E. P. Tremblay
and Associates, Inc.

Firm Cover Letter

January 26, 2019

Dear :

As in past years, it is generally not necessary to make an appointment to bring in your tax work if we prepared your 2017 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 26th 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 16th 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 or (new this year) go to eptremblay.com and click the calendar icon to schedule your appointment using our online calendar. 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

- λ **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 or who file as Head of Household. If you qualified for any of these credits or you filed as Head of Household on your 2017 Federal tax return, a separate letter detailing what is needed to comply with the requirements will be mailed to you by January 31, 2019. In addition, if you qualify for any of these credits or you will file as Head of Household on your 2018 Federal tax return, we require that you complete and sign the questionnaire included with the enclosed organizer.
- λ **Electronic Filing Copies of returns/ESignatures-**Clients who use our NetClient CS internet portals to transmit electronic copies of their tax documents will receive their completed returns via their NetClient CS internet portal. An email will be sent notifying you that your return is ready for filing and will provide you with instructions to access your NetClient CS internet portal and complete your filing requirements.
- λ **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 2018 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.**
- λ **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.
- λ **Dependent Tax Returns-**Federal Health Insurance requirements and due diligence requirements for Head of Household status, Earned Income Tax Credit, Child Tax Credit & American Opportunity (education) Tax Credit have a significant 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 2018, we will need their Form 1098-T and 2018 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

- λ **Tax Reform-**The standard deduction has been increased to $24,000 for Married Filing Jointly, $18,000 for Head of Household and $12,000 for Single and Married Filing Separate. The exemption for dependents has been eliminated. The child tax credit for dependent children under the age of 17 has been increased to $2,000 per eligible qualified child and the phaseout thresholds have been increased. There is a new other dependent credit of $500 for dependents who are not qualified children. The deduction for state and local taxes is now capped at $10,000. Mortgage interest deduction is now limited to interest on up to $750,000 of mortgages and the deduction for equity loan interest is now only available for interest on amounts used to buy or improve a first or second home. Miscellaneous deductions for union dues, unreimbursed employee business expenses, tax preparation and investment advisory fees have been eliminated. Moving expenses are no longer deductible except for military personnel. Withdrawals from Section 529 plans of up to $10,000 per student for elementary and secondary school expenses are now allowed. Income tax bracket thresholds have been increased and rates have been reduced. Tax witholding on earnings and pensions have generally been reduced. The reduction in tax withholding for some clients is more than the actual change in tax calculated on the return resulting in (for some clients) a reduction in refund or increase in tax due. Finally, the Form 1040 has been substantially modified resulting in the elimination of Forms 1040EZ and 1040A and the addition of up to 6 schedules that may need to be included with Form 1040. You should expect your 2018 Federal Form 1040 to look substantially different.

Federal Income Tax Changes & Important Information (continued)

- λ **Tax Reform Business and Self Employment provisions-**Bonus depreciation of qualified property is now allowed up to 100%. The Section 179 Deduction has been increased to $1,000,000. A new qualified business income deduction has been added that allows a deduction of up to 20% of net income for those who qualify. Entertainment expenses are no longer deductible.
- λ **Expired provisions-**The provisions for residential energy credit (except for solar), tuition and fees deduction, mortgage insurance premium deduction and forgiveness of mortgage debt exclusion expired as of 12/31/17.
- λ **Tax Reform 2019 Provisions-**Effective for divorces finalized after 12/31/18 and agreements finalized by 12/31/18 but modified after 12/31/18, alimony payments are no longer deductible for the payer or taxable income for the recipient. The threshold for deducting medical expenses is increased to 10% of AGI. There is no longer a Federal penalty for failure to maintain health insurance for taxpayer, spouse or dependents.
- λ **2019 Tax Projection Worksheets**-For clients who are concerned with how personal and/or tax law and withholding changes effective in 2018 will affect their 2019 results, we recommend that you ask us to prepare a tax projection worksheet. Check the appropriate checkbox on the enclosed questionnaire. It's also helpful if you provide us with a copy of your most recent 2019 paystub.

MA Income Tax Changes & Important Information

- λ **Tax Reform Provision MA has not adopted-**MA still allows dependency exemptions and a deduction for moving expenses that qualify but has not adopted the Qualified Business income deduction. The threshold for medical expense will remain at 7.5% of AGI for years 2019 and beyond.
- λ **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.
- λ **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.
- λ **2019 New Tax Laws-**Effective 7/1/19 owners of short term rentals are now subject to MA Hotel & Motel Tax. Owners must register their properties, obtain minimum liability insurance and are required to collect and remit the appropriate tax. Also effective 7/1/19 MA now has a paid Family & Medical leave law which provide benefits and require the payment of new taxes.

RI Income Tax Changes & Important Information

- λ **Modification Decreasing Taxable Income for Pensions, 401k plans, Annuities & other such sources-**For those who qualify, there is a modification reducing taxable income from these plans up to $15,000 per individual of your federal taxable income from these plans.
- λ **Modification Decreasing Taxable Income for Social Security Benefits-**For those who qualify, there is a modification reducing the amount of social security benefits that are taxable in RI.
- λ **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 2018 personal income tax return. To help you complete the organizer with minimal time and effort, when available, you will find certain information from your 2017 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 2018 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 2018.
- 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.

Important for New Clients-If we did not prepare your 2017 **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.

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E.P. Tremblay And Associates, Inc.
2018 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 2018?	☐	☐ *
If yes, what was your marital status on 12/31/18 ☐ Single ☐ Married ☐ Separated ☐ Widowed		
Did you live with a parent of any dependent in 2018 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) drivers license expire or renew by 4/17/19	☐	☐#

Dependent Information

	Yes	No
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 investment 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

	Yes	No
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 cancelled/forgiven in 2018?	☐	☐

Income Information

	Yes	No
Did you receive any income from property sold prior to 2018?	☐	☐
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 2018?	☐	☐
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 2018?	☐	☐
Did you roll over any retirement plan distributions received in 2018?	☐	☐
Did you convert IRA or Pension funds to Roth IRAs in 2018?	☐	☐
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 2018?	☐	☐

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Health Care Information

	Yes	No
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 2018 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 receive any distributions from a Health Savings Account (HSA)?	☐	☐
Did you make any direct contributions(not thru payroll) to an HSA?	☐	☐
Did you pay any Health or Long Term Care Ins Premiums directly to the Ins Co?	☐	☐

Education Information

	Yes	No
Did you have any College expenses during the year on behalf of yourself, spouse, or a dependent? (We need 2018 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 2018?	☐	☐
If filing in RI, did you make contributions to the RI College Bound Fund in 2018? (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 2018?	☐	☐

Deduction Information

	Yes	No
Do you have cancelled checks or receipts for all individual charitable contributions?	☐	☐
If you have business or self-employment income, did you use any part of your home <u>exclusively</u> for job or business?	☐	☐
Did you make personal (not via payroll)contributions to IRAs for the 2018 tax year?	☐	☐
If yes, were any IRA payments made in 2019 for the 2018 tax year?	☐	☐
Did you pay sales tax on major purchases (car, motorcycle,boat, etc.)	☐	☐
Did you donate a vehicle in 2018? If yes, form 1098-C must be issued by the Charity.	☐	☐
Did you install solar electric or hot water system in your principal residence in 2018?	☐	☐
Did you purchase a qualified plug-in electric driver or fuel cell vehicle in 2018?	☐	☐
Is the total mortgage balance for all personally owned real estate > $750,000?	☐	☐
Do you have any equity loans?	☐	☐
If yes, was any of the amount borrowed, not used to buy or improve your home?	☐	☐
Did you remove lead paint or repair a septic system in 2018?	☐	☐
If filing in MA, did you pay rent for a home or apartment in MA for 2018?	☐	☐
If filing in MA, did you pay more than $150 for EZ Pass Tolls, MBTA Transit or Commuter Rail passes in 2018? If yes, please provide details.	☐	☐
If filing in MA, did you pay any moving expenses in 2018?	☐	☐

Miscellaneous Information

	Yes	No
Did you make gifts of more than $15,000 to any individual?	☐	☐
Did you or your employer make contributions to a retirement plan in 2018?	☐	☐
Did you retire or change jobs this year?	☐	☐
Did you pay anyone $2,100 or more for housecleaning or childcare performed in your home in 2018? (If yes, you may be required to pay the "Nanny Tax")	☐	☐
Do you want to designate $3 to the Presidential Election Campaign Fund?	☐	☐
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 2018?	☐	☐ *

Miscellaneous Information(Continued)

	Yes	No
Did you make any out of state or internet purchase in 2018 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 2018?	☐	☐ #
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 2018? *****	☐	☐
Did you pay State Estimated tax for 2018? What State(s) _____ ______ *****	☐	☐
*** Please provide us with the dates & amounts of estimated payments**		
Do you want any part of your refund applied to your 2019 estimated tax?	☐	☐
Do you want us to prepare your 2019 estimated tax vouchers?	☐	☐
Do you expect your income or deductions to change substantially in 2019?	☐	☐
Check here if you want Tax Projection Worksheets prepared for 2019	☐	

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

	Yes	No
Check here if you **<u>do not</u>** want to file your ☐ Federal or ☐ State return electronically.		
Do you want your 2018 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 the Client Contact Information page.

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**

E.P. Tremblay

There when you need us most

We're looking forward to seeing you in the coming months now that tax season is upon us. We've made some exciting changes to our firm over the past year, all centered around our new mission statement: "*to serve clients - freeing them to do what they do best while providing answers to questions they didn't know to ask and assistance they didn't know they need*"

We feel our responsibility is to provide guidance in decisions which can affect you financially. So, while we're working with you this year, in addition to our normal tax conversation, we would like to dialog about the other areas in your life that will give you a sense of restored order and financial peace.

Your life is made up of more than what is captured on the 1040 tax form and over the years many clients have expressed their desire that we broaden our oversight in order to enhance their quality of life. One of the changes to our website is the addition of the "Life Balance" tab, which introduces a tool that we've been using to help navigate clients toward better overall balance.

Take the opportunity to visit www.eptremblay.com <http://www.eptremblay.com> when you have a moment, go over the Life Balance page and watch the video about the Transformation Balance Wheel. It will be something we talk about when we meet this year.

Though we'll cover the below items when we connect, if there's something fresh on your mind, please check the boxes below and send this page to us with your tax documentation.

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 learning more about how E.P. Tremblay can provide service that will give me a sense of restored order and financial peace.	☐
I'm interested in more information about help with setting up or converting to Quickbooks Online 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 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 Retirement Planning.	☐
I'm interested in more information about Investment Services.	☐
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.

Client Organizer Topical Index

This client organizer topical index is designed to help you quickly locate the items listed. To use the index just locate the topic and refer to the page number listed. The page number corresponds to the number printed in the top right corner of your organizer sheets.

Please note the following conventions used throughout your client organizer: T/S/J and T/S headings should be used to indicate if an item belongs to the (T)axpayer, (S)pouse, or (J)oint. Also, if an item did not occur in your resident state, please indicate the state's postal code abbreviation in which the item occurred. Control totals and [ ] numbers are for preparer use only.

IRS regulations require paid tax preparers who expect to prepare a certain amount of federal individual tax returns to file them electronically. To comply with this requirement your return will be electronically filed this year if it qualifies for electronic filing under IRS rules. Taxpayers may choose to file a paper return instead of filing electronically.

Mark if you want to file a paper return even if you qualify for electronic filing ___

Receive email notification(s) when your electronic file is accepted by the taxing agency (Blank = None, 1 = Return, 2 = Return & Extension) ___

If 1 or 2, please provide email address on Organizer Form ID: Info

Mark if you are filing a balance due return electronically and you want to pay the amount due by debiting your financial institution account ___

The IRS requires a Personal Identification Number (PIN) be used in signing returns that are electronically filed.
Each taxpayer and spouse, if applicable, must provide a 5 digit self-selected PIN of your choice other than all zeroes.

Taxpayer self-selected Personal Identification Number (PIN) ________

Spouse self-selected Personal Identification Number (PIN) ________

NOTES/QUESTIONS:

Notes to Preparer

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

Taxpayer name(s) ______________________________

Social security number ______________