouse's PIN

HELP ANSWERING THIS QUESTION - An IP PIN is a six-digit number assigned to certain taxpayers that must be input on the tax return. If you are required to use a PIN on your return, the IRS will notify you in advance by mailing you Form CP01A with your PIN(s). Leave blank if you do not have a PIN.

Tax Refund Preference:

If you are due a tax refund, please let us know how you would like the refund handled:

- Electronic direct-deposit into my financial institution (complete information below)
- Instruct the IRS and/or state tax authority to issue me a paper refund check
- Apply the entire amount of my tax refund as a credit to next year's taxes
- Apply a partial amount of my tax refund as a credit to next year's taxes
- Undecided. Please contact me/us once the return is prepared so that we can review the refund amount to make a determination
- N/A - a refund is not expected

Electronic Direct-Deposit Information

Name of Financial Institution (e.g., Bank of America)

A sample check form with the following fields and labels:

- NAME, ADDRESS, CITY, STATE, ZIP
- DATE
- 0123, 01-2345/5789
- BY TO THE ORDER OF
- \$ []
- DOLLARS
- BANK NAME, ADDRESS, CITY, STATE, ZIP
- FOR
- ⑆0⑆2345678⑆ 0⑆234567890⑆23⑆ 0⑆23
- Bank Routing Number
- Bank Account Number
- Check Number

Checking

Savings

Bank Routing Number (must be 9 digits)

Bank Account Number

Double-check for accuracy

Double-check for accuracy

Changes to your prior year tax refund

	Yes	No
Did you originally request to have your Federal tax refund applied to your future taxes, and then afterwards changed your mind and contacted the IRS to request a refund?		

HELP ANSWERING THIS QUESTION - This question pertains to your prior filed tax return. We rely on refund handling instructions on your prior form 1040 tax return. If you changed your mind last year, we need to know.

Quarterly Estimated Tax Payments

	Yes	No
Did you make any <u>estimated</u> tax payments for the 2017 tax year?		

HELP ANSWERING THIS QUESTION - Estimated Tax is the method used to pay tax on income that is not subject to *withholding*. For example, taxable earnings from self-employment generally do not have income tax withheld.

If you made one or more estimated tax payments for the 2017 tax year, please fill in the date and amount of each payment that you made.

Payment #1 Date: Payment #2 Date: Payment #3 Date: Payment #4 Date:

Payment #1 Payment #2 Payment #3 Payment #4
\$ Amount: \$ Amount: \$ Amount: \$ Amount:

ATTENTION: If you owed tax on your 2016 tax return (which was due on "Tax Day" April 2017), that particular payment was NOT an estimated tax payment for 2017 taxes, and should not be listed above.

Dependents

	Yes	No
Were there any <u>changes</u> in dependents from the prior year?		
Did you have a qualifying dependent that you claimed for the prior tax year, but who is no longer a qualifying dependent for the 2017 tax year? Examples: during 2017 your child turned 19 years of age and was not a student, or was a student and reached 25 years of age.		
Did you begin the process of adoption, or adopt children?		

If you answered Yes to any of the questions above, please complete the following section. If you had multiple changes, use the space on the last page of this questionnaire.

Dependent's First Name:

Dependent's Last Name:

Check one:

Add

Remove

Social Security Number
(leave blank if removing):

Date of Birth
(leave blank if removing):

Relationship to you; e.g., Son, Parent
(leave blank if removing):

Note: For children and other dependents you previously claimed on your prior tax return, we will use the information for those dependents that we already have in our records. It is not necessary to provide us their information again.

Dependent(s) Information

If you had dependent(s) during 2017, check Yes or No only. If you did NOT have dependents, check N/A.

	Yes	No	N/A
Did any of your dependents earn income from a job?			
Are any of your dependents non-US citizens and/or non-US residents?			
Did any of your children have unearned and/or passive income from NON-employment sources, such as stocks, dividends and other securities?			
Did you pay for professional care (e.g., day care) of your children or dependents?			

Information to provide to us:

Dependent Care: provide us (1) the care provider's full name, (2) provider's address, (3) provider's taxpayer identification number, (4) total amount paid in 2017, and (5) the name of the dependent who received care. If more than one dependent received care and/or there were multiple providers, provide us the amount paid *per* dependent.

Health Care Coverage

	Yes	No
Were you and/or your spouse <u>eligible</u> for health care coverage through your employer(s)?		
Did you, your spouse, and any dependents have health care coverage? If yes, check the box(es) below for the months that your household HAD coverage:		

Coverage all 12 months during 2017	January	February	March	April
	May	June	July	August
	September	October	November	December

Documents to provide to us:

If you had health care coverage, provide us copies of all Forms 1095-A, 1095-B, and 1095-C that are sent to you.

2018 TAX TIP! To ensure that there is no confusion with the recent tax reform law, please be advised that the Affordable Care Act (commonly referred to as "Obamacare") individual mandate is still required throughout 2018. The mandate is not repealed until after 2018.

Health Care Savings and Health Insurance

	Yes	No
Did you have any transactions from a Health Savings Account (HSA)?		
Did you have any transactions from a Medical Savings Account (MSA)?		
Did you have any distributions from long-term care insurance contracts?		

HSAs and MSAs: send us all Forms 1099-SA that you received, and advise of any amount withdrawn that was not a medical expense.

Long-Term Care Insurance: send us all Forms 1099-LTC that you received.

FSAs: there are not reporting requirements for FSA transactions, so we do not require FSA statements from you.

Education

	Yes	No
Did you withdraw funds from a Coverdell Education Savings Account (ESA) or Qualified Education Program (Section 529 plan)?		
If you answered Yes to the preceding question (withdrew funds from a Coverdell Education Savings Account (ESA) or Qualified Education Program (Section 529 plan)), were <u>all</u> of the funds used for qualified educational expenses?		
Did you or your dependents incur any post-secondary (i.e., college, university, etc.) education expenses?		
Were you, your spouse, or a dependent enrolled <u>at least</u> half-time in a qualifying educational institution?		
Did you or your spouse pay any student loan interest?		
Did you withdraw any amounts from an IRA to pay for higher education expenses incurred by you, your spouse, your children or grandchildren?		

ESA and Section 529 Plans: provide us all Forms 1099-Q. Provide us any amount(s) withdrawn that were not used for qualified educational expenses.

Qualifying Educational Institution: Provide us all Forms 1098-T. Qualified expenses include tuition, any fees that are required for enrollment, and course materials that the student was required to buy from the school.

Miscellaneous Deductions and Credits

	Yes	No
Did you purchase a <u>brand new</u> electric or plug-in hybrid car?		
Did you install renewable energy equipment in your primary residence, such as solar water heaters, solar electricity panels, or fuel cells?		
Did you purchase a new or used car, truck, trailer, motorcycle, boat or motorhome?		
Did you have a casualty or theft loss that was not reimbursed by insurance?		
Did you incur <u>significant</u> (7.5% or greater of your Adjusted Gross Income) medical expenses that were not reimbursed or covered by insurance?		
Did you move to a different home because of a change in the location of your job <u>and</u> the distance between your <i>new</i> job and your <i>former</i> home is 50 miles or more?		

Deductible Purchases: provide us a copy of the sales invoice showing the purchase price and sales tax(es) paid.

Major Medical Expenses: provide us the total amount paid out of pocket that was not reimbursed.

Property & Property Investments

	Yes	No
Did you start or purchase a business, farm, or acquire any new interest in a partnership or S corporation?		
Did you sell an existing business, farm or any existing interest in a partnership or S corporation?		
Did you purchase real estate for investment or business/commercial purposes?		
Did you rent a property, house, townhouse, condo or room to others?		
Did you purchase a primary or secondary residence?		
Did you sell a home or property?		
Did you have any mortgages refinanced?		
Did you have any debts canceled or forgiven?		
Did you inherit a house or property?		
Did you pay interest on a mortgage to an individual or private party?		
Did you pay mortgage interest to a financial institution, but someone else received the Form 1098 Mortgage Interest Statement and/or your name is not on the 1098?		
Did you pay real estate property taxes to a county and/or municipality that was not paid through an escrow account or mortgage provider? <i>(see below for instructions)</i>		

If you answered Yes to any of the above questions, please provide us the following:

Rental Property: Please provide us with an itemized list of total income and expenses and date(s) rented. We will gladly provide you a template that will help you document this information, and properly categorize all expenses that meets **IRS reporting guidelines**. Please contact our office for a copy of this template.

Mortgage Refinance or Home Purchase: provide a copy of the Closing Statement (commonly referred to as "HUD" statement). If not listed on the statement, provide the address of the home.

Sale of Home or Property: provide a copy of the Form 1099-S (if you received one) and also a copy of the Closing Statement (commonly referred to as "HUD" statement).

Mortgage Paid to Individual: provide (1) the total amount of interest you paid, (2) their full name, (3) their address and (4) their taxpayer identification number of the party paid.

Property Taxes (paid directly by you): provide a copy of your real estate tax paid bill with proof of payment(s). Alternatively, most jurisdictions have a tax assessor website that you can view and print the tax receipts for your property (search for "tax Assessor (name of your county/borough)". On the assessor's site, enter your address and then navigate to the tax receipts. You can print the page and upload it to the portal.

Other questions: For all other questions you answered Yes, we will contact you for the necessary information.

Income & Retirement

	Yes	No
Did you and/or your spouse have any change(s) in employment or employers?		
Did you and/or your spouse receive grants of stock options from your employer?		
Did you exercise or dispose (sell) of any stock acquired through your employer? Stock plans may include ESPP, ISO, NSOs, RSUs, etc.		
Did you have any virtual currency, digital currency, or cryptocurrency transactions?		
Did you sell any securities that were not reported on Form 1099-B?		
Did you receive severance compensation?		
Did you and/or your spouse retire in 2017?		
Did you and/or your spouse receive deferred retirement compensation, such as from a pension or retirement plan?		

Stock Options - Grants Received: Please provide us copies of all forms related to any stock option grants, exercised options, and disposition (sale) transactions; e.g., Forms 3921 and 3922. Provide these forms to us even if you did not dispose or sell any incentive stock options last year.

Cryptocurrency / Virtual Currency: please provide all records for all transactions. Contact our office for guidance.

Retirement Investments

	Yes	No
Did you contribute to a traditional IRA during 2017 or will you make a contribution before April 17, 2018 that will be applied to your 2017 contribution limit?		
Did you contribute to a Roth IRA during 2017 or will you make a contribution before April 17, 2018 that will be applied to your 2017 contribution limit?		
Did you convert a traditional IRA into a Roth IRA?		
Did you 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?		

IRA and Roth IRA contributions: provide us Form 5498 (if received*) or the total amount of your contributions made, or will be made, for the 2017 tax year. * Form 5498 are not required to be sent until May 31, 2018. If married, provide the account that was contributed (taxpayer or spouse).

Gifts to Others and Cash Donations

	Yes	No
Did you make any <u>cash</u> donations to one or more qualified charitable organizations?		
Did you have charitable contributions made through automatic payroll deduction by your employer, such as an Employee Giving Program?		
Did you or your spouse make any gifts, including birthday, holiday, anniversary, graduation, education savings, etc., to any one person with a total (aggregate) value in excess of \$14,000?		
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?		

All Cash Donations: Provide us the total amount you donated for all organizations combined and retain all receipts. We do not require you to send us receipts.

Helpful Tips:

Cash Donations for more than \$250: Any single contribution of \$250 or more, whether by cash, check, or credit card, must be supported by a written receipt provided and filled out by the charity that meets the following requirements:

1. The receipt must identify the amount of the contribution.
2. The receipt should include a statement indicating that no goods or services, other than intangible religious benefits, were given to you in exchange for the contribution, or identifies the value of any benefits provided to the donor that must be subtracted from the donation.
3. The receipt must be in your possession by the date that we file your tax return.

Payroll Deduction: provide us the total amount you contributed to charity through payroll deduction. If not listed on your W-2, refer to your final 2017 paycheck which may show the total amount.

Cash Donation with Incentive: If you made a donation and received something in exchange, such as a charity ball, theatrical performance or sporting event, you can only deduct the cost of your donation that exceeds the fair market value of the benefit received.

Purchases from Charitable Organizations: the IRS does not allow the cost of a raffle ticket, bingo, lottery tickets, etc. purchased from a charitable organization to be deducted.

Donated Time or Labor: The IRS does not allow you to deduct the value of donated time or professional services.

Non-Cash Donations to Charity

	Yes	No
Did you make any non-cash donations to qualified charitable organizations, and if so, have all receipts and records to substantiate the donation(s)?		
Did you make any non-cash donations and the fair market value is in excess of \$500? If yes, please see special instructions, below.		

All Non-Cash Donations: provide us the charity's name(s), address(es), and total fair market value of the item(s) combined that you donated. Retain your receipts for your records (we do not require you to send us your receipts).

Non-Cash Donations exceeding \$500: if the total amount of all your donations combined exceeds \$500, and the amount you claim for an item (or like group of items) is greater than \$500, the IRS requires additional substantiation and information from you (Form 8283). For each item, provide the following information to us and we will file Form 8283 for you:

1. Date you originally acquired each item.
2. How you acquired each item.
3. Your original cost for each item.

If you do not have the required information listed above: you may, at your full discretion, omit reporting item(s) in order to reduce the total combined value of your non-cash deduction so that it is \$500 or less.

Helpful Tips:

Non-Cash Valuation: For all items you donate, you may only deduct the item's Fair Market Value. Further, the value you claim must be the item's fair market value on the date you donated it. Fair Market Values can vary by region. Goodwill Industries is a popular recipient of donated items, and they provide a valuation guide: http://www.goodwill.org/wp-content/uploads/2010/12/Donation_Valuation_Guide.pdf

Non-Cash Donations \$250 to \$5,000 in value: to deduct a donated non-cash item worth \$250 to \$5,000, you need a contemporaneous written acknowledgement from the charity (more detailed than a receipt) that meets IRS guidelines. Specifically, a qualified acknowledgement generally must include the following items of information: (1) a description (but not the value) of the non-cash item, (2) whether the charity provided you with any goods or services in exchange for the donation (other than intangible religious benefits), and (3) a description and good-faith estimate of the value of any goods or services provided by the charity in exchange for your donation.

Non-Cash Donations exceeding \$5,000: if you claim a non-cash donation for an item that exceeds \$5,000, you are required to furnish the IRS with a written qualified appraisal. Please contact us for assistance.

Foreign Matters

	Yes	No
Did you or your spouse perform any work outside of the U.S or pay any foreign taxes?		
Did you or your spouse own any foreign financial assets? Note: if you held financial accounts at a foreign branch of a <u>US-based</u> financial institution, those are not deemed foreign financial assets.		
Did you or your spouse 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 inherit foreign property?		
Did you or your spouse receive retirement income from an entity in a foreign country?		

Miscellaneous Topics

	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/around your home to individuals who could be considered household employees?		
Did you or your spouse receive a punitive damage award or an award for damages other than for physical injuries or illnesses?		
Did you or your spouse engage in any bartering transactions? (Tip: Bartering is the trading of one product or service for another. Usually there is no exchange of cash.)		
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?		
Are you aware of any tax credits that were disallowed or reduced in a previous year?		

General Questions or Information Not Asked on this Form

Please use the space below to notify us of any other topics or events that you feel we should know.