E. P. Tremblay and Associates, Inc.

Firm Cover Letter

February 16, 2018

Dear :

As in past years, it is generally not necessary to make an appointment to bring in your tax work if we prepared your 2016 tax returns. You can drop off your paperwork during normal office hours which are 9:00AM to 5:00PM, Monday through Friday. Tax season hours, from January 27th through April 16th, will be 9:00AM to 8:00PM Monday through Thursday, 9:00AM to 5:00PM Friday & Saturday. We will close at 5:00 PM on April 17th and will return to normal office hours. If you mail or drop off your paperwork, we will contact you if we need any additional information.

Existing clients, if you prefer to make an appointment to discuss your tax returns, please call the office. New clients should call the office for an appointment unless other arrangements have been made. If you are mailing your paperwork, we suggest that you mail copies of documents and retain the originals. Consider mailing with return receipt or tracking.

You also have the option of using a NetClient CS internet portal to post scanned images of your tax documents which we can then download for your file. If you already have a NetClient CS internet portal and choose this option, please contact the office (call, text, or email) to notify us that you have posted your documents. If you don't have, but would like a NetClient CS internet portal, call the office.

We have included a tax organizer with this letter. We use tax organizers as a tool to accumulate information needed to prepare your tax returns. If you used a complete organizer last year (complete organizers include all the tax data in your file), you should receive a complete organizer with this letter. Otherwise you should receive a partial organizer containing basic information. If you didn't receive a complete organizer and would like one, please call the office.

Please review and revise the basic information. Also, please complete the questionnaire included with this letter. Don't be concerned if you don't know how to answer a question. Just leave a question mark next to the question and we will contact you if the question is applicable to your tax situation and we need an answer.

There are some important changes that I want to bring to your attention. Some of these changes may require that you provide us with information that we have not asked you for in the past. Please review the following pages of Important Notices, Federal & State tax law changes included with this letter and provide us with any applicable information.

Sincerely,

Mark L. Tremblay, AFSP, President

Important Notices

- **Important-Due Diligence Requirements-**Tax preparers are now required to ask questions and obtain documentation from taxpayers who qualify for Earned Income Tax Credit, Child Tax Credit or American Opportunity Tax Credit. If you qualified for any of these credits on your 2016 Federal tax return, a separate letter detailing what is needed to comply with the requirements will be mailed to you by January 31, 2018. In addition, if you qualify for any of these credits on your 2017 Federal tax return, we require that you complete and sign the questionnaire included with the enclosed organizer.
- **Electronic Filing Copies of returns/ESignatures-**Clients who use our NetClient CS portals to transmit electronic copies of their tax documents will receive their completed returns via their NetClient CS portal. An email will be sent notifying you that your return is ready for filing and will provide you with instructions to access your portal and complete your filing requirements.
- **Text-** We have the ability to send and receive text messages. If this is a form of communication that you would like to use with our office, please check the appropriate box on the questionnaire. Also please confirm that we have the correct mobile number in your contact information. To send a text to our office, use our main number 508-675-7557. We will respond to your text to confirm that we received your text.
- **Engagement Letter**-Please be sure to review and sign the Tax Preparation Services Engagement Letter before you mail or bring your tax documents to the office. If you would like someone to sign the 2017 tax return for you (spouse or other person) please complete the authorization at the bottom of the engagement letter. **We must have a signed Letter of Engagement before we begin working on your returns.**
- **Consent to Use-**A "Consent to Use of Tax Return Information" form is required if you ask for information about certain other services offered by E.P. Tremblay. You do not need to sign a Consent to Use of Tax Return Information for the preparation of your tax returns.
- **Important Changes/Limitation of Tax Preparers ability to help clients with IRS Matters-** Effective with tax returns signed and filed after 12/31/15, only tax preparers who have obtained their AFSP Record of Completion may represent their clients before the IRS. Most important is that the representation rights are limited to returns that they have prepared. We have 3 preparers in our office who have obtained their AFSP record of completion and can assist with IRS matters. However, we will only be able to help with returns we have prepared and we will not be able to help with returns that were self-prepared or prepared by other tax preparers.
- **Dependent Tax Returns-**Federal Health Insurance requirements and due diligence requirements for Earned Income Tax Credit, Child Tax Credit & American Opportunity (education) Tax Credit are having an increased impact on the filing of our clients returns and generating more problems when the data is not reported properly on each return. We recommend that you consider asking your dependents to not file their returns until after you have filed your own return or to provide you with copies of returns they have filed. **If you have dependents who have taken college courses in 2017, we will need their Form 1098-T and 2017 statement of charges and payments from the college. Please note: Dependents are not allowed to take education credits on their own returns unless they qualify to take their own dependency exemption.**

Federal Income Tax Changes & Important Information

- **Tax Reform-**A major personal and business tax reform bill was passed just before Christmas with provisions that will affect both individuals and businesses. For more information go to blog.eptremblay.com/blog/tax-reform-and-your-taxes/43015. The impact of Tax reform will vary greatly from taxpayer to taxpayer with some experiencing better results and others worse. We highly encourage you to take advantage of our optional 2018 Federal Tax projection worksheet in order to know how tax reform will impact your 2018 Federal Tax return. You can elect to have us prepare the projection by checking the appropriate box on the questionnaire.

Federal Income Tax Changes & Important Information (continued)

- **Expired Tax Credits/Deductions-**The Exclusion for Cancellation of Debt Income from Qualified Personal Residence Debt, Tuition & Fees Deduction, Mortgage Insurance Premiums Deduction and Residential Energy Credit expired on 12/31/16. (Credit is still available for residential solar systems)
- **2018 Tax Projection Worksheets-**For clients who are concerned with how personal and/or tax law changes effective in 2018 will affect their results, we recommend that you ask us to prepare a tax projection worksheet. Check the appropriate checkbox on the enclosed questionnaire.

MA Income Tax Changes & Important Information

- **New College Savings Plan Deduction-MA Residents can deduct contributions to MEFA UFund or MA UPlan up to $1,000 for individuals and $2,000 for a married couple filing jointly**.
- **Use Tax Safe Harbor-**For those clients who purchased personal property used in MA from retailers who do not collect MA Sales Tax, you can elect to pay use tax using the "safe harbor" method as opposed to calculating the actual amount due. This method is only effective for purchases of taxable items with a sales price less than $1,000. If you want to elect this method, please indicate by checking the appropriate box on the questionnaire. Please be sure to let us know about any purchases of $1,000 or more.
- **Gambling Losses Deduction-Plainridge Park Casino Only-**You can deduct losses up to the total amount of earnings for gambling at Plainridge Park Casino (will extend to other MA licensed casinos in the future). You are not allowed a deduction greater than the gambling earnings from Plainridge Park and you may not use non MA gambling or lottery losses from any state (including MA).

RI Income Tax Changes & Important Information

- **Modification Decreasing Taxable Income for Pensions, 401k plans, annuities & other such sources-Beginning with tax year 2017, for those who qualify, there will be a new modification reducing taxable income from these plans up to $15,000 of your federally taxable income from these plans.**
- **Modification Decreasing Taxable Income for Social Security Benefits-**Beginning with tax year 2016, for those who qualify, there is a modification reducing the amount of social security benefits that are taxable in RI.
- **Use Tax Look Up Table-**For those clients who purchased personal property used in RI from retailers who do not collect RI Sales Tax, you can elect to pay use tax using the "Use Tax Lookup Table" method as opposed to calculating the actual amount due. This method is only effective for purchases of taxable items with a sales price less than $1,000. If you want to elect this method, please indicate by checking the appropriate box on the questionnaire. Please be sure to let us know about any purchases of $1,000 or more.

E.P. Tremblay & Associates, Inc.
35 Bowker Terrace
Somerset, MA 02726
508-675-7557

Organizer Cover Letter

Dear :

This Tax Organizer is designed to help you gather the tax information needed to prepare your 2017 personal income tax return. To help you complete the organizer with minimal time and effort, when available, you will find certain information from your 2016 personal income tax return.

In your Tax Organizer, all social security numbers and bank account numbers have been replaced with asterisks (***-**-****) and (****1234) to protect your privacy and personal information. If you need to change or update a social security number or bank account information, we suggest you contact our office. When you receive your completed tax return(s), please review all social security numbers and bank account information for accuracy. Report any discrepancies to this office immediately.

Enter 2017 information on the Tax Organizer pages provided. If any information does not apply to you or is incorrect, please draw a line through it or make the necessary corrections.

The Client Questionnaire asks about pertinent tax items necessary for preparing the most accurate tax return possible. Please answer all applicable questions and attach a statement when necessary for additional information not provided in the Client Organizer.

We will also need the following information:

- Birth certificates for dependents born in 2017.
- Copies of documents showing proof of residency for each dependent for Earned Income Tax Credit and Child Tax Credit.
- Forms W-2 for wages, salaries and tips.
- All Forms 1099 for interest, dividends, retirement, miscellaneous income,
Social Security, state or local refunds, gambling winnings, etc.
- Brokerage tax statements showing investment transactions for stocks, bonds, mutual funds, etc.
- Schedule K-1 from partnerships, S corporations, estates and trusts.
- Statements supporting educational expenses, deductions or distributions, including any Forms 1098-T, 1098-E, or 1099-Q.
- All Forms 1099-HC, 1095-A, 1095-B and/or 1095-C related to health care coverage or premium tax credit.
- Statements supporting deductions for mortgage interest, taxes, and charitable contributions (including any Mortgage Interest Form 1098 or Contributions of Cars, Boats ... Form 1098-C).
- Copies of closing statements regarding the sale or purchase of real property or refinance of an existing mortgage.
- Legal papers for adoption, divorce, or separation involving custody of your dependent children.
- Any tax notices sent to you by the IRS or other taxing authority.

Important for New Clients-If we did not prepare your 2016 **returns, we will need your income tax returns for the previous 3 years, social security cards for taxpayer, spouse and**

all dependents, birth certificates for dependents under age 24 and driver's license or other photo id(s) for taxpayer & spouse.

If you use a checking or savings account for direct deposit of refunds or electronic withdrawal for payment of taxes due with your returns, you are required to verify your banking information before we prepare your returns. Please mark the "Mark to verify all accounts listed below have been reviewed, updated as needed and are correct" line on the "Direct Deposit/Electronic Funds Withdrawal Information" page included with this organizer.

IRS regulations require us to prepare and file individual or trust tax returns electronically by default unless you elect to file on paper. To comply with this requirement your return will be electronically filed this year. The benefits of e-filing include a secure way to file tax returns and it provides proof that the IRS has accepted your return for processing. Please check the appropriate box on your questionaire if you prefer your return be filed on paper. If you elect to file on paper, you will also be required to sign paper file return authorizations which we will provide with the filing copies of your returns.

Important-The IRS does not send out unsolicited emails requesting detailed personal information. Such authentic-looking emails are called "phishing" emails and responding may expose you to identity theft. If you receive such an email from the IRS, send a copy of the email to phishing@irs.gov. Please do not respond to the email unless the email request you send to the IRS has been verified as legitimate. You may also contact our office regarding any correspondence, written or electronic, that you receive from the IRS.

Thank you for the opportunity to serve you.

Sincerely,

E. P. Tremblay & Associates Inc.

Our Privacy Policy

We collect nonpublic personal information about you from tax preparation worksheets and other documents we use in preparing your tax returns or other forms. We do not disclose any nonpublic personal information about you to anyone, except as authorized by you or as permitted by law.

If you decide to become an inactive customer, we will adhere to the privacy policies and practices as described in this notice.

We restrict access to your personal and account information to those employees who need to know that information to provide products or services to you. We maintain physical, electronic and procedural safeguards that comply with federal standards to guard your nonpublic personal information.

Your confidence in us is important and we want you to know that your personal and account information is safe. If you have any questions or concerns, please contact us.

E.P. Tremblay And Associates, Inc.
2017 Income Tax Questionnaire

Please check the appropriate box and include all necessary details and documentation.

* Due Diligence Question #Office use

Personal Information	Yes	No	
Did your filing status (single, married, head of household) change in 2017?	☐	☐	*
If yes, what was your marital status on 12/31/17 ☐ Single ☐ Married ☐ Separated ☐ Widowed			
Did you live with a parent of any dependent in 2017 who is not your spouse?	☐	☐	*
Did your address change from last yr? (please indicate changes on the Pers Info Page)	☐	☐	#
Can you be claimed as a dependent by another taxpayer?	☐	☐	#
Did you change any bank accounts that have been used to direct deposit (or direct debit) funds from (or to) the IRS or other taxing authority during the tax year? (if yes, please indicate changes on the Dir. Dep. EF Withdrawals page)	☐	☐	#
Did you or a dependent receive an Identity Protection PIN from the IRS?	☐	☐	#
If you answered no to the previous question, are you or a dep. a victim of ID theft?	☐	☐	
Did or will your (or your spouse's if married) license expire or renew by 4/18?	☐	☐	#
Dependent Information			
Were there any changes in dependents from the prior year?	☐	☐	#
If yes, explain: ______________________________			
Did any dependent not live with you all year except for temporary absences?	☐	☐	*
Do you have dependents who must/are filing returns not prepared by this office?	☐	☐	
Do you have any dependent children with <u>investment</u> income in excess of $1,050?	☐	☐	
Did you provide over half the support for any other person(s) other than your dependent children during the year?	☐	☐	
Did you pay for child or other dependent care while you worked or looked for work?	☐	☐	
If you are divorced or separated with child(ren), do you have a divorce decree or other form of separation agreement which establishes custodial responsibilities?	☐	☐	*
Did you pay any expenses related to the adoption of a child during the year?	☐	☐	
Purchases, Sales and Debt Information			
Did you start a new business or purchase rental property during the year?	☐	☐	
Did you sell, exchange, or purchase any real estate during the year?	☐	☐	
Did you foreclose or abandon a principal residence or real property during the year?	☐	☐	
Did you acquire, sell, or withdraw any stock or mutual funds during the year?	☐	☐	
Did you refinance a mortgage or take out a home equity loan this year?	☐	☐	
If yes, please provide a copy of the loan closing settlement statement			
Did you sell an existing business, rental, or other property this year?	☐	☐	
Did you lend money with the understanding of repayment and this year it became totally uncollectable?	☐	☐	
Did you have any debt(student, mortgage, credit card,etc) cancelled/forgiven in 2017?	☐	☐	
Income Information			
Did you receive any income from property sold prior to 2017?	☐	☐	
Did you receive any social security or unemployment benefits during the year?	☐	☐	
Did any of your life insurance policies mature, or did you surrender any policies?	☐	☐	
Did you receive any awards, prizes, hobby income, gambling or lottery winnings?	☐	☐	
Did you have any non-employee self employment income in 2017?	☐	☐	
If you have gambling winnings, what were your gambling losses in Massachusetts Casinos $_______ Casinos in other states: $_______			
Did you make any withdrawals from any type of retirement plan in 2017?	☐	☐	
Did you roll over any retirement plan distributions received in 2017?	☐	☐	
Did you convert IRA or Pension funds to Roth IRAs in 2017?	☐	☐	
Did you cash any U.S. Savings bonds?	☐	☐	
Did you receive any state income tax refunds this year for any prior year?	☐	☐	
If yes, how much $ ______ state: __________ $________ state: _____			
Did you receive any distributions from Estates or Trusts in 2017?	☐	☐	

BLANKPRO

	Yes	No
Health Care Information		
Did you have qualifying health care coverage, such as employer-sponsored coverage or government-sponsored coverage (i.e. Medicare/Medicaid, Masshealth, Tricare, etc) for every month of 2017 for your family? "Your family" for health care coverage refers to you, your spouse if filing jointly, and anyone you can claim as a dependent.	☐	☐ #
Did anyone in your family qualify for an exemption from the health care coverage mandate? (We need your Exemption Certificate, if applicable)	☐	☐
Did you enroll for lower cost Marketplace Coverage through healthcare.gov or state health ins exchange? If yes, please provide any Form(s) 1095-A you received.	☐	☐
Did you make any direct contributions(not thru payroll) to a Health Savings Account?	☐	☐
Did you pay any Health or Long Term Care Ins Premiums directly to the Ins Co?	☐	☐
Did you receive any distributions from a Health savings account (HSA)?	☐	☐
Education Information		
Did you have any College expenses during the year on behalf of yourself, spouse, or a dependent? (We need 2017 Forms 1098-T and Account Statements)	☐	☐
Did you pay any student loan interest this year? (Please give us your Forms 1098-E)	☐	☐
Were there any distributions from Ed Savings/529 Plans in 2017?	☐	☐
If filing in RI, did you make contributions to the RI College Bound Fund in 2017? (Deductions are available for contributions made for dependents only)	☐	☐
If filing a MA Resident return, did you make any contributions to the MEFA UFund or MA UPlan in 2017?	☐	☐
Deduction Information		
Did you incur a casualty or theft loss or ponzi scheme losses during the year?	☐	☐
Do you have cancelled checks or receipts for all individual charitable contributions?	☐	☐
Did your employer provide an expense account or allowance during the year?	☐	☐
Did you use your car on the job, for other than commuting?	☐	☐
Did you have any unreimbursed work related expenses during the year?	☐	☐
Did you incur any unreimbursed expenses for work related overnight travel?	☐	☐
Did you have any expenses related to seeking a new job during the year?	☐	☐
Did you use any part of your home exclusively for job or business?	☐	☐
Did you pay auto excise or city/town tax on your auto during the year?	☐	☐
Amount paid in 2017 $_____________(Do not include Real Estate Taxes)		
Did you make personal (not via payroll)contributions to IRAs for the 2017 tax year?	☐	☐
If yes, were any IRA payments made in 2018 for the 2017 tax year?	☐	☐
Did you pay sales tax on major purchases (car, motorcycle,boat, etc.)	☐	☐
Did you donate a vehicle in 2017? If yes, form 1098-C must be issued by the Charity.	☐	☐
Did you install any energy saving improvements in your principal residence in 2017?	☐	☐
If yes, please provide us with details. Invoices and Efficiency Rating Info are helpful		
Did you pay Mortgage Insurance Premiums for a loan starting in years 2007-2017?	☐	☐
Did you purchase a qualified plug-in electric driver or fuel cell vehicle in 2017?	☐	☐
Is the total mortgage balance for all personally owned real estate > $1,000,000?	☐	☐
Is your mortgage balance owed on your home(s) more than $100k greater than the cost to purchase and improve your homes?	☐	☐
Did you remove lead paint or repair a septic system in 2017?	☐	☐
If filing in MA, did you pay rent for a home or apartment in MA for 2017?	☐	☐
If filing in MA, did you pay more than $150 for EZ Pass Tolls, MBTA Transit or Commuter Rail passes in 2017? If yes, please provide details.	☐	☐
Miscellaneous Information		
Did you make gifts of more than $14,000 to any individual?	☐	☐
Did you or your employer make contributions to a retirement plan in 2017?	☐	☐
Did you retire or change jobs this year?	☐	☐
Did you incur moving costs because of a job change?	☐	☐
Did you pay anyone $2,000 or more for housecleaning or childcare performed in your home in 2017? (If yes, you may be required to pay the "Nanny Tax")	☐	☐
Do you want to designate $3 to the Presidential Election Campaign Fund?	☐	☐

Miscellaneous Information(Continued)

	Yes	No	
Did you have a financial interest in or signature authority over a financial account such as a bank account, securities account, or brokerage account, located in a foreign country?	☐	☐	
Did you receive tax correspondence from any State or the Internal Revenue Service?	☐	☐	
Has the IRS notified you that you are disqualified from claiming Earned Income Tax Credit, Child Tax Credit or American Opportunity Tax credit for 2017?	☐	☐	*
Did you make any out of state or internet purchase in 2017 that is subject to use tax? (Your state of residence charges use tax on items purchased that you didn't pay the full sales tax of your state on items subject to sales tax in your resident state)	☐	☐	#
Check here to elect the Safe Harbor or Look Up Table method for payment of use tax. (Contact the office if you purchased an item for $1000 or more subject to use tax)	☐		
Would you like a FAFSA Worksheet included with your copy of the tax returns?	☐	☐	
If yes, please indicate who is the student ☐ Taxpayer ☐ Spouse ☐ Dependent: ______________			
If you had business or self-employment income, did you pay $600 or more for rent or to a non-employee for services in 2017?	☐	☐	#
If you are reporting business or self employment income, did you provide us with information regarding all deductions and do you have evidence to support your info?	☐	☐	*

Estimated Tax (applies only if you make quarterly estimated tax payments)

	Yes	No
Did you pay Federal Estimated tax for 2017? *****	☐	☐
Did you pay State Estimated tax for 2017? What State(s) _____ ______ *****	☐	☐
*** Please provide us with the dates & amounts of estimated payments**		
Do you want any part of your refund applied to your 2018 estimated tax?	☐	☐
Do you want us to prepare your 2018 estimated tax vouchers?	☐	☐
Do you expect your income or deductions to change substantially in 2018?	☐	☐
Check here if you want Tax Projection Worksheets prepared for 2018	☐	

Electronic Filing/Direct Deposit/Electronic Payment/Email/Client Web Portal, Etc

Check here if you **do not** want to file your ☐ Federal or ☐ State return electronically.

	Yes	No	
Do you want your 2017 Tax Returns and W-2s posted to your NetClient web portal?	☐	☐	
Do you want your tax prep. fee deducted from your refunds *	☐	☐	#
***An Outside Service Provider Charges a Processing Fee. You can pay by credit card to avoid this fee.**			
Do you want your refunds direct deposited to checking or savings?**	☐	☐	#
Do you want to have taxes due electronically withdrawn from checking or savings**	☐	☐	
May we correspond with you, regarding your tax returns, via email?**	☐	☐	
If yes, send email to ☐ Taxpayer ☐ Spouse or ☐ Both			
May we correspond with you via text?**	☐	☐	
If yes, send text messages to ☐ Taxpayer ☐ Spouse ☐ Both			

**** Please revise/add bank account, email address or mobile phone info on the appropriate organizer page.**

If you don't presently receive but would like to receive our free "Tax and Business Strategies" Newsletter via email please check the box here ☐and confirm your email address on Client Contact Information page. You can view a sample of the newsletter by clicking the link at the bottom of our Tax Services page at www.eptremblay.com

Additional notes or information:

The information I (we) have provided in and with this client organizer and questionnaire is complete and correct to the best of my (our) knowledge.

______________	________	______________	________
Taxpayer	**Date**	**Spouse**	**Date**

Tax season is a good time to review the state of your finances

Tax season is a great time to work on updating and improving your financial life. We encourage you to call your investment advisor to see if you need to make any adjustments in how your retirement and/or non-retirement funds are invested. You should be adjusting your investment strategy to maximize your earnings and re-allocating what types of investments you have as you approach retirement.

It is also a good time to check up on your insurances. Do you have enough Life & Disability Insurance? Are your beneficiaries up to date? If you are in your 50s or 60s have you considered purchasing Long Term Care (Nursing Home) Insurance? Are the coverages on your home & auto insurance policies sufficient? Have you paid off loans or mortgages and need to notify your insurance company to remove the bank or loan company from your policy?

It may also be the right time to review your legal documents. Is your will up to date? Do you need to talk with an attorney about estate or long term care (nursing home) planning? Do you have an up to date Power of Attorney and Health Care Proxy?

We're here to help you if you need assistance. We have many in-house products and services that can help. We also have a group of independent professionals who are available for referral to help with products and services we don't offer in-house.

If you are interested in talking with us about anything described above, let us know by calling the office or by indicating your interest below. It is also important for you to sign the "Consent to Use of Tax Return Information" document included in this mailing.

Requests for information on other products & services offered by E.P. Tremblay

Only check boxes for items that you would like us to provide you with additional information.

I'm interested in more information about help with installing & setting up Quickbooks software for my business financial record keeping.	☐ *
I'm interested in more information about bookkeeping and payroll services.	☐ *
I'm interested in more information about IRAs.	☐ *
I'm interested in more information about Tax Deferred Annuties.	☐ *
I'm interested in more information about Homeowners, Auto, Life, Disability, Long Term Care and Business insurance.	☐ *
I'm interested in more information about Real Estate Services.	☐ *
I'm interested in more information about Investment Services.	☐
I'm interested in more information about Home Mortgages, New or Refinance.	☐
I'm interested in more information about Legal Services.	☐

If you have checked any boxes marked by an * (asterisk) please sign and return the "Consent To Use Tax Return Information" letter included with this questionnaire.

Personal Information

Filing (Marital) status code (1 = Single, 2 = Married filing joint, 3 = Married filing separate, 4 = Head of household, 5 = Qualifying widow(er)) ___
Mark if you were married but living apart all year ___
Mark if your nonresident alien spouse does not have an Individual Taxpayer Identification Number (ITIN) ___

	Taxpayer	Spouse
Social security number		
First name		
Last name		
Occupation		
Designate $3.00 to the presidential election campaign fund? (1 = Yes, 2 = No, 3 = Blank)		
Mark if dependent of another taxpayer		
Taxpayer with income less than 1/2 support age 18 or 19 - 23 full-time student? (Y, N)		
Mark if legally blind		
Date of birth		
Date of death		
Work/daytime telephone number/ext number		
Home/evening telephone number		
Do you authorize us to discuss your return with the IRS? (Y, N)		

Present Mailing Address

Address ___
Apartment number ___
City, state postal code, zip code ___ ___ ___
Foreign country name ___
Foreign phone number ___
In care of addressee ___

Dependent Information

(*Please refer to Dependent Codes located at the bottom)

First Name	Last Name	Date of Birth	Social Security No.	Relationship	Months*** in home	Dep Codes *	Dep Codes **	Care expenses paid for dependent

Name of child who lived with you but is not your dependent ___
Social security number of qualifying person ___

Dependent Codes

***Basic**	**1 = Child who lived with you**	****Other**	**1 = Student (Age 19 - 23)**
	2 = Child who did not live with you due to divorce/separation		**2 = Disabled dependent**
	3 = Other dependent		**3 = Dependent who is both a student and disabled**
	5 = Qualifying child for Earned Income Credit only		
	6 = Children who lived with you, but do not qualify for Earned Income Credit		
	7 = Children who lived with you, but do not qualify for Child Tax Credit		
	8 = Children who lived with you, but do not qualify for Child Tax Credit or Earned Income Credit		
*****Months**	**77 = Reported on odd year return**		
	88 = Reported on even year return		
	99 = Not reported on return		

Client Contact Information

Preparer - Enter on Screen Contact

Tax matters person (Indicate which spouse handles tax return related questions) (Blank = Both, T = Taxpayer, S = Spouse) ___

Taxpayer email address ______

Spouse email address ______

	Taxpayer	Spouse
Fax telephone number	______	______
Mobile telephone number	______	______
Mobile telephone #2 number	______	______
Pager number	______	______
Other:	______	______
Telephone number	______	______
Extension	______	______
Preferred method of contact:		
Email, Work phone, Home phone, Fax, Mobile phone, Mobile phone #2	______	______

NOTES/QUESTIONS:

Direct Deposit/Electronic Funds Withdrawal Information

Per IRS Security Summit requirements, verify the name of financial institution, routing transit number, account number , and type of account below. If you would like to have a refund direct deposited into or a balance due debited from your bank account(s), please enter information in the fields below. Note that electronic funds will be withdrawn only from the primary account listed below.

Mark to verify all accounts listed below have been reviewed, updated as needed, and are correct.

Primary account:

Financial institution routing transit number
Name of financial institution
Your account number
Type of account (1 = Savings, 2 = Checking, 3 = IRA*)
Mark if married filing jointly and this is a joint account (Both taxpayer and spouse names are on the account)
Mark if financial institution is foreign based (Not located in the territorial jurisdiction of the United States)
Enter the maximum dollar amount, or percentage of total refund Dollar **or** Percent (xxx.xx)

Secondary account #1:

Financial institution routing transit number
Name of financial institution
Your account number
Type of account (1 = Savings, 2 = Checking, 3 = IRA*)
Mark if married filing jointly and this is a joint account (Both taxpayer and spouse names are on the account)
Mark if financial institution is foreign based (Not located in the territorial jurisdiction of the United States)
Enter the maximum dollar amount, or percentage of total refund Dollar **or** Percent (xxx.xx)

Secondary account #2:

Financial institution routing transit number
Name of financial institution
Your account number
Type of account (1 = Savings, 2 = Checking, 3 = IRA*)
Mark if married filing jointly and this is a joint account (Both taxpayer and spouse names are on the account)
Mark if financial institution is foreign based (Not located in the territorial jurisdiction of the United States)
Enter the maximum dollar amount, or percentage of total refund Dollar **or** Percent (xxx.xx)

*Refunds may only be direct deposited to established traditional, Roth or SEP-IRA accounts. Make sure direct deposits will be accepted by the bank or financial institution.

Refund - U.S. Series I Savings Bond Purchases

A tax refund may be used to buy up to $5,000 of U.S. Series I Savings bonds and registered for up to three different persons. If you would like to purchase U.S. Series I Savings bonds (in increments of $50) with your refund, if applicable, please complete the following information. Please note you may enter only one name per registration (with exception of married filing joint returns) and must enter the party’s given name, do not use nicknames.

Indicate either a maximum dollar amount (up to $5,000), or percentage of refund you would like used to purchase bonds

The bonds will be registered to the name(s) on the return. For married filing joint returns this means the bonds will be registered in both names listed on the return.

To register the bonds separately, leave these fields blank and use the fields provided below.

Enter either a dollar amount or percent, but not both Dollar **or** Percent (xxx.xx)

Bond information for someone other than taxpayer and spouse, if married filing jointly

Maximum dollar amount (up to $5,000), or percentage of refund used to purchase bonds Dollar **or** Percent (xxx.xx)
Owner’s name (First Last)
Co-owner or beneficiary (First Last)
Mark if the name listed above is a beneficiary

Bond information for someone other than taxpayer and spouse, if married filing jointly

Maximum dollar amount (up to $5,000), or percentage of refund used to purchase bonds Dollar **or** Percent (xxx.xx)
Owner’s name (First Last)
Co-owner or beneficiary (First Last)
Mark if the name listed above is a beneficiary

Massachusetts General Information

Mark if name and address have changed since last year ___
Mark if noncustodial parent ___
In care of address or address of legal residence or domicile:
Street ___
City, state, zip code ___ ___ ___
Foreign country name ___
Foreign province or county ___
Foreign postal code ___

Use Tax

Estimate use tax for out of state purchases less than $1,000 ___
Out of state purchases ___ Sales tax paid to other state ___

Contributions

Amount of political and charitable contributions you wish to make to:

	Taxpayer	Spouse
Mark to contribute to the State Election Campaign Fund	___	___

Organan Transplant Fund ___
Endangered Wildlife Conservation ___
AIDS Fund ___
United States Olympic Fund ___
Military Family Relief Fund ___
Homeless Animal Prevention and Care Fund ___

Adjustments and Deductions

Rental Deduction

Residence #1 rented address ___
Landlord’s name and address ___
Date from ___ Date to ___ Rent paid ___

Residence #2 rented address ___
Landlord’s name and address ___
Date from ___ Date to ___ Rent paid ___

Health Insurance Information

	Taxpayer	Spouse
Enrolled in Minimum Creditable Coverage (MCC) health insurance plan for entire year	___	___
Insurance information has changed from last year	Yes ___ No ___	Yes ___ No ___
Federal identification number	___	___

Subscriber number ___
Name of insurance company (Taxpayer) ___
Name of insurance company (Spouse) ___

Commuter Deduction

	Tolls paid through Fastlane	MBTA Transit/commuter passes
Taxpayer	___	___
Spouse	___	___

Part-year Resident Information

If you were a part-year resident during the tax year, enter the dates you lived in Massachusetts

Part-year residency dates:
From ___
To ___

Rhode Island General Information

Enter city or town of legal residence

Use Tax

Purchases subject to use tax
Total sales tax paid to other states
Purchases subject to use tax is unknown except purchases over $1000 (Use tax table based on federal AGI)
Purchases subject to use tax over $1000:

Description	Purchases Subject to Use or sales Tax	Sales Tax Paid to Other State

Contributions

Amount of political and charitable contributions you wish to make to:

Political Contributions

Mark to make an electoral system contribution (NOTE: This will NOT increase your tax or decrease your refund)
If you wish for a portion of your electoral contribution to be paid to a political party, enter name of party

Charitable Contributions

Drug Program Account
Mark if you wish to make an Olympic Contribution
Organ Transplant Fund
Council on the Arts
Nongame Wildlife Fund
Childhood Disease Victims' Fund
Military Family Relief Fund

Part-year Resident Information

Part-year residency dates:
From
To

Property Tax Relief Claim

Mark if disabled and received social security disability payments during the tax year
Live in household or rent dwelling subject to property tax? (Y, N)
Current for property taxes and rent due for 2017 and all prior years (Y, N)
Rent paid (Enter 100%)
If renting, Landlord name:
Landlord Address:
Landlord city, state and zip code
Landlord phone number:

NOTES/QUESTIONS:

Notes to Preparer

Submit questions and provide additional information to your tax return preparer here.

Taxpayer name(s) ____________________

Social security number ____________________