



## DAVIS, NAGY & COMPANY LLC

Dear Client,

Happy New Year! 2018 was an exciting year for us, bringing many changes. We have each enjoyed getting to know a few of the other's clients, and we are sure we will meet more of you in the busy time around the corner. We appreciate your support and patience during the transition.

**Please note our new address and numbers below.**

Once again tax season is upon us, and you will notice some major differences from prior years. In order to file your return by April 15, 2019, **please provide all of your tax information to our office by March 25, 2019**; otherwise, we will file an extension for your 2018 income tax return. In addition, please complete the enclosed questionnaire as part of your year-end tax return information, as this will assist us in completing your return timely and accurately. This questionnaire will also be available in the Resources area on our website at [www.davisnagycpa.com](http://www.davisnagycpa.com). Enclosed you will also find a checklist to follow while gathering your tax information.

For those wishing to complete an Organizer, this form can be downloaded from our website in the Resources area. The organizer is available as both an Excel file and as a PDF. Once you have completed the Organizer, submit a copy of it along with all of the forms that are applicable to your return and any other pertinent information you deem necessary. It may also be helpful for you to look at your previous year's return to help determine what you may need. If you would like us to e-mail a copy of your prior year's completed organizer please send an e-mail request to [ken@davisnagycpa.com](mailto:ken@davisnagycpa.com). Additionally, for those clients wishing to send us electronic copies of documents please send a request for a link to our secure client portal to send this information securely to us. For clients of Kathy who had a secure portal last year, you can access your portal at [davisnagycpa.clientportal.com](http://davisnagycpa.clientportal.com).

In order to expedite the filing process, all of our clients' returns will be submitted electronically when available. All preparation fees will be due at time of pick up after which returns will be electronically submitted. As always, please feel free to call us with any questions.

Thank you and we look forward to our continued relationship,

*Kathy*

Kathleen E. Davis, CPA

*Sharon*

Sharon L. Nagy, CPA

## CHECKLIST FOR GATHERING TAX RELATED INFORMATION

### INCOME ITEMS

	<u>FORM #</u>	
<input type="checkbox"/>	W-2	Salaries paid to you by your employer
<input type="checkbox"/>	1099-B	Sales of stocks & bonds, brokerage statement
<input type="checkbox"/>	1099-DIV	Dividends Earned
<input type="checkbox"/>	1099-G	Unemployment Compensation and/or State or local refund
<input type="checkbox"/>	1099-INT	Interest income earned
<input type="checkbox"/>	1099-MISC	Self-employed earnings or rental income
<input type="checkbox"/>	1099-R	Distributions from IRAs, pensions, annuities
<input type="checkbox"/>	K-1	Earnings from S-Corps, Partnerships, Estates & Trusts

### EXPENSE/DEDUCTION ITEMS

<input type="checkbox"/>	1098	Mortgage Interest paid, Points paid
<input type="checkbox"/>		Real Estate taxes paid and dates they were paid. (Important even if you do not itemize)
<input type="checkbox"/>		Contributions/Donations made to charity, cash and/or clothing, etc. <b>-If more than \$250 to a particular charity, you must retain a statement from the charity</b>
<input type="checkbox"/>		Un-reimbursed medical expenses (doctor, dentist visits, medications, etc.)
<input type="checkbox"/>	1098-T	Tuition and fees for higher education
<input type="checkbox"/>	1099-Q	Payments from a Qualified Education Program
<input type="checkbox"/>	5498-SA	Contribution/Distributions to/from a Health Savings Account

### OTHER ITEMS

<input type="checkbox"/>	1095-A 1095-B 1095-C	Health Care Coverage – Health Insurance Statements
<input type="checkbox"/>		Exemption certificates received from HHS giving you an exemption from having health insurance, if applicable
<input type="checkbox"/>		Do you have a new dependent this year? If so please provide full name, date of birth and social security number.
<input type="checkbox"/>		If you want your refund electronically deposited to your bank account please send us a voided check.

### Miscellaneous Information

Name:

SSN:

#### Personal Information

- Yes**   **No**
- Did your marital status change during the year?  
If "Yes," explain \_\_\_\_\_
- Can you or your spouse be claimed as a dependent by someone else?
- Did your address change during the year?  
Provide proof of identity to be eligible to e-file your tax return (driver's license or state-issued photo ID)

#### Dependent Information

- Did you have any changes in dependents during the year?  
If "Yes," explain \_\_\_\_\_
- Can another person qualify to claim any of your dependents?
- Did you have any childcare expenses during the year?
- Did you have any adoption expenses during the year?
- Did you have any children under age 19 or a full-time student under age 24 with more than \$2100 of unearned income?  
Provide documentation for proof of dependent related credits (school records, medical records, daycare records, etc.)

#### Health Care Information

- Did any member of your household **NOT** have healthcare coverage for the entire year?  
Provide copies of all Forms 1095-A, 1095-B, 1095-C for **ALL** members of your household.  
If any member of your household received an exemption from the marketplace, provide the Exemption Certificate Number (ECN).
- Did you receive any distributions from a Health Savings Account (HSA), Archer MSA, or Medicare Advantage MSA during the year?

#### Income, Purchases, Sales, and Debt Information

- Did you receive any tips not reported to your employer?
- Did you receive any disability income during the year?
- Did you cash any U.S. savings bonds during the year?
- Did you receive any other income not provided with this organizer?  
If "Yes," explain \_\_\_\_\_
- Did you start a new business or purchase any rental property during the year?
- Did you sell an existing business, rental property, or other property during the year?
- Did you purchase any business assets or convert any assets to business use?  
If "Yes," provide the cost of the asset, the date it was placed in service, and business use percentage.
- Did you purchase any gasoline, diesel, or special fuels for non-highway business use?
- Did you buy or sell any stocks, bonds, or other investments during the year?
- Did you sell a principal residence during the year?  
If "Yes," provide closing documentation for the purchase and sale of the home
- Did you have a principal residence or a piece of real property foreclosed on during the year?
- Did you abandon a principal residence or a piece of real property during the year?
- Did you refinance your principal home or second home or take out a home equity loan during the year?  
If "Yes," provide all escrow, closing, and other pertinent documentation and information.
- Did you receive any principal or interest during this year from property sold in prior years?
- Did you rent out your home or use it for business?
- Did you sell, exchange, or purchase any real estate during the year?
- Did you acquire a new or additional interest in a partnership or S corporation?
- Did you have any debts canceled or forgiven this year?
- Does anyone owe you money that has become uncollectible?
- Did you purchase a new hybrid, alternative motor, or electric motor energy-efficient vehicle during the year?  
If "Yes," provide the year, make, model, VIN, and date the vehicle was placed in service.

#### Itemized Deduction Information

- Did you pay out-of-pocket medical or dental expenses (premiums, prescriptions, mileage, etc.) during the year?
- Did you pay any long-term care premiums for yourself, your spouse, or a dependent during the year?
- Did you receive any state or local income tax refunds from prior years?
- Did you make any major purchases (vehicle, boat, etc.) during the year?
- Did you pay any real estate property taxes or personal taxes during the year?
- Did you pay mortgage interest during the year?

### Miscellaneous Information

Name:

SSN:

#### Itemized Deduction Information (continued)

- | Yes                      | No                       |   |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | Did you make cash donations to charity during the year?   |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you make noncash donations to charity (clothes, furniture, etc.) during the year?                               |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you donate a boat or vehicle during the year?<br>If "Yes," attach Form 1098-C.                                  |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you have gambling winnings or losses during the year?   |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you have any job-related expenses that were not reimbursed by your employer (uniforms, safety equipment, etc.)? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you use your vehicle on the job other than for commuting to work?   |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you work out of town at any time during the year?   |

#### Retirement Information

- Did you receive any payments from a pension, profit sharing, or 401(k) plan during the year?
- Did you make any withdrawals from or contributions to an IRA, Roth, Keogh, SIMPLE, SEP, 401(k), myRA, or other qualified retirement plan during the year?
- Did you receive any Social Security benefits during the year?

#### Education Information

- Did you pay tuition expenses that were required for attending college, university, or vocational school for yourself, your spouse, or a dependent during the year (even if classes were attended in another year)?
- Did anyone in your household attend a post-secondary school during the year?
- Did you make a contribution to or receive a distribution from an Education Savings Account or Qualified Tuition Program during the year?
- Did you pay student loan interest for yourself, your spouse, or your dependent(s) during the year?

#### Miscellaneous Information

- Did you incur a gain or loss due to damaged or stolen property?  
If "Yes," provide the incident date, value of the property, and amount of insurance reimbursements.
- Did you pay wages to any household employees (babysitter, nanny, housekeeper, etc.)?
- Did you make gifts to any one person in excess of \$15,000 during the year?  
If "Yes," are you splitting the gift with your spouse? \_\_\_\_\_
- Did you incur moving expenses during the year?
- Did you make any energy-efficient improvements to your main home during the year?
- Are you a business owner who paid health insurance premiums for your employees during the year?
- Did you apply an overpayment of your 2017 taxes to your 2018 estimated taxes?
- If you have an overpayment of 2018 taxes, do you want the refund applied to your 2019 estimated taxes?
- Did you make any estimated payments toward your 2018 taxes?
- Do you want to have any refund or balance due directly deposited or withdrawn?  
If "Yes," provide a canceled checking or savings slip.
- Did you receive any notices from the IRS or state taxing authority?  
If "Yes," explain \_\_\_\_\_
- May the IRS discuss your tax return with your preparer?
- Would you like a copy of your tax return emailed to you instead of receiving a printed copy?

#### Foreign Account Information

- Did you have a financial interest in or signature authority over a financial account or asset located in a foreign country?
- Did you receive a distribution from, or were you a grantor of, or transferor to, a foreign trust?
- Did you have any income from, or pay taxes to, a foreign country?
- Did you own property in a foreign country?
- Did the aggregate value of your foreign accounts exceed \$10,000 at any time during the year?

#### Preparer Notes

**Miscellaneous Notes** \_\_\_\_\_

**Questionnaire**

Name:

SSN:

**Questionnaire****Miscellaneous Questions****Yes No**

- Did you receive income or incur expenses associated with a fantasy football league?  
If yes, provide documentation.
- Did you incur casualty losses due to a federally recognized natural disaster?
- Do you anticipate your income or withholdings to be different for 2019?

**Direct Deposit or Payment**

- If you would like direct deposit of any refund amount, please provide your bank routing and account number, include a canceled check, or let us know to use the same account as in 2017. **If you would like to use the same account as last year, please just provide the last 4 digits of the account number.**
- If you would like to make any payment due automatically from your bank account, please provide your bank routing and account number, include a canceled check, or let us know to use the same account as in 2017. **If you would like to use the same account as last year, please just provide the last 4 digits of the account number.**

**Client Portal**

- If you would like to use our secure client portal to receive copies of your returns or to upload documents to us, please check the box.
- If you have not used our client portal, but would like for us to set up an account for you, please provide the email address you would like to use for the account.

**Ohio**

- Do you have sales and use tax to report on internet, mail order, or other out-of-state purchases? If so, please list the amount of the purchases below.
- If you contributed to Ohio's College Advantage 529 Plan, please list each beneficiary's name and the amount paid in the blank space below or on a separate sheet.
- Ohio requires driver's license information for the taxpayer and spouse in an effort to combat stolen identity tax fraud. Please provide the license number, issue date, and expiration date for the taxpayer and spouse (if applicable) in the space below. If you would prefer, we can see the license in the office or you can provide a copy. You can disregard if you are a returning client and your license has not yet been renewed.