

# Advisor Tax Services 2019 Questionnaire

(802) 253-5222

Because of IRS due diligence requirements, please complete this annual questionnaire.

T = taxpayer S = spouse

Name (T) \_\_\_\_\_ Signature \_\_\_\_\_ Date \_\_\_/\_\_\_/\_\_\_

Name (S) \_\_\_\_\_ Signature \_\_\_\_\_ Date \_\_\_/\_\_\_/\_\_\_

## **Section A - All clients PLEASE fill in this section even if nothing has changed since last year**

Birthday: (T) \_\_\_/\_\_\_/\_\_\_ (S) \_\_\_/\_\_\_/\_\_\_

Occupation: (T) \_\_\_\_\_ (S) \_\_\_\_\_

Mailing address for tax returns \_\_\_\_\_

Physical address (if different than mailing) \_\_\_\_\_

Preferred email: (T) \_\_\_\_\_ @ \_\_\_\_\_ (S) \_\_\_\_\_ @ \_\_\_\_\_

Secondary email: (T) \_\_\_\_\_ @ \_\_\_\_\_ (S) \_\_\_\_\_ @ \_\_\_\_\_

Phone: home \_\_\_\_\_ work (T) \_\_\_\_\_ ext. \_\_\_\_\_ (S) \_\_\_\_\_ ext. \_\_\_\_\_

cell (T) \_\_\_\_\_ cell (S) \_\_\_\_\_ Do you use cell phone texting? Y N

Dependents: Name \_\_\_\_\_ Birthday \_\_\_\_\_ Name \_\_\_\_\_ Birthday \_\_\_\_\_

Name \_\_\_\_\_ Birthday \_\_\_\_\_ Name \_\_\_\_\_ Birthday \_\_\_\_\_

## **Section B (new) - In late 2019, Congress passed retroactive changes to reinstate some credits & deductions dropped after 2017 which may require amending your 2018 tax return.**

Y N ?? In 2018, did you pay mortgage insurance premiums (PMI), pay large medical/dental expenses for which you took a deduction, install new windows/doors/insulation in your home, OR pay college tuition for a family member for which you did not receive a tuition credit (Form 8863 in your 2018 tax return) or have mortgage cancelled ?

## **Section C - All clients circle Y, N or N/A for all questions**

At any time during 2019, did you or your spouse

### **General:**

1. Y N change your marital status or separate from your spouse ?
2. Y N receive correspondence (other than refunds or regular tax forms) from the IRS or a state tax office ?
3. Y N owe back taxes or are in arrears on any federal loans, child support, alimony, etc. ?
4. Y N make estimated tax payments direct to IRS or state (other than withholding from wages or retirement plans) ?
5. Y N work in the military ? If Y, check all the apply: \_\_\_ Active \_\_\_ Reserves \_\_\_ National Guard \_\_\_ other
6. Y N were legally blind ?
7. Y N wish \$3 to go into the Presidential Election Fund ? (does not affect your tax due or refund)
8. Y N have dependents (children, parents, relatives, significant other, disabled adults, etc.) ?  
If yes, fill out Dependent/refundable credit questionnaire @ <http://www.advisortaxservices.com/forms.html>
9. Y N grant a dependency exemption as custodial parent to a non-custodial parent using form 8332 ?
10. Y N buy items out of state or via the internet for which you paid no sales tax (use tax may be due to your state) ?
11. Y N have a joint account (bank, brokerage, etc.) with a non-spouse ?
12. Y N live outside of the US for any period of time including prior to this year ?
13. Y N make any payments or loans for any reason to a foreign person or entity ?

14. Y N have foreign accounts or assets (including real estate, retirement plans, bank/investment accounts or any interest in a foreign partnership or corporation) ?
15. Y N employ a full-time or live in nanny, housekeeper, caretaker, etc. ?
16. Y N pay Alternative Minimum Tax (AMT) in a prior year ?

**Income: (taxable and non-taxable)**

17. Y N retire, change your occupation or change your employer ?
18. Y N purchase or sell a primary residence ? If Yes, check 1; \_\_\_ Purchased \_\_\_ Sold \_\_\_ Both
19. Y N N/A if you sold your primary home, did you receive a first-time homebuyer credit at purchase (2008 or 2009) ?
20. Y N purchase, sell or transfer any other real estate ? If Yes, check 1 or more ; \_\_\_ Purchased \_\_\_ Sold \_\_\_ Transfer
21. Y N have a mortgage foreclosed or sell property in a “short” sale ? (reported on a form 1099-C)
22. Y N own property (real estate, vehicles, barn stalls, tractor, etc,) which you rent to others ?
23. Y N rent part of your primary or second residence to others ?
24. Y N receive a distribution from an IRA or other type of pension/retirement plan BEFORE you turned 59 ½ ?  
if yes to previous question, what did you use the money for ? \_\_\_\_\_
25. Y N convert an IRA to a Roth IRA or rollover funds from one retirement plan to another (ex. 401(k) to IRA) ?
26. Y N withdraw funds or take a distribution from a Health or Medical Savings Account (HSA or MSA) ?
27. Y N participate in an Employee Stock Purchase Plan (ESPP) at work ?
28. Y N exercise a stock option granted by your employer ?
29. Y N sell any ESPP or option stock ?
30. Y N use an employer provided vehicle for personal purposes ?
31. Y N have self-employment income or have your own business ? If Yes and you do not use a program such as QuickBooks, then fill out our Business Questionnaire & Organizer @ <http://www.advisortaxservices.com/forms.html>
32. Y N buy/sell/start/liquidate your own business or acquire/dispose of an interest in a partnership or corporation?
33. Y N work outside of your home state for any part of the year ?
34. Y N have any income from foreign sources ?
35. Y N receive an inheritance ?
36. Y N N/A if yes to previous question, did you inherit an IRA, 401(k) or other retirement plan ?
37. Y N earn cash for services provided or items sold ?
38. Y N receive child support or alimony payments ?
39. Y N have barter income (exchange of services or products) ?
40. Y N receive a scholarship, fellowship or grant (including dependents)
41. Y N receive insurance proceeds/lawsuit settlement including reimbursements for a casualty loss ?
42. Y N receive a gift of money, investments or assets ?
43. Y N receive sick or disability pay that was not reported to you on a W2 ?
44. Y N receive Supplemental Security Income (SSI, not regular SS) benefits from Social Security Administration ?
45. Y N receive any income from caring for a disabled adult in your home ?
46. Y N receive foster care or respite income ?
47. Y N receive any awards, prizes, sweepstakes winnings, etc. not reported to you on a W2-G or other form ?
48. Y N receive compensation for jury duty, being the executor of an estate or trustee of a trust ?
49. Y N receive royalties not reported to you on a form 1099 or K1 ?
50. Y N receive tips exceeding \$20/month that you did not report to your employer ?
51. Y N have gambling winnings not reported to you on a form W2-G ?
52. Y N have income from an installment sale ?
53. Y N have hobby income ?
54. Y N have farm income ?

## Did you receive any of the following tax forms for income in 2019 ?

55. Y N \_\_\_ W2 Wages
56. Y N \_\_\_ W2G Gambling or lottery winnings
57. Y N \_\_\_ 1099-SSA Social security or Social Security Disability Income (SSDI)
58. Y N \_\_\_ 1099-INT Interest
59. Y N \_\_\_ 1099-DIV Dividends
60. Y N \_\_\_ 1099-B Sale of stocks, bonds, mutual funds, etc.
- Note:** the prior 3 types of income may be reported to you on a single composite 1099
61. Y N \_\_\_ 1099-G State tax refund or unemployment compensation
62. Y N \_\_\_ 1099-MISC Self employment, rental, royalties or other income
63. Y N \_\_\_ 1099-S Proceeds from the sale of real estate
64. Y N \_\_\_ 1099-R Distributions or rollovers from IRA, 401k, other retirement plans or life insurance
65. Y N \_\_\_ 1099-SA HSA/MSA distributions/transfers
66. Y N \_\_\_ 1099-Q 529 plan distributions/transfers
67. Y N \_\_\_ 1099-LTC Long term care insurance income
68. Y N \_\_\_ 1099-A or C Abandonment or cancellation of debt
69. Y N \_\_\_ K1 Income from a trust, estate, partnership or S corporation
70. Y N \_\_\_ 1099-K Credit card transaction report if you accept them (either directly or thru an agent such as Airbnb, VRBO, Paypal, Ebay, Square, etc.)

## Deductions:

71. Y N use part of your home regularly & exclusively for business ? If Yes, fill out our Business Use of Home Organizer @ <http://www.advisortaxservices.com/forms.html>
72. Y N pay un-reimbursed K-12 education classroom expenses (teachers and school administrators only) ?
73. Y N contribute (including employer) to a Health Savings Account (HSA) or Medical Savings Account (MSA) ?  
**Note:** if you changed HSA bank at the beginning of 2019 or during the year, provide info on both accounts.
74. Y N pay un-reimbursed moving expenses due to military move ? FYI, regular moving expenses are not deductible.
75. Y N contribute to a retirement plan at work by payroll deduction (401k, 403b, Simple IRA, etc.) ?
76. Y N contribute (or plan to before filing) to any kind of retirement plan outside of work (IRA, Roth, SEP, etc.) ?
77. Y N pay child support or alimony to an ex-spouse ?
78. Y N pay interest on a student loan for yourself, spouse or dependents ?
79. Y N have a carryover capital loss or Net Operating Loss (NOL) from a prior year ?
80. Y N pay significant unreimbursed medical/dental/eye care expenses for yourself, spouse or dependents ?
81. Y N purchase a big ticket item for which you paid sales tax (car, boat, RV, housing materials, etc.) ?
82. Y N own a second home, camp, land, RV, boat (with kitchen & bath) ?
83. Y N pay interest on a mortgage ? If Y, check all that apply \_\_\_ home \_\_\_ 2nd home \_\_\_ business/commercial \_\_\_ other
84. Y N refinance a mortgage or take out a home equity loan ?
85. Y N pay real estate property taxes (either directly or via bank/mortgage company escrow account) ?
86. Y N pay property taxes on a vehicle ? (many states charge an annual tax on vehicles, but NOT Vermont)
87. Y N make any charitable contributions (either directly or via payroll deduction) ? Note: donations using Go Fund Me or similar means are generally not deductible unless you are contributing to a 501(c)(3) charitable organization.
88. Y N make a donation of any kind of property (car, boat, clothing, furniture, toys, etc.) ?
89. Y N contribute to a Flexible Spending Account (FSA, not HSA) at work for medical/dental/eye care costs ?
90. Y N have an uninsured loss (fire, theft, weather, investment theft, etc.) ?
91. Y N own stock that is worthless (value = \$0) ?

For many more potential deductions see Personal Deductions Questionnaire or Medical Dental Eyecare organizer @ <http://www.advisortaxservices.com/forms.html>

**Credits:**

- 92. Y N make energy efficient improvements to your primary or 2nd home (solar, furnace) ? (also in 2018 ?)
- 93. Y N pay college tuition/fees (unreimbursed) for yourself, spouse or dependents ?
- 94. Y N pay for college course books for yourself, spouse or dependents ?
- 95. Y N receive a refund or reimbursement of tuition paid for current or prior year ?
- 96. Y N contribute to a state tuition savings program (529 plan, VHEIP) for yourself, spouse or dependents ?
- 97. Y N pay expenses to adopt a child ?
- 98. Y N pay any foreign taxes (can also occur in a domestic brokerage account) ?
- 99. Y N purchase a plug-in electric drive vehicle (not hybrid) ?

**Other:**

- 100. Y N make a gift of money, investments or assets to anyone ?
- 101. Y N have your name added to ownership of real estate or other assets ?
- 102. Y N add someone else's name to ownership of any real estate or joint accounts ?
- 103. Y N have a relative pass away that you may receive an inheritance from in the future ?
- 104. Y N become executor of an estate or trustee of a trust ?
- 105. Y N have a will and/or trust ? If Y, check 1; \_\_\_ Will \_\_\_ Trust \_\_\_ Both
- 106. Y N receive a personal loan (not mortgage or car loan) that you have to pay back ?
- 107. Y N loan money to someone else including relatives which has not been paid back ?
- 108. Y N N/A if yes to either of previous 2 questions, is interest on the loan being paid ?
- 109. Y N declare bankruptcy or insolvency ?
- 110. Y N wish any refunds to be direct deposited into up to 3 bank accounts including IRAs ?
- 111. Y N wish any balance due to be direct debited from a bank account ?
- 112. Y N have household members (other than spouse & dependents under 18 who lived in household less than the entire year) who lived with you at any time during the year such as relatives, significant others, friends, roommates, etc. including dependents who lived at college at any time during year) ?
- 113. Y N buy, sell or own virtual currencies such as Bitcoin, Ethereum, etc.

Y N Do you expect any substantial changes in the coming year ? If yes, provide brief explanation:

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Y N Do you have any tax questions ? \_\_\_\_\_

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**Section D - Questions for Vermont residents only**

- 114. Y N receive a VT property tax credit by check (instead of it being sent directly to your town) ?
- 115. Y N wish to apply for a renter rebate ? (only if household income is \$47,000 or less)
- 116. Y N wish to contribute to the VT Nongame Wildlife Fund \$ \_\_\_\_\_ , VT Children's Trust Fund \$ \_\_\_\_\_  
VT Veteran's Fund \$ \_\_\_\_\_ , and/or Green Up Vermont \$ \_\_\_\_\_ ?
- 117. Y N receive any workers compensation (not reported to you on a W2) ?
- 118. Y N receive any non-taxable veteran's benefits ?
- 119. Y N receive non-taxable assistance from the state (child care, 3 Squares, Liheap, PATH, RUFA, etc.) ?
- 120. Y N receive any other income not indicated above ? If yes, what ? \_\_\_\_\_

## Section E - Information checklist (we strongly urge you to review this)

For each question above that you circled Yes, check the item below. Then bring, mail, drop off at office or scan/send to drop box (request us to send you a link) this information to us. **DO NOT ATTACH TO AN EMAIL**

New clients only, please provide copies of last 3 years of tax returns if possible

1.  date of change in marital status; if divorced, copy of divorce decree; if widowed, copy of death cert. if separated from spouse, be sure to fill out section B on first page above.
2.  copies of all letters from IRS or state
3.  details of amounts owed to IRS or amounts in arrears for federal loans, child support or alimony
4.  date and amounts of estimated payments to IRS or state; copies of checks if possible
5.  LES statements for end of year
6.  if declared legally blind this year, copy of eye doctor's certification statement
7.  no additional information required
8.  fill out our Dependent/refundable credit questionnaire @ <http://www.advisortaxservices.com/forms.html>
9.  name of dependent
10.  total cost & type (clothing, food, books, etc. ) of items that were shipped or brought into your state
11.  name and relationship of joint account holders
12.  dates of living abroad for all years and records of travel to and from the US for this year
13.  record of payments to foreign person or entity
14.  name and address of institutions where foreign accounts are, year-end balance and maximum balance in \$US during the year;  list of foreign properties owned, when & how acquired and cost to purchase, if any
15.  name/address/SS# and amounts paid to household employee during the year (you may need to issue a W2)
16.  copy of prior year tax returns on which you paid AMT if we do not already have them
17.  date of retirement or change; new occupation and/or name of new employer
18.  settlement statement (HUD-1 form) for sale; same for original purchase if we do not already have it
19.  amount of first time home buyer credit and year received from IRS after purchase of home
20.  same as #18
21.  forms 1099-A or 1099-C and/or details of amount of loan still outstanding
- 22./23.  use our Rental income/expense organizer - <http://www.advisortaxservices.com/forms.html>
24.  form 1099-R and record of use of the funds that were distributed
25.  form 1099-R showing amount converted or rolled over
26.  bank statements for HSA/MSA and form 1099-SA
27.  record of ESPP purchases including date, # of shares and amount paid (can get from employer)
28.  record of option purchases including date, # of shares and amount paid (can get from employer)
29.  record of sale (reported on a 1099-B form) and purchase history of shares sold (can get from employer)
30.  details of use of employer vehicle (value of personal use should be included on W2)
31.  use our Business income/expense organizer - <http://www.advisortaxservices.com/forms.html>
32.  call our office for information on what we will need from you
33.  other states worked in; if self-employed, record of income and expenses by state – see item #31
34.  records of income from foreign sources including amounts, dates and currency (Euros, pound, yen, etc.)
35.  complete details of amounts inherited including fair market value of assets on DOD
36.  year-end account statement for inherited IRAs and retirement plans
37.  record of cash payments received and services provided
38.  name and SS# of person who paid you child support or alimony and record of payments received
39. through 50.  for each item, date & amount of income (include court docs for lawsuit settlements)
51.  record of total winnings and losses
52.  if new, details of sale and loan; if existing, copy of prior year tax return if we do not already have
53.  type of hobby and details of income and expenses
54.  if you have a farm, call us for information on what you will need to provide
55.  All W2s and last paystub for each employer if available (not first paystub for following year)
56. through 67.  ALL forms for types of income that you checked
68.  call our office for information on what we will need from you in addition to the forms
69.  details of how you acquired the interest in partnership or corporation if we do not have already
70.  If using Airbnb, VRBO/Homeaway, etc. you must have a 1099-K if more than \$600 income in VT or Mass
71.  use our Business use of home organizer - <http://www.advisortaxservices.com/forms.html>

72. \_\_ record of expenses (books, supplies, equipment, etc.) note: you must have at least 900 hours in school per year
73. \_\_ bank statements for HSA/MSA and form 5498-SA (employer contributions are on W2, box 12, code W)
74. \_\_ if job move was more than 50 miles, amount paid for move including lodging and miles driven
75. \_\_ contributions to retirement plan should be shown on your W2 in box 12 or 14
76. \_\_ record of retirement plan contributions already made and/or form 5498 if sent to you (often sent in May)
77. \_\_ name and SS# of person you paid child support or alimony to and record of amounts paid for year
78. \_\_ student loan interest forms 1098-E (some may only be available online)
79. \_\_ copy of prior year tax return if we do not already have it
80. \_\_ use our Medical/Dental/Eyecare organizer - <http://www.advisortaxservices.com/forms.html>
81. \_\_ date and amount of sales tax paid on large purchases (car, boat, RV, housing materials, etc.)
82. \_\_ mortgage/loan interest and/or property taxes paid for 2<sup>nd</sup> home, camp, land, RV or boat
83. \_\_ forms 1098 mortgage interest statements (may be attached to January statement of following year)
84. \_\_ if refinanced, HUD-1 settlement statement (if cash taken out, include record of use of funds)
85. \_\_ copy of property tax bill and record of payments including dates (can get from city/town clerk)
86. \_\_ vehicle year/type and amount of tax paid during the year; note: Vermont does not have a vehicle tax
87. \_\_ list of contributions; note: all contributions of \$250 or more must be acknowledged in writing by recipient
88. \_\_ receipts for contributed property and form 1098-C from recipient if car or boat
89. \_\_ contributions to an FSA may be shown on your W2 in box 14
90. \_\_ if you have a casualty/theft loss, call us for information on what you will need to provide
91. \_\_ purchase history of worthless stock plus date and proof that it became worthless
92. \_\_ all receipts for insulation, windows, doors not including cost of installation; if solar/wind/geothermal, also cost of installation; manufacturer's certification that product qualifies for federal tax credit; also we will need to know the amount of credit you claimed in the past years of 2006 through 2017
93. \_\_ tuition forms 1098-T and a student account transcript showing charges and payments by date
94. \_\_ amount paid for college books (keep all receipts/credit card statements in your tax files)
95. \_\_ amount and date of tuition reimbursements
96. \_\_ record of amounts contributed to 529 plan or annual statement from plan
97. \_\_ record of all adoption related expenses for each child & special needs certification if applicable
98. \_\_ record of all taxes paid to a foreign entity (may be reported on a brokerage 1099 statement)
99. \_\_ sales receipt for purchase of plug-in electric vehicle that qualifies for tax credit (Volt, Leaf, Tesla, etc.)
100. \_\_ dates, description and fair market value of each gift (not counting nominal birthday, Xmas, etc.)
- 101./102. \_\_ legal documents, deeds, transfer tax returns or other information about the transfer
103. \_\_ relationship and date of death (DOD) for each relative that died
104. \_\_ if executor or trustee, call us for information on what you will need to provide
105. \_\_ copy of trust document
106. \_\_ name, address and SS# of individual(s) that you received loan from plus amounts and dates
107. \_\_ name, address and SS# of individual(s) that you loaned money to plus amounts and dates
108. \_\_ amortization schedule and record of payments for loans
109. \_\_ date of bankruptcy/insolvency and list of liabilities that were discharged
110. \_\_ bank name, routing number and account number of accounts; do not send in an email
111. \_\_ bank name, routing number and account number of accounts; do not send in an email
112. \_\_ if you are applying for property tax credit or renter rebate, provide the name, SSN, (not by email), relationship, time of residency and amounts of any income they received in 2019.
113. \_\_ details of ALL transactions even those before 2019.
114. \_\_ amount of property tax credit only if sent to you by check instead of to your town
115. \_\_ forms LC-142 from your landlord(s); must have 12 full months in Vermont; also require income information for all members of household as listed in Section B on first page above.
116. \_\_ amount that you wish to contribute to each Vermont fund
117. through 119. \_\_ amount of income received for each category checked